MAKING A GREAT PLACE

Metro

600 NE Grand Ave.
Portland, Oregon
97232-2736

PUBLIC SERVICE
EXCELLENCE
INNOVATION
RESPECT
TEAMWORK
SUSTAINABILITY

ADOPTED BUDGET Detail FY 2015-16

www.oregon**metro.gov**

MAKING A GREAT PLACE

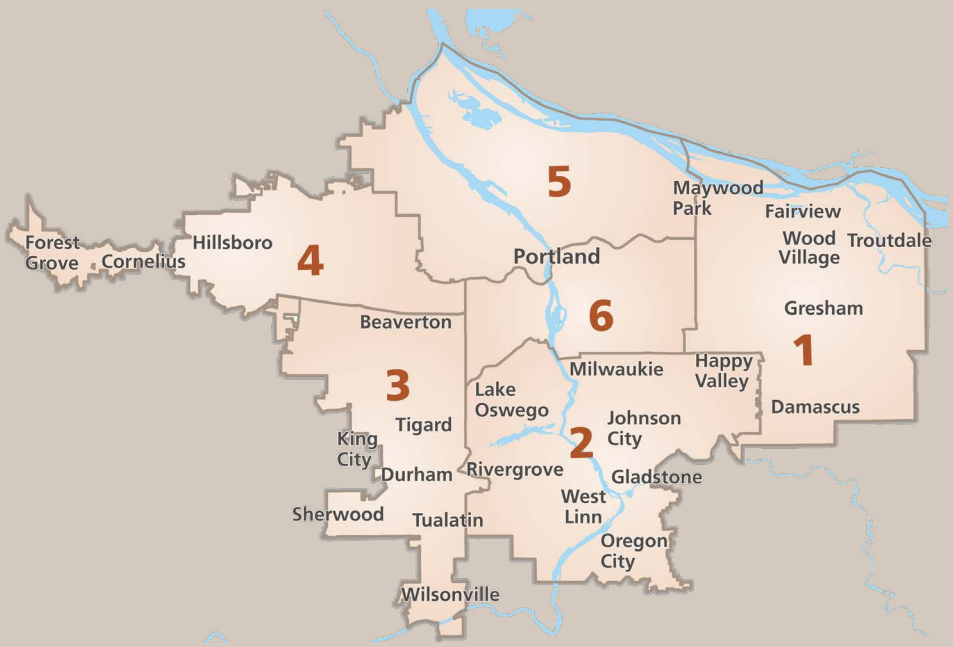
Metro

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.

Stay in touch with news, stories and things to do.

www.oregonmetro.gov/connect



Metro Council President
Tom Hughes

Metro Council
Shirley Craddick, District 1
Carlotta Collette, District 2
Craig Dirksen, District 3
Kathryn Harrington, District 4
Sam Chase, District 5
Bob Stacey, District 6

Auditor
Brian Evans

FY 2015-16 Adopted Budget, Detail

DETAIL VOLUME (VOLUME 2)

A. FORWARD

User's guide A-3

B. FUND SUMMARY AND DETAIL

Summary of all funds B-2
General Fund B-5
Cemetery Perpetual Care Fund B-99
Community Enhancement Fund B-105
General Asset Management Fund B-119
General Obligation Bond Debt Service Fund B-125
General Revenue Bond Fund B-131
Metropolitan Exposition Recreation Commission Fund B-141
Natural Areas Fund B-181
Open Spaces Fund B-189
Oregon Zoo Capital Asset Management Fund B-195
Oregon Zoo Infrastructure and Animal Welfare Fund B-201
Oregon Zoo Operating Fund B-207
Parks and Natural Areas Local Option Levy Fund B-231
Risk Management Fund B-243
Smith and Bybee Wetlands Fund B-249
Solid Waste Revenue Fund B-255

C. CAPITAL IMPROVEMENT PLAN DETAIL

Organizational unit summary and analysis C-3
Finance and Regulatory Services C-5
Information Services C-9
Parks and Nature C-13
Property and Environmental Services C-17
Visitor Venues C-21
- Oregon Convention Center C-24
- Portland'5 Centers for the Arts C-26
- Portland Expo Center C-28
- Oregon Zoo C-30

D. DEBT SCHEDULES

Metro Washington Park Zoo Oregon Project, 2005 Series D-3
Natural Areas Program, 2007 Series D-4
Natural Areas Program, 2012 Series A D-5
Natural Areas Program, Refunding Series 2014 ..... D-6
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A D-7
Full Faith and Credit Refunding Bonds, 2006 Series D-8
Full Faith and Credit Refunding Bonds, 2013 Series D-9
Limited Tax Pension Obligation Bonds, 2005 Series D-10

E. BUDGET AND FINANCIAL STRUCTURE

Budget process E-3
Budget calendar E-7
Budget development guidelines E-8
Financial structure E-14
Fund structure E-15

F. APPENDICES

Financial
- Charter limitation on expenditures F-3
- Cost allocation plan for federal grant purposes F-4
- Excise tax F-6
- FY 2015-16 budget transfers F-7
- GASB 54 fund balance delegation F-10
- General Fund reserves detail F-11
- Oregon Zoo historical changes F-13
- Reorganization of Sustainability Center and Parks and Enironmental Services F-15

Salary/Wage/Position
- Fringe benefit calculation F-17
- Limited duration positions F-20
- Personnel services changes detail F-23
- Four-year FTE History F-27

General info
- Chart of accounts F-39
- Contracts list F-71
- Glossary F-81

Metro's budget for FY 2015-16 is provided in two volumes. Many readers will find the summaries in Volume 1 sufficient to gain an understanding of Metro's financial strategies for the coming year. Some readers may require the additional detail provided in Volume 2.

DETAIL (VOLUME 2)

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

Fund summaries and detail

This section presents detailed financial information and analysis for each of Metro's 16 funds, the legal units by which the budget is appropriated. The detail after each fund description contains technical information used by Metro managers to manage their programs. This detail includes current as well as historical line item revenues and line item expenditures required by law.

Capital Improvement Plan detail

Metro's capital budget for fiscal years 2015-16 through 2019-20 is included in the FY 2015-16 budget document. This section presents the department specific project summaries and analysis.

Debt schedules

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

Budget and financial structure

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

Appendices

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

Metro

Fund summary and detail

Summary of all funds B-2
General Fund B-5
Cemetery Perpetual Care Fund B-99
Community Enhancement Fund B-105
General Asset Management Fund B-119
General Obligation Bond Debt Service Fund B-125
General Revenue Bond Fund B-131
Metropolitan Exposition Recreation Commission Fund B-141
Natural Areas Fund B-181
Open Spaces Fund B-189
Oregon Zoo Capital Asset Management Fund B-195
Oregon Zoo Infrastructure and Animal Welfare Fund B-201
Oregon Zoo Operating Fund B-207
Parks and Natural Areas Local Option Levy Fund B-231
Risk Management Fund B-243
Smith and Bybee Wetlands Fund B-249
Solid Waste Revenue Fund B-255

Summary of all funds

	General Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund
RESOURCES								
Beginning Fund Balance	28,403,273	523,738	1,660,992	4,410,379	1,193,000	6,487	33,134,960	45,089,142
General Revenues								
Excise Tax	17,367,350	0	0	0	0	0	0	0
Construction Excise Tax	2,475,000	0	0	0	0	0	0	0
Real Property Taxes	13,512,117	0	0	0	28,727,825	0	0	0
Other Tax Revenues	0	50,000	0	0	0	0	0	0
Interest Earnings	225,000	3,928	12,457	26,930	25,000	275,000	91,000	338,168
Grants	11,295,042	0	0	182,250	0	10,000,000	0	0
Local Government Shared Revenues	805,000	0	0	0	0	0	14,132,140	0
Contributions from Governments	3,021,148	0	0	0	0	0	853,950	0
Licenses and Permits	380,000	0	0	0	0	0	0	0
Charges for Services	6,345,961	0	1,061,053	0	0	0	41,037,043	0
Contributions from Private Sources	0	0	0	0	0	0	387,501	0
Internal Charges for Services	16,718	0	0	0	0	0	0	0
Miscellaneous Revenue	2,329,391	0	0	0	0	0	95,477	0
Bond Proceeds	0	0	0	0	0	72,000,000	0	0
Subtotal General Revenues	**57,772,727**	**53,928**	**1,073,510**	**209,180**	**28,752,825**	**82,275,000**	**56,597,111**	**338,168**
Interfund Transfers:								
Internal Service Transfers	4,307,427	0	0	231,908	0	0	0	0
Interfund Reimbursements	14,660,011	0	0	0	0	0	0	0
Fund Equity Transfers	324,892	0	0	2,086,811	0	6,350,544	1,125,132	0
Interfund Loans	189,437	0	0	0	0	0	0	0
Subtotal Interfund Transfers	**19,481,767**	**0**	**0**	**2,318,719**	**0**	**6,350,544**	**1,125,132**	**0**
TOTAL RESOURCES	**$105,657,767**	**$577,666**	**$2,734,502**	**$6,938,278**	**$29,945,825**	**$88,632,031**	**$90,857,203**	**$45,427,310**
REQUIREMENTS								
Current Expenditures:								
Personnel Services	35,925,077	0	0	0	0	0	19,860,619	2,413,251
Materials and Services	27,416,062	0	1,325,952	458,720	0	73,410,000	29,652,204	7,150,000
Capital Outlay	239,150	0	0	2,850,590	0	0	8,393,800	21,010,000
Debt Service	1,861,882	0	0	0	29,901,625	5,450,544	0	0
Subtotal Current Expenditures	**65,442,171**	**0**	**1,325,952**	**3,309,310**	**29,901,625**	**78,860,544**	**57,906,623**	**30,573,251**
Interfund Transfers:								
Internal Service Transfers	194,000	0	60,514	0	0	0	69,345	349,239
Interfund Reimbursements	374,341	0	0	0	0	0	4,156,377	1,403,485
Fund Equity Transfers	19,366,563	0	0	1,311,500	0	265,000	4,586,176	0
Interfund Loans	0	0	0	0	0	0	189,437	0
Subtotal Interfund Transfers	**19,934,904**	**0**	**60,514**	**1,311,500**	**0**	**265,000**	**9,001,335**	**1,752,724**
Contingency	3,971,542	0	340,000	2,317,468	0	0	23,949,245	10,000,000
Unappropriated Fund Balance	16,309,150	577,666	1,008,036	0	44,200	9,506,487	0	3,101,335
Subtotal Designated Ending Balance	**20,280,692**	**577,666**	**1,348,036**	**2,317,468**	**44,200**	**9,506,487**	**23,949,245**	**13,101,335**
TOTAL REQUIREMENTS	**$105,657,767**	**$577,666**	**$2,734,502**	**$6,938,278**	**$29,945,825**	**$88,632,031**	**$90,857,203**	**$45,427,310**
Full-Time Equivalents (FTE)	**296.05**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**186.35**	**20.25**

Summary of all funds, *continued*

	Open Spaces Fund	Oregon Zoo Capital Asset Management Fund	Oregon Zoo Infrastructure/ Animal Welfare Fund	Oregon Zoo Operating Fund	Parks and Natural Areas Local Option Levy Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Total
RESOURCES									
Beginning Fund Balance	389,068	3,032,113	21,157,612	0	5,696,220	2,305,697	3,155,725	42,393,597	192,552,003
General Revenues									
Excise Tax	0	0	0	0	0	0	0	0	17,367,350
Construction Excise Tax	0	0	0	0	0	0	0	0	2,475,000
Real Property Taxes	0	0	0	0	12,167,482	0	0	0	54,407,424
Other Tax Revenues	0	0	0	0	0	0	0	0	50,000
Interest Earnings	2,918	10,000	150,000	0	36,010	10,000	23,668	314,960	1,545,039
Grants	0	0	0	182,690	65,000	50,000	0	0	21,774,982
Local Government Shared Revenues	0	0	0	0	0	0	0	0	14,937,140
Contributions from Governments	0	0	0	0	0	0	0	0	3,875,098
Licenses and Permits	0	0	0	0	0	0	0	0	380,000
Charges for Services	0	0	0	23,328,428	0	0	0	64,282,713	136,055,198
Contributions from Private Sources	0	0	0	970,272	0	0	0	0	1,357,773
Internal Charges for Services	0	0	0	0	0	255,566	0	0	272,284
Miscellaneous Revenue	0	500,000	0	80,000	0	10,000	0	77,000	3,091,868
Bond Proceeds	0	0	40,000,000	0	0	0	0	0	112,000,000
Subtotal General Revenues	**2,918**	**510,000**	**40,150,000**	**24,561,390**	**12,268,492**	**325,566**	**23,668**	**64,674,673**	**369,589,156**
Interfund Transfers:									
Internal Service Transfers	0	0	0	452,880	0	70,390	0	60,514	5,123,119
Interfund Reimbursements	0	0	0	0	0	1,275,069	0	0	15,935,080
Fund Equity Transfers	0	1,867,910	0	14,376,600	148,500	0	0	80,502	26,360,891
Interfund Loans	0	1,728,000	0	0	0	0	0	16,140	1,933,577
Subtotal Interfund Transfers	**0**	**3,595,910**	**0**	**14,829,480**	**148,500**	**1,345,459**	**0**	**157,156**	**49,352,667**
TOTAL RESOURCES	**$391,986**	**$7,138,023**	**$61,307,612**	**$39,390,870**	**$18,113,212**	**$3,976,722**	**$3,179,393**	**$107,225,426**	**$611,493,826**
REQUIREMENTS									
Current Expenditures:									
Personnel Services	0	0	729,775	21,131,303	3,168,991	0	0	12,367,973	95,596,989
Materials and Services	5,000	768,256	265,000	13,371,979	6,073,392	2,049,980	250,000	45,857,182	208,053,727
Capital Outlay	386,986	5,308,058	18,843,728	20,000	4,137,971	0	50,000	3,191,275	64,431,558
Debt Service	0	0	0	0	0	0	0	0	37,214,051
Subtotal Current Expenditures	**391,986**	**6,076,314**	**19,838,503**	**34,523,282**	**13,380,354**	**2,049,980**	**300,000**	**61,416,430**	**405,296,325**
Interfund Transfers:									
Internal Service Transfers	0	198,400	0	135,164	3,276,459	0	127,114	712,884	5,123,119
Interfund Reimbursements	0	0	704,656	3,362,634	673,560	0	0	5,260,027	15,935,080
Fund Equity Transfers	0	0	0	403,650	0	324,892	0	103,110	26,360,891
Interfund Loans	0	0	0	16,140	0	0	0	1,728,000	1,933,577
Subtotal Interfund Transfers	**0**	**198,400**	**704,656**	**3,917,588**	**3,950,019**	**324,892**	**127,114**	**7,804,021**	**49,352,667**
Contingency	0	260,809	3,968,000	950,000	782,839	500,000	1,000,000	16,028,619	64,068,522
Unappropriated Fund Balance	0	602,500	36,796,453	0	0	1,101,850	1,752,279	21,976,356	92,776,312
Subtotal Designated Ending Balance	**0**	**863,309**	**40,764,453**	**950,000**	**782,839**	**1,601,850**	**2,752,279**	**38,004,975**	**156,844,834**
TOTAL REQUIREMENTS	**$391,986**	**$7,138,023**	**$61,307,612**	**$39,390,870**	**$18,113,212**	**$3,976,722**	**$3,179,393**	**$107,225,426**	**$611,493,826**
Full-Time Equivalents (FTE)	**0.00**	**0.00**	**6.00**	**192.65**	**33.80**	**0.00**	**0.00**	**107.25**	**842.35**

General Fund

General Fund

Beginning Fund Balance	31,796,742	33,583,482	29,642,971	28,312,773	28,312,773	28,403,273	(4.49%)
Current Revenues							
Excise Tax	15,357,261	16,002,790	16,597,648	17,367,350	17,367,350	17,367,350	4.64%
Construction Excise Tax	2,349,487	2,537,894	2,000,000	2,475,000	2,475,000	2,475,000	23.75%
Real Property Taxes	12,057,676	12,390,523	12,740,971	13,512,117	13,512,117	13,512,117	6.05%
Other Tax Revenues	113	-	-	-	-	-	0.00%
Interest Earnings	115,406	219,942	301,000	225,000	225,000	225,000	(25.25%)
Grants	8,839,033	7,355,576	10,431,630	11,294,336	11,294,336	11,295,042	8.27%
Local Government Shared Revenues	555,198	621,111	754,287	805,000	805,000	805,000	6.72%
Contributions from Governments	2,924,250	2,975,000	3,017,288	3,021,148	3,021,148	3,021,148	0.13%
Licenses and Permits	375,160	369,855	380,000	380,000	380,000	380,000	0.00%
Charges for Services	4,575,668	6,286,129	7,380,983	6,007,961	6,007,961	6,345,961	(18.60%)
Contributions from Private Sources	3,461	38,200	102	-	-	-	(100.00%)
Internal Charges for Services	-	-	-	16,718	16,718	16,718	n/a
Miscellaneous Revenue	345,396	219,536	645,778	2,278,685	2,278,685	2,329,391	252.86%
Other Financing Sources	12,230	11,257	-	-	-	-	0.00%
Subtotal Current Revenues	47,510,338	49,027,813	54,249,687	57,383,315	57,383,315	57,772,727	5.78%
Interfund Transfers							
Internal Service Transfers	2,469,591	1,903,088	2,011,703	4,109,027	4,109,027	4,307,427	104.26%
Interfund Reimbursements	11,008,356	11,404,601	12,946,169	14,660,011	14,660,011	14,660,011	13.24%
Interfund Loans	-	442,064	228,800	189,437	189,437	189,437	(17.20%)
Fund Equity Transfers	271,557	281,742	1,145,706	324,892	324,892	324,892	(71.64%)
Subtotal Interfund Transfers	13,749,504	14,031,495	16,332,378	19,283,367	19,283,367	19,481,767	18.07%
TOTAL RESOURCES	**$93,056,584**	**$96,642,790**	**$100,225,036**	**$104,979,455**	**$104,979,455**	**$105,657,767**	**4.74%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	30,364,481	29,733,747	33,390,791	35,715,452	35,715,452	35,925,077	6.96%
Materials and Services	11,902,807	14,810,534	25,753,605	26,914,730	26,914,730	27,416,062	4.51%
Capital Outlay	192,885	464,703	203,650	239,150	239,150	239,150	17.43%
Debt Service	1,654,289	1,720,071	1,786,381	1,861,882	1,861,882	1,861,882	4.23%
Subtotal Current Expenditures	44,114,462	46,729,055	61,134,427	64,731,214	64,731,214	65,442,171	5.88%
Interfund Transfers							
Internal Service Transfers	-	-	-	194,000	194,000	194,000	n/a
Interfund Reimbursements	220,622	140,532	312,334	374,341	374,341	374,341	19.85%
Fund Equity Transfers	15,138,018	15,270,261	18,140,251	19,286,563	19,286,563	19,366,563	6.32%
Interfund Loans	-	1,919,916	-	-	-	-	0.00%
Subtotal Interfund Transfers	15,358,640	17,330,709	18,452,585	19,854,904	19,854,904	19,934,904	7.60%
Contingency	-	-	1,727,818	4,208,707	4,208,707	3,971,542	143.59%
Unappropriated Fund Balance	33,583,482	32,583,026	18,910,206	16,184,630	16,184,630	16,309,150	(14.41%)
Subtotal Contigency/Ending Balance	33,583,482	32,583,026	20,638,024	20,393,337	20,393,337	20,280,692	(1.19%)
TOTAL REQUIREMENTS	**$93,056,584**	**$96,642,790**	**$100,225,036**	**$104,979,455**	**$104,979,455**	**$105,657,767**	**4.74%**
FULL-TIME EQUIVALENTS	**293.69**	**290.24**	**291.55**	**293.35**	**293.35**	**296.05**	**1.54%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**4.50**

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

General Fund

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Property taxes

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro's permanent rate is $0.0966 per $1,000 of assessed value and cannot be increased even by the voters. Assessed value is expected to increase 4.5 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1.5 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately $300,000 in delinquent taxes.

Excise tax

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise $17.4 million in FY 2015-16. 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 2015-16 is $11.48

per ton, a decrease of 28 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts the Portland'5 Centers for the Arts from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region. In 2009 the tax was extended for an additional five years, through September 2014, and again in June 2014 through December 2020, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. Proceeds from the tax fell sharply during the recession and began rebounding in 2011. The tax is expected to generate $2.3 million in FY 2015-16.

Grants

The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately $10.8 million in grant funds, about 95 percent of all General Fund grants. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to increase about 13 percent due mostly to increased corridor planning projects such as South West Corridor and Division/Powell.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles, county marine fuel taxes and payments from other governmental agencies for services provided by Parks and Nature. This category also includes gain share revenues received from other Oregon counties. In FY 2015-16 Gain Share revenue from Washington County will almost double from previous years while marine fuel taxes and vehicle registration fees are expected to decrease by 13 percent, based on projections.

Contribution from other governments

This category includes government contributions to Metro program and projects. A $3.0 million contribution from TriMet, the region's mass transportation agency, is again anticipated for the Transit Oriented Development program. The contribution has remained flat from FY 2014-15.

Licenses and Permits

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

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund such as the Parks and Nature and Metro Regional Center Irving Street Parking Garage. They include admission fees, parking fees, food and beverage sales, rental income, greens fees at Glendoveer Golf Course and sales and contracted services generated through the Data Resource Center of the Research Center. Approximately 85 percent of all General Fund enterprise revenues is generated at either the regional parks or Glendoveer Golf and Tennis Center and is heavily dependent on weather conditions. Another 15 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure, with the final 3 percent generated by

contracts and sales through the Data Resource Center. Revenues at Metro's regional parks are estimated based on a three-year rolling average taking into consideration local trends and conditions as well as fee increases.

Budgeted enterprise revenues in FY 2015-16 are down almost 19 percent, about $1 million, from FY 2014-15. The reduction is exclusively due to the Research Center. While regional parks and parking revenues are increasing about 3 percent over FY 2014-15, Research Center revenues are declining 80 percent. The Research Center budgeted an aggressive new revenue model in FY 2014-15 based on the successful completion of external client contracts and services, which has not materialized. This budget represents a more realistic revenue picture for FY 2015-16. The Research Center's primary client base for FY 2015-16 is internal Metro departments. Also, the FY 2014-15 included a one-time revenue of $625,000 to be reserved from a consortium of partners for a special aerial photography project.

Miscellaneous Revenues

A large portion of the miscellaneous revenues, approximately $931,000, is from charges to departments to pay for the debt service on the pension obligation bonds. For several years, the debt service was paid entirely from the accumulated PERS Reserve. Beginning in FY 2014-15 this charge was reinstated and will gradually increase over the next five years until it returns to funding 100 percent of the debt service. Also included are miscellaneous intergovernmental revenue sources for the Division/Powell corridor project and the Aerial Photography/LiDAR consortium.

Interfund transfers

Metro's central services, including the Office of the Chief Operating Officer, Finance and Regulatory Services, Metro Regional Center Property and Office Services, Human Resources, Information Services, Metro Attorney, Communications and Metro Auditor, are budgeted in the General Fund. Costs of these services are allocated to operating units through an approved cost allocation plan. Operating units that are budgeted outside the General Fund transfer approximately $14.6 million in reimbursements. In addition, the Research Center charges for data maintenance and services associated with the Data Resource Center. These direct transfers bring in another $850,000 of revenue. Finally, the Parks and Natural Areas Local Option Levy supports Parks and Nature functions resident in the General Fund. The local option levy transfers approximately $2.4 million to support these activities.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 296.05 Full-Time Equivalents (FTE) in the various departments of the General Fund. Overall General Fund FTE increased by a net 4.5 from the FY 2014-15 Amended Budget. This includes the addition of 4.8 FTE and the change in various other positions equivalent to a reduction of 0.3 FTE.

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 1.4 percent increase in employer pension contributions based on changes to the PERS Employer Rate from the latest PERS actuarial evaluation done in November 2014. A more detailed explanation of fringe benefits is included in the appendices. A 10-year comparison of Metro's salary and benefit costs is included in the budget summary.

Materials and services

Expenditures in this category have increased approximately 4.5 percent from FY 2014-15. Fluctuations in this category vary significantly between departments. About 94 percent of Planning and Development and Research Center materials and services costs, about $12.2 million, are for contracted professional services, Transit Oriented Development land purchases or pass-through to other governments, all funded primarily through grants. With the increase in planning grant funding these areas are reflecting a commensurate increase. Most other departments are realizing a reduction in materials and services due to the elimination of one-time funding or minor increases related to CPI.

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The Special Projects Account of the General Fund includes three smaller capital projects to purchase or develop a customer relationship management software package (carried forward from FY 2014-15), the purchase of an agenda management software package and the implementation of the redesigned Metro intranet.

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 2015-16 debt payments, one-half of the payment will be funded from reserves accumulated for future pension liability. The remaining portion will be funded through the reinstatement of the PERS Bond Recovery Charge assessed against departments. Additional explanation is provided under the section on ending fund balance that follows.

Interfund Transfers

There are three types of transfers from the General Fund: (1) interfund reimbursements for risk management services, (2) internal service transfers to the General Asset Management Fund for contributions to three capital or renewal and replacement projects and (3) fund equity transfers of resources. Transfers of resources account for 97 percent of expenditures in this category including:

- The transfer of $12.3 million for ongoing operational support to the Oregon Zoo.
- The transfer of $1.1 million in additional one-time operational support to the Oregon Zoo.
- The transfer of $950,000 in a one-time contribution to seed the Oregon Zoo's general contingency in the first year of the new enterprise fund.
- The transfer of approximately $2.0 million in renewal and replacement contributions.
- The transfer of approximately $1.4 million for debt service on the outstanding full faith and credit obligations.
- The transfer of $800,000 to the MERC Venues for a combination of purposes, including support for capital projects, and a one-time subsidy of central service costs support for the Convention Center Hotel project.
- The transfer of $700,000 for various capital projects and reserves.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2015-16 contingency is made up of four types: (1) a general contingency and reserve to provide for unforeseen events through the year, (2) an Opportunity Account provided to the Council to take advantage of unanticipated opportunities that may come up during the year after budget adoption, (3) a reserve for special projects set aside by prior Council action, and (4) 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. Allocations from this reserve will only be made after fiscal year-end closing reconciliations show sufficient revenues to fund the reserve and only for one-time projects or expenditures.

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

ENDING FUND BALANCE

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

PERS Reserve

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

As anticipated, the PERS actuarial study increased Metro's rates by an average of 5.2 percent, effective July 1, 2011. The FY 2011-12 budget mitigated this rate increase by applying the accumulated PERS reserves to the annual debt service associated with the outstanding pension liability bonds, about $1.65 million per year. The accumulated reserves were transferred from each of the contributing funds into the General Fund reserves, earmarked for PERS debt repayment over the next three to five years. The FY 2013-14 budget anticipated a 4.4 percent increase in the employer paid PERS rate. Following adoption of the budget, the Oregon Legislature took action to mitigate the increase and reduced the rate back to its former amount. Half of the 4.4 percent budgeted in excess of the amount needed was again placed in the PERS Reserve for future use. The FY 2014-15 budget consolidated all individual PERS Reserve balances into the General Fund. The additional contribution in FY 2013-14 extended the subsidy of the debt payment for another three years, through FY 2019-20. The PERS reserve balance at the end of FY 2015-16 is estimated to be $1.9 million and will gradually decrease over the next few years.

Metro

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources							
				Beginning Fund Balance			
6,403,666	8,653,471	8,106,564	326100	Fund Bal-Restr by TOD IGA	8,273,060	8,273,060	8,273,060
4,169,918	5,427,647	5,071,398	330300	Fund Bal-Comm for CET	5,909,984	5,909,984	5,909,984
7,451,142	6,656,153	5,997,946	340000	Fund Bal-Unassigned/Undesignated	4,560,000	4,560,000	4,560,000
2,686,093	2,612,414	749,735	340300	Fund Bal-Dsg Debt Service	1,147,132	1,147,132	1,147,132
1,090,000	579,100	300,000	340500	Fund Bal-Dsg Comm Invest Initiative	481,800	481,800	481,800
1,087,575	1,481,862	2,038,119	340900	Fund Bal-Desg Future Expenditure	1,840,942	1,840,942	1,840,942
6,267,764	4,613,474	4,191,403	341500	Fund Bal-Dsg PERS	2,856,528	2,856,528	2,856,528
2,640,584	3,559,361	3,187,806	349000	Fund Balance-Unassigned/Reserved	3,243,327	3,243,327	3,333,827
31,796,742	**33,583,482**	**29,642,971**		**Total Beginning Fund Balance**	**28,312,773**	**28,312,773**	**28,403,273**
				Current Revenue			
11,769,334	12,097,044	12,398,971	401000	Real Property Taxes-Current Yr	13,212,117	13,212,117	13,212,117
249,469	262,453	342,000	401500	Real Property Taxes-Prior Yrs	300,000	300,000	300,000
25,801	18,931	-	401800	Payment in Lieu of R Prop Tax	-	-	-
13,072	12,095	-	401900	Interest & Penalty-R Prop Tax	-	-	-
15,357,261	16,002,790	16,597,648	405000	Excise Taxes	17,367,350	17,367,350	17,367,350
2,290,750	2,474,446	1,950,000	405500	Construction Excise Tax	2,348,400	2,348,400	2,348,400
58,737	63,447	50,000	405600	CET Administration Fee	126,600	126,600	126,600
113	-	-	406000	Cemetery Revenue Surcharge	-	-	-
2,480,824	1,319,286	2,424,083	410000	Federal Grants - Direct	1,670,467	1,670,467	1,670,467
3,727,325	3,086,888	4,856,384	410500	Federal Grants - Indirect	5,544,470	5,544,470	5,494,470
1,035,699	867,856	225,000	411000	State Grants - Direct	225,000	225,000	225,000
1,577,060	2,081,546	2,926,163	412000	Local Grants - Direct	3,854,399	3,854,399	3,905,105
18,126	-	-	412800	Local Capital Grants	-	-	-
55,916	55,022	71,152	413500	Marine Board Fuel Tax	60,000	60,000	60,000
87,835	146,795	200,000	413700	Gain Share-OR Str Invest Prog	325,000	325,000	325,000
396,310	405,844	483,135	413900	Other Local Govt Shared Rev.	420,000	420,000	420,000
15,138	13,450	-	414000	Local Government Service Fee	-	-	-
5,428	-	-	414200	Intergovernmental Misc Revenue	1,298,244	1,298,244	1,348,950
2,924,250	2,975,000	3,017,288	414500	Government Contributions	3,021,148	3,021,148	3,021,148
375,160	369,855	380,000	415000	Contractor's Business License	380,000	380,000	380,000
127,953	179,516	163,095	416500	Boat Launch Fees	189,000	189,000	189,000
6,934	8,367	-	417000	Fines and Forfeits	-	-	-
407,654	667,011	881,904	418000	Contract & Professional Servic	-	-	-
1,800	-	-	420000	UGB Fees	-	-	-
20,245	15,622	-	421000	Documents and Publications	-	-	-
1,546	2,218	-	421100	Public Record Request Fees	-	-	-
27,163	-	-	422000	Conferences and Workshops	-	-	-
76,837	81,969	214,289	423000	Product Sales	15,000	15,000	15,000

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources							
179,166	137,772	124,275	428000	Cemetery Service Sales	117,796	117,796	117,796
107,766	192,302	155,725	428500	Cemetery Property Sales	168,280	168,280	168,280
-	53,977	47,875	428800	Cemetery Merchandise Sales	50,483	50,483	50,483
736,599	610,616	678,592	450000	Admission Fees	624,000	624,000	624,000
625,957	2,505	727,754	451000	Rentals - Equipment	45,000	45,000	45,000
-	166,001	-	452000	Rentals - Space	175,105	175,105	175,105
-	592,481	4,752	452100	Rentals - Building	662,225	662,225	662,225
186	791	-	452103	Rentals - Meeting Room	-	-	-
1,190,229	2,647,911	3,251,928	453000	Golf Course Revenues	3,001,928	3,001,928	3,339,928
7,853	12,878	5,286	455000	Food & Beverage Service Revenue	13,220	13,220	13,220
14	-	316	456000	Retail Sales	-	-	-
1,515	-	2,114	458000	Utility Services	-	-	-
-	3,302	-	459200	Commissions - Outside Catering	3,585	3,585	3,585
-	188	-	459940	Commissions - Vending Machine	-	-	-
374,376	13,690	55,584	461000	Contract Revenue	160,339	160,339	160,339
656,602	855,918	668,134	462000	Parking Fees	750,000	750,000	750,000
3,163	74	-	463000	Tuition and Lectures	-	-	-
29,045	49,386	388,788	465000	Miscellaneous Charges for Svc	32,000	32,000	32,000
-	-	-	467000	Charges for Services	16,718	16,718	16,718
125,606	209,863	301,000	470000	Interest on Investments	225,000	225,000	225,000
(10,201)	10,080	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
3,461	200	102	475000	Donations & Bequests - Oper	-	-	-
-	38,000	-	475500	Capital Contrib & Donations	-	-	-
-	-	10,572	476000	Sponsorship Revenue	-	-	-
(1,534)	754	-	480000	Cash Over and Short	-	-	-
12,230	11,257	-	481000	Sale of Capital Assets	-	-	-
145,225	-	-	482000	Program Income	-	-	-
125,168	72,639	56,272	489000	Miscellaneous Revenue	49,500	49,500	49,500
64,176	137,776	589,506	489100	Refunds/Reimbursements	930,941	930,941	930,941
47,510,339	**49,027,813**	**54,249,687**		**Total Current Revenue**	**57,383,315**	**57,383,315**	**57,772,727**
				Interfund Transfers			
-	440,000	220,000	496000	Interfund Loan - Principal	179,988	179,988	179,988
-	2,064	8,800	496500	Interfund Loan - Interest	9,449	9,449	9,449
271,557	281,742	1,145,706	497000	Transfer of Resources	324,892	324,892	324,892
11,008,356	11,404,601	12,946,169	497500	Transfer for Indirect Costs	14,660,011	14,660,011	14,660,011
2,469,591	1,903,088	2,011,703	498000	Transfer for Direct Costs	4,109,027	4,109,027	4,307,427
13,749,504	**14,031,495**	**16,332,378**		**Total Interfund Transfers**	**19,283,367**	**19,283,367**	**19,481,767**
$93,056,585	**$96,642,790**	**$100,225,036**		**TOTAL RESOURCES**	**$104,979,455**	**$104,979,455**	**$105,657,767**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - General Government							
				Beginning Fund Balance			
4,169,918	5,427,647	5,071,398	330300	Fund Bal-Comm for CET	5,909,984	5,909,984	5,909,984
7,451,142	6,656,153	5,997,946	340000	Fund Bal-Unassigned/Undesignated	4,560,000	4,560,000	4,560,000
600,993	600,993	600,993	340300	Fund Bal-Dsg Debt Service	600,993	600,993	600,993
1,090,000	579,100	300,000	340500	Fund Bal-Dsg Comm Invest Initiative	481,800	481,800	481,800
1,087,575	1,481,862	2,038,119	340900	Fund Bal-Desg Future Expenditure	1,840,942	1,840,942	1,840,942
6,267,764	4,613,474	4,191,403	341500	Fund Bal-Dsg PERS	2,856,528	2,856,528	2,856,528
1,492,888	2,052,125	1,733,578	349000	Fund Balance-Unassigned/Reserved	1,350,483	1,350,483	1,440,983
22,160,280	**21,411,354**	**19,933,437**		**Total Beginning Fund Balance**	**17,600,730**	**17,600,730**	**17,691,230**
				Current Revenue			
11,769,334	12,097,044	12,398,971	401000	Real Property Taxes-Current Yr	13,212,117	13,212,117	13,212,117
249,469	262,453	342,000	401500	Real Property Taxes-Prior Yrs	300,000	300,000	300,000
25,801	18,931	-	401800	Payment in Lieu of R Prop Tax	-	-	-
13,072	12,095	-	401900	Interest & Penalty-R Prop Tax	-	-	-
15,357,261	16,002,790	16,597,648	405000	Excise Taxes	17,367,350	17,367,350	17,367,350
2,290,750	2,474,446	1,950,000	405500	Construction Excise Tax	2,348,400	2,348,400	2,348,400
58,737	63,447	50,000	405600	CET Administration Fee	126,600	126,600	126,600
-	-	170,339	410000	Federal Grants - Direct	84,351	84,351	84,351
-	-	234,370	410500	Federal Grants - Indirect	301,640	301,640	301,640
-	-	125,074	412000	Local Grants - Direct	127,789	127,789	127,789
87,835	146,795	200,000	413700	Gain Share-OR Str Invest Prog	325,000	325,000	325,000
35,750	-	-	414500	Government Contributions	-	-	-
375,160	369,765	380,000	415000	Contractor's Business License	380,000	380,000	380,000
975	1,167	-	417000	Fines and Forfeits	-	-	-
11,148	8,450	-	418000	Contract & Professional Servic	-	-	-
78	-	-	421000	Documents and Publications	-	-	-
1,546	2,218	-	421100	Public Record Request Fees	-	-	-
27,163	-	-	422000	Conferences and Workshops	-	-	-
-	-	-	423000	Product Sales	-	-	-
-	37	-	450000	Admission Fees	-	-	-
(118)	-	-	451000	Rentals - Equipment	-	-	-
100,416	172,136	301,000	470000	Interest on Investments	225,000	225,000	225,000
(10,201)	10,080	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
1,400	-	-	475000	Donations & Bequests - Oper	-	-	-
(3)	-	-	480000	Cash Over and Short	-	-	-
10,230	-	-	481000	Sale of Capital Assets	-	-	-
5,545	86	42,000	489000	Miscellaneous Revenue	-	-	-
62,910	69,370	589,506	489100	Refunds/Reimbursements	930,941	930,941	930,941
30,474,257	**31,711,311**	**33,380,908**		**Total Current Revenue**	**35,729,188**	**35,729,188**	**35,729,188**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - General Government							
				Interfund Transfers			
271,557	281,742	1,145,706	497000	Transfer of Resources	324,892	324,892	324,892
10,702,697	10,660,527	12,352,879	497500	Transfer for Indirect Costs	14,031,494	14,031,494	14,031,494
679,142	418,275	262,567	498000	Transfer for Direct Costs	1,125,060	1,125,060	1,323,460
11,653,396	**11,360,544**	**13,761,152**		**Total Interfund Transfers**	**15,481,446**	**15,481,446**	**15,679,846**
$64,287,933	**$64,483,209**	**$67,075,497**		**TOTAL RESOURCES**	**$68,811,364**	**$68,811,364**	**$69,100,264**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - Parks and Nature							
				Beginning Fund Balance			
91,150	115,500	205,000	349000	Fund Balance-Unassigned/Reserved	337,000	337,000	337,000
91,150	**115,500**	**205,000**		**Total Beginning Fund Balance**	**337,000**	**337,000**	**337,000**
				Current Revenue			
113	-	-	406000	Cemetery Revenue Surcharge	-	-	-
(335)	(0)	113,000	410000	Federal Grants - Direct	25,000	25,000	25,000
134,889	70,342	-	410500	Federal Grants - Indirect	-	-	-
360,638	-	-	411000	State Grants - Direct	-	-	-
89,910	227,159	265,000	412000	Local Grants - Direct	-	-	-
55,916	55,022	71,152	413500	Marine Board Fuel Tax	60,000	60,000	60,000
396,310	405,844	483,135	413900	Other Local Govt Shared Rev.	420,000	420,000	420,000
5,428	-	-	414200	Intergovernmental Misc Revenue	-	-	-
-	-	42,288	414500	Government Contributions	-	-	-
-	90	-	415000	Contractor's Business License	-	-	-
127,953	179,516	163,095	416500	Boat Launch Fees	189,000	189,000	189,000
5,959	7,200	-	417000	Fines and Forfeits	-	-	-
1,800	-	-	420000	UGB Fees	-	-	-
9,441	9,920	26,430	423000	Product Sales	15,000	15,000	15,000
179,166	137,772	124,275	428000	Cemetery Service Sales	117,796	117,796	117,796
107,766	192,302	155,725	428500	Cemetery Property Sales	168,280	168,280	168,280
-	53,977	47,875	428800	Cemetery Merchandise Sales	50,483	50,483	50,483
736,599	610,579	678,592	450000	Admission Fees	624,000	624,000	624,000
593,842	2,505	692,754	451000	Rentals - Equipment	45,000	45,000	45,000
-	143,927	-	452000	Rentals - Space	175,105	175,105	175,105
-	591,020	4,752	452100	Rentals - Building	635,925	635,925	635,925
1,190,229	2,647,911	3,251,928	453000	Golf Course Revenues	3,001,928	3,001,928	3,339,928
7,853	12,878	5,286	455000	Food & Beverage Service Revenue	13,220	13,220	13,220
14	-	316	456000	Retail Sales	-	-	-
1,515	-	2,114	458000	Utility Services	-	-	-
-	3,302	-	459200	Commissions - Outside Catering	3,585	3,585	3,585
-	188	-	459940	Commissions - Vending Machine	-	-	-
374,376	13,690	55,584	461000	Contract Revenue	13,600	13,600	13,600
3,163	74	-	463000	Tuition and Lectures	-	-	-
27,743	47,898	15,500	465000	Miscellaneous Charges for Svc	32,000	32,000	32,000
2,061	200	102	475000	Donations & Bequests - Oper	-	-	-
-	38,000	-	475500	Capital Contrib & Donations	-	-	-
-	-	10,572	476000	Sponsorship Revenue	-	-	-
(1,531)	754	-	480000	Cash Over and Short	-	-	-
2,000	11,257	-	481000	Sale of Capital Assets	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - Parks and Nature							
1,794	9,787	14,272	489000	Miscellaneous Revenue	49,500	49,500	49,500
185	15,689	-	489100	Refunds/Reimbursements	-	-	-
4,414,796	**5,488,803**	**6,223,747**		**Total Current Revenue**	**5,639,422**	**5,639,422**	**5,977,422**
				Interfund Transfers			
1,281,878	992,627	1,370,868	498000	Transfer for Direct Costs	2,102,610	2,102,610	2,102,610
1,281,878	**992,627**	**1,370,868**		**Total Interfund Transfers**	**2,102,610**	**2,102,610**	**2,102,610**
$5,787,824	**$6,596,930**	**$7,799,615**	**TOTAL RESOURCES**		**$8,079,032**	**$8,079,032**	**$8,417,032**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - Planning and Development							
				Beginning Fund Balance			
6,403,666	8,653,471	8,106,564	326100	Fund Bal-Restr by TOD IGA	8,273,060	8,273,060	8,273,060
762,086	1,266,736	1,234,228	349000	Fund Balance-Unassigned/Reserved	1,555,844	1,555,844	1,555,844
7,165,752	**9,920,207**	**9,340,792**		**Total Beginning Fund Balance**	**9,828,904**	**9,828,904**	**9,828,904**
				Current Revenue			
2,414,899	1,319,286	2,140,744	410000	Federal Grants - Direct	1,550,660	1,550,660	1,550,660
2,049,731	2,393,647	3,139,396	410500	Federal Grants - Indirect	3,320,268	3,320,268	3,320,268
509,798	604,462	-	411000	State Grants - Direct	-	-	-
1,403,091	1,575,878	2,311,089	412000	Local Grants - Direct	3,283,659	3,283,659	3,334,365
-	-	-	414200	Intergovernmental Misc Revenue	793,969	793,969	844,675
2,888,500	2,975,000	2,975,000	414500	Government Contributions	2,997,843	2,997,843	2,997,843
43,375	274,270	-	418000	Contract & Professional Servic	-	-	-
15,973	12,429	-	421000	Documents and Publications	-	-	-
25,190	37,726	-	470000	Interest on Investments	-	-	-
145,225	-	-	482000	Program Income	-	-	-
117,755	62,533	-	489000	Miscellaneous Revenue	-	-	-
1,081	52,308	-	489100	Refunds/Reimbursements	-	-	-
9,614,618	**9,307,539**	**10,566,229**		**Total Current Revenue**	**11,946,399**	**11,946,399**	**12,047,811**
				Interfund Transfers			
-	-	-	498000	Transfer for Direct Costs	26,865	26,865	26,865
-	**-**	**-**		**Total Interfund Transfers**	**26,865**	**26,865**	**26,865**
$16,780,370	**$19,227,746**	**$19,907,021**	**TOTAL RESOURCES**		**$21,802,168**	**$21,802,168**	**$21,903,580**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - Property and Environmental Services							
				Beginning Fund Balance			
2,085,100	2,011,421	148,742	340300	Fund Bal-Dsg Debt Service	546,139	546,139	546,139
294,460	125,000	15,000	349000	Fund Balance-Unassigned/Reserved	-	-	-
2,379,560	**2,136,421**	**163,742**		**Total Beginning Fund Balance**	**546,139**	**546,139**	**546,139**
				Current Revenue			
18,126	-	-	412800	Local Capital Grants	-	-	-
32,233	0	35,000	451000	Rentals - Equipment	-	-	-
-	22,074	-	452000	Rentals - Space	-	-	-
-	1,461	-	452100	Rentals - Building	26,300	26,300	26,300
186	791	-	452103	Rentals - Meeting Room	-	-	-
656,602	855,918	668,134	462000	Parking Fees	750,000	750,000	750,000
74	233	-	489000	Miscellaneous Revenue	-	-	-
-	409	-	489100	Refunds/Reimbursements	-	-	-
707,221	**880,886**	**703,134**		**Total Current Revenue**	**776,300**	**776,300**	**776,300**
				Interfund Transfers			
-	440,000	220,000	496000	Interfund Loan - Principal	179,988	179,988	179,988
-	2,064	8,800	496500	Interfund Loan - Interest	9,449	9,449	9,449
305,659	744,074	593,290	497500	Transfer for Indirect Costs	628,517	628,517	628,517
-	-	-	498000	Transfer for Direct Costs	-	-	-
305,659	**1,186,138**	**822,090**		**Total Interfund Transfers**	**817,954**	**817,954**	**817,954**
$3,392,440	**$4,203,445**	**$1,688,966**	**TOTAL RESOURCES**		**$2,140,393**	**$2,140,393**	**$2,140,393**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Resources - Research Center							
				Current Revenue			
66,260	-	-	410000	Federal Grants - Direct	10,456	10,456	10,456
1,542,705	622,899	1,482,618	410500	Federal Grants - Indirect	1,922,562	1,922,562	1,872,562
165,263	263,394	225,000	411000	State Grants - Direct	225,000	225,000	225,000
84,059	278,509	225,000	412000	Local Grants - Direct	442,951	442,951	442,951
15,138	13,450	-	414000	Local Government Service Fee	-	-	-
-	-	-	414200	Intergovernmental Misc Revenue	504,275	504,275	504,275
-	-	-	414500	Government Contributions	23,305	23,305	23,305
353,131	384,292	881,904	418000	Contract & Professional Servic	-	-	-
4,194	3,193	-	421000	Documents and Publications	-	-	-
67,396	72,048	187,859	423000	Product Sales	-	-	-
-	-	-	461000	Contract Revenue	146,739	146,739	146,739
1,302	1,488	373,288	465000	Miscellaneous Charges for Svc	-	-	-
-	-	-	467000	Charges for Services	16,718	16,718	16,718
2,299,447	**1,639,274**	**3,375,669**		**Total Current Revenue**	**3,292,006**	**3,292,006**	**3,242,006**
				Interfund Transfers			
508,571	492,186	378,268	498000	Transfer for Direct Costs	854,492	854,492	854,492
508,571	**492,186**	**378,268**		**Total Interfund Transfers**	**854,492**	**854,492**	**854,492**
$2,808,019	**$2,131,460**	**$3,753,937**	**TOTAL RESOURCES**		**$4,146,498**	**$4,146,498**	**$4,096,498**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Requirements							
				Personnel Services			
435,127	444,479	463,478	500000	Elected Official Salaries	482,462	482,462	482,462
16,969,943	16,211,379	18,840,517	501000	Reg Employees-Full Time-Exempt	19,889,327	19,889,327	19,848,295
2,557,505	2,523,672	2,838,206	501500	Reg Empl-Full Time-Non-Exempt	3,164,917	3,164,917	3,164,917
1,157,617	1,187,618	655,313	502000	Reg Employees-Part Time-Exempt	618,873	618,873	769,408
165,195	238,146	135,151	502500	Reg Empl-Part Time-Non-Exempt	165,862	165,862	202,525
458,721	526,954	732,220	503000	Temporary Employees - Hourly	519,608	519,608	519,608
52,891	30,415	-	503100	Temporary Employees - Salaried	-	-	-
239,590	309,419	-	504000	Seasonal Employees	292,423	292,423	292,423
74,672	98,996	212,088	508000	Overtime	55,798	55,798	55,798
31,805	37,436	16,800	508600	Mobile Comm Allowance	16,200	16,200	16,200
1,757,708	1,744,757	1,949,007	511000	Fringe - Payroll Taxes	2,064,502	2,064,502	2,076,809
2,853,089	2,646,882	2,953,228	512000	Fringe - Retirement PERS	3,358,706	3,358,706	3,369,728
3,334,412	3,489,405	4,170,700	513000	Fringe - Health & Welfare	4,549,100	4,549,100	4,586,425
-	13,009	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
158,630	124,354	110,119	514000	Fringe - Unemployment	75,403	75,403	75,403
73,479	62,746	91,139	515000	Fringe - Other Benefits	95,938	95,938	96,550
-	-	222,825	519000	Pension Oblig Bonds Contrib	366,333	366,333	368,526
44,100	44,081	-	519500	Fringe - Insurance - Opt Out	-	-	-
30,364,481	**29,733,748**	**33,390,791**		**Total Personnel Services**	**35,715,452**	**35,715,452**	**35,925,077**
				Materials and Services			
533,290	308,075	458,380	520100	Office Supplies	437,746	437,746	442,746
-	159,177	2,250	520110	Computer Equipment	2,310	2,310	2,310
-	54,072	6,000	520120	Meetings Expenditures	6,160	6,160	6,160
-	32,545	350	520130	Postage	357	357	357
-	2,715	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
295,343	158,342	200,940	520500	Operating Supplies	201,745	201,745	201,745
-	36,063	21,500	520510	Operating Supplies - Small Tools, Equip	22,070	22,070	22,070
-	309	-	520520	Operating Supplies - Audio Visual	-	-	-
-	250	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	13,424	6,000	520550	Operating Supplies - Telecommunications	6,159	6,159	6,159
-	254	-	520560	Operating Supplies - Tickets	-	-	-
-	27,454	4,939	520580	Operating Supplies - Uniforms	5,071	5,071	5,071
132,288	63,851	119,075	521000	Subscriptions and Dues	111,651	111,651	111,651
-	73,488	49,425	521100	Membership & Professional Dues	50,606	50,606	50,606
-	42,328	750	521200	Publications & Subscriptions	770	770	770
-	257	-	521300	Fuels - Waste Transport	-	-	-
83,832	93,069	76,206	521400	Fuels and Lubricants - General	78,227	78,227	78,227
173,921	11,053	165,593	521500	Maintenance & Repairs Supplies	169,801	169,801	169,801

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Requirements							
-	591	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	35,484	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	588	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	3,134	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	540	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	2,068	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	63,280	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	42,528	9,810	521560	Maintenance & Repairs Supplies - Equipment	10,070	10,070	10,070
-	5,287	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	90	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	1,403	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
143	-	-	522000	Food	-	-	-
6,169	36,904	13,000	522500	Retail	13,345	13,345	13,345
2,878,565	1,981,237	4,159,230	524000	Contracted Professional Svcs	3,095,681	3,095,681	3,256,181
-	141,639	135,000	524010	Contracted Prof Svcs - Accounting & Auditing	163,200	163,200	163,200
-	8,442	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	46,819	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	37,060	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	67,709	195,000	524060	Contracted Prof Svcs - Information Technology Services	500,000	500,000	500,000
-	363,392	1,678,326	524070	Contracted Prof Svcs - Management, Consulting & Communication	2,317,566	2,317,566	2,332,072
-	6,367	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
7,128	3,539	332,946	524500	Marketing Expenditures	79,769	79,769	79,769
-	244	-	524510	Sales and Marketing Contract	-	-	-
354,396	294,237	372,628	524600	Sponsorship Expenditures	389,730	389,730	415,730
-	980	-	524700	Visitor Develop Marketing	-	-	-
615,313	324,741	459,417	525000	Contracted Property Services	442,186	442,186	442,186
382,879	12,044	478,493	525100	Utility Services	534,378	534,378	534,378
-	2,352	-	525110	Utility Services - Internet	-	-	-
-	57,851	-	525120	Utility Services - Telecommunications	-	-	-
-	196,087	-	525130	Utility Services - Electricity	-	-	-
-	5,058	-	525140	Utility Services - Natural Gas	-	-	-
-	68,517	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	87,974	-	525160	Utility Services - Water & Sewer	-	-	-
226,880	6,586	40,278	525500	Cleaning Services	41,346	41,346	41,346
1,033,139	420,912	1,309,641	526000	Maintenance & Repair Services	1,340,195	1,340,195	1,340,195
-	109,027	12,000	526010	Maintenance & Repair Services - Building	12,318	12,318	12,318
-	16,151	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	7,670	-	526013	Maintenance & Repair Services - Elevator & Escalator	-	-	-
-	3,517	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	3,561	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Requirements							
-	67,254	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	83,976	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	47,413	63,342	526040	Maintenance & Repair Services - Technology	168,889	168,889	168,889
-	18,798	21,000	526050	Maintenance & Repair Services - Vehicles	21,557	21,557	21,557
-	1,669	-	526060	Maintenance & Repair Services - Safety	-	-	-
-	222,880	-	526300	Software Maintenance	-	-	-
26,263	4,344	50,887	526500	Rentals	53,029	53,029	53,029
-	2,090	-	526510	Rentals - Building	-	-	-
-	14,377	-	526520	Rentals - Equipment	-	-	-
-	252	-	526530	Rentals - Office Equipment	-	-	-
-	24,337	4,500	526540	Rentals - Vehicle	4,619	4,619	4,619
-	9,125	-	526560	Rentals - Parking Space	-	-	-
411,211	152,848	413,605	528000	Other Purchased Services	390,925	390,925	390,925
-	196	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	3,016	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	804	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	2,990	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	70	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	2,533	-	528092	Other Purchased Services - Traffic Control	-	-	-
-	250	-	528100	Other Purch Services - Reimb	-	-	-
-	55,716	-	528200	Banking Services	-	-	-
-	92,566	-	528210	Credit Card Fees	-	-	-
-	25,655	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	41,333	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	96,644	108,500	528500	Cemetery Services Expenditures	111,375	111,375	111,375
20	-	-	529000	Operations Contracts	-	-	-
11,400	-	-	529200	Parking Services	-	-	-
-	10	-	529400	Special Waste Disposal Fees	-	-	-
958,490	2,344,885	2,641,250	529800	Glendoveer Golf Ops Contract	2,454,618	2,454,618	2,724,618
1,932,235	3,158,180	4,876,952	530000	Payments to Other Agencies	6,282,042	6,282,042	6,282,042
-	13,063	500	530010	License & Permit Fees	513	513	513
104,349	80,392	125,000	530500	Election Expenses	100,000	100,000	100,000
269,014	187,251	160,424	531000	Taxes (Non-Payroll)	164,676	164,676	164,676
198,489	121,550	542,519	531500	Grants to Other Governments	-	-	-
-	542,641	15,187	532000	Government Assessments	15,187	15,187	15,187
-	1,026	-	540000	Charges for Services	4,000	4,000	4,000
154	-	-	540500	Payment in Lieu of Rent	-	-	-
454,872	514,564	5,000,000	544000	Program Purchases	5,000,000	5,000,000	5,000,000
492,651	707,204	831,018	544500	Grants & Loans	1,315,784	1,315,784	1,315,784
152,784	14,216	215,083	545000	Travel	233,884	233,884	233,884

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Requirements							
-	114,891	2,500	545100	Travel and Lodging	2,566	2,566	2,566
-	15,127	100	545200	Mileage, Taxi and Parking	103	103	103
-	18,911	500	545300	Meals & Entertainment	513	513	513
154,814	113,529	256,876	545500	Staff Development	254,926	254,926	280,252
-	7,569	-	545510	Tuition Reimbursement	-	-	-
-	90,847	10,400	545520	Conference Fees	10,517	10,517	10,517
570	-	24,990	547000	Council Costs	25,655	25,655	25,655
-	60,979	60,000	548000	Fee Reimbursements	50,000	50,000	50,000
12,208	11,762	21,295	549000	Miscellaneous Expenditures	21,850	21,850	21,850
-	178,461	-	549010	Tri-Met Transit Pass	195,045	195,045	195,045
11,902,807	**14,810,534**	**25,753,605**		**Total Materials and Services**	**26,914,730**	**26,914,730**	**27,416,062**
				Debt Service			
525,000	615,000	710,000	563000	Revenue Bond Pmts-Principal	820,000	820,000	820,000
1,129,289	1,105,071	1,076,381	563500	Revenue Bond Payments-Interest	1,041,882	1,041,882	1,041,882
1,654,289	**1,720,071**	**1,786,381**		**Total Debt Service**	**1,861,882**	**1,861,882**	**1,861,882**
				Capital Outlay			
12,384	41,209	-	571000	Improve-Other than Bldg	-	-	-
9,235	28,707	10,500	572000	Buildings & Related	-	-	-
112,823	100,590	-	574000	Equipment & Vehicles	-	-	-
1,819	12,885	-	574500	Vehicles	-	-	-
15,307	37,001	39,000	575000	Office Furn & Equip	-	-	-
41,318	244,311	154,150	579000	Intangible Assets	239,150	239,150	239,150
192,885	**464,703**	**203,650**		**Total Capital Outlay**	**239,150**	**239,150**	**239,150**
				Interfund Transfers			
220,622	140,532	312,334	580000	Transfer for Indirect Costs	374,341	374,341	374,341
15,138,018	15,270,261	18,140,251	581000	Transfer of Resources	19,286,563	19,286,563	19,366,563
-	-	-	582000	Transfer for Direct Costs	194,000	194,000	194,000
-	1,919,916	-	586900	Internal Loan Advances	-	-	-
15,358,640	**17,330,709**	**18,452,585**		**Total Interfund Transfers**	**19,854,904**	**19,854,904**	**19,934,904**
				Contingency			
-	-	265,000	701001	Contingency - Opportunity Account	500,000	500,000	274,000
-	-	1,126,005	701002	Contingency - Operating	2,260,000	2,260,000	2,248,835
-	-	336,813	701004	Contingency - Rsv One Time Exp	1,193,907	1,193,907	1,193,907
-	-	-	709000	Contingency - All Other	254,800	254,800	254,800
-	**-**	**1,727,818**		**Total Contingency**	**4,208,707**	**4,208,707**	**3,971,542**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund Requirements							
				Unappropriated Fund Balance			
-	-	779,752	800000	Unappropriated Fund Balance	-	-	-
5,427,647	5,836,554	3,117,868	801002	Unapp FB - Restricted CET	4,673,924	4,673,924	4,673,924
8,653,471	10,806,805	5,308,354	801003	Unapp FB - Restricted TOD	5,139,218	5,139,218	5,139,218
6,656,153	5,486,244	-	805000	Unapp FB - Reserves	-	-	-
-	-	2,259,000	805100	Unapp FB - Stabilization Reserve	1,695,000	1,695,000	1,751,520
1,481,862	2,237,851	1,357,528	805300	Unapp FB - Reserve for one-time expenditures	-	-	-
2,612,414	1,070,111	826,556	805400	Unapp FB - Reserve for Future Debt Service	1,223,990	1,223,990	1,223,990
4,613,474	3,611,903	3,838,528	805450	Unapp FB - PERS Reserve	1,925,587	1,925,587	1,925,587
4,138,461	3,533,558	1,422,620	805900	Unapp FB - Other Reserves & Designations	1,526,911	1,526,911	1,594,911
33,583,482	**32,583,026**	**18,910,206**		**Total Unappropriated Fund Balance**	**16,184,630**	**16,184,630**	**16,309,150**
$93,056,584	**$96,642,791**	**$100,225,036**		**TOTAL REQUIREMENTS**	**$104,979,455**	**$104,979,455**	**$105,657,767**

General Fund

General Fund - Communications

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
				Personnel Services			
1,542,353	1,600,654	1,941,053	501000	Reg Employees-Full Time-Exempt	1,980,591	1,980,591	1,980,591
10,354	45,556	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
131,836	45,973	78,907	502000	Reg Employees-Part Time-Exempt	72,807	72,807	72,807
14,695	44,753	-	503000	Temporary Employees - Hourly	-	-	-
307	597	-	503100	Temporary Employees - Salaried	-	-	-
16	1,643	9,050	508000	Overtime	-	-	-
1,396	1,440	-	508600	Mobile Comm Allowance	-	-	-
139,459	143,478	169,419	511000	Fringe - Payroll Taxes	173,337	173,337	173,337
221,068	219,775	264,873	512000	Fringe - Retirement PERS	293,546	293,546	293,546
283,167	269,567	360,300	513000	Fringe - Health & Welfare	373,248	373,248	373,248
1,972	23,895	10,900	514000	Fringe - Unemployment	1,048	1,048	1,048
6,767	4,938	7,946	515000	Fringe - Other Benefits	8,039	8,039	8,039
-	-	20,147	519000	Pension Oblig Bonds Contrib	30,927	30,927	30,927
-	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,353,390	**2,404,070**	**2,862,595**		**Total Personnel Services**	**2,933,543**	**2,933,543**	**2,933,543**
				Materials and Services			
21,990	14,514	16,100	520100	Office Supplies	16,530	16,530	16,530
-	15,995	-	520110	Computer Equipment	-	-	-
-	632	-	520120	Meetings Expenditures	-	-	-
-	39	-	520130	Postage	-	-	-
-	1,688	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
1,131	605	4,700	520500	Operating Supplies	4,820	4,820	4,820
-	3	-	520520	Operating Supplies - Audio Visual	-	-	-
8,555	7,996	2,950	521000	Subscriptions and Dues	3,030	3,030	3,030
-	680	-	521100	Membership & Professional Dues	-	-	-
143	-	-	522000	Food	-	-	-
133,189	93,683	161,000	524000	Contracted Professional Svcs	52,360	52,360	52,360
1,000	-	-	524600	Sponsorship Expenditures	-	-	-
448	-	3,000	525100	Utility Services	3,080	3,080	3,080
-	480	-	525120	Utility Services - Telecommunications	-	-	-
74	-	5,450	526000	Maintenance & Repair Services	5,590	5,590	5,590
13,771	8,385	22,000	528000	Other Purchased Services	22,590	22,590	22,590
2,028	364	2,300	545000	Travel	2,360	2,360	2,360
-	1,377	-	545100	Travel and Lodging	-	-	-
-	291	-	545200	Mileage, Taxi and Parking	-	-	-
-	192	-	545300	Meals & Entertainment	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Communications							
11,271	4,364	7,650	545500	Staff Development	7,860	7,860	7,860
-	1,173	-	545520	Conference Fees	-	-	-
352	1,113	7,650	549000	Miscellaneous Expenditures	7,850	7,850	7,850
193,950	**153,574**	**232,800**		**Total Materials and Services**	**126,070**	**126,070**	**126,070**
$2,547,339	**$2,557,643**	**$3,095,395**	**TOTAL REQUIREMENTS**		**$3,059,613**	**$3,059,613**	**$3,059,613**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Communications - Director's Office							
				Personnel Services			
199,199	222,708	272,346	501000	Reg Employees-Full Time-Exempt	281,948	281,948	281,948
-	-	9,050	508000	Overtime	-	-	-
15,114	17,081	22,888	511000	Fringe - Payroll Taxes	24,420	24,420	24,420
23,806	28,165	35,540	512000	Fringe - Retirement PERS	41,988	41,988	41,988
32,368	39,336	43,236	513000	Fringe - Health & Welfare	46,656	46,656	46,656
-	23,895	-	514000	Fringe - Unemployment	-	-	-
643	567	1,052	515000	Fringe - Other Benefits	1,110	1,110	1,110
-	-	2,724	519000	Pension Oblig Bonds Contrib	4,359	4,359	4,359
271,130	**331,751**	**386,836**		**Total Personnel Services**	**400,481**	**400,481**	**400,481**
				Materials and Services			
700	-	-	528000	Other Purchased Services	-	-	-
-	16	-	545200	Mileage, Taxi and Parking	-	-	-
700	**16**	**-**		**Total Materials and Services**	**-**	**-**	**-**
$271,830	**$331,767**	**$386,836**	**TOTAL REQUIREMENTS**		**$400,481**	**$400,481**	**$400,481**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Communications - Program & Facility							
				Personnel Services			
701,908	673,442	1,037,475	501000	Reg Employees-Full Time-Exempt	1,046,915	1,046,915	1,046,915
12,941	13,790	-	502000	Reg Employees-Part Time-Exempt	-	-	-
483	-	-	503000	Temporary Employees - Hourly	-	-	-
307	597	-	503100	Temporary Employees - Salaried	-	-	-
1,396	1,440	-	508600	Mobile Comm Allowance	-	-	-
58,814	56,844	87,240	511000	Fringe - Payroll Taxes	87,996	87,996	87,996
93,542	89,774	134,111	512000	Fringe - Retirement PERS	147,487	147,487	147,487
115,743	108,486	187,356	513000	Fringe - Health & Welfare	186,624	186,624	186,624
1,972	-	9,852	514000	Fringe - Unemployment	-	-	-
2,918	2,119	4,098	515000	Fringe - Other Benefits	4,070	4,070	4,070
-	-	10,372	519000	Pension Oblig Bonds Contrib	15,702	15,702	15,702
990,024	**946,492**	**1,470,504**		**Total Personnel Services**	**1,488,794**	**1,488,794**	**1,488,794**
				Materials and Services			
6,924	9,127	9,750	520100	Office Supplies	10,010	10,010	10,010
-	1,312	-	520110	Computer Equipment	-	-	-
-	632	-	520120	Meetings Expenditures	-	-	-
-	39	-	520130	Postage	-	-	-
1,131	220	4,200	520500	Operating Supplies	4,310	4,310	4,310
-	3	-	520520	Operating Supplies - Audio Visual	-	-	-
909	240	2,300	521000	Subscriptions and Dues	2,360	2,360	2,360
-	530	-	521100	Membership & Professional Dues	-	-	-
143	-	-	522000	Food	-	-	-
117,448	79,078	111,000	524000	Contracted Professional Svcs	52,360	52,360	52,360
1,000	-	-	524600	Sponsorship Expenditures	-	-	-
448	-	3,000	525100	Utility Services	3,080	3,080	3,080
74	-	4,300	526000	Maintenance & Repair Services	4,410	4,410	4,410
13,056	6,854	16,500	528000	Other Purchased Services	16,940	16,940	16,940
2,028	364	1,200	545000	Travel	1,230	1,230	1,230
-	1,377	-	545100	Travel and Lodging	-	-	-
-	100	-	545200	Mileage, Taxi and Parking	-	-	-
-	192	-	545300	Meals & Entertainment	-	-	-
11,271	4,114	2,100	545500	Staff Development	2,160	2,160	2,160
-	1,173	-	545520	Conference Fees	-	-	-
352	363	7,650	549000	Miscellaneous Expenditures	7,850	7,850	7,850
154,782	**105,717**	**162,000**		**Total Materials and Services**	**104,710**	**104,710**	**104,710**
$1,144,806	**$1,052,209**	**$1,632,504**	**TOTAL REQUIREMENTS**		**$1,593,504**	**$1,593,504**	**$1,593,504**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Communications - Policy & Planning							
				Personnel Services			
269,470	313,965	253,755	501000	Reg Employees-Full Time-Exempt	246,206	246,206	246,206
52,173	17,915	78,907	502000	Reg Employees-Part Time-Exempt	72,807	72,807	72,807
1,037	20,778	-	503000	Temporary Employees - Hourly	-	-	-
5	962	-	508000	Overtime	-	-	-
27,029	29,797	27,967	511000	Fringe - Payroll Taxes	26,824	26,824	26,824
40,307	38,708	42,329	512000	Fringe - Retirement PERS	40,810	40,810	40,810
67,026	60,976	57,648	513000	Fringe - Health & Welfare	62,208	62,208	62,208
-	-	1,048	514000	Fringe - Unemployment	1,048	1,048	1,048
1,153	967	1,304	515000	Fringe - Other Benefits	1,261	1,261	1,261
-	-	3,326	519000	Pension Oblig Bonds Contrib	4,785	4,785	4,785
-	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
458,200	**485,868**	**466,284**		**Total Personnel Services**	**455,949**	**455,949**	**455,949**
$458,200	**$485,868**	**$466,284**	**TOTAL REQUIREMENTS**		**$455,949**	**$455,949**	**$455,949**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Communications - Design & Standards							
				Personnel Services			
371,776	390,540	377,477	501000	Reg Employees-Full Time-Exempt	405,522	405,522	405,522
10,354	45,556	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
66,722	14,268	-	502000	Reg Employees-Part Time-Exempt	-	-	-
13,175	23,974	-	503000	Temporary Employees - Hourly	-	-	-
11	681	-	508000	Overtime	-	-	-
38,501	39,757	31,324	511000	Fringe - Payroll Taxes	34,097	34,097	34,097
63,413	63,128	52,893	512000	Fringe - Retirement PERS	63,261	63,261	63,261
68,031	60,769	72,060	513000	Fringe - Health & Welfare	77,760	77,760	77,760
2,054	1,285	1,492	515000	Fringe - Other Benefits	1,598	1,598	1,598
-	-	3,725	519000	Pension Oblig Bonds Contrib	6,081	6,081	6,081
634,036	**639,959**	**538,971**		**Total Personnel Services**	**588,319**	**588,319**	**588,319**
				Materials and Services			
15,066	5,387	6,350	520100	Office Supplies	6,520	6,520	6,520
-	14,683	-	520110	Computer Equipment	-	-	-
-	1,688	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
-	385	500	520500	Operating Supplies	510	510	510
7,646	7,756	650	521000	Subscriptions and Dues	670	670	670
-	150	-	521100	Membership & Professional Dues	-	-	-
15,741	14,605	50,000	524000	Contracted Professional Svcs	-	-	-
-	480	-	525120	Utility Services - Telecommunications	-	-	-
-	-	1,150	526000	Maintenance & Repair Services	1,180	1,180	1,180
15	1,532	5,500	528000	Other Purchased Services	5,650	5,650	5,650
-	-	1,100	545000	Travel	1,130	1,130	1,130
-	174	-	545200	Mileage, Taxi and Parking	-	-	-
-	250	5,550	545500	Staff Development	5,700	5,700	5,700
-	750	-	549000	Miscellaneous Expenditures	-	-	-
38,468	**47,840**	**70,800**		**Total Materials and Services**	**21,360**	**21,360**	**21,360**
$672,504	**$687,799**	**$609,771**	**TOTAL REQUIREMENTS**		**$609,679**	**$609,679**	**$609,679**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Council							
				Personnel Services			
343,554	350,905	365,904	500000	Elected Official Salaries	380,888	380,888	380,888
1,882,571	1,675,226	2,017,039	501000	Reg Employees-Full Time-Exempt	2,329,436	2,329,436	2,329,436
-	-	44,554	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
74,636	74,413	-	502000	Reg Employees-Part Time-Exempt	-	-	-
104,854	88,034	78,000	503000	Temporary Employees - Hourly	78,000	78,000	78,000
9,814	-	-	503100	Temporary Employees - Salaried	-	-	-
2,691	1,869	47,340	508000	Overtime	5,000	5,000	5,000
9,225	11,975	12,600	508600	Mobile Comm Allowance	12,600	12,600	12,600
163,452	161,744	211,059	511000	Fringe - Payroll Taxes	235,378	235,378	235,378
276,038	217,852	273,261	512000	Fringe - Retirement PERS	337,650	337,650	337,650
283,774	338,820	417,660	513000	Fringe - Health & Welfare	493,914	493,914	493,914
29,376	-	-	514000	Fringe - Unemployment	-	-	-
6,839	5,552	9,499	515000	Fringe - Other Benefits	10,822	10,822	10,822
-	-	22,390	519000	Pension Oblig Bonds Contrib	40,841	40,841	40,841
9,750	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,196,573	**2,929,990**	**3,499,306**		**Total Personnel Services**	**3,924,529**	**3,924,529**	**3,924,529**
				Materials and Services			
71,582	15,501	63,770	520100	Office Supplies	59,629	59,629	59,629
-	8,978	-	520110	Computer Equipment	-	-	-
-	36,313	-	520120	Meetings Expenditures	-	-	-
-	55	-	520130	Postage	-	-	-
1,223	2,253	882	520500	Operating Supplies	905	905	905
-	6	-	520520	Operating Supplies - Audio Visual	-	-	-
8,573	2,268	2,321	521000	Subscriptions and Dues	2,382	2,382	2,382
-	8,501	-	521100	Membership & Professional Dues	-	-	-
-	1,422	-	521200	Publications & Subscriptions	-	-	-
208,325	232,019	1,153,130	524000	Contracted Professional Svcs	689,807	689,807	755,307
-	3,728	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	408	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	91,602	-	524070	Contracted Prof Svcs - Management, Consulting & Communication	-	-	-
9,026	29,622	12,750	524600	Sponsorship Expenditures	35,000	35,000	35,000
10,648	-	-	525000	Contracted Property Services	-	-	-
-	-	1,734	525100	Utility Services	1,780	1,780	1,780
-	250	-	525120	Utility Services - Telecommunications	-	-	-
75	-	1,020	526000	Maintenance & Repair Services	31,047	31,047	31,047
-	-	918	526500	Rentals	942	942	942
-	1,140	-	526560	Rentals - Parking Space	-	-	-
13,418	5,819	19,380	528000	Other Purchased Services	19,894	19,894	19,894

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Council							
-	137	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	12,474	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
1,140	-	-	529200	Parking Services	-	-	-
45,382	4,597	54,900	545000	Travel	55,831	55,831	55,831
-	35,324	-	545100	Travel and Lodging	-	-	-
-	6,846	-	545200	Mileage, Taxi and Parking	-	-	-
-	1,824	-	545300	Meals & Entertainment	-	-	-
19,186	5,489	34,692	545500	Staff Development	45,861	45,861	45,861
-	333	-	545510	Tuition Reimbursement	-	-	-
-	15,121	-	545520	Conference Fees	-	-	-
570	-	24,990	547000	Council Costs	25,655	25,655	25,655
-	-	6,895	549000	Miscellaneous Expenditures	7,078	7,078	7,078
389,148	**522,029**	**1,377,382**		**Total Materials and Services**	**975,811**	**975,811**	**1,041,311**
$3,585,722	**$3,452,019**	**$4,876,688**	**TOTAL REQUIREMENTS**		**$4,900,340**	**$4,900,340**	**$4,965,840**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Council - Leadership and Policy Develop							
				Personnel Services			
343,554	350,905	365,904	500000	Elected Official Salaries	380,888	380,888	380,888
449,041	436,069	522,649	501000	Reg Employees-Full Time-Exempt	544,867	544,867	544,867
14,204	49,749	-	502000	Reg Employees-Part Time-Exempt	-	-	-
53,205	53,436	65,000	503000	Temporary Employees - Hourly	65,000	65,000	65,000
9,814	-	-	503100	Temporary Employees - Salaried	-	-	-
837	539	42,965	508000	Overtime	5,000	5,000	5,000
6,100	8,000	7,200	508600	Mobile Comm Allowance	7,200	7,200	7,200
62,538	63,891	80,234	511000	Fringe - Payroll Taxes	84,395	84,395	84,395
77,382	80,186	95,323	512000	Fringe - Retirement PERS	112,052	112,052	112,052
113,627	163,854	201,768	513000	Fringe - Health & Welfare	229,374	229,374	229,374
26,400	-	-	514000	Fringe - Unemployment	-	-	-
3,227	2,847	3,683	515000	Fringe - Other Benefits	4,047	4,047	4,047
-	-	8,883	519000	Pension Oblig Bonds Contrib	14,076	14,076	14,076
8,250	3,000	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,168,179	**1,212,475**	**1,393,609**		**Total Personnel Services**	**1,446,899**	**1,446,899**	**1,446,899**
				Materials and Services			
35,603	10,245	26,520	520100	Office Supplies	27,223	27,223	27,223
-	1,419	-	520110	Computer Equipment	-	-	-
-	15,517	-	520120	Meetings Expenditures	-	-	-
-	25	-	520130	Postage	-	-	-
534	1,430	882	520500	Operating Supplies	905	905	905
2,720	40	689	521000	Subscriptions and Dues	707	707	707
-	4,071	-	521100	Membership & Professional Dues	-	-	-
-	680	-	521200	Publications & Subscriptions	-	-	-
29,732	42,075	45,900	524000	Contracted Professional Svcs	47,116	47,116	47,116
-	3,728	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	5,313	-	524070	Contracted Prof Svcs - Management, Consulting & Communication	-	-	-
2,117	3,590	-	524600	Sponsorship Expenditures	-	-	-
10,648	-	-	525000	Contracted Property Services	-	-	-
-	-	1,734	525100	Utility Services	1,780	1,780	1,780
75	-	1,020	526000	Maintenance & Repair Services	31,047	31,047	31,047
-	-	918	526500	Rentals	942	942	942
8,189	2,354	19,380	528000	Other Purchased Services	19,894	19,894	19,894
-	43	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	11,206	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
28,311	1,921	32,640	545000	Travel	33,505	33,505	33,505
-	24,471	-	545100	Travel and Lodging	-	-	-
-	3,193	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Council - Leadership and Policy Develop							
-	604	-	545300	Meals & Entertainment	-	-	-
6,546	330	6,834	545500	Staff Development	7,015	7,015	7,015
-	8,406	-	545520	Conference Fees	-	-	-
570	-	24,990	547000	Council Costs	25,655	25,655	25,655
-	-	6,895	549000	Miscellaneous Expenditures	7,078	7,078	7,078
125,045	**140,660**	**168,402**		**Total Materials and Services**	**202,867**	**202,867**	**202,867**
$1,293,224	**$1,353,136**	**$1,562,011**	**TOTAL REQUIREMENTS**		**$1,649,766**	**$1,649,766**	**$1,649,766**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Council - Office of Chief Oper Officer							
				Personnel Services			
1,025,303	819,791	891,317	501000	Reg Employees-Full Time-Exempt	1,118,070	1,118,070	1,118,070
-	13,182	-	502000	Reg Employees-Part Time-Exempt	-	-	-
24,153	6,061	13,000	503000	Temporary Employees - Hourly	13,000	13,000	13,000
1,280	454	4,375	508000	Overtime	-	-	-
1,225	1,150	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
63,102	62,936	76,433	511000	Fringe - Payroll Taxes	95,010	95,010	95,010
133,688	85,509	95,257	512000	Fringe - Retirement PERS	136,959	136,959	136,959
107,751	114,412	129,420	513000	Fringe - Health & Welfare	171,228	171,228	171,228
-	-	-	514000	Fringe - Unemployment	-	-	-
2,299	1,832	3,383	515000	Fringe - Other Benefits	4,282	4,282	4,282
-	-	7,030	519000	Pension Oblig Bonds Contrib	16,769	16,769	16,769
-	263	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,358,801	**1,105,589**	**1,223,215**		**Total Personnel Services**	**1,558,318**	**1,558,318**	**1,558,318**
				Materials and Services			
20,793	4,740	32,400	520100	Office Supplies	24,941	24,941	24,941
-	4,464	-	520110	Computer Equipment	-	-	-
-	11,390	-	520120	Meetings Expenditures	-	-	-
-	30	-	520130	Postage	-	-	-
689	348	-	520500	Operating Supplies	-	-	-
-	6	-	520520	Operating Supplies - Audio Visual	-	-	-
1,894	2,228	1,632	521000	Subscriptions and Dues	1,675	1,675	1,675
-	2,270	-	521100	Membership & Professional Dues	-	-	-
-	214	-	521200	Publications & Subscriptions	-	-	-
27,770	161,549	302,380	524000	Contracted Professional Svcs	371,706	371,706	437,206
-	300	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	62,440	-	524070	Contracted Prof Svcs - Mgmt, Consulting & Comm Services	-	-	-
6,409	14,532	12,750	524600	Sponsorship Expenditures	32,000	32,000	32,000
1,488	3,465	-	528000	Other Purchased Services	-	-	-
-	148	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
6,405	376	9,010	545000	Travel	8,725	8,725	8,725
-	4,780	-	545100	Travel and Lodging	-	-	-
-	367	-	545200	Mileage, Taxi and Parking	-	-	-
-	913	-	545300	Meals & Entertainment	-	-	-
9,256	5,099	22,808	545500	Staff Development	33,742	33,742	33,742
-	333	-	545510	Tuition Reimbursement	-	-	-
-	4,950	-	545520	Conference Fees	-	-	-
74,704	**284,944**	**380,980**		**Total Materials and Services**	**472,789**	**472,789**	**538,289**
$1,433,505	**$1,390,533**	**$1,604,195**	**TOTAL REQUIREMENTS**		**$2,031,107**	**$2,031,107**	**$2,096,607**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Council - Government Affairs and Policy Development							
				Personnel Services			
408,228	419,366	603,073	501000	Reg Employees-Full Time-Exempt	666,499	666,499	666,499
-	-	44,554	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
60,432	11,482	-	502000	Reg Employees-Part Time-Exempt	-	-	-
27,496	28,537	-	503000	Temporary Employees - Hourly	-	-	-
574	876	-	508000	Overtime	-	-	-
1,900	2,825	2,400	508600	Mobile Comm Allowance	2,400	2,400	2,400
37,812	34,917	54,392	511000	Fringe - Payroll Taxes	55,973	55,973	55,973
64,968	52,158	82,681	512000	Fringe - Retirement PERS	88,639	88,639	88,639
62,396	60,554	86,472	513000	Fringe - Health & Welfare	93,312	93,312	93,312
2,976	-	-	514000	Fringe - Unemployment	-	-	-
1,312	873	2,433	515000	Fringe - Other Benefits	2,493	2,493	2,493
-	-	6,477	519000	Pension Oblig Bonds Contrib	9,996	9,996	9,996
1,500	338	-	519500	Fringe - Insurance - Opt Out	-	-	-
669,594	**611,926**	**882,482**		**Total Personnel Services**	**919,312**	**919,312**	**919,312**
				Materials and Services			
15,185	516	4,850	520100	Office Supplies	7,465	7,465	7,465
-	3,094	-	520110	Computer Equipment	-	-	-
-	9,406	-	520120	Meetings Expenditures	-	-	-
-	475	-	520500	Operating Supplies	-	-	-
3,959	-	-	521000	Subscriptions and Dues	-	-	-
-	2,160	-	521100	Membership & Professional Dues	-	-	-
-	528	-	521200	Publications & Subscriptions	-	-	-
150,824	28,395	804,850	524000	Contracted Professional Svcs	270,985	270,985	270,985
-	108	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	23,850	-	524070	Contracted Prof Svcs - Mgmt, Consulting & Comm Services	-	-	-
500	11,500	-	524600	Sponsorship Expenditures	3,000	3,000	3,000
-	250	-	525120	Utility Services - Telecommunications	-	-	-
-	1,140	-	526560	Rentals - Parking Space	-	-	-
3,741	-	-	528000	Other Purchased Services	-	-	-
-	94	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	1,119	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
1,140	-	-	529200	Parking Services	-	-	-
10,666	2,300	13,250	545000	Travel	13,601	13,601	13,601
-	6,073	-	545100	Travel and Lodging	-	-	-
-	3,286	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Council - Government Affairs and Policy Development							
-	307	-	545300	Meals & Entertainment	-	-	-
3,383	60	5,050	545500	Staff Development	5,104	5,104	5,104
-	1,765	-	545520	Conference Fees	-	-	-
189,399	**96,425**	**828,000**		**Total Materials and Services**	**300,155**	**300,155**	**300,155**
$858,993	**$708,350**	**$1,710,482**	**TOTAL REQUIREMENTS**		**$1,219,467**	**$1,219,467**	**$1,219,467**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Finance and Regulatory Services							
				Personnel Services			
1,936,465	1,911,221	2,187,267	501000	Reg Employees-Full Time-Exempt	2,196,873	2,196,873	2,196,873
257,310	378,407	376,543	501500	Reg Empl-Full Time-Non-Exempt	603,479	603,479	603,479
36,994	136,909	108,154	502000	Reg Employees-Part Time-Exempt	69,354	69,354	69,354
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	40,732	40,732	40,732
9,231	26,013	-	503000	Temporary Employees - Hourly	-	-	-
554	2,859	7,220	508000	Overtime	1,000	1,000	1,000
550	1,200	1,200	508600	Mobile Comm Allowance	600	600	600
178,951	198,336	226,859	511000	Fringe - Payroll Taxes	245,865	245,865	245,865
310,307	320,545	361,911	512000	Fringe - Retirement PERS	425,859	425,859	425,859
354,624	439,858	533,677	513000	Fringe - Health & Welfare	590,976	590,976	590,976
-	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
5,985	2,057	3,549	514000	Fringe - Unemployment	3,228	3,228	3,228
7,969	7,819	10,853	515000	Fringe - Other Benefits	11,635	11,635	11,635
-	-	26,969	519000	Pension Oblig Bonds Contrib	43,851	43,851	43,851
4,538	7,650	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,103,478	**3,435,874**	**3,844,202**		**Total Personnel Services**	**4,233,452**	**4,233,452**	**4,233,452**
				Materials and Services			
24,365	15,043	25,205	520100	Office Supplies	25,440	25,440	25,440
-	6,684	-	520110	Computer Equipment	-	-	-
-	1,542	-	520120	Meetings Expenditures	-	-	-
-	45	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
1,453	-	-	520500	Operating Supplies	-	-	-
-	15	-	520580	Operating Supplies - Uniforms	-	-	-
13,176	1,811	14,225	521000	Subscriptions and Dues	15,730	15,730	15,730
-	11,375	-	521100	Membership & Professional Dues	-	-	-
-	2,448	-	521200	Publications & Subscriptions	-	-	-
-	-	-	521500	Maintenance & Repairs Supplies	710	710	710
105,578	75,392	208,340	524000	Contracted Professional Svcs	168,830	168,830	168,830
-	504	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	1,628	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	7,518	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	153	-	524500	Marketing Expenditures	-	-	-
6,280	21,729	9,690	524600	Sponsorship Expenditures	9,950	9,950	9,950
-	-	1,325	526000	Maintenance & Repair Services	2,410	2,410	2,410
97,593	42,097	98,760	528000	Other Purchased Services	106,840	106,840	106,840
-	196	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	52,332	-	528200	Banking Services	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Finance and Regulatory Services							
-	23,527	-	528210	Credit Card Fees	-	-	-
-	2,653	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	8,651	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
288,296	284,241	293,160	530000	Payments to Other Agencies	295,370	295,370	295,370
470	-	-	544500	Grants & Loans	-	-	-
7,480	807	30,585	545000	Travel	28,300	28,300	28,300
-	22,620	-	545100	Travel and Lodging	-	-	-
-	972	-	545200	Mileage, Taxi and Parking	-	-	-
-	3,656	-	545300	Meals & Entertainment	-	-	-
16,266	47,069	28,950	545500	Staff Development	30,690	30,690	30,690
-	3,314	-	545510	Tuition Reimbursement	-	-	-
-	14,146	-	545520	Conference Fees	-	-	-
1,307	1,700	4,080	549000	Miscellaneous Expenditures	4,190	4,190	4,190
562,263	**653,867**	**714,320**		**Total Materials and Services**	**688,460**	**688,460**	**688,460**
$3,665,741	**$4,089,742**	**$4,558,522**	**TOTAL REQUIREMENTS**		**$4,921,912**	**$4,921,912**	**$4,921,912**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Finance and Regulatory Services - Office of CFO							
				Personnel Services			
248,255	197,697	337,283	501000	Reg Employees-Full Time-Exempt	444,703	444,703	444,703
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	55,802	55,802	55,802
-	-	1,455	508000	Overtime	-	-	-
17,228	15,036	28,324	511000	Fringe - Payroll Taxes	43,068	43,068	43,068
35,776	28,181	47,894	512000	Fringe - Retirement PERS	79,982	79,982	79,982
27,513	28,832	43,236	513000	Fringe - Health & Welfare	77,760	77,760	77,760
-	2,057	-	514000	Fringe - Unemployment	-	-	-
562	459	1,260	515000	Fringe - Other Benefits	1,941	1,941	1,941
-	-	3,372	519000	Pension Oblig Bonds Contrib	7,690	7,690	7,690
329,335	**272,264**	**462,824**		**Total Personnel Services**	**710,946**	**710,946**	**710,946**
				Materials and Services			
1,330	104	1,950	520100	Office Supplies	2,000	2,000	2,000
-	1,626	-	520110	Computer Equipment	-	-	-
-	36	-	520120	Meetings Expenditures	-	-	-
249	198	1,025	521000	Subscriptions and Dues	1,050	1,050	1,050
-	747	-	521100	Membership & Professional Dues	-	-	-
2,008	4,500	17,340	524000	Contracted Professional Svcs	17,800	17,800	17,800
-	504	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
1,476	21,477	-	528000	Other Purchased Services	-	-	-
-	26,315	-	530000	Payments to Other Agencies	-	-	-
15	225	4,700	545000	Travel	4,830	4,830	4,830
-	869	-	545100	Travel and Lodging	-	-	-
-	14	-	545200	Mileage, Taxi and Parking	-	-	-
-	23	-	545300	Meals & Entertainment	-	-	-
525	370	2,075	545500	Staff Development	2,130	2,130	2,130
-	399	-	545510	Tuition Reimbursement	-	-	-
-	1,535	-	545520	Conference Fees	-	-	-
-	457	510	549000	Miscellaneous Expenditures	520	520	520
5,603	**59,401**	**27,600**		**Total Materials and Services**	**28,330**	**28,330**	**28,330**
$334,938	**$331,664**	**$490,424**	**TOTAL REQUIREMENTS**		**$739,276**	**$739,276**	**$739,276**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Finance and Regulatory Services - Accounting Services Division							
				Personnel Services			
829,610	713,229	785,344	501000	Reg Employees-Full Time-Exempt	800,612	800,612	800,612
257,310	378,407	376,543	501500	Reg Empl-Full Time-Non-Exempt	401,618	401,618	401,618
-	62,455	66,534	502000	Reg Employees-Part Time-Exempt	69,354	69,354	69,354
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	40,732	40,732	40,732
9,231	10,450	-	503000	Temporary Employees - Hourly	-	-	-
554	1,744	-	508000	Overtime	1,000	1,000	1,000
88,774	95,053	103,401	511000	Fringe - Payroll Taxes	110,513	110,513	110,513
156,773	154,277	166,449	512000	Fringe - Retirement PERS	191,187	191,187	191,187
194,710	215,469	278,584	513000	Fringe - Health & Welfare	303,264	303,264	303,264
-	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
5,985	-	-	514000	Fringe - Unemployment	-	-	-
4,226	4,112	5,091	515000	Fringe - Other Benefits	5,369	5,369	5,369
-	-	12,283	519000	Pension Oblig Bonds Contrib	19,699	19,699	19,699
1,500	4,500	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,548,673	**1,642,697**	**1,794,229**		**Total Personnel Services**	**1,943,348**	**1,943,348**	**1,943,348**
				Materials and Services			
8,632	7,429	10,985	520100	Office Supplies	12,740	12,740	12,740
-	2,694	-	520110	Computer Equipment	-	-	-
-	107	-	520120	Meetings Expenditures	-	-	-
2,858	413	5,300	521000	Subscriptions and Dues	7,120	7,120	7,120
-	3,535	-	521100	Membership & Professional Dues	-	-	-
-	279	-	521200	Publications & Subscriptions	-	-	-
-	-	-	521500	Maintenance & Repairs Supplies	710	710	710
100,325	63,763	191,000	524000	Contracted Professional Svcs	151,030	151,030	151,030
-	1,628	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	1,325	526000	Maintenance & Repair Services	2,410	2,410	2,410
84,728	10,037	78,270	528000	Other Purchased Services	85,800	85,800	85,800
-	52,332	-	528200	Banking Services	-	-	-
-	23,527	-	528210	Credit Card Fees	-	-	-
-	2,653	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	6,706	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
283,246	252,925	285,000	530000	Payments to Other Agencies	287,000	287,000	287,000
3,136	25	7,800	545000	Travel	8,010	8,010	8,010
-	13,240	-	545100	Travel and Lodging	-	-	-
-	229	-	545200	Mileage, Taxi and Parking	-	-	-
-	1,322	-	545300	Meals & Entertainment	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Finance and Regulatory Services - Accounting Services Division							
6,801	39,315	13,600	545500	Staff Development	16,680	16,680	16,680
-	1,305	-	545510	Tuition Reimbursement	-	-	-
-	5,648	-	545520	Conference Fees	-	-	-
1,284	836	1,900	549000	Miscellaneous Expenditures	1,950	1,950	1,950
491,011	**489,949**	**595,180**		**Total Materials and Services**	**573,450**	**573,450**	**573,450**
$2,039,684	**$2,132,646**	**$2,389,409**	**TOTAL REQUIREMENTS**		**$2,516,798**	**$2,516,798**	**$2,516,798**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Finance and Regulatory Services - Budget and Financial Mgmt							
				Personnel Services			
322,009	393,248	456,609	501000	Reg Employees-Full Time-Exempt	408,703	408,703	408,703
-	34,780	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	15,563	-	503000	Temporary Employees - Hourly	-	-	-
-	1,115	-	508000	Overtime	-	-	-
550	1,200	-	508600	Mobile Comm Allowance	-	-	-
26,379	35,900	40,492	511000	Fringe - Payroll Taxes	34,348	34,348	34,348
43,806	52,570	59,310	512000	Fringe - Retirement PERS	55,814	55,814	55,814
47,018	74,633	86,472	513000	Fringe - Health & Welfare	69,984	69,984	69,984
-	-	3,549	514000	Fringe - Unemployment	-	-	-
1,024	1,205	1,902	515000	Fringe - Other Benefits	1,578	1,578	1,578
-	-	4,817	519000	Pension Oblig Bonds Contrib	6,130	6,130	6,130
-	450	-	519500	Fringe - Insurance - Opt Out	-	-	-
440,785	**610,663**	**653,151**		**Total Personnel Services**	**576,557**	**576,557**	**576,557**
				Materials and Services			
4,428	4,337	4,200	520100	Office Supplies	4,310	4,310	4,310
-	1,257	-	520110	Computer Equipment	-	-	-
-	92	-	520120	Meetings Expenditures	-	-	-
250	-	1,750	521000	Subscriptions and Dues	1,800	1,800	1,800
-	450	-	521100	Membership & Professional Dues	-	-	-
1,890	427	-	524000	Contracted Professional Svcs	-	-	-
-	7,518	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
3,358	2,249	13,350	528000	Other Purchased Services	13,710	13,710	13,710
-	1,421	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
470	-	-	544500	Grants & Loans	-	-	-
1,046	-	6,800	545000	Travel	6,980	6,980	6,980
-	1,891	-	545100	Travel and Lodging	-	-	-
-	214	-	545200	Mileage, Taxi and Parking	-	-	-
-	226	-	545300	Meals & Entertainment	-	-	-
869	-	4,500	545500	Staff Development	4,620	4,620	4,620
-	1,610	-	545510	Tuition Reimbursement	-	-	-
-	915	-	545520	Conference Fees	-	-	-
-	-	650	549000	Miscellaneous Expenditures	670	670	670
12,312	**22,608**	**31,250**		**Total Materials and Services**	**32,090**	**32,090**	**32,090**
$453,097	**$633,271**	**$684,401**	**TOTAL REQUIREMENTS**		**$608,647**	**$608,647**	**$608,647**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Finance and Regulatory Services - Procurement							
				Personnel Services			
380,603	452,266	447,760	501000	Reg Employees-Full Time-Exempt	454,761	454,761	454,761
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	65,230	65,230	65,230
30,964	36,710	37,659	511000	Fringe - Payroll Taxes	43,737	43,737	43,737
49,725	58,934	59,591	512000	Fringe - Retirement PERS	72,523	72,523	72,523
53,305	86,145	86,472	513000	Fringe - Health & Welfare	108,864	108,864	108,864
-	-	-	514000	Fringe - Unemployment	3,228	3,228	3,228
1,296	1,382	1,792	515000	Fringe - Other Benefits	2,086	2,086	2,086
-	-	4,478	519000	Pension Oblig Bonds Contrib	7,799	7,799	7,799
1,800	1,350	-	519500	Fringe - Insurance - Opt Out	-	-	-
517,692	**636,788**	**637,752**		**Total Personnel Services**	**758,228**	**758,228**	**758,228**
				Materials and Services			
7,827	2,962	5,200	520100	Office Supplies	5,340	5,340	5,340
-	1,107	-	520110	Computer Equipment	-	-	-
-	1,307	-	520120	Meetings Expenditures	-	-	-
-	45	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
1,453	-	-	520500	Operating Supplies	-	-	-
-	15	-	520580	Operating Supplies - Uniforms	-	-	-
8,739	1,200	4,850	521000	Subscriptions and Dues	4,990	4,990	4,990
-	5,563	-	521100	Membership & Professional Dues	-	-	-
-	2,169	-	521200	Publications & Subscriptions	-	-	-
1,356	6,702	-	524000	Contracted Professional Svcs	-	-	-
-	153	-	524500	Marketing Expenditures	-	-	-
6,280	21,729	9,690	524600	Sponsorship Expenditures	9,950	9,950	9,950
7,990	8,333	7,140	528000	Other Purchased Services	7,330	7,330	7,330
-	196	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	523	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
5,050	5,000	8,160	530000	Payments to Other Agencies	8,370	8,370	8,370
2,889	-	7,140	545000	Travel	7,330	7,330	7,330
-	4,760	-	545100	Travel and Lodging	-	-	-
-	296	-	545200	Mileage, Taxi and Parking	-	-	-
-	1,675	-	545300	Meals & Entertainment	-	-	-
7,122	6,838	6,120	545500	Staff Development	6,280	6,280	6,280
-	4,088	-	545520	Conference Fees	-	-	-
23	28	1,020	549000	Miscellaneous Expenditures	1,050	1,050	1,050
48,729	**74,688**	**49,320**		**Total Materials and Services**	**50,640**	**50,640**	**50,640**
$566,421	**$711,476**	**$687,072**	**TOTAL REQUIREMENTS**		**$808,868**	**$808,868**	**$808,868**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Finance and Regulatory Services - Risk Management							
				Personnel Services			
155,989	154,780	160,271	501000	Reg Employees-Full Time-Exempt	88,094	88,094	88,094
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	80,829	80,829	80,829
36,994	39,674	41,620	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	5,765	508000	Overtime	-	-	-
-	-	1,200	508600	Mobile Comm Allowance	600	600	600
15,606	15,636	16,983	511000	Fringe - Payroll Taxes	14,199	14,199	14,199
24,226	26,582	28,667	512000	Fringe - Retirement PERS	26,353	26,353	26,353
32,078	34,779	38,913	513000	Fringe - Health & Welfare	31,104	31,104	31,104
862	661	808	515000	Fringe - Other Benefits	661	661	661
-	-	2,019	519000	Pension Oblig Bonds Contrib	2,533	2,533	2,533
1,238	1,350	-	519500	Fringe - Insurance - Opt Out	-	-	-
266,992	**273,463**	**296,246**		**Total Personnel Services**	**244,373**	**244,373**	**244,373**
				Materials and Services			
2,147	211	2,870	520100	Office Supplies	1,050	1,050	1,050
1,080	-	1,300	521000	Subscriptions and Dues	770	770	770
-	1,080	-	521100	Membership & Professional Dues	-	-	-
40	-	-	528000	Other Purchased Services	-	-	-
393	557	4,145	545000	Travel	1,150	1,150	1,150
-	1,860	-	545100	Travel and Lodging	-	-	-
-	218	-	545200	Mileage, Taxi and Parking	-	-	-
-	411	-	545300	Meals & Entertainment	-	-	-
949	546	2,655	545500	Staff Development	980	980	980
-	1,960	-	545520	Conference Fees	-	-	-
-	378	-	549000	Miscellaneous Expenditures	-	-	-
4,609	**7,222**	**10,970**		**Total Materials and Services**	**3,950**	**3,950**	**3,950**
$271,601	**$280,685**	**$307,216**	**TOTAL REQUIREMENTS**		**$248,323**	**$248,323**	**$248,323**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Human Resources							
				Personnel Services			
785,969	955,447	1,162,943	501000	Reg Employees-Full Time-Exempt	1,303,710	1,303,710	1,303,710
202,351	189,586	264,400	501500	Reg Empl-Full Time-Non-Exempt	229,080	229,080	229,080
167,020	127,641	-	502000	Reg Employees-Part Time-Exempt	46,188	46,188	46,188
49,047	41,172	5,000	503000	Temporary Employees - Hourly	47,000	47,000	47,000
479	1,022	77,050	508000	Overtime	-	-	-
860	960	-	508600	Mobile Comm Allowance	-	-	-
94,759	104,756	121,303	511000	Fringe - Payroll Taxes	137,631	137,631	137,631
144,377	150,430	176,234	512000	Fringe - Retirement PERS	200,783	200,783	200,783
184,111	211,175	273,828	513000	Fringe - Health & Welfare	306,374	306,374	306,374
-	5,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
35,725	13,772	13,772	514000	Fringe - Unemployment	158	158	158
3,826	4,086	5,707	515000	Fringe - Other Benefits	6,266	6,266	6,266
-	-	14,277	519000	Pension Oblig Bonds Contrib	23,765	23,765	23,765
2,700	3,150	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,671,224	**1,808,196**	**2,114,514**		**Total Personnel Services**	**2,300,955**	**2,300,955**	**2,300,955**
				Materials and Services			
15,225	14,022	11,177	520100	Office Supplies	11,957	11,957	11,957
-	247	-	520110	Computer Equipment	-	-	-
-	306	-	520120	Meetings Expenditures	-	-	-
-	72	-	520130	Postage	-	-	-
2,916	4,391	8,002	520500	Operating Supplies	8,214	8,214	8,214
3,152	2,701	7,426	521000	Subscriptions and Dues	6,532	6,532	6,532
-	3,986	-	521100	Membership & Professional Dues	-	-	-
-	2,781	-	521200	Publications & Subscriptions	-	-	-
-	-	689	521500	Maintenance & Repairs Supplies	-	-	-
277,051	280,322	325,612	524000	Contracted Professional Svcs	294,585	294,585	319,585
-	288	-	524500	Marketing Expenditures	-	-	-
800	926	-	524600	Sponsorship Expenditures	-	-	-
614	-	-	525100	Utility Services	-	-	-
-	473	-	525120	Utility Services - Telecommunications	-	-	-
-	795	1,020	526000	Maintenance & Repair Services	-	-	-
46,323	60,961	70,252	528000	Other Purchased Services	66,669	66,669	66,669
-	40	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	28	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	3,384	-	528200	Banking Services	-	-	-
154	-	-	540500	Payment in Lieu of Rent	-	-	-
3,447	167	1,836	545000	Travel	5,075	5,075	5,075
-	2,615	-	545100	Travel and Lodging	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Human Resources							
-	564	-	545200	Mileage, Taxi and Parking	-	-	-
-	446	-	545300	Meals & Entertainment	-	-	-
14,031	15,921	12,954	545500	Staff Development	12,344	12,344	12,344
-	20	-	545510	Tuition Reimbursement	-	-	-
-	1,269	-	545520	Conference Fees	-	-	-
363,713	**396,725**	**438,968**		**Total Materials and Services**	**405,376**	**405,376**	**430,376**
$2,034,937	**$2,204,921**	**$2,553,482**	**TOTAL REQUIREMENTS**		**$2,706,331**	**$2,706,331**	**$2,731,331**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Human Resources - Director							
				Personnel Services			
141,745	144,934	150,739	501000	Reg Employees-Full Time-Exempt	227,008	227,008	227,008
49,047	23,322	5,000	503000	Temporary Employees - Hourly	47,000	47,000	47,000
49	50	-	508000	Overtime	-	-	-
360	360	-	508600	Mobile Comm Allowance	-	-	-
13,407	12,003	13,820	511000	Fringe - Payroll Taxes	23,935	23,935	23,935
20,538	22,601	21,405	512000	Fringe - Retirement PERS	31,843	31,843	31,843
14,105	14,020	14,412	513000	Fringe - Health & Welfare	31,104	31,104	31,104
-	2,004	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
35,725	10,380	13,772	514000	Fringe - Unemployment	158	158	158
255	237	543	515000	Fringe - Other Benefits	879	879	879
-	-	1,508	519000	Pension Oblig Bonds Contrib	3,486	3,486	3,486
275,230	**229,910**	**221,199**		**Total Personnel Services**	**365,413**	**365,413**	**365,413**
				Materials and Services			
13,180	9,514	8,772	520100	Office Supplies	9,004	9,004	9,004
-	247	-	520110	Computer Equipment	-	-	-
-	225	-	520120	Meetings Expenditures	-	-	-
-	300	-	520500	Operating Supplies	-	-	-
998	1,286	-	521000	Subscriptions and Dues	-	-	-
-	959	-	521100	Membership & Professional Dues	-	-	-
-	133	-	521200	Publications & Subscriptions	-	-	-
48,328	30,415	22,440	524000	Contracted Professional Svcs	23,035	23,035	48,035
800	926	-	524600	Sponsorship Expenditures	-	-	-
614	-	-	525100	Utility Services	-	-	-
-	473	-	525120	Utility Services - Telecommunications	-	-	-
6,024	968	546	528000	Other Purchased Services	560	560	560
-	3,384	-	528200	Banking Services	-	-	-
1,376	3	408	545000	Travel	419	419	419
-	437	-	545100	Travel and Lodging	-	-	-
-	40	-	545200	Mileage, Taxi and Parking	-	-	-
2,338	2,283	1,020	545500	Staff Development	1,047	1,047	1,047
-	275	-	545520	Conference Fees	-	-	-
73,659	**51,869**	**33,186**		**Total Materials and Services**	**34,065**	**34,065**	**59,065**
$348,889	**$281,779**	**$254,385**	**TOTAL REQUIREMENTS**		**$399,478**	**$399,478**	**$424,478**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Human Resources - Benefits							
				Personnel Services			
76,169	77,883	80,999	501000	Reg Employees-Full Time-Exempt	171,717	171,717	171,717
47,832	49,131	50,899	501500	Reg Empl-Full Time-Non-Exempt	108,317	108,317	108,317
-	-	-	502000	Reg Employees-Part Time-Exempt	46,188	46,188	46,188
268	379	720	508000	Overtime	-	-	-
9,551	9,813	11,101	511000	Fringe - Payroll Taxes	27,447	27,447	27,447
17,488	17,807	18,730	512000	Fringe - Retirement PERS	43,269	43,269	43,269
22,737	16,691	28,824	513000	Fringe - Health & Welfare	73,094	73,094	73,094
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
422	453	542	515000	Fringe - Other Benefits	1,325	1,325	1,325
-	-	1,319	519000	Pension Oblig Bonds Contrib	4,893	4,893	4,893
174,467	**174,156**	**193,134**		**Total Personnel Services**	**476,250**	**476,250**	**476,250**
				Materials and Services			
-	-	-	520100	Office Supplies	1,950	1,950	1,950
-	67	-	520130	Postage	-	-	-
20	-	-	520500	Operating Supplies	-	-	-
-	-	-	521000	Subscriptions and Dues	585	585	585
-	21	-	521100	Membership & Professional Dues	-	-	-
137,488	121,359	165,659	524000	Contracted Professional Svcs	164,810	164,810	164,810
1,118	8,627	-	528000	Other Purchased Services	-	-	-
-	40	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	6	-	545000	Travel	3,190	3,190	3,190
-	6	-	545200	Mileage, Taxi and Parking	-	-	-
80	630	1,020	545500	Staff Development	2,815	2,815	2,815
138,706	**130,757**	**166,679**		**Total Materials and Services**	**173,350**	**173,350**	**173,350**
$313,173	**$304,913**	**$359,813**	**TOTAL REQUIREMENTS**		**$649,600**	**$649,600**	**$649,600**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Human Resources - Classif, Comp, Recruit							
				Personnel Services			
294,190	303,553	449,622	501000	Reg Employees-Full Time-Exempt	486,212	486,212	486,212
41,411	48,683	50,425	501500	Reg Empl-Full Time-Non-Exempt	55,803	55,803	55,803
37,904	58,055	-	502000	Reg Employees-Part Time-Exempt	-	-	-
137	227	70,995	508000	Overtime	-	-	-
29,855	33,161	42,066	511000	Fringe - Payroll Taxes	45,578	45,578	45,578
42,188	40,013	52,685	512000	Fringe - Retirement PERS	64,509	64,509	64,509
61,224	74,846	100,884	513000	Fringe - Health & Welfare	108,864	108,864	108,864
1,252	1,393	2,020	515000	Fringe - Other Benefits	2,155	2,155	2,155
-	-	5,002	519000	Pension Oblig Bonds Contrib	8,130	8,130	8,130
900	1,350	-	519500	Fringe - Insurance - Opt Out	-	-	-
509,060	**561,282**	**773,699**		**Total Personnel Services**	**771,251**	**771,251**	**771,251**
				Materials and Services			
97	792	663	520100	Office Supplies	681	681	681
-	56	-	520120	Meetings Expenditures	-	-	-
644	1,314	4,182	520500	Operating Supplies	4,293	4,293	4,293
707	1,032	3,876	521000	Subscriptions and Dues	3,979	3,979	3,979
-	566	-	521100	Membership & Professional Dues	-	-	-
-	2,045	-	521200	Publications & Subscriptions	-	-	-
29,525	35,836	20,510	524000	Contracted Professional Svcs	524	524	524
-	288	-	524500	Marketing Expenditures	-	-	-
32,780	38,631	51,306	528000	Other Purchased Services	52,666	52,666	52,666
-	28	-	528040	Other Purchased Services - Meeting Planner	-	-	-
154	-	-	540500	Payment in Lieu of Rent	-	-	-
943	95	1,020	545000	Travel	1,047	1,047	1,047
-	157	-	545200	Mileage, Taxi and Parking	-	-	-
6,818	4,954	3,570	545500	Staff Development	3,665	3,665	3,665
-	200	-	545520	Conference Fees	-	-	-
71,669	**85,993**	**85,127**		**Total Materials and Services**	**66,855**	**66,855**	**66,855**
$580,729	**$647,275**	**$858,826**	**TOTAL REQUIREMENTS**		**$838,106**	**$838,106**	**$838,106**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Human Resources - Labor & Employee Relations							
				Personnel Services			
163,147	285,818	313,011	501000	Reg Employees-Full Time-Exempt	329,076	329,076	329,076
3,068	-	-	501500	Reg Empl-Full Time-Non-Exempt	10,649	10,649	10,649
57,091	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	17,850	-	503000	Temporary Employees - Hourly	-	-	-
10	189	2,695	508000	Overtime	-	-	-
500	600	-	508600	Mobile Comm Allowance	-	-	-
17,839	24,830	26,323	511000	Fringe - Payroll Taxes	28,557	28,557	28,557
27,043	29,171	36,138	512000	Fringe - Retirement PERS	38,696	38,696	38,696
46,057	59,186	57,648	513000	Fringe - Health & Welfare	62,208	62,208	62,208
753	862	1,240	515000	Fringe - Other Benefits	1,326	1,326	1,326
-	-	3,130	519000	Pension Oblig Bonds Contrib	5,096	5,096	5,096
315,508	**418,505**	**440,185**		**Total Personnel Services**	**475,608**	**475,608**	**475,608**
				Materials and Services			
502	71	157	520100	Office Supplies	161	161	161
-	25	-	520120	Meetings Expenditures	-	-	-
-	5	-	520130	Postage	-	-	-
2,163	1,718	3,820	520500	Operating Supplies	3,921	3,921	3,921
927	168	959	521000	Subscriptions and Dues	984	984	984
-	2,287	-	521100	Membership & Professional Dues	-	-	-
2,408	1,551	3,060	524000	Contracted Professional Svcs	40,000	40,000	40,000
6,107	3,730	13,096	528000	Other Purchased Services	13,443	13,443	13,443
188	35	408	545000	Travel	419	419	419
-	2,178	-	545100	Travel and Lodging	-	-	-
-	362	-	545200	Mileage, Taxi and Parking	-	-	-
-	446	-	545300	Meals & Entertainment	-	-	-
3,097	3,695	3,570	545500	Staff Development	3,665	3,665	3,665
-	20	-	545510	Tuition Reimbursement	-	-	-
-	694	-	545520	Conference Fees	-	-	-
15,392	**16,985**	**25,070**		**Total Materials and Services**	**62,593**	**62,593**	**62,593**
$330,900	**$435,490**	**$465,255**	**TOTAL REQUIREMENTS**		**$538,201**	**$538,201**	**$538,201**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Human Resources - Organizational Develop							
				Personnel Services			
34,514	49,558	85,143	501000	Reg Employees-Full Time-Exempt	89,697	89,697	89,697
13,101	-	51,541	501500	Reg Empl-Full Time-Non-Exempt	54,311	54,311	54,311
72,025	69,586	-	502000	Reg Employees-Part Time-Exempt	-	-	-
17	-	1,640	508000	Overtime	-	-	-
9,892	9,835	11,501	511000	Fringe - Payroll Taxes	12,114	12,114	12,114
15,642	15,284	19,410	512000	Fringe - Retirement PERS	22,466	22,466	22,466
18,054	22,678	28,824	513000	Fringe - Health & Welfare	31,104	31,104	31,104
432	455	558	515000	Fringe - Other Benefits	581	581	581
-	-	1,368	519000	Pension Oblig Bonds Contrib	2,160	2,160	2,160
163,677	**167,394**	**199,985**		**Total Personnel Services**	**212,433**	**212,433**	**212,433**
				Materials and Services			
16	633	157	520100	Office Supplies	161	161	161
88	350	-	520500	Operating Supplies	-	-	-
520	215	959	521000	Subscriptions and Dues	984	984	984
-	153	-	521100	Membership & Professional Dues	-	-	-
-	603	-	521200	Publications & Subscriptions	-	-	-
59,302	88,348	88,443	524000	Contracted Professional Svcs	66,216	66,216	66,216
256	3,965	-	528000	Other Purchased Services	-	-	-
939	28	-	545000	Travel	-	-	-
1,698	4,359	1,122	545500	Staff Development	1,152	1,152	1,152
-	-	-	545510	Tuition Reimbursement	-	-	-
62,819	**98,653**	**90,681**		**Total Materials and Services**	**68,513**	**68,513**	**68,513**
$226,496	**$266,047**	**$290,666**	**TOTAL REQUIREMENTS**		**$280,946**	**$280,946**	**$280,946**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Human Resources - Payroll (transferred to Finance and Regulatory Services - Accounting)							
				Personnel Services			
76,205	93,701	83,429	501000	Reg Employees-Full Time-Exempt	-	-	-
96,939	91,772	111,535	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	177	1,000	508000	Overtime	-	-	-
14,216	15,115	16,492	511000	Fringe - Payroll Taxes	-	-	-
21,479	25,555	27,866	512000	Fringe - Retirement PERS	-	-	-
21,935	23,754	43,236	513000	Fringe - Health & Welfare	-	-	-
-	996	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	3,392	-	514000	Fringe - Unemployment	-	-	-
711	687	804	515000	Fringe - Other Benefits	-	-	-
-	-	1,950	519000	Pension Oblig Bonds Contrib	-	-	-
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
233,283	**256,949**	**286,312**		**Total Personnel Services**	**-**	**-**	**-**
				Materials and Services			
1,430	3,011	1,428	520100	Office Supplies	-	-	-
-	709	-	520500	Operating Supplies	-	-	-
-	-	1,632	521000	Subscriptions and Dues	-	-	-
-	-	689	521500	Maintenance & Repairs Supplies	-	-	-
-	2,814	25,500	524000	Contracted Professional Svcs	-	-	-
-	795	1,020	526000	Maintenance & Repair Services	-	-	-
38	5,040	5,304	528000	Other Purchased Services	-	-	-
-	-	2,652	545500	Staff Development	-	-	-
-	100	-	545520	Conference Fees	-	-	-
1,468	**12,469**	**38,225**		**Total Materials and Services**	**-**	**-**	**-**
$234,751	**$269,417**	**$324,537**	**TOTAL REQUIREMENTS**		**$0**	**$0**	**$0**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Information Services							
				Personnel Services			
1,458,957	1,688,845	1,846,970	501000	Reg Employees-Full Time-Exempt	1,947,110	1,947,110	1,947,110
262,540	296,983	309,458	501500	Reg Empl-Full Time-Non-Exempt	324,766	324,766	324,766
83,694	84,977	30,333	502000	Reg Employees-Part Time-Exempt	26,956	26,956	26,956
320	-	-	503000	Temporary Employees - Hourly	-	-	-
1,080	5,061	-	508000	Overtime	-	-	-
3,285	3,935	-	508600	Mobile Comm Allowance	-	-	-
146,909	168,598	183,856	511000	Fringe - Payroll Taxes	194,110	194,110	194,110
237,171	269,216	287,037	512000	Fringe - Retirement PERS	337,665	337,665	337,665
283,585	359,346	396,330	513000	Fringe - Health & Welfare	427,680	427,680	427,680
16,542	10,270	-	514000	Fringe - Unemployment	4,904	4,904	4,904
6,175	6,303	8,648	515000	Fringe - Other Benefits	9,039	9,039	9,039
-	-	21,865	519000	Pension Oblig Bonds Contrib	34,634	34,634	34,634
2,850	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,503,107	**2,895,334**	**3,084,497**		**Total Personnel Services**	**3,306,864**	**3,306,864**	**3,306,864**
				Materials and Services			
47,406	10,050	29,373	520100	Office Supplies	31,816	31,816	31,816
-	2,194	-	520110	Computer Equipment	-	-	-
-	45	100	520130	Postage	100	100	100
645	-	-	520500	Operating Supplies	-	-	-
-	10	-	520580	Operating Supplies - Uniforms	-	-	-
2,377	2,082	3,251	521000	Subscriptions and Dues	5,250	5,250	5,250
-	615	-	521100	Membership & Professional Dues	-	-	-
2,377	729	7,000	521500	Maintenance & Repairs Supplies	7,000	7,000	7,000
110,869	128,024	318,292	524000	Contracted Professional Svcs	248,292	248,292	248,292
-	543	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	300	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
8,779	5,550	20,401	525100	Utility Services	65,400	65,400	65,400
-	906	-	525110	Utility Services - Internet	-	-	-
-	3,194	-	525120	Utility Services - Telecommunications	-	-	-
581,138	385,786	766,683	526000	Maintenance & Repair Services	825,674	825,674	825,674
-	912	-	526010	Maintenance & Repair Services - Building	-	-	-
-	735	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	17,095	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	219,140	-	526300	Software Maintenance	-	-	-
2,904	-	-	528000	Other Purchased Services	-	-	-
5,615	-	-	544500	Grants & Loans	-	-	-
3,933	3,698	12,100	545000	Travel	12,100	12,100	12,100

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Information Services							
-	5,818	-	545100	Travel and Lodging	-	-	-
-	366	-	545200	Mileage, Taxi and Parking	-	-	-
-	448	-	545300	Meals & Entertainment	-	-	-
12,171	11,232	22,000	545500	Staff Development	22,500	22,500	22,500
-	9,071	6,000	545520	Conference Fees	6,000	6,000	6,000
778,215	**808,543**	**1,185,200**		**Total Materials and Services**	**1,224,132**	**1,224,132**	**1,224,132**
				Capital Outlay			
-	37,001	-	575000	Office Furn & Equip	-	-	-
-	**37,001**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$3,281,322	**$3,740,878**	**$4,269,697**	**TOTAL REQUIREMENTS**		**$4,530,996**	**$4,530,996**	**$4,530,996**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Information Services - Director's Office							
				Personnel Services			
126,989	129,846	135,035	501000	Reg Employees-Full Time-Exempt	132,109	132,109	132,109
12,703	41,048	49,546	501500	Reg Empl-Full Time-Non-Exempt	54,118	54,118	54,118
-	386	-	508000	Overtime	-	-	-
360	360	-	508600	Mobile Comm Allowance	-	-	-
10,670	13,361	15,510	511000	Fringe - Payroll Taxes	16,511	16,511	16,511
20,594	24,467	26,211	512000	Fringe - Retirement PERS	30,658	30,658	30,658
23,751	30,780	28,824	513000	Fringe - Health & Welfare	31,104	31,104	31,104
337	412	710	515000	Fringe - Other Benefits	749	749	749
-	-	1,847	519000	Pension Oblig Bonds Contrib	2,948	2,948	2,948
195,404	**240,658**	**257,683**		**Total Personnel Services**	**268,197**	**268,197**	**268,197**
				Materials and Services			
1,732	3,592	4,260	520100	Office Supplies	6,760	6,760	6,760
-	66	-	520110	Computer Equipment	-	-	-
-	39	100	520130	Postage	100	100	100
459	-	-	520500	Operating Supplies	-	-	-
450	-	500	521000	Subscriptions and Dues	500	500	500
-	554	-	521100	Membership & Professional Dues	-	-	-
27,143	2,094	-	524000	Contracted Professional Svcs	-	-	-
479	-	-	525100	Utility Services	-	-	-
-	(3)	-	525120	Utility Services - Telecommunications	-	-	-
-	728	-	526010	Maintenance & Repair Services - Building	-	-	-
2,173	-	-	528000	Other Purchased Services	-	-	-
346	480	1,500	545000	Travel	1,500	1,500	1,500
-	1,591	-	545100	Travel and Lodging	-	-	-
-	126	-	545200	Mileage, Taxi and Parking	-	-	-
1,464	817	1,000	545500	Staff Development	1,000	1,000	1,000
-	1,525	1,500	545520	Conference Fees	1,500	1,500	1,500
34,246	**11,609**	**8,860**		**Total Materials and Services**	**11,360**	**11,360**	**11,360**
$229,650	**$252,268**	**$266,543**	**TOTAL REQUIREMENTS**		**$279,557**	**$279,557**	**$279,557**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Information Services - Applications Development and Maintenance							
				Personnel Services			
619,851	644,589	757,083	501000	Reg Employees-Full Time-Exempt	809,191	809,191	809,191
62,687	56,397	-	502000	Reg Employees-Part Time-Exempt	-	-	-
56,066	56,991	63,643	511000	Fringe - Payroll Taxes	68,003	68,003	68,003
89,278	93,143	99,144	512000	Fringe - Retirement PERS	121,475	121,475	121,475
92,548	134,488	129,708	513000	Fringe - Health & Welfare	139,968	139,968	139,968
-	9,424	-	514000	Fringe - Unemployment	-	-	-
2,158	2,024	2,963	515000	Fringe - Other Benefits	3,130	3,130	3,130
-	-	7,568	519000	Pension Oblig Bonds Contrib	12,136	12,136	12,136
1,050	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
923,637	**997,055**	**1,060,109**		**Total Personnel Services**	**1,153,903**	**1,153,903**	**1,153,903**
				Materials and Services			
13,752	25	2,217	520100	Office Supplies	2,160	2,160	2,160
-	100	-	520110	Computer Equipment	-	-	-
-	-	1,100	521000	Subscriptions and Dues	1,100	1,100	1,100
237	4,237	28,369	524000	Contracted Professional Svcs	43,369	43,369	43,369
-	543	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
745	-	-	525100	Utility Services	-	-	-
-	1,384	-	525120	Utility Services - Telecommunications	-	-	-
286,348	136,126	414,905	526000	Maintenance & Repair Services	397,358	397,358	397,358
-	7,600	-	526040	Maintenance & Repair Services - Technology	-	-	-
50	-	-	528000	Other Purchased Services	-	-	-
2,572	1,352	8,000	545000	Travel	8,000	8,000	8,000
-	4,054	-	545100	Travel and Lodging	-	-	-
-	56	-	545200	Mileage, Taxi and Parking	-	-	-
-	244	-	545300	Meals & Entertainment	-	-	-
5,906	8,080	13,000	545500	Staff Development	13,000	13,000	13,000
-	1,861	1,000	545520	Conference Fees	1,000	1,000	1,000
309,610	**165,663**	**468,591**		**Total Materials and Services**	**465,987**	**465,987**	**465,987**
$1,233,247	**$1,162,718**	**$1,528,700**	**TOTAL REQUIREMENTS**		**$1,619,890**	**$1,619,890**	**$1,619,890**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Information Services - Project Management Office							
				Personnel Services			
87,917	238,600	249,292	501000	Reg Employees-Full Time-Exempt	260,926	260,926	260,926
7,291	19,743	20,956	511000	Fringe - Payroll Taxes	21,932	21,932	21,932
12,928	33,561	35,396	512000	Fringe - Retirement PERS	40,705	40,705	40,705
7,311	19,957	43,236	513000	Fringe - Health & Welfare	46,656	46,656	46,656
276	701	978	515000	Fringe - Other Benefits	1,014	1,014	1,014
-	-	2,493	519000	Pension Oblig Bonds Contrib	3,914	3,914	3,914
115,723	**312,562**	**352,351**		**Total Personnel Services**	**375,147**	**375,147**	**375,147**
				Materials and Services			
213	-	1,000	520100	Office Supplies	1,000	1,000	1,000
-	10	-	520580	Operating Supplies - Uniforms	-	-	-
164	154	1	521000	Subscriptions and Dues	2,000	2,000	2,000
-	776	-	525120	Utility Services - Telecommunications	-	-	-
-	-	500	545000	Travel	500	500	500
-	320	500	545500	Staff Development	1,000	1,000	1,000
-	995	1,000	545520	Conference Fees	1,000	1,000	1,000
377	**2,255**	**3,001**		**Total Materials and Services**	**5,500**	**5,500**	**5,500**
$116,101	**$314,817**	**$355,352**	**TOTAL REQUIREMENTS**		**$380,647**	**$380,647**	**$380,647**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Information Services - Records Information Management							
				Personnel Services			
198,028	199,528	204,954	501000	Reg Employees-Full Time-Exempt	214,400	214,400	214,400
21,007	28,580	30,333	502000	Reg Employees-Part Time-Exempt	26,956	26,956	26,956
320	-	-	503000	Temporary Employees - Hourly	-	-	-
17,198	17,782	19,795	511000	Fringe - Payroll Taxes	20,306	20,306	20,306
30,880	32,076	33,412	512000	Fringe - Retirement PERS	36,036	36,036	36,036
33,588	32,333	50,442	513000	Fringe - Health & Welfare	54,432	54,432	54,432
174	195	-	514000	Fringe - Unemployment	-	-	-
900	841	962	515000	Fringe - Other Benefits	981	981	981
-	-	2,353	519000	Pension Oblig Bonds Contrib	3,620	3,620	3,620
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
303,894	**313,135**	**342,251**		**Total Personnel Services**	**356,731**	**356,731**	**356,731**
				Materials and Services			
1,039	2,568	3,250	520100	Office Supplies	3,250	3,250	3,250
-	6	-	520130	Postage	-	-	-
1,619	1,928	1,500	521000	Subscriptions and Dues	1,500	1,500	1,500
-	61	-	521100	Membership & Professional Dues	-	-	-
18,406	15,083	23,200	524000	Contracted Professional Svcs	23,200	23,200	23,200
17,992	18,881	20,000	526000	Maintenance & Repair Services	25,000	25,000	25,000
265	-	-	544500	Grants & Loans	-	-	-
543	-	600	545000	Travel	600	600	600
678	1,949	1,000	545500	Staff Development	1,000	1,000	1,000
-	-	2,500	545520	Conference Fees	2,500	2,500	2,500
40,542	**40,476**	**52,050**		**Total Materials and Services**	**57,050**	**57,050**	**57,050**
$344,436	**$353,611**	**$394,301**	**TOTAL REQUIREMENTS**		**$413,781**	**$413,781**	**$413,781**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Information Services - Technical Services							
				Personnel Services			
353,698	436,205	500,606	501000	Reg Employees-Full Time-Exempt	530,484	530,484	530,484
249,837	255,935	259,912	501500	Reg Empl-Full Time-Non-Exempt	270,648	270,648	270,648
1,080	4,675	-	508000	Overtime	-	-	-
2,925	3,575	-	508600	Mobile Comm Allowance	-	-	-
49,890	57,531	63,952	511000	Fringe - Payroll Taxes	67,358	67,358	67,358
72,836	80,075	92,874	512000	Fringe - Retirement PERS	108,791	108,791	108,791
119,762	138,150	144,120	513000	Fringe - Health & Welfare	155,520	155,520	155,520
16,368	651	-	514000	Fringe - Unemployment	4,904	4,904	4,904
2,254	2,200	3,035	515000	Fringe - Other Benefits	3,165	3,165	3,165
-	-	7,604	519000	Pension Oblig Bonds Contrib	12,016	12,016	12,016
868,649	**978,997**	**1,072,103**		**Total Personnel Services**	**1,152,886**	**1,152,886**	**1,152,886**
				Materials and Services			
30,670	3,865	17,646	520100	Office Supplies	17,646	17,646	17,646
-	521	-	520110	Computer Equipment	-	-	-
186	-	-	520500	Operating Supplies	-	-	-
144	-	150	521000	Subscriptions and Dues	150	150	150
2,377	729	7,000	521500	Maintenance & Repairs Supplies	7,000	7,000	7,000
64,940	105,147	224,722	524000	Contracted Professional Svcs	179,722	179,722	179,722
-	300	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
7,556	5,550	20,401	525100	Utility Services	65,400	65,400	65,400
-	906	-	525110	Utility Services - Internet	-	-	-
-	1,037	-	525120	Utility Services - Telecommunications	-	-	-
271,560	226,063	326,778	526000	Maintenance & Repair Services	398,316	398,316	398,316
-	184	-	526010	Maintenance & Repair Services - Building	-	-	-
-	735	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	9,495	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	219,140	-	526300	Software Maintenance	-	-	-
680	-	-	528000	Other Purchased Services	-	-	-
5,350	-	-	544500	Grants & Loans	-	-	-
472	1,867	1,500	545000	Travel	1,500	1,500	1,500
-	172	-	545100	Travel and Lodging	-	-	-
-	183	-	545200	Mileage, Taxi and Parking	-	-	-
-	204	-	545300	Meals & Entertainment	-	-	-
4,122	66	6,500	545500	Staff Development	6,500	6,500	6,500
-	4,690	-	545520	Conference Fees	-	-	-
388,058	**580,854**	**604,697**		**Total Materials and Services**	**676,234**	**676,234**	**676,234**
$1,256,707	**$1,559,851**	**$1,676,800**	**TOTAL REQUIREMENTS**		**$1,829,120**	**$1,829,120**	**$1,829,120**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
IS - Systems Security (IS - Systems Security)							
				Personnel Services			
72,475	40,078	-	501000	Reg Employees-Full Time-Exempt	-	-	-
5,794	3,191	-	511000	Fringe - Payroll Taxes	-	-	-
10,655	5,895	-	512000	Fringe - Retirement PERS	-	-	-
6,625	3,637	-	513000	Fringe - Health & Welfare	-	-	-
251	126	-	515000	Fringe - Other Benefits	-	-	-
95,800	**52,927**	**-**		**Total Personnel Services**	**-**	**-**	**-**
				Materials and Services			
-	-	1,000	520100	Office Supplies	1,000	1,000	1,000
-	1,506	-	520110	Computer Equipment	-	-	-
143	1,463	42,001	524000	Contracted Professional Svcs	2,001	2,001	2,001
5,238	4,716	5,000	526000	Maintenance & Repair Services	5,000	5,000	5,000
5,381	**7,686**	**48,001**		**Total Materials and Services**	**8,001**	**8,001**	**8,001**
				Capital Outlay			
-	37,001	-	575000	Office Furn & Equip	-	-	-
-	**37,001**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$101,181	**$97,613**	**$48,001**	**TOTAL REQUIREMENTS**		**$8,001**	**$8,001**	**$8,001**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Office of Metro Attorney							
				Personnel Services			
819,015	845,260	1,093,545	501000	Reg Employees-Full Time-Exempt	1,199,459	1,199,459	1,199,459
254,155	264,832	345,827	501500	Reg Empl-Full Time-Non-Exempt	360,825	360,825	360,825
202,232	206,371	91,390	502000	Reg Employees-Part Time-Exempt	96,311	96,311	96,311
15,593	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	2,123	4,600	503000	Temporary Employees - Hourly	4,600	4,600	4,600
1,563	595	5,000	508000	Overtime	5,000	5,000	5,000
4,473	3,824	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
100,440	101,939	129,407	511000	Fringe - Payroll Taxes	140,372	140,372	140,372
172,443	171,225	203,973	512000	Fringe - Retirement PERS	230,725	230,725	230,725
153,061	189,075	223,386	513000	Fringe - Health & Welfare	248,832	248,832	248,832
2,958	-	-	514000	Fringe - Unemployment	248	248	248
3,440	3,177	5,848	515000	Fringe - Other Benefits	6,308	6,308	6,308
-	-	13,498	519000	Pension Oblig Bonds Contrib	25,000	25,000	25,000
6,300	4,650	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,735,674	**1,793,071**	**2,119,474**		**Total Personnel Services**	**2,320,680**	**2,320,680**	**2,320,680**
				Materials and Services			
10,377	20,031	13,209	520100	Office Supplies	13,559	13,559	13,559
-	1,696	-	520110	Computer Equipment	-	-	-
-	691	-	520120	Meetings Expenditures	-	-	-
18,222	40	26,724	521000	Subscriptions and Dues	27,432	27,432	27,432
-	6,608	-	521100	Membership & Professional Dues	-	-	-
-	14,976	-	521200	Publications & Subscriptions	-	-	-
4,950	48,388	17,060	524000	Contracted Professional Svcs	3,141	3,141	3,141
229	-	-	525100	Utility Services	-	-	-
1,297	1,883	6,375	528000	Other Purchased Services	6,544	6,544	6,544
-	11	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	6,249	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	1,395	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
7,844	-	2,550	545000	Travel	2,618	2,618	2,618
-	3,300	-	545100	Travel and Lodging	-	-	-
-	2,519	-	545200	Mileage, Taxi and Parking	-	-	-
-	928	-	545300	Meals & Entertainment	-	-	-
7,396	6,252	14,280	545500	Staff Development	14,658	14,658	14,658
-	199	-	545510	Tuition Reimbursement	-	-	-
-	195	-	545520	Conference Fees	-	-	-
317	262	2,346	549000	Miscellaneous Expenditures	2,408	2,408	2,408
50,631	**115,624**	**82,544**		**Total Materials and Services**	**70,360**	**70,360**	**70,360**
$1,786,305	**$1,908,695**	**$2,202,018**	**TOTAL REQUIREMENTS**		**$2,391,040**	**$2,391,040**	**$2,391,040**

General Fund

General Fund - Office of the Metro Auditor

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
				Personnel Services			
91,574	93,574	97,574	500000	Elected Official Salaries	101,574	101,574	101,574
332,230	337,102	397,121	501000	Reg Employees-Full Time-Exempt	402,842	402,842	402,842
20,008	27,400	-	502000	Reg Employees-Part Time-Exempt	-	-	-
72	-	21,500	503000	Temporary Employees - Hourly	21,500	21,500	21,500
36,203	37,489	43,418	511000	Fringe - Payroll Taxes	44,231	44,231	44,231
55,972	51,499	62,499	512000	Fringe - Retirement PERS	59,946	59,946	59,946
86,631	80,598	86,472	513000	Fringe - Health & Welfare	93,312	93,312	93,312
1,443	1,309	1,941	515000	Fringe - Other Benefits	2,043	2,043	2,043
-	-	975	519000	Pension Oblig Bonds Contrib	7,890	7,890	7,890
624,133	**628,970**	**711,500**		**Total Personnel Services**	**733,338**	**733,338**	**733,338**
				Materials and Services			
1,859	10,356	5,000	520100	Office Supplies	5,000	5,000	5,000
-	3,981	-	520110	Computer Equipment	-	-	-
118	20	1,500	520500	Operating Supplies	1,500	1,500	1,500
1,328	425	1,500	521000	Subscriptions and Dues	1,500	1,500	1,500
-	665	-	521100	Membership & Professional Dues	-	-	-
-	389	-	521200	Publications & Subscriptions	-	-	-
14,475	11,700	16,500	524000	Contracted Professional Svcs	16,500	16,500	16,500
1,655	741	700	528000	Other Purchased Services	700	700	700
7,195	374	5,615	545000	Travel	5,615	5,615	5,615
-	1,972	-	545100	Travel and Lodging	-	-	-
-	53	-	545200	Mileage, Taxi and Parking	-	-	-
-	516	-	545300	Meals & Entertainment	-	-	-
4,528	2,224	5,551	545500	Staff Development	6,523	6,523	6,523
-	3,692	-	545520	Conference Fees	-	-	-
218	369	324	549000	Miscellaneous Expenditures	324	324	324
31,375	**37,477**	**36,690**		**Total Materials and Services**	**37,662**	**37,662**	**37,662**
$655,508	**$666,447**	**$748,190**	**TOTAL REQUIREMENTS**		**$771,000**	**$771,000**	**$771,000**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Parks and Nature							
				Personnel Services			
2,377,136	1,787,847	1,645,130	501000	Reg Employees-Full Time-Exempt	1,719,219	1,719,219	1,719,219
1,109,187	957,971	1,028,811	501500	Reg Empl-Full Time-Non-Exempt	1,136,393	1,136,393	1,136,393
52,646	26,927	9,803	502000	Reg Employees-Part Time-Exempt	18,720	18,720	18,720
83,616	41,404	57,510	502500	Reg Empl-Part Time-Non-Exempt	59,910	59,910	59,910
132,680	138,023	428,972	503000	Temporary Employees - Hourly	148,369	148,369	148,369
20,096	29,818	-	503100	Temporary Employees - Salaried	-	-	-
239,590	309,419	-	504000	Seasonal Employees	292,423	292,423	292,423
62,268	74,992	30,084	508000	Overtime	23,381	23,381	23,381
8,952	11,832	-	508600	Mobile Comm Allowance	-	-	-
334,082	280,013	230,574	511000	Fringe - Payroll Taxes	247,269	247,269	247,269
493,713	365,234	318,848	512000	Fringe - Retirement PERS	385,182	385,182	385,182
697,105	576,725	539,023	513000	Fringe - Health & Welfare	583,979	583,979	583,979
-	2,009	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
53,807	35,038	30,363	514000	Fringe - Unemployment	35,330	35,330	35,330
13,656	8,970	11,021	515000	Fringe - Other Benefits	11,663	11,663	11,663
-	-	27,411	519000	Pension Oblig Bonds Contrib	44,105	44,105	44,105
3,656	4,275	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,682,191	**4,650,498**	**4,357,550**		**Total Personnel Services**	**4,705,943**	**4,705,943**	**4,705,943**
				Materials and Services			
105,121	84,701	57,168	520100	Office Supplies	58,684	58,684	58,684
-	26,337	2,000	520110	Computer Equipment	2,053	2,053	2,053
-	7,214	4,500	520120	Meetings Expenditures	4,620	4,620	4,620
-	246	250	520130	Postage	257	257	257
-	745	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
237,835	110,007	87,643	520500	Operating Supplies	89,966	89,966	89,966
-	28,918	21,500	520510	Operating Supplies - Small Tools, Equip	22,070	22,070	22,070
-	255	-	520520	Operating Supplies - Audio Visual	-	-	-
-	250	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	6,789	6,000	520550	Operating Supplies - Telecommunications	6,159	6,159	6,159
-	254	-	520560	Operating Supplies - Tickets	-	-	-
-	21,506	4,639	520580	Operating Supplies - Uniforms	4,763	4,763	4,763
10,698	5,544	6,026	521000	Subscriptions and Dues	6,185	6,185	6,185
-	10,967	750	521100	Membership & Professional Dues	770	770	770
-	3,229	750	521200	Publications & Subscriptions	770	770	770
-	257	-	521300	Fuels - Waste Transport	-	-	-
78,461	88,191	71,206	521400	Fuels and Lubricants - General	73,094	73,094	73,094
164,562	10,016	132,904	521500	Maintenance & Repairs Supplies	136,428	136,428	136,428
-	511	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Parks and Nature							
-	27,967	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	588	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	3,134	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	529	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	24	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	63,056	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	37,986	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	4,757	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	90	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	1,403	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
6,169	36,904	13,000	522500	Retail	13,345	13,345	13,345
560,081	213,670	941,181	524000	Contracted Professional Svcs	784,476	784,476	704,476
-	220	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	445	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	32,901	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	2,793	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	4,708	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	6,367	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	193	-	524500	Marketing Expenditures	-	-	-
-	104	-	524510	Sales and Marketing Contract	-	-	-
19,250	9,920	11,500	524600	Sponsorship Expenditures	15,805	15,805	15,805
-	980	-	524700	Visitor Develop Marketing	-	-	-
520,283	195,056	325,272	525000	Contracted Property Services	319,884	319,884	319,884
146,175	6,444	205,608	525100	Utility Services	209,802	209,802	209,802
-	1,446	-	525110	Utility Services - Internet	-	-	-
-	25,470	-	525120	Utility Services - Telecommunications	-	-	-
-	50,783	-	525130	Utility Services - Electricity	-	-	-
-	981	-	525140	Utility Services - Natural Gas	-	-	-
-	63,522	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	52,494	-	525160	Utility Services - Water & Sewer	-	-	-
6,466	6,586	15,278	525500	Cleaning Services	15,683	15,683	15,683
195,011	18,694	317,792	526000	Maintenance & Repair Services	253,814	253,814	253,814
-	45,600	12,000	526010	Maintenance & Repair Services - Building	12,318	12,318	12,318
-	5,303	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	692	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	3,561	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	31,319	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	50,285	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	15,800	21,000	526050	Maintenance & Repair Services - Vehicles	21,557	21,557	21,557

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Parks and Nature							
-	1,669	-	526060	Maintenance & Repair Services - Safety	-	-	-
-	3,740	-	526300	Software Maintenance	-	-	-
6,787	472	17,512	526500	Rentals	17,976	17,976	17,976
-	300	-	526510	Rentals - Building	-	-	-
-	14,377	-	526520	Rentals - Equipment	-	-	-
-	517	-	526540	Rentals - Vehicle	-	-	-
-	7,985	-	526560	Rentals - Parking Space	-	-	-
181,835	21,748	63,850	528000	Other Purchased Services	65,544	65,544	65,544
-	537	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	640	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	2,990	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	2,533	-	528092	Other Purchased Services - Traffic Control	-	-	-
-	250	-	528100	Other Purch Services - Reimb	-	-	-
-	69,038	-	528210	Credit Card Fees	-	-	-
-	2,180	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	18,335	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	96,644	108,500	528500	Cemetery Services Expenditures	111,375	111,375	111,375
20	-	-	529000	Operations Contracts	-	-	-
7,980	-	-	529200	Parking Services	-	-	-
-	10	-	529400	Special Waste Disposal Fees	-	-	-
958,490	2,344,885	2,641,250	529800	Glendoveer Golf Ops Contract	2,454,618	2,454,618	2,724,618
236,821	234,456	49,362	530000	Payments to Other Agencies	50,672	50,672	50,672
-	7,712	500	530010	License & Permit Fees	513	513	513
269,014	187,251	160,424	531000	Taxes (Non-Payroll)	164,676	164,676	164,676
-	100,000	-	531500	Grants to Other Governments	-	-	-
-	50,000	-	532000	Government Assessments	-	-	-
-	(4,954)	-	544500	Grants & Loans	-	-	-
17,380	5,063	14,722	545000	Travel	16,369	16,369	16,369
-	9,331	-	545100	Travel and Lodging	-	-	-
-	1,919	-	545200	Mileage, Taxi and Parking	-	-	-
-	3,327	-	545300	Meals & Entertainment	-	-	-
22,372	15,924	63,251	545500	Staff Development	54,929	54,929	54,929
-	3,108	-	545510	Tuition Reimbursement	-	-	-
-	21,625	3,000	545520	Conference Fees	3,080	3,080	3,080
-	60,979	60,000	548000	Fee Reimbursements	50,000	50,000	50,000
6,333	150	-	549000	Miscellaneous Expenditures	-	-	-
3,757,147	**4,713,456**	**5,440,338**		**Total Materials and Services**	**5,042,255**	**5,042,255**	**5,232,255**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Parks and Nature							
				Capital Outlay			
12,384	41,209	-	571000	Improve-Other than Bldg	-	-	-
9,235	28,707	-	572000	Buildings & Related	-	-	-
112,823	85,581	-	574000	Equipment & Vehicles	-	-	-
1,819	12,885	-	574500	Vehicles	-	-	-
26,439	-	-	579000	Intangible Assets	-	-	-
162,700	**168,381**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$9,602,037	**$9,532,334**	**$9,797,888**	**TOTAL REQUIREMENTS**		**$9,748,198**	**$9,748,198**	**$9,938,198**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks Administration							
				Personnel Services			
424,397	105,435	108,956	501000	Reg Employees-Full Time-Exempt	88,928	88,928	88,928
187,795	35,985	51,603	501500	Reg Empl-Full Time-Non-Exempt	83,769	83,769	83,769
46,947	7,239	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	9,503	5,300	503000	Temporary Employees - Hourly	5,440	5,440	5,440
2,178	944	9,592	508000	Overtime	2,500	2,500	2,500
1,200	1,200	-	508600	Mobile Comm Allowance	-	-	-
51,172	12,192	13,500	511000	Fringe - Payroll Taxes	15,042	15,042	15,042
87,469	19,353	19,704	512000	Fringe - Retirement PERS	27,926	27,926	27,926
89,588	21,447	28,824	513000	Fringe - Health & Welfare	31,104	31,104	31,104
-	9	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
9,328	13,692	-	514000	Fringe - Unemployment	6,378	6,378	6,378
2,366	426	634	515000	Fringe - Other Benefits	693	693	693
-	-	1,606	519000	Pension Oblig Bonds Contrib	2,684	2,684	2,684
1,800	75	-	519500	Fringe - Insurance - Opt Out	-	-	-
904,240	**227,500**	**239,719**		**Total Personnel Services**	**264,464**	**264,464**	**264,464**
				Materials and Services			
8,718	10,760	9,732	520100	Office Supplies	9,990	9,990	9,990
-	756	-	520110	Computer Equipment	-	-	-
-	899	-	520120	Meetings Expenditures	-	-	-
-	25	-	520130	Postage	-	-	-
206	85	365	520500	Operating Supplies	375	375	375
895	-	1,400	521000	Subscriptions and Dues	1,437	1,437	1,437
-	2,530	-	521100	Membership & Professional Dues	-	-	-
-	129	-	521200	Publications & Subscriptions	-	-	-
27	-	-	521400	Fuels and Lubricants - General	-	-	-
622	-	-	521500	Maintenance & Repairs Supplies	-	-	-
-	492	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
2,279	450	-	524000	Contracted Professional Svcs	-	-	-
4,050	2,820	-	524600	Sponsorship Expenditures	-	-	-
11,670	2,413	16,200	528000	Other Purchased Services	16,630	16,630	16,630
-	620	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	11,574	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
50	-	-	530000	Payments to Other Agencies	-	-	-
1,925	-	2,500	545000	Travel	2,566	2,566	2,566
-	1,446	-	545100	Travel and Lodging	-	-	-
-	250	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks Administration							
-	177	-	545300	Meals & Entertainment	-	-	-
1,068	3,748	7,000	545500	Staff Development	7,186	7,186	7,186
-	3,827	-	545520	Conference Fees	-	-	-
31,511	**43,000**	**37,197**		**Total Materials and Services**	**38,184**	**38,184**	**38,184**
$935,751	**$270,499**	**$276,916**	**TOTAL REQUIREMENTS**		**$302,648**	**$302,648**	**$302,648**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks Finance							
				Personnel Services			
350,417	72,324	-	501000	Reg Employees-Full Time-Exempt	-	-	-
28,521	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
6,336	-	-	503000	Temporary Employees - Hourly	-	-	-
60	-	-	508000	Overtime	-	-	-
31,108	5,994	-	511000	Fringe - Payroll Taxes	-	-	-
53,364	10,869	-	512000	Fringe - Retirement PERS	-	-	-
58,560	12,437	-	513000	Fringe - Health & Welfare	-	-	-
1,452	242	-	515000	Fringe - Other Benefits	-	-	-
1,856	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
531,674	**103,665**	**-**		**Total Personnel Services**	**-**	**-**	**-**
				Materials and Services			
28,740	2,204	20,440	520100	Office Supplies	20,982	20,982	20,982
-	6,110	-	520110	Computer Equipment	-	-	-
-	14	-	520120	Meetings Expenditures	-	-	-
87	-	-	520500	Operating Supplies	-	-	-
1,374	160	163	521000	Subscriptions and Dues	167	167	167
-	1,125	-	521100	Membership & Professional Dues	-	-	-
-	28	-	521200	Publications & Subscriptions	-	-	-
-	208	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
5,000	-	-	524000	Contracted Professional Svcs	-	-	-
-	-	150	525100	Utility Services	154	154	154
-	-	1,041	526000	Maintenance & Repair Services	1,069	1,069	1,069
50	-	4,150	528000	Other Purchased Services	4,260	4,260	4,260
1,500	0	-	530000	Payments to Other Agencies	-	-	-
1,968	-	774	545000	Travel	795	795	795
-	1,350	-	545100	Travel and Lodging	-	-	-
-	233	-	545200	Mileage, Taxi and Parking	-	-	-
-	422	-	545300	Meals & Entertainment	-	-	-
3,514	2,169	4,000	545500	Staff Development	4,106	4,106	4,106
-	1,535	-	545510	Tuition Reimbursement	-	-	-
-	3,220	-	545520	Conference Fees	-	-	-
42,233	**18,778**	**30,718**		**Total Materials and Services**	**31,533**	**31,533**	**31,533**
$573,907	**$122,442**	**$30,718**	**TOTAL REQUIREMENTS**		**$31,533**	**$31,533**	**$31,533**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Cemeteries Program							
				Personnel Services			
203,646	241,113	281,466	501000	Reg Employees-Full Time-Exempt	306,820	306,820	306,820
51,216	64,001	77,984	501500	Reg Empl-Full Time-Non-Exempt	83,117	83,117	83,117
14,601	4,579	33,084	503000	Temporary Employees - Hourly	33,084	33,084	33,084
-	9,245	-	503100	Temporary Employees - Salaried	-	-	-
32,779	26,431	-	504000	Seasonal Employees	-	-	-
2,315	5,219	-	508000	Overtime	-	-	-
1,545	1,750	-	508600	Mobile Comm Allowance	-	-	-
25,056	28,378	30,251	511000	Fringe - Payroll Taxes	32,804	32,804	32,804
36,778	29,604	37,028	512000	Fringe - Retirement PERS	45,488	45,488	45,488
66,399	65,866	79,266	513000	Fringe - Health & Welfare	85,536	85,536	85,536
6,667	6,701	1,268	514000	Fringe - Unemployment	6,583	6,583	6,583
999	1,082	1,479	515000	Fringe - Other Benefits	1,578	1,578	1,578
-	-	3,593	519000	Pension Oblig Bonds Contrib	5,850	5,850	5,850
-	1,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
442,000	**485,169**	**545,419**		**Total Personnel Services**	**600,860**	**600,860**	**600,860**
				Materials and Services			
12,753	2,577	2,250	520100	Office Supplies	2,310	2,310	2,310
-	1,187	-	520110	Computer Equipment	-	-	-
-	316	500	520120	Meetings Expenditures	513	513	513
-	74	250	520130	Postage	257	257	257
-	719	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
11,505	2,336	1,834	520500	Operating Supplies	1,883	1,883	1,883
-	1,921	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	82	-	520550	Operating Supplies - Telecommunications	-	-	-
-	60	-	520560	Operating Supplies - Tickets	-	-	-
-	3,958	-	520580	Operating Supplies - Uniforms	-	-	-
1,388	673	-	521000	Subscriptions and Dues	-	-	-
-	983	-	521100	Membership & Professional Dues	-	-	-
-	183	-	521200	Publications & Subscriptions	-	-	-
11,774	14,677	9,130	521400	Fuels and Lubricants - General	9,372	9,372	9,372
7,329	736	8,841	521500	Maintenance & Repairs Supplies	9,076	9,076	9,076
-	392	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	4,713	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	1,437	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	71	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Cemeteries Program							
-	90	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	502	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
289	28,294	-	522500	Retail	-	-	-
106,079	1,324	158,025	524000	Contracted Professional Svcs	116,020	116,020	116,020
-	220	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	32,635	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	608	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	104	-	524510	Sales and Marketing Contract	-	-	-
3,074	-	-	525000	Contracted Property Services	-	-	-
2,529	-	3,586	525100	Utility Services	3,681	3,681	3,681
-	396	-	525120	Utility Services - Telecommunications	-	-	-
-	239	-	525130	Utility Services - Electricity	-	-	-
-	670	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	995	-	525160	Utility Services - Water & Sewer	-	-	-
5,763	40	26,905	526000	Maintenance & Repair Services	27,618	27,618	27,618
-	1,466	-	526010	Maintenance & Repair Services - Building	-	-	-
-	75	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	681	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	17,080	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	2,508	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	3,740	-	526300	Software Maintenance	-	-	-
3,652	-	820	526500	Rentals	842	842	842
-	4,038	-	526520	Rentals - Equipment	-	-	-
-	197	-	526540	Rentals - Vehicle	-	-	-
-	1,140	-	526560	Rentals - Parking Space	-	-	-
64,626	339	7,500	528000	Other Purchased Services	7,699	7,699	7,699
-	250	-	528100	Other Purch Services - Reimb	-	-	-
-	998	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	1,281	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	96,644	108,500	528500	Cemetery Services Expenditures	111,375	111,375	111,375
1,140	-	-	529200	Parking Services	-	-	-
4,508	3,816	3,000	530000	Payments to Other Agencies	3,080	3,080	3,080
-	350	500	530010	License & Permit Fees	513	513	513
-	50,000	-	532000	Government Assessments	-	-	-
1,978	75	2,000	545000	Travel	2,053	2,053	2,053
-	1,087	-	545100	Travel and Lodging	-	-	-
-	327	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Cemeteries Program							
-	487	-	545300	Meals & Entertainment	-	-	-
1,509	1,200	3,841	545500	Staff Development	3,943	3,943	3,943
-	2,102	3,000	545520	Conference Fees	3,080	3,080	3,080
-	60,979	60,000	548000	Fee Reimbursements	50,000	50,000	50,000
1,150	-	-	549000	Miscellaneous Expenditures	-	-	-
241,047	**354,072**	**400,482**		**Total Materials and Services**	**353,315**	**353,315**	**353,315**
				Capital Outlay			
11,470	-	-	571000	Improve-Other than Bldg	-	-	-
26,439	-	-	579000	Intangible Assets	-	-	-
37,909	**-**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$720,956	**$839,241**	**$945,901**	**TOTAL REQUIREMENTS**		**$954,175**	**$954,175**	**$954,175**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Natural Areas Program							
				Personnel Services			
598,057	672,007	666,981	501000	Reg Employees-Full Time-Exempt	704,935	704,935	704,935
276,568	235,255	248,094	501500	Reg Empl-Full Time-Non-Exempt	284,821	284,821	284,821
-	2,290	9,803	502000	Reg Employees-Part Time-Exempt	18,720	18,720	18,720
55,096	41,404	57,510	502500	Reg Empl-Part Time-Non-Exempt	59,910	59,910	59,910
78,250	52,747	34,497	503000	Temporary Employees - Hourly	36,740	36,740	36,740
1,440	-	-	503100	Temporary Employees - Salaried	-	-	-
6,180	16,023	2,220	508000	Overtime	2,220	2,220	2,220
4,167	5,845	-	508600	Mobile Comm Allowance	-	-	-
83,049	83,556	82,617	511000	Fringe - Payroll Taxes	89,823	89,823	89,823
124,056	126,777	124,612	512000	Fringe - Retirement PERS	149,064	149,064	149,064
198,161	199,432	185,915	513000	Fringe - Health & Welfare	202,954	202,954	202,954
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
4,732	-	-	514000	Fringe - Unemployment	2,315	2,315	2,315
3,650	2,996	3,921	515000	Fringe - Other Benefits	4,201	4,201	4,201
-	-	9,823	519000	Pension Oblig Bonds Contrib	16,024	16,024	16,024
1,433,404	**1,440,331**	**1,425,993**		**Total Personnel Services**	**1,571,727**	**1,571,727**	**1,571,727**
				Materials and Services			
12,981	46,483	16,159	520100	Office Supplies	16,588	16,588	16,588
-	4,383	2,000	520110	Computer Equipment	2,053	2,053	2,053
-	4,853	4,000	520120	Meetings Expenditures	4,107	4,107	4,107
-	9	-	520130	Postage	-	-	-
145,455	53,264	23,929	520500	Operating Supplies	24,564	24,564	24,564
-	7,871	21,500	520510	Operating Supplies - Small Tools, Equip	22,070	22,070	22,070
-	34	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	242	6,000	520550	Operating Supplies - Telecommunications	6,159	6,159	6,159
-	10	-	520560	Operating Supplies - Tickets	-	-	-
-	3,729	4,639	520580	Operating Supplies - Uniforms	4,763	4,763	4,763
5,768	4,435	1,300	521000	Subscriptions and Dues	1,334	1,334	1,334
-	2,870	750	521100	Membership & Professional Dues	770	770	770
-	2,495	750	521200	Publications & Subscriptions	770	770	770
20,877	19,624	20,000	521400	Fuels and Lubricants - General	20,530	20,530	20,530
15,326	4,630	14,597	521500	Maintenance & Repairs Supplies	14,984	14,984	14,984
-	63	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	130	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	14	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	2,512	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	2,000	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	804	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Natural Areas Program							
-	199	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
155,360	43,743	94,914	524000	Contracted Professional Svcs	97,430	97,430	97,430
-	445	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	136	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	2,793	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	4,100	-	524070	Contracted Prof Svcs - Management, Consulting & Communication	-	-	-
12,700	5,100	1,500	524600	Sponsorship Expenditures	1,540	1,540	1,540
511,222	159,637	320,472	525000	Contracted Property Services	314,957	314,957	314,957
12,637	1,614	15,416	525100	Utility Services	15,825	15,825	15,825
-	1,446	-	525110	Utility Services - Internet	-	-	-
-	4,175	-	525120	Utility Services - Telecommunications	-	-	-
-	3,287	-	525130	Utility Services - Electricity	-	-	-
-	2,429	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	701	-	525160	Utility Services - Water & Sewer	-	-	-
6,466	6,586	15,000	525500	Cleaning Services	15,398	15,398	15,398
37,233	3,597	3,108	526000	Maintenance & Repair Services	3,190	3,190	3,190
-	-	12,000	526010	Maintenance & Repair Services - Building	12,318	12,318	12,318
-	775	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	3,766	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	150	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	3,767	21,000	526050	Maintenance & Repair Services - Vehicles	21,557	21,557	21,557
775	181	1,370	526500	Rentals	1,406	1,406	1,406
-	2,938	-	526520	Rentals - Equipment	-	-	-
-	320	-	526540	Rentals - Vehicle	-	-	-
-	5,705	-	526560	Rentals - Parking Space	-	-	-
14,973	2,303	12,200	528000	Other Purchased Services	12,523	12,523	12,523
-	149	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	2,322	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
20	-	-	529000	Operations Contracts	-	-	-
5,700	-	-	529200	Parking Services	-	-	-
18,844	56,358	23,762	530000	Payments to Other Agencies	24,392	24,392	24,392
-	481	-	530010	License & Permit Fees	-	-	-
-	-	2,253	531000	Taxes (Non-Payroll)	2,313	2,313	2,313
-	100,000	-	531500	Grants to Other Governments	-	-	-
-	(4,954)	-	544500	Grants & Loans	-	-	-
4,452	642	7,000	545000	Travel	7,186	7,186	7,186
-	3,621	-	545100	Travel and Lodging	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Natural Areas Program							
-	628	-	545200	Mileage, Taxi and Parking	-	-	-
-	862	-	545300	Meals & Entertainment	-	-	-
8,006	4,223	14,971	545500	Staff Development	15,368	15,368	15,368
-	1,515	-	545510	Tuition Reimbursement	-	-	-
-	3,755	-	545520	Conference Fees	-	-	-
988,794	**589,948**	**660,590**		**Total Materials and Services**	**664,095**	**664,095**	**664,095**
				Capital Outlay			
-	19,755	-	571000	Improve-Other than Bldg	-	-	-
8,930	28,707	-	572000	Buildings & Related	-	-	-
1,819	12,885	-	574500	Vehicles	-	-	-
10,749	**61,347**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$2,432,947	**$2,091,626**	**$2,086,583**	**TOTAL REQUIREMENTS**		**$2,235,822**	**$2,235,822**	**$2,235,822**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks Planning & Development							
				Personnel Services			
337,800	244,430	288,370	501000	Reg Employees-Full Time-Exempt	303,804	303,804	303,804
5,699	17,399	-	502000	Reg Employees-Part Time-Exempt	-	-	-
2,896	323	-	503000	Temporary Employees - Hourly	-	-	-
18,656	20,573	-	503100	Temporary Employees - Salaried	-	-	-
61	155	-	508000	Overtime	-	-	-
890	890	-	508600	Mobile Comm Allowance	-	-	-
29,826	23,560	24,228	511000	Fringe - Payroll Taxes	25,517	25,517	25,517
53,235	35,908	35,192	512000	Fringe - Retirement PERS	41,206	41,206	41,206
57,642	43,490	41,795	513000	Fringe - Health & Welfare	45,101	45,101	45,101
963	625	1,097	515000	Fringe - Other Benefits	1,146	1,146	1,146
-	-	2,883	519000	Pension Oblig Bonds Contrib	4,556	4,556	4,556
507,668	**387,352**	**393,565**		**Total Personnel Services**	**421,330**	**421,330**	**421,330**
				Materials and Services			
22,297	15,026	-	520100	Office Supplies	-	-	-
-	10,823	-	520110	Computer Equipment	-	-	-
-	176	-	520120	Meetings Expenditures	-	-	-
-	-	-	520130	Postage	-	-	-
968	698	3,186	520500	Operating Supplies	3,270	3,270	3,270
-	5,157	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
908	-	1,100	521000	Subscriptions and Dues	1,129	1,129	1,129
-	42	-	521100	Membership & Professional Dues	-	-	-
-	242	-	521200	Publications & Subscriptions	-	-	-
57	-	-	521500	Maintenance & Repairs Supplies	-	-	-
94,476	96,626	594,259	524000	Contracted Professional Svcs	474,552	474,552	394,552
2,500	2,000	10,000	524600	Sponsorship Expenditures	10,265	10,265	10,265
518	-	-	525000	Contracted Property Services	-	-	-
-	-	1,224	525100	Utility Services	-	-	-
-	300	-	526510	Rentals - Building	-	-	-
41,472	90	-	528000	Other Purchased Services	-	-	-
-	83	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	1,038	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
55,808	14,751	-	530000	Payments to Other Agencies	-	-	-
2,396	694	2,448	545000	Travel	3,769	3,769	3,769
-	624	-	545100	Travel and Lodging	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks Planning & Development							
-	74	-	545200	Mileage, Taxi and Parking	-	-	-
-	322	-	545300	Meals & Entertainment	-	-	-
2,204	199	24,284	545500	Staff Development	14,928	14,928	14,928
-	1,250	-	545520	Conference Fees	-	-	-
5,172	-	-	549000	Miscellaneous Expenditures	-	-	-
228,777	**150,215**	**636,501**		**Total Materials and Services**	**507,913**	**507,913**	**427,913**
				Capital Outlay			
914	500	-	571000	Improve-Other than Bldg	-	-	-
305	-	-	572000	Buildings & Related	-	-	-
1,219	**500**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$737,663	**$538,068**	**$1,030,066**	**TOTAL REQUIREMENTS**		**$929,243**	**$929,243**	**$849,243**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks & Property Stewardship							
				Personnel Services			
462,820	452,539	299,357	501000	Reg Employees-Full Time-Exempt	314,732	314,732	314,732
593,608	622,730	651,130	501500	Reg Empl-Full Time-Non-Exempt	684,686	684,686	684,686
30,598	70,871	356,091	503000	Temporary Employees - Hourly	73,105	73,105	73,105
206,810	282,988	-	504000	Seasonal Employees	292,423	292,423	292,423
51,473	52,651	18,272	508000	Overtime	18,661	18,661	18,661
1,150	2,147	-	508600	Mobile Comm Allowance	-	-	-
113,872	126,332	79,978	511000	Fringe - Payroll Taxes	84,083	84,083	84,083
138,810	142,723	102,312	512000	Fringe - Retirement PERS	121,498	121,498	121,498
226,755	234,055	203,223	513000	Fringe - Health & Welfare	219,284	219,284	219,284
33,080	14,645	29,095	514000	Fringe - Unemployment	20,054	20,054	20,054
4,227	3,599	3,890	515000	Fringe - Other Benefits	4,045	4,045	4,045
-	-	9,506	519000	Pension Oblig Bonds Contrib	14,991	14,991	14,991
-	1,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,863,204	**2,006,480**	**1,752,854**		**Total Personnel Services**	**1,847,562**	**1,847,562**	**1,847,562**
				Materials and Services			
19,632	7,652	8,587	520100	Office Supplies	8,814	8,814	8,814
-	3,078	-	520110	Computer Equipment	-	-	-
-	956	-	520120	Meetings Expenditures	-	-	-
-	139	-	520130	Postage	-	-	-
-	27	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
79,615	53,625	58,329	520500	Operating Supplies	59,874	59,874	59,874
-	13,969	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	255	-	520520	Operating Supplies - Audio Visual	-	-	-
-	216	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	6,465	-	520550	Operating Supplies - Telecommunications	-	-	-
-	184	-	520560	Operating Supplies - Tickets	-	-	-
-	13,819	-	520580	Operating Supplies - Uniforms	-	-	-
365	277	2,063	521000	Subscriptions and Dues	2,118	2,118	2,118
-	3,417	-	521100	Membership & Professional Dues	-	-	-
-	151	-	521200	Publications & Subscriptions	-	-	-
-	257	-	521300	Fuels - Waste Transport	-	-	-
45,783	53,890	42,076	521400	Fuels and Lubricants - General	43,192	43,192	43,192
141,227	4,649	109,466	521500	Maintenance & Repairs Supplies	112,368	112,368	112,368
-	241	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	27,445	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	588	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	3,134	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	514	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks & Property Stewardship							
-	24	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	55,831	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	34,056	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	3,882	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	702	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
5,880	8,610	13,000	522500	Retail	13,345	13,345	13,345
196,887	71,527	93,983	524000	Contracted Professional Svcs	96,474	96,474	96,474
-	130	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	6,367	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	193	-	524500	Marketing Expenditures	-	-	-
-	-	-	524600	Sponsorship Expenditures	4,000	4,000	4,000
-	980	-	524700	Visitor Develop Marketing	-	-	-
5,470	35,420	4,800	525000	Contracted Property Services	4,927	4,927	4,927
131,009	4,830	185,232	525100	Utility Services	190,142	190,142	190,142
-	20,899	-	525120	Utility Services - Telecommunications	-	-	-
-	47,257	-	525130	Utility Services - Electricity	-	-	-
-	981	-	525140	Utility Services - Natural Gas	-	-	-
-	60,423	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	50,798	-	525160	Utility Services - Water & Sewer	-	-	-
-	-	278	525500	Cleaning Services	285	285	285
152,016	15,057	286,738	526000	Maintenance & Repair Services	221,937	221,937	221,937
-	44,134	-	526010	Maintenance & Repair Services - Building	-	-	-
-	4,528	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	692	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	3,486	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	26,872	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	33,055	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	9,525	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	1,669	-	526060	Maintenance & Repair Services - Safety	-	-	-
2,360	291	15,322	526500	Rentals	15,728	15,728	15,728
-	7,401	-	526520	Rentals - Equipment	-	-	-
-	1,140	-	526560	Rentals - Parking Space	-	-	-
49,045	16,603	23,800	528000	Other Purchased Services	24,432	24,432	24,432
-	306	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	20	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	2,990	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	2,533	-	528092	Other Purchased Services - Traffic Control	-	-	-
-	69,038	-	528210	Credit Card Fees	-	-	-
-	1,182	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	2,121	-	528400	Other Purchased Services - Printing & Graphics	-	-	-

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Nature - Parks & Property Stewardship							
1,140	-	-	529200	Parking Services	-	-	-
-	10	-	529400	Special Waste Disposal Fees	-	-	-
958,490	2,344,885	2,641,250	529800	Glendoveer Golf Ops Contract	2,454,618	2,454,618	2,724,618
156,110	159,532	22,600	530000	Payments to Other Agencies	23,200	23,200	23,200
-	6,881	-	530010	License & Permit Fees	-	-	-
269,014	187,251	158,171	531000	Taxes (Non-Payroll)	162,363	162,363	162,363
4,661	3,652	-	545000	Travel	-	-	-
-	1,202	-	545100	Travel and Lodging	-	-	-
-	406	-	545200	Mileage, Taxi and Parking	-	-	-
-	1,058	-	545300	Meals & Entertainment	-	-	-
6,072	4,385	9,155	545500	Staff Development	9,398	9,398	9,398
-	58	-	545510	Tuition Reimbursement	-	-	-
-	7,471	-	545520	Conference Fees	-	-	-
11	150	-	549000	Miscellaneous Expenditures	-	-	-
2,224,786	**3,557,443**	**3,674,850**		**Total Materials and Services**	**3,447,215**	**3,447,215**	**3,717,215**
				Capital Outlay			
-	20,954	-	571000	Improve-Other than Bldg	-	-	-
112,823	85,581	-	574000	Equipment & Vehicles	-	-	-
112,823	**106,535**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$4,200,813	**$5,670,458**	**$5,427,704**	**TOTAL REQUIREMENTS**		**$5,294,777**	**$5,294,777**	**$5,564,777**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Planning and Development Department							
				Personnel Services			
3,322,879	3,323,948	3,664,602	501000	Reg Employees-Full Time-Exempt	3,809,691	3,809,691	3,680,577
146,228	109,676	200,980	501500	Reg Empl-Full Time-Non-Exempt	211,570	211,570	211,570
173,301	196,047	76,971	502000	Reg Employees-Part Time-Exempt	128,074	128,074	278,609
38,766	41,525	22,284	502500	Reg Empl-Part Time-Non-Exempt	-	-	36,663
118,209	94,001	166,648	503000	Temporary Employees - Hourly	191,487	191,487	191,487
2,943	3,940	-	508000	Overtime	-	-	-
1,200	1,070	-	508600	Mobile Comm Allowance	-	-	-
310,972	308,768	339,148	511000	Fringe - Payroll Taxes	348,760	348,760	353,661
516,775	502,505	544,500	512000	Fringe - Retirement PERS	590,878	590,878	593,445
564,219	585,400	665,113	513000	Fringe - Health & Welfare	720,058	720,058	740,276
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
2,921	28,281	50,487	514000	Fringe - Unemployment	26,530	26,530	26,530
12,517	9,901	15,680	515000	Fringe - Other Benefits	16,056	16,056	16,320
-	-	40,348	519000	Pension Oblig Bonds Contrib	62,240	62,240	63,112
7,200	5,475	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,218,129	**5,211,535**	**5,786,761**		**Total Personnel Services**	**6,105,344**	**6,105,344**	**6,192,250**
				Materials and Services			
81,175	41,214	98,105	520100	Office Supplies	91,400	91,400	91,400
-	12,723	-	520110	Computer Equipment	-	-	-
-	5,110	-	520120	Meetings Expenditures	-	-	-
-	83	-	520130	Postage	-	-	-
-	222	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
-	3,550	28,800	520500	Operating Supplies	12,300	12,300	12,300
24,821	1,383	37,500	521000	Subscriptions and Dues	34,900	34,900	34,900
-	19,857	-	521100	Membership & Professional Dues	-	-	-
-	2,043	-	521200	Publications & Subscriptions	-	-	-
791,592	676,232	200,000	524000	Contracted Professional Svcs	663,000	663,000	663,000
-	3,990	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	46,374	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	2,208	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	259,265	1,675,826	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	2,315,000	2,315,000	2,329,506
7,128	2,906	332,946	524500	Marketing Expenditures	79,769	79,769	79,769
44,415	27,100	33,388	524600	Sponsorship Expenditures	44,375	44,375	44,375
204	-	-	525100	Utility Services	-	-	-
7,210	4,797	16,000	526000	Maintenance & Repair Services	16,000	16,000	16,000
-	160	-	526020	Maintenance & Repair Services - Equipment	-	-	-
670	3,620	4,000	526500	Rentals	4,900	4,900	4,900

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Planning and Development Department							
-	1,790	-	526510	Rentals - Building	-	-	-
35,309	7,344	106,040	528000	Other Purchased Services	79,200	79,200	79,200
-	21	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	14,573	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	395	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
184,757	559,597	400,000	530000	Payments to Other Agencies	2,250,000	2,250,000	2,250,000
183,189	21,550	542,519	531500	Grants to Other Governments	-	-	-
-	1,026	-	540000	Charges for Services	4,000	4,000	4,000
454,872	514,564	5,000,000	544000	Program Purchases	5,000,000	5,000,000	5,000,000
318,446	575,612	725,000	544500	Grants & Loans	1,267,520	1,267,520	1,267,520
43,335	(1,196)	69,800	545000	Travel	80,200	80,200	80,200
-	23,969	-	545100	Travel and Lodging	-	-	-
-	606	-	545200	Mileage, Taxi and Parking	-	-	-
-	5,522	-	545300	Meals & Entertainment	-	-	-
20,696	2,541	37,800	545500	Staff Development	35,500	35,500	35,500
-	595	-	545510	Tuition Reimbursement	-	-	-
-	14,485	-	545520	Conference Fees	-	-	-
3,654	7,522	-	549000	Miscellaneous Expenditures	-	-	-
2,201,472	**2,863,354**	**9,307,724**		**Total Materials and Services**	**11,978,064**	**11,978,064**	**11,992,570**
$7,419,602	**$8,074,889**	**$15,094,485**	**TOTAL REQUIREMENTS**		**$18,083,408**	**$18,083,408**	**$18,184,820**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Property and Environmental Services							
				Personnel Services			
287,571	285,167	672,922	501000	Reg Employees-Full Time-Exempt	704,555	704,555	792,637
315,380	280,660	267,633	501500	Reg Empl-Full Time-Non-Exempt	298,804	298,804	298,804
27,220	155,218	55,357	502500	Reg Empl-Part Time-Non-Exempt	65,220	65,220	65,220
6,947	21,699	27,500	503000	Temporary Employees - Hourly	28,652	28,652	28,652
2,857	6,169	20,864	508000	Overtime	21,417	21,417	21,417
1,364	1,200	-	508600	Mobile Comm Allowance	-	-	-
56,050	65,905	84,243	511000	Fringe - Payroll Taxes	91,135	91,135	98,541
90,555	86,428	131,408	512000	Fringe - Retirement PERS	151,700	151,700	160,155
109,448	124,996	266,620	513000	Fringe - Health & Welfare	287,712	287,712	304,819
1,410	580	1,048	514000	Fringe - Unemployment	-	-	-
2,903	4,579	4,312	515000	Fringe - Other Benefits	4,576	4,576	4,924
-	-	9,997	519000	Pension Oblig Bonds Contrib	16,237	16,237	17,558
1,781	5,625	-	519500	Fringe - Insurance - Opt Out	-	-	-
903,486	**1,038,226**	**1,541,904**		**Total Personnel Services**	**1,670,008**	**1,670,008**	**1,792,727**
				Materials and Services			
74,404	26,869	32,860	520100	Office Supplies	33,731	33,731	38,731
-	7,966	250	520110	Computer Equipment	257	257	257
-	1,733	1,500	520120	Meetings Expenditures	1,540	1,540	1,540
-	32,004	-	520130	Postage	-	-	-
-	15	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
50,021	37,516	52,645	520500	Operating Supplies	54,040	54,040	54,040
-	7,145	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	45	-	520520	Operating Supplies - Audio Visual	-	-	-
-	6,635	-	520550	Operating Supplies - Telecommunications	-	-	-
-	5,923	300	520580	Operating Supplies - Uniforms	308	308	308
2,365	194	4,100	521000	Subscriptions and Dues	4,210	4,210	4,210
-	1,401	175	521100	Membership & Professional Dues	180	180	180
-	35	-	521200	Publications & Subscriptions	-	-	-
5,371	4,878	5,000	521400	Fuels and Lubricants - General	5,133	5,133	5,133
6,982	14	25,000	521500	Maintenance & Repairs Supplies	25,663	25,663	25,663
-	80	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	7,518	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	12	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	2,044	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	224	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	4,542	9,810	521560	Maintenance & Repairs Supplies - Equipment	10,070	10,070	10,070
-	530	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
166,611	55,600	45,485	524000	Contracted Professional Svcs	46,690	46,690	46,690

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Property and Environmental Services							
-	323	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	2,039	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	-	2,500	524070	Contracted Prof Svcs - Mgmt, Consulting & Comm Services	2,566	2,566	2,566
2,000	-	-	524600	Sponsorship Expenditures	10,000	10,000	10,000
84,382	129,685	134,145	525000	Contracted Property Services	122,302	122,302	122,302
226,337	49	247,750	525100	Utility Services	254,316	254,316	254,316
-	27,835	-	525120	Utility Services - Telecommunications	-	-	-
-	145,304	-	525130	Utility Services - Electricity	-	-	-
-	4,077	-	525140	Utility Services - Natural Gas	-	-	-
-	4,995	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	35,480	-	525160	Utility Services - Water & Sewer	-	-	-
220,413	-	25,000	525500	Cleaning Services	25,663	25,663	25,663
197,093	60	200,351	526000	Maintenance & Repair Services	205,660	205,660	205,660
-	62,516	-	526010	Maintenance & Repair Services - Building	-	-	-
-	10,848	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	7,670	-	526013	Maintenance & Repair Services - Elevator & Escalator	-	-	-
-	2,090	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	35,774	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	33,691	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	1,403	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	2,999	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
18,805	252	28,457	526500	Rentals	29,211	29,211	29,211
-	252	-	526530	Rentals - Office Equipment	-	-	-
-	23,821	4,500	526540	Rentals - Vehicle	4,619	4,619	4,619
12,006	3,656	26,248	528000	Other Purchased Services	22,944	22,944	22,944
-	2,350	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	70	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	84	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
2,280	-	-	529200	Parking Services	-	-	-
3,921	125	1,500	530000	Payments to Other Agencies	1,540	1,540	1,540
-	5,350	-	530010	License & Permit Fees	-	-	-
5,349	-	7,321	545000	Travel	7,516	7,516	7,516
-	3,125	2,500	545100	Travel and Lodging	2,566	2,566	2,566
-	442	100	545200	Mileage, Taxi and Parking	103	103	103
-	674	500	545300	Meals & Entertainment	513	513	513
19,683	2,445	13,016	545500	Staff Development	13,361	13,361	38,687
-	-	-	545510	Tuition Reimbursement	-	-	-
-	3,724	1,400	545520	Conference Fees	1,437	1,437	1,437
28	647	-	549000	Miscellaneous Expenditures	-	-	-
1,098,053	**756,774**	**872,413**		**Total Materials and Services**	**886,139**	**886,139**	**916,465**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Property and Environmental Services							
				Capital Outlay			
-	-	10,500	572000	Buildings & Related	-	-	-
-	15,009	-	574000	Equipment & Vehicles	-	-	-
15,307	-	39,000	575000	Office Furn & Equip	-	-	-
15,307	**15,009**	**49,500**		**Total Capital Outlay**	**-**	**-**	**-**
$2,016,846	**$1,810,009**	**$2,463,817**	**TOTAL REQUIREMENTS**		**$2,556,147**	**$2,556,147**	**$2,709,192**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Administration							
				Personnel Services			
201,498	66,779	68,295	501000	Reg Employees-Full Time-Exempt	47,308	47,308	55,323
46,297	-	-	501500	Reg Empl-Full Time-Non-Exempt	16,109	16,109	16,109
-	-	9,500	503000	Temporary Employees - Hourly	9,752	9,752	9,752
1,261	-	582	508000	Overtime	597	597	597
1,304	1,200	-	508600	Mobile Comm Allowance	-	-	-
23,799	9,736	5,734	511000	Fringe - Payroll Taxes	6,096	6,096	6,770
36,185	10,229	9,698	512000	Fringe - Retirement PERS	11,329	11,329	12,098
30,318	9,519	8,647	513000	Fringe - Health & Welfare	9,331	9,331	10,886
888	150	255	515000	Fringe - Other Benefits	269	269	301
-	-	683	519000	Pension Oblig Bonds Contrib	1,090	1,090	1,210
1,781	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
343,331	**99,414**	**103,394**		**Total Personnel Services**	**101,881**	**101,881**	**113,046**
				Materials and Services			
9,286	8,106	12,860	520100	Office Supplies	13,201	13,201	13,201
-	3,598	-	520110	Computer Equipment	-	-	-
-	1,103	-	520120	Meetings Expenditures	-	-	-
252	96	3,145	520500	Operating Supplies	3,228	3,228	3,228
-	81	-	520580	Operating Supplies - Uniforms	-	-	-
570	-	3,100	521000	Subscriptions and Dues	3,183	3,183	3,183
-	35	-	521200	Publications & Subscriptions	-	-	-
-	14	-	521500	Maintenance & Repairs Supplies	-	-	-
-	7	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
3,475	5,858	-	524000	Contracted Professional Svcs	-	-	-
2,000	-	-	524600	Sponsorship Expenditures	10,000	10,000	10,000
699	49	2,750	525100	Utility Services	2,823	2,823	2,823
-	704	-	525120	Utility Services - Telecommunications	-	-	-
-	-	457	526500	Rentals	469	469	469
9,442	2,379	23,998	528000	Other Purchased Services	20,634	20,634	20,634
-	28	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	122	-	530010	License & Permit Fees	-	-	-
2,011	-	2,321	545000	Travel	2,383	2,383	2,383
-	832	-	545100	Travel and Lodging	-	-	-
-	226	-	545200	Mileage, Taxi and Parking	-	-	-
-	30	-	545300	Meals & Entertainment	-	-	-
2,070	-	8,016	545500	Staff Development	8,228	8,228	8,228
-	1,265	-	545520	Conference Fees	-	-	-
29,806	**24,532**	**56,647**		**Total Materials and Services**	**64,149**	**64,149**	**64,149**
$373,137	**$123,946**	**$160,041**	**TOTAL REQUIREMENTS**		**$166,030**	**$166,030**	**$177,195**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Finance							
				Personnel Services			
-	-	88,231	501000	Reg Employees-Full Time-Exempt	100,077	100,077	100,077
-	-	7,426	511000	Fringe - Payroll Taxes	8,418	8,418	8,418
-	-	12,529	512000	Fringe - Retirement PERS	12,913	12,913	12,913
-	-	19,456	513000	Fringe - Health & Welfare	20,995	20,995	20,995
-	-	363	515000	Fringe - Other Benefits	401	401	401
-	-	883	519000	Pension Oblig Bonds Contrib	1,502	1,502	1,502
-	**-**	**128,888**		**Total Personnel Services**	**144,306**	**144,306**	**144,306**
$0	**$0**	**$128,888**	**TOTAL REQUIREMENTS**		**$144,306**	**$144,306**	**$144,306**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Construction Project Management Office							
				Personnel Services			
-	-	139,296	501000	Reg Employees-Full Time-Exempt	145,875	145,875	225,942
-	-	11,705	511000	Fringe - Payroll Taxes	12,251	12,251	18,983
-	-	19,778	512000	Fringe - Retirement PERS	22,756	22,756	30,442
-	-	20,175	513000	Fringe - Health & Welfare	21,772	21,772	37,324
-	-	1,048	514000	Fringe - Unemployment	-	-	-
-	-	532	515000	Fringe - Other Benefits	551	551	867
-	-	1,393	519000	Pension Oblig Bonds Contrib	2,188	2,188	3,389
-	**-**	**193,927**		**Total Personnel Services**	**205,393**	**205,393**	**316,947**
				Materials and Services			
1,069	1,894	-	520100	Office Supplies	-	-	5,000
-	-	250	520110	Computer Equipment	257	257	257
-	431	1,500	520120	Meetings Expenditures	1,540	1,540	1,540
5	-	-	520500	Operating Supplies	-	-	-
-	-	300	520580	Operating Supplies - Uniforms	308	308	308
1,076	74	-	521000	Subscriptions and Dues	-	-	-
-	-	175	521100	Membership & Professional Dues	180	180	180
545	-	-	521500	Maintenance & Repairs Supplies	-	-	-
83,548	5,925	-	524000	Contracted Professional Svcs	-	-	-
-	-	2,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	2,566	2,566	2,566
-	583	4,500	526540	Rentals - Vehicle	4,619	4,619	4,619
50	126	-	528000	Other Purchased Services	-	-	-
3,048	-	-	545000	Travel	-	-	-
-	-	2,500	545100	Travel and Lodging	2,566	2,566	2,566
-	-	100	545200	Mileage, Taxi and Parking	103	103	103
-	-	500	545300	Meals & Entertainment	513	513	513
17,613	375	-	545500	Staff Development	-	-	25,326
-	55	1,400	545520	Conference Fees	1,437	1,437	1,437
106,954	**9,463**	**13,725**		**Total Materials and Services**	**14,089**	**14,089**	**44,415**
$106,954	**$9,463**	**$207,652**	**TOTAL REQUIREMENTS**		**$219,482**	**$219,482**	**$361,362**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Property Services							
Expenditures							
				Personnel Services			
86,074	218,387	377,100	501000	Reg Employees-Full Time-Exempt	411,295	411,295	411,295
269,083	280,660	267,633	501500	Reg Empl-Full Time-Non-Exempt	282,695	282,695	282,695
27,220	155,218	55,357	502500	Reg Empl-Part Time-Non-Exempt	65,220	65,220	65,220
6,947	21,699	18,000	503000	Temporary Employees - Hourly	18,900	18,900	18,900
1,596	6,169	20,282	508000	Overtime	20,820	20,820	20,820
60	-	-	508600	Mobile Comm Allowance	-	-	-
32,252	56,169	59,378	511000	Fringe - Payroll Taxes	64,370	64,370	64,370
54,370	76,198	89,403	512000	Fringe - Retirement PERS	104,702	104,702	104,702
79,130	115,477	218,342	513000	Fringe - Health & Welfare	235,614	235,614	235,614
1,410	580	-	514000	Fringe - Unemployment	-	-	-
2,015	4,429	3,162	515000	Fringe - Other Benefits	3,355	3,355	3,355
-	-	7,038	519000	Pension Oblig Bonds Contrib	11,457	11,457	11,457
-	3,825	-	519500	Fringe - Insurance - Opt Out	-	-	-
560,155	**938,812**	**1,115,695**		**Total Personnel Services**	**1,218,428**	**1,218,428**	**1,218,428**
				Materials and Services			
64,048	16,869	20,000	520100	Office Supplies	20,530	20,530	20,530
-	4,368	-	520110	Computer Equipment	-	-	-
-	199	-	520120	Meetings Expenditures	-	-	-
-	32,004	-	520130	Postage	-	-	-
-	15	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
49,765	37,421	49,500	520500	Operating Supplies	50,812	50,812	50,812
-	7,145	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	45	-	520520	Operating Supplies - Audio Visual	-	-	-
-	6,635	-	520550	Operating Supplies - Telecommunications	-	-	-
-	5,842	-	520580	Operating Supplies - Uniforms	-	-	-
719	120	1,000	521000	Subscriptions and Dues	1,027	1,027	1,027
-	1,401	-	521100	Membership & Professional Dues	-	-	-
5,371	4,878	5,000	521400	Fuels and Lubricants - General	5,133	5,133	5,133
6,437	-	25,000	521500	Maintenance & Repairs Supplies	25,663	25,663	25,663
-	80	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	7,518	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	12	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	2,037	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	224	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	4,542	9,810	521560	Maintenance & Repairs Supplies - Equipment	10,070	10,070	10,070
-	530	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
79,588	43,817	45,485	524000	Contracted Professional Svcs	46,690	46,690	46,690

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Property Services							
-	323	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	2,039	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
84,382	129,685	134,145	525000	Contracted Property Services	122,302	122,302	122,302
225,639	-	245,000	525100	Utility Services	251,493	251,493	251,493
-	27,131	-	525120	Utility Services - Telecommunications	-	-	-
-	145,304	-	525130	Utility Services - Electricity	-	-	-
-	4,077	-	525140	Utility Services - Natural Gas	-	-	-
-	4,995	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	35,480	-	525160	Utility Services - Water & Sewer	-	-	-
220,413	-	25,000	525500	Cleaning Services	25,663	25,663	25,663
197,093	60	200,351	526000	Maintenance & Repair Services	205,660	205,660	205,660
-	62,516	-	526010	Maintenance & Repair Services - Building	-	-	-
-	10,848	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	7,670	-	526013	Maintenance & Repair Services - Elevator & Escalator	-	-	-
-	2,090	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	35,774	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	33,691	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	1,403	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	2,999	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
18,805	252	28,000	526500	Rentals	28,742	28,742	28,742
-	252	-	526530	Rentals - Office Equipment	-	-	-
-	23,237	-	526540	Rentals - Vehicle	-	-	-
2,514	1,151	2,250	528000	Other Purchased Services	2,310	2,310	2,310
-	2,350	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	70	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	56	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
2,280	-	-	529200	Parking Services	-	-	-
3,921	125	1,500	530000	Payments to Other Agencies	1,540	1,540	1,540
-	5,228	-	530010	License & Permit Fees	-	-	-
290	-	5,000	545000	Travel	5,133	5,133	5,133
-	2,293	-	545100	Travel and Lodging	-	-	-
-	217	-	545200	Mileage, Taxi and Parking	-	-	-
-	644	-	545300	Meals & Entertainment	-	-	-
-	2,070	5,000	545500	Staff Development	5,133	5,133	5,133
-	2,404	-	545520	Conference Fees	-	-	-
28	647	-	549000	Miscellaneous Expenditures	-	-	-
961,294	**722,779**	**802,041**		**Total Materials and Services**	**807,901**	**807,901**	**807,901**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Property Services							
				Capital Outlay			
-	-	10,500	572000	Buildings & Related	-	-	-
-	15,009	-	574000	Equipment & Vehicles	-	-	-
15,307	-	39,000	575000	Office Furn & Equip	-	-	-
15,307	**15,009**	**49,500**		**Total Capital Outlay**	**-**	**-**	**-**
$1,536,755	**$1,676,600**	**$1,967,236**	**TOTAL REQUIREMENTS**		**$2,026,329**	**$2,026,329**	**$2,026,329**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Research Center							
				Personnel Services			
2,173,107	1,744,046	2,211,925	501000	Reg Employees-Full Time-Exempt	2,295,841	2,295,841	2,295,841
215,249	260,960	259,755	502000	Reg Employees-Part Time-Exempt	160,463	160,463	160,463
22,666	52,459	-	503000	Temporary Employees - Hourly	-	-	-
22,675	-	-	503100	Temporary Employees - Salaried	-	-	-
221	659	15,480	508000	Overtime	-	-	-
500	-	-	508600	Mobile Comm Allowance	-	-	-
192,127	167,426	209,721	511000	Fringe - Payroll Taxes	206,414	206,414	206,414
327,926	283,605	328,684	512000	Fringe - Retirement PERS	344,772	344,772	344,772
327,095	304,973	408,291	513000	Fringe - Health & Welfare	423,015	423,015	423,015
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
7,934	10,461	-	514000	Fringe - Unemployment	3,957	3,957	3,957
7,705	5,879	9,684	515000	Fringe - Other Benefits	9,491	9,491	9,491
-	-	24,948	519000	Pension Oblig Bonds Contrib	36,843	36,843	36,843
5,325	6,056	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,302,530	**2,838,526**	**3,468,488**		**Total Personnel Services**	**3,480,796**	**3,480,796**	**3,480,796**
				Materials and Services			
79,688	55,466	106,413	520100	Office Supplies	90,000	90,000	90,000
-	72,377	-	520110	Computer Equipment	-	-	-
-	530	-	520120	Meetings Expenditures	-	-	-
-	-	16,768	520500	Operating Supplies	30,000	30,000	30,000
4,768	950	13,052	521000	Subscriptions and Dues	4,500	4,500	4,500
-	1,333	-	521100	Membership & Professional Dues	-	-	-
-	15,005	-	521200	Publications & Subscriptions	-	-	-
304,631	78,274	742,630	524000	Contracted Professional Svcs	128,000	128,000	228,000
-	61,926	195,000	524060	Contracted Prof Svcs - Information Technology Services	500,000	500,000	500,000
-	140	-	524510	Sales and Marketing Contract	-	-	-
1,700	1,500	-	524600	Sponsorship Expenditures	2,500	2,500	2,500
93	-	-	525100	Utility Services	-	-	-
-	149	-	525120	Utility Services - Telecommunications	-	-	-
52,538	10,780	-	526000	Maintenance & Repair Services	-	-	-
-	28,915	63,342	526040	Maintenance & Repair Services - Technology	168,889	168,889	168,889
5,101	93	-	528000	Other Purchased Services	-	-	-
-	58	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
24,871	161	-	530000	Payments to Other Agencies	100,000	100,000	100,000
9,412	342	13,354	545000	Travel	17,900	17,900	17,900

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Research Center							
-	5,440	-	545100	Travel and Lodging	-	-	-
-	548	-	545200	Mileage, Taxi and Parking	-	-	-
-	1,379	-	545300	Meals & Entertainment	-	-	-
7,214	68	16,732	545500	Staff Development	10,700	10,700	10,700
-	6,347	-	545520	Conference Fees	-	-	-
490,015	**341,781**	**1,167,291**		**Total Materials and Services**	**1,052,489**	**1,052,489**	**1,152,489**
$3,792,545	**$3,180,306**	**$4,635,779**	**TOTAL REQUIREMENTS**		**$4,533,285**	**$4,533,285**	**$4,633,285**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - Non-Departmental Special Appropriations							
				Personnel Services			
51,688	56,617	-	501000	Reg Employees-Full Time-Exempt	-	-	-
-	18,678	-	503000	Temporary Employees - Hourly	-	-	-
-	186	-	508000	Overtime	-	-	-
4,303	6,303	-	511000	Fringe - Payroll Taxes	-	-	-
6,743	8,568	-	512000	Fringe - Retirement PERS	-	-	-
7,593	8,873	-	513000	Fringe - Health & Welfare	-	-	-
238	233	-	515000	Fringe - Other Benefits	-	-	-
70,565	**99,458**	**-**		**Total Personnel Services**	**-**	**-**	**-**
				Materials and Services			
98	309	-	520100	Office Supplies	-	-	-
34,253	38,456	-	521000	Subscriptions and Dues	-	-	-
-	7,500	48,500	521100	Membership & Professional Dues	49,656	49,656	49,656
-	294	-	521500	Maintenance & Repairs Supplies	-	-	-
201,213	87,934	30,000	524000	Contracted Professional Svcs	-	-	50,000
-	141,639	135,000	524010	Contracted Prof Svcs - Accounting & Auditing	163,200	163,200	163,200
269,925	203,440	305,300	524600	Sponsorship Expenditures	272,100	272,100	298,100
-	122	-	528000	Other Purchased Services	-	-	-
1,193,569	2,079,600	4,132,930	530000	Payments to Other Agencies	3,584,460	3,584,460	3,584,460
104,349	80,392	125,000	530500	Election Expenses	100,000	100,000	100,000
15,300	-	-	531500	Grants to Other Governments	-	-	-
-	492,641	15,187	532000	Government Assessments	15,187	15,187	15,187
168,120	136,545	106,018	544500	Grants & Loans	48,264	48,264	48,264
-	178,461	-	549010	Tri-Met Transit Pass	195,045	195,045	195,045
1,986,826	**3,447,333**	**4,897,935**		**Total Materials and Services**	**4,427,912**	**4,427,912**	**4,503,912**
				Debt Service			
525,000	615,000	710,000	563000	Revenue Bond Pmts-Principal	820,000	820,000	820,000
1,129,289	1,105,071	1,076,381	563500	Revenue Bond Payments-Interest	1,041,882	1,041,882	1,041,882
1,654,289	**1,720,071**	**1,786,381**		**Total Debt Service**	**1,861,882**	**1,861,882**	**1,861,882**
				Capital Outlay			
14,879	244,311	154,150	579000	Intangible Assets	239,150	239,150	239,150
14,879	**244,311**	**154,150**		**Total Capital Outlay**	**239,150**	**239,150**	**239,150**
$3,726,558	**$5,511,173**	**$6,838,466**	**TOTAL REQUIREMENTS**		**$6,528,944**	**$6,528,944**	**$6,604,944**

General Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Fund - General Expenses							
				Interfund Transfers			
220,622	140,532	312,334	580000	Transfer for Indirect Costs	374,341	374,341	374,341
15,138,018	15,270,261	18,140,251	581000	Transfer of Resources	19,286,563	19,286,563	19,366,563
-	-	-	582000	Transfer for Direct Costs	194,000	194,000	194,000
-	1,919,916	-	586900	Internal Loan Advances	-	-	-
15,358,640	**17,330,709**	**18,452,585**		**Total Interfund Transfers**	**19,854,904**	**19,854,904**	**19,934,904**
				Contingency			
-	-	265,000	701001	Contingency - Opportunity Account	500,000	500,000	274,000
-	-	1,126,005	701002	Contingency - Operating	2,260,000	2,260,000	2,248,835
-	-	336,813	701004	Contingency - Rsv One Time Exp	1,193,907	1,193,907	1,193,907
-	-	-	709000	Contingency - All Other	254,800	254,800	254,800
-	**-**	**1,727,818**		**Total Contingency**	**4,208,707**	**4,208,707**	**3,971,542**
				Unappropriated Fund Balance			
-	-	779,752	800000	Unappropriated Fund Balance	-	-	-
5,427,647	5,836,554	3,117,868	801002	Unapp FB - Restricted CET	4,673,924	4,673,924	4,673,924
8,653,471	10,806,805	5,308,354	801003	Unapp FB - Restricted TOD	5,139,218	5,139,218	5,139,218
6,656,153	5,486,244	-	805000	Unapp FB - Reserves	-	-	-
-	-	2,259,000	805100	Unapp FB - Stabilization Reserve	1,695,000	1,695,000	1,751,520
1,481,862	2,237,851	1,357,528	805300	Unapp FB - Reserve for one-time expenditures	-	-	-
2,612,414	1,070,111	826,556	805400	Unapp FB - Reserve for Future Debt Service	1,223,990	1,223,990	1,223,990
4,613,474	3,611,903	3,838,528	805450	Unapp FB - PERS Reserve	1,925,587	1,925,587	1,925,587
4,138,461	3,533,558	1,422,620	805900	Unapp FB - Other Reserves & Designations	1,526,911	1,526,911	1,594,911
33,583,482	**32,583,026**	**18,910,206**		**Total Unappropriated Fund Balance**	**16,184,630**	**16,184,630**	**16,309,150**
$48,942,122	**$49,913,735**	**$39,090,609**		**TOTAL REQUIREMENTS**	**$40,248,241**	**$40,248,241**	**$40,215,596**

Cemetery Perpetual Care Fund

Cemetery Perpetual Care Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	381,771	411,792	452,992	523,738	523,738	523,738	15.62%
Current Revenues							
Other Tax Revenues	28,680	49,581	40,000	50,000	50,000	50,000	25.00%
Interest Earnings	1,341	2,665	2,265	3,928	3,928	3,928	73.42%
Subtotal Current Revenues	30,021	52,246	42,265	53,928	53,928	53,928	27.59%
TOTAL RESOURCES	**$411,792**	**$464,038**	**$495,257**	**$577,666**	**$577,666**	**$577,666**	**16.64%**
REQUIREMENTS							
Unappropriated Fund Balance	411,792	464,038	495,257	577,666	577,666	577,666	16.64%
Subtotal Contigency/Ending Balance	411,792	464,038	495,257	577,666	577,666	577,666	16.64%
TOTAL REQUIREMENTS	**$411,792**	**$464,038**	**$495,257**	**$577,666**	**$577,666**	**$577,666**	**16.64%**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

Cemetery Perpetual Care Fund

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

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

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

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

CURRENT REVENUES

Other derived tax revenue

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

FUND BALANCE

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

Metro

Cemetery Perpetual Care Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Cemetery Perpetual Care Fund							
Revenues							
				Beginning Fund Balance			
355,440	384,120	424,120	302000	Fund Bal-Nonspend-Intact	490,433	490,433	490,433
26,331	27,672	28,872	350000	Fund Balance-Assigned	33,305	33,305	33,305
381,771	**411,792**	**452,992**		**Total Beginning Fund Balance**	**523,738**	**523,738**	**523,738**
				Current Revenue			
28,680	49,581	40,000	406000	Cemetery Revenue Surcharge	50,000	50,000	50,000
1,435	2,693	2,265	470000	Interest on Investments	3,928	3,928	3,928
(94)	(28)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
30,021	**52,246**	**42,265**		**Total Current Revenue**	**53,928**	**53,928**	**53,928**
$411,792	**$464,038**	**$495,257**		**TOTAL RESOURCES**	**$577,666**	**$577,666**	**$577,666**
Expenditures							
				Unappropriated Fund Balance			
384,120	30,337	464,120	801000	Unapp FB - Restricted	540,433	540,433	540,433
27,672	433,701	31,137	805900	Unapp FB - Other Reserves & Designations	37,233	37,233	37,233
411,792	**464,038**	**495,257**		**Total Unappropriated Fund Balance**	**577,666**	**577,666**	**577,666**
$411,792	**$464,038**	**$495,257**		**TOTAL REQUIREMENTS**	**$577,666**	**$577,666**	**$577,666**

Metro

Community Enhancement Fund

Community Enhancement Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	1,953,122	1,969,875	1,736,067	1,660,992	1,660,992	1,660,992	(4.32%)
Current Revenues							
Interest Earnings	6,939	12,555	8,681	12,457	12,457	12,457	43.50%
Charges for Services	301,902	317,949	367,164	1,061,053	1,061,053	1,061,053	188.99%
Subtotal Current Revenues	308,841	330,504	375,845	1,073,510	1,073,510	1,073,510	185.63%
TOTAL RESOURCES	**$2,261,963**	**$2,300,379**	**$2,111,912**	**$2,734,502**	**$2,734,502**	**$2,734,502**	**29.48%**
REQUIREMENTS							
Current Expenditures							
Materials and Services	258,623	286,783	842,020	1,325,952	1,325,952	1,325,952	57.47%
Subtotal Current Expenditures	258,623	286,783	842,020	1,325,952	1,325,952	1,325,952	57.47%
Interfund Transfers							
Internal Service Transfers	33,465	75,504	58,951	60,514	60,514	60,514	2.65%
Subtotal Interfund Transfers	33,465	75,504	58,951	60,514	60,514	60,514	2.65%
Contingency	-	-	280,000	340,000	340,000	340,000	21.43%
Unappropriated Fund Balance	1,969,875	1,938,092	930,941	1,008,036	1,008,036	1,008,036	8.28%
Subtotal Contigency/Ending Balance	1,969,875	1,938,092	1,210,941	1,348,036	1,348,036	1,348,036	11.32%
TOTAL REQUIREMENTS	**$2,261,963**	**$2,300,379**	**$2,111,912**	**$2,734,502**	**$2,734,502**	**$2,734,502**	**$0**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

Community Enhancement Fund

The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). On October 30, 2014, the Metro Council adopted Ordinance No. 14-1344 that amended Metro Code Chapter 5.06 updating the Community Enhancement Program. The fund accounts for enhancement fees (currently $0.50 per ton of putrescible solid waste processed or transferred. Starting on July 1, 2015, the fee increased to $1.00 per ton with adoption of Ordinance 15-1352 on March 12, 2015) collected at the Metro Central, Metro South and Forest Grove transfer stations. Four new enhancement programs will come on-line in 2015 and will also collect $1.00 per ton. Funds are used for community enhancement projects in the targeted vicinity of each of these communities hosting solid waste facilities:

North Portland Community Enhancement Program: For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013 the Metro Council unanimously approved the committee's recommendation to distribute the remaining $1.6 million in the enhancement grant fund by 2018. The committee dedicated the remaining funds (nearly $600,000) to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Grants were awarded in June 2014 by the North Portland Enhancement Committee. Grant recipients have two years to spend the awarded funds. In FY 2015-16 it is anticipated that approximately $300,000 will be reimbursed to grant recipients and projects will be completed.

Oregon City Community Enhancement Program: Funds from community enhancement fees at Metro South Station are paid to Oregon City on a quarterly basis and are used for local community enhancement projects as determined by the city council through an intergovernemtal agreement (IGA) with Metro. It is expected that about $289,000 will be collected in FY 2015-16 from Metro South.

Metro Central Community Enhancement Program: Funds from community enhancement fees at Metro Central Station are used for community enhancement projects in the vicinity of Metro Central Station in Northwest Portland, as recommended by a seven-member citizen committee appointed by Metro. It is expected that about $278,000 will be collected in FY 2015-16 from Metro Central.

Forest Grove Community Enhancement Program: Fees collected at a privately owned transfer station in Forest Grove are paid to the City of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about $124,000 will be collected in FY 2015-16 from Forest Grove Transfer Station (owned by Waste Management).

Troutdale Community Enhancement Program: A new program to be established in 2015. Fees will be collected at a privately owned transfer station in Troutdale and will be paid to the City of Troutdale on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about $74,000 will be collected in FY 2015-16 from Troutdale Transfer Station (owned by Waste Management).

Sherwood Community Enhancement Program: A new program to be established in 2015. Fees will be collected at a privately owned transfer station in Sherwood and will be paid to the City of Sherwood on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about $75,000 will be collected in FY 2015-16 from Pride Recycling (owned by Pride Disposal).

Wilsonville Community Enhancement Program: A new program to be established in 2015. Fees will be collected at a privately owned transfer station in Wilsonville and will be paid to the City of Wilsonville on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about 80,000 will be collected in FY 2015-16 from Willamette Resources, Inc. (owned by Republic Waste).

Suttle Road Community Enhancement Program: A new program to be established in 2015. Fees will be collected at a privately owned food waste reload facility in Portland and will be used for local community enhancement projects as determined under a Metro contract that will be established in 2015. It is expected that about $22,000 will be collected in FY 2015-16 from the Suttle Road Recovery Facility (owned by Recology, Inc.)

BEGINNING FUND BALANCE

The beginning fund balance represents the amounts remaining in the North Portland and Metro Central enhancement accounts. In the past, the practice was to retain the principal of the reserves. This remains the practice for Metro Central but the North Portland Enhancement Committee will continue the spend-down of funds in that reserve in FY 2015-16.

CURRENT REVENUES

Enterprise Revenues

Community enhancement fees received by Metro are recorded as enterprise revenue in the Community Enhancement Fund. It is expected that the total revenue increase collected for community enhancement programs will increase $605,000 in FY 2015-16.

CURRENT EXPENDITURES

Materials and services

About 54 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, Troutdale, Sherwood, Wilsonville and Forest Grove.

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Community Enhancement Fund							
Revenues							
				Beginning Fund Balance			
1,622,226	1,610,578	1,385,516	325100	Fund Bal-Restr for N Portland	1,273,766	1,273,766	1,273,766
330,896	359,297	350,551	325200	Fund Bal-Restr for Metro Centr	387,226	387,226	387,226
1,953,122	**1,969,875**	**1,736,067**		**Total Beginning Fund Balance**	**1,660,992**	**1,660,992**	**1,660,992**
				Current Revenue			
128,363	130,644	134,794	432500	Rehabilitation & Enhance Fee	277,751	277,751	277,751
173,539	187,305	232,370	433500	Host Fees	783,302	783,302	783,302
7,284	12,370	8,681	470000	Interest on Investments	12,457	12,457	12,457
(346)	186	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
308,840	**330,504**	**375,845**		**Total Current Revenue**	**1,073,510**	**1,073,510**	**1,073,510**
$2,261,962	**$2,300,379**	**$2,111,912**	**TOTAL RESOURCES**		**$2,734,502**	**$2,734,502**	**$2,734,502**
Expenditures							
				Materials and Services			
987	51	900	520100	Office Supplies	900	900	900
-	742	-	520120	Meetings Expenditures	-	-	-
-	16	-	520500	Operating Supplies	-	-	-
25	-	-	521000	Subscriptions and Dues	-	-	-
-	1,482	-	521100	Membership & Professional Dues	-	-	-
-	30,450	-	524000	Contracted Professional Svcs	-	-	-
-	410	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	250	-	524600	Sponsorship Expenditures	-	-	-
-	235	-	526510	Rentals - Building	-	-	-
842	-	3,000	528000	Other Purchased Services	3,000	3,000	3,000
-	104	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
173,518	187,305	202,370	530000	Payments to Other Agencies	693,302	693,302	693,302
83,186	63,948	635,000	544500	Grants & Loans	628,000	628,000	628,000
65	-	250	545000	Travel	250	250	250
-	209	-	545100	Travel and Lodging	-	-	-
-	61	-	545300	Meals & Entertainment	-	-	-
-	1,468	500	545500	Staff Development	500	500	500
-	50	-	545520	Conference Fees	-	-	-
258,623	**286,783**	**842,020**		**Total Materials and Services**	**1,325,952**	**1,325,952**	**1,325,952**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Community Enhancement Fund							
				Interfund Transfers			
33,465	75,504	58,951	582000	Transfer for Direct Costs	60,514	60,514	60,514
33,465	**75,504**	**58,951**		**Total Interfund Transfers**	**60,514**	**60,514**	**60,514**
				Contingency			
-	-	280,000	700000	Contingency	340,000	340,000	340,000
-	**-**	**280,000**		**Total Contingency**	**340,000**	**340,000**	**340,000**
				Unappropriated Fund Balance			
1,969,875	1,938,092	930,941	805000	Unapp FB - Reserves	1,008,036	1,008,036	1,008,036
1,969,875	**1,938,092**	**930,941**		**Total Unappropriated Fund Balance**	**1,008,036**	**1,008,036**	**1,008,036**
$2,261,963	**$2,300,379**	**$2,111,912**		**TOTAL REQUIREMENTS**	**$2,734,502**	**$2,734,502**	**$2,734,502**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Forest Grove (768-35202)							
Revenues							
				Current Revenue			
53,140	54,294	80,911	433500	Host Fees	143,606	143,606	143,606
53,140	**54,294**	**80,911**		**Total Current Revenue**	**143,606**	**143,606**	**143,606**
$53,140	**$54,294**	**$80,911**	**TOTAL RESOURCES**		**$143,606**	**$143,606**	**$143,606**
Expenditures							
				Materials and Services			
53,140	54,294	65,911	530000	Payments to Other Agencies	128,606	128,606	128,606
53,140	**54,294**	**65,911**		**Total Materials and Services**	**128,606**	**128,606**	**128,606**
				Contingency			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	**-**	**15,000**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$53,140	**$54,294**	**$80,911**	**TOTAL REQUIREMENTS**		**$143,606**	**$143,606**	**$143,606**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - North Portland (768-35203)							
Revenues							
				Beginning Fund Balance			
1,622,226	1,610,578	1,385,516	325100	Fund Bal-Restr for N Portland	1,273,766	1,273,766	1,273,766
1,622,226	**1,610,578**	**1,385,516**		**Total Beginning Fund Balance**	**1,273,766**	**1,273,766**	**1,273,766**
				Current Revenue			
6,046	10,143	6,928	470000	Interest on Investments	9,553	9,553	9,553
(227)	185	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
5,819	**10,329**	**6,928**		**Total Current Revenue**	**9,553**	**9,553**	**9,553**
$1,628,045	**$1,620,907**	**$1,392,444**	**TOTAL RESOURCES**		**$1,283,319**	**$1,283,319**	**$1,283,319**
Expenditures							
				Materials and Services			
851	51	450	520100	Office Supplies	450	450	450
-	479	-	520120	Meetings Expenditures	-	-	-
-	16	-	520500	Operating Supplies	-	-	-
25	-	-	521000	Subscriptions and Dues	-	-	-
-	489	-	521100	Membership & Professional Dues	-	-	-
-	30,450	-	524000	Contracted Professional Svcs	-	-	-
-	235	-	526510	Rentals - Building	-	-	-
842	-	1,000	528000	Other Purchased Services	1,000	1,000	1,000
-	32	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
10,999	-	500,000	544500	Grants & Loans	350,000	350,000	350,000
65	-	-	545000	Travel	-	-	-
-	104	-	545100	Travel and Lodging	-	-	-
-	31	-	545300	Meals & Entertainment	-	-	-
-	1,221	-	545500	Staff Development	-	-	-
-	25	-	545520	Conference Fees	-	-	-
12,782	**33,133**	**501,450**		**Total Materials and Services**	**351,450**	**351,450**	**351,450**
				Interfund Transfers			
4,685	37,752	31,642	582000	Transfer for Direct Costs	32,481	32,481	32,481
4,685	**37,752**	**31,642**		**Total Interfund Transfers**	**32,481**	**32,481**	**32,481**
				Contingency			
-	-	200,000	700000	Contingency	200,000	200,000	200,000
-	**-**	**200,000**		**Total Contingency**	**200,000**	**200,000**	**200,000**
				Unappropriated Fund Balance			
1,610,578	1,550,021	659,352	805000	Unapp FB - Reserves	699,388	699,388	699,388
1,610,578	**1,550,021**	**659,352**		**Total Unappropriated Fund Balance**	**699,388**	**699,388**	**699,388**
$1,628,045	**$1,620,906**	**$1,392,444**	**TOTAL REQUIREMENTS**		**$1,283,319**	**$1,283,319**	**$1,283,319**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Metro South (768-35204)							
Revenues							
				Current Revenue			
120,379	133,010	151,459	433500	Host Fees	309,426	309,426	309,426
120,379	**133,010**	**151,459**		**Total Current Revenue**	**309,426**	**309,426**	**309,426**
$120,379	**$133,010**	**$151,459**	**TOTAL RESOURCES**		**$309,426**	**$309,426**	**$309,426**
Expenditures							
				Materials and Services			
120,379	133,010	136,459	530000	Payments to Other Agencies	294,426	294,426	294,426
120,379	**133,010**	**136,459**		**Total Materials and Services**	**294,426**	**294,426**	**294,426**
				Contingency			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	**-**	**15,000**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$120,379	**$133,010**	**$151,459**	**TOTAL REQUIREMENTS**		**$309,426**	**$309,426**	**$309,426**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Metro Central (768-35205)							
Revenues							
				Beginning Fund Balance			
330,896	359,297	350,551	325200	Fund Bal-Restr for Metro Centr	387,226	387,226	387,226
330,896	**359,297**	**350,551**		**Total Beginning Fund Balance**	**387,226**	**387,226**	**387,226**
				Current Revenue			
128,363	130,644	134,794	432500	Rehabilitation & Enhance Fee	277,751	277,751	277,751
20	-	-	433500	Host Fees	-	-	-
1,238	2,227	1,753	470000	Interest on Investments	2,904	2,904	2,904
(118)	0	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
129,503	**132,870**	**136,547**		**Total Current Revenue**	**280,655**	**280,655**	**280,655**
$460,399	**$492,167**	**$487,098**	**TOTAL RESOURCES**		**$667,881**	**$667,881**	**$667,881**
Expenditures							
				Materials and Services			
136	-	450	520100	Office Supplies	450	450	450
-	263	-	520120	Meetings Expenditures	-	-	-
-	993	-	521100	Membership & Professional Dues	-	-	-
-	410	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	250	-	524600	Sponsorship Expenditures	-	-	-
-	-	2,000	528000	Other Purchased Services	2,000	2,000	2,000
-	73	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
72,187	63,948	135,000	544500	Grants & Loans	278,000	278,000	278,000
-	-	250	545000	Travel	250	250	250
-	104	-	545100	Travel and Lodging	-	-	-
-	31	-	545300	Meals & Entertainment	-	-	-
-	248	500	545500	Staff Development	500	500	500
-	25	-	545520	Conference Fees	-	-	-
72,323	**66,345**	**138,200**		**Total Materials and Services**	**281,200**	**281,200**	**281,200**
				Interfund Transfers			
28,780	37,752	27,309	582000	Transfer for Direct Costs	28,033	28,033	28,033
28,780	**37,752**	**27,309**		**Total Interfund Transfers**	**28,033**	**28,033**	**28,033**
				Contingency			
-	-	50,000	700000	Contingency	50,000	50,000	50,000
-	**-**	**50,000**		**Total Contingency**	**50,000**	**50,000**	**50,000**
				Unappropriated Fund Balance			
359,297	388,071	271,589	805000	Unapp FB - Reserves	308,648	308,648	308,648
359,297	**388,071**	**271,589**		**Total Unappropriated Fund Balance**	**308,648**	**308,648**	**308,648**
$460,400	**$492,168**	**$487,098**	**TOTAL REQUIREMENTS**		**$667,881**	**$667,881**	**$667,881**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Pride Recycling (768-35206)							
Revenues							
				Current Revenue			
-	-	-	433500	Host Fees	95,085	95,085	95,085
-	**-**	**-**		**Total Current Revenue**	**95,085**	**95,085**	**95,085**
$0	**$0**	**$0**	**TOTAL RESOURCES**		**$95,085**	**$95,085**	**$95,085**
Expenditures							
				Materials and Services			
-	-	-	530000	Payments to Other Agencies	80,085	80,085	80,085
-	**-**	**-**		**Total Materials and Services**	**80,085**	**80,085**	**80,085**
				Contingency			
-	-	-	700000	Contingency	15,000	15,000	15,000
-	**-**	**-**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$0	**$0**	**$0**	**TOTAL REQUIREMENTS**		**$95,085**	**$95,085**	**$95,085**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Willamette Resources (768-35207)							
Revenues							
				Current Revenue			
-	-	-	433500	Host Fees	99,485	99,485	99,485
-	**-**	**-**		**Total Current Revenue**	**99,485**	**99,485**	**99,485**
$0	**$0**	**$0**	**TOTAL RESOURCES**		**$99,485**	**$99,485**	**$99,485**
Expenditures							
				Materials and Services			
-	-	-	530000	Payments to Other Agencies	84,485	84,485	84,485
-	**-**	**-**		**Total Materials and Services**	**84,485**	**84,485**	**84,485**
				Contingency			
-	-	-	700000	Contingency	15,000	15,000	15,000
-	**-**	**-**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$0	**$0**	**$0**	**TOTAL REQUIREMENTS**		**$99,485**	**$99,485**	**$99,485**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Troutdale Transfer Stations (768-35208)							
Revenues							
				Current Revenue			
-	-	-	433500	Host Fees	93,531	93,531	93,531
-	**-**	**-**		**Total Current Revenue**	**93,531**	**93,531**	**93,531**
$0	**$0**	**$0**	**TOTAL RESOURCES**		**$93,531**	**$93,531**	**$93,531**
Expenditures							
				Materials and Services			
-	-	-	530000	Payments to Other Agencies	78,531	78,531	78,531
-	**-**	**-**		**Total Materials and Services**	**78,531**	**78,531**	**78,531**
				Contingency			
-	-	-	700000	Contingency	15,000	15,000	15,000
-	**-**	**-**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$0	**$0**	**$0**	**TOTAL REQUIREMENTS**		**$93,531**	**$93,531**	**$93,531**

Community Enhancement Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
CR - Suttle Road Recovery Facility (768-35209)							
Revenues							
				Current Revenue			
-	-	-	433500	Host Fees	42,169	42,169	42,169
-	**-**	**-**		**Total Current Revenue**	**42,169**	**42,169**	**42,169**
$0	**$0**	**$0**	**TOTAL RESOURCES**		**$42,169**	**$42,169**	**$42,169**
Expenditures							
				Materials and Services			
-	-	-	530000	Payments to Other Agencies	27,169	27,169	27,169
-	**-**	**-**		**Total Materials and Services**	**27,169**	**27,169**	**27,169**
				Contingency			
-	-	-	700000	Contingency	15,000	15,000	15,000
-	**-**	**-**		**Total Contingency**	**15,000**	**15,000**	**15,000**
$0	**$0**	**$0**	**TOTAL REQUIREMENTS**		**$42,169**	**$42,169**	**$42,169**

General Asset Management Fund

General Asset Management Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	6,223,555	6,184,858	6,611,461	4,193,579	4,193,579	4,410,379	(36.57%)
Current Revenues							
Interest Earnings	23,218	37,674	21,824	26,930	26,930	26,930	23.40%
Grants	1,323,161	26,547	173,250	182,250	182,250	182,250	5.19%
Contributions from Private Sources	8,000	-	-	-	-	-	0.00%
Miscellaneous Revenue	20,550	-	-	-	-	-	0.00%
Other Financing Sources	17,886	-	-	-	-	-	0.00%
Subtotal Current Revenues	1,392,816	64,221	195,074	209,180	209,180	209,180	7.23%
Interfund Transfers							
Internal Service Transfers	-	120,000	-	231,908	231,908	231,908	n/a
Fund Equity Transfers	2,302,249	2,104,918	3,282,048	2,006,811	2,006,811	2,086,811	(38.85%)
Subtotal Interfund Transfers	2,302,249	2,224,918	3,282,048	2,238,719	2,238,719	2,318,719	(31.79%)
TOTAL RESOURCES	**$9,918,620**	**$8,473,997**	**$10,088,583**	**$6,641,478**	**$6,641,478**	**$6,938,278**	**(34.17%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	611,510	933,905	1,826,761	161,920	161,920	458,720	(91.14%)
Capital Outlay	3,122,252	2,148,210	4,224,137	2,850,590	2,850,590	2,850,590	(32.52%)
Subtotal Current Expenditures	3,733,762	3,082,115	6,050,898	3,012,510	3,012,510	3,309,310	(50.21%)
Interfund Transfers							
Fund Equity Transfers	-	-	-	1,311,500	1,311,500	1,311,500	n/a
Subtotal Interfund Transfers	-	-	-	1,311,500	1,311,500	1,311,500	n/a
Contingency	-	-	4,037,685	2,317,468	2,317,468	2,317,468	(42.60%)
Unappropriated Fund Balance	6,184,858	5,391,882	-	-	-	-	
Subtotal Contigency/Ending Balance	6,184,858	5,391,882	4,037,685	2,317,468	2,317,468	2,317,468	(42.60%)
TOTAL REQUIREMENTS	**$9,918,620**	**$8,473,997**	**$10,088,583**	**$6,641,478**	**$6,641,478**	**$6,938,278**	**(34.17%)**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

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

General Asset Management Fund

The General Asset Management Fund was established in FY 2011-12 and combined the former Metro Capital Fund and the General Renewal and Replacement Fund. This fund accounts for major non-bond-funded capital acquisition and construction projects and provides for the ongoing and future renewal and replacement of Metro's General Fund assets. General Fund assets include the regional parks and natural areas, Metro Regional Center and information technology infrastructure. Prior to FY 2015-16 Oregon Zoo Capital was included in Metro's General Fund assets but have since been moved to the Oregon Zoo Capital Asset Management Fund.

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

NEW PROJECT ACCOUNT

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

RENEWAL AND REPLACEMENT ACCOUNT

In FY 2007-08 Metro undertook a comprehensive review of General Fund reserve needs. The analysis estimated the financial investment necessary—both one-time and ongoing—to provide fully for current and future needs of existing assets. The preliminary study estimated the financial investment necessary to catch up and then to contribute annually to care for these assets. The Metro Council directed $5.7 million in general reserves to meet the catch-up requirement and $1.1 million for the initial annual contribution, to be adjusted annually for the addition of new assets and for inflation. For FY 2015-16 the increase is 3 percent.

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

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

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About $800,000 of the beginning fund balance is dedicated funding for specific capital projects at parks facilities. The remaining balance, approximately $3.4 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 eight years.

CURRENT REVENUES

Grants

This category includes grants either to support a particular project or support the capital needs of a specific department. In FY 2015-16 this funding is primarily comprised of a $109,000 grant for audio/video technology in Metro Council Chambers.

Interfund transfers

Interfund transfers are received for a variety of purposes. In FY 2015-16, $815,400 will be transferred from the Reserve for One-Time Expenditures to help fund the MRC Building Envelope, Space Plan and sprinkler system projects, along with audio video upgrades in the Council Chambers.

Annual ongoing contributions to the renewal and replacement reserve are necessary to fund scheduled replacements. The General Fund will contribute approximately $1.2 million, a $400,000 decrease from FY 2014-15 driven by moving zoo capital expenses to a different fund. In addition, $152,908 in transfers will be used to help fund infrastructure for the VoIP phone system.

CURRENT EXPENDITURES

Materials and services

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

Capital outlay

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

Contingency

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

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 8 years.

General Asset Management Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Asset Management Fund							
Revenues							
				Beginning Fund Balance			
6,223,555	6,184,858	6,026,683	340000	Fund Bal-Unassigned/Undesignated	3,392,000	3,392,000	3,608,800
-	-	584,778	350000	Fund Balance-Assigned	801,579	801,579	801,579
6,223,555	**6,184,858**	**6,611,461**		**Total Beginning Fund Balance**	**4,193,579**	**4,193,579**	**4,410,379**
				Current Revenue			
843,883	-	-	410500	Federal Grants - Indirect	-	-	-
470,529	-	73,250	411000	State Grants - Direct	73,250	73,250	73,250
-	5,214	100,000	412000	Local Grants - Direct	109,000	109,000	109,000
8,750	-	-	412800	Local Capital Grants	-	-	-
-	21,333	-	412900	Intra-Metro Grants	-	-	-
21,541	37,668	21,824	470000	Interest on Investments	26,930	26,930	26,930
1,678	6	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
8,000	-	-	475500	Capital Contrib & Donations	-	-	-
17,886	-	-	481000	Sale of Capital Assets	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
20,550	-	-	489100	Refunds/Reimbursements	-	-	-
1,392,817	**64,221**	**195,074**		**Total Current Revenue**	**209,180**	**209,180**	**209,180**
				Interfund Transfers			
2,302,249	2,104,918	3,282,048	497000	Transfer of Resources	2,006,811	2,006,811	2,086,811
-	120,000	-	498000	Transfer for Direct Costs	231,908	231,908	231,908
2,302,249	**2,224,918**	**3,282,048**		**Total Interfund Transfers**	**2,238,719**	**2,238,719**	**2,318,719**
$9,918,621	**$8,473,997**	**$10,088,583**	**TOTAL RESOURCES**		**$6,641,478**	**$6,641,478**	**$6,938,278**
Expenditures							
				Materials and Services			
43,641	4,813	-	520100	Office Supplies	9,937	9,937	9,937
-	-	227,615	520110	Computer Equipment	28,983	28,983	28,983
12,753	3,270	15,777	520500	Operating Supplies	-	-	-
-	1,966	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	-	5,743	520540	Operating Supplies - Medical & Veterinary	-	-	-
13,488	21,339	-	521500	Maintenance & Repairs Supplies	-	-	-
-	12,236	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
143,571	82,189	100,000	524000	Contracted Professional Svcs	55,000	55,000	135,000
-	101	-	524050	Contracted Prof Svcs - Advertising	-	-	-
44,614	6,794	-	526000	Maintenance & Repair Services	-	-	-
-	15,638	-	526030	Maintenance & Repair Services - Grounds	-	-	-
237,522	161,886	951,293	526100	Capital Maintenance - CIP	-	-	216,800

General Asset Management Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Asset Management Fund							
98,493	407,133	526,333	526200	Capital Maintenance - Non-CIP	68,000	68,000	68,000
-	675	-	526520	Rentals - Equipment	-	-	-
52	-	-	527000	Insurance	-	-	-
924	-	-	528000	Other Purchased Services	-	-	-
-	10	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	216	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
16,452	16,225	-	530000	Payments to Other Agencies	-	-	-
-	2,001	-	530010	License & Permit Fees	-	-	-
-	197,412	-	544600	Intra-Metro Grants	-	-	-
-	3	-	545200	Mileage, Taxi and Parking	-	-	-
611,510	**933,905**	**1,826,761**		**Total Materials and Services**	**161,920**	**161,920**	**458,720**
				Capital Outlay			
1,957,306	398,179	754,022	571000	Improve-Other than Bldg	432,225	432,225	432,225
123,513	616,055	815,500	572000	Buildings & Related	1,242,189	1,242,189	1,242,189
-	8,464	67,190	573000	Exhibits and Related	-	-	-
363,778	601,203	1,676,710	574000	Equipment & Vehicles	208,000	208,000	208,000
124,744	268,108	270,929	574500	Vehicles	98,821	98,821	98,821
355,435	236,760	236,620	575000	Office Furn & Equip	535,600	535,600	535,600
-	10,287	199,166	576000	Railroad Equip & Facilities	-	-	-
197,476	9,153	204,000	579000	Intangible Assets	333,755	333,755	333,755
3,122,252	**2,148,210**	**4,224,137**		**Total Capital Outlay**	**2,850,590**	**2,850,590**	**2,850,590**
				Interfund Transfers			
-	-	-	581000	Transfer of Resources	1,311,500	1,311,500	1,311,500
-	**-**	**-**		**Total Interfund Transfers**	**1,311,500**	**1,311,500**	**1,311,500**
				Contingency			
-	-	4,037,685	700000	Contingency	2,317,468	2,317,468	2,317,468
-	**-**	**4,037,685**		**Total Contingency**	**2,317,468**	**2,317,468**	**2,317,468**
				Unappropriated Fund Balance			
6,184,858	5,391,882	-	801000	Unapp FB - Restricted	-	-	-
6,184,858	**5,391,882**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$9,918,620	**$8,473,997**	**$10,088,583**		**TOTAL REQUIREMENTS**	**$6,641,478**	**$6,641,478**	**$6,938,278**

General Obligation Bond Debt Service Fund

General Obligation Bond Debt Service Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	11,134,999	632,127	547,000	1,193,000	1,193,000	1,193,000	118.10%
Current Revenues							
Real Property Taxes	39,459,383	36,786,346	36,775,750	28,727,825	28,727,825	28,727,825	(21.88%)
Interest Earnings	62,639	37,155	5,000	25,000	25,000	25,000	400.00%
Subtotal Current Revenues	39,522,023	36,823,501	36,780,750	28,752,825	28,752,825	28,752,825	(21.83%)
TOTAL RESOURCES	**$50,657,022**	**$37,455,628**	**$37,327,750**	**$29,945,825**	**$29,945,825**	**$29,945,825**	**(19.78%)**
REQUIREMENTS							
Current Expenditures							
Debt Service	50,024,895	36,347,675	37,231,175	29,901,625	29,901,625	29,901,625	(19.69%)
Subtotal Current Expenditures	50,024,895	36,347,675	37,231,175	29,901,625	29,901,625	29,901,625	(19.69%)
Unappropriated Fund Balance	632,127	1,107,953	96,575	44,200	44,200	44,200	(54.23%)
Subtotal Contigency/Ending Balance	632,127	1,107,953	96,575	44,200	44,200	44,200	(54.23%)
TOTAL REQUIREMENTS	**$50,657,022**	**$37,455,628**	**$37,327,750**	**$29,945,825**	**$29,945,825**	**$29,945,825**	**(19.78%)**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

General Obligation Bond Debt Service Fund

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

- Metro Washington Park Zoo Oregon Project, 2005 Series.
- Natural Areas Program, 2007 Series.
- Natural Areas Program, 2012 Series A.
- Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A.
- Natural Areas Program Refunding, Series 2014.

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

BEGINNING FUND BALANCE

The residual balance remaining from the previous year after all debt service is paid. A small portion will be used to pay debt service due in early FY 2015-16 before property taxes are received. The remainder will be used to offset the FY 2015-16 property tax levy.

CURRENT REVENUES

Property taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate. During FY 2012-13 and FY 2014-15 three of Metro's outstanding issues fully matured resulting in a decrease of property tax revenues of about 22 percent.

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2015-16 the following debt service payments will be made:

	Principal	Interest	Total
General Obligation Bonds			
Natural Areas 2007 Series	4,850,000	497,250	5,347,250
Natural Areas 2012A Series	2,230,000	2,952,450	5,182,450
Oregon Zoo Infrastructure 2012A Series	2,000,000	2,268,325	4,268,325
General Obligation Refunding Bonds			
Metro Washington Park Zoo Oregon Project 2005 Series	2,095,000	193,150	2,288,150
Natural Areas 2014 Series	10,565,000	2,250,450	12,815,450
	$21,740,000	**$8,161,625**	**$29,901,625**

ENDING FUND BALANCE

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

Metro

General Obligation Bond Debt Service Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Obligation Debt Service Fund							
Revenues							
				Beginning Fund Balance			
11,134,999	632,127	547,000	320000	Fund Bal-Restr for Debt Svc	1,193,000	1,193,000	1,193,000
11,134,999	**632,127**	**547,000**		**Total Beginning Fund Balance**	**1,193,000**	**1,193,000**	**1,193,000**
				Current Revenue			
38,611,988	35,883,030	36,125,750	401000	Real Property Taxes-Current Yr	28,027,825	28,027,825	28,027,825
728,799	809,498	650,000	401500	Real Property Taxes-Prior Yrs	700,000	700,000	700,000
84,778	59,463	-	401800	Payment in Lieu of R Prop Tax	-	-	-
33,818	34,355	-	401900	Interest & Penalty-R Prop Tax	-	-	-
51,762	37,824	5,000	470000	Interest on Investments	25,000	25,000	25,000
10,877	(669)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
39,522,024	**36,823,501**	**36,780,750**		**Total Current Revenue**	**28,752,825**	**28,752,825**	**28,752,825**
$50,657,023	**$37,455,628**	**$37,327,750**		**TOTAL RESOURCES**	**$29,945,825**	**$29,945,825**	**$29,945,825**
Expenditures							
				Debt Service			
37,810,000	25,215,000	27,170,000	562000	GO Bond Payments-Principal	21,740,000	21,740,000	21,740,000
12,214,895	11,132,675	10,061,175	562500	GO Bond Payments-Interest	8,161,625	8,161,625	8,161,625
50,024,895	**36,347,675**	**37,231,175**		**Total Debt Service**	**29,901,625**	**29,901,625**	**29,901,625**
				Unappropriated Fund Balance			
632,127	1,107,953	96,575	801000	Unapp FB - Restricted	44,200	44,200	44,200
632,127	**1,107,953**	**96,575**		**Total Unappropriated Fund Balance**	**44,200**	**44,200**	**44,200**
$50,657,022	**$37,455,628**	**$37,327,750**		**TOTAL REQUIREMENTS**	**$29,945,825**	**$29,945,825**	**$29,945,825**

Metro

General Revenue Bond Fund

General Revenue Bond Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	5,340	6,456	6,487	6,487	6,487	6,487	0.00%
Current Revenues							
Interest Earnings	44	14	33	275,000	275,000	275,000	833233.33%
Grants	-	-	-	10,000,000	10,000,000	10,000,000	n/a
Other Financing Sources	12,600,000	-	-	-	-	-	0.00%
Bond Proceeds	42,577	-	-	72,000,000	72,000,000	72,000,000	n/a
Subtotal Current Revenues	12,642,621	14	33	82,275,000	82,275,000	82,275,000	249318081.82%
Interfund Transfers							
Fund Equity Transfers	3,090,037	2,869,322	2,953,444	6,350,544	6,350,544	6,350,544	115.02%
Subtotal Interfund Transfers	3,090,037	2,869,322	2,953,444	6,350,544	6,350,544	6,350,544	115.02%
TOTAL RESOURCES	**$15,737,998**	**$2,875,792**	**$2,959,964**	**$88,632,031**	**$88,632,031**	**$88,632,031**	**2894.36%**
REQUIREMENTS							
Current Expenditures							
Materials and Services	125,695	-	-	73,410,000	73,410,000	73,410,000	n/a
Debt Service	15,605,847	2,869,321	2,953,444	5,450,544	5,450,544	5,450,544	84.55%
Subtotal Current Expenditures	15,731,542	2,869,321	2,953,444	78,860,544	78,860,544	78,860,544	2570.12%
Interfund Transfers							
Fund Equity Transfers	-	-	-	265,000	265,000	265,000	n/a
Subtotal Interfund Transfers	-	-	-	265,000	265,000	265,000	n/a
Unappropriated Fund Balance	6,456	6,471	6,520	9,506,487	9,506,487	9,506,487	145705.02%
Subtotal Contigency/Ending Balance	6,456	6,471	6,520	9,506,487	9,506,487	9,506,487	145705.02%
TOTAL REQUIREMENTS	**$15,737,998**	**$2,875,792**	**$2,959,964**	**$88,632,031**	**$88,632,031**	**$88,632,031**	**2894.36%**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

General Revenue Bond Fund

The General Revenue Bond Fund was established to account for bond proceeds used to construct Metro Regional Center and the assessments against Metro programs to pay debt service on those bonds. In FY 1995–96 the fund was expanded to include loan proceeds for the Washington Park parking lot renovation and a contribution to TriMet for the Oregon Zoo light rail station. In FY 1999–2000 the fund was again amended to include loan proceeds from the Oregon Economic and Community Development Department (OECDD) used to replace Hall D at the Portland Expo Center (Expo). This fund is once again being used in FY 2015-16 to account for the bond proceeds and debt service associated with the Oregon Convention Center (OCC) hotel project.

CURRENT REVENUES

Grants

The Oregon Convention Center hotel project anticipates the receipt of a $10 million grant of lottery funds from the State of Oregon.

Bond Proceeds

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

Interest Earnings

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

Interfund transfers

Debt service on the full faith and credit bonds for Metro Regional Center is paid from assessments allocated to the operations and activities that use the Metro Regional Center, and fees and charges for the use of the attached parking structure. The fees, charges and assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. Debt service for the Washington Park parking lot obligations is repaid by revenues transferred from zoo operations. Debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund. In addition, the Oregon Convention Center has committed to a contribution of $4.0 million to the hotel project. In FY 2015-16 the outstanding balance of this commitment, $3.4 million, will be transferred to the Hotel Project Account of this fund.

CURRENT EXPENDITURES

Materials and Services

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

Debt service

This category contains principal and interest due on the outstanding full faith and credit bonds. Debt service payments are made semi-annually and are tied to the debt service schedule. In February 2013 the callable portion of the 2003 Series full faith and credit bonds was refunded. The remaining 2003 Series bonds matured in August 2013. The 2013 Series full faith and credit bonds will be repaid over the remaining 10-year life of the previous bonds and will mature in 2022. The 2006 series full faith and credit bonds will be repaid over 18.5 years and will retire in 2024. Beginning in FY 2015-16 Metro will also be responsible for debt service payments on the OCC Hotel project revenue bonds. Debt payments associated with this issue will be made from a capitalized interest reserve until the hotel is in operation.

The following debt service payments by issue will be made in FY 2015-16:

	Principal	Interest	Total
Full Faith & Credit Refunding Bonds			
2006 Series (Expo Center)	765,000	421,176	1,186,176
2013 Series (Metro Regional Center)	1,210,000	150,718	1,360,718
2013 Series (Oregon Zoo)	400,000	3,650	403,650
Revenue Bonds			
OCC Hotel Project (estimate only)	0	2,500,000	2,500,000
Total Debt Service	**$2,375,000**	**$3,075,543**	**$5,450,544**

Interfund Transfers

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

ENDING FUND BALANCE

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

General Revenue Bond Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Revenue Bond Fund							
Revenues							
				Beginning Fund Balance			
5,340	6,456	6,487	340300	Fund Bal-Dsg Debt Service	6,487	6,487	6,487
5,340	**6,456**	**6,487**		**Total Beginning Fund Balance**	**6,487**	**6,487**	**6,487**
				Current Revenue			
-	-	-	411000	State Grants - Direct	10,000,000	10,000,000	10,000,000
46	14	33	470000	Interest on Investments	275,000	275,000	275,000
(2)	1	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	490500	Revenue Bond Proceeds	72,000,000	72,000,000	72,000,000
42,577	-	-	491500	Premium on Bonds Sold	-	-	-
12,600,000	-	-	494000	Refunding Bonds Issued	-	-	-
12,642,621	**14**	**33**		**Total Current Revenue**	**82,275,000**	**82,275,000**	**82,275,000**
				Interfund Transfers			
3,090,037	2,869,322	2,953,444	497000	Transfer of Resources	6,350,544	6,350,544	6,350,544
3,090,037	**2,869,322**	**2,953,444**		**Total Interfund Transfers**	**6,350,544**	**6,350,544**	**6,350,544**
$15,737,998	**$2,875,792**	**$2,959,964**	**TOTAL RESOURCES**		**$88,632,031**	**$88,632,031**	**$88,632,031**
Expenditures							
				Materials and Services			
65,358	-	-	524000	Contracted Professional Svcs	450,000	450,000	450,000
60,338	-	-	528000	Other Purchased Services	-	-	-
-	-	-	544500	Grants & Loans	72,960,000	72,960,000	72,960,000
125,695	**-**	**-**		**Total Materials and Services**	**73,410,000**	**73,410,000**	**73,410,000**
				Debt Service			
2,015,000	2,195,000	2,330,000	563000	Revenue Bond Pmts-Principal	2,375,000	2,375,000	2,375,000
1,075,036	674,321	623,444	563500	Revenue Bond Payments-Interest	3,075,544	3,075,544	3,075,544
12,515,811	-	-	565000	Defeasence Payments to Escrow	-	-	-
15,605,847	**2,869,321**	**2,953,444**		**Total Debt Service**	**5,450,544**	**5,450,544**	**5,450,544**
				Interfund Transfers			
-	-	-	581000	Transfer of Resources	265,000	265,000	265,000
-	**-**	**-**		**Total Interfund Transfers**	**265,000**	**265,000**	**265,000**
				Unappropriated Fund Balance			
-	-	-	801000	Unapp FB - Restricted	9,500,000	9,500,000	9,500,000
6,456	6,471	6,520	805000	Unapp FB - Reserves	6,487	6,487	6,487
6,456	**6,471**	**6,520**		**Total Unappropriated Fund Balance**	**9,506,487**	**9,506,487**	**9,506,487**
$15,737,998	**$2,875,792**	**$2,959,964**	**TOTAL REQUIREMENTS**		**$88,632,031**	**$88,632,031**	**$88,632,031**

General Revenue Bond Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Revenue Bond Fund - Expo Center Account							
Revenues							
				Beginning Fund Balance			
355	361	362	340300	Fund Bal-Dsg Debt Service	374	374	374
355	**361**	**362**		**Total Beginning Fund Balance**	**374**	**374**	**374**
				Current Revenue			
5	6	2	470000	Interest on Investments	-	-	-
(0)	0	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
5	**6**	**2**		**Total Current Revenue**	**-**	**-**	**-**
				Interfund Transfers			
1,187,132	1,188,651	1,188,051	497000	Transfer of Resources	1,186,176	1,186,176	1,186,176
1,187,132	**1,188,651**	**1,188,051**		**Total Interfund Transfers**	**1,186,176**	**1,186,176**	**1,186,176**
$1,187,492	**$1,189,018**	**$1,188,415**		**TOTAL RESOURCES**	**$1,186,550**	**$1,186,550**	**$1,186,550**
Expenditures							
				Debt Service			
675,000	705,000	735,000	563000	Revenue Bond Pmts-Principal	765,000	765,000	765,000
512,131	483,650	453,051	563500	Revenue Bond Payments-Interest	421,176	421,176	421,176
1,187,131	**1,188,650**	**1,188,051**		**Total Debt Service**	**1,186,176**	**1,186,176**	**1,186,176**
				Unappropriated Fund Balance			
361	368	364	805000	Unapp FB - Reserves	374	374	374
361	**368**	**364**		**Total Unappropriated Fund Balance**	**374**	**374**	**374**
$1,187,492	**$1,189,018**	**$1,188,415**		**TOTAL REQUIREMENTS**	**$1,186,550**	**$1,186,550**	**$1,186,550**

General Revenue Bond Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Revenue Bond Fund - Metro Regional Center Account							
Revenues							
				Beginning Fund Balance			
4,985	6,095	6,125	340300	Fund Bal-Dsg Debt Service	6,113	6,113	6,113
4,985	**6,095**	**6,125**		**Total Beginning Fund Balance**	**6,113**	**6,113**	**6,113**
				Current Revenue			
42	7	31	470000	Interest on Investments	-	-	-
(2)	1	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
33,658	-	-	491500	Premium on Bonds Sold	-	-	-
11,635,000	-	-	494000	Refunding Bonds Issued	-	-	-
11,668,698	**8**	**31**		**Total Current Revenue**	**-**	**-**	**-**
				Interfund Transfers			
1,499,585	1,295,441	1,367,793	497000	Transfer of Resources	1,360,718	1,360,718	1,360,718
1,499,585	**1,295,441**	**1,367,793**		**Total Interfund Transfers**	**1,360,718**	**1,360,718**	**1,360,718**
$13,173,268	**$1,301,544**	**$1,373,949**		**TOTAL RESOURCES**	**$1,366,831**	**$1,366,831**	**$1,366,831**
Expenditures							
				Materials and Services			
63,118	-	-	524000	Contracted Professional Svcs	-	-	-
55,717	-	-	528000	Other Purchased Services	-	-	-
118,834	**-**	**-**		**Total Materials and Services**	**-**	**-**	**-**
				Debt Service			
990,000	1,120,000	1,205,000	563000	Revenue Bond Pmts-Principal	1,210,000	1,210,000	1,210,000
509,585	175,442	162,793	563500	Revenue Bond Payments-Interest	150,718	150,718	150,718
11,548,752	-	-	565000	Defeasence Payments to Escrow	-	-	-
13,048,337	**1,295,442**	**1,367,793**		**Total Debt Service**	**1,360,718**	**1,360,718**	**1,360,718**
				Unappropriated Fund Balance			
6,095	6,103	6,156	805000	Unapp FB - Reserves	6,113	6,113	6,113
6,095	**6,103**	**6,156**		**Total Unappropriated Fund Balance**	**6,113**	**6,113**	**6,113**
$13,173,266	**$1,301,545**	**$1,373,949**		**TOTAL REQUIREMENTS**	**$1,366,831**	**$1,366,831**	**$1,366,831**

General Revenue Bond Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Revenue Bond Fund - OCC Hotel Project Account							
Revenues							
				Current Revenue			
-	-	-	411000	State Grants - Direct	10,000,000	10,000,000	10,000,000
-	-	-	470000	Interest on Investments	275,000	275,000	275,000
-	-	-	490500	Revenue Bond Proceeds	72,000,000	72,000,000	72,000,000
-	**-**	**-**		**Total Current Revenue**	**82,275,000**	**82,275,000**	**82,275,000**
				Interfund Transfers			
-	-	-	497000	Transfer of Resources	3,400,000	3,400,000	3,400,000
-	**-**	**-**		**Total Interfund Transfers**	**3,400,000**	**3,400,000**	**3,400,000**
$0	**$0**	**$0**	**TOTAL RESOURCES**		**$85,675,000**	**$85,675,000**	**$85,675,000**
Expenditures							
				Materials and Services			
-	-	-	524000	Contracted Professional Svcs	450,000	450,000	450,000
-	-	-	544500	Grants & Loans	72,960,000	72,960,000	72,960,000
-	**-**	**-**		**Total Materials and Services**	**73,410,000**	**73,410,000**	**73,410,000**
				Debt Service			
-	-	-	563500	Revenue Bond Payments-Interest	2,500,000	2,500,000	2,500,000
-	**-**	**-**		**Total Debt Service**	**2,500,000**	**2,500,000**	**2,500,000**
				Interfund Transfers			
-	-	-	581000	Transfer of Resources	265,000	265,000	265,000
-	**-**	**-**		**Total Interfund Transfers**	**265,000**	**265,000**	**265,000**
				Unappropriated Fund Balance			
-	-	-	801000	Unapp FB - Restricted	9,500,000	9,500,000	9,500,000
-	**-**	**-**		**Total Unappropriated Fund Balance**	**9,500,000**	**9,500,000**	**9,500,000**
$0	**$0**	**$0**	**TOTAL REQUIREMENTS**		**$85,675,000**	**$85,675,000**	**$85,675,000**

General Revenue Bond Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
General Revenue Bond Fund - Oregon Zoo Account							
Revenues							
				Current Revenue			
8,919	-	-	491500	Premium on Bonds Sold	-	-	-
965,000	-	-	494000	Refunding Bonds Issued	-	-	-
973,919	**-**	**-**		**Total Current Revenue**	**-**	**-**	**-**
				Interfund Transfers			
403,320	385,230	397,600	497000	Transfer of Resources	403,650	403,650	403,650
403,320	**385,230**	**397,600**		**Total Interfund Transfers**	**403,650**	**403,650**	**403,650**
$1,377,239	**$385,230**	**$397,600**	**TOTAL RESOURCES**		**$403,650**	**$403,650**	**$403,650**
Expenditures							
				Materials and Services			
2,240	-	-	524000	Contracted Professional Svcs	-	-	-
4,621	-	-	528000	Other Purchased Services	-	-	-
6,861	**-**	**-**		**Total Materials and Services**	**-**	**-**	**-**
				Debt Service			
350,000	370,000	390,000	563000	Revenue Bond Pmts-Principal	400,000	400,000	400,000
53,320	15,230	7,600	563500	Revenue Bond Payments-Interest	3,650	3,650	3,650
967,059	-	-	565000	Defeasence Payments to Escrow	-	-	-
1,370,379	**385,230**	**397,600**		**Total Debt Service**	**403,650**	**403,650**	**403,650**
$1,377,240	**$385,230**	**$397,600**	**TOTAL REQUIREMENTS**		**$403,650**	**$403,650**	**$403,650**

Metro

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	26,161,716	30,414,365	34,325,365	30,353,460	30,353,460	33,134,960	(11.57%)
Current Revenues							
Interest Earnings	99,479	173,347	57,750	91,000	91,000	91,000	57.58%
Grants	422,145	454,755	70,000	-	-	-	(100.00%)
Local Government Shared Revenues	14,463,987	15,748,940	13,526,498	14,132,140	14,132,140	14,132,140	4.48%
Contributions from Governments	798,035	814,794	831,905	853,950	853,950	853,950	2.65%
Charges for Services	36,603,298	34,926,508	36,301,250	41,037,043	41,037,043	41,037,043	13.05%
Contributions from Private Sources	75,000	85,000	-	387,501	387,501	387,501	n/a
Miscellaneous Revenue	125,800	106,187	84,542	95,477	95,477	95,477	12.93%
Other Financing Sources	-	5,190	-	-	-	-	0.00%
Subtotal Current Revenues	52,587,744	52,314,721	50,871,945	56,597,111	56,597,111	56,597,111	11.25%
Interfund Transfers							
Interfund Loans	-	1,919,916	-	-	-	-	0.00%
Fund Equity Transfers	568,633	418,633	1,137,263	1,125,132	1,125,132	1,125,132	(1.07%)
Subtotal Interfund Transfers	568,633	2,338,549	1,137,263	1,125,132	1,125,132	1,125,132	(1.07%)
TOTAL RESOURCES	**$79,318,093**	**$85,067,635**	**$86,334,573**	**$88,075,703**	**$88,075,703**	**$90,857,203**	**2.02%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	16,558,158	16,296,492	18,432,052	19,860,619	19,860,619	19,860,619	7.75%
Materials and Services	24,997,904	27,003,957	26,760,980	29,144,404	29,144,404	29,652,204	8.91%
Capital Outlay	2,798,718	4,618,230	7,244,300	6,120,100	6,120,100	8,393,800	(15.52%)
Subtotal Current Expenditures	44,354,781	47,918,679	52,437,332	55,125,123	55,125,123	57,906,623	5.13%
Interfund Transfers							
Internal Service Transfers	134,090	142,347	135,954	69,345	69,345	69,345	(48.99%)
Interfund Reimbursements	3,227,725	3,315,935	3,675,213	4,156,377	4,156,377	4,156,377	13.09%
Fund Equity Transfers	1,187,132	1,188,651	1,640,051	4,586,176	4,586,176	4,586,176	179.64%
Interfund Loans	-	442,064	228,800	189,437	189,437	189,437	(17.20%)
Subtotal Interfund Transfers	4,548,947	5,088,997	5,680,018	9,001,335	9,001,335	9,001,335	58.47%
Contingency	-	-	28,217,223	23,949,245	23,949,245	23,949,245	(15.13%)
Unappropriated Fund Balance	30,414,365	32,059,959	-	-	-	-	
Subtotal Contigency/Ending Balance	30,414,365	32,059,959	28,217,223	23,949,245	23,949,245	23,949,245	(15.13%)
TOTAL REQUIREMENTS	**$79,318,093**	**$85,067,635**	**$86,334,573**	**$88,075,703**	**$88,075,703**	**$90,857,203**	**2.02%**
FULL-TIME EQUIVALENTS	**181.50**	**175.50**	**182.35**	**186.35**	**186.35**	**186.35**	**2.19%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**4.00**

Metropolitan Exposition Recreation Commission Fund

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

BEGINNING FUND BALANCE

The beginning fund balance, projected to be $30.4 million, represents funds carried over from the previous year and reserves for capital asset refurbishment and replacement for all three facilities.

CURRENT REVENUES

Local government shared revenues

The revenues recorded in this classification include the Transient Lodging Taxes (TLT) and auto rental taxes collected by Multnomah County to support operations of OCC and Portland'5 and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland'5. Transient Lodging Tax is forecasted at a 5 percent increase over the prior year's budget. The VFTA allocations comprise operating support for both OCC and Portland'5, funding various operational needs of the convention center, investments in national OCC marketing, marketing Portland as a destination and support for the convention center hotel project.

Contributions from other governments

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

Enterprise revenues

MERC charges various fees for the use of its facilities, including rent, concessions and catering, parking and other enterprise activities. Enterprise revenue is projected to increase 13 percent based upon the event booking schedule. FY 2015-16 forecasts include increased event bookings across the venues. Portland'5 has booked 12 weeks of Broadway shows - up 23 performances over FY 2014-15 - including 7 weeks of "Mega" shows featuring Wicked and Book of Mormon. OCC forecasts a record number of events in FY 2015-16 with 43 conventions already booked and an expectation of a usual few more bookings as the year progresses. Expo anticipates a 4 percent increase in revenues over FY 2014-15 mostly due to new and substantial bookings in trade shows, meetings and new consumer events.

Interfund transfers

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

CURRENT EXPENDITURES

Personnel services

The 7.8 percent increase in budgeted personnel services expense in FY 2015-16 over FY 2014-15 is a result of six primary items: a net increase of 3.50 full-time equivalent (FTE) positions, a budgeted 8 percent increase in health and welfare costs, a 17 percent increase in PERS charges from the State of Oregon, Federal

Affordable Care Act implementation costs, a 2.65 percent Cost of Living Allowance base salary increase and potential 2.0 percent base salary increase based upon annual goal achievement. The net 3.50 FTE increases include a 0.50 FTE increase in MERC administrative staff, revenue generating positions at both Expo and Portland'5, a Maintenance Engineer at Portland'5 for increased facility maintenance, a Ticket Supervisor at Portland'5 and an Administrative Assistant at Expo for enhanced customer service at each venue.

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. Materials and services expenditures are budgeted to increase 8.7 percent over the previous year due to event related expenditures driven by increased event revenues. Non-event related materials and services expenditures decreased across the three venues over FY 2014-15.

Capital outlay

Overall spending on capital projects is budgeted to decrease 14.5 percent compared to the prior year. Significant projects in FY 2015-16 include The Martin Luther King Jr. Plaza design and construction, completion of a facility master plan for OCC, a new OCC parking management system, several food and beverage service remodel and enhancements, major roof repairs at both Portland'5 and Expo, Electronic signage and security cameras at Expo and participation by all three venues in an agency-wide phone system transition to Voice over Internet Protocol technology (VoIP). In addition, there are more than 25 projects at the three venues with project costs of $100,000 or less mostly for renewal and replacement.

Interfund transfers

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

Contingency

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

ENDING FUND BALANCE

All fund balances ($24 million) have been budgeted in contingency reserves, to provide the most flexibility to the venues in FY 2015-16 for capital projects and new business strategies. The contingency amount represents contingencies and fund balances combined.

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
Revenues							
				Beginning Fund Balance			
1,714,913	2,225,718	1,650,888	320530	Fund Bal-Restr for Capital TLT	3,464,588	3,464,588	3,464,588
5,284,162	9,365,692	17,824,105	340000	Fund Bal-Unassigned/Undesignated	9,556,366	9,556,366	12,337,866
-	-	452,000	341500	Fund Bal-Dsg PERS	-	-	-
925,000	823,049	408,049	345200	Fund Bal-Dsg Renewal Expo	11,515	11,515	11,515
6,200,779	6,065,523	2,674,596	345300	Fund Bal-Dsg Renewal OCC	5,656,079	5,656,079	5,656,079
5,595,000	5,425,009	4,829,009	345400	Fun Bal-DsgG Renewal P'5	5,073,423	5,073,423	5,073,423
718,293	658,075	565,275	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	463,606	463,606	463,606
2,782,937	2,720,642	2,683,316	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,297,958	2,297,958	2,297,958
1,334,856	1,334,856	1,415,078	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,800,000	1,800,000	1,800,000
1,605,776	1,795,801	1,823,049	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,029,925	2,029,925	2,029,925
26,161,716	**30,414,365**	**34,325,365**		**Total Beginning Fund Balance**	**30,353,460**	**30,353,460**	**33,134,960**
				Current Revenue			
123,833	32,422	-	411000	State Grants - Direct	-	-	-
286,239	187,421	60,000	411500	State Grants - Indirect	-	-	-
-	42,500	-	412000	Local Grants - Direct	-	-	-
12,073	192,412	10,000	412900	Intra-Metro Grants	-	-	-
11,310,223	12,827,888	11,131,163	413000	Hotel/Motel Tax	11,443,458	11,443,458	11,443,458
2,712,406	2,471,052	1,931,633	413300	Visitor Development Fund Alloc	2,215,901	2,215,901	2,215,901
441,358	450,000	463,702	413310	Enhanced Marketing VDF	472,781	472,781	472,781
798,035	814,794	831,905	414500	Government Contributions	853,950	853,950	853,950
3,926	6,547	3,700	417000	Fines and Forfeits	6,000	6,000	6,000
1,806,895	1,785,565	1,865,967	450000	Admission Fees	1,873,981	1,873,981	1,873,981
66,096	45,116	-	450101	Admission User Fees - Children's Theater	-	-	-
-	-	-	450300	Admission - Special Concerts	426,700	426,700	426,700
-	-	-	451000	Rentals - Equipment	3,750	3,750	3,750
1,488,226	1,305,142	1,365,000	451010	Rentals - Audio Visual Equipment Fees	1,515,500	1,515,500	1,515,500
19,775	15,329	14,000	451015	Rentals - Presentation Equipment Fees	15,250	15,250	15,250
30,055	24,939	23,875	451020	Rentals - Bleecher Fees	24,875	24,875	24,875
7,796	8,744	8,000	451030	Rentals - Dance Floor Fees	8,500	8,500	8,500
45,636	49,853	30,500	451040	Rentals - Misc. Equipment Fees	45,980	45,980	45,980
512	2,232	-	451041	Rentals - ATM	-	-	-
65,744	71,898	52,750	451050	Rentals - Tables & Chairs Fees	67,750	67,750	67,750
4,228	95,678	1,250	451090	Rentals - Liquidated Damages	1,250	1,250	1,250
(720,084)	(666,820)	(203,157)	451110	Rentals - Less Comp Services	(261,351)	(261,351)	(261,351)
(836,654)	(855,592)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(3,802)	(3,802)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(17,674)	(16,279)	(19,535)	451140	Rental Refunds - Off-Site Parking Incentive	(19,425)	(19,425)	(19,425)

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
50,356	54,663	-	451998	Deferred Rental Rev Collected	-	-	-
21,844	32,018	19,878	452000	Rentals - Space	42,715	42,715	42,715
3,356,083	3,478,511	5,272,853	452101	Rentals - Exhibit Hall	5,613,758	5,613,758	5,613,758
37,173	41,804	12,320	452102	Rentals - Lobby	18,111	18,111	18,111
660,572	610,425	49,796	452103	Rentals - Meeting Room	36,444	36,444	36,444
1,093,188	846,770	-	452104	Rentals - Ballroom	-	-	-
1,355,357	1,346,527	1,141,504	452105	Rentals - Theater	1,340,060	1,340,060	1,340,060
9,486	11,958	300	452109	Rentals - Other Space	300	300	300
133,337	279,479	169,046	452110	Rentals - Outdoor Space	146,997	146,997	146,997
836,654	855,592	-	452190	Rentals - Paid by VDF/POVA	-	-	-
556,729	523,373	470,431	455110	Food Service Revenue - Liquor	624,595	624,595	624,595
860,585	871,120	770,435	455120	Food Service Revenue - Beer	946,141	946,141	946,141
789,780	863,331	580,954	455130	Food Service Revenue - Wine	804,588	804,588	804,588
509,799	722,156	694,640	455200	Food Service Revenue - Beverage	731,743	731,743	731,743
263,216	48,641	37,295	455210	Food Service Revenue - Water	-	-	-
639,735	544,186	496,183	455220	Food Service Revenue - Coffee	-	-	-
41,185	36,504	32,469	455310	Food Service Rev - Spec Coffee Regular	450,000	450,000	450,000
141,709	138,695	91,756	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,909	3,651	3,081	455330	Food Service Rev - Spec Coffee Other	-	-	-
57,453	92,696	45,295	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
40,029	59	31,559	455350	Food Service Rev - Spec Coffee Other Bev	-	-	-
74,762	70,144	58,942	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
15,363	15,290	12,112	455370	Food Service Rev - Spec Coffee Food	-	-	-
30,338	32,952	23,918	455380	Food Service Revenue - Smoothies	-	-	-
37,648	35,642	29,681	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
9,292,258	7,858,354	9,422,808	455500	Food Service Revenue - Food	10,363,576	10,363,576	10,363,576
41,253	62,103	48,000	455900	Miscellaneous Food & Beverage Revenue	69,000	69,000	69,000
(300)	-	-	455910	Outside Catering Buyout	-	-	-
1,835,764	1,520,034	1,852,577	455920	Recovery - Billed Gratuity	1,893,000	1,893,000	1,893,000
151,490	133,372	145,000	455930	Recovery - Billed Labor	150,000	150,000	150,000
5,635	6,499	-	455941	Food Service Rev - Rental Linens	-	-	-
51,393	57,419	-	455942	Food Service Rev - Rental Equipment	-	-	-
403,930	452,949	355,793	455950	Subcontractor Revenue	345,000	345,000	345,000
623	5,130	-	455951	Sub Contract Reimbursement - Short	-	-	-
(66,707)	(43,862)	-	455990	Misc Food & Beverage - Less Comp Services	(52,500)	(52,500)	(52,500)
7,141	2,403	-	455998	Deferred Food & Bev Revenue Collected	-	-	-
3,302	391	8,500	456100	Retail Sales - Brochure Display	-	-	-
14,306	16,676	15,000	457100	Gift Shop Sales	15,000	15,000	15,000
698	3,256	5,000	457500	Advertising Revenue	64,500	64,500	64,500
15,925	15,575	15,000	457510	Advertising Rev - Banner Outdoors	15,000	15,000	15,000
4,100	250	-	457520	Display Advertising	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
-	-	7,500	457540	Website Advertising	5,000	5,000	5,000
11,812	7,505	9,500	458200	Utility Services - Compressed Air	9,500	9,500	9,500
1,323,871	1,041,454	1,145,000	458300	Utility Services - Electricity & Hookup	1,277,000	1,277,000	1,277,000
145,777	135,284	158,000	458310	Utility Services - Commission-Electrical	160,000	160,000	160,000
9,486	6,679	8,250	458500	Utility Services - Natural Gas	8,750	8,750	8,750
5,094	4,588	9,000	458600	Utility Services - Refuse Removal	9,500	9,500	9,500
57,462	30,818	51,200	458700	Utility Services - Telephone & Hookup	46,700	46,700	46,700
827,998	622,317	739,000	458800	Utility Services - WiFi - Internet Network	812,000	812,000	812,000
7,717	7,825	7,000	458910	Utility Services - Freight	7,000	7,000	7,000
5,867	2,969	5,200	458920	Utility Services - Water and Sewer	5,200	5,200	5,200
14,274	14,534	13,000	458930	Utitliy Services - Keys	13,000	13,000	13,000
6,220	3,695	-	458940	Utility Services - Storage	-	-	-
172	21	-	458950	Utility Services - Supplies Billed AV	-	-	-
7,000	7,139	6,300	458960	Utility Services - Rent Portable Sink	6,300	6,300	6,300
68,727	58,927	74,915	459100	Commissions - ATM	51,000	51,000	51,000
7,500	7,500	5,000	459200	Commissions - Outside Catering	-	-	-
93,177	82,123	81,950	459910	Commissions - Souvenir Sales	98,450	98,450	98,450
97,983	6,066	6,500	459920	Commissions - Tickets	22,500	22,500	22,500
1,339	1,312	-	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
1,233,704	2,279,010	1,709,082	459922	Commissions - Ticket Service Charge	3,336,908	3,336,908	3,336,908
287,067	20,000	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
842	141	200	459940	Commissions - Vending Machine	-	-	-
2,538,692	2,613,980	2,712,282	462000	Parking Fees	2,849,783	2,849,783	2,849,783
51,973	56,789	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
64,170	59,542	60,000	462120	Parking Fees - Employee	60,000	60,000	60,000
66,693	63,095	82,610	462130	Parking Fees - Exhibitor	87,460	87,460	87,460
79,074	86,130	80,000	462140	Parking Fees - Special Pass	90,000	90,000	90,000
71,053	77,904	57,184	462190	Parking Fees - Lot Buy Out	66,238	66,238	66,238
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955	43,955	43,955
-	-	-	464500	Reimbursed Services	5,000	5,000	5,000
12,367	5,944	12,000	464511	Reimbursed Services - Production	9,302	9,302	9,302
78,653	76,715	82,639	464512	Reimbursed Services - Security	87,280	87,280	87,280
1,910	-	-	464513	Reimbursed Services - Insurance billed	-	-	-
91,132	83,549	91,192	464514	Reimbursed Services - License & Permits Billed	86,650	86,650	86,650
279,459	295,049	235,000	464515	Reimbursed Services - Stagehand	275,000	275,000	275,000
-	370	-	464516	Reimbursed Services - Marketing/Reim Mktg	72,000	72,000	72,000
36,690	40,056	33,633	464521	Reimbursed Services - City Police	32,425	32,425	32,425
-	-	3,000	464522	Reimbursed Services - Piano Tuning	11,200	11,200	11,200
237	-	1,000	464523	Reimbursed Services - Traffic Control	-	-	-
59,006	49,455	61,280	464591	Reimbursed Services - Ticket Printing Fee	66,280	66,280	66,280
930	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
10,495	9,563	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
2,793	6,596	2,500	464599	Reimbursed Services - Miscellaneous	2,500	2,500	2,500
-	-	-	464900	Reimbursed Labor	2,540	2,540	2,540
181,757	213,217	191,938	464901	Reimbursed Labor - Admission	229,416	229,416	229,416
68,200	62,639	67,967	464902	Reimbursed Labor - Admission Lead	75,879	75,879	75,879
60,474	55,274	55,000	464903	Reimbursed Labor - Aisle Cleaning	60,000	60,000	60,000
330,437	308,572	267,250	464904	Reimbursed Labor - Audio Visual	313,000	313,000	313,000
57,148	46,147	52,000	464905	Reimbursed Labor - Booth Cleaning	57,000	57,000	57,000
45,851	46,491	56,187	464906	Reimbursed Labor - Coat Check	58,940	58,940	58,940
29,862	26,683	27,994	464907	Reimbursed Labor - Elevator Operator	31,138	31,138	31,138
101,476	92,748	95,099	464908	Reimbursed Labor - EMT & Medical	101,147	101,147	101,147
-	-	500	464909	Reimbursed Labor - Event Service	500	500	500
95,851	92,194	90,020	464910	Reimbursed Labor - Gate	99,108	99,108	99,108
132,888	135,514	110,241	464911	Reimbursed Labor - House Manager	117,365	117,365	117,365
154,037	148,133	133,940	464912	Reimb Labor-Oper & Setup	160,510	160,510	160,510
6,875	5,367	6,600	464913	Reimbursed Labor - Porter	6,600	6,600	6,600
38,973	38,782	33,000	464914	Reimbursed Labor - Security	44,000	44,000	44,000
132,216	130,755	150,514	464915	Reimbursed Labor - Stagedoor	147,290	147,290	147,290
15,235	8,307	15,000	464916	Reimbursed Labor - Technical	15,000	15,000	15,000
104,598	97,620	97,520	464917	Reimbursed Labor - Ticket Sellers	100,442	100,442	100,442
78,359	74,934	67,152	464918	Reimbursed Labor - Ticket Supervisor	68,316	68,316	68,316
437,487	411,324	437,820	464919	Reimbursed Labor - Ushers	477,987	477,987	477,987
1,926	2,428	-	464920	Reimbursed Labor - Utility	-	-	-
9,929	12,461	9,200	464921	Reimbursed Labor - Staging Fees	-	-	-
1,115,105	1,186,586	1,204,217	464922	Reimbursed Labor - Stagehand	1,254,554	1,254,554	1,254,554
260,824	239,570	296,843	465000	Miscellaneous Charges for Svc	402,942	402,942	402,942
81,077	166,236	43,750	470000	Interest on Investments	77,000	77,000	77,000
(6,747)	(9,396)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
25,149	16,507	14,000	472000	Interest Revenue - Licensee	14,000	14,000	14,000
75,000	85,000	-	475000	Donations & Bequests - Oper	58,125	58,125	58,125
-	-	-	475500	Capital Contrib & Donations	329,376	329,376	329,376
107,571	73,426	107,600	476000	Sponsorship Revenue	95,600	95,600	95,600
(1,804)	(11,367)	(2,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
78,173	60,178	51,572	480010	Credit Card Machine Fees Billed	66,327	66,327	66,327
10,533	22,480	-	480020	Finance Charges	-	-	-
-	5,190	-	481000	Sale of Capital Assets	-	-	-
31,197	22,864	30,020	489000	Miscellaneous Revenue	36,900	36,900	36,900
921	4,402	-	489100	Refunds/Reimbursements	-	-	-
450	350	-	489101	Key Reimbursement	-	-	-
2,404	732	1,250	489110	Damage Reimbursements	1,250	1,250	1,250
52,587,743	**52,314,722**	**50,871,945**		**Total Current Revenue**	**56,597,111**	**56,597,111**	**56,597,111**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
				Interfund Transfers			
-	1,919,916	-	496900	Internal Loan Proceeds	-	-	-
568,633	418,633	1,137,263	497000	Transfer of Resources	1,125,132	1,125,132	1,125,132
568,633	**2,338,549**	**1,137,263**		**Total Interfund Transfers**	**1,125,132**	**1,125,132**	**1,125,132**
$79,318,092	**$85,067,636**	**$86,334,573**	**TOTAL RESOURCES**		**$88,075,703**	**$88,075,703**	**$90,857,203**
Expenditures							
				Personnel Services			
4,247,605	4,302,950	4,760,664	501000	Reg Employees-Full Time-Exempt	5,101,835	5,101,835	5,101,835
4,053,210	3,869,390	4,553,148	501500	Reg Empl-Full Time-Non-Exempt	4,758,001	4,758,001	4,758,001
-	-	(300,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(581,320)	(581,320)	(581,320)
164,063	146,896	185,139	502500	Reg Empl-Part Time-Non-Exempt	150,222	150,222	150,222
76,995	104,267	53,636	503000	Temporary Employees - Hourly	105,736	105,736	105,736
1,222,304	787,879	1,104,328	504300	Non-Reimbursable Labor	1,158,882	1,158,882	1,158,882
1,724,823	2,115,427	2,303,826	504500	Reimbursable Labor	2,290,247	2,290,247	2,290,247
455,460	395,032	453,498	508000	Overtime	359,653	359,653	359,653
-	-	378,163	508500	Premium Pay	359,788	359,788	359,788
5,970	10,710	14,520	508600	Mobile Comm Allowance	16,320	16,320	16,320
-	-	11,823	508900	Merit/Bonus Pay	7,942	7,942	7,942
-	-	25,000	508921	Sales Incentive Program (Budgetary)	31,250	31,250	31,250
988,637	967,485	929,201	511000	Fringe - Payroll Taxes	1,033,395	1,033,395	1,033,395
1,403,487	1,374,851	1,324,668	512000	Fringe - Retirement PERS	1,657,154	1,657,154	1,657,154
2,036,567	2,053,033	2,419,543	513000	Fringe - Health & Welfare	3,103,871	3,103,871	3,103,871
109,000	109,593	72,595	514000	Fringe - Unemployment	69,637	69,637	69,637
57,213	49,305	45,501	515000	Fringe - Other Benefits	75,794	75,794	75,794
-	-	94,399	519000	Pension Oblig Bonds Contrib	159,812	159,812	159,812
12,825	9,675	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
16,558,158	**16,296,492**	**18,432,052**		**Total Personnel Services**	**19,860,619**	**19,860,619**	**19,860,619**
				Materials and Services			
39,262	31,388	50,990	520100	Office Supplies	51,420	51,420	51,420
60,386	56,224	61,950	520110	Computer Equipment	59,600	59,600	59,600
23,217	19,758	29,479	520120	Meetings Expenditures	40,429	40,429	40,429
13,699	5,582	12,151	520130	Postage	12,583	12,583	12,583
41,423	26,920	62,300	520140	OfficeSupply-Promo&Consult Sup	76,300	76,300	76,300
80,359	69,159	86,856	520500	Operating Supplies	91,150	91,150	91,150
33,564	69,900	21,315	520510	Operating Supplies - Small Tools, Equip	68,400	68,400	68,400
17,256	30,738	24,000	520520	Operating Supplies - Audio Visual	19,600	19,600	19,600
370	1,688	2,500	520530	Operating Supplies - Coat Check	2,400	2,400	2,400

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
3,643	4,732	3,250	520540	Operating Supplies - Medical & Veterinary	5,000	5,000	5,000
5,552	9,952	11,865	520550	Operating Supplies - Telecommunications	10,550	10,550	10,550
19,083	6,460	17,657	520560	Operating Supplies - Tickets	14,000	14,000	14,000
2,103	1,735	9,250	520570	Operating Supplies - Production	4,250	4,250	4,250
38,700	49,104	35,700	520571	Operating Supplies - Show and Stage	37,700	37,700	37,700
35,829	39,228	50,615	520580	Operating Supplies - Uniforms	53,410	53,410	53,410
6,197	5,883	12,000	520590	Operating Supplies - Sustainability	13,600	13,600	13,600
56,491	49,390	53,442	521100	Membership & Professional Dues	61,412	61,412	61,412
2,037	4,706	3,950	521200	Publications & Subscriptions	4,422	4,422	4,422
18,114	20,558	19,900	521400	Fuels and Lubricants - General	24,300	24,300	24,300
25,151	20,993	22,000	521500	Maintenance & Repairs Supplies	22,000	22,000	22,000
3,159	14,378	7,389	521510	Maintenance & Repairs Supplies - Technology	22,500	22,500	22,500
71,075	80,221	93,250	521520	Maintenance & Repairs Supplies - Building	87,350	87,350	87,350
52,547	47,181	63,800	521521	Maintenance & Repairs Supplies - HVAC	64,800	64,800	64,800
43,407	40,481	47,700	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	47,700	47,700	47,700
120,987	121,330	151,000	521530	Maintenance & Repairs Supplies - Custodial	118,200	118,200	118,200
24,059	30,453	-	521531	Maint & Rep Supp - Cust Paper/M&R Paper	34,000	34,000	34,000
77,810	69,433	76,150	521540	Maintenance & Repairs Supplies - Electrical	80,900	80,900	80,900
4,536	11,213	8,150	521550	Maintenance & Repairs Supplies - Grounds/Landscape	9,300	9,300	9,300
77,503	71,947	98,150	521560	Maintenance & Repairs Supplies - Equipment	78,050	78,050	78,050
882	1,237	1,860	521570	Maintenance & Repairs Supplies - Vehicles	1,860	1,860	1,860
6,425	-	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
517	767	1,900	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	1,900	1,900	1,900
10,869	13,704	12,000	522500	Retail	12,000	12,000	12,000
-	-	121,000	524000	Contracted Professional Svcs	-	-	-
21,063	19,219	20,000	524010	Contracted Prof Svcs - Accounting & Auditing	20,000	20,000	20,000
46,702	255,832	200,824	524020	Contracted Prof Svcs - Attorney & Legal	340,000	340,000	340,000
22,194	56,257	-	524030	Contracted Prof Svcs - Architect	145,000	145,000	290,000
119	12,035	27,700	524040	Contracted Prof Svcs - Promotion & Public Relations	29,700	29,700	59,700
106,391	135,431	129,130	524050	Contracted Prof Svcs - Advertising	134,200	134,200	149,200
7,605	27,407	25,500	524060	Contracted Prof Svcs - Information Technology Services	36,500	36,500	36,500
484,130	282,998	792,300	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	633,800	633,800	931,800
7,111	1,874	6,850	524075	Contracted Prof Svcs - Recruiting Services	7,000	7,000	7,000
24,995	30,080	600,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	140,000	140,000	140,000
1,349,513	675,779	-	524500	Marketing Expenditures	151,300	151,300	151,300
2,141,020	2,202,039	3,100,000	524510	Sales and Marketing Contract	3,350,000	3,350,000	3,350,000
84,515	86,924	-	524512	Minority Marketing	-	-	-
20,023	8,394	32,500	524600	Sponsorship Expenditures	11,200	11,200	11,200
68,625	-	-	524610	Sponsorship Expenditures - Children's Theater	-	-	-
441,358	450,000	463,702	524700	Visitor Develop Marketing	472,781	472,781	472,781

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
90,430	70,730	86,000	525110	Utility Services - Internet	54,000	54,000	54,000
122,264	97,783	120,309	525120	Utility Services - Telecommunications	104,400	104,400	104,400
1,438,321	1,378,107	1,450,840	525130	Utility Services - Electricity	1,486,840	1,486,840	1,486,840
308,509	297,573	340,250	525140	Utility Services - Natural Gas	322,750	322,750	322,750
86,225	79,629	100,775	525150	Utility Services - Sanitation & Refuse Removal	105,275	105,275	105,275
311,805	342,266	399,324	525160	Utility Services - Water & Sewer	441,031	441,031	441,031
22,844	23,220	37,300	525500	Cleaning Services	42,000	42,000	42,000
2,505	7,846	6,515	526000	Maintenance & Repair Services	2,750	2,750	2,750
181,198	377,583	421,600	526010	Maintenance & Repair Services - Building	383,417	383,417	383,417
15,935	7,420	46,375	526011	Maintenance & Repair Services - Painting	150,000	150,000	150,000
2,306	3,804	7,300	526012	Maintenance & Repair Services - Electricity	7,300	7,300	7,300
230,891	223,209	233,100	526013	Maintenance & Repair Services - Elevator & Escalator	234,600	234,600	234,600
76,276	83,622	105,400	526014	Maintenance & Repair Services - HVAC	110,800	110,800	110,800
697	-	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
65,782	86,201	108,990	526020	Maintenance & Repair Services - Equipment	114,350	114,350	114,350
72,812	98,212	77,570	526030	Maintenance & Repair Services - Grounds	77,570	77,570	77,570
28,349	36,274	58,347	526040	Maintenance & Repair Services - Technology	109,850	109,850	109,850
1,377	40	3,560	526050	Maintenance & Repair Services - Vehicles	3,560	3,560	3,560
57,134	60,955	48,720	526060	Maintenance & Repair Services - Safety	75,000	75,000	75,000
164,989	163,882	266,500	526100	Capital Maintenance - CIP	37,500	37,500	57,300
-	-	-	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
81,709	61,619	172,877	526300	Software Maintenance	151,900	151,900	151,900
-	-	-	526500	Rentals	1,250	1,250	1,250
500	-	-	526510	Rentals - Building	27,575	27,575	27,575
7,438	20,564	19,265	526520	Rentals - Equipment	28,765	28,765	28,765
45,703	40,638	41,870	526530	Rentals - Office Equipment	30,160	30,160	30,160
10,096	4,559	13,070	526540	Rentals - Vehicle	13,470	13,470	13,470
8,987	8,139	7,500	526550	Rentals - Production	12,500	12,500	12,500
206,193	222,986	217,174	526555	Rentals - Air Space	273,938	273,938	273,938
18,935	51,724	11,620	526560	Rentals - Parking Space	11,620	11,620	11,620
334,231	283,250	290,250	526580	Rentals - Audio Visual	311,500	311,500	311,500
1,382	-	-	527000	Insurance	1,848	1,848	1,848
3,009	19,736	41,000	528000	Other Purchased Services	53,000	53,000	53,000
33,910	42,950	38,000	528030	Other Purchased Services - Delivery, Shipping & Courier	37,975	37,975	37,975
2,119	3,222	4,928	528060	Other Purchased Services - EMT & Medical	4,788	4,788	4,788
9,371	5,096	15,000	528070	Other Purchased Services - Trade Shows	19,000	19,000	19,000
412,574	695,547	399,000	528080	Other Purchased Services - Agency Fees	1,123,862	1,123,862	1,123,862
50,661	56,911	50,870	528091	Other Purchased Services - City Police	51,485	51,485	51,485
17,133	58,683	14,671	528092	Other Purchased Services - Traffic Control	15,431	15,431	15,431
1,985	2,515	3,000	528093	Other Purchased Services - Piano Tuning	12,000	12,000	12,000
12,296	11,554	16,500	528094	Other Purchased Services - Linens	15,000	15,000	15,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
1,416	1,853	2,555	528095	Other Purchased Services - Physical Capacity Testing	2,725	2,725	2,725
5,901	3,109	9,900	528099	Other Purchased Services - Sustainability	9,900	9,900	9,900
9,380	5,492	3,500	528110	Other Purch Services - Reimb - Show Services	2,500	2,500	2,500
102,808	92,368	91,620	528120	Other Purch Services - Reimb - Security	97,690	97,690	97,690
348,072	381,482	330,000	528130	Other Purch Services - Reimb - Stagehand	375,000	375,000	375,000
25,550	30,424	14,420	528140	Other Purch Services - Reimb - Talent & Entertainment	15,000	15,000	15,000
46,057	57,746	39,500	528150	Other Purch Services - Reimb - Audio Visual	56,250	56,250	56,250
33,705	9,808	-	528160	Other Purch Services - Reimb - Stage Equipment	-	-	-
-	170	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
16,471	2,903	16,059	528200	Banking Services	15,559	15,559	15,559
489,269	666,552	469,065	528210	Credit Card Fees	741,888	741,888	741,888
-	3	515	528220	ATM Fees and Services	-	-	-
55,016	78,683	56,200	528300	Other Purchased Services - Temporary Help Services	70,650	70,650	70,650
20,030	36,562	53,895	528400	Other Purchased Services - Printing & Graphics	64,195	64,195	64,195
-	-	-	528600	Other Purchased Services - Artist & Talent	168,100	168,100	168,100
-	-	-	528610	Other Purchased Services - Artist Hosp	26,850	26,850	26,850
-	-	-	528620	Other Purchased Services - Music License & Royalty	51,340	51,340	51,340
1,628	3,146	3,400	529101	Food & Beverage Services - Advertising & Promotion	3,400	3,400	3,400
501	528	549	529102	Food & Beverage Services - Banking Fees	535	535	535
-	-	-	529103	Food & Beverage Services - Credit Card Expense	85,000	85,000	85,000
337	342	800	529104	Food & Beverage Services - Postage	300	300	300
374,100	276,719	430,936	529106	Food & Beverage Services - General Insurance	384,299	384,299	384,299
5,929	(3,985)	2,291	529107	Food & Beverage Services - Cash Over/Short	4,000	4,000	4,000
9,995	2,175	500	529108	Food & Beverage Services - Rental Exp - Vehicle	2,000	2,000	2,000
2,199	2,584	1,587	529109	Food & Beverage Services - Services - Vehicles	1,750	1,750	1,750
555	2,506	1,087	529110	Food & Beverage Services - Freight Chargeouts	2,500	2,500	2,500
3,517	3,739	3,287	529111	Food & Beverage Services - Recruiting	4,700	4,700	4,700
20,329	21,426	20,154	529112	Food & Beverage Services - Other	19,914	19,914	19,914
2,590,452	2,357,819	2,697,104	529120	Food & Beverage Services - Food Cost	2,677,269	2,677,269	2,677,269
465,366	502,792	302,710	529121	Food & Beverage Services - Beverage Cost	558,256	558,256	558,256
104,505	98,033	65,789	529122	Food & Bev Svcs-Liquor Cost	99,957	99,957	99,957
156,515	193,312	95,453	529123	Food & Beverage Services - Wine Cost	146,451	146,451	146,451
184,689	188,635	126,961	529124	Food & Beverage Services - Beer Cost	96,189	96,189	96,189
(7,838)	443	-	529125	Food & Beverage Services - Specialty Coffee	-	-	-
(177,791)	(212,988)	(141,000)	529127	Food & Beverage Services - National Vendor Rebate (contra)	(192,000)	(192,000)	(192,000)
3,203	880	2,800	529129	Food & Beverage Services - Other	2,000	2,000	2,000
6,903,984	6,765,750	1,618,280	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	1,630,699	1,630,699	1,630,699
39,966	50,277	3,857,988	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	3,896,047	3,896,047	3,896,047
8,826	9,681	2,500	529132	Food & Beverage Services - Payroll Laundry	12,000	12,000	12,000
233,376	260,921	222,086	529133	Food & Beverage Services - Subcontractor Payout	221,274	221,274	221,274
59,301	45,587	45,700	529134	Food & Beverage Services - Rental Exp - Equipment	19,500	19,500	19,500

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
11,822	(2,174)	10,397	529135	Food & Beverage Services - Replacements	7,700	7,700	7,700
2,543	3,903	3,200	529136	Food & Beverage Services - Travel - Meals & Entertainment	2,800	2,800	2,800
6,175	8,319	3,500	529137	Food & Beverage Services - Travel - Lodging	4,000	4,000	4,000
10,205	9,689	1,643,316	529139	Food & Beverage Services - Other Labor & Related	1,928,702	1,928,702	1,928,702
4,112	3,231	2,500	529140	Food & Beverage Services - Employee Welfare	5,500	5,500	5,500
2,400	4,600	3,000	529150	Food & Beverage Services - Services - Software License Fees	7,300	7,300	7,300
46,863	49,781	49,426	529151	Food & Beverage Services - Services - Contract Cleaning	35,500	35,500	35,500
3,486	(17,996)	1,800	529152	Food & Beverage Services - Services - Consulting	1,000	1,000	1,000
9,134	4,319	5,600	529153	Food & Beverage Services - Services - Legal	5,600	5,600	5,600
8,438	10,882	10,600	529154	Food & Beverage Services - Services - Repair & Maintenance	12,600	12,600	12,600
12,703	23,595	15,500	529155	Food & Beverage Services - Services - Professional	4,000	4,000	4,000
2,800	-	-	529156	Food & Beverage Services - Services - Talent & Entertainment	-	-	-
39,845	30,019	29,500	529157	Food & Beverage Services - Services - Security	39,500	39,500	39,500
12,910	11,248	11,500	529158	Food & Beverage Services - Services - Technology R & M	5,500	5,500	5,500
16,377	15,594	11,760	529159	Food & Beverage Services - Services - Telecommunications	13,750	13,750	13,750
66	606	7,700	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	-	-	-
510	2,130	8,000	529161	Food & Beverage Services - Supplies - Equipment	15,000	15,000	15,000
(1,119)	1,183	600	529169	Food & Beverage Services - Services - Other	500	500	500
52,681	38,549	66,239	529170	Food & Beverage Services - Supplies - Cafeteria	77,200	77,200	77,200
847	350	2,600	529171	Food & Beverage Services - Supplies - Flowers & Decoration	200	200	200
164,658	191,361	166,000	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	196,000	196,000	196,000
(1,617)	5,154	2,708	529173	Food & Beverage Services - Supplies - Misc.	950	950	950
20,902	13,268	20,550	529174	Food & Beverage Services - Supplies - Office	16,780	16,780	16,780
3,334	1,750	-	529175	Food & Beverage Services - Supplies - Operating	-	-	-
-	5,129	409	529179	Food & Beverage Services - Services - Other	-	-	-
86,347	136,345	(55,482)	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	(71,860)	(71,860)	(71,860)
-	-	380,162	529190	Food & Beverage Services - Reserve Capital 2%	470,000	470,000	470,000
161,964	282,816	(106,963)	529191	Food & Beverage Services - Spent Capital Reserve 2%	(143,720)	(143,720)	(143,720)
-	-	194,082	529192	Food & Beverage Services - Reserve Maintenance 1%	235,000	235,000	235,000
130,613	153,638	(55,482)	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	(71,860)	(71,860)	(71,860)
-	411	194,082	529194	Food & Beverage Services - Reserve Utilities 1%	235,000	235,000	235,000
28,535	26,279	(55,482)	529195	Food & Beverage Services - Spent Utility Reserve 1%	(71,860)	(71,860)	(71,860)
-	-	194,082	529196	Food & Beverage Services - Reserve Marketing 1%	235,000	235,000	235,000
210,564	53,809	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
465,531	437,561	494,096	529198	Food & Beverage Services - Net Gross Receipts Percent	530,204	530,204	530,204
276,749	222,534	251,340	529199	Food & Beverage Services - Percent of Net Profit	292,971	292,971	292,971
216,114	239,515	238,017	529210	Parking Services - Parking Lot Management	247,807	247,807	247,807
-	-	-	530000	Payments to Other Agencies	-	-	-
119,909	103,851	119,395	530010	License & Permit Fees	119,773	119,773	119,773
14,000	31,145	33,313	531000	Taxes (Non-Payroll)	30,576	30,576	30,576
-	-	-	545000	Travel	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
MERC Fund							
87,153	79,273	126,679	545100	Travel and Lodging	153,277	153,277	153,277
7,419	11,685	13,111	545200	Mileage, Taxi and Parking	21,305	21,305	21,305
36,107	51,613	50,348	545300	Meals & Entertainment	79,245	79,245	79,245
29,882	34,889	85,350	545500	Staff Development	80,230	80,230	80,230
27,000	34,990	44,325	545520	Conference Fees	75,695	75,695	75,695
72,470	58,442	62,679	549000	Miscellaneous Expenditures	87,249	87,249	87,249
61,715	450,344	77,837	549010	Tri-Met Transit Pass	81,976	81,976	81,976
14,929	20,997	-	552000	Bad Debt Expense	-	-	-
24,997,904	**27,003,957**	**26,760,980**		**Total Materials and Services**	**29,144,404**	**29,144,404**	**29,652,204**
				Capital Outlay			
72,350	49,700	200,000	571000	Improve-Other than Bldg	1,060,000	1,060,000	1,110,000
1,913,087	3,989,900	5,786,500	572000	Buildings & Related	3,284,500	3,284,500	5,146,300
753,064	291,672	755,000	574000	Equipment & Vehicles	1,673,000	1,673,000	1,979,900
60,218	99,926	302,800	575000	Office Furn & Equip	102,600	102,600	112,600
-	187,033	200,000	579000	Intangible Assets	-	-	45,000
2,798,718	**4,618,230**	**7,244,300**		**Total Capital Outlay**	**6,120,100**	**6,120,100**	**8,393,800**
				Interfund Transfers			
3,227,725	3,315,935	3,675,213	580000	Transfer for Indirect Costs	4,156,377	4,156,377	4,156,377
1,187,132	1,188,651	1,640,051	581000	Transfer of Resources	4,586,176	4,586,176	4,586,176
134,090	142,347	135,954	582000	Transfer for Direct Costs	69,345	69,345	69,345
-	440,000	220,000	586000	Interfund Loan - Principal	179,988	179,988	179,988
-	2,064	8,800	586500	Interfund Loan - Interest	9,449	9,449	9,449
4,548,947	**5,088,997**	**5,680,018**		**Total Interfund Transfers**	**9,001,335**	**9,001,335**	**9,001,335**
				Contingency			
-	-	2,645,000	701002	Contingency - Operating	2,515,000	2,515,000	2,515,000
-	-	5,552,144	701003	Contingency - New Capital-Business Strategy Reserve	5,310,053	5,310,053	5,310,053
-	-	20,020,079	706000	Contingency - Renew & Replacement	13,510,527	13,510,527	13,510,527
-	-	-	709000	Contingency - All Other	2,613,665	2,613,665	2,613,665
-	**-**	**28,217,223**		**Total Contingency**	**23,949,245**	**23,949,245**	**23,949,245**
				Unappropriated Fund Balance			
2,225,718	3,734,870	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
9,365,692	8,711,507	-	805000	Unapp FB - Reserves	-	-	-
12,971,656	13,566,623	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	238,000	-	805450	Unapp FB - PERS Reserve	-	-	-
5,851,299	5,808,959	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
30,414,365	**32,059,959**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$79,318,093	**$85,067,635**	**$86,334,573**		**TOTAL REQUIREMENTS**	**$88,075,703**	**$88,075,703**	**$90,857,203**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - MERC Administration							
Revenues							
				Beginning Fund Balance			
1,394,605	2,100,888	1,650,888	320530	Fund Bal-Restr for Capital TLT	3,464,588	3,464,588	3,464,588
234,826	283,199	803,961	340000	Fund Bal-Unassigned/Undesignated	421,199	421,199	421,199
-	-	23,000	341500	Fund Bal-Dsg PERS	-	-	-
718,293	658,075	565,275	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	463,606	463,606	463,606
2,347,724	**3,042,162**	**3,043,124**		**Total Beginning Fund Balance**	**4,349,393**	**4,349,393**	**4,349,393**
				Current Revenue			
1,066,283	1,923,700	-	413000	Hotel/Motel Tax	-	-	-
-	25	-	465000	Miscellaneous Charges for Svc	-	-	-
8,194	12,280	3,750	470000	Interest on Investments	12,000	12,000	12,000
(818)	(669)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	155	-	489100	Refunds/Reimbursements	-	-	-
1,073,659	**1,935,490**	**3,750**		**Total Current Revenue**	**12,000**	**12,000**	**12,000**
				Interfund Transfers			
-	-	1,259,590	499310	Intrafund Clearing Direct	1,259,590	1,259,590	1,259,590
(360,000)	(780,000)	(720,000)	499500	Intrafund Clearing Capital	(820,000)	(820,000)	(820,000)
(360,000)	**(780,000)**	**539,590**		**Total Interfund Transfers**	**439,590**	**439,590**	**439,590**
$3,061,383	**$4,197,652**	**$3,586,464**	**TOTAL RESOURCES**		**$4,800,983**	**$4,800,983**	**$4,800,983**
Expenditures							
				Personnel Services			
640,496	521,545	530,258	501000	Reg Employees-Full Time-Exempt	553,132	553,132	553,132
139,290	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
6,936	28,995	10,000	503000	Temporary Employees - Hourly	10,000	10,000	10,000
478	-	-	508000	Overtime	-	-	-
1,525	2,125	3,000	508600	Mobile Comm Allowance	2,400	2,400	2,400
61,350	42,237	44,565	511000	Fringe - Payroll Taxes	53,081	53,081	53,081
105,042	62,594	62,990	512000	Fringe - Retirement PERS	85,385	85,385	85,385
132,059	78,987	86,472	513000	Fringe - Health & Welfare	101,088	101,088	101,088
11,583	-	-	514000	Fringe - Unemployment	13,988	13,988	13,988
2,567	1,286	2,056	515000	Fringe - Other Benefits	2,411	2,411	2,411
-	-	5,301	519000	Pension Oblig Bonds Contrib	9,476	9,476	9,476
3,750	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,105,077	**739,568**	**744,642**		**Total Personnel Services**	**830,961**	**830,961**	**830,961**
				Materials and Services			
2,171	310	1,500	520100	Office Supplies	1,500	1,500	1,500
14,475	245	15,000	520110	Computer Equipment	15,000	15,000	15,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - MERC Administration							
3,698	5,695	9,000	520120	Meetings Expenditures	9,500	9,500	9,500
136	210	-	520130	Postage	-	-	-
731	899	5,000	520140	OfficeSupply-Promo&Consult Sup	3,500	3,500	3,500
-	1,541	-	520500	Operating Supplies	-	-	-
930	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	-	500	520580	Operating Supplies - Uniforms	500	500	500
3,365	2,231	3,925	521100	Membership & Professional Dues	3,925	3,925	3,925
556	1,862	1,500	521200	Publications & Subscriptions	1,500	1,500	1,500
-	4,399	3,000	521510	Maintenance & Repairs Supplies - Technology	3,000	3,000	3,000
-	-	-	524000	Contracted Professional Svcs	-	-	-
21,063	19,219	20,000	524010	Contracted Prof Svcs - Accounting & Auditing	20,000	20,000	20,000
-	12,035	2,500	524040	Contracted Prof Svcs - Promotion & Public Relations	2,500	2,500	2,500
4,577	25	5,000	524050	Contracted Prof Svcs - Advertising	4,000	4,000	4,000
-	-	2,500	524060	Contracted Prof Svcs - Information Technology Services	1,500	1,500	1,500
38,121	73,655	172,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	168,500	168,500	168,500
50	1,423	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000	1,000	1,000
12,400	4,619	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
4,289	434	2,400	525120	Utility Services - Telecommunications	2,400	2,400	2,400
1,441	784	22,500	526040	Maintenance & Repair Services - Technology	22,500	22,500	22,500
77,247	58,621	141,571	526300	Software Maintenance	145,000	145,000	145,000
3,470	656	660	526530	Rentals - Office Equipment	660	660	660
-	-	-	528000	Other Purchased Services	-	-	-
24,227	25,433	25,450	528030	Other Purchased Services - Delivery, Shipping & Courier	25,200	25,200	25,200
3,908	8,718	16,000	528400	Other Purchased Services - Printing & Graphics	15,000	15,000	15,000
6,428	2,660	15,500	545100	Travel and Lodging	12,500	12,500	12,500
1,053	661	1,600	545200	Mileage, Taxi and Parking	1,600	1,600	1,600
1,550	742	3,800	545300	Meals & Entertainment	3,300	3,300	3,300
365	1,351	5,600	545500	Staff Development	5,600	5,600	5,600
1,918	755	6,000	545520	Conference Fees	4,500	4,500	4,500
758	94	400	549000	Miscellaneous Expenditures	400	400	400
-	-	-	549010	Tri-Met Transit Pass	-	-	-
228,927	**229,275**	**489,406**		**Total Materials and Services**	**479,585**	**479,585**	**479,585**
				Capital Outlay			
60,218	99,926	92,800	575000	Office Furn & Equip	-	-	-
-	187,033	-	579000	Intangible Assets	-	-	-
60,218	**286,959**	**92,800**		**Total Capital Outlay**	**-**	**-**	**-**
				Interfund Transfers			
-	-	23,000	581000	Transfer of Resources	-	-	-
-	**-**	**23,000**		**Total Interfund Transfers**	**-**	**-**	**-**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - MERC Administration							
				Contingency			
-	-	65,000	701002	Contingency - Operating	65,000	65,000	65,000
-	-	2,171,616	706000	Contingency - Renew & Replacement	811,772	811,772	811,772
-	-	-	709000	Contingency - All Other	2,613,665	2,613,665	2,613,665
-	**-**	**2,236,616**		**Total Contingency**	**3,490,437**	**3,490,437**	**3,490,437**
				Unappropriated Fund Balance			
2,100,888	3,244,588	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
283,199	271,199	-	805000	Unapp FB - Reserves	-	-	-
658,075	556,606	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	12,000	-	805450	Unapp FB - PERS Reserve	-	-	-
3,042,162	**4,084,393**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$4,436,384	**$5,340,196**	**$3,586,464**	**TOTAL REQUIREMENTS**		**$4,800,983**	**$4,800,983**	**$4,800,983**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
Revenues							
				Beginning Fund Balance			
602,204	426,570	1,268,488	340000	Fund Bal-Unassigned/Undesignated	730,171	730,171	1,192,271
-	-	40,000	341500	Fund Bal-Dsg PERS	-	-	-
925,000	823,049	408,049	345200	Fund Bal-Dsg Renewal Expo	11,515	11,515	11,515
2,782,937	2,720,642	2,683,316	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,297,958	2,297,958	2,297,958
4,310,141	**3,970,261**	**4,399,853**		**Total Beginning Fund Balance**	**3,039,644**	**3,039,644**	**3,501,744**
				Current Revenue			
-	11,683	-	411000	State Grants - Direct	-	-	-
-	185,621	-	411500	State Grants - Indirect	-	-	-
-	42,500	-	412000	Local Grants - Direct	-	-	-
-	157,412	10,000	412900	Intra-Metro Grants	-	-	-
2,944	4,910	2,700	417000	Fines and Forfeits	5,000	5,000	5,000
152,656	133,413	166,395	450000	Admission Fees	161,395	161,395	161,395
-	-	-	451000	Rentals - Equipment	3,750	3,750	3,750
2,995	2,967	15,000	451010	Rentals - Audio Visual Equipment Fees	6,500	6,500	6,500
171	351	-	451015	Rentals - Presentation Equipment Fees	250	250	250
17,534	19,916	13,875	451020	Rentals - Bleecher Fees	13,875	13,875	13,875
5,021	10,695	6,500	451040	Rentals - Misc. Equipment Fees	10,500	10,500	10,500
24,935	23,196	27,750	451050	Rentals - Tables & Chairs Fees	27,750	27,750	27,750
430	-	1,250	451090	Rentals - Liquidated Damages	1,250	1,250	1,250
(18,959)	(33,011)	-	451110	Rentals - Less Comp Services	-	-	-
(3,802)	(3,802)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(17,674)	(16,279)	(19,535)	451140	Rental Refunds - Off-Site Parking Incentive	(19,425)	(19,425)	(19,425)
17,689	19,869	19,878	452000	Rentals - Space	20,479	20,479	20,479
1,411,656	1,418,857	1,482,206	452101	Rentals - Exhibit Hall	1,630,877	1,630,877	1,630,877
549	5,098	3,320	452102	Rentals - Lobby	9,111	9,111	9,111
35,966	29,897	49,796	452103	Rentals - Meeting Room	36,444	36,444	36,444
131,067	275,339	165,986	452110	Rentals - Outdoor Space	145,777	145,777	145,777
46,065	86,153	23,404	455110	Food Service Revenue - Liquor	86,003	86,003	86,003
336,603	373,382	358,859	455120	Food Service Revenue - Beer	430,015	430,015	430,015
10,856	93,337	7,801	455130	Food Service Revenue - Wine	57,335	57,335	57,335
124,084	207,901	280,246	455200	Food Service Revenue - Beverage	200,000	200,000	200,000
60,526	1,644	-	455210	Food Service Revenue - Water	-	-	-
19,150	23,222	-	455220	Food Service Revenue - Coffee	-	-	-
939,323	806,983	964,947	455500	Food Service Revenue - Food	835,312	835,312	835,312
3,102	25,539	-	455900	Miscellaneous Food & Beverage Revenue	-	-	-
53,401	50,685	58,950	455920	Recovery - Billed Gratuity	55,000	55,000	55,000
2,488	2,349	-	455930	Recovery - Billed Labor	-	-	-
4,966	307	-	455942	Food Service Rev - Rental Equipment	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
303,926	315,214	280,793	455950	Subcontractor Revenue	250,000	250,000	250,000
486	1,279	-	455951	Sub Contract Reimbursement - Short	-	-	-
(1,569)	(1,532)	-	455990	Misc Food & Beverage - Less Comp Services	(2,500)	(2,500)	(2,500)
698	3,256	5,000	457500	Advertising Revenue	5,000	5,000	5,000
-	-	7,500	457540	Website Advertising	5,000	5,000	5,000
145,777	135,284	158,000	458310	Utility Services - Commission-Electrical	160,000	160,000	160,000
5,488	4,391	4,500	458500	Utility Services - Natural Gas	5,000	5,000	5,000
5,793	3,500	5,500	458600	Utility Services - Refuse Removal	6,000	6,000	6,000
13,151	8,530	15,000	458700	Utility Services - Telephone & Hookup	15,500	15,500	15,500
37,743	36,645	42,000	458800	Utility Services - WiFi - Internet Network	45,000	45,000	45,000
28,255	24,367	34,500	459100	Commissions - ATM	27,000	27,000	27,000
6,408	1,527	1,500	459920	Commissions - Tickets	10,000	10,000	10,000
842	141	200	459940	Commissions - Vending Machine	-	-	-
1,401,647	1,463,510	1,512,282	462000	Parking Fees	1,549,783	1,549,783	1,549,783
70,056	66,728	74,610	462130	Parking Fees - Exhibitor	79,460	79,460	79,460
71,053	76,369	57,184	462190	Parking Fees - Lot Buy Out	66,238	66,238	66,238
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955	43,955	43,955
-	-	-	464500	Reimbursed Services	5,000	5,000	5,000
12,367	5,944	12,000	464511	Reimbursed Services - Production	9,302	9,302	9,302
23,061	20,892	24,698	464512	Reimbursed Services - Security	25,045	25,045	25,045
2,679	3,377	4,200	464514	Reimbursed Services - License & Permits Billed	3,900	3,900	3,900
23,412	23,958	25,633	464521	Reimbursed Services - City Police	24,425	24,425	24,425
237	-	-	464523	Reimbursed Services - Traffic Control	-	-	-
28,810	23,947	31,280	464591	Reimbursed Services - Ticket Printing Fee	31,280	31,280	31,280
-	-	-	464900	Reimbursed Labor	2,540	2,540	2,540
56,290	50,758	55,352	464901	Reimbursed Labor - Admission	56,916	56,916	56,916
5,630	4,804	5,629	464902	Reimbursed Labor - Admission Lead	6,279	6,279	6,279
-	-	2,250	464904	Reimbursed Labor - Audio Visual	3,000	3,000	3,000
28,683	29,800	29,937	464908	Reimbursed Labor - EMT & Medical	36,107	36,107	36,107
2,504	2,089	5,000	464912	Reimb Labor-Oper & Setup	5,000	5,000	5,000
55,772	51,007	56,641	464917	Reimbursed Labor - Ticket Sellers	57,300	57,300	57,300
27,558	27,115	28,012	464918	Reimbursed Labor - Ticket Supervisor	28,278	28,278	28,278
449	-	-	464919	Reimbursed Labor - Ushers	-	-	-
(2,540)	39,876	2,495	465000	Miscellaneous Charges for Svc	2,695	2,695	2,695
11,774	19,917	8,500	470000	Interest on Investments	18,000	18,000	18,000
710	773	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	475500	Capital Contrib & Donations	87,188	87,188	87,188
7,499	18,088	20,000	476000	Sponsorship Revenue	20,000	20,000	20,000
(2,076)	(994)	-	480000	Cash Over and Short	-	-	-
17,255	13,724	18,290	480010	Credit Card Machine Fees Billed	17,000	17,000	17,000
-	9	-	480020	Finance Charges	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
-	5,190	-	481000	Sale of Capital Assets	-	-	-
44	157	-	489100	Refunds/Reimbursements	-	-	-
175	-	-	489101	Key Reimbursement	-	-	-
1,002	370	1,250	489110	Damage Reimbursements	1,250	1,250	1,250
5,798,747	**6,484,099**	**6,213,019**		**Total Current Revenue**	**6,423,139**	**6,423,139**	**6,423,139**
				Interfund Transfers			
4,500	-	335,666	497000	Transfer of Resources	327,333	327,333	327,333
-	-	(123,336)	499310	Intrafund Clearing Direct	(123,336)	(123,336)	(123,336)
270,000	165,000	360,000	499500	Intrafund Clearing Capital	280,000	280,000	280,000
274,500	**165,000**	**572,330**		**Total Interfund Transfers**	**483,997**	**483,997**	**483,997**
$10,383,388	**$10,619,360**	**$11,185,202**	**TOTAL RESOURCES**		**$9,946,780**	**$9,946,780**	**$10,408,880**
Expenditures							
				Personnel Services			
461,132	459,145	476,921	501000	Reg Employees-Full Time-Exempt	483,866	483,866	483,866
267,907	274,878	354,043	501500	Reg Empl-Full Time-Non-Exempt	398,076	398,076	398,076
-	-	-	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(80,444)	(80,444)	(80,444)
52,763	67,193	82,482	502500	Reg Empl-Part Time-Non-Exempt	66,557	66,557	66,557
23,415	28,517	30,873	503000	Temporary Employees - Hourly	49,526	49,526	49,526
129,902	98,625	140,981	504300	Non-Reimbursable Labor	141,881	141,881	141,881
128,421	144,271	135,615	504500	Reimbursable Labor	143,931	143,931	143,931
5,852	2,406	5,000	508000	Overtime	2,500	2,500	2,500
-	-	2,206	508500	Premium Pay	2,206	2,206	2,206
1,320	1,320	1,320	508600	Mobile Comm Allowance	720	720	720
-	-	(4,750)	508900	Merit/Bonus Pay	-	-	-
89,858	90,075	97,277	511000	Fringe - Payroll Taxes	108,077	108,077	108,077
126,591	128,203	144,970	512000	Fringe - Retirement PERS	171,809	171,809	171,809
176,439	183,860	233,929	513000	Fringe - Health & Welfare	282,368	282,368	282,368
15,565	27,470	6,364	514000	Fringe - Unemployment	5,985	5,985	5,985
2,911	2,717	4,926	515000	Fringe - Other Benefits	6,182	6,182	6,182
-	-	8,988	519000	Pension Oblig Bonds Contrib	14,227	14,227	14,227
1,950	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,484,027	**1,510,480**	**1,721,145**		**Total Personnel Services**	**1,797,467**	**1,797,467**	**1,797,467**
				Materials and Services			
2,984	5,995	11,700	520100	Office Supplies	3,000	3,000	3,000
878	4,638	-	520110	Computer Equipment	3,000	3,000	3,000
149	205	400	520130	Postage	400	400	400
2,867	3,053	4,500	520140	OfficeSupply-Promo&Consult Sup	11,800	11,800	11,800

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
10,926	13,637	4,750	520500	Operating Supplies	13,750	13,750	13,750
899	3,188	4,100	520510	Operating Supplies - Small Tools, Equip	4,000	4,000	4,000
15	141	5,000	520520	Operating Supplies - Audio Visual	600	600	600
1,323	499	1,250	520540	Operating Supplies - Medical & Veterinary	2,000	2,000	2,000
519	1,081	3,500	520550	Operating Supplies - Telecommunications	2,700	2,700	2,700
11,293	1,439	11,657	520560	Operating Supplies - Tickets	10,000	10,000	10,000
3,733	2,722	4,585	520580	Operating Supplies - Uniforms	4,640	4,640	4,640
1,212	737	2,500	520590	Operating Supplies - Sustainability	4,100	4,100	4,100
-	-	-	521000	Subscriptions and Dues	-	-	-
3,924	3,915	4,892	521100	Membership & Professional Dues	4,782	4,782	4,782
120	765	200	521200	Publications & Subscriptions	200	200	200
10,201	9,821	11,000	521400	Fuels and Lubricants - General	13,000	13,000	13,000
757	-	889	521510	Maintenance & Repairs Supplies - Technology	-	-	-
20,649	14,719	19,000	521520	Maintenance & Repairs Supplies - Building	20,000	20,000	20,000
3,602	3,920	6,500	521521	Maintenance & Repairs Supplies - HVAC	7,500	7,500	7,500
31,398	26,178	33,000	521530	Maintenance & Repairs Supplies - Custodial	30,000	30,000	30,000
12,531	14,901	10,000	521540	Maintenance & Repairs Supplies - Electrical	10,000	10,000	10,000
2,596	9,228	6,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	7,000	7,000	7,000
2,720	2,863	2,500	521560	Maintenance & Repairs Supplies - Equipment	3,000	3,000	3,000
712	1,219	600	521570	Maintenance & Repairs Supplies - Vehicles	600	600	600
-	317	400	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	400	400	400
119	-	25,000	524040	Contracted Prof Svcs - Promotion & Public Relations	27,000	27,000	27,000
38,992	50,956	41,000	524050	Contracted Prof Svcs - Advertising	18,000	18,000	33,000
1,170	2,248	10,000	524060	Contracted Prof Svcs - Information Technology Services	5,000	5,000	5,000
47,829	23,563	46,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	13,000	13,000	46,000
94	101	200	524075	Contracted Prof Svcs - Recruiting Services	500	500	500
-	11,948	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
1,000	-	-	524600	Sponsorship Expenditures	-	-	-
500	6,300	-	525110	Utility Services - Internet	8,000	8,000	8,000
20,398	14,745	21,600	525120	Utility Services - Telecommunications	16,500	16,500	16,500
304,747	341,918	335,000	525130	Utility Services - Electricity	351,000	351,000	351,000
76,337	91,639	94,500	525140	Utility Services - Natural Gas	99,000	99,000	99,000
27,196	29,729	32,000	525150	Utility Services - Sanitation & Refuse Removal	34,000	34,000	34,000
44,838	84,334	107,324	525160	Utility Services - Water & Sewer	142,031	142,031	142,031
-	2,930	-	525500	Cleaning Services	-	-	-
-	6,542	-	526000	Maintenance & Repair Services	-	-	-
31,159	81,737	170,000	526010	Maintenance & Repair Services - Building	104,750	104,750	104,750
4,229	2,460	2,600	526013	Maintenance & Repair Services - Elevator & Escalator	2,600	2,600	2,600
5,268	13,241	24,000	526014	Maintenance & Repair Services - HVAC	3,000	3,000	3,000
13,283	7,066	14,700	526020	Maintenance & Repair Services - Equipment	6,000	6,000	6,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
892	8,682	3,000	526030	Maintenance & Repair Services - Grounds	3,000	3,000	3,000
5,051	5,112	5,197	526040	Maintenance & Repair Services - Technology	16,000	16,000	16,000
1,235	-	1,000	526050	Maintenance & Repair Services - Vehicles	1,000	1,000	1,000
74,989	20,372	20,000	526100	Capital Maintenance - CIP	37,500	37,500	57,300
-	-	-	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
-	-	-	526500	Rentals	1,250	1,250	1,250
500	-	-	526510	Rentals - Building	-	-	-
125	8,877	2,265	526520	Rentals - Equipment	2,265	2,265	2,265
2,483	2,109	600	526530	Rentals - Office Equipment	3,500	3,500	3,500
9,181	2,975	11,970	526540	Rentals - Vehicle	11,970	11,970	11,970
8,684	8,139	7,500	526550	Rentals - Production	7,500	7,500	7,500
9,300	49,012	7,500	526560	Rentals - Parking Space	7,500	7,500	7,500
-	-	-	527000	Insurance	-	-	-
-	389	-	528000	Other Purchased Services	-	-	-
3,552	3,713	4,325	528030	Other Purchased Services - Delivery, Shipping & Courier	3,825	3,825	3,825
522	903	700	528060	Other Purchased Services - EMT & Medical	900	900	900
40,110	44,851	42,870	528091	Other Purchased Services - City Police	43,485	43,485	43,485
17,133	58,455	13,671	528092	Other Purchased Services - Traffic Control	14,431	14,431	14,431
-	-	450	528095	Other Purchased Services - Physical Capacity Testing	-	-	-
-	27	-	528099	Other Purchased Services - Sustainability	-	-	-
35,131	28,133	26,029	528120	Other Purch Services - Reimb - Security	26,141	26,141	26,141
3,928	-	-	528150	Other Purch Services - Reimb - Audio Visual	2,250	2,250	2,250
4,358	1,659	4,500	528200	Banking Services	4,000	4,000	4,000
48,851	65,743	50,000	528210	Credit Card Fees	40,000	40,000	40,000
24,155	31,449	24,000	528300	Other Purchased Services - Temporary Help Services	22,000	22,000	22,000
1,400	16,116	13,500	528400	Other Purchased Services - Printing & Graphics	13,000	13,000	13,000
49	375	500	529101	Food & Beverage Services - Advertising & Promotion	400	400	400
81	108	129	529102	Food & Beverage Services - Banking Fees	125	125	125
-	-	-	529103	Food & Beverage Services - Credit Card Expense	12,000	12,000	12,000
163	110	600	529104	Food & Beverage Services - Postage	100	100	100
40,483	33,877	53,362	529106	Food & Beverage Services - General Insurance	39,667	39,667	39,667
1,339	1,170	291	529107	Food & Beverage Services - Cash Over/Short	2,000	2,000	2,000
731	-	87	529109	Food & Beverage Services - Services - Vehicles	250	250	250
-	440	87	529110	Food & Beverage Services - Freight Chargeouts	500	500	500
640	699	87	529111	Food & Beverage Services - Recruiting	1,500	1,500	1,500
7,686	7,119	9,414	529112	Food & Beverage Services - Other	9,414	9,414	9,414
313,835	273,248	267,743	529120	Food & Beverage Services - Food Cost	319,203	319,203	319,203
60,027	99,308	55,926	529121	Food & Beverage Services - Beverage Cost	160,262	160,262	160,262
6,798	11,867	5,151	529122	Food & Bev Svcs-Liquor Cost	-	-	-
4,258	27,943	2,044	529123	Food & Beverage Services - Wine Cost	-	-	-
81,478	84,088	63,939	529124	Food & Beverage Services - Beer Cost	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
(49,654)	(47,721)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(49,000)	(49,000)	(49,000)
758,637	765,429	213,044	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	226,096	226,096	226,096
-	-	414,750	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	395,000	395,000	395,000
-	1,672	-	529132	Food & Beverage Services - Payroll Laundry	-	-	-
181,086	168,293	154,436	529133	Food & Beverage Services - Subcontractor Payout	131,250	131,250	131,250
42,414	25,887	25,000	529134	Food & Beverage Services - Rental Exp - Equipment	2,500	2,500	2,500
635	26	3,000	529135	Food & Beverage Services - Replacements	1,500	1,500	1,500
22	915	-	529136	Food & Beverage Services - Travel - Meals & Entertainment	-	-	-
601	3,189	-	529137	Food & Beverage Services - Travel - Lodging	-	-	-
66	1,114	122,878	529139	Food & Beverage Services - Other Labor & Related	125,000	125,000	125,000
72	502	-	529140	Food & Beverage Services - Employee Welfare	500	500	500
-	2,093	-	529150	Food & Beverage Services - Services - Software License Fees	2,500	2,500	2,500
8,156	7,380	10,000	529151	Food & Beverage Services - Services - Contract Cleaning	9,000	9,000	9,000
2,787	1,447	600	529153	Food & Beverage Services - Services - Legal	600	600	600
-	42	600	529154	Food & Beverage Services - Services - Repair & Maintenance	600	600	600
1,119	52,466	3,500	529155	Food & Beverage Services - Services - Professional	2,000	2,000	2,000
2,360	2,302	2,500	529157	Food & Beverage Services - Services - Security	2,500	2,500	2,500
5,589	3,383	3,500	529158	Food & Beverage Services - Services - Technology R & M	1,500	1,500	1,500
1,487	1,399	2,000	529159	Food & Beverage Services - Services - Telecommunications	1,750	1,750	1,750
-	-	7,460	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	-	-	-
-	-	-	529161	Food & Beverage Services - Supplies - Equipment	15,000	15,000	15,000
4,509	4,903	15,500	529170	Food & Beverage Services - Supplies - Cafeteria	15,000	15,000	15,000
152	-	1,000	529171	Food & Beverage Services - Supplies - Flowers & Decoration	120	120	120
10,899	11,304	12,000	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	12,000	12,000	12,000
7	535	2,408	529173	Food & Beverage Services - Supplies - Misc.	500	500	500
1,750	2,544	1,750	529174	Food & Beverage Services - Supplies - Office	2,500	2,500	2,500
3,334	1,063	-	529175	Food & Beverage Services - Supplies - Operating	-	-	-
4,325	7,773	19,308	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	19,000	19,000	19,000
19,838	16,640	38,616	529191	Food & Beverage Services - Spent Capital Reserve 2%	38,000	38,000	38,000
-	-	-	529192	Food & Beverage Services - Reserve Maintenance 1%	-	-	-
40,621	25,732	19,308	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	19,000	19,000	19,000
2,301	2,206	19,308	529195	Food & Beverage Services - Spent Utility Reserve 1%	19,000	19,000	19,000
-	-	-	529196	Food & Beverage Services - Reserve Marketing 1%	-	-	-
15,765	25,164	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
60,153	61,251	64,188	529198	Food & Beverage Services - Net Gross Receipts Percent	61,750	61,750	61,750
23,316	21,599	34,858	529199	Food & Beverage Services - Percent of Net Profit	35,000	35,000	35,000
87,331	98,822	93,017	529210	Parking Services - Parking Lot Management	97,807	97,807	97,807
4,547	6,490	4,900	530010	License & Permit Fees	5,550	5,550	5,550
14,000	31,145	33,313	531000	Taxes (Non-Payroll)	30,576	30,576	30,576
2,472	1,370	2,800	545100	Travel and Lodging	5,560	5,560	5,560
1,235	1,124	1,500	545200	Mileage, Taxi and Parking	2,200	2,200	2,200

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Expo Center							
2,181	8,690	2,758	545300	Meals & Entertainment	4,455	4,455	4,455
385	638	1,800	545500	Staff Development	2,300	2,300	2,300
760	42	3,950	545520	Conference Fees	4,600	4,600	4,600
2,197	2,515	1,800	549000	Miscellaneous Expenditures	1,800	1,800	1,800
5,651	-	-	552000	Bad Debt Expense	-	-	-
2,816,377	**3,116,375**	**3,111,043**		**Total Materials and Services**	**3,049,805**	**3,049,805**	**3,117,605**
				Capital Outlay			
-	49,700	100,000	571000	Improve-Other than Bldg	60,000	60,000	110,000
343,199	797,774	534,500	572000	Buildings & Related	564,500	564,500	757,900
151,439	115,036	241,000	574000	Equipment & Vehicles	275,000	275,000	415,900
-	-	80,000	575000	Office Furn & Equip	30,000	30,000	40,000
494,638	**962,510**	**955,500**		**Total Capital Outlay**	**929,500**	**929,500**	**1,323,800**
				Interfund Transfers			
305,846	327,324	411,666	580000	Transfer for Indirect Costs	555,157	555,157	555,157
1,187,132	1,188,651	1,228,051	581000	Transfer of Resources	1,186,176	1,186,176	1,186,176
1,359	-	-	582000	Transfer for Direct Costs	-	-	-
1,494,337	**1,515,975**	**1,639,717**		**Total Interfund Transfers**	**1,741,333**	**1,741,333**	**1,741,333**
				Contingency			
-	-	350,000	701002	Contingency - Operating	350,000	350,000	350,000
-	-	2,596,016	701003	Contingency - New Capital-Business Strategy Reserve	2,078,675	2,078,675	2,078,675
-	-	811,781	706000	Contingency - Renew & Replacement	-	-	-
-	**-**	**3,757,797**		**Total Contingency**	**2,428,675**	**2,428,675**	**2,428,675**
				Unappropriated Fund Balance			
-	4,747	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
426,570	601,424	-	805000	Unapp FB - Reserves	-	-	-
823,049	476,515	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	21,500	-	805450	Unapp FB - PERS Reserve	-	-	-
2,720,642	2,297,958	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
3,970,261	**3,402,144**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$10,259,640	**$10,507,484**	**$11,185,202**	**TOTAL REQUIREMENTS**		**$9,946,780**	**$9,946,780**	**$10,408,880**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
Revenues							
				Beginning Fund Balance			
320,308	124,830	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
3,202,610	6,855,619	12,319,058	340000	Fund Bal-Unassigned/Undesignated	6,718,692	6,718,692	8,322,592
-	-	247,000	341500	Fund Bal-Dsg PERS	-	-	-
6,200,779	6,065,523	2,674,596	345300	Fund Bal-Dsg Renewal OCC	5,656,079	5,656,079	5,656,079
1,334,856	1,334,856	1,415,078	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,800,000	1,800,000	1,800,000
11,058,553	**14,380,828**	**16,655,732**		**Total Beginning Fund Balance**	**14,174,771**	**14,174,771**	**15,778,671**
				Current Revenue			
123,833	20,739	-	411000	State Grants - Direct	-	-	-
282,807	1,800	60,000	411500	State Grants - Indirect	-	-	-
8,981,106	9,609,783	9,803,384	413000	Hotel/Motel Tax	10,097,485	10,097,485	10,097,485
2,081,895	1,826,052	1,281,250	413300	Visitor Development Fund Alloc	1,548,281	1,548,281	1,548,281
441,358	450,000	463,702	413310	Enhanced Marketing VDF	472,781	472,781	472,781
981	1,637	1,000	417000	Fines and Forfeits	1,000	1,000	1,000
465	1,572	1,000	450000	Admission Fees	2,000	2,000	2,000
1,448,991	1,271,634	1,325,000	451010	Rentals - Audio Visual Equipment Fees	1,484,000	1,484,000	1,484,000
19,604	14,978	14,000	451015	Rentals - Presentation Equipment Fees	15,000	15,000	15,000
12,520	5,023	10,000	451020	Rentals - Bleecher Fees	11,000	11,000	11,000
7,796	8,744	8,000	451030	Rentals - Dance Floor Fees	8,500	8,500	8,500
23,487	24,072	24,000	451040	Rentals - Misc. Equipment Fees	35,480	35,480	35,480
512	2,232	-	451041	Rentals - ATM	-	-	-
38,984	46,295	25,000	451050	Rentals - Tables & Chairs Fees	40,000	40,000	40,000
3,798	95,678	-	451090	Rentals - Liquidated Damages	-	-	-
(337,503)	(350,551)	(21,000)	451110	Rentals - Less Comp Services	(21,000)	(21,000)	(21,000)
(836,654)	(855,592)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
4,155	3,255	-	452000	Rentals - Space	-	-	-
1,945,822	2,059,654	3,790,647	452101	Rentals - Exhibit Hall	3,982,881	3,982,881	3,982,881
21,289	19,622	-	452102	Rentals - Lobby	-	-	-
624,606	580,528	-	452103	Rentals - Meeting Room	-	-	-
1,093,188	846,770	-	452104	Rentals - Ballroom	-	-	-
9,186	8,558	-	452109	Rentals - Other Space	-	-	-
836,654	855,592	-	452190	Rentals - Paid by VDF/POVA	-	-	-
208,319	146,517	174,999	455110	Food Service Revenue - Liquor	212,500	212,500	212,500
233,892	211,950	199,999	455120	Food Service Revenue - Beer	262,500	262,500	262,500
184,279	214,813	149,998	455130	Food Service Revenue - Wine	240,000	240,000	240,000
197,524	256,940	187,704	455200	Food Service Revenue - Beverage	260,000	260,000	260,000
92,181	42,803	37,295	455210	Food Service Revenue - Water	-	-	-
604,028	494,612	496,183	455220	Food Service Revenue - Coffee	-	-	-
41,185	36,504	32,469	455310	Food Service Rev - Spec Coffee Regular	450,000	450,000	450,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
141,709	138,695	91,756	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,909	3,651	3,081	455330	Food Service Rev - Spec Coffee Other	-	-	-
57,453	92,696	45,295	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
40,029	59	31,559	455350	Food Service Rev - Spec Coffee Other Bev	-	-	-
74,762	70,144	58,942	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
15,363	15,290	12,112	455370	Food Service Rev - Spec Coffee Food	-	-	-
30,338	32,952	23,918	455380	Food Service Revenue - Smoothies	-	-	-
37,648	35,642	29,681	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
7,832,457	6,510,466	7,500,009	455500	Food Service Revenue - Food	8,380,000	8,380,000	8,380,000
30,006	26,020	-	455900	Miscellaneous Food & Beverage Revenue	-	-	-
1,728,561	1,398,912	1,707,827	455920	Recovery - Billed Gratuity	1,750,000	1,750,000	1,750,000
138,301	119,223	145,000	455930	Recovery - Billed Labor	150,000	150,000	150,000
5,635	6,499	-	455941	Food Service Rev - Rental Linens	-	-	-
42,592	56,607	-	455942	Food Service Rev - Rental Equipment	-	-	-
40,093	92,356	75,000	455950	Subcontractor Revenue	95,000	95,000	95,000
77	3,809	-	455951	Sub Contract Reimbursement - Short	-	-	-
(58,310)	(34,631)	-	455990	Misc Food & Beverage - Less Comp Services	(50,000)	(50,000)	(50,000)
5,175	-	-	455998	Deferred Food & Bev Revenue Collected	-	-	-
3,302	391	8,500	456100	Retail Sales - Brochure Display	-	-	-
15,925	15,575	15,000	457510	Advertising Rev - Banner Outdoors	15,000	15,000	15,000
4,100	250	-	457520	Display Advertising	-	-	-
11,812	7,505	9,500	458200	Utility Services - Compressed Air	9,500	9,500	9,500
1,266,726	991,614	1,100,000	458300	Utility Services - Electricity & Hookup	1,232,000	1,232,000	1,232,000
3,998	2,288	3,750	458500	Utility Services - Natural Gas	3,750	3,750	3,750
1,342	1,036	2,500	458600	Utility Services - Refuse Removal	2,500	2,500	2,500
42,120	21,113	35,000	458700	Utility Services - Telephone & Hookup	30,000	30,000	30,000
778,605	572,312	685,000	458800	Utility Services - WiFi - Internet Network	755,000	755,000	755,000
7,717	7,825	7,000	458910	Utility Services - Freight	7,000	7,000	7,000
5,867	2,969	5,200	458920	Utility Services - Water and Sewer	5,200	5,200	5,200
14,274	14,534	13,000	458930	Utitliy Services - Keys	13,000	13,000	13,000
6,220	3,695	-	458940	Utility Services - Storage	-	-	-
172	21	-	458950	Utility Services - Supplies Billed AV	-	-	-
7,000	7,139	6,300	458960	Utility Services - Rent Portable Sink	6,300	6,300	6,300
31,971	27,334	31,415	459100	Commissions - ATM	17,000	17,000	17,000
6,663	4,539	5,000	459920	Commissions - Tickets	12,500	12,500	12,500
673	2,110	-	459922	Commissions - Ticket Service Charge	-	-	-
1,137,046	1,150,470	1,200,000	462000	Parking Fees	1,300,000	1,300,000	1,300,000
51,973	56,789	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
64,170	59,542	60,000	462120	Parking Fees - Employee	60,000	60,000	60,000
(3,363)	(3,632)	8,000	462130	Parking Fees - Exhibitor	8,000	8,000	8,000
79,074	86,130	80,000	462140	Parking Fees - Special Pass	90,000	90,000	90,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
-	1,535	-	462190	Parking Fees - Lot Buy Out	-	-	-
69	-	-	464512	Reimbursed Services - Security	-	-	-
1,286	-	-	464513	Reimbursed Services - Insurance billed	-	-	-
87,769	78,576	85,742	464514	Reimbursed Services - License & Permits Billed	80,000	80,000	80,000
13,278	16,098	8,000	464521	Reimbursed Services - City Police	8,000	8,000	8,000
-	-	1,000	464523	Reimbursed Services - Traffic Control	-	-	-
30,196	25,508	30,000	464591	Reimbursed Services - Ticket Printing Fee	35,000	35,000	35,000
930	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
123	-	-	464593	Reimbursed Services - Coat Check Revenue	-	-	-
125,467	162,459	136,586	464901	Reimbursed Labor - Admission	172,500	172,500	172,500
30,970	28,688	32,737	464902	Reimbursed Labor - Admission Lead	36,975	36,975	36,975
60,474	55,274	55,000	464903	Reimbursed Labor - Aisle Cleaning	60,000	60,000	60,000
330,437	308,572	265,000	464904	Reimbursed Labor - Audio Visual	310,000	310,000	310,000
57,148	46,147	52,000	464905	Reimbursed Labor - Booth Cleaning	57,000	57,000	57,000
-	-	7,100	464906	Reimbursed Labor - Coat Check	7,500	7,500	7,500
68,094	59,371	60,000	464908	Reimbursed Labor - EMT & Medical	60,000	60,000	60,000
-	-	500	464909	Reimbursed Labor - Event Service	500	500	500
77,547	69,640	61,000	464912	Reimb Labor-Oper & Setup	72,000	72,000	72,000
6,875	5,367	6,600	464913	Reimbursed Labor - Porter	6,600	6,600	6,600
38,973	38,782	33,000	464914	Reimbursed Labor - Security	44,000	44,000	44,000
15,235	8,307	15,000	464916	Reimbursed Labor - Technical	15,000	15,000	15,000
22,919	21,344	22,000	464917	Reimbursed Labor - Ticket Sellers	24,000	24,000	24,000
16,867	14,877	14,500	464918	Reimbursed Labor - Ticket Supervisor	15,000	15,000	15,000
1,926	2,428	-	464920	Reimbursed Labor - Utility	-	-	-
9,929	12,461	9,200	464921	Reimbursed Labor - Staging Fees	-	-	-
25,152	25,564	2,200	465000	Miscellaneous Charges for Svc	22,000	22,000	22,000
36,229	65,622	14,500	470000	Interest on Investments	30,000	30,000	30,000
(5,099)	(831)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	475500	Capital Contrib & Donations	242,188	242,188	242,188
73,865	23,770	48,000	476000	Sponsorship Revenue	36,000	36,000	36,000
(2,199)	(582)	-	480000	Cash Over and Short	-	-	-
16,378	11,159	10,000	480010	Credit Card Machine Fees Billed	15,000	15,000	15,000
5,636	4,995	-	480020	Finance Charges	-	-	-
11,086	0	-	489000	Miscellaneous Revenue	-	-	-
849	1,803	-	489100	Refunds/Reimbursements	-	-	-
275	350	-	489101	Key Reimbursement	-	-	-
1,403	362	-	489110	Damage Reimbursements	-	-	-
33,253,555	**30,639,799**	**32,083,640**		**Total Current Revenue**	**34,393,421**	**34,393,421**	**34,393,421**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
				Interfund Transfers			
-	1,919,916	-	496900	Internal Loan Proceeds	-	-	-
546,633	418,633	801,597	497000	Transfer of Resources	751,599	751,599	751,599
-	-	(707,841)	499310	Intrafund Clearing Direct	(707,841)	(707,841)	(707,841)
90,000	615,000	360,000	499500	Intrafund Clearing Capital	540,000	540,000	540,000
636,633	**2,953,549**	**453,756**		**Total Interfund Transfers**	**583,758**	**583,758**	**583,758**
$44,948,741	**$47,974,176**	**$49,193,128**	**TOTAL RESOURCES**		**$49,151,950**	**$49,151,950**	**$50,755,850**
Expenditures							
				Personnel Services			
1,921,168	2,043,833	2,379,427	501000	Reg Employees-Full Time-Exempt	2,576,514	2,576,514	2,576,514
3,034,116	3,037,209	3,581,381	501500	Reg Empl-Full Time-Non-Exempt	3,582,531	3,582,531	3,582,531
-	-	(300,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(266,728)	(266,728)	(266,728)
89,650	35,798	85,545	502500	Reg Empl-Part Time-Non-Exempt	77,890	77,890	77,890
29,885	36,526	10,763	503000	Temporary Employees - Hourly	18,171	18,171	18,171
557,521	174,239	193,147	504300	Non-Reimbursable Labor	200,607	200,607	200,607
208,106	567,222	515,952	504500	Reimbursable Labor	640,484	640,484	640,484
141,566	99,786	113,680	508000	Overtime	113,887	113,887	113,887
-	-	167,867	508500	Premium Pay	188,892	188,892	188,892
3,125	7,265	10,200	508600	Mobile Comm Allowance	13,200	13,200	13,200
-	-	16,573	508900	Merit/Bonus Pay	7,942	7,942	7,942
-	-	25,000	508921	Sales Incentive Program (Budgetary)	31,250	31,250	31,250
511,638	493,168	568,134	511000	Fringe - Payroll Taxes	622,846	622,846	622,846
741,140	729,303	830,771	512000	Fringe - Retirement PERS	971,105	971,105	971,105
1,199,905	1,246,528	1,646,606	513000	Fringe - Health & Welfare	1,794,682	1,794,682	1,794,682
47,731	38,792	32,082	514000	Fringe - Unemployment	13,887	13,887	13,887
40,868	35,494	30,263	515000	Fringe - Other Benefits	55,076	55,076	55,076
-	-	60,023	519000	Pension Oblig Bonds Contrib	93,160	93,160	93,160
5,250	4,275	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
8,531,668	**8,549,439**	**9,969,814**		**Total Personnel Services**	**10,737,796**	**10,737,796**	**10,737,796**
				Materials and Services			
22,403	14,404	20,040	520100	Office Supplies	27,420	27,420	27,420
34,432	29,261	26,950	520110	Computer Equipment	31,600	31,600	31,600
18,403	12,989	18,279	520120	Meetings Expenditures	28,479	28,479	28,479
1,000	574	1,751	520130	Postage	2,183	2,183	2,183
34,609	22,872	50,000	520140	OfficeSupply-Promo&Consult Sup	61,000	61,000	61,000
60,789	46,888	58,106	520500	Operating Supplies	53,400	53,400	53,400
7,136	55,870	7,215	520510	Operating Supplies - Small Tools, Equip	53,000	53,000	53,000
17,241	30,596	19,000	520520	Operating Supplies - Audio Visual	19,000	19,000	19,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
340	-	500	520530	Operating Supplies - Coat Check	400	400	400
2,320	4,233	2,000	520540	Operating Supplies - Medical & Veterinary	3,000	3,000	3,000
4,386	5,444	5,615	520550	Operating Supplies - Telecommunications	5,100	5,100	5,100
7,790	5,021	6,000	520560	Operating Supplies - Tickets	4,000	4,000	4,000
24,438	30,274	25,700	520571	Operating Supplies - Show and Stage	25,700	25,700	25,700
21,288	24,583	28,850	520580	Operating Supplies - Uniforms	29,900	29,900	29,900
4,986	5,147	9,500	520590	Operating Supplies - Sustainability	9,500	9,500	9,500
41,424	32,205	35,665	521100	Membership & Professional Dues	40,615	40,615	40,615
637	812	750	521200	Publications & Subscriptions	922	922	922
7,651	10,253	7,900	521400	Fuels and Lubricants - General	10,300	10,300	10,300
25,151	19,674	22,000	521500	Maintenance & Repairs Supplies	22,000	22,000	22,000
2,374	9,783	3,500	521510	Maintenance & Repairs Supplies - Technology	19,500	19,500	19,500
27,348	30,854	33,250	521520	Maintenance & Repairs Supplies - Building	36,350	36,350	36,350
43,526	39,497	45,300	521521	Maintenance & Repairs Supplies - HVAC	45,300	45,300	45,300
43,407	40,481	47,700	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	47,700	47,700	47,700
41,749	44,515	73,000	521530	Maintenance & Repairs Supplies - Custodial	40,000	40,000	40,000
24,059	30,453	-	521531	Maint & Rep Supp - Cust Paper/M&R Paper	34,000	34,000	34,000
36,408	39,273	41,150	521540	Maintenance & Repairs Supplies - Electrical	45,900	45,900	45,900
1,939	1,628	1,650	521550	Maintenance & Repairs Supplies - Grounds/Landscape	1,800	1,800	1,800
49,438	39,040	56,650	521560	Maintenance & Repairs Supplies - Equipment	44,950	44,950	44,950
-	17	760	521570	Maintenance & Repairs Supplies - Vehicles	760	760	760
6,425	-	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	-	121,000	524000	Contracted Professional Svcs	-	-	-
46,702	255,832	200,824	524020	Contracted Prof Svcs - Attorney & Legal	340,000	340,000	340,000
22,194	56,257	-	524030	Contracted Prof Svcs - Architect	145,000	145,000	290,000
55,843	75,061	71,230	524050	Contracted Prof Svcs - Advertising	100,200	100,200	100,200
6,435	11,482	8,000	524060	Contracted Prof Svcs - Information Technology Services	25,000	25,000	25,000
321,362	168,419	527,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	416,000	416,000	681,000
6,038	325	5,650	524075	Contracted Prof Svcs - Recruiting Services	5,500	5,500	5,500
24,995	18,132	600,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	140,000	140,000	140,000
1,349,513	675,779	-	524500	Marketing Expenditures	-	-	-
2,141,020	2,202,039	3,100,000	524510	Sales and Marketing Contract	3,350,000	3,350,000	3,350,000
84,515	86,924	-	524512	Minority Marketing	-	-	-
500	1,000	2,500	524600	Sponsorship Expenditures	2,500	2,500	2,500
441,358	450,000	463,702	524700	Visitor Develop Marketing	472,781	472,781	472,781
89,930	64,430	86,000	525110	Utility Services - Internet	46,000	46,000	46,000
50,999	42,427	53,309	525120	Utility Services - Telecommunications	41,500	41,500	41,500
792,618	734,051	795,000	525130	Utility Services - Electricity	815,000	815,000	815,000
152,537	115,313	165,750	525140	Utility Services - Natural Gas	135,750	135,750	135,750
40,556	28,671	43,775	525150	Utility Services - Sanitation & Refuse Removal	43,775	43,775	43,775

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
176,928	174,539	197,000	525160	Utility Services - Water & Sewer	197,000	197,000	197,000
22,844	20,290	35,800	525500	Cleaning Services	40,500	40,500	40,500
2,375	1,304	6,015	526000	Maintenance & Repair Services	2,250	2,250	2,250
64,488	151,105	96,600	526010	Maintenance & Repair Services - Building	115,000	115,000	115,000
15,935	7,420	46,375	526011	Maintenance & Repair Services - Painting	150,000	150,000	150,000
2,306	1,052	3,300	526012	Maintenance & Repair Services - Electricity	3,300	3,300	3,300
172,902	174,656	180,500	526013	Maintenance & Repair Services - Elevator & Escalator	180,500	180,500	180,500
29,582	28,459	36,400	526014	Maintenance & Repair Services - HVAC	36,400	36,400	36,400
697	-	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
30,499	36,381	42,350	526020	Maintenance & Repair Services - Equipment	63,350	63,350	63,350
68,484	81,172	59,570	526030	Maintenance & Repair Services - Grounds	59,570	59,570	59,570
21,638	30,378	30,650	526040	Maintenance & Repair Services - Technology	71,350	71,350	71,350
-	-	1,560	526050	Maintenance & Repair Services - Vehicles	1,560	1,560	1,560
57,134	60,955	48,720	526060	Maintenance & Repair Services - Safety	75,000	75,000	75,000
90,000	139,360	-	526100	Capital Maintenance - CIP	-	-	-
4,112	1,114	28,806	526300	Software Maintenance	3,900	3,900	3,900
6,172	10,142	8,000	526520	Rentals - Equipment	10,000	10,000	10,000
15,154	15,458	15,610	526530	Rentals - Office Equipment	1,000	1,000	1,000
916	1,584	1,100	526540	Rentals - Vehicle	1,500	1,500	1,500
303	-	-	526550	Rentals - Production	-	-	-
71,379	79,277	82,360	526555	Rentals - Air Space	83,414	83,414	83,414
9,635	2,712	4,120	526560	Rentals - Parking Space	4,120	4,120	4,120
333,271	282,150	288,750	526580	Rentals - Audio Visual	300,000	300,000	300,000
1,382	-	-	527000	Insurance	-	-	-
3,009	19,347	41,000	528000	Other Purchased Services	53,000	53,000	53,000
2,962	8,501	3,725	528030	Other Purchased Services - Delivery, Shipping & Courier	4,450	4,450	4,450
1,075	1,602	700	528060	Other Purchased Services - EMT & Medical	780	780	780
9,371	5,096	15,000	528070	Other Purchased Services - Trade Shows	19,000	19,000	19,000
10,551	12,061	8,000	528091	Other Purchased Services - City Police	8,000	8,000	8,000
-	228	1,000	528092	Other Purchased Services - Traffic Control	1,000	1,000	1,000
12,296	11,554	16,500	528094	Other Purchased Services - Linens	15,000	15,000	15,000
1,416	1,853	1,880	528095	Other Purchased Services - Physical Capacity Testing	2,500	2,500	2,500
5,901	3,082	9,900	528099	Other Purchased Services - Sustainability	9,900	9,900	9,900
15,570	14,549	12,000	528120	Other Purch Services - Reimb - Security	14,500	14,500	14,500
13,700	15,400	14,420	528140	Other Purch Services - Reimb - Talent & Entertainment	15,000	15,000	15,000
42,129	57,746	39,500	528150	Other Purch Services - Reimb - Audio Visual	54,000	54,000	54,000
6,275	925	10,959	528200	Banking Services	10,959	10,959	10,959
167,590	184,266	167,000	528210	Credit Card Fees	151,888	151,888	151,888
-	3	515	528220	ATM Fees and Services	-	-	-
28,311	47,235	32,200	528300	Other Purchased Services - Temporary Help Services	37,400	37,400	37,400
10,016	3,992	9,045	528400	Other Purchased Services - Printing & Graphics	9,545	9,545	9,545

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
1,428	1,871	1,500	529101	Food & Beverage Services - Advertising & Promotion	2,000	2,000	2,000
360	360	360	529102	Food & Beverage Services - Banking Fees	360	360	360
-	-	-	529103	Food & Beverage Services - Credit Card Expense	35,000	35,000	35,000
(27)	35	-	529104	Food & Beverage Services - Postage	-	-	-
279,796	198,667	315,574	529106	Food & Beverage Services - General Insurance	284,632	284,632	284,632
2,209	(6,621)	-	529107	Food & Beverage Services - Cash Over/Short	-	-	-
9,319	2,076	500	529108	Food & Beverage Services - Rental Exp - Vehicle	2,000	2,000	2,000
1,104	2,204	1,500	529109	Food & Beverage Services - Services - Vehicles	1,500	1,500	1,500
555	2,067	1,000	529110	Food & Beverage Services - Freight Chargeouts	2,000	2,000	2,000
1,773	1,674	2,000	529111	Food & Beverage Services - Recruiting	2,000	2,000	2,000
9,201	8,404	10,740	529112	Food & Beverage Services - Other	10,500	10,500	10,500
2,109,719	1,922,523	2,189,898	529120	Food & Beverage Services - Food Cost	2,053,000	2,053,000	2,053,000
353,659	343,597	203,713	529121	Food & Beverage Services - Beverage Cost	346,363	346,363	346,363
39,072	31,955	8,953	529122	Food & Bev Svcs-Liquor Cost	38,000	38,000	38,000
45,873	59,107	8,778	529123	Food & Beverage Services - Wine Cost	45,000	45,000	45,000
48,333	46,467	22,822	529124	Food & Beverage Services - Beer Cost	48,000	48,000	48,000
(7,838)	443	-	529125	Food & Beverage Services - Specialty Coffee	-	-	-
(111,516)	(146,615)	(125,000)	529127	Food & Beverage Services - National Vendor Rebate (contra)	(125,000)	(125,000)	(125,000)
5,257,622	5,036,733	1,074,436	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	1,119,133	1,119,133	1,119,133
39,966	50,277	2,750,707	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	2,806,821	2,806,821	2,806,821
8,826	6,856	2,500	529132	Food & Beverage Services - Payroll Laundry	12,000	12,000	12,000
18,817	62,967	41,250	529133	Food & Beverage Services - Subcontractor Payout	52,074	52,074	52,074
16,116	19,690	19,000	529134	Food & Beverage Services - Rental Exp - Equipment	16,000	16,000	16,000
9,552	(2,200)	5,797	529135	Food & Beverage Services - Replacements	5,000	5,000	5,000
1,918	1,921	2,000	529136	Food & Beverage Services - Travel - Meals & Entertainment	2,000	2,000	2,000
5,574	5,130	3,500	529137	Food & Beverage Services - Travel - Lodging	4,000	4,000	4,000
6,662	6,328	1,518,638	529139	Food & Beverage Services - Other Labor & Related	1,560,053	1,560,053	1,560,053
3,264	2,396	2,500	529140	Food & Beverage Services - Employee Welfare	5,000	5,000	5,000
2,400	2,507	3,000	529150	Food & Beverage Services - Services - Software License Fees	4,800	4,800	4,800
34,881	37,311	35,000	529151	Food & Beverage Services - Services - Contract Cleaning	24,000	24,000	24,000
-	1,985	-	529152	Food & Beverage Services - Services - Consulting	-	-	-
6,347	1,561	5,000	529153	Food & Beverage Services - Services - Legal	5,000	5,000	5,000
8,062	9,254	10,000	529154	Food & Beverage Services - Services - Repair & Maintenance	12,000	12,000	12,000
11,584	(28,870)	12,000	529155	Food & Beverage Services - Services - Professional	2,000	2,000	2,000
15,586	12,909	6,000	529157	Food & Beverage Services - Services - Security	15,000	15,000	15,000
-	2,100	-	529158	Food & Beverage Services - Services - Technology R & M	-	-	-
13,715	12,782	9,760	529159	Food & Beverage Services - Services - Telecommunications	12,000	12,000	12,000
66	606	240	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	-	-	-
510	2,130	8,000	529161	Food & Beverage Services - Supplies - Equipment	-	-	-
(1,315)	526	-	529169	Food & Beverage Services - Services - Other	-	-	-
44,203	31,449	46,439	529170	Food & Beverage Services - Supplies - Cafeteria	60,000	60,000	60,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
645	50	-	529171	Food & Beverage Services - Supplies - Flowers & Decoration	-	-	-
133,304	160,805	135,000	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	165,000	165,000	165,000
(1,742)	4,028	-	529173	Food & Beverage Services - Supplies - Misc.	-	-	-
13,011	6,602	12,000	529174	Food & Beverage Services - Supplies - Office	8,000	8,000	8,000
-	687	-	529175	Food & Beverage Services - Supplies - Operating	-	-	-
-	3,993	-	529179	Food & Beverage Services - Services - Other	-	-	-
50,233	104,503	(97,041)	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	(117,500)	(117,500)	(117,500)
-	-	380,162	529190	Food & Beverage Services - Reserve Capital 2%	470,000	470,000	470,000
104,055	217,345	(190,081)	529191	Food & Beverage Services - Spent Capital Reserve 2%	(235,000)	(235,000)	(235,000)
-	-	194,082	529192	Food & Beverage Services - Reserve Maintenance 1%	235,000	235,000	235,000
66,262	109,893	(97,041)	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	(117,500)	(117,500)	(117,500)
-	-	194,082	529194	Food & Beverage Services - Reserve Utilities 1%	235,000	235,000	235,000
19,599	18,695	(97,041)	529195	Food & Beverage Services - Spent Utility Reserve 1%	(117,500)	(117,500)	(117,500)
-	-	194,082	529196	Food & Beverage Services - Reserve Marketing 1%	235,000	235,000	235,000
166,239	15,146	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
337,201	308,766	357,592	529198	Food & Beverage Services - Net Gross Receipts Percent	381,875	381,875	381,875
210,479	160,489	179,393	529199	Food & Beverage Services - Percent of Net Profit	211,256	211,256	211,256
128,783	140,692	145,000	529210	Parking Services - Parking Lot Management	150,000	150,000	150,000
101,243	89,230	97,645	530010	License & Permit Fees	92,645	92,645	92,645
-	1,919,916	-	532000	Government Assessments	1,000	1,000	1,000
45,838	49,917	71,685	545100	Travel and Lodging	88,590	88,590	88,590
3,509	7,595	5,685	545200	Mileage, Taxi and Parking	10,775	10,775	10,775
6,232	18,840	13,130	545300	Meals & Entertainment	32,200	32,200	32,200
26,728	23,800	67,630	545500	Staff Development	61,405	61,405	61,405
14,441	22,842	17,625	545520	Conference Fees	40,050	40,050	40,050
51,786	22,664	35,604	549000	Miscellaneous Expenditures	35,474	35,474	35,474
38,184	423,074	47,817	549010	Tri-Met Transit Pass	45,076	45,076	45,076
8,898	20,997	-	552000	Bad Debt Expense	-	-	-
17,580,827	**18,894,859**	**18,354,566**		**Total Materials and Services**	**19,002,503**	**19,002,503**	**19,442,503**
				Capital Outlay			
72,350	-	100,000	571000	Improve-Other than Bldg	1,000,000	1,000,000	1,000,000
1,111,657	2,596,010	3,567,000	572000	Buildings & Related	875,000	875,000	1,903,900
566,433	129,051	311,000	574000	Equipment & Vehicles	875,000	875,000	1,010,000
-	-	130,000	575000	Office Furn & Equip	-	-	-
-	-	150,000	579000	Intangible Assets	-	-	-
1,750,440	**2,725,061**	**4,258,000**		**Total Capital Outlay**	**2,750,000**	**2,750,000**	**3,913,900**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Oregon Convention Center							
				Interfund Transfers			
1,807,526	1,843,570	2,086,901	580000	Transfer for Indirect Costs	2,381,662	2,381,662	2,381,662
-	-	247,000	581000	Transfer of Resources	3,400,000	3,400,000	3,400,000
127,450	142,347	135,954	582000	Transfer for Direct Costs	69,345	69,345	69,345
-	440,000	220,000	586000	Interfund Loan - Principal	179,988	179,988	179,988
-	2,064	8,800	586500	Interfund Loan - Interest	9,449	9,449	9,449
1,934,976	**2,427,981**	**2,698,655**		**Total Interfund Transfers**	**6,040,444**	**6,040,444**	**6,040,444**
				Contingency			
-	-	1,630,000	701002	Contingency - Operating	1,500,000	1,500,000	1,500,000
-	-	1,099,078	701003	Contingency - New Capital-Business Strategy Reserve	1,274,078	1,274,078	1,274,078
-	-	11,183,015	706000	Contingency - Renew & Replacement	7,847,129	7,847,129	7,847,129
-	**-**	**13,912,093**		**Total Contingency**	**10,621,207**	**10,621,207**	**10,621,207**
				Unappropriated Fund Balance			
124,830	485,535	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
6,855,619	6,182,581	-	805000	Unapp FB - Reserves	-	-	-
6,065,523	6,360,079	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	125,500	-	805450	Unapp FB - PERS Reserve	-	-	-
1,334,856	1,581,076	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
14,380,828	**14,734,771**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$44,178,739	**$47,332,111**	**$49,193,128**	**TOTAL REQUIREMENTS**		**$49,151,950**	**$49,151,950**	**$50,755,850**

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
Revenues							
				Beginning Fund Balance			
1,244,522	1,800,304	3,432,598	340000	Fund Bal-Unassigned/Undesignated	1,686,304	1,686,304	2,401,804
-	-	142,000	341500	Fund Bal-Dsg PERS	-	-	-
5,595,000	5,425,009	4,829,009	345400	Fun Bal-DsgG Renewal P'5	5,073,423	5,073,423	5,073,423
1,605,776	1,795,801	1,823,049	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,029,925	2,029,925	2,029,925
8,445,298	**9,021,114**	**10,226,656**		**Total Beginning Fund Balance**	**8,789,652**	**8,789,652**	**9,505,152**
				Current Revenue			
3,432	-	-	411500	State Grants - Indirect	-	-	-
12,073	35,000	-	412900	Intra-Metro Grants	-	-	-
1,262,834	1,294,405	1,327,779	413000	Hotel/Motel Tax	1,345,973	1,345,973	1,345,973
630,511	645,000	650,383	413300	Visitor Development Fund Alloc	667,620	667,620	667,620
798,035	814,794	831,905	414500	Government Contributions	853,950	853,950	853,950
1,653,774	1,650,581	1,698,572	450000	Admission Fees	1,710,586	1,710,586	1,710,586
66,096	45,116	-	450101	Admission User Fees - Children's Theater	-	-	-
-	-	-	450300	Admission - Special Concerts	426,700	426,700	426,700
36,240	30,540	25,000	451010	Rentals - Audio Visual Equipment Fees	25,000	25,000	25,000
17,129	15,085	-	451040	Rentals - Misc. Equipment Fees	-	-	-
1,825	2,406	-	451050	Rentals - Tables & Chairs Fees	-	-	-
(363,622)	(283,258)	(182,157)	451110	Rentals - Less Comp Services	(240,351)	(240,351)	(240,351)
50,356	54,663	-	451998	Deferred Rental Rev Collected	-	-	-
-	8,895	-	452000	Rentals - Space	22,236	22,236	22,236
(1,395)	-	-	452101	Rentals - Exhibit Hall	-	-	-
15,335	17,085	9,000	452102	Rentals - Lobby	9,000	9,000	9,000
1,355,357	1,346,527	1,141,504	452105	Rentals - Theater	1,340,060	1,340,060	1,340,060
300	3,400	300	452109	Rentals - Other Space	300	300	300
2,270	4,140	3,060	452110	Rentals - Outdoor Space	1,220	1,220	1,220
302,344	290,703	272,028	455110	Food Service Revenue - Liquor	326,092	326,092	326,092
290,090	285,788	211,577	455120	Food Service Revenue - Beer	253,626	253,626	253,626
594,645	555,181	423,155	455130	Food Service Revenue - Wine	507,253	507,253	507,253
188,191	257,315	226,690	455200	Food Service Revenue - Beverage	271,743	271,743	271,743
110,509	4,194	-	455210	Food Service Revenue - Water	-	-	-
16,557	26,352	-	455220	Food Service Revenue - Coffee	-	-	-
520,478	540,905	957,852	455500	Food Service Revenue - Food	1,148,264	1,148,264	1,148,264
8,145	10,545	48,000	455900	Miscellaneous Food & Beverage Revenue	69,000	69,000	69,000
(300)	-	-	455910	Outside Catering Buyout	-	-	-
53,801	70,436	85,800	455920	Recovery - Billed Gratuity	88,000	88,000	88,000
10,700	11,800	-	455930	Recovery - Billed Labor	-	-	-
3,834	505	-	455942	Food Service Rev - Rental Equipment	-	-	-
59,911	45,379	-	455950	Subcontractor Revenue	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
60	42	-	455951	Sub Contract Reimbursement - Short	-	-	-
(6,828)	(7,699)	-	455990	Misc Food & Beverage - Less Comp Services	-	-	-
1,966	2,403	-	455998	Deferred Food & Bev Revenue Collected	-	-	-
14,306	16,676	15,000	457100	Gift Shop Sales	15,000	15,000	15,000
-	-	-	457500	Advertising Revenue	59,500	59,500	59,500
57,145	49,840	45,000	458300	Utility Services - Electricity & Hookup	45,000	45,000	45,000
(2,041)	52	1,000	458600	Utility Services - Refuse Removal	1,000	1,000	1,000
2,192	1,175	1,200	458700	Utility Services - Telephone & Hookup	1,200	1,200	1,200
11,650	13,360	12,000	458800	Utility Services - WiFi - Internet Network	12,000	12,000	12,000
8,501	7,226	9,000	459100	Commissions - ATM	7,000	7,000	7,000
7,500	7,500	5,000	459200	Commissions - Outside Catering	-	-	-
93,177	82,123	81,950	459910	Commissions - Souvenir Sales	98,450	98,450	98,450
84,912	-	-	459920	Commissions - Tickets	-	-	-
1,339	1,312	-	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
1,233,031	2,276,900	1,709,082	459922	Commissions - Ticket Service Charge	3,336,908	3,336,908	3,336,908
287,067	20,000	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
55,523	55,822	57,941	464512	Reimbursed Services - Security	62,235	62,235	62,235
624	-	-	464513	Reimbursed Services - Insurance billed	-	-	-
684	1,596	1,250	464514	Reimbursed Services - License & Permits Billed	2,750	2,750	2,750
279,459	295,049	235,000	464515	Reimbursed Services - Stagehand	275,000	275,000	275,000
-	370	-	464516	Reimbursed Services - Marketing/Reim Mktg	72,000	72,000	72,000
-	-	3,000	464522	Reimbursed Services - Piano Tuning	11,200	11,200	11,200
10,372	9,563	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
2,793	6,596	2,500	464599	Reimbursed Services - Miscellaneous	2,500	2,500	2,500
31,600	29,146	29,601	464902	Reimbursed Labor - Admission Lead	32,625	32,625	32,625
45,851	46,491	49,087	464906	Reimbursed Labor - Coat Check	51,440	51,440	51,440
29,862	26,683	27,994	464907	Reimbursed Labor - Elevator Operator	31,138	31,138	31,138
4,698	3,577	5,162	464908	Reimbursed Labor - EMT & Medical	5,040	5,040	5,040
95,851	92,194	90,020	464910	Reimbursed Labor - Gate	99,108	99,108	99,108
132,888	135,514	110,241	464911	Reimbursed Labor - House Manager	117,365	117,365	117,365
73,986	76,405	67,940	464912	Reimb Labor-Oper & Setup	83,510	83,510	83,510
132,216	130,755	150,514	464915	Reimbursed Labor - Stagedoor	147,290	147,290	147,290
25,906	25,269	18,879	464917	Reimbursed Labor - Ticket Sellers	19,142	19,142	19,142
33,934	32,943	24,640	464918	Reimbursed Labor - Ticket Supervisor	25,038	25,038	25,038
437,038	411,324	437,820	464919	Reimbursed Labor - Ushers	477,987	477,987	477,987
1,115,105	1,186,586	1,204,217	464922	Reimbursed Labor - Stagehand	1,254,554	1,254,554	1,254,554
238,213	174,104	292,148	465000	Miscellaneous Charges for Svc	378,247	378,247	378,247
24,880	68,417	17,000	470000	Interest on Investments	17,000	17,000	17,000
(1,540)	(8,669)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
25,149	16,507	14,000	472000	Interest Revenue - Licensee	14,000	14,000	14,000
75,000	85,000	-	475000	Donations & Bequests - Oper	58,125	58,125	58,125

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
26,208	31,567	39,600	476000	Sponsorship Revenue	39,600	39,600	39,600
2,472	(9,791)	(2,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
44,540	35,296	23,282	480010	Credit Card Machine Fees Billed	34,327	34,327	34,327
4,897	17,477	-	480020	Finance Charges	-	-	-
20,112	22,864	30,020	489000	Miscellaneous Revenue	36,900	36,900	36,900
28	2,287	-	489100	Refunds/Reimbursements	-	-	-
12,461,782	**13,255,334**	**12,571,536**		**Total Current Revenue**	**15,768,551**	**15,768,551**	**15,768,551**
				Interfund Transfers			
17,500	-	-	497000	Transfer of Resources	46,200	46,200	46,200
-	-	(428,413)	499310	Intrafund Clearing Direct	(428,413)	(428,413)	(428,413)
17,500	**-**	**(428,413)**		**Total Interfund Transfers**	**(382,213)**	**(382,213)**	**(382,213)**
$20,924,580	**$22,276,448**	**$22,369,779**	**TOTAL RESOURCES**		**$24,175,990**	**$24,175,990**	**$24,891,490**
Expenditures							
				Personnel Services			
1,224,809	1,278,427	1,374,058	501000	Reg Employees-Full Time-Exempt	1,488,323	1,488,323	1,488,323
611,896	557,303	617,724	501500	Reg Empl-Full Time-Non-Exempt	777,394	777,394	777,394
-	-	-	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(234,148)	(234,148)	(234,148)
21,650	43,905	17,112	502500	Reg Empl-Part Time-Non-Exempt	5,775	5,775	5,775
16,760	10,229	2,000	503000	Temporary Employees - Hourly	28,039	28,039	28,039
534,881	515,015	770,200	504300	Non-Reimbursable Labor	816,394	816,394	816,394
1,388,296	1,403,934	1,652,259	504500	Reimbursable Labor	1,505,832	1,505,832	1,505,832
307,564	292,841	334,818	508000	Overtime	243,266	243,266	243,266
-	-	208,090	508500	Premium Pay	168,690	168,690	168,690
325,791	342,004	219,225	511000	Fringe - Payroll Taxes	249,391	249,391	249,391
430,713	454,751	285,937	512000	Fringe - Retirement PERS	428,855	428,855	428,855
528,165	543,658	452,536	513000	Fringe - Health & Welfare	925,733	925,733	925,733
34,121	43,331	34,149	514000	Fringe - Unemployment	35,777	35,777	35,777
10,867	9,809	8,256	515000	Fringe - Other Benefits	12,125	12,125	12,125
-	-	20,087	519000	Pension Oblig Bonds Contrib	42,949	42,949	42,949
1,875	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,437,387	**5,497,004**	**5,996,451**		**Total Personnel Services**	**6,494,395**	**6,494,395**	**6,494,395**
				Materials and Services			
11,705	10,680	17,750	520100	Office Supplies	19,500	19,500	19,500
10,602	22,080	20,000	520110	Computer Equipment	10,000	10,000	10,000
1,117	1,074	2,200	520120	Meetings Expenditures	2,450	2,450	2,450
12,414	4,593	10,000	520130	Postage	10,000	10,000	10,000
3,216	96	2,800	520140	OfficeSupply-Promo&Consult Sup	-	-	-
8,644	7,093	24,000	520500	Operating Supplies	24,000	24,000	24,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
24,599	10,842	10,000	520510	Operating Supplies - Small Tools, Equip	11,400	11,400	11,400
30	1,688	2,000	520530	Operating Supplies - Coat Check	2,000	2,000	2,000
647	3,427	2,750	520550	Operating Supplies - Telecommunications	2,750	2,750	2,750
2,103	1,735	9,250	520570	Operating Supplies - Production	4,250	4,250	4,250
14,261	18,830	10,000	520571	Operating Supplies - Show and Stage	12,000	12,000	12,000
10,808	11,922	16,680	520580	Operating Supplies - Uniforms	18,370	18,370	18,370
7,778	11,039	8,960	521100	Membership & Professional Dues	12,090	12,090	12,090
724	1,267	1,500	521200	Publications & Subscriptions	1,800	1,800	1,800
261	483	1,000	521400	Fuels and Lubricants - General	1,000	1,000	1,000
-	1,319	-	521500	Maintenance & Repairs Supplies	-	-	-
28	195	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
23,078	34,648	41,000	521520	Maintenance & Repairs Supplies - Building	31,000	31,000	31,000
5,419	3,764	12,000	521521	Maintenance & Repairs Supplies - HVAC	12,000	12,000	12,000
47,839	50,636	45,000	521530	Maintenance & Repairs Supplies - Custodial	48,200	48,200	48,200
28,871	15,259	25,000	521540	Maintenance & Repairs Supplies - Electrical	25,000	25,000	25,000
-	357	500	521550	Maintenance & Repairs Supplies - Grounds/Landscape	500	500	500
25,346	30,045	39,000	521560	Maintenance & Repairs Supplies - Equipment	30,100	30,100	30,100
170	-	500	521570	Maintenance & Repairs Supplies - Vehicles	500	500	500
517	450	1,500	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	1,500	1,500	1,500
10,869	13,704	12,000	522500	Retail	12,000	12,000	12,000
-	-	200	524040	Contracted Prof Svcs - Promotion & Public Relations	200	200	200
6,980	9,389	11,900	524050	Contracted Prof Svcs - Advertising	12,000	12,000	12,000
-	13,678	5,000	524060	Contracted Prof Svcs - Information Technology Services	5,000	5,000	5,000
76,818	17,360	46,300	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	36,300	36,300	36,300
929	25	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	-	-	524500	Marketing Expenditures	151,300	151,300	151,300
6,123	2,775	25,000	524600	Sponsorship Expenditures	3,700	3,700	3,700
68,625	-	-	524610	Sponsorship Expenditures - Children's Theater	-	-	-
46,578	40,178	43,000	525120	Utility Services - Telecommunications	44,000	44,000	44,000
340,956	302,138	320,840	525130	Utility Services - Electricity	320,840	320,840	320,840
79,635	90,622	80,000	525140	Utility Services - Natural Gas	88,000	88,000	88,000
18,473	21,229	25,000	525150	Utility Services - Sanitation & Refuse Removal	27,500	27,500	27,500
90,039	83,394	95,000	525160	Utility Services - Water & Sewer	102,000	102,000	102,000
-	-	1,500	525500	Cleaning Services	1,500	1,500	1,500
130	-	500	526000	Maintenance & Repair Services	500	500	500
85,550	144,742	155,000	526010	Maintenance & Repair Services - Building	163,667	163,667	163,667
-	2,751	4,000	526012	Maintenance & Repair Services - Electricity	4,000	4,000	4,000
53,759	46,092	50,000	526013	Maintenance & Repair Services - Elevator & Escalator	51,500	51,500	51,500
41,426	41,921	45,000	526014	Maintenance & Repair Services - HVAC	71,400	71,400	71,400
21,999	42,754	51,940	526020	Maintenance & Repair Services - Equipment	45,000	45,000	45,000

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
3,436	8,358	15,000	526030	Maintenance & Repair Services - Grounds	15,000	15,000	15,000
219	-	-	526040	Maintenance & Repair Services - Technology	-	-	-
142	40	1,000	526050	Maintenance & Repair Services - Vehicles	1,000	1,000	1,000
-	4,150	246,500	526100	Capital Maintenance - CIP	-	-	-
350	1,884	2,500	526300	Software Maintenance	3,000	3,000	3,000
-	-	-	526510	Rentals - Building	27,575	27,575	27,575
1,141	1,545	9,000	526520	Rentals - Equipment	16,500	16,500	16,500
24,595	22,415	25,000	526530	Rentals - Office Equipment	25,000	25,000	25,000
-	-	-	526550	Rentals - Production	5,000	5,000	5,000
134,814	143,709	134,814	526555	Rentals - Air Space	190,524	190,524	190,524
-	-	-	526580	Rentals - Audio Visual	8,000	8,000	8,000
-	-	-	527000	Insurance	1,848	1,848	1,848
3,169	5,303	4,500	528030	Other Purchased Services - Delivery, Shipping & Courier	4,500	4,500	4,500
522	717	3,528	528060	Other Purchased Services - EMT & Medical	3,108	3,108	3,108
412,574	695,547	399,000	528080	Other Purchased Services - Agency Fees	1,123,862	1,123,862	1,123,862
1,985	2,515	3,000	528093	Other Purchased Services - Piano Tuning	12,000	12,000	12,000
-	-	225	528095	Other Purchased Services - Physical Capacity Testing	225	225	225
9,380	5,492	3,500	528110	Other Purch Services - Reimb - Show Services	2,500	2,500	2,500
52,107	49,687	53,591	528120	Other Purch Services - Reimb - Security	57,049	57,049	57,049
348,072	381,482	330,000	528130	Other Purch Services - Reimb - Stagehand	375,000	375,000	375,000
11,850	15,024	-	528140	Other Purch Services - Reimb - Talent & Entertainment	-	-	-
33,705	9,808	-	528160	Other Purch Services - Reimb - Stage Equipment	-	-	-
-	170	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
5,838	318	600	528200	Banking Services	600	600	600
272,828	416,544	252,065	528210	Credit Card Fees	550,000	550,000	550,000
2,551	-	-	528300	Other Purchased Services - Temporary Help Services	11,250	11,250	11,250
4,706	7,736	15,350	528400	Other Purchased Services - Printing & Graphics	26,650	26,650	26,650
-	-	-	528600	Other Purchased Services - Artist & Talent	168,100	168,100	168,100
-	-	-	528610	Other Purchased Services - Artist Hosp	26,850	26,850	26,850
-	-	-	528620	Other Purchased Services - Music License & Royalty	51,340	51,340	51,340
150	900	1,400	529101	Food & Beverage Services - Advertising & Promotion	1,000	1,000	1,000
60	60	60	529102	Food & Beverage Services - Banking Fees	50	50	50
-	-	-	529103	Food & Beverage Services - Credit Card Expense	38,000	38,000	38,000
201	197	200	529104	Food & Beverage Services - Postage	200	200	200
53,820	44,175	62,000	529106	Food & Beverage Services - General Insurance	60,000	60,000	60,000
2,381	1,466	2,000	529107	Food & Beverage Services - Cash Over/Short	2,000	2,000	2,000
676	99	-	529108	Food & Beverage Services - Rental Exp - Vehicle	-	-	-
365	380	-	529109	Food & Beverage Services - Services - Vehicles	-	-	-
1,104	1,365	1,200	529111	Food & Beverage Services - Recruiting	1,200	1,200	1,200
3,442	5,904	-	529112	Food & Beverage Services - Other	-	-	-
166,897	162,048	239,463	529120	Food & Beverage Services - Food Cost	305,066	305,066	305,066

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
51,681	59,887	43,071	529121	Food & Beverage Services - Beverage Cost	51,631	51,631	51,631
58,634	54,210	51,685	529122	Food & Bev Svcs-Liquor Cost	61,957	61,957	61,957
106,384	106,261	84,631	529123	Food & Beverage Services - Wine Cost	101,451	101,451	101,451
54,878	58,081	40,200	529124	Food & Beverage Services - Beer Cost	48,189	48,189	48,189
(16,620)	(18,653)	(16,000)	529127	Food & Beverage Services - National Vendor Rebate (contra)	(18,000)	(18,000)	(18,000)
3,203	880	2,800	529129	Food & Beverage Services - Other	2,000	2,000	2,000
887,725	963,588	330,800	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	285,470	285,470	285,470
-	-	692,531	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	694,226	694,226	694,226
-	1,154	-	529132	Food & Beverage Services - Payroll Laundry	-	-	-
33,473	29,661	26,400	529133	Food & Beverage Services - Subcontractor Payout	37,950	37,950	37,950
772	10	1,700	529134	Food & Beverage Services - Rental Exp - Equipment	1,000	1,000	1,000
1,635	-	1,600	529135	Food & Beverage Services - Replacements	1,200	1,200	1,200
604	1,067	1,200	529136	Food & Beverage Services - Travel - Meals & Entertainment	800	800	800
3,477	2,247	1,800	529139	Food & Beverage Services - Other Labor & Related	243,649	243,649	243,649
775	334	-	529140	Food & Beverage Services - Employee Welfare	-	-	-
3,826	5,090	4,426	529151	Food & Beverage Services - Services - Contract Cleaning	2,500	2,500	2,500
3,486	(19,982)	1,800	529152	Food & Beverage Services - Services - Consulting	1,000	1,000	1,000
-	1,311	-	529153	Food & Beverage Services - Services - Legal	-	-	-
376	1,586	-	529154	Food & Beverage Services - Services - Repair & Maintenance	-	-	-
2,800	-	-	529156	Food & Beverage Services - Services - Talent & Entertainment	-	-	-
21,899	14,809	21,000	529157	Food & Beverage Services - Services - Security	22,000	22,000	22,000
7,321	5,765	8,000	529158	Food & Beverage Services - Services - Technology R & M	4,000	4,000	4,000
1,174	1,413	-	529159	Food & Beverage Services - Services - Telecommunications	-	-	-
196	658	600	529169	Food & Beverage Services - Services - Other	500	500	500
3,970	2,198	4,300	529170	Food & Beverage Services - Supplies - Cafeteria	2,200	2,200	2,200
50	300	1,600	529171	Food & Beverage Services - Supplies - Flowers & Decoration	80	80	80
20,454	19,252	19,000	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	19,000	19,000	19,000
118	590	300	529173	Food & Beverage Services - Supplies - Misc.	450	450	450
6,140	4,122	6,800	529174	Food & Beverage Services - Supplies - Office	6,280	6,280	6,280
-	1,136	-	529179	Food & Beverage Services - Services - Other	-	-	-
31,789	24,069	22,251	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	26,640	26,640	26,640
-	-	-	529190	Food & Beverage Services - Reserve Capital 2%	-	-	-
38,072	48,832	44,502	529191	Food & Beverage Services - Spent Capital Reserve 2%	53,280	53,280	53,280
-	-	-	529192	Food & Beverage Services - Reserve Maintenance 1%	-	-	-
23,730	18,012	22,251	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	26,640	26,640	26,640
-	207	-	529194	Food & Beverage Services - Reserve Utilities 1%	-	-	-
6,635	5,379	22,251	529195	Food & Beverage Services - Spent Utility Reserve 1%	26,640	26,640	26,640
-	-	-	529196	Food & Beverage Services - Reserve Marketing 1%	-	-	-
28,561	13,500	-	529197	Food & Beverage Services - Qualitative Incentive	-	-	-
68,177	67,544	72,316	529198	Food & Beverage Services - Net Gross Receipts Percent	86,579	86,579	86,579
42,954	40,446	37,089	529199	Food & Beverage Services - Percent of Net Profit	46,715	46,715	46,715

Metropolitan Exposition Recreation Commission Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Visitor Venues - Portland'5 Centers for the Arts							
14,119	8,130	16,850	530010	License & Permit Fees	21,578	21,578	21,578
3,052	3,178	3,500	532000	Government Assessments	3,500	3,500	3,500
32,414	25,326	36,694	545100	Travel and Lodging	46,627	46,627	46,627
1,623	2,305	4,326	545200	Mileage, Taxi and Parking	6,730	6,730	6,730
26,144	23,341	30,660	545300	Meals & Entertainment	39,290	39,290	39,290
2,403	9,100	10,320	545500	Staff Development	10,925	10,925	10,925
9,880	11,351	16,750	545520	Conference Fees	26,545	26,545	26,545
17,729	33,170	24,875	549000	Miscellaneous Expenditures	49,575	49,575	49,575
23,531	27,270	30,020	549010	Tri-Met Transit Pass	36,900	36,900	36,900
380	0	-	552000	Bad Debt Expense	-	-	-
4,371,772	**4,763,448**	**4,805,965**		**Total Materials and Services**	**6,612,511**	**6,612,511**	**6,612,511**
				Capital Outlay			
458,231	596,115	1,685,000	572000	Buildings & Related	1,845,000	1,845,000	2,484,500
35,191	47,585	203,000	574000	Equipment & Vehicles	523,000	523,000	554,000
-	-	-	575000	Office Furn & Equip	72,600	72,600	72,600
-	-	50,000	579000	Intangible Assets	-	-	45,000
493,423	**643,700**	**1,938,000**		**Total Capital Outlay**	**2,440,600**	**2,440,600**	**3,156,100**
				Interfund Transfers			
1,114,353	1,145,041	1,176,646	580000	Transfer for Indirect Costs	1,219,558	1,219,558	1,219,558
-	-	142,000	581000	Transfer of Resources	-	-	-
5,281	-	-	582000	Transfer for Direct Costs	-	-	-
1,119,634	**1,145,041**	**1,318,646**		**Total Interfund Transfers**	**1,219,558**	**1,219,558**	**1,219,558**
				Contingency			
-	-	600,000	701002	Contingency - Operating	600,000	600,000	600,000
-	-	1,857,050	701003	Contingency - New Capital-Business Strategy Reserve	1,957,300	1,957,300	1,957,300
-	-	5,853,667	706000	Contingency - Renew & Replacement	4,851,626	4,851,626	4,851,626
-	**-**	**8,310,717**		**Total Contingency**	**7,408,926**	**7,408,926**	**7,408,926**
				Unappropriated Fund Balance			
1,800,304	1,656,303	-	805000	Unapp FB - Reserves	-	-	-
5,425,009	6,173,423	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	79,000	-	805450	Unapp FB - PERS Reserve	-	-	-
1,795,801	1,929,925	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
9,021,114	**9,838,651**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$20,443,330	**$21,887,844**	**$22,369,779**	**TOTAL REQUIREMENTS**		**$24,175,990**	**$24,175,990**	**$24,891,490**

Natural Areas Fund

Natural Areas Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	98,783,002	78,247,452	52,603,488	45,089,142	45,089,142	45,089,142	(14.28%)
Current Revenues							
Interest Earnings	180,451	551,006	262,738	338,168	338,168	338,168	28.71%
Grants	73,338	1,142,564	-	-	-	-	0.00%
Contributions from Governments	67,946	-	-	-	-	-	0.00%
Charges for Services	-	4,732	-	-	-	-	0.00%
Contributions from Private Sources	110,944	207,062	-	-	-	-	0.00%
Miscellaneous Revenue	130,233	44	-	-	-	-	0.00%
Other Financing Sources	500,000	1,684,225	-	-	-	-	0.00%
Subtotal Current Revenues	1,062,911	3,589,633	262,738	338,168	338,168	338,168	28.71%
TOTAL RESOURCES	**$99,845,913**	**$81,837,085**	**$52,866,226**	**$45,427,310**	**$45,427,310**	**$45,427,310**	**(14.07%)**
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,486,167	1,829,585	2,061,168	2,413,251	2,413,251	2,413,251	17.08%
Materials and Services	8,296,292	4,487,411	12,044,262	7,150,000	7,150,000	7,150,000	(40.64%)
Capital Outlay	10,066,862	8,192,493	19,727,088	21,010,000	21,010,000	21,010,000	6.50%
Subtotal Current Expenditures	19,849,321	14,509,489	33,832,518	30,573,251	30,573,251	30,573,251	(9.63%)
Interfund Transfers							
Internal Service Transfers	458,859	246,231	59,288	349,239	349,239	349,239	489.06%
Interfund Reimbursements	1,290,281	1,326,240	1,557,889	1,403,485	1,403,485	1,403,485	(9.91%)
Fund Equity Transfers	-	-	56,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	1,749,140	1,572,471	1,673,177	1,752,724	1,752,724	1,752,724	4.75%
Contingency	-	-	15,000,000	10,000,000	10,000,000	10,000,000	(33.33%)
Unappropriated Fund Balance	78,247,452	65,755,125	2,360,531	3,101,335	3,101,335	3,101,335	31.38%
Subtotal Contigency/Ending Balance	78,247,452	65,755,125	17,360,531	13,101,335	13,101,335	13,101,335	(24.53%)
TOTAL REQUIREMENTS	**$99,845,913**	**$81,837,085**	**$52,866,226**	**$45,427,310**	**$45,427,310**	**$45,427,310**	**(14.07%)**
FULL-TIME EQUIVALENTS	**14.70**	**14.30**	**20.05**	**20.25**	**20.25**	**20.25**	**1.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.20**

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 2017. 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 2015-16 is $45.1 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at $338,168 for FY 2015-16. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

With the approval of the bond measure in 2006, the Metro Council approved the addition of new positions to support the acquisition, stabilization, local share and community grant elements of the program. Legal and due diligence staff associated with the program are budgeted in the Office of Metro Attorney in the General Fund. This category includes salaries and benefits for 20.05 FTE, an increase from FY 2014-15 of 0.20 FTE Assistant Management Analyst to provide additional support to the recently approved Bond Accelaration projects.

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. For FY 2015-16 $20.0 million is budgeted for land acquisition and $1.0 million for capital expenditures projects to increase access to natural areas acquired through the 2006 Natural Areas Bond Program.

Interfund transfers

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

Contingency

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

ENDING FUND BALANCE

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

Natural Areas Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Natural Areas Fund							
Revenues							
				Beginning Fund Balance			
98,783,002	78,247,452	52,547,488	324000	Fund Bal-Restr for Bond Cap	45,089,142	45,089,142	45,089,142
-	-	56,000	341500	Fund Bal-Dsg PERS	-	-	-
98,783,002	**78,247,452**	**52,603,488**		**Total Beginning Fund Balance**	**45,089,142**	**45,089,142**	**45,089,142**
				Current Revenue			
-	300,000	-	410500	Federal Grants - Indirect	-	-	-
-	842,564	-	410900	Fed Capital Grants - Indirect	-	-	-
65,000	-	-	411000	State Grants - Direct	-	-	-
8,338	-	-	412000	Local Grants - Direct	-	-	-
119,834	-	-	414200	Intergovernmental Misc Revenue	-	-	-
67,946	-	-	414500	Government Contributions	-	-	-
-	4,732	-	465000	Miscellaneous Charges for Svc	-	-	-
816,557	720,695	262,738	470000	Interest on Investments	338,168	338,168	338,168
(636,106)	(169,689)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
22	-	-	475000	Donations & Bequests - Oper	-	-	-
110,922	207,063	-	475500	Capital Contrib & Donations	-	-	-
500,000	1,684,225	-	481000	Sale of Capital Assets	-	-	-
9,302	-	-	489000	Miscellaneous Revenue	-	-	-
1,097	44	-	489100	Refunds/Reimbursements	-	-	-
1,062,911	**3,589,634**	**262,738**		**Total Current Revenue**	**338,168**	**338,168**	**338,168**
$99,845,913	**$81,837,086**	**$52,866,226**		**TOTAL RESOURCES**	**$45,427,310**	**$45,427,310**	**$45,427,310**
Expenditures							
				Personnel Services			
783,465	1,066,875	1,249,948	501000	Reg Employees-Full Time-Exempt	1,479,590	1,479,590	1,479,590
151,825	192,704	194,491	501500	Reg Empl-Full Time-Non-Exempt	195,395	195,395	195,395
97,008	34,109	29,410	502000	Reg Employees-Part Time-Exempt	30,385	30,385	30,385
21,381	34,412	-	503000	Temporary Employees - Hourly	-	-	-
34,500	20,573	-	503100	Temporary Employees - Salaried	-	-	-
938	2,817	-	508000	Overtime	-	-	-
2,510	2,770	-	508600	Mobile Comm Allowance	-	-	-
89,477	111,245	123,942	511000	Fringe - Payroll Taxes	143,366	143,366	143,366
126,795	157,071	172,413	512000	Fringe - Retirement PERS	216,313	216,313	216,313
171,721	195,958	269,361	513000	Fringe - Health & Welfare	314,928	314,928	314,928

Natural Areas Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Natural Areas Fund							
-	1,601	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	2,058	1,021	514000	Fringe - Unemployment	1,021	1,021	1,021
4,148	3,793	5,841	515000	Fringe - Other Benefits	6,672	6,672	6,672
-	-	14,741	519000	Pension Oblig Bonds Contrib	25,581	25,581	25,581
2,400	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,486,167	**1,829,585**	**2,061,168**		**Total Personnel Services**	**2,413,251**	**2,413,251**	**2,413,251**
				Materials and Services			
12,931	12,709	-	520100	Office Supplies	-	-	-
-	11,439	-	520110	Computer Equipment	-	-	-
-	1,405	-	520120	Meetings Expenditures	-	-	-
-	2,000	-	520130	Postage	-	-	-
14,733	9,983	-	520500	Operating Supplies	-	-	-
-	6,295	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	61	-	520520	Operating Supplies - Audio Visual	-	-	-
-	938	-	520580	Operating Supplies - Uniforms	-	-	-
787	25	-	521000	Subscriptions and Dues	-	-	-
-	2,073	-	521100	Membership & Professional Dues	-	-	-
-	106	-	521200	Publications & Subscriptions	-	-	-
8,079	7,805	-	521400	Fuels and Lubricants - General	-	-	-
20,225	-	-	521500	Maintenance & Repairs Supplies	-	-	-
-	30	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	3,917	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	5,088	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	418	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	1,484	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	123	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
162,469	75,745	-	524000	Contracted Professional Svcs	-	-	-
-	4,098	-	524010	Contracted Prof Svcs - Accounting & Auditing	-	-	-
-	53,831	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	253	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	834	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	16,000	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
500	500	-	524600	Sponsorship Expenditures	-	-	-
437	28,448	-	525000	Contracted Property Services	-	-	-
4,622	-	-	525100	Utility Services	-	-	-
-	271	-	525120	Utility Services - Telecommunications	-	-	-
-	3,879	-	525130	Utility Services - Electricity	-	-	-
-	65	-	525160	Utility Services - Water & Sewer	-	-	-
108,160	-	-	526000	Maintenance & Repair Services	-	-	-

Natural Areas Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Natural Areas Fund							
-	1,230	-	526010	Maintenance & Repair Services - Building	-	-	-
-	810	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	570	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	4,800	-	526100	Capital Maintenance - CIP	-	-	-
2,041	100	-	526500	Rentals	-	-	-
-	2,280	-	526560	Rentals - Parking Space	-	-	-
7,270	34,185	-	528000	Other Purchased Services	-	-	-
-	137	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	870	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	2,527	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
2,280	-	-	529200	Parking Services	-	-	-
6,375,624	3,491,764	9,894,262	530000	Payments to Other Agencies	5,000,000	5,000,000	5,000,000
-	5,050	-	530010	License & Permit Fees	-	-	-
41,735	4,321	-	531000	Taxes (Non-Payroll)	-	-	-
547,580	323,328	-	531500	Grants to Other Governments	-	-	-
962,780	353,302	2,150,000	544500	Grants & Loans	2,150,000	2,150,000	2,150,000
11,720	232	-	545000	Travel	-	-	-
-	7,252	-	545100	Travel and Lodging	-	-	-
-	587	-	545200	Mileage, Taxi and Parking	-	-	-
-	763	-	545300	Meals & Entertainment	-	-	-
8,217	338	-	545500	Staff Development	-	-	-
-	3,143	-	545520	Conference Fees	-	-	-
4,100	-	-	549000	Miscellaneous Expenditures	-	-	-
8,296,292	**4,487,411**	**12,044,262**		**Total Materials and Services**	**7,150,000**	**7,150,000**	**7,150,000**
				Capital Outlay			
9,172,940	5,948,187	19,727,088	570000	Land	20,000,000	20,000,000	20,000,000
183,769	1,123,934	-	571000	Improve-Other than Bldg	1,010,000	1,010,000	1,010,000
2,533	733,172	-	571500	Intangibles - Non-Depreciable	-	-	-
311,760	93,992	-	572000	Buildings & Related	-	-	-
-	22,201	-	574000	Equipment & Vehicles	-	-	-
395,860	271,008	-	579000	Intangible Assets	-	-	-
10,066,862	**8,192,493**	**19,727,088**		**Total Capital Outlay**	**21,010,000**	**21,010,000**	**21,010,000**
				Interfund Transfers			
1,290,281	1,326,240	1,557,889	580000	Transfer for Indirect Costs	1,403,485	1,403,485	1,403,485
-	-	56,000	581000	Transfer of Resources	-	-	-
458,859	246,231	59,288	582000	Transfer for Direct Costs	349,239	349,239	349,239
1,749,140	**1,572,471**	**1,673,177**		**Total Interfund Transfers**	**1,752,724**	**1,752,724**	**1,752,724**

Natural Areas Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Natural Areas Fund							
				Contingency			
-	-	15,000,000	700000	Contingency	10,000,000	10,000,000	10,000,000
-	**-**	**15,000,000**		**Total Contingency**	**10,000,000**	**10,000,000**	**10,000,000**
				Unappropriated Fund Balance			
78,247,452	65,755,125	2,360,531	801000	Unapp FB - Restricted	3,101,335	3,101,335	3,101,335
78,247,452	**65,755,125**	**2,360,531**		**Total Unappropriated Fund Balance**	**3,101,335**	**3,101,335**	**3,101,335**
$99,845,913	**$81,837,085**	**$52,866,226**		**TOTAL REQUIREMENTS**	**$45,427,310**	**$45,427,310**	**$45,427,310**

Open Spaces Fund

Open Spaces Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	707,632	682,991	636,141	389,068	389,068	389,068	(38.84%)
Current Revenues							
Interest Earnings	2,385	4,133	3,180	2,918	2,918	2,918	(8.24%)
Subtotal Current Revenues	2,385	4,133	3,180	2,918	2,918	2,918	(8.24%)
TOTAL RESOURCES	**$710,017**	**$687,124**	**$639,321**	**$391,986**	**$391,986**	**$391,986**	**(38.69%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	8,426	3,856	-	5,000	5,000	5,000	n/a
Capital Outlay	18,600	147,628	639,321	386,986	386,986	386,986	(39.47%)
Subtotal Current Expenditures	27,026	151,484	639,321	391,986	391,986	391,986	(38.69%)
Unappropriated Fund Balance	682,991	535,640	-	-	-	-	0.00%
Subtotal Contigency/Ending Balance	682,991	535,640	-	-	-	-	0.00%
TOTAL REQUIREMENTS	**$710,017**	**$687,124**	**$639,321**	**$391,986**	**$391,986**	**$391,986**	**(38.69%)**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

Open Spaces Fund

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

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

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Capital outlay

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

ENDING FUND BALANCE

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

Open Spaces Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Open Spaces Fund							
Revenues							
				Beginning Fund Balance			
707,632	682,991	636,141	324000	Fund Bal-Restr for Bond Cap	389,068	389,068	389,068
707,632	**682,991**	**636,141**		**Total Beginning Fund Balance**	**389,068**	**389,068**	**389,068**
				Current Revenue			
2,457	3,856	3,180	470000	Interest on Investments	2,918	2,918	2,918
(72)	277	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
2,385	**4,133**	**3,180**		**Total Current Revenue**	**2,918**	**2,918**	**2,918**
$710,017	**$687,124**	**$639,321**		**TOTAL RESOURCES**	**$391,986**	**$391,986**	**$391,986**
Expenditures							
				Materials and Services			
-	1,949	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	86	-	524000	Contracted Professional Svcs	-	-	-
-	1,820	-	525000	Contracted Property Services	5,000	5,000	5,000
8,426	-	-	526000	Maintenance & Repair Services	-	-	-
8,426	**3,856**	**-**		**Total Materials and Services**	**5,000**	**5,000**	**5,000**
				Capital Outlay			
18,600	147,628	639,321	570000	Land	386,986	386,986	386,986
18,600	**147,628**	**639,321**		**Total Capital Outlay**	**386,986**	**386,986**	**386,986**
				Unappropriated Fund Balance			
682,991	535,640	-	801000	Unapp FB - Restricted	-	-	-
682,991	**535,640**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$710,017	**$687,124**	**$639,321**		**TOTAL REQUIREMENTS**	**$391,986**	**$391,986**	**$391,986**

Metro

Oregon Zoo Capital Asset Management Fund

Oregon Zoo Capital Asset Management Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	1,283,991	2,391,794	3,437,408	3,032,113	3,032,113	3,032,113	(11.79%)
Current Revenues							
Interest Earnings	6,102	20,507	9,500	10,000	10,000	10,000	5.26%
Grants	-	25,000	-	-	-	-	0.00%
Contributions from Private Sources	1,892,255	2,366,618	1,965,000	-	-	-	(100.00%)
Miscellaneous Revenue	3,820	-	-	500,000	500,000	500,000	n/a
Subtotal Current Revenues	1,902,177	2,412,125	1,974,500	510,000	510,000	510,000	(74.17%)
Interfund Transfers							
Interfund Loans	-	-	3,228,000	1,728,000	1,728,000	1,728,000	(46.47%)
Fund Equity Transfers	200,000	200,000	200,000	1,867,910	1,867,910	1,867,910	833.96%
Subtotal Interfund Transfers	200,000	200,000	3,428,000	3,595,910	3,595,910	3,595,910	4.90%
TOTAL RESOURCES	**$3,386,168**	**$5,003,919**	**$8,839,908**	**$7,138,023**	**$7,138,023**	**$7,138,023**	**(19.25%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	63,032	261,269	-	768,256	768,256	768,256	n/a
Capital Outlay	931,341	1,119,913	7,430,000	5,308,058	5,308,058	5,308,058	(28.56%)
Subtotal Current Expenditures	994,374	1,381,182	7,430,000	6,076,314	6,076,314	6,076,314	(18.22%)
Interfund Transfers							
Internal Service Transfers	-	-	-	-	-	198,400	n/a
Subtotal Interfund Transfers	-	-	-	-	-	198,400	n/a
Contingency	-	-	1,228,000	459,209	459,209	260,809	(62.61%)
Unappropriated Fund Balance	2,391,794	3,622,737	181,908	602,500	602,500	602,500	231.21%
Subtotal Contigency/Ending Balance	2,391,794	3,622,737	1,409,908	1,061,709	1,061,709	863,309	(24.70%)
TOTAL REQUIREMENTS	**$3,386,168**	**$5,003,919**	**$8,839,908**	**$7,138,023**	**$7,138,023**	**$7,138,023**	**(19.25%)**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

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

Oregon Zoo Capital Asset Management Fund

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Intergovernmental Revenue

Through an intergovernmental agreement with Portland Parks, the zoo bond construction management team will oversee construction of a bioswale at the south entrance to Washington Park, as part of the capital construction of the Education Center. Intergovernmental revenue from the City of Portland will fund their obligation to the project and Oregon Zoo Animal Infrastructure and Welfare Bond funds will meet the zoo's commitment.

Interfund Loan

A $3.2 million dollar loan from the Solid Waste Fund was approved in FY 2014-15 to fund major renovations to Steller Cove, the zoo train and related projects. $1.5 million borrowed in FY 2014-15 and the remaining balance will be drawn in FY 2015-16. The zoo will repay the loan, with interest, over ten years.

Interfund transfers

Several transfers are budgeted to occur in FY 2015-16: a one-time transfer of resources from the General Asset Management Fund for the zoo's allocation of the renewal and replacement reserves, a transfer from the General Fund to support renewal and replacement projects and a transfer from the Solid Waste Fund supporting capital construction of the Education Center.

CURRENT EXPENDITURES

Materials and services

Expenditures in this category reflect potential renewal and replacement projects that do not meet the threshold of major capital improvement and which, by definition, are considered capital maintenance. This includes roof replacement projects. Capital maintenance projects exceeding $100,000 are called out separately in the capital improvement plan in this budget document. This also includes $500,000 for costs related to a project funded and owned by the City of Portland and cannot be classified as a capital expenditure.

Capital outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2015-16 contingency is comprised of a general contingency and reserve to provide for unforeseen events and a specific contingency for renewal and replacement projects in case a planned project is accelerated or becomes necessary due to failure.

ENDING FUND BALANCE

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

Oregon Zoo Capital Asset Management Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Capital Asset Management Fund							
Revenues							
				Beginning Fund Balance			
1,283,991	2,391,794	3,437,408	320500	Fund Bal-Restr for Capital	3,032,113	3,032,113	3,032,113
1,283,991	**2,391,794**	**3,437,408**		**Total Beginning Fund Balance**	**3,032,113**	**3,032,113**	**3,032,113**
				Current Revenue			
-	25,000	-	410000	Federal Grants - Direct	-	-	-
-	-	-	414200	Intergovernmental Misc Revenue	500,000	500,000	500,000
8,208	22,248	9,500	470000	Interest on Investments	10,000	10,000	10,000
(2,107)	(1,741)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
1,892,254	2,366,618	1,965,000	475500	Capital Contrib & Donations	-	-	-
3,820	-	-	489000	Miscellaneous Revenue	-	-	-
1,902,175	**2,412,125**	**1,974,500**		**Total Current Revenue**	**510,000**	**510,000**	**510,000**
				Interfund Transfers			
-	-	3,228,000	496900	Internal Loan Proceeds	1,728,000	1,728,000	1,728,000
200,000	200,000	200,000	497000	Transfer of Resources	1,867,910	1,867,910	1,867,910
200,000	**200,000**	**3,428,000**		**Total Interfund Transfers**	**3,595,910**	**3,595,910**	**3,595,910**
$3,386,166	**$5,003,919**	**$8,839,908**	**TOTAL RESOURCES**		**$7,138,023**	**$7,138,023**	**$7,138,023**
Expenditures							
				Materials and Services			
-	13,170	-	520500	Operating Supplies	7,030	7,030	7,030
228	-	-	521500	Maintenance & Repairs Supplies	-	-	-
-	1,530	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	479	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	1,839	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	1,900	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
51,331	10	-	524000	Contracted Professional Svcs	-	-	-
-	43,065	-	524070	Contracted Prof Svcs - Mgmt, Consulting & Comm Services	-	-	-
-	18,499	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	42,298	-	526010	Maintenance & Repair Services - Building	-	-	-
-	175	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	360	-	526060	Maintenance & Repair Services - Safety	-	-	-
-	-	-	526100	Capital Maintenance - CIP	261,226	261,226	261,226
11,462	132,690	-	526200	Capital Maintenance - Non-CIP	-	-	-
11	-	-	528000	Other Purchased Services	500,000	500,000	500,000
-	10	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	5,244	-	530010	License & Permit Fees	-	-	-
63,032	**261,269**	**-**		**Total Materials and Services**	**768,256**	**768,256**	**768,256**

Oregon Zoo Capital Asset Management Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Capital Asset Management Fund							
				Capital Outlay			
25,216	41,329	1,400,000	570000	Land	1,283,444	1,283,444	1,283,444
-	-	-	571000	Improve-Other than Bldg	60,813	60,813	60,813
74,258	1,052,984	-	572000	Buildings & Related	365,361	365,361	365,361
814,162	25,600	4,530,000	573000	Exhibits and Related	1,448,110	1,448,110	1,448,110
-	-	-	574000	Equipment & Vehicles	503,004	503,004	503,004
17,705	-	-	574500	Vehicles	113,314	113,314	113,314
-	-	-	575000	Office Furn & Equip	127,200	127,200	127,200
-	-	1,500,000	576000	Railroad Equip & Facilities	1,406,812	1,406,812	1,406,812
931,341	**1,119,913**	**7,430,000**		**Total Capital Outlay**	**5,308,058**	**5,308,058**	**5,308,058**
				Interfund Transfers			
-	-	-	582000	Transfer for Direct Costs	-	-	198,400
-	**-**	**-**		**Total Interfund Transfers**	**-**	**-**	**198,400**
				Contingency			
-	-	1,228,000	700000	Contingency	459,209	459,209	260,809
-	**-**	**1,228,000**		**Total Contingency**	**459,209**	**459,209**	**260,809**
				Unappropriated Fund Balance			
2,391,794	3,622,737	181,908	801000	Unapp FB - Restricted	602,500	602,500	602,500
2,391,794	**3,622,737**	**181,908**		**Total Unappropriated Fund Balance**	**602,500**	**602,500**	**602,500**
$3,386,168	**$5,003,919**	**$8,839,908**	**TOTAL REQUIREMENTS**		**$7,138,023**	**$7,138,023**	**$7,138,023**

Oregon Zoo Infrastructure and Animal Welfare Fund

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	77,630,727	69,528,793	38,571,472	21,157,612	21,157,612	21,157,612	(45.15%)
Current Revenues							
Interest Earnings	330,934	247,003	225,000	150,000	150,000	150,000	(33.33%)
Bond Proceeds	-	-	-	40,000,000	40,000,000	40,000,000	n/a
Subtotal Current Revenues	330,934	247,003	225,000	40,150,000	40,150,000	40,150,000	17744.44%
TOTAL RESOURCES	**$77,961,661**	**$69,775,796**	**$38,796,472**	**$61,307,612**	**$61,307,612**	**$61,307,612**	**58.02%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	440,682	581,205	666,289	729,775	729,775	729,775	9.53%
Materials and Services	16,053	24,778	15,000	265,000	265,000	265,000	1666.67%
Capital Outlay	7,683,456	22,193,848	28,529,344	18,843,728	18,843,728	18,843,728	(33.95%)
Subtotal Current Expenditures	8,140,191	22,799,830	29,210,633	19,838,503	19,838,503	19,838,503	(32.08%)
Interfund Transfers							
Internal Service Transfers	1,638	-	-	-	-	-	0.00%
Interfund Reimbursements	291,039	242,153	357,831	704,656	704,656	704,656	96.92%
Fund Equity Transfers	-	-	18,255	-	-	-	(100.00%)
Subtotal Interfund Transfers	292,677	242,153	376,086	704,656	704,656	704,656	87.37%
Contingency	-	-	5,700,000	3,968,000	3,968,000	3,968,000	(30.39%)
Unappropriated Fund Balance	69,528,793	46,733,813	3,509,753	36,796,453	36,796,453	36,796,453	948.41%
Subtotal Contigency/Ending Balance	69,528,793	46,733,813	9,209,753	40,764,453	40,764,453	40,764,453	342.62%
TOTAL REQUIREMENTS	**$77,961,661**	**$69,775,796**	**$38,796,472**	**$61,307,612**	**$61,307,612**	**$61,307,612**	**58.02%**
FULL-TIME EQUIVALENTS	**4.50**	**5.75**	**6.00**	**6.00**	**6.00**	**6.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

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.

Bond proceeds

Metro anticipates issuing $40 million in bonds in FY 2015-16 to fund the remaining projects of the bond program. This issuance will be the final sale of the $125 million dollar authorization from the 2008 bond measure.

CURRENT EXPENDITURES

Personnel services

This category includes salaries and benefits for 6.00 FTE to continue the implementation of the Oregon Zoo bond program.

Capital outlay

Major capital projects during FY 2015-16 include the completion of the on-site elephant habitat, the education center and the remote elephant center. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretives for the bond projects.

Interfund transfers

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

Contingency

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

ENDING FUND BALANCE

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

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
Revenues							
				Beginning Fund Balance			
77,630,727	69,528,793	38,553,217	324000	Fund Bal-Restr for Bond Cap	21,157,612	21,157,612	21,157,612
-	-	18,255	341500	Fund Bal-Dsg PERS	-	-	-
77,630,727	**69,528,793**	**38,571,472**		**Total Beginning Fund Balance**	**21,157,612**	**21,157,612**	**21,157,612**
				Current Revenue			
696,362	304,997	225,000	470000	Interest on Investments	150,000	150,000	150,000
(365,429)	(57,994)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	490000	Gen Obligation Bond Proceeds	40,000,000	40,000,000	40,000,000
330,934	**247,003**	**225,000**		**Total Current Revenue**	**40,150,000**	**40,150,000**	**40,150,000**
$77,961,661	**$69,775,796**	**$38,796,472**		**TOTAL RESOURCES**	**$61,307,612**	**$61,307,612**	**$61,307,612**
Expenditures							
				Personnel Services			
312,979	338,812	473,619	501000	Reg Employees-Full Time-Exempt	393,981	393,981	393,981
8,889	86,107	-	502000	Reg Employees-Part Time-Exempt	118,035	118,035	118,035
15,331	2,974	-	503000	Temporary Employees - Hourly	-	-	-
171	8	-	508000	Overtime	-	-	-
815	1,940	-	508600	Mobile Comm Allowance	-	-	-
28,104	35,335	39,825	511000	Fringe - Payroll Taxes	43,038	43,038	43,038
41,983	51,191	59,760	512000	Fringe - Retirement PERS	71,731	71,731	71,731
31,309	50,437	86,472	513000	Fringe - Health & Welfare	93,312	93,312	93,312
-	13,182	-	514000	Fringe - Unemployment	-	-	-
1,101	1,219	1,876	515000	Fringe - Other Benefits	1,998	1,998	1,998
-	-	4,737	519000	Pension Oblig Bonds Contrib	7,680	7,680	7,680
440,682	**581,205**	**666,289**		**Total Personnel Services**	**729,775**	**729,775**	**729,775**
				Materials and Services			
6,798	3,960	5,000	520100	Office Supplies	5,000	5,000	5,000
-	3,431	-	520110	Computer Equipment	-	-	-
-	437	-	520120	Meetings Expenditures	-	-	-
758	2,011	10,000	520500	Operating Supplies	10,000	10,000	10,000
207	-	-	521000	Subscriptions and Dues	-	-	-
-	230	-	521200	Publications & Subscriptions	-	-	-
-	72	-	521500	Maintenance & Repairs Supplies	-	-	-
3,978	-	-	524000	Contracted Professional Svcs	-	-	-
-	4,098	-	524010	Contracted Prof Svcs - Accounting & Auditing	-	-	-
-	778	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
-	959	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	347	-	524500	Marketing Expenditures	-	-	-
1,610	1,226	-	528000	Other Purchased Services	250,000	250,000	250,000
-	4,696	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
2,456	-	-	545000	Travel	-	-	-
-	1,250	-	545100	Travel and Lodging	-	-	-
-	187	-	545200	Mileage, Taxi and Parking	-	-	-
-	134	-	545300	Meals & Entertainment	-	-	-
246	715	-	545500	Staff Development	-	-	-
-	246	-	545520	Conference Fees	-	-	-
16,053	**24,778**	**15,000**		**Total Materials and Services**	**265,000**	**265,000**	**265,000**
				Capital Outlay			
10	-	-	571000	Improve-Other than Bldg	-	-	-
521,196	180,776	1,509,565	572000	Buildings & Related	11,284,406	11,284,406	11,284,406
7,111,736	21,947,249	27,019,779	573000	Exhibits and Related	7,425,498	7,425,498	7,425,498
-	-	-	575000	Office Furn & Equip	-	-	-
50,514	65,822	-	578800	Art and Collections	133,824	133,824	133,824
7,683,456	**22,193,847**	**28,529,344**		**Total Capital Outlay**	**18,843,728**	**18,843,728**	**18,843,728**
				Interfund Transfers			
291,039	242,153	357,831	580000	Transfer for Indirect Costs	704,656	704,656	704,656
-	-	18,255	581000	Transfer of Resources	-	-	-
1,638	-	-	582000	Transfer for Direct Costs	-	-	-
292,677	**242,153**	**376,086**		**Total Interfund Transfers**	**704,656**	**704,656**	**704,656**
				Contingency			
-	-	5,700,000	700000	Contingency	3,968,000	3,968,000	3,968,000
-	**-**	**5,700,000**		**Total Contingency**	**3,968,000**	**3,968,000**	**3,968,000**
				Unappropriated Fund Balance			
69,528,793	46,733,813	3,509,753	801000	Unapp FB - Restricted	36,796,453	36,796,453	36,796,453
69,528,793	**46,733,813**	**3,509,753**		**Total Unappropriated Fund Balance**	**36,796,453**	**36,796,453**	**36,796,453**
$77,961,661	**$69,775,795**	**$38,796,472**	**TOTAL REQUIREMENTS**		**$61,307,612**	**$61,307,612**	**$61,307,612**

Oregon Zoo Operating Fund

Oregon Zoo Operating Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	-	-	-	-	-	-	0.00%
Current Revenues							
Grants	181,405	128,028	202,690	182,690	182,690	182,690	(9.87%)
Charges for Services	21,195,457	20,586,582	21,700,178	23,328,428	23,328,428	23,328,428	7.50%
Contributions from Private Sources	685,945	292,904	284,520	970,272	970,272	970,272	241.02%
Miscellaneous Revenue	122,588	75,694	230,000	80,000	80,000	80,000	(65.22%)
Other Financing Sources	1,000	48,506	-	-	-	-	0.00%
Subtotal Current Revenues	22,186,395	21,131,713	22,417,388	24,561,390	24,561,390	24,561,390	9.56%
Interfund Transfers							
Internal Service Transfers	1,216,671	1,344,678	123,343	452,880	452,880	452,880	267.17%
Fund Equity Transfers	10,539,620	11,163,043	12,213,370	14,376,600	14,376,600	14,376,600	17.71%
Subtotal Interfund Transfers	11,756,291	12,507,721	12,336,713	14,829,480	14,829,480	14,829,480	20.21%
TOTAL RESOURCES	**$33,942,686**	**$33,639,434**	**$34,754,101**	**$39,390,870**	**$39,390,870**	**$39,390,870**	**13.34%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	17,604,959	18,090,174	18,894,580	21,131,303	21,131,303	21,131,303	11.84%
Materials and Services	12,894,083	12,191,427	12,115,161	13,371,979	13,371,979	13,371,979	10.37%
Capital Outlay	226,510	35,106	-	20,000	20,000	20,000	n/a
Subtotal Current Expenditures	30,725,552	30,316,706	31,009,741	34,523,282	34,523,282	34,523,282	11.33%
Interfund Transfers							
Internal Service Transfers	62,613	144,659	126,613	135,164	135,164	135,164	6.75%
Interfund Reimbursements	2,751,201	2,792,839	3,004,007	3,362,634	3,362,634	3,362,634	11.94%
Fund Equity Transfers	403,320	385,230	597,600	403,650	403,650	403,650	(32.45%)
Interfund Loans	-	-	16,140	16,140	16,140	16,140	0.00%
Subtotal Interfund Transfers	3,217,134	3,322,728	3,744,360	3,917,588	3,917,588	3,917,588	4.63%
Contingency	-	-	-	950,000	950,000	950,000	n/a
Subtotal Contigency/Ending Balance	-	-	-	950,000	950,000	950,000	n/a
TOTAL REQUIREMENTS	**$33,942,686**	**$33,639,434**	**$34,754,101**	**$39,390,870**	**$39,390,870**	**$39,390,870**	**13.34%**
FULL-TIME EQUIVALENTS	**163.70**	**167.60**	**179.65**	**192.60**	**192.60**	**192.65**	
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**13.00**

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

Oregon Zoo Operating Fund

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

BEGINNING FUND BALANCE

Due to the Oregon Zoo Operating Fund being created in FY 2015-16, there is no beginning fund balance. A one-time transfer of $950,000 from the General Fund will provide a cash balance at the start of the fiscal year. A fund balance policy ensuring adequate reserves will be implemented for subsequent fiscal years.

CURRENT REVENUES

Grants

The Oregon Zoo received about $183,000 in grants to support conservation projects from various government agencies at the State and Federal level. Grant funding fluctuates annually based on project need and available funding.

Enterprise revenue

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

Budgeted enterprise revenues in FY 2015-16 are up 7.5 percent, or $1.6 million dollars, from the prior fiscal year. The Oregon Zoo is expecting a substantial increase in guest visits based on the opening of Elephant Lands in October 2015, an anticipated attendance figure of 1.7 million. Per capita revenue results have steadily been increasing over the last two fiscal periods and are projected to continue to grow in FY 2015-16 with new food and beverage offerings and business process improvements.

Donations

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

Miscellaneous revenue

The zoo receives a minor amount of revenue that cannot be classified in any other category. It is expected that these types of inflows will not exceed $80,000 in FY 2015-16.

Interfund transfers

The Oregon Zoo Operating Fund receives support from several other Metro funds: the General Fund, the Solid Waste Fund, the Smith and Bybee Wetlands Fund and the Natural Areas Fund. The General Fund transfer comprises 97 percent of the interfund transfers to the Oregon Zoo Operating Fund and is composed of ongoing support, a one-time transfer to provide an initial cash balance, and one-time support for zoo projects and initiatives. The Solid Waste, Smith and Bybee Wetlands and Natural Areas funds support specific educational programs housed and managed at the zoo and amounts are determined by direct costs.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 192.60 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund. Overall FTE increased by a net 19.50 from the FY 2014-15 Adopted Budget. This includes the addition of 15.70 FTE, the conversion of temporary and seasonal staffing to 3.00 FTE of regular-status positions and the transfer of 1.50 FTE from the Natural Areas Fund.

A discussion of staff changes can be found in the budget summary. A detailed listing of all position changes can be found in the appendices of the Detail budget volume. In addition to staffing changes, all divisions have experienced increases in personnel services costs related to salary increases, pension and health and welfare costs. The budget assumptions include a variety of anticipated salary adjustments for cost of living, merit pay and annual step. A detailed explanation of fringe benefits is included in the appendices. A 10-year comparison of Metro's salary and benefit costs is included in the budget summary.

Materials and services

Expenditures in this category have increased approximately 10.18 percent from FY 2014-15. This change can largely be attributed to an expected dramatic increase in visitor attendance due to the opening of Elephant Lands and the related expenditures required to service the demand. Other drivers of the expenditure increase above inflation include planned spending on marketing, utilities, animal care and the shift of Natural Areas Education program activity from the Natural Areas Fund to the Oregon Zoo Operating Fund.

Capital outlay

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

Interfund Transfers

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2015-16 contingency is currently only a general contingency and reserve to provide for unforeseen events.

ENDING FUND BALANCE

All fund balances have been budgeted in contingency reserves to provide the most flexibility to the zoo in FY 2015-16 to respond to any material reduction in enterprise revenues or unforeseen needs. The contingency amount represents contingencies and fund balances combined.

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund							
Revenues							
				Current Revenue			
52,000	50,500	142,190	410000	Federal Grants - Direct	122,190	122,190	122,190
127,200	77,528	60,500	410500	Federal Grants - Indirect	60,500	60,500	60,500
2,205	-	-	411000	State Grants - Direct	-	-	-
-	1,567	150,000	414200	Intergovernmental Misc Revenue	-	-	-
16,640	7,964	-	417000	Fines and Forfeits	-	-	-
6,502,720	6,416,503	6,797,455	450000	Admission Fees	7,540,611	7,540,611	7,540,611
177,418	162,892	196,875	450100	Conservation Surcharge	185,850	185,850	185,850
1,773,100	1,950,000	1,950,000	450200	Admission - Memberships	1,984,000	1,984,000	1,984,000
1,562,453	1,638,771	1,776,000	450300	Admission - Special Concerts	1,684,491	1,684,491	1,684,491
138,270	74,214	103,500	451000	Rentals - Equipment	103,500	103,500	103,500
-	(66,616)	-	451110	Rentals - Less Comp Services	-	-	-
-	103,752	100,000	452000	Rentals - Space	99,000	99,000	99,000
5,308,435	(0)	-	455000	Food & Beverage Service Revenue	-	-	-
-	545,127	555,109	455100	Food Service Revenue - Alcohol	483,162	483,162	483,162
-	4,883,397	5,151,506	455500	Food Service Revenue - Food	6,006,050	6,006,050	6,006,050
2,398,711	108,372	93,589	456000	Retail Sales	57,724	57,724	57,724
-	2,211,161	2,495,000	457100	Gift Shop Sales	2,720,000	2,720,000	2,720,000
-	5,753	9,000	459100	Commissions - ATM	4,000	4,000	4,000
-	12,529	15,000	459940	Commissions - Vending Machine	-	-	-
684,562	422,066	-	462000	Parking Fees	25,000	25,000	25,000
1,028,667	1,073,858	1,248,960	463000	Tuition and Lectures	1,115,488	1,115,488	1,115,488
180,733	104,790	33,895	463500	Exhibit Shows	33,895	33,895	33,895
1,064,097	384,072	568,353	464000	Railroad Rides	774,089	774,089	774,089
213,444	(35)	-	464500	Reimbursed Services	-	-	-
-	276,863	230,936	464900	Reimbursed Labor	254,031	254,031	254,031
423	40	-	465000	Miscellaneous Charges for Svc	47,537	47,537	47,537
685,945	292,904	284,520	475000	Donations & Bequests - Oper	970,272	970,272	970,272
-	-	-	475500	Capital Contrib & Donations	-	-	-
162,425	279,075	375,000	476000	Sponsorship Revenue	210,000	210,000	210,000
383	12	-	480000	Cash Over and Short	-	-	-
1,000	48,506	-	481000	Sale of Capital Assets	-	-	-
104,627	53,237	80,000	489000	Miscellaneous Revenue	80,000	80,000	80,000
938	12,914	-	489100	Refunds/Reimbursements	-	-	-
22,186,395	**21,131,713**	**22,417,388**		**Total Current Revenue**	**24,561,390**	**24,561,390**	**24,561,390**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund							
				Interfund Transfers			
10,539,620	11,163,043	12,213,370	497000	Transfer of Resources	14,376,600	14,376,600	14,376,600
1,216,671	1,344,678	123,343	498000	Transfer for Direct Costs	452,880	452,880	452,880
11,756,291	**12,507,721**	**12,336,713**		**Total Interfund Transfers**	**14,829,480**	**14,829,480**	**14,829,480**
$33,942,686	**$33,639,434**	**$34,754,101**	**TOTAL RESOURCES**		**$39,390,870**	**$39,390,870**	**$39,390,870**
Expenditures							
				Personnel Services			
4,216,415	4,417,119	4,855,088	501000	Reg Employees-Full Time-Exempt	5,469,978	5,469,978	5,469,978
4,059,024	4,516,094	4,696,547	501500	Reg Empl-Full Time-Non-Exempt	5,317,112	5,317,112	5,217,199
76,625	103,881	63,668	502000	Reg Employees-Part Time-Exempt	66,309	66,309	66,309
733,573	621,823	1,044,009	502500	Reg Empl-Part Time-Non-Exempt	1,019,794	1,019,794	1,119,707
2,038,624	1,910,453	1,544,375	503000	Temporary Employees - Hourly	2,822,738	2,822,738	2,822,738
21,379	-	-	503100	Temporary Employees - Salaried	-	-	-
1,330,179	1,392,172	1,129,705	504000	Seasonal Employees	-	-	-
-	333	-	504500	Reimbursable Labor	-	-	-
470,120	350,825	306,516	508000	Overtime	266,691	266,691	266,691
16,465	20,300	-	508600	Mobile Comm Allowance	22,950	22,950	22,950
1,078,668	1,107,471	1,151,079	511000	Fringe - Payroll Taxes	1,243,987	1,243,987	1,243,984
1,245,106	1,265,511	1,253,870	512000	Fringe - Retirement PERS	1,533,883	1,533,883	1,533,884
2,043,765	2,177,952	2,605,117	513000	Fringe - Health & Welfare	2,995,319	2,995,319	2,995,319
-	5,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
217,095	148,273	93,664	514000	Fringe - Unemployment	104,034	104,034	104,034
39,321	35,941	44,764	515000	Fringe - Other Benefits	49,550	49,550	49,551
-	-	106,178	519000	Pension Oblig Bonds Contrib	218,958	218,958	218,959
18,600	17,025	-	519500	Fringe - Insurance - Opt Out	-	-	-
17,604,959	**18,090,174**	**18,894,580**		**Total Personnel Services**	**21,131,303**	**21,131,303**	**21,131,303**
				Materials and Services			
173,713	45,037	58,112	520100	Office Supplies	52,480	52,480	52,480
-	35,249	39,450	520110	Computer Equipment	31,300	31,300	31,300
-	9,990	20,420	520120	Meetings Expenditures	20,420	20,420	20,420
-	353	17,680	520130	Postage	15,560	15,560	15,560
-	25	17,995	520140	OfficeSupply-Promo&Consult Sup	17,495	17,495	17,495
1,729,407	1,277,744	827,457	520500	Operating Supplies	871,277	871,277	871,277
(45)	51,165	42,750	520510	Operating Supplies - Small Tools, Equip	54,350	54,350	54,350
-	94	-	520520	Operating Supplies - Audio Visual	-	-	-
-	6,958	47,800	520535	Operating Supplies - Food for Prg Part	69,790	69,790	69,790
-	210,095	207,300	520540	Operating Supplies - Medical & Veterinary	397,300	397,300	397,300
-	-	19,450	520545	Exhibit Materials - Habitat/Exh Mat H	19,450	19,450	19,450
-	-	15,200	520546	Enrichment Materials - Zoo An/Enrich Mat	15,200	15,200	15,200

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund							
-	61	-	520550	Operating Supplies - Telecommunications	-	-	-
-	77,923	81,760	520580	Operating Supplies - Uniforms	77,260	77,260	77,260
-	-	466,800	520600	Animal Food	500,800	500,800	500,800
-	-	9,200	520610	Animal Food - Enrichment	9,200	9,200	9,200
63,449	335	600	521000	Subscriptions and Dues	-	-	-
-	50,454	61,439	521100	Membership & Professional Dues	63,484	63,484	63,484
-	10,138	6,225	521200	Publications & Subscriptions	5,675	5,675	5,675
107,152	77,429	82,600	521400	Fuels and Lubricants - General	84,100	84,100	84,100
325,649	15,203	29,600	521500	Maintenance & Repairs Supplies	30,100	30,100	30,100
-	498	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	92,376	90,000	521520	Maintenance & Repairs Supplies - Building	90,000	90,000	90,000
-	30,125	36,779	521521	Maintenance & Repairs Supplies - HVAC	35,000	35,000	35,000
-	222	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	1,418	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	21,396	40,000	521540	Maintenance & Repairs Supplies - Electrical	40,000	40,000	40,000
-	12,900	9,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	6,500	6,500	6,500
-	151,735	160,885	521560	Maintenance & Repairs Supplies - Equipment	160,885	160,885	160,885
-	32,078	50,000	521570	Maintenance & Repairs Supplies - Vehicles	50,000	50,000	50,000
1,290,595	1,382,636	1,364,128	522000	Food	1,643,250	1,643,250	1,643,250
-	2,133	113,727	522105	Cost of Food-Tableware Supplies	129,960	129,960	129,960
13,890	9,432	-	522500	Retail	-	-	-
2,974,281	2,634,949	1,723,451	524000	Contracted Professional Svcs	2,210,286	2,210,286	2,210,286
-	1,354	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	7,350	1,000	524040	Contracted Prof Svcs - Promotion & Public Relations	1,000	1,000	1,000
-	561,170	587,176	524050	Contracted Prof Svcs - Advertising	484,006	484,006	484,006
-	-	24,600	524060	Contracted Prof Svcs - Information Technology Services	39,600	39,600	39,600
-	50,325	70,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	50,000	50,000	50,000
-	1,920	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
2,250	7,000	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
228	1,302	-	525000	Contracted Property Services	-	-	-
1,960,017	-	-	525100	Utility Services	-	-	-
-	54,365	42,054	525120	Utility Services - Telecommunications	47,414	47,414	47,414
-	619,124	655,500	525130	Utility Services - Electricity	665,500	665,500	665,500
-	203,222	250,000	525140	Utility Services - Natural Gas	225,000	225,000	225,000
-	44,687	76,000	525150	Utility Services - Sanitation & Refuse Removal	50,000	50,000	50,000
-	1,174,389	1,000,000	525160	Utility Services - Water & Sewer	1,265,000	1,265,000	1,265,000
33,814	22,554	38,000	525500	Cleaning Services	38,000	38,000	38,000
418,906	12,855	39,750	526000	Maintenance & Repair Services	39,750	39,750	39,750
-	134,966	150,000	526010	Maintenance & Repair Services - Building	152,500	152,500	152,500
-	2,214	20,000	526012	Maintenance & Repair Services - Electricity	20,000	20,000	20,000

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund							
-	8,190	-	526013	Maintenance & Repair Services - Elevator & Escalator	-	-	-
-	10,189	30,000	526014	Maintenance & Repair Services - HVAC	30,000	30,000	30,000
-	225	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	184,374	230,050	526020	Maintenance & Repair Services - Equipment	230,150	230,150	230,150
-	22,690	85,700	526030	Maintenance & Repair Services - Grounds	85,700	85,700	85,700
-	744	15,000	526040	Maintenance & Repair Services - Technology	24,617	24,617	24,617
-	19,225	10,000	526050	Maintenance & Repair Services - Vehicles	10,000	10,000	10,000
-	5,290	-	526060	Maintenance & Repair Services - Safety	-	-	-
850	90	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
-	-	-	526300	Software Maintenance	7,960	7,960	7,960
156,748	50,591	77,000	526500	Rentals	86,750	86,750	86,750
-	40,268	43,700	526510	Rentals - Building	40,700	40,700	40,700
-	97,543	55,500	526520	Rentals - Equipment	47,000	47,000	47,000
-	118	-	526530	Rentals - Office Equipment	-	-	-
-	-	6,000	526540	Rentals - Vehicle	6,000	6,000	6,000
-	3,830	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
-	-	5,000	526580	Rentals - Audio Visual	-	-	-
1,272,072	259,051	325,894	528000	Other Purchased Services	246,910	246,910	246,910
-	1,201	-	528010	Other Purchased Services - Commissions	-	-	-
-	7	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	8,677	3,450	528030	Other Purchased Services - Delivery, Shipping & Courier	3,450	3,450	3,450
-	25	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	-	5,000	528070	Other Purchased Services - Trade Shows	-	-	-
-	328	-	528094	Other Purchased Services - Linens	-	-	-
-	267,113	229,000	528210	Credit Card Fees	221,000	221,000	221,000
-	61,046	-	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
-	129,210	119,910	528400	Other Purchased Services - Printing & Graphics	137,930	137,930	137,930
1,663,729	1,559,829	1,636,900	529000	Operations Contracts	1,853,000	1,853,000	1,853,000
-	419	-	529400	Special Waste Disposal Fees	-	-	-
23,623	4,402	10,330	530000	Payments to Other Agencies	15,880	15,880	15,880
-	8,476	35,635	530010	License & Permit Fees	35,635	35,635	35,635
-	7,043	-	540000	Charges for Services	-	-	-
-	34	-	544000	Program Purchases	-	-	-
46,591	121,099	113,300	544500	Grants & Loans	78,300	78,300	78,300
132,272	39,732	49,475	545000	Travel	46,325	46,325	46,325
-	64,016	84,900	545100	Travel and Lodging	86,100	86,100	86,100
-	7,555	1,000	545200	Mileage, Taxi and Parking	1,700	1,700	1,700
-	10,621	-	545300	Meals & Entertainment	-	-	-
35,652	20,086	34,620	545500	Staff Development	40,020	40,020	40,020
-	1,050	800	545510	Tuition Reimbursement	1,500	1,500	1,500
-	16,139	18,650	545520	Conference Fees	19,120	19,120	19,120

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund							
-	145	-	548000	Fee Reimbursements	-	-	-
469,238	18,554	146,459	549000	Miscellaneous Expenditures	33,640	33,640	33,640
-	3,254	-	549010	Tri-Met Transit Pass	5,700	5,700	5,700
-	-	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
-	-	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
12,894,083	**12,191,427**	**12,115,161**		**Total Materials and Services**	**13,371,979**	**13,371,979**	**13,371,979**
				Capital Outlay			
58,761	-	-	572000	Buildings & Related	-	-	-
22,612	-	-	573000	Exhibits and Related	-	-	-
103,568	31,713	-	574000	Equipment & Vehicles	20,000	20,000	20,000
41,569	-	-	575000	Office Furn & Equip	-	-	-
-	3,393	-	578800	Art and Collections	-	-	-
226,510	**35,106**	**-**		**Total Capital Outlay**	**20,000**	**20,000**	**20,000**
				Interfund Transfers			
2,751,201	2,792,839	3,004,007	580000	Transfer for Indirect Costs	3,362,634	3,362,634	3,362,634
403,320	385,230	597,600	581000	Transfer of Resources	403,650	403,650	403,650
62,613	144,659	126,613	582000	Transfer for Direct Costs	135,164	135,164	135,164
-	-	16,140	586500	Interfund Loan - Interest	16,140	16,140	16,140
3,217,134	**3,322,728**	**3,744,360**		**Total Interfund Transfers**	**3,917,588**	**3,917,588**	**3,917,588**
				Contingency			
-	-	-	701002	Contingency - Operating	950,000	950,000	950,000
-	**-**	**-**		**Total Contingency**	**950,000**	**950,000**	**950,000**
$33,942,686	**$33,639,434**	**$34,754,101**		**TOTAL REQUIREMENTS**	**$39,390,870**	**$39,390,870**	**$39,390,870**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Administration							
Expenditures							
				Personnel Services			
813,860	781,684	750,482	501000	Reg Employees-Full Time-Exempt	832,376	832,376	832,376
2,181	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
62,484	64,600	70,880	502500	Reg Empl-Part Time-Non-Exempt	72,840	72,840	72,840
38,544	28,376	40,616	503000	Temporary Employees - Hourly	30,000	30,000	30,000
-	-	-	504000	Seasonal Employees	-	-	-
3,737	436	300	508000	Overtime	300	300	300
1,575	2,325	-	508600	Mobile Comm Allowance	1,800	1,800	1,800
70,423	64,449	72,800	511000	Fringe - Payroll Taxes	78,635	78,635	78,635
123,245	91,399	102,678	512000	Fringe - Retirement PERS	113,485	113,485	113,485
163,408	148,784	188,378	513000	Fringe - Health & Welfare	155,520	155,520	155,520
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
7,576	-	250	514000	Fringe - Unemployment	538	538	538
2,402	2,014	3,187	515000	Fringe - Other Benefits	3,496	3,496	3,496
-	-	8,213	519000	Pension Oblig Bonds Contrib	14,032	14,032	14,032
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,291,234	**1,187,867**	**1,237,784**		**Total Personnel Services**	**1,303,022**	**1,303,022**	**1,303,022**
				Materials and Services			
56,510	9,995	5,800	520100	Office Supplies	5,800	5,800	5,800
-	21,452	33,000	520110	Computer Equipment	25,000	25,000	25,000
-	951	5,000	520120	Meetings Expenditures	5,000	5,000	5,000
-	7	13,000	520130	Postage	13,000	13,000	13,000
10,381	38,353	5,000	520500	Operating Supplies	123,302	123,302	123,302
-	300	-	520580	Operating Supplies - Uniforms	-	-	-
21,184	-	-	521000	Subscriptions and Dues	-	-	-
-	22,465	25,000	521100	Membership & Professional Dues	25,000	25,000	25,000
-	306	-	521200	Publications & Subscriptions	-	-	-
-	71	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
136,272	39,754	-	524000	Contracted Professional Svcs	35,000	35,000	35,000
-	1,354	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	206	600	524050	Contracted Prof Svcs - Advertising	600	600	600
-	47,376	65,000	524070	Contracted Prof Svcs - Management, Consulting & Communication	45,000	45,000	45,000
-	4,500	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
2,532	-	-	526000	Maintenance & Repair Services	-	-	-
-	3,750	-	526010	Maintenance & Repair Services - Building	-	-	-
-	1,352	2,700	526020	Maintenance & Repair Services - Equipment	2,700	2,700	2,700
-	1,222	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	45	-	526040	Maintenance & Repair Services - Technology	-	-	-
7,014	11,548	2,500	528000	Other Purchased Services	32,500	32,500	32,500

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Administration							
-	18	100	528030	Other Purchased Services - Delivery, Shipping & Courier	100	100	100
-	663	9,300	528400	Other Purchased Services - Printing & Graphics	9,300	9,300	9,300
7,650	50	-	530000	Payments to Other Agencies	-	-	-
-	170	-	530010	License & Permit Fees	-	-	-
-	7,043	-	540000	Charges for Services	-	-	-
30,401	104,443	85,000	544500	Grants & Loans	10,000	10,000	10,000
32,447	2,399	20,950	545000	Travel	20,950	20,950	20,950
-	12,051	-	545100	Travel and Lodging	-	-	-
-	546	-	545200	Mileage, Taxi and Parking	-	-	-
-	781	-	545300	Meals & Entertainment	-	-	-
452	599	2,500	545500	Staff Development	2,500	2,500	2,500
-	2,469	-	545520	Conference Fees	-	-	-
2,432	732	102,699	549000	Miscellaneous Expenditures	-	-	-
307,276	**336,970**	**383,149**		**Total Materials and Services**	**360,752**	**360,752**	**360,752**
				Capital Outlay			
26,750	-	-	572000	Buildings & Related	-	-	-
26,750	**-**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
				Interfund Transfers			
2,751,201	2,792,839	3,004,007	580000	Transfer for Indirect Costs	3,362,634	3,362,634	3,362,634
403,320	385,230	597,600	581000	Transfer of Resources	403,650	403,650	403,650
62,613	144,659	126,613	582000	Transfer for Direct Costs	135,164	135,164	135,164
-	-	16,140	586500	Interfund Loan - Interest	16,140	16,140	16,140
3,217,134	**3,322,728**	**3,744,360**		**Total Interfund Transfers**	**3,917,588**	**3,917,588**	**3,917,588**
				Contingency			
-	-	-	701002	Contingency - Operating	950,000	950,000	950,000
-	**-**	**-**		**Total Contingency**	**950,000**	**950,000**	**950,000**
$4,842,395	**$4,847,565**	**$5,365,293**		**TOTAL REQUIREMENTS**	**$6,531,362**	**$6,531,362**	**$6,531,362**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Education							
Expenditures							
				Personnel Services			
-	804,189	778,792	501000	Reg Employees-Full Time-Exempt	918,403	918,403	918,403
-	238,050	197,383	501500	Reg Empl-Full Time-Non-Exempt	274,466	274,466	274,466
-	41,456	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	29,036	88,955	502500	Reg Empl-Part Time-Non-Exempt	107,761	107,761	107,761
-	521,477	514,688	503000	Temporary Employees - Hourly	469,228	469,228	469,228
-	-	-	504000	Seasonal Employees	-	-	-
-	70,670	63,600	508000	Overtime	64,683	64,683	64,683
-	3,785	-	508600	Mobile Comm Allowance	4,710	4,710	4,710
-	143,904	139,976	511000	Fringe - Payroll Taxes	153,761	153,761	153,761
-	165,461	161,368	512000	Fringe - Retirement PERS	193,228	193,228	193,228
-	168,139	242,121	513000	Fringe - Health & Welfare	318,816	318,816	318,816
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	6,455	4,914	514000	Fringe - Unemployment	8,211	8,211	8,211
-	3,657	4,417	515000	Fringe - Other Benefits	5,394	5,394	5,394
-	-	10,377	519000	Pension Oblig Bonds Contrib	27,244	27,244	27,244
-	7,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
-	**2,205,478**	**2,206,591**		**Total Personnel Services**	**2,545,905**	**2,545,905**	**2,545,905**
				Materials and Services			
-	2,853	18,452	520100	Office Supplies	15,120	15,120	15,120
-	4,675	2,500	520110	Computer Equipment	2,500	2,500	2,500
-	6,674	8,600	520120	Meetings Expenditures	8,600	8,600	8,600
-	146	4,500	520130	Postage	2,500	2,500	2,500
-	25	17,995	520140	OfficeSupply-Promo&Consult Sup	17,495	17,495	17,495
-	104,502	116,120	520500	Operating Supplies	95,819	95,819	95,819
-	-	500	520510	Operating Supplies - Small Tools, Equip	500	500	500
-	94	-	520520	Operating Supplies - Audio Visual	-	-	-
-	6,958	47,800	520535	Operating Supplies - Food for Prg Part	69,790	69,790	69,790
-	13,523	21,810	520580	Operating Supplies - Uniforms	17,310	17,310	17,310
-	-	-	521000	Subscriptions and Dues	-	-	-
-	1,775	4,425	521100	Membership & Professional Dues	4,125	4,125	4,125
-	3,145	1,285	521200	Publications & Subscriptions	735	735	735
-	1,743	1,600	521400	Fuels and Lubricants - General	3,100	3,100	3,100
-	161	-	521500	Maintenance & Repairs Supplies	-	-	-
-	49	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	213	3,600	521560	Maintenance & Repairs Supplies - Equipment	3,600	3,600	3,600
-	657	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	-	50	522105	Cost of Food-Tableware Supplies	100	100	100
-	983,750	129,600	524000	Contracted Professional Svcs	268,600	268,600	268,600

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Education							
-	-	500	524040	Contracted Prof Svcs - Promotion & Public Relations	500	500	500
-	1,476	11,426	524050	Contracted Prof Svcs - Advertising	426	426	426
-	2,799	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	2,500	-	524600	Sponsorship Expenditures	-	-	-
-	1,302	-	525000	Contracted Property Services	-	-	-
-	1,744	3,202	525120	Utility Services - Telecommunications	3,562	3,562	3,562
-	8	2,750	526000	Maintenance & Repair Services	2,750	2,750	2,750
-	1,847	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	90	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	397	-	526500	Rentals	4,750	4,750	4,750
-	100	4,400	526510	Rentals - Building	1,400	1,400	1,400
-	258	800	526520	Rentals - Equipment	800	800	800
-	-	1,000	526540	Rentals - Vehicle	1,000	1,000	1,000
-	1,330	-	526560	Rentals - Parking Space	-	-	-
-	20,413	50,070	528000	Other Purchased Services	25,870	25,870	25,870
-	7	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	127	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	328	-	528094	Other Purchased Services - Linens	-	-	-
-	51,501	63,000	528210	Credit Card Fees	55,000	55,000	55,000
-	27,338	15,060	528400	Other Purchased Services - Printing & Graphics	11,380	11,380	11,380
-	-	5,200	530000	Payments to Other Agencies	10,750	10,750	10,750
-	174	-	530010	License & Permit Fees	-	-	-
-	34	-	544000	Program Purchases	-	-	-
-	392	5,000	545000	Travel	6,500	6,500	6,500
-	9,770	23,800	545100	Travel and Lodging	25,000	25,000	25,000
-	2,128	1,000	545200	Mileage, Taxi and Parking	1,700	1,700	1,700
-	1,537	-	545300	Meals & Entertainment	-	-	-
-	808	3,140	545500	Staff Development	7,040	7,040	7,040
-	1,050	800	545510	Tuition Reimbursement	1,500	1,500	1,500
-	5,507	5,775	545520	Conference Fees	6,775	6,775	6,775
-	145	-	548000	Fee Reimbursements	-	-	-
-	3,797	13,340	549000	Miscellaneous Expenditures	7,640	7,640	7,640
-	3,254	-	549010	Tri-Met Transit Pass	5,700	5,700	5,700
-	**1,273,103**	**589,100**		**Total Materials and Services**	**689,937**	**689,937**	**689,937**
$0	**$3,478,582**	**$2,795,691**	**TOTAL REQUIREMENTS**		**$3,235,842**	**$3,235,842**	**$3,235,842**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Facilities Management							
Expenditures							
				Personnel Services			
239,726	304,452	328,419	501000	Reg Employees-Full Time-Exempt	485,467	485,467	485,467
1,045,209	1,093,298	890,556	501500	Reg Empl-Full Time-Non-Exempt	976,957	976,957	976,957
-	-	52,796	502500	Reg Empl-Part Time-Non-Exempt	53,143	53,143	53,143
139,885	171,110	176,403	503000	Temporary Employees - Hourly	156,519	156,519	156,519
31,575	46,509	30,510	508000	Overtime	30,300	30,300	30,300
900	1,200	-	508600	Mobile Comm Allowance	600	600	600
121,210	134,942	124,581	511000	Fringe - Payroll Taxes	143,230	143,230	143,230
120,412	129,416	116,935	512000	Fringe - Retirement PERS	162,698	162,698	162,698
304,197	339,635	288,240	513000	Fringe - Health & Welfare	357,696	357,696	357,696
64,466	40,480	8,619	514000	Fringe - Unemployment	9,110	9,110	9,110
5,627	5,280	5,272	515000	Fringe - Other Benefits	6,231	6,231	6,231
-	-	12,721	519000	Pension Oblig Bonds Contrib	25,532	25,532	25,532
3,000	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,076,208	**2,268,124**	**2,035,052**		**Total Personnel Services**	**2,407,483**	**2,407,483**	**2,407,483**
				Materials and Services			
5,250	3,764	8,750	520100	Office Supplies	4,250	4,250	4,250
-	3,826	750	520110	Computer Equipment	-	-	-
-	1,468	750	520120	Meetings Expenditures	750	750	750
52,912	43,958	18,000	520500	Operating Supplies	18,000	18,000	18,000
-	12,176	7,000	520510	Operating Supplies - Small Tools, Equip	7,000	7,000	7,000
-	29	-	520550	Operating Supplies - Telecommunications	-	-	-
-	10,792	6,800	520580	Operating Supplies - Uniforms	6,800	6,800	6,800
1,038	-	-	521000	Subscriptions and Dues	-	-	-
-	1,220	-	521100	Membership & Professional Dues	-	-	-
-	160	600	521200	Publications & Subscriptions	600	600	600
49,136	43,019	81,000	521400	Fuels and Lubricants - General	81,000	81,000	81,000
292,763	216	20,000	521500	Maintenance & Repairs Supplies	20,000	20,000	20,000
-	449	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	91,870	90,000	521520	Maintenance & Repairs Supplies - Building	90,000	90,000	90,000
-	30,125	36,779	521521	Maintenance & Repairs Supplies - HVAC	35,000	35,000	35,000
-	3	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	892	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	21,325	40,000	521540	Maintenance & Repairs Supplies - Electrical	40,000	40,000	40,000
-	12,320	4,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	1,500	1,500	1,500
-	143,616	129,500	521560	Maintenance & Repairs Supplies - Equipment	129,500	129,500	129,500
-	31,367	50,000	521570	Maintenance & Repairs Supplies - Vehicles	50,000	50,000	50,000
27,783	3,324	35,000	524000	Contracted Professional Svcs	35,000	35,000	35,000
-	69	-	524050	Contracted Prof Svcs - Advertising	-	-	-

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Facilities Management							
-	150	5,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	5,000	5,000	5,000
-	1,920	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
228	-	-	525000	Contracted Property Services	-	-	-
1,768,861	-	-	525100	Utility Services	-	-	-
-	38,043	35,000	525120	Utility Services - Telecommunications	40,000	40,000	40,000
-	617,230	655,500	525130	Utility Services - Electricity	665,500	665,500	665,500
-	184,652	250,000	525140	Utility Services - Natural Gas	225,000	225,000	225,000
-	1,174,253	1,000,000	525160	Utility Services - Water & Sewer	1,265,000	1,265,000	1,265,000
14,373	10,030	-	525500	Cleaning Services	-	-	-
301,838	9,929	36,000	526000	Maintenance & Repair Services	36,000	36,000	36,000
-	123,481	150,000	526010	Maintenance & Repair Services - Building	152,500	152,500	152,500
-	367	20,000	526012	Maintenance & Repair Services - Electricity	20,000	20,000	20,000
-	8,190	-	526013	Maintenance & Repair Services - Elevator & Escalator	-	-	-
-	10,189	30,000	526014	Maintenance & Repair Services - HVAC	30,000	30,000	30,000
-	43,895	27,000	526020	Maintenance & Repair Services - Equipment	27,000	27,000	27,000
-	21,468	52,000	526030	Maintenance & Repair Services - Grounds	52,000	52,000	52,000
-	17,831	10,000	526050	Maintenance & Repair Services - Vehicles	10,000	10,000	10,000
850	90	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
-	-	-	526300	Software Maintenance	4,500	4,500	4,500
16,321	7	-	526500	Rentals	-	-	-
-	24,456	15,000	526520	Rentals - Equipment	15,000	15,000	15,000
8,795	11,648	-	528000	Other Purchased Services	50,000	50,000	50,000
-	243	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	25	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	772	950	528400	Other Purchased Services - Printing & Graphics	950	950	950
3,692	335	-	530000	Payments to Other Agencies	-	-	-
-	3,328	9,786	530010	License & Permit Fees	9,786	9,786	9,786
3,438	559	-	545000	Travel	-	-	-
-	1,226	6,000	545100	Travel and Lodging	6,000	6,000	6,000
-	211	-	545200	Mileage, Taxi and Parking	-	-	-
-	408	-	545300	Meals & Entertainment	-	-	-
1,161	2,950	2,000	545500	Staff Development	2,000	2,000	2,000
-	569	-	545520	Conference Fees	-	-	-
1,321	-	-	549000	Miscellaneous Expenditures	-	-	-
2,549,761	**2,764,442**	**2,890,165**		**Total Materials and Services**	**3,192,636**	**3,192,636**	**3,192,636**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Facilities Management							
				Capital Outlay			
31,311	-	-	572000	Buildings & Related	-	-	-
22,612	-	-	573000	Exhibits and Related	-	-	-
44,747	23,912	-	574000	Equipment & Vehicles	-	-	-
-	3,393	-	578800	Art and Collections	-	-	-
98,670	**27,305**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$4,724,639	**$5,059,871**	**$4,925,217**		**TOTAL REQUIREMENTS**	**$5,600,119**	**$5,600,119**	**$5,600,119**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Guest Services							
Expenditures							
				Personnel Services			
776,687	817,627	876,166	501000	Reg Employees-Full Time-Exempt	932,102	932,102	932,102
802,923	857,726	822,100	501500	Reg Empl-Full Time-Non-Exempt	806,588	806,588	806,588
271,517	242,121	392,925	502500	Reg Empl-Part Time-Non-Exempt	473,932	473,932	473,932
924,265	839,878	590,970	503000	Temporary Employees - Hourly	2,005,300	2,005,300	2,005,300
1,330,179	1,392,172	1,129,705	504000	Seasonal Employees	-	-	-
-	333	-	504500	Reimbursable Labor	-	-	-
93,418	69,672	66,736	508000	Overtime	58,818	58,818	58,818
3,890	4,550	-	508600	Mobile Comm Allowance	6,600	6,600	6,600
351,202	353,687	330,443	511000	Fringe - Payroll Taxes	345,421	345,421	345,421
407,115	407,042	305,607	512000	Fringe - Retirement PERS	374,318	374,318	374,318
492,238	496,065	634,412	513000	Fringe - Health & Welfare	701,399	701,399	701,399
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
116,332	86,211	58,723	514000	Fringe - Unemployment	70,405	70,405	70,405
9,644	8,679	9,336	515000	Fringe - Other Benefits	9,789	9,789	9,789
-	-	20,785	519000	Pension Oblig Bonds Contrib	58,952	58,952	58,952
-	600	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,579,410	**5,577,363**	**5,237,908**		**Total Personnel Services**	**5,843,624**	**5,843,624**	**5,843,624**
				Materials and Services			
26,361	5,653	11,400	520100	Office Supplies	10,200	10,200	10,200
-	3,660	-	520110	Computer Equipment	-	-	-
-	85	5,000	520120	Meetings Expenditures	5,000	5,000	5,000
-	4	-	520130	Postage	-	-	-
634,511	391,289	454,841	520500	Operating Supplies	403,920	403,920	403,920
(45)	2,690	2,000	520510	Operating Supplies - Small Tools, Equip	2,000	2,000	2,000
-	32	-	520550	Operating Supplies - Telecommunications	-	-	-
-	42,659	38,750	520580	Operating Supplies - Uniforms	38,750	38,750	38,750
2,035	50	-	521000	Subscriptions and Dues	-	-	-
-	1,089	2,900	521100	Membership & Professional Dues	2,900	2,900	2,900
-	436	-	521200	Publications & Subscriptions	-	-	-
55,996	32,657	-	521400	Fuels and Lubricants - General	-	-	-
20,454	13,981	-	521500	Maintenance & Repairs Supplies	-	-	-
-	506	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	219	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	526	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-
-	-	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Guest Services							
-	4,674	21,000	521560	Maintenance & Repairs Supplies - Equipment	21,000	21,000	21,000
-	54	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
1,290,595	1,382,581	1,364,128	522000	Food	1,643,250	1,643,250	1,643,250
-	2,133	113,677	522105	Cost of Food-Tableware Supplies	129,860	129,860	129,860
13,890	9,432	-	522500	Retail	-	-	-
1,641,589	1,351,575	1,391,891	524000	Contracted Professional Svcs	1,391,891	1,391,891	1,391,891
-	-	500	524040	Contracted Prof Svcs - Promotion & Public Relations	500	500	500
-	1,662	8,200	524050	Contracted Prof Svcs - Advertising	8,200	8,200	8,200
-	-	24,600	524060	Contracted Prof Svcs - Information Technology Services	39,600	39,600	39,600
68,140	-	-	525100	Utility Services	-	-	-
-	13,532	2,220	525120	Utility Services - Telecommunications	2,220	2,220	2,220
-	1,894	-	525130	Utility Services - Electricity	-	-	-
-	44,687	76,000	525150	Utility Services - Sanitation & Refuse Removal	50,000	50,000	50,000
19,441	12,524	34,000	525500	Cleaning Services	34,000	34,000	34,000
96,980	(1,300)	-	526000	Maintenance & Repair Services	-	-	-
-	7,735	-	526010	Maintenance & Repair Services - Building	-	-	-
-	225	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	126,234	153,350	526020	Maintenance & Repair Services - Equipment	153,350	153,350	153,350
-	699	15,000	526040	Maintenance & Repair Services - Technology	24,617	24,617	24,617
-	1,304	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	5,290	-	526060	Maintenance & Repair Services - Safety	-	-	-
117,645	50,187	77,000	526500	Rentals	82,000	82,000	82,000
-	36,509	27,300	526510	Rentals - Building	27,300	27,300	27,300
-	69,306	25,200	526520	Rentals - Equipment	20,200	20,200	20,200
-	118	-	526530	Rentals - Office Equipment	-	-	-
-	-	5,000	526540	Rentals - Vehicle	5,000	5,000	5,000
-	2,500	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
432,977	165,820	243,994	528000	Other Purchased Services	116,000	116,000	116,000
-	1,201	-	528010	Other Purchased Services - Commissions	-	-	-
-	380	850	528030	Other Purchased Services - Delivery, Shipping & Courier	850	850	850
-	-	5,000	528070	Other Purchased Services - Trade Shows	-	-	-
-	215,612	166,000	528210	Credit Card Fees	166,000	166,000	166,000
-	61,046	-	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
-	14,027	23,500	528400	Other Purchased Services - Printing & Graphics	23,500	23,500	23,500
1,663,529	1,559,829	1,636,900	529000	Operations Contracts	1,853,000	1,853,000	1,853,000
-	419	-	529400	Special Waste Disposal Fees	-	-	-
10,777	3,920	5,130	530000	Payments to Other Agencies	5,130	5,130	5,130
-	3,259	24,535	530010	License & Permit Fees	24,535	24,535	24,535
1,639	726	14,225	545000	Travel	14,225	14,225	14,225
-	1,569	-	545100	Travel and Lodging	-	-	-
-	309	-	545200	Mileage, Taxi and Parking	-	-	-

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Guest Services							
-	243	-	545300	Meals & Entertainment	-	-	-
4,274	7,978	19,850	545500	Staff Development	19,850	19,850	19,850
-	473	-	545520	Conference Fees	-	-	-
(65)	-	1,000	549000	Miscellaneous Expenditures	1,000	1,000	1,000
6,100,722	**5,655,903**	**5,997,941**		**Total Materials and Services**	**6,372,848**	**6,372,848**	**6,372,848**
				Capital Outlay			
-	-	-	572000	Buildings & Related	-	-	-
-	7,801	-	574000	Equipment & Vehicles	20,000	20,000	20,000
-	**7,801**	**-**		**Total Capital Outlay**	**20,000**	**20,000**	**20,000**
$11,680,133	**$11,241,067**	**$11,235,849**		**TOTAL REQUIREMENTS**	**$12,236,472**	**$12,236,472**	**$12,236,472**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Living Collections							
Expenditures							
				Personnel Services			
1,847,631	1,114,663	1,479,224	501000	Reg Employees-Full Time-Exempt	1,621,344	1,621,344	1,621,344
2,188,237	2,286,636	2,743,345	501500	Reg Empl-Full Time-Non-Exempt	3,211,970	3,211,970	3,112,057
15,653	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
399,444	286,066	438,453	502500	Reg Empl-Part Time-Non-Exempt	312,118	312,118	412,031
926,017	326,244	204,361	503000	Temporary Employees - Hourly	144,354	144,354	144,354
-	-	-	504000	Seasonal Employees	-	-	-
340,728	159,755	145,370	508000	Overtime	112,590	112,590	112,590
7,890	5,800	-	508600	Mobile Comm Allowance	6,600	6,600	6,600
481,055	349,481	418,802	511000	Fringe - Payroll Taxes	454,723	454,723	454,720
522,457	379,628	467,096	512000	Fringe - Retirement PERS	576,002	576,002	576,003
933,128	848,195	1,100,640	513000	Fringe - Health & Welfare	1,290,816	1,290,816	1,290,816
17,439	15,011	21,158	514000	Fringe - Unemployment	15,770	15,770	15,770
19,151	13,926	19,525	515000	Fringe - Other Benefits	21,440	21,440	21,441
-	-	46,598	519000	Pension Oblig Bonds Contrib	81,033	81,033	81,034
13,800	5,625	-	519500	Fringe - Insurance - Opt Out	-	-	-
7,712,630	**5,791,030**	**7,084,572**		**Total Personnel Services**	**7,848,760**	**7,848,760**	**7,848,760**
				Materials and Services			
74,669	20,294	11,710	520100	Office Supplies	11,710	11,710	11,710
-	179	1,500	520110	Computer Equipment	1,500	1,500	1,500
-	639	950	520120	Meetings Expenditures	950	950	950
993,863	673,612	214,136	520500	Operating Supplies	214,136	214,136	214,136
-	36,132	30,850	520510	Operating Supplies - Small Tools, Equip	44,850	44,850	44,850
-	210,095	207,300	520540	Operating Supplies - Medical & Veterinary	397,300	397,300	397,300
-	-	19,450	520545	Exhibit Materials - Habitat/Exh Mat H	19,450	19,450	19,450
-	-	15,200	520546	Enrichment Materials - Zoo An/Enrich Mat	15,200	15,200	15,200
-	10,358	14,400	520580	Operating Supplies - Uniforms	14,400	14,400	14,400
-	-	466,800	520600	Animal Food	500,800	500,800	500,800
-	-	9,200	520610	Animal Food - Enrichment	9,200	9,200	9,200
36,142	36	-	521000	Subscriptions and Dues	-	-	-
-	23,435	27,354	521100	Membership & Professional Dues	27,354	27,354	27,354
-	2,153	4,300	521200	Publications & Subscriptions	4,300	4,300	4,300
2,020	10	-	521400	Fuels and Lubricants - General	-	-	-
1,009	-	-	521500	Maintenance & Repairs Supplies	-	-	-
-	-	5,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	5,000	5,000	5,000
-	3,187	6,785	521560	Maintenance & Repairs Supplies - Equipment	6,785	6,785	6,785
-	55	-	522000	Food	-	-	-
1,021,543	87,722	82,860	524000	Contracted Professional Svcs	163,860	163,860	163,860
2,250	-	-	524600	Sponsorship Expenditures	-	-	-

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Living Collections							
122,045	-	-	525100	Utility Services	-	-	-
-	915	1,632	525120	Utility Services - Telecommunications	1,632	1,632	1,632
-	18,569	-	525140	Utility Services - Natural Gas	-	-	-
-	136	-	525160	Utility Services - Water & Sewer	-	-	-
-	-	4,000	525500	Cleaning Services	4,000	4,000	4,000
15,386	251	1,000	526000	Maintenance & Repair Services	1,000	1,000	1,000
-	12,848	41,700	526020	Maintenance & Repair Services - Equipment	41,700	41,700	41,700
-	-	33,700	526030	Maintenance & Repair Services - Grounds	33,700	33,700	33,700
22,685	-	-	526500	Rentals	-	-	-
-	3,659	12,000	526510	Rentals - Building	12,000	12,000	12,000
-	3,523	11,000	526520	Rentals - Equipment	11,000	11,000	11,000
122,324	50	16,000	528000	Other Purchased Services	16,000	16,000	16,000
-	7,908	2,500	528030	Other Purchased Services - Delivery, Shipping & Courier	2,500	2,500	2,500
-	1,738	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
1,504	-	-	530000	Payments to Other Agencies	-	-	-
-	1,545	1,314	530010	License & Permit Fees	1,314	1,314	1,314
16,190	16,656	28,300	544500	Grants & Loans	68,300	68,300	68,300
84,987	28,831	2,650	545000	Travel	2,650	2,650	2,650
-	36,534	55,100	545100	Travel and Lodging	55,100	55,100	55,100
-	4,302	-	545200	Mileage, Taxi and Parking	-	-	-
-	7,181	-	545300	Meals & Entertainment	-	-	-
24,711	6,686	7,130	545500	Staff Development	7,130	7,130	7,130
-	6,856	11,815	545520	Conference Fees	11,815	11,815	11,815
464,915	13,967	-	549000	Miscellaneous Expenditures	-	-	-
-	-	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
-	-	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
3,006,243	**1,240,063**	**1,430,636**		**Total Materials and Services**	**1,789,636**	**1,789,636**	**1,789,636**
				Capital Outlay			
700	-	-	572000	Buildings & Related	-	-	-
58,821	-	-	574000	Equipment & Vehicles	-	-	-
35,347	-	-	575000	Office Furn & Equip	-	-	-
94,868	**-**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$10,813,742	**$7,031,093**	**$8,515,208**		**TOTAL REQUIREMENTS**	**$9,638,396**	**$9,638,396**	**$9,638,396**

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Marketing							
Expenditures							
				Personnel Services			
538,510	594,504	642,005	501000	Reg Employees-Full Time-Exempt	680,286	680,286	680,286
20,474	40,383	43,163	501500	Reg Empl-Full Time-Non-Exempt	47,131	47,131	47,131
60,972	62,425	63,668	502000	Reg Employees-Part Time-Exempt	66,309	66,309	66,309
128	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
9,913	23,367	17,337	503000	Temporary Employees - Hourly	17,337	17,337	17,337
21,379	-	-	503100	Temporary Employees - Salaried	-	-	-
662	3,784	-	508000	Overtime	-	-	-
2,210	2,640	-	508600	Mobile Comm Allowance	2,640	2,640	2,640
54,778	61,009	64,477	511000	Fringe - Payroll Taxes	68,217	68,217	68,217
71,877	92,565	100,186	512000	Fringe - Retirement PERS	114,152	114,152	114,152
150,795	177,133	151,326	513000	Fringe - Health & Welfare	171,072	171,072	171,072
11,282	116	-	514000	Fringe - Unemployment	-	-	-
2,496	2,384	3,027	515000	Fringe - Other Benefits	3,200	3,200	3,200
-	-	7,484	519000	Pension Oblig Bonds Contrib	12,165	12,165	12,165
945,476	**1,060,311**	**1,092,673**		**Total Personnel Services**	**1,182,509**	**1,182,509**	**1,182,509**
				Materials and Services			
10,923	2,476	2,000	520100	Office Supplies	5,400	5,400	5,400
-	1,457	1,700	520110	Computer Equipment	2,300	2,300	2,300
-	173	120	520120	Meetings Expenditures	120	120	120
-	197	180	520130	Postage	60	60	60
37,739	26,030	19,360	520500	Operating Supplies	16,100	16,100	16,100
-	167	2,400	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	291	-	520580	Operating Supplies - Uniforms	-	-	-
3,051	249	600	521000	Subscriptions and Dues	-	-	-
-	470	1,760	521100	Membership & Professional Dues	4,105	4,105	4,105
-	3,938	40	521200	Publications & Subscriptions	40	40	40
11,424	846	9,600	521500	Maintenance & Repairs Supplies	10,100	10,100	10,100
-	579	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	46	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
147,093	168,824	84,100	524000	Contracted Professional Svcs	315,935	315,935	315,935
-	7,350	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	557,757	566,950	524050	Contracted Prof Svcs - Advertising	474,780	474,780	474,780
971	-	-	525100	Utility Services	-	-	-
-	131	-	525120	Utility Services - Telecommunications	-	-	-
2,170	3,967	-	526000	Maintenance & Repair Services	-	-	-
-	45	5,300	526020	Maintenance & Repair Services - Equipment	5,400	5,400	5,400
-	-	-	526300	Software Maintenance	3,460	3,460	3,460
97	-	-	526500	Rentals	-	-	-

Oregon Zoo Operating Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Oregon Zoo Operating Fund - Zoo Marketing							
-	-	3,500	526520	Rentals - Equipment	-	-	-
-	-	5,000	526580	Rentals - Audio Visual	-	-	-
700,963	49,572	13,330	528000	Other Purchased Services	6,540	6,540	6,540
-	84,673	71,100	528400	Other Purchased Services - Printing & Graphics	92,800	92,800	92,800
200	-	-	529000	Operations Contracts	-	-	-
-	97	-	530000	Payments to Other Agencies	-	-	-
9,762	6,825	6,650	545000	Travel	2,000	2,000	2,000
-	2,866	-	545100	Travel and Lodging	-	-	-
-	59	-	545200	Mileage, Taxi and Parking	-	-	-
-	472	-	545300	Meals & Entertainment	-	-	-
5,054	1,066	-	545500	Staff Development	1,500	1,500	1,500
-	265	1,060	545520	Conference Fees	530	530	530
635	58	29,420	549000	Miscellaneous Expenditures	25,000	25,000	25,000
930,080	**920,946**	**824,170**		**Total Materials and Services**	**966,170**	**966,170**	**966,170**
				Capital Outlay			
6,222	-	-	575000	Office Furn & Equip	-	-	-
6,222	**-**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$1,881,778	**$1,981,257**	**$1,916,843**		**TOTAL REQUIREMENTS**	**$2,148,679**	**$2,148,679**	**$2,148,679**

Metro

Parks and Natural Areas Local Option Levy Fund

Parks and Natural Areas Local Option Levy Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	-	-	4,863,000	4,846,220	4,846,220	5,696,220	(0.35%)
Current Revenues							
Real Property Taxes	-	10,068,298	10,522,300	12,167,482	12,167,482	12,167,482	15.64%
Interest Earnings	-	26,162	24,500	36,010	36,010	36,010	46.98%
Grants	-	221,414	510,900	65,000	65,000	65,000	(87.28%)
Miscellaneous Revenue	-	25	-	-	-	-	0.00%
Subtotal Current Revenues	-	10,315,899	11,057,700	12,268,492	12,268,492	12,268,492	10.95%
Interfund Transfers							
Fund Equity Transfers	-	-	-	148,500	148,500	148,500	n/a
Subtotal Interfund Transfers	-	-	-	148,500	148,500	148,500	n/a
TOTAL RESOURCES	**$0**	**$10,315,899**	**$15,920,700**	**$17,263,212**	**$17,263,212**	**$18,113,212**	**8.43%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	1,094,434	2,539,081	3,113,383	3,113,383	3,168,991	22.62%
Materials and Services	-	2,252,252	7,286,224	6,129,000	6,129,000	6,073,392	(15.88%)
Capital Outlay	-	868,220	3,546,366	3,287,971	3,287,971	4,137,971	(7.29%)
Subtotal Current Expenditures	-	4,214,907	13,371,671	12,530,354	12,530,354	13,380,354	(6.29%)
Interfund Transfers							
Internal Service Transfers	-	929,953	1,301,558	3,276,459	3,276,459	3,276,459	151.73%
Interfund Reimbursements	-	-	318,789	673,560	673,560	673,560	111.29%
Fund Equity Transfers	-	-	17,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	-	929,953	1,637,347	3,950,019	3,950,019	3,950,019	141.25%
Contingency	-	-	911,682	782,839	782,839	782,839	(14.13%)
Unappropriated Fund Balance	-	5,171,039	-	-	-	-	0.00%
Subtotal Contigency/Ending Balance	-	5,171,039	911,682	782,839	782,839	782,839	(14.13%)
TOTAL REQUIREMENTS	**$0**	**$10,315,899**	**$15,920,700**	**$17,263,212**	**$17,263,212**	**$18,113,212**	**8.43%**
FULL-TIME EQUIVALENTS	**0.00**	**21.65**	**30.90**	**32.80**	**32.80**	**33.80**	**9.39%**

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 $5.7 million for FY 2015-16.

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 $12.0 million in property tax revenues from the tax levy.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 33.80 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This sum is 18.3 percent of the budgeted expenditures and includes a net 2.90 more FTE than in the prior fiscal year. The change in FTE will include an expansion of 2.75 FTE in Parks Visitor Services, an increase of 2.30 FTE in the Finance/Administration, a reduction of 0.65 FTE in Science and Land Management and a reduction of 1.50 FTE in the Education Program provided by the Oregon Zoo Education staff which will be charged directly to the Oregon Zoo Operating Fund and a direct cost transfer to the Oregon Zoo Operating Fund is included in FY 2015-16 to cover the costs for these positions.

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 35.0 percent of the proposed expenditures for FY 2015-16. 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 $4.1 million in spending, and will be used to restore and replace pathways, aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas. In addition, the FY 2015-16 includes additional infrastructure and site improvements at the Borland Yard Operations Center to support increased staffing levels and facilitate levy funded restoration efforts.

Interfund transfers

$3.9 million will be spent on transfers to other funds to support and maintain existing parks and natural area programs.

Contingency

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

ENDING FUND BALANCE

The fund balance represents unexpended levy proceeds plus interest earned. The balance will decrease as the program goals are achieved. All anticipated unexpended funds for FY 2015-16 have been included in the Contingency category.

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund							
Revenues							
				Beginning Fund Balance			
-	-	17,000	341500	Fund Bal-Dsg PERS	-	-	-
-	-	2,931,000	349000	Fund Balance-Unassigned/Reserved	1,697,000	1,697,000	2,547,000
-	-	1,915,000	350000	Fund Balance-Assigned	3,149,220	3,149,220	3,149,220
-	**-**	**4,863,000**		**Total Beginning Fund Balance**	**4,846,220**	**4,846,220**	**5,696,220**
				Current Revenue			
-	10,049,719	10,274,800	401000	Real Property Taxes-Current Yr	11,919,982	11,919,982	11,919,982
-	-	247,500	401500	Real Property Taxes-Prior Yrs	247,500	247,500	247,500
-	8,974	-	401800	Payment in Lieu of R Prop Tax	-	-	-
-	9,604	-	401900	Interest & Penalty-R Prop Tax	-	-	-
-	221,414	510,900	411000	State Grants - Direct	65,000	65,000	65,000
-	34,842	24,500	470000	Interest on Investments	36,010	36,010	36,010
-	(8,681)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	25	-	489100	Refunds/Reimbursements	-	-	-
-	**10,315,898**	**11,057,700**		**Total Current Revenue**	**12,268,492**	**12,268,492**	**12,268,492**
				Interfund Transfers			
-	-	-	497000	Transfer of Resources	148,500	148,500	148,500
-	**-**	**-**		**Total Interfund Transfers**	**148,500**	**148,500**	**148,500**
$0	**$10,315,898**	**$15,920,700**	**TOTAL RESOURCES**		**$17,263,212**	**$17,263,212**	**$18,113,212**
Expenditures							
				Personnel Services			
-	510,588	1,194,106	501000	Reg Employees-Full Time-Exempt	1,443,273	1,443,273	1,443,273
-	232,674	418,424	501500	Reg Empl-Full Time-Non-Exempt	513,214	513,214	546,577
-	763	135,672	502000	Reg Employees-Part Time-Exempt	132,547	132,547	132,547
-	36,229	14,378	502500	Reg Empl-Part Time-Non-Exempt	62,222	62,222	62,222
-	37,000	15,500	503000	Temporary Employees - Hourly	-	-	-
-	1,990	-	503100	Temporary Employees - Salaried	-	-	-
-	5,877	-	504000	Seasonal Employees	-	-	-
-	19,452	750	508000	Overtime	-	-	-
-	974	1,200	508600	Mobile Comm Allowance	-	-	-
-	69,245	149,895	511000	Fringe - Payroll Taxes	181,045	181,045	183,868
-	71,875	176,185	512000	Fringe - Retirement PERS	229,854	229,854	233,057
-	101,901	408,004	513000	Fringe - Health & Welfare	510,106	510,106	525,658
-	2,390	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund							
-	2,277	7,340	515000	Fringe - Other Benefits	8,853	8,853	9,020
-	-	17,627	519000	Pension Oblig Bonds Contrib	32,269	32,269	32,769
-	1,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
-	**1,094,434**	**2,539,081**		**Total Personnel Services**	**3,113,383**	**3,113,383**	**3,168,991**
				Materials and Services			
-	14,213	-	520100	Office Supplies	-	-	-
-	12,837	-	520110	Computer Equipment	-	-	-
-	1,604	-	520120	Meetings Expenditures	-	-	-
-	3,800	-	520130	Postage	-	-	-
-	174,844	11,500	520500	Operating Supplies	-	-	-
-	7,147	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,124	-	521100	Membership & Professional Dues	-	-	-
-	883	1,000	521400	Fuels and Lubricants - General	-	-	-
-	380	-	521500	Maintenance & Repairs Supplies	-	-	-
-	165	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	3,893	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	757,742	1,193,248	524000	Contracted Professional Svcs	879,000	879,000	879,000
-	269	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	282	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,302	-	524500	Marketing Expenditures	-	-	-
-	1,500	-	524600	Sponsorship Expenditures	-	-	-
-	1,036,216	4,284,226	525000	Contracted Property Services	3,750,000	3,750,000	3,694,392
-	-	-	525100	Utility Services	-	-	-
-	355	-	525130	Utility Services - Electricity	-	-	-
-	962	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	148	-	525160	Utility Services - Water & Sewer	-	-	-
-	5,783	-	526000	Maintenance & Repair Services	-	-	-
-	9,257	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	7,865	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	-	256,500	526100	Capital Maintenance - CIP	-	-	-
-	17,977	25,000	526200	Capital Maintenance - Non-CIP	-	-	-
-	3,690	4,750	526500	Rentals	-	-	-
-	460	-	526510	Rentals - Building	-	-	-
-	874	-	526520	Rentals - Equipment	-	-	-
-	665	-	526560	Rentals - Parking Space	-	-	-
-	29,103	-	528000	Other Purchased Services	-	-	-
-	1,605	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	870	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	26,045	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	118,787	7,500	530000	Payments to Other Agencies	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund							
-	587	-	530010	License & Permit Fees	-	-	-
-	-	1,500,000	544500	Grants & Loans	1,500,000	1,500,000	1,500,000
-	-	1,500	545000	Travel	-	-	-
-	1,444	-	545100	Travel and Lodging	-	-	-
-	376	-	545200	Mileage, Taxi and Parking	-	-	-
-	508	-	545300	Meals & Entertainment	-	-	-
-	3,644	1,000	545500	Staff Development	-	-	-
-	825	-	545510	Tuition Reimbursement	-	-	-
-	2,221	-	545520	Conference Fees	-	-	-
-	**2,252,252**	**7,286,224**		**Total Materials and Services**	**6,129,000**	**6,129,000**	**6,073,392**
				Capital Outlay			
-	-	-	570000	Land	-	-	-
-	612,301	2,658,366	571000	Improve-Other than Bldg	1,857,971	1,857,971	2,707,971
-	5,086	-	571500	Intangibles - Non-Depreciable	-	-	-
-	42,450	875,000	572000	Buildings & Related	1,400,000	1,400,000	1,400,000
-	41,245	-	574000	Equipment & Vehicles	-	-	-
-	163,639	-	574500	Vehicles	-	-	-
-	-	-	575000	Office Furn & Equip	-	-	-
-	3,500	13,000	578800	Art and Collections	30,000	30,000	30,000
-	**868,220**	**3,546,366**		**Total Capital Outlay**	**3,287,971**	**3,287,971**	**4,137,971**
				Interfund Transfers			
-	-	318,789	580000	Transfer for Indirect Costs	673,560	673,560	673,560
-	-	17,000	581000	Transfer of Resources	-	-	-
-	929,953	1,301,558	582000	Transfer for Direct Costs	3,276,459	3,276,459	3,276,459
-	**929,953**	**1,637,347**		**Total Interfund Transfers**	**3,950,019**	**3,950,019**	**3,950,019**
				Contingency			
-	-	911,682	701002	Contingency - Operating	782,839	782,839	782,839
-	**-**	**911,682**		**Total Contingency**	**782,839**	**782,839**	**782,839**
				Unappropriated Fund Balance			
-	5,171,039	-	801000	Unapp FB - Restricted	-	-	-
-	**5,171,039**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$0	**$10,315,899**	**$15,920,700**		**TOTAL REQUIREMENTS**	**$17,263,212**	**$17,263,212**	**$18,113,212**

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund - Visitor Venues - Oregon Zoo (moved to Oregon Zoo Operating Fund beginning FY 2015-16)							
Expenditures							
				Personnel Services			
-	-	78,331	501000	Reg Employees-Full Time-Exempt	-	-	-
-	10,954	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	36,229	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	-	15,500	503000	Temporary Employees - Hourly	-	-	-
-	902	750	508000	Overtime	-	-	-
-	-	1,200	508600	Mobile Comm Allowance	-	-	-
-	4,011	8,119	511000	Fringe - Payroll Taxes	-	-	-
-	6,168	10,352	512000	Fringe - Retirement PERS	-	-	-
-	8,125	21,618	513000	Fringe - Health & Welfare	-	-	-
-	164	341	515000	Fringe - Other Benefits	-	-	-
-	-	783	519000	Pension Oblig Bonds Contrib	-	-	-
-	**66,553**	**136,994**		**Total Personnel Services**	**-**	**-**	**-**
				Materials and Services			
-	2,500	-	520110	Computer Equipment	-	-	-
-	188	-	520120	Meetings Expenditures	-	-	-
-	4,697	11,500	520500	Operating Supplies	-	-	-
-	111	1,000	521400	Fuels and Lubricants - General	-	-	-
-	11,457	148,000	524000	Contracted Professional Svcs	-	-	-
-	-	4,750	526500	Rentals	-	-	-
-	665	-	526560	Rentals - Parking Space	-	-	-
-	100	-	528000	Other Purchased Services	-	-	-
-	-	7,500	530000	Payments to Other Agencies	-	-	-
-	-	1,500	545000	Travel	-	-	-
-	1,021	1,000	545500	Staff Development	-	-	-
-	825	-	545510	Tuition Reimbursement	-	-	-
-	**21,564**	**175,250**		**Total Materials and Services**	**-**	**-**	**-**
				Capital Outlay			
-	19,088	-	574500	Vehicles	-	-	-
-	**19,088**	**-**		**Total Capital Outlay**	**-**	**-**	**-**
$0	**$107,204**	**$312,244**		**TOTAL REQUIREMENTS**	**$0**	**$0**	**$0**

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund - Parks and Nature							
Expenditures							
				Personnel Services			
-	510,588	1,115,775	501000	Reg Employees-Full Time-Exempt	1,443,273	1,443,273	1,443,273
-	221,720	418,424	501500	Reg Empl-Full Time-Non-Exempt	513,214	513,214	546,577
-	763	135,672	502000	Reg Employees-Part Time-Exempt	132,547	132,547	132,547
-	-	14,378	502500	Reg Empl-Part Time-Non-Exempt	62,222	62,222	62,222
-	37,000	-	503000	Temporary Employees - Hourly	-	-	-
-	1,990	-	503100	Temporary Employees - Salaried	-	-	-
-	5,877	-	504000	Seasonal Employees	-	-	-
-	18,550	-	508000	Overtime	-	-	-
-	974	-	508600	Mobile Comm Allowance	-	-	-
-	65,235	141,776	511000	Fringe - Payroll Taxes	181,045	181,045	183,868
-	65,707	165,833	512000	Fringe - Retirement PERS	229,854	229,854	233,057
-	93,776	386,386	513000	Fringe - Health & Welfare	510,106	510,106	525,658
-	2,390	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	2,113	6,999	515000	Fringe - Other Benefits	8,853	8,853	9,020
-	-	16,844	519000	Pension Oblig Bonds Contrib	32,269	32,269	32,769
-	1,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
-	**1,027,882**	**2,402,087**		**Total Personnel Services**	**3,113,383**	**3,113,383**	**3,168,991**
				Materials and Services			
-	14,213	-	520100	Office Supplies	-	-	-
-	10,337	-	520110	Computer Equipment	-	-	-
-	1,416	-	520120	Meetings Expenditures	-	-	-
-	3,800	-	520130	Postage	-	-	-
-	170,148	-	520500	Operating Supplies	-	-	-
-	7,147	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,124	-	521100	Membership & Professional Dues	-	-	-
-	773	-	521400	Fuels and Lubricants - General	-	-	-
-	380	-	521500	Maintenance & Repairs Supplies	-	-	-
-	165	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	3,893	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	746,285	1,045,248	524000	Contracted Professional Svcs	879,000	879,000	879,000
-	269	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	282	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,302	-	524500	Marketing Expenditures	-	-	-
-	1,500	-	524600	Sponsorship Expenditures	-	-	-
-	1,036,216	4,284,226	525000	Contracted Property Services	3,750,000	3,750,000	3,694,392
-	355	-	525130	Utility Services - Electricity	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund - Parks and Nature							
-	962	-	525150	Utility Services - Sanitation & Refuse Removal	-	-	-
-	148	-	525160	Utility Services - Water & Sewer	-	-	-
-	5,783	-	526000	Maintenance & Repair Services	-	-	-
-	9,257	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	7,865	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	-	256,500	526100	Capital Maintenance - CIP	-	-	-
-	17,977	25,000	526200	Capital Maintenance - Non-CIP	-	-	-
-	3,690	-	526500	Rentals	-	-	-
-	460	-	526510	Rentals - Building	-	-	-
-	874	-	526520	Rentals - Equipment	-	-	-
-	29,003	-	528000	Other Purchased Services	-	-	-
-	1,605	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	870	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	26,045	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
-	118,787	-	530000	Payments to Other Agencies	-	-	-
-	587	-	530010	License & Permit Fees	-	-	-
-	1,444	-	545100	Travel and Lodging	-	-	-
-	376	-	545200	Mileage, Taxi and Parking	-	-	-
-	508	-	545300	Meals & Entertainment	-	-	-
-	2,623	-	545500	Staff Development	-	-	-
-	2,221	-	545520	Conference Fees	-	-	-
-	**2,230,688**	**5,610,974**		**Total Materials and Services**	**4,629,000**	**4,629,000**	**4,573,392**
				Capital Outlay			
-	612,301	2,658,366	571000	Improve-Other than Bldg	1,857,971	1,857,971	2,707,971
-	5,086	-	571500	Intangibles - Non-Depreciable	-	-	-
-	42,450	875,000	572000	Buildings & Related	1,400,000	1,400,000	1,400,000
-	41,245	-	574000	Equipment & Vehicles	-	-	-
-	144,551	-	574500	Vehicles	-	-	-
-	3,500	13,000	578800	Art and Collections	30,000	30,000	30,000
-	**849,132**	**3,546,366**		**Total Capital Outlay**	**3,287,971**	**3,287,971**	**4,137,971**
				Interfund Transfers			
-	-	318,789	580000	Transfer for Indirect Costs	673,560	673,560	673,560
-	-	17,000	581000	Transfer of Resources	-	-	-
-	929,953	1,301,558	582000	Transfer for Direct Costs	3,276,459	3,276,459	3,276,459
-	**929,953**	**1,637,347**		**Total Interfund Transfers**	**3,950,019**	**3,950,019**	**3,950,019**

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund - Parks and Nature							
				Contingency			
-	-	911,682	701002	Contingency - Operating	782,839	782,839	782,839
-	**-**	**911,682**		**Total Contingency**	**782,839**	**782,839**	**782,839**
				Unappropriated Fund Balance			
-	5,171,039	-	801000	Unapp FB - Restricted	-	-	-
-	**5,171,039**	**-**		**Total Unappropriated Fund Balance**	**-**	**-**	**-**
$0	**$10,208,695**	**$14,108,456**	**TOTAL REQUIREMENTS**		**$15,763,212**	**$15,763,212**	**$16,613,212**

Parks and Natural Areas Local Option Levy Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Parks and Natural Areas Local Option Levy Fund - Non-Departmental							
Expenditures							
				Materials and Services			
-	-	1,500,000	544500	Grants & Loans	1,500,000	1,500,000	1,500,000
-	**-**	**1,500,000**		**Total Materials and Services**	**1,500,000**	**1,500,000**	**1,500,000**
$0	**$0**	**$1,500,000**	**TOTAL REQUIREMENTS**		**$1,500,000**	**$1,500,000**	**$1,500,000**

Risk Management Fund

Risk Management Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	2,732,345	3,181,812	2,885,209	2,305,697	2,305,697	2,305,697	(20.09%)
Current Revenues							
Interest Earnings	12,467	21,667	10,000	10,000	10,000	10,000	0.00%
Grants	77,185	93,434	50,000	50,000	50,000	50,000	0.00%
Charges for Services	10,488	10,770	-	-	-	-	
Internal Charges for Services	530,292	419,536	317,509	255,566	255,566	255,566	(19.51%)
Miscellaneous Revenue	254,169	208,726	5,000	10,000	10,000	10,000	100.00%
Subtotal Current Revenues	884,600	754,134	382,509	325,566	325,566	325,566	(14.89%)
Interfund Transfers							
Internal Service Transfers	61,107	64,168	65,649	70,390	70,390	70,390	7.22%
Interfund Reimbursements	1,526,970	993,610	1,179,616	1,275,069	1,275,069	1,275,069	8.09%
Subtotal Interfund Transfers	1,588,077	1,057,778	1,245,265	1,345,459	1,345,459	1,345,459	8.05%
TOTAL RESOURCES	**$5,205,022**	**$4,993,724**	**$4,512,983**	**$3,976,722**	**$3,976,722**	**$3,976,722**	**(11.88%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	1,751,653	2,221,708	2,452,110	2,049,980	2,049,980	2,049,980	(16.40%)
Subtotal Current Expenditures	1,751,653	2,221,708	2,452,110	2,049,980	2,049,980	2,049,980	(16.40%)
Interfund Transfers							
Fund Equity Transfers	271,557	281,742	301,451	324,892	324,892	324,892	7.78%
Subtotal Interfund Transfers	271,557	281,742	301,451	324,892	324,892	324,892	7.78%
Contingency	-	-	500,000	500,000	500,000	500,000	0.00%
Unappropriated Fund Balance	3,181,812	2,490,274	1,259,422	1,101,850	1,101,850	1,101,850	(12.51%)
Subtotal Contigency/Ending Balance	3,181,812	2,490,274	1,759,422	1,601,850	1,601,850	1,601,850	(8.96%)
TOTAL REQUIREMENTS	**$5,205,022**	**$4,993,724**	**$4,512,983**	**$3,976,722**	**$3,976,722**	**$3,976,722**	**(11.88%)**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

Risk Management Fund

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Grants

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

Enterprise revenues

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

Interfund transfers

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. Claim costs can vary significantly from year to year. In summer 2014 Metro received its latest scheduled independent actuarial report; Metro's Risk Management Fund exceeds the 90 percent confidence goal recommended by the actuary. The next actuarial report will be issued in summer 2016.

CURRENT EXPENDITURES

Materials and services

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

Interfund transfers

The cost of the personnel services are transferred to the General Fund where the positions are 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 $933,000 has been expensed for the probable final costs of workers' compensation, general liability and property claims. Metro will obtain another actuarial review at the end of FY 2015-16, using a two year actuarial cycle.

In FY 2006–07 Metro expanded the opportunity for represented employees to "opt out" of Metro's health insurance program under certain restrictive conditions. Employees who opt out receive a $150 monthly stipend. Through FY 2010-11, the net savings to Metro that resulted was transferred to the Risk Management Fund balance,

to be used toward health insurance and wellness costs. In FYs 2009-10 through 2011-12, a portion of the opt out balance was spent to buy down Metro's share of employee health insurance costs. Beginning in FY 2012-13, Metro no longer collected these "opt out funds" in the Risk Management Fund; the savings are passed on to departments directly, as the health insurance charge for an employee who has opted out will be much lower than for those electing insurance coverage. A small portion of the opt out balance remains in the Risk Management Fund to be used toward the agency cost of health insurance or wellness programs.

Risk Management Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Risk Management							
Revenues							
				Beginning Fund Balance			
2,537,493	2,986,960	2,690,358	340000	Fund Bal-Unassigned/Undesignated	2,225,180	2,225,180	2,225,180
62,170	62,170	62,170	344000	Fund Bal-Dsg Health Non-Rep	62,170	62,170	62,170
114,335	114,335	114,334	344100	Fund Bal-Dsg Health AFSCME	-	-	-
18,347	18,347	18,347	344200	Fund Bal-Dsg Health Othr Rep	18,347	18,347	18,347
2,732,345	**3,181,812**	**2,885,209**		**Total Beginning Fund Balance**	**2,305,697**	**2,305,697**	**2,305,697**
				Current Revenue			
77,185	93,434	50,000	411500	State Grants - Indirect	50,000	50,000	50,000
10,488	10,770	-	445000	Insurance Recovery Revenue	-	-	-
530,292	419,536	317,509	445500	Insurance Premiums-Unemploymnt	255,566	255,566	255,566
13,255	20,989	10,000	470000	Interest on Investments	10,000	10,000	10,000
(789)	679	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
9,765	-	5,000	489000	Miscellaneous Revenue	10,000	10,000	10,000
244,404	208,726	-	489100	Refunds/Reimbursements	-	-	-
884,599	**754,134**	**382,509**		**Total Current Revenue**	**325,566**	**325,566**	**325,566**
				Interfund Transfers			
1,526,970	993,610	1,179,616	497500	Transfer for Indirect Costs	1,275,069	1,275,069	1,275,069
61,107	64,168	65,649	498000	Transfer for Direct Costs	70,390	70,390	70,390
1,588,077	**1,057,778**	**1,245,265**		**Total Interfund Transfers**	**1,345,459**	**1,345,459**	**1,345,459**
$5,205,021	**$4,993,724**	**$4,512,983**		**TOTAL RESOURCES**	**$3,976,722**	**$3,976,722**	**$3,976,722**
Expenditures							
				Materials and Services			
148	-	-	520100	Office Supplies	-	-	-
-	318	2,050	520500	Operating Supplies	2,110	2,110	2,110
50,486	15,155	53,500	524000	Contracted Professional Svcs	54,920	54,920	54,920
-	28	-	525120	Utility Services - Telecommunications	-	-	-
730,480	694,196	783,330	527000	Insurance	1,033,280	1,033,280	1,033,280
600	8,332	5,017	528000	Other Purchased Services	5,150	5,150	5,150
3,166	3,400	-	545500	Staff Development	-	-	-
1,061,284	992,898	1,207,703	547500	Claims Paid	554,000	554,000	554,000
(94,913)	502,073	400,000	547600	Actuarial Claims Expense	400,000	400,000	400,000
401	5,308	510	549000	Miscellaneous Expenditures	520	520	520
1,751,653	**2,221,708**	**2,452,110**		**Total Materials and Services**	**2,049,980**	**2,049,980**	**2,049,980**

Risk Management Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Risk Management							
				Interfund Transfers			
271,557	281,742	301,451	581000	Transfer of Resources	324,892	324,892	324,892
271,557	**281,742**	**301,451**		**Total Interfund Transfers**	**324,892**	**324,892**	**324,892**
				Contingency			
-	-	500,000	700000	Contingency	500,000	500,000	500,000
-	**-**	**500,000**		**Total Contingency**	**500,000**	**500,000**	**500,000**
				Unappropriated Fund Balance			
1,618,602	2,295,422	479,623	805000	Unapp FB - Reserves	788,290	788,290	788,290
1,563,210	194,852	779,799	805900	Unapp FB - Other Reserves & Designations	313,560	313,560	313,560
3,181,812	**2,490,274**	**1,259,422**		**Total Unappropriated Fund Balance**	**1,101,850**	**1,101,850**	**1,101,850**
$5,205,022	**$4,993,724**	**$4,512,983**		**TOTAL REQUIREMENTS**	**$3,976,722**	**$3,976,722**	**$3,976,722**

Smith and Bybee Wetlands Fund

Smith and Bybee Wetlands Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	3,740,462	3,590,890	3,432,768	3,155,725	3,155,725	3,155,725	(8.07%)
Current Revenues							
Interest Earnings	12,753	21,980	17,200	23,668	23,668	23,668	37.60%
Subtotal Current Revenues	12,753	21,980	17,200	23,668	23,668	23,668	37.60%
TOTAL RESOURCES	**$3,753,215**	**$3,612,870**	**$3,449,968**	**$3,179,393**	**$3,179,393**	**$3,179,393**	**(7.84%)**
REQUIREMENTS							
Current Expenditures							
Materials and Services	62,754	61,777	205,075	250,000	250,000	250,000	21.91%
Capital Outlay	-	-	-	50,000	50,000	50,000	n/a
Subtotal Current Expenditures	62,754	61,777	205,075	300,000	300,000	300,000	46.29%
Interfund Transfers							
Internal Service Transfers	99,571	104,815	107,596	127,114	127,114	127,114	18.14%
Subtotal Interfund Transfers	99,571	104,815	107,596	127,114	127,114	127,114	18.14%
Contingency	-	-	1,059,925	1,000,000	1,000,000	1,000,000	(5.65%)
Unappropriated Fund Balance	3,590,890	3,446,278	2,077,372	1,752,279	1,752,279	1,752,279	(15.65%)
Subtotal Contigency/Ending Balance	3,590,890	3,446,278	3,137,297	2,752,279	2,752,279	2,752,279	(12.27%)
TOTAL REQUIREMENTS	**$3,753,215**	**$3,612,870**	**$3,449,968**	**$3,179,393**	**$3,179,393**	**$3,179,393**	**(7.84%)**
FULL-TIME EQUIVALENTS	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**0.00**

Smith and Bybee Wetlands Fund

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

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

The fund is managed by Parks and Environmental Services.

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Materials and services

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

Interfund Transfers

The fund reimburses Parks and Environmental Services for costs associated with management and oversight of the natural areas, including a small portion of an environmental educator and a natural resource scientist.

ENDING FUND BALANCE

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

Smith and Bybee Wetlands Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Smith and Bybee Wetlands Fund							
Revenues							
				Beginning Fund Balance			
3,740,462	3,590,890	3,432,768	326000	Fund Bal-Restr by IGA	3,155,725	3,155,725	3,155,725
3,740,462	**3,590,890**	**3,432,768**		**Total Beginning Fund Balance**	**3,155,725**	**3,155,725**	**3,155,725**
				Current Revenue			
13,100	21,359	17,200	470000	Interest on Investments	23,668	23,668	23,668
(347)	622	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
12,753	**21,980**	**17,200**		**Total Current Revenue**	**23,668**	**23,668**	**23,668**
$3,753,215	**$3,612,870**	**$3,449,968**		**TOTAL RESOURCES**	**$3,179,393**	**$3,179,393**	**$3,179,393**
Expenditures							
				Materials and Services			
120	-	-	520100	Office Supplies	-	-	-
2,820	-	-	520500	Operating Supplies	-	-	-
80	-	-	521500	Maintenance & Repairs Supplies	-	-	-
22,994	26,644	-	524000	Contracted Professional Svcs	-	-	-
240	-	-	524600	Sponsorship Expenditures	-	-	-
13,104	22,013	205,075	525000	Contracted Property Services	250,000	250,000	250,000
98	-	-	526500	Rentals	-	-	-
1,270	-	-	528000	Other Purchased Services	-	-	-
22,028	13,119	-	530000	Payments to Other Agencies	-	-	-
62,754	**61,777**	**205,075**		**Total Materials and Services**	**250,000**	**250,000**	**250,000**
				Capital Outlay			
-	-	-	571000	Improve-Other than Bldg	50,000	50,000	50,000
-	**-**	**-**		**Total Capital Outlay**	**50,000**	**50,000**	**50,000**
				Interfund Transfers			
99,571	104,815	107,596	582000	Transfer for Direct Costs	127,114	127,114	127,114
99,571	**104,815**	**107,596**		**Total Interfund Transfers**	**127,114**	**127,114**	**127,114**
				Contingency			
-	-	1,059,925	700000	Contingency	1,000,000	1,000,000	1,000,000
-	**-**	**1,059,925**		**Total Contingency**	**1,000,000**	**1,000,000**	**1,000,000**
				Unappropriated Fund Balance			
3,590,890	3,446,278	2,077,372	805000	Unapp FB - Reserves	1,752,279	1,752,279	1,752,279
3,590,890	**3,446,278**	**2,077,372**		**Total Unappropriated Fund Balance**	**1,752,279**	**1,752,279**	**1,752,279**
$3,753,215	**$3,612,870**	**$3,449,968**		**TOTAL REQUIREMENTS**	**$3,179,393**	**$3,179,393**	**$3,179,393**

Metro

Solid Waste Revenue Fund

Solid Waste Revenue Fund

	Audited FY 2012-13	Audited FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16	Change From 2014-15
RESOURCES							
Beginning Fund Balance	39,731,933	39,971,367	41,611,366	41,994,747	41,994,747	42,393,597	0.92%
Current Revenues							
Interest Earnings	131,819	243,299	202,976	314,960	314,960	314,960	55.17%
Grants	74,284	80,000	-	-	-	-	0.00%
Contributions from Governments	13,325	-	-	-	-	-	0.00%
Charges for Services	55,456,192	58,486,676	61,267,282	64,282,713	64,282,713	64,282,713	4.92%
Miscellaneous Revenue	39,167	29,703	27,000	77,000	77,000	77,000	185.19%
Other Financing Sources	637	51,139	-	-	-	-	0.00%
Subtotal Current Revenues	55,715,423	58,890,817	61,497,258	64,674,673	64,674,673	64,674,673	5.17%
Interfund Transfers							
Internal Service Transfers	33,465	75,504	58,951	60,514	60,514	60,514	2.65%
Interfund Loans	-	-	16,140	16,140	16,140	16,140	0.00%
Fund Equity Transfers	112,131	88,226	139,777	80,502	80,502	80,502	(42.41%)
Subtotal Interfund Transfers	145,596	163,730	214,868	157,156	157,156	157,156	(26.86%)
TOTAL RESOURCES	**$95,592,952**	**$99,025,914**	**$103,323,492**	**$106,826,576**	**$106,826,576**	**$107,225,426**	**3.39%**
REQUIREMENTS							
Current Expenditures							
Personnel Services	9,003,050	9,827,902	11,073,187	12,164,269	12,164,269	12,367,973	9.85%
Materials and Services	38,076,830	39,263,110	45,078,110	45,458,332	45,458,332	45,857,182	0.84%
Capital Outlay	712,448	371,138	3,150,700	3,191,275	3,191,275	3,191,275	1.29%
Subtotal Current Expenditures	47,792,329	49,462,150	59,301,997	60,813,876	60,813,876	61,416,430	2.55%
Interfund Transfers							
Internal Service Transfers	2,990,598	1,863,929	469,686	712,884	712,884	712,884	51.78%
Interfund Reimbursements	4,754,458	4,580,512	4,899,722	5,260,027	5,260,027	5,260,027	7.35%
Fund Equity Transfers	84,200	-	301,000	103,110	103,110	103,110	(65.74%)
Interfund Loans	-	-	3,228,000	1,728,000	1,728,000	1,728,000	(46.47%)
Subtotal Interfund Transfers	7,829,256	6,444,441	8,898,408	7,804,021	7,804,021	7,804,021	(12.30%)
Contingency	-	-	14,254,160	16,028,619	16,028,619	16,028,619	12.45%
Unappropriated Fund Balance	39,971,367	43,119,323	20,868,927	22,180,060	22,180,060	21,976,356	6.28%
Subtotal Contigency/Ending Balance	39,971,367	43,119,323	35,123,087	38,208,679	38,208,679	38,004,975	8.79%
TOTAL REQUIREMENTS	**$95,592,952**	**$99,025,914**	**$103,323,492**	**$106,826,576**	**$106,826,576**	**$107,225,426**	**3.39%**
FULL-TIME EQUIVALENTS	**91.05**	**90.75**	**101.30**	**105.35**	**105.35**	**107.25**	
FTE CHANGE FROM FY 2014-15 AMENDED BUDGET							**5.95**

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 $42 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 $5.7 million in reserves for landfill closure, $9.2 million in the Renewal and Replacement Account, $6.3 million for capital reserves, $7.8 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 2015-16 at $12.00 and $3.00 per transaction, respectively. The adopted rates for FY 2015-16 include a $0.18 increase in the Regional System Fee to $18.39 per ton and a $1.65 increase in the Metro Tip Fee to $94.98 per ton. The recent recovery in the economy has stabilized solid waste generation. Tonnage for FY 2015-16 at Metro transfer stations and at the regional level is expected to stay relatively flat compared to the FY 2014-15 actuals.

CURRENT EXPENDITURES

Personnel services

The 107.25 FTE budgeted total represents a 5.95 FTE increase from the prior fiscal year. In the Resource Conservation and Recycling Division two temporary positions were converted to two permanent positions for a total increase of 1.20 FTE Education Specialist I. A 0.6 FTE Education Specialist I was added to meet the high demand for classroom presentations at local schools. A 0.5 FTE Senior Solid Waste Planner position increased by 0.15 FTE to provide adequate capacity to lead four important, complex, multi-year projects related to the Regional Solid Waste Management Plan. A new limited duration 0.30 FTE Associate Management Analyst position was created to facilitate the implementation of the Integrated Pest Management Plan approved by the Chief Operating Officer in 2014 and is a high priority action in the Council-adopted Internal Sustainability Plan. In Solid Waste Compliance and Cleanup, a

1.0 FTE Associate Solid Waste Planner was added to ensure high quality review and public engagement for time sensitive solid waste license and franchise applications. A 1.0 FTE Senior Solid Waste Planner has been added to provide planning, analysis, research and implementation of policies and programs covering currently unregulated solid waste facilities, new types of facilities and providing new directions in solid waste regulation and oversight. A reduction of a 0.50 FTE Senior Management Analyst was implemented in Finance and Regulatory Services. The Property and Environmental Services Finance Team added a 0.30 FTE Assistant Management Analyst to support and meet the high demands of Solid Waste Operations contract management. In addition, a 1.00 FTE Community Partnership Senior Solid Waste Planner was added to help maximize the benefit of Metro's solid waste investments in out community and a 0/90 FTE Program Supervisor was added to lead and supervise the Property and Environmental Administrative Team.

Materials and services

Materials and services are budgeted to increase by approximately 1.7 percent ($0.8 million) from the FY 2014-15 budget. This increase is due primarily to cost of living increases in the contracts for processing, transporting, and landfilling waste, operating costs driven by tonnage increases at Metro transfer stations.

Capital outlay

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

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

About $3.0 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The two largest projects in this fiscal year's capital expenditures are the Metro Central Storm Water Improvements project ($1.0 Million) and the St. Johns Landfill Remediation project ($0.4 million).

Transfers

Transfers to other funds include internal service charges for central services and for Geographic Information System services provided by the Research Center. The FY 2015-16 budget includes an Interfund Loan transfer ($1.7 million) to the General Asset Management Fund for two large renovation projects at the Oregon Zoo. This transfer is the remaining loan portion of the $3.2 Million total loan amount approved in FY 14-15. The loan will be repaid over a 10 year period.

Contingency

The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2015-16 the operating contingency, which represents 12.5 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 $22.0 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 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Revenue Fund Resources							
				Beginning Fund Balance			
32,846,125	33,279,378	35,127,810	340000	Fund Bal-Unassigned/Undesignated	36,253,236	36,253,236	36,652,086
6,885,808	6,691,989	6,182,556	340600	Fund Bal-Dsg Closure	5,741,511	5,741,511	5,741,511
-	-	301,000	341500	Fund Bal-Dsg PERS	-	-	-
39,731,933	**39,971,367**	**41,611,366**		**Total Beginning Fund Balance**	**41,994,747**	**41,994,747**	**42,393,597**
				Current Revenue			
-	-	-	405000	Excise Taxes	-	-	-
74,284	-	-	410500	Federal Grants - Indirect	-	-	-
-	80,000	-	412000	Local Grants - Direct	-	-	-
13,325	-	-	414500	Government Contributions	-	-	-
18,942	9,193	5,000	417000	Fines and Forfeits	5,000	5,000	5,000
-	-	-	418000	Contract & Professional Servic	-	-	-
579	-	950	421000	Documents and Publications	950	950	950
1,140,090	1,258,608	1,100,000	423000	Product Sales	1,300,000	1,300,000	1,300,000
24,481,998	26,613,409	28,907,771	430000	Disposal Fees	30,009,423	30,009,423	30,009,423
-	-	-	430200	Disposal Fees - Unspecified	-	-	-
19,555,789	20,532,795	20,884,475	430500	Regional System Fee	22,346,193	22,346,193	22,346,193
2,536,728	2,687,309	2,671,164	433000	Transaction Fee - Manual	2,786,208	2,786,208	2,786,208
266,598	274,353	289,440	433100	Transaction Fee - Automation	302,493	302,493	302,493
5,622	6,725	-	433300	Uncovered Surcharge	-	-	-
2,514	3,279	4,000	434000	Tire Disposal Fee	4,000	4,000	4,000
991,195	1,091,696	1,195,532	434200	Organics Fee - Commercial	1,260,374	1,260,374	1,260,374
4,177,747	3,736,216	3,847,354	434300	Organics Fee - Residential	3,800,579	3,800,579	3,800,579
241,788	349,264	260,783	434500	Yard Debris Disposal Fee	333,696	333,696	333,696
52,754	56,894	57,546	435000	Orphan Site Account Fee	62,052	62,052	62,052
443,888	479,551	491,354	435500	DEQ Promotion Fee	529,832	529,832	529,832
5,959	7,469	31,913	436000	RefrigerationUnit Disposal Fee	31,913	31,913	31,913
138,072	135,727	120,000	436500	H2W Disposal Fee	120,000	120,000	120,000
1,287,300	1,131,360	1,300,000	436900	Paint Care Revenue	1,300,000	1,300,000	1,300,000
80,997	80,378	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
-	136	-	440000	Salvage Revenue	-	-	-
25,625	14,100	15,000	441000	Franchise Fees	15,000	15,000	15,000
-	-	10,000	442000	Natural Gas Recovery Revenue	-	-	-
145	23	-	460000	Administrative Fees	-	-	-
14	5	-	463500	Exhibit Shows	-	-	-
18,646	18,041	-	464500	Reimbursed Services	-	-	-
-	8,059	-	464900	Reimbursed Labor	-	-	-
2,144	1,280	-	465000	Miscellaneous Charges for Svc	-	-	-
139,811	242,165	202,976	470000	Interest on Investments	314,960	314,960	314,960
(7,992)	1,134	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Revenue Fund Resources							
1,427	3,058	-	480000	Cash Over and Short	-	-	-
637	51,139	-	481000	Sale of Capital Assets	-	-	-
-	412	-	482000	Program Income	-	-	-
16,765	14,714	22,000	489000	Miscellaneous Revenue	22,000	22,000	22,000
2,033	2,326	-	489100	Refunds/Reimbursements	50,000	50,000	50,000
(0)	-	-	489900	Sub-Fund Eliminations Account	-	-	-
55,715,423	**58,890,818**	**61,497,258**		**Total Current Revenue**	**64,674,673**	**64,674,673**	**64,674,673**
				Interfund Transfers			
-	-	16,140	496500	Interfund Loan - Interest	16,140	16,140	16,140
112,131	88,226	139,777	497000	Transfer of Resources	80,502	80,502	80,502
33,465	75,504	58,951	498000	Transfer for Direct Costs	60,514	60,514	60,514
145,596	**163,730**	**214,868**		**Total Interfund Transfers**	**157,156**	**157,156**	**157,156**
$95,592,952	**$99,025,915**	**$103,323,492**		**TOTAL RESOURCES**	**$106,826,576**	**$106,826,576**	**$107,225,426**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Operating Account - Finance and Regulatory Services							
				Personnel Services			
331,990	274,926	386,821	501000	Reg Employees-Full Time-Exempt	235,364	235,364	235,364
-	24,537	-	503000	Temporary Employees - Hourly	-	-	-
7,047	-	-	503100	Temporary Employees - Salaried	-	-	-
-	90	-	508000	Overtime	-	-	-
28,001	24,411	32,532	511000	Fringe - Payroll Taxes	19,777	19,777	19,777
41,186	38,331	48,064	512000	Fringe - Retirement PERS	34,760	34,760	34,760
49,352	50,954	72,060	513000	Fringe - Health & Welfare	38,880	38,880	38,880
1,200	733	1,539	515000	Fringe - Other Benefits	903	903	903
-	-	3,868	519000	Pension Oblig Bonds Contrib	3,530	3,530	3,530
458,776	**413,982**	**544,884**		**Total Personnel Services**	**333,214**	**333,214**	**333,214**
				Materials and Services			
4,238	5,096	11,600	520100	Office Supplies	11,900	11,900	11,900
-	1,968	-	520110	Computer Equipment	-	-	-
-	16	-	520550	Operating Supplies - Telecommunications	-	-	-
839	-	1,400	521000	Subscriptions and Dues	1,400	1,400	1,400
-	744	-	521100	Membership & Professional Dues	-	-	-
8,055	11,878	216,250	524000	Contracted Professional Svcs	222,000	222,000	222,000
-	50	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	160	525100	Utility Services	200	200	200
191	918	500	528000	Other Purchased Services	500	500	500
-	-	2,400	545000	Travel	2,500	2,500	2,500
1,512	1,813	10,000	545500	Staff Development	10,300	10,300	10,300
14,835	**22,482**	**242,310**		**Total Materials and Services**	**248,800**	**248,800**	**248,800**
$473,611	**$436,464**	**$787,194**	**TOTAL REQUIREMENTS**		**$582,014**	**$582,014**	**$582,014**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Operating Account - Property and Environmental Services							
				Personnel Services			
2,894,026	3,371,424	4,307,960	501000	Reg Employees-Full Time-Exempt	4,815,960	4,815,960	4,961,200
2,072,620	2,279,263	2,148,482	501500	Reg Empl-Full Time-Non-Exempt	2,314,869	2,314,869	2,314,869
152,815	242,684	104,647	502000	Reg Employees-Part Time-Exempt	140,078	140,078	140,078
534,291	511,061	372,365	502500	Reg Empl-Part Time-Non-Exempt	473,031	473,031	473,031
268,606	271,360	413,664	503000	Temporary Employees - Hourly	392,123	392,123	392,123
111,825	30,886	159,434	508000	Overtime	167,405	167,405	167,405
3,259	4,705	-	508600	Mobile Comm Allowance	-	-	-
503,481	558,159	573,462	511000	Fringe - Payroll Taxes	640,995	640,995	653,209
834,875	903,984	940,102	512000	Fringe - Retirement PERS	1,125,811	1,125,811	1,139,755
1,075,911	1,167,203	1,387,834	513000	Fringe - Health & Welfare	1,599,481	1,599,481	1,629,030
-	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
45,567	22,076	24,598	514000	Fringe - Unemployment	16,415	16,415	16,415
34,323	30,339	27,586	515000	Fringe - Other Benefits	30,563	30,563	31,141
-	-	68,169	519000	Pension Oblig Bonds Contrib	114,324	114,324	116,503
12,675	14,775	-	519500	Fringe - Insurance - Opt Out	-	-	-
8,544,274	**9,413,920**	**10,528,303**		**Total Personnel Services**	**11,831,055**	**11,831,055**	**12,034,759**
				Materials and Services			
56,541	41,206	38,900	520100	Office Supplies	54,400	54,400	54,400
-	71,242	2,500	520110	Computer Equipment	20,200	20,200	20,200
-	3,660	250	520120	Meetings Expenditures	750	750	750
-	6,735	11,500	520130	Postage	11,500	11,500	11,500
-	1,611	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
603,846	658,078	640,550	520500	Operating Supplies	712,800	712,800	712,800
-	79,454	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,269	-	520520	Operating Supplies - Audio Visual	-	-	-
-	1,037	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	107	600	520550	Operating Supplies - Telecommunications	600	600	600
-	15,825	-	520580	Operating Supplies - Uniforms	-	-	-
22,457	897	9,950	521000	Subscriptions and Dues	11,900	11,900	11,900
-	18,108	13,200	521100	Membership & Professional Dues	14,400	14,400	14,400
-	4,616	-	521200	Publications & Subscriptions	-	-	-
2,380,415	2,485,273	2,843,950	521300	Fuels - Waste Transport	2,696,311	2,696,311	2,696,311
55,101	49,151	58,800	521400	Fuels and Lubricants - General	61,300	61,300	61,300
58,211	7,650	334,790	521500	Maintenance & Repairs Supplies	272,900	272,900	272,900
-	1,385	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	11,548	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	1,664	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	245	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	369	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Operating Account - Property and Environmental Services							
-	21,934	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	12,823	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	48,005	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	10,140	500	521570	Maintenance & Repairs Supplies - Vehicles	1,000	1,000	1,000
-	194	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	2,299	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
143,176	29,190	30,000	522500	Retail	25,000	25,000	25,000
2,438,671	1,834,268	3,158,737	524000	Contracted Professional Svcs	3,170,700	3,170,700	3,569,550
-	1,310	-	524010	Contracted Prof Svcs - Accounting & Auditing	-	-	-
-	5,686	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	65,435	45,000	524040	Contracted Prof Svcs - Promotion & Public Relations	50,000	50,000	50,000
-	20,453	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	10,071	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	204,785	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	3,314	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	366	-	524510	Sales and Marketing Contract	-	-	-
84,850	57,645	62,000	524600	Sponsorship Expenditures	88,000	88,000	88,000
-	4,000	-	524710	Marketing Incentives	-	-	-
-	3,748	-	525000	Contracted Property Services	-	-	-
196,602	9,577	120,450	525100	Utility Services	124,100	124,100	124,100
-	2,884	-	525110	Utility Services - Internet	-	-	-
-	35,414	1,000	525120	Utility Services - Telecommunications	-	-	-
-	54,473	-	525130	Utility Services - Electricity	-	-	-
-	11,364	-	525140	Utility Services - Natural Gas	-	-	-
-	92,407	88,000	525150	Utility Services - Sanitation & Refuse Removal	88,000	88,000	88,000
-	16,371	-	525160	Utility Services - Water & Sewer	-	-	-
20,817	26,022	23,000	525500	Cleaning Services	28,000	28,000	28,000
390,395	12,063	388,890	526000	Maintenance & Repair Services	329,800	329,800	329,800
-	18,898	-	526010	Maintenance & Repair Services - Building	-	-	-
-	4,115	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	16,034	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	171	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	103,922	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	41,350	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	1,667	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	10,968	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	1,500	-	526300	Software Maintenance	-	-	-
132,665	4,231	146,240	526500	Rentals	174,400	174,400	174,400
-	108,756	-	526510	Rentals - Building	-	-	-
-	8,911	-	526520	Rentals - Equipment	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Operating Account - Property and Environmental Services							
-	1,505	-	526530	Rentals - Office Equipment	-	-	-
-	1,495	-	526540	Rentals - Vehicle	7,500	7,500	7,500
-	8,645	2,300	526560	Rentals - Parking Space	2,300	2,300	2,300
440,352	72,963	367,050	528000	Other Purchased Services	250,750	250,750	250,750
-	2,762	2,300	528030	Other Purchased Services - Delivery, Shipping & Courier	2,300	2,300	2,300
-	6,579	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	40	-	528060	Other Purchased Services - EMT & Medical	-	-	-
-	95	-	528095	Other Purchased Services - Physical Capacity Testing	-	-	-
-	142,974	11,000	528210	Credit Card Fees	11,000	11,000	11,000
-	486,548	522,000	528300	Other Purchased Services - Temporary Help Services	480,000	480,000	480,000
-	106,081	117,300	528400	Other Purchased Services - Printing & Graphics	177,300	177,300	177,300
9,120	-	-	529200	Parking Services	-	-	-
8,598,377	9,205,932	9,534,271	529300	Disposal Fees - Landfill	9,842,258	9,842,258	9,842,258
835,732	804,224	1,064,000	529400	Special Waste Disposal Fees	952,000	952,000	952,000
6,960,627	7,710,659	8,758,587	529500	Waste Transport	8,699,180	8,699,180	8,699,180
6,949,935	7,371,894	7,878,171	529600	Transfer Station Operations	8,459,379	8,459,379	8,459,379
4,927,130	4,346,184	4,467,039	529700	Organics Processing Fees	4,434,532	4,434,532	4,434,532
409,195	144,105	460,995	530000	Payments to Other Agencies	452,632	452,632	452,632
-	397,438	-	530010	License & Permit Fees	-	-	-
459	508	500	531000	Taxes (Non-Payroll)	500	500	500
1,836,472	1,657,060	2,928,000	531500	Grants to Other Governments	3,216,600	3,216,600	3,216,600
-	-	13,000	531800	Contributions to Other Govt	7,000	7,000	7,000
3,250	10,000	125,000	544500	Grants & Loans	130,000	130,000	130,000
12,073	18,828	-	544600	Intra-Metro Grants	-	-	-
18,682	1,946	25,900	545000	Travel	27,400	27,400	27,400
-	13,844	10,000	545100	Travel and Lodging	10,000	10,000	10,000
-	4,869	-	545200	Mileage, Taxi and Parking	-	-	-
-	3,501	-	545300	Meals & Entertainment	-	-	-
38,484	8,745	41,080	545500	Staff Development	44,840	44,840	44,840
-	16,979	2,500	545510	Tuition Reimbursement	5,000	5,000	5,000
-	26,124	12,500	545520	Conference Fees	12,500	12,500	12,500
-	5	-	548000	Fee Reimbursements	-	-	-
-	365	-	549000	Miscellaneous Expenditures	-	-	-
37,623,635	**38,950,792**	**44,362,300**		**Total Materials and Services**	**45,161,032**	**45,161,032**	**45,559,882**
$46,167,909	**$48,364,713**	**$54,890,603**	**TOTAL REQUIREMENTS**		**$56,992,087**	**$56,992,087**	**$57,594,641**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Administration							
				Personnel Services			
-	256,828	260,911	501000	Reg Employees-Full Time-Exempt	202,413	202,413	274,549
-	108,592	63,902	501500	Reg Empl-Full Time-Non-Exempt	184,552	184,552	184,552
-	43,375	58,820	502000	Reg Employees-Part Time-Exempt	60,769	60,769	60,769
-	919	-	508000	Overtime	-	-	-
-	31,855	32,246	511000	Fringe - Payroll Taxes	37,637	37,637	43,702
-	50,549	53,891	512000	Fringe - Retirement PERS	69,201	69,201	76,127
-	47,845	63,412	513000	Fringe - Health & Welfare	83,980	83,980	97,977
11,946	-	-	514000	Fringe - Unemployment	-	-	-
-	991	1,490	515000	Fringe - Other Benefits	1,755	1,755	2,039
-	-	3,836	519000	Pension Oblig Bonds Contrib	6,716	6,716	7,798
-	1,575	-	519500	Fringe - Insurance - Opt Out	-	-	-
11,946	**542,529**	**538,508**		**Total Personnel Services**	**647,023**	**647,023**	**747,513**
				Materials and Services			
98	17	-	520100	Office Supplies	-	-	-
-	545	-	520120	Meetings Expenditures	-	-	-
40	-	-	524000	Contracted Professional Svcs	-	-	-
275	-	-	528000	Other Purchased Services	-	-	-
-	209	-	545100	Travel and Lodging	-	-	-
-	884	-	545200	Mileage, Taxi and Parking	-	-	-
-	213	-	545300	Meals & Entertainment	-	-	-
1,100	-	-	545500	Staff Development	-	-	-
1,513	**1,869**	**-**		**Total Materials and Services**	**-**	**-**	**-**
$13,459	**$544,397**	**$538,508**	**TOTAL REQUIREMENTS**		**$647,023**	**$647,023**	**$747,513**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Finance							
				Personnel Services			
-	172,228	180,724	501000	Reg Employees-Full Time-Exempt	211,715	211,715	211,715
-	14,319	15,209	511000	Fringe - Payroll Taxes	17,814	17,814	17,814
-	24,603	25,664	512000	Fringe - Retirement PERS	32,092	32,092	32,092
-	17,420	38,191	513000	Fringe - Health & Welfare	45,878	45,878	45,878
-	835	738	515000	Fringe - Other Benefits	856	856	856
-	-	1,808	519000	Pension Oblig Bonds Contrib	3,175	3,175	3,175
-	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
-	**231,203**	**262,334**		**Total Personnel Services**	**311,530**	**311,530**	**311,530**
				Materials and Services			
98	-	-	520100	Office Supplies	-	-	-
393	150	-	521000	Subscriptions and Dues	-	-	-
-	75	-	521100	Membership & Professional Dues	-	-	-
-	484	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
295	710	-	545500	Staff Development	-	-	-
786	**1,419**	**-**		**Total Materials and Services**	**-**	**-**	**-**
$786	**$232,622**	**$262,334**	**TOTAL REQUIREMENTS**		**$311,530**	**$311,530**	**$311,530**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Compliance and Cleanup							
				Personnel Services			
510,370	443,349	639,969	501000	Reg Employees-Full Time-Exempt	979,673	979,673	1,052,777
60,169	60,928	61,903	501500	Reg Empl-Full Time-Non-Exempt	64,438	64,438	64,438
75,896	120,004	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	16,950	-	503000	Temporary Employees - Hourly	-	-	-
-	44	-	508000	Overtime	-	-	-
52,557	52,394	58,993	511000	Fringe - Payroll Taxes	87,758	87,758	93,907
93,920	90,155	93,659	512000	Fringe - Retirement PERS	147,983	147,983	155,001
117,938	117,755	115,296	513000	Fringe - Health & Welfare	186,624	186,624	202,176
2,184	1,758	2,726	515000	Fringe - Other Benefits	4,062	4,062	4,356
-	-	7,018	519000	Pension Oblig Bonds Contrib	15,661	15,661	16,758
913,032	**903,337**	**979,564**		**Total Personnel Services**	**1,486,199**	**1,486,199**	**1,589,413**
				Materials and Services			
2,835	9,575	12,700	520100	Office Supplies	16,700	16,700	16,700
-	39	-	520110	Computer Equipment	2,700	2,700	2,700
-	615	-	520120	Meetings Expenditures	-	-	-
627	601	1,100	520500	Operating Supplies	1,100	1,100	1,100
-	14	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	119	-	520580	Operating Supplies - Uniforms	-	-	-
3,300	54	4,050	521000	Subscriptions and Dues	4,100	4,100	4,100
-	3,230	-	521100	Membership & Professional Dues	-	-	-
-	172	-	521200	Publications & Subscriptions	-	-	-
21,422	17,831	24,200	521400	Fuels and Lubricants - General	24,200	24,200	24,200
-	-	600	521500	Maintenance & Repairs Supplies	600	600	600
-	145	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	1,451	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
571,709	539,545	704,500	524000	Contracted Professional Svcs	733,000	733,000	733,000
-	5,606	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	850	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
2,000	-	-	524600	Sponsorship Expenditures	-	-	-
5,138	505	7,750	525100	Utility Services	8,000	8,000	8,000
-	2,324	-	525120	Utility Services - Telecommunications	-	-	-
7,059	3,617	13,350	526000	Maintenance & Repair Services	23,600	23,600	23,600
-	171	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-	-	-
-	2,785	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	976	-	526540	Rentals - Vehicle	-	-	-
-	6,840	-	526560	Rentals - Parking Space	-	-	-
6,437	8,456	9,750	528000	Other Purchased Services	9,750	9,750	9,750
-	1,586	-	528400	Other Purchased Services - Printing & Graphics	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Compliance and Cleanup							
6,840	-	-	529200	Parking Services	-	-	-
18,800	16,743	24,500	529300	Disposal Fees - Landfill	25,100	25,100	25,100
2,769	902	7,700	545000	Travel	7,900	7,900	7,900
-	1,240	-	545100	Travel and Lodging	-	-	-
-	165	-	545200	Mileage, Taxi and Parking	-	-	-
-	406	-	545300	Meals & Entertainment	-	-	-
1,291	-	5,100	545500	Staff Development	5,200	5,200	5,200
-	1,130	-	545520	Conference Fees	-	-	-
650,227	**627,694**	**815,300**		**Total Materials and Services**	**861,950**	**861,950**	**861,950**
$1,563,260	**$1,531,030**	**$1,794,864**	**TOTAL REQUIREMENTS**		**$2,348,149**	**$2,348,149**	**$2,451,363**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Operations							
				Personnel Services			
1,324,783	1,370,277	1,866,636	501000	Reg Employees-Full Time-Exempt	1,995,572	1,995,572	1,995,572
1,793,776	1,898,536	1,786,550	501500	Reg Empl-Full Time-Non-Exempt	1,869,097	1,869,097	1,869,097
6,103	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
479,568	457,346	321,379	502500	Reg Empl-Part Time-Non-Exempt	339,537	339,537	339,537
204,005	201,159	257,496	503000	Temporary Employees - Hourly	270,373	270,373	270,373
105,556	25,462	159,434	508000	Overtime	167,405	167,405	167,405
3,259	4,705	-	508600	Mobile Comm Allowance	-	-	-
329,791	333,364	324,672	511000	Fringe - Payroll Taxes	343,396	343,396	343,396
535,991	531,961	537,163	512000	Fringe - Retirement PERS	619,509	619,509	619,509
751,561	742,115	853,871	513000	Fringe - Health & Welfare	921,416	921,416	921,416
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
20,803	14,968	15,994	514000	Fringe - Unemployment	15,037	15,037	15,037
26,551	22,243	15,897	515000	Fringe - Other Benefits	16,615	16,615	16,615
-	-	38,576	519000	Pension Oblig Bonds Contrib	61,229	61,229	61,229
8,100	7,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,589,846	**5,611,935**	**6,177,668**		**Total Personnel Services**	**6,619,186**	**6,619,186**	**6,619,186**
				Materials and Services			
43,550	22,212	25,200	520100	Office Supplies	29,700	29,700	29,700
-	64,170	-	520110	Computer Equipment	10,000	10,000	10,000
-	1,978	-	520120	Meetings Expenditures	-	-	-
-	6,721	11,000	520130	Postage	11,000	11,000	11,000
-	1,611	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
589,387	626,481	616,200	520500	Operating Supplies	691,900	691,900	691,900
-	79,440	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,269	-	520520	Operating Supplies - Audio Visual	-	-	-
-	1,037	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	107	-	520550	Operating Supplies - Telecommunications	-	-	-
-	15,706	-	520580	Operating Supplies - Uniforms	-	-	-
4,563	276	4,800	521000	Subscriptions and Dues	6,600	6,600	6,600
-	2,837	-	521100	Membership & Professional Dues	-	-	-
-	3,387	-	521200	Publications & Subscriptions	-	-	-
2,380,415	2,485,273	2,843,950	521300	Fuels - Waste Transport	2,696,311	2,696,311	2,696,311
33,678	31,321	33,100	521400	Fuels and Lubricants - General	35,600	35,600	35,600
57,896	7,650	334,190	521500	Maintenance & Repairs Supplies	272,300	272,300	272,300
-	901	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	11,548	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	1,664	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	245	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	369	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Operations							
-	21,934	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	7,762	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	46,525	25,000	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	8,667	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	194	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	2,299	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
143,176	29,190	30,000	522500	Retail	25,000	25,000	25,000
1,334,412	867,098	1,019,900	524000	Contracted Professional Svcs	1,087,200	1,087,200	1,087,200
-	1,310	-	524010	Contracted Prof Svcs - Accounting & Auditing	-	-	-
-	80	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	3,000	45,000	524040	Contracted Prof Svcs - Promotion & Public Relations	50,000	50,000	50,000
-	19,650	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,664	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	203,935	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	47,658	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	366	-	524510	Sales and Marketing Contract	-	-	-
2,500	5,000	-	524600	Sponsorship Expenditures	-	-	-
-	4,000	-	524710	Marketing Incentives	-	-	-
-	3,748	-	525000	Contracted Property Services	-	-	-
190,453	9,071	112,700	525100	Utility Services	116,100	116,100	116,100
-	2,884	-	525110	Utility Services - Internet	-	-	-
-	31,833	-	525120	Utility Services - Telecommunications	-	-	-
-	54,473	-	525130	Utility Services - Electricity	-	-	-
-	11,364	-	525140	Utility Services - Natural Gas	-	-	-
-	92,407	88,000	525150	Utility Services - Sanitation & Refuse Removal	88,000	88,000	88,000
-	16,371	-	525160	Utility Services - Water & Sewer	-	-	-
20,817	26,022	23,000	525500	Cleaning Services	28,000	28,000	28,000
456,682	8,446	358,040	526000	Maintenance & Repair Services	303,700	303,700	303,700
-	18,898	-	526010	Maintenance & Repair Services - Building	-	-	-
-	4,115	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	18,580	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	102,876	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	41,350	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	1,667	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	8,167	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	69,693	250,000	526100	Capital Maintenance - CIP	-	-	-
106,729	34,061	50,000	526200	Capital Maintenance - Non-CIP	-	-	-
129,598	2,111	143,140	526500	Rentals	169,400	169,400	169,400
-	108,756	-	526510	Rentals - Building	-	-	-
-	8,911	-	526520	Rentals - Equipment	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Operations							
				Personnel Services			
1,324,783	1,370,277	1,866,636	501000	Reg Employees-Full Time-Exempt	1,995,572	1,995,572	1,995,572
1,793,776	1,898,536	1,786,550	501500	Reg Empl-Full Time-Non-Exempt	1,869,097	1,869,097	1,869,097
6,103	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
479,568	457,346	321,379	502500	Reg Empl-Part Time-Non-Exempt	339,537	339,537	339,537
204,005	201,159	257,496	503000	Temporary Employees - Hourly	270,373	270,373	270,373
105,556	25,462	159,434	508000	Overtime	167,405	167,405	167,405
3,259	4,705	-	508600	Mobile Comm Allowance	-	-	-
329,791	333,364	324,672	511000	Fringe - Payroll Taxes	343,396	343,396	343,396
535,991	531,961	537,163	512000	Fringe - Retirement PERS	619,509	619,509	619,509
751,561	742,115	853,871	513000	Fringe - Health & Welfare	921,416	921,416	921,416
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
20,803	14,968	15,994	514000	Fringe - Unemployment	15,037	15,037	15,037
26,551	22,243	15,897	515000	Fringe - Other Benefits	16,615	16,615	16,615
-	-	38,576	519000	Pension Oblig Bonds Contrib	61,229	61,229	61,229
8,100	7,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,589,846	**5,611,935**	**6,177,668**		**Total Personnel Services**	**6,619,186**	**6,619,186**	**6,619,186**
				Materials and Services			
43,550	22,212	25,200	520100	Office Supplies	29,700	29,700	29,700
-	64,170	-	520110	Computer Equipment	10,000	10,000	10,000
-	1,978	-	520120	Meetings Expenditures	-	-	-
-	6,721	11,000	520130	Postage	11,000	11,000	11,000
-	1,611	-	520140	OfficeSupply-Promo&Consult Sup	-	-	-
589,387	626,481	616,200	520500	Operating Supplies	691,900	691,900	691,900
-	79,440	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,269	-	520520	Operating Supplies - Audio Visual	-	-	-
-	1,037	-	520540	Operating Supplies - Medical & Veterinary	-	-	-
-	107	-	520550	Operating Supplies - Telecommunications	-	-	-
-	15,706	-	520580	Operating Supplies - Uniforms	-	-	-
4,563	276	4,800	521000	Subscriptions and Dues	6,600	6,600	6,600
-	2,837	-	521100	Membership & Professional Dues	-	-	-
-	3,387	-	521200	Publications & Subscriptions	-	-	-
2,380,415	2,485,273	2,843,950	521300	Fuels - Waste Transport	2,696,311	2,696,311	2,696,311
33,678	31,321	33,100	521400	Fuels and Lubricants - General	35,600	35,600	35,600
57,896	7,650	334,190	521500	Maintenance & Repairs Supplies	272,300	272,300	272,300
-	901	-	521510	Maintenance & Repairs Supplies - Technology	-	-	-
-	11,548	-	521520	Maintenance & Repairs Supplies - Building	-	-	-
-	1,664	-	521521	Maintenance & Repairs Supplies - HVAC	-	-	-
-	245	-	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	-	-	-
-	369	-	521530	Maintenance & Repairs Supplies - Custodial	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Operations							
-	21,934	-	521540	Maintenance & Repairs Supplies - Electrical	-	-	-
-	7,762	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	46,525	25,000	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	8,667	-	521570	Maintenance & Repairs Supplies - Vehicles	-	-	-
-	194	-	521580	Maintenance & Repairs Supplies - Security	-	-	-
-	2,299	-	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	-	-	-
143,176	29,190	30,000	522500	Retail	25,000	25,000	25,000
1,334,412	867,098	1,019,900	524000	Contracted Professional Svcs	1,087,200	1,087,200	1,087,200
-	1,310	-	524010	Contracted Prof Svcs - Accounting & Auditing	-	-	-
-	80	-	524020	Contracted Prof Svcs - Attorney & Legal	-	-	-
-	3,000	45,000	524040	Contracted Prof Svcs - Promotion & Public Relations	50,000	50,000	50,000
-	19,650	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,664	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	203,935	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	-	-	-
-	47,658	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	366	-	524510	Sales and Marketing Contract	-	-	-
2,500	5,000	-	524600	Sponsorship Expenditures	-	-	-
-	4,000	-	524710	Marketing Incentives	-	-	-
-	3,748	-	525000	Contracted Property Services	-	-	-
190,453	9,071	112,700	525100	Utility Services	116,100	116,100	116,100
-	2,884	-	525110	Utility Services - Internet	-	-	-
-	31,833	-	525120	Utility Services - Telecommunications	-	-	-
-	54,473	-	525130	Utility Services - Electricity	-	-	-
-	11,364	-	525140	Utility Services - Natural Gas	-	-	-
-	92,407	88,000	525150	Utility Services - Sanitation & Refuse Removal	88,000	88,000	88,000
-	16,371	-	525160	Utility Services - Water & Sewer	-	-	-
20,817	26,022	23,000	525500	Cleaning Services	28,000	28,000	28,000
456,682	8,446	358,040	526000	Maintenance & Repair Services	303,700	303,700	303,700
-	18,898	-	526010	Maintenance & Repair Services - Building	-	-	-
-	4,115	-	526012	Maintenance & Repair Services - Electricity	-	-	-
-	18,580	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	102,876	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	41,350	-	526030	Maintenance & Repair Services - Grounds	-	-	-
-	1,667	-	526040	Maintenance & Repair Services - Technology	-	-	-
-	8,167	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	69,693	250,000	526100	Capital Maintenance - CIP	-	-	-
106,729	34,061	50,000	526200	Capital Maintenance - Non-CIP	-	-	-
129,598	2,111	143,140	526500	Rentals	169,400	169,400	169,400
-	108,756	-	526510	Rentals - Building	-	-	-
-	8,911	-	526520	Rentals - Equipment	-	-	-

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Solid Waste Operations							
-	1,505	-	526530	Rentals - Office Equipment	-	-	-
-	318	-	526540	Rentals - Vehicle	-	-	-
-	1,140	-	526560	Rentals - Parking Space	-	-	-
180,839	24,288	264,800	528000	Other Purchased Services	226,000	226,000	226,000
-	1,613	2,300	528030	Other Purchased Services - Delivery, Shipping & Courier	2,300	2,300	2,300
-	6,579	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	40	-	528060	Other Purchased Services - EMT & Medical	-	-	-
-	95	-	528095	Other Purchased Services - Physical Capacity Testing	-	-	-
-	142,974	11,000	528210	Credit Card Fees	11,000	11,000	11,000
-	486,548	522,000	528300	Other Purchased Services - Temporary Help Services	480,000	480,000	480,000
-	20,018	4,300	528400	Other Purchased Services - Printing & Graphics	4,300	4,300	4,300
1,140	-	-	529200	Parking Services	-	-	-
8,579,577	9,189,189	9,509,771	529300	Disposal Fees - Landfill	9,817,158	9,817,158	9,817,158
835,732	804,224	1,064,000	529400	Special Waste Disposal Fees	952,000	952,000	952,000
6,960,627	7,710,659	8,758,587	529500	Waste Transport	8,699,180	8,699,180	8,699,180
6,949,935	7,371,894	7,878,171	529600	Transfer Station Operations	8,459,379	8,459,379	8,459,379
4,927,130	4,346,184	4,467,039	529700	Organics Processing Fees	4,434,532	4,434,532	4,434,532
387,004	66,759	460,995	530000	Payments to Other Agencies	452,632	452,632	452,632
-	397,438	-	530010	License & Permit Fees	-	-	-
459	508	500	531000	Taxes (Non-Payroll)	500	500	500
9,594	1,044	18,200	545000	Travel	19,500	19,500	19,500
-	7,845	-	545100	Travel and Lodging	-	-	-
-	3,261	-	545200	Mileage, Taxi and Parking	-	-	-
-	2,041	-	545300	Meals & Entertainment	-	-	-
24,822	7,085	35,980	545500	Staff Development	39,640	39,640	39,640
-	16,979	-	545510	Tuition Reimbursement	-	-	-
-	11,852	-	545520	Conference Fees	-	-	-
-	5	-	548000	Fee Reimbursements	-	-	-
-	389	-	549000	Miscellaneous Expenditures	-	-	-
34,350,714	**35,934,813**	**39,010,863**		**Total Materials and Services**	**39,218,932**	**39,218,932**	**39,218,932**
				Capital Outlay			
2,226	12,722	875,000	571000	Improve-Other than Bldg	550,000	550,000	550,000
273,091	100,186	1,460,000	572000	Buildings & Related	2,060,000	2,060,000	2,060,000
302,738	121,744	320,000	574000	Equipment & Vehicles	391,875	391,875	391,875
30,924	83,193	110,900	574500	Vehicles	83,400	83,400	83,400
50,506	53,294	-	575000	Office Furn & Equip	6,000	6,000	6,000
52,964	-	384,800	579000	Intangible Assets	100,000	100,000	100,000
712,448	**371,138**	**3,150,700**		**Total Capital Outlay**	**3,191,275**	**3,191,275**	**3,191,275**
$40,653,008	**$41,917,886**	**$48,339,231**	**TOTAL REQUIREMENTS**		**$49,029,393**	**$49,029,393**	**$49,029,393**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Resource Conservation Recyclng							
				Personnel Services			
1,058,873	1,128,743	1,359,720	501000	Reg Employees-Full Time-Exempt	1,426,587	1,426,587	1,426,587
218,676	211,207	236,127	501500	Reg Empl-Full Time-Non-Exempt	196,782	196,782	196,782
70,816	79,305	45,827	502000	Reg Employees-Part Time-Exempt	79,309	79,309	79,309
54,723	53,715	50,986	502500	Reg Empl-Part Time-Non-Exempt	133,494	133,494	133,494
64,601	53,252	156,168	503000	Temporary Employees - Hourly	121,750	121,750	121,750
6,269	4,461	-	508000	Overtime	-	-	-
121,133	126,227	142,342	511000	Fringe - Payroll Taxes	154,390	154,390	154,390
204,965	206,716	229,725	512000	Fringe - Retirement PERS	257,026	257,026	257,026
206,412	242,069	317,064	513000	Fringe - Health & Welfare	361,583	361,583	361,583
-	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
12,818	7,108	8,604	514000	Fringe - Unemployment	1,378	1,378	1,378
5,588	4,513	6,735	515000	Fringe - Other Benefits	7,275	7,275	7,275
-	-	16,931	519000	Pension Oblig Bonds Contrib	27,543	27,543	27,543
4,575	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,029,450	**2,124,916**	**2,570,229**		**Total Personnel Services**	**2,767,117**	**2,767,117**	**2,767,117**
				Materials and Services			
9,960	9,476	1,000	520100	Office Supplies	8,000	8,000	8,000
-	7,034	2,500	520110	Computer Equipment	7,500	7,500	7,500
-	522	250	520120	Meetings Expenditures	750	750	750
-	14	500	520130	Postage	500	500	500
13,832	30,996	23,250	520500	Operating Supplies	19,800	19,800	19,800
-	-	600	520550	Operating Supplies - Telecommunications	600	600	600
14,201	418	1,100	521000	Subscriptions and Dues	1,200	1,200	1,200
-	11,966	13,200	521100	Membership & Professional Dues	14,400	14,400	14,400
-	1,058	-	521200	Publications & Subscriptions	-	-	-
-	-	1,500	521400	Fuels and Lubricants - General	1,500	1,500	1,500
314	-	-	521500	Maintenance & Repairs Supplies	-	-	-
-	5,061	-	521550	Maintenance & Repairs Supplies - Grounds/Landscape	-	-	-
-	1,585	-	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
-	22	500	521570	Maintenance & Repairs Supplies - Vehicles	1,000	1,000	1,000
770,184	508,968	1,582,837	524000	Contracted Professional Svcs	1,399,000	1,399,000	1,797,850
-	62,435	-	524040	Contracted Prof Svcs - Promotion & Public Relations	-	-	-
-	1,408	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	8,406	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	3,314	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
80,350	52,645	62,000	524600	Sponsorship Expenditures	88,000	88,000	88,000
1,011	-	-	525100	Utility Services	-	-	-
-	1,258	1,000	525120	Utility Services - Telecommunications	-	-	-
1,504	-	17,500	526000	Maintenance & Repair Services	2,500	2,500	2,500

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Property and Environmental Services - Resource Conservation Recyclng							
-	1,046	-	526020	Maintenance & Repair Services - Equipment	-	-	-
-	16	-	526050	Maintenance & Repair Services - Vehicles	-	-	-
-	1,500	-	526300	Software Maintenance	-	-	-
3,067	2,120	3,100	526500	Rentals	5,000	5,000	5,000
-	201	-	526540	Rentals - Vehicle	7,500	7,500	7,500
-	665	2,300	526560	Rentals - Parking Space	2,300	2,300	2,300
252,897	41,447	92,500	528000	Other Purchased Services	15,000	15,000	15,000
-	1,148	-	528030	Other Purchased Services - Delivery, Shipping & Courier	-	-	-
-	0	-	528210	Credit Card Fees	-	-	-
-	87,594	113,000	528400	Other Purchased Services - Printing & Graphics	173,000	173,000	173,000
1,140	-	-	529200	Parking Services	-	-	-
41,205	126,605	-	530000	Payments to Other Agencies	-	-	-
1,836,472	1,657,060	2,928,000	531500	Grants to Other Governments	3,216,600	3,216,600	3,216,600
-	-	13,000	531800	Contributions to Other Govt	7,000	7,000	7,000
3,250	10,000	125,000	544500	Grants & Loans	130,000	130,000	130,000
12,073	18,828	-	544600	Intra-Metro Grants	-	-	-
6,319	-	-	545000	Travel	-	-	-
-	4,550	10,000	545100	Travel and Lodging	10,000	10,000	10,000
-	559	-	545200	Mileage, Taxi and Parking	-	-	-
-	842	-	545300	Meals & Entertainment	-	-	-
10,976	950	-	545500	Staff Development	-	-	-
-	-	2,500	545510	Tuition Reimbursement	5,000	5,000	5,000
-	13,142	12,500	545520	Conference Fees	12,500	12,500	12,500
-	(25)	-	549000	Miscellaneous Expenditures	-	-	-
3,058,756	**2,674,833**	**5,009,637**		**Total Materials and Services**	**5,128,650**	**5,128,650**	**5,527,500**
$5,088,206	**$4,799,750**	**$7,579,866**	**TOTAL REQUIREMENTS**		**$7,895,767**	**$7,895,767**	**$8,294,617**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Landfill Closure							
				Materials and Services			
200,025	77,578	148,500	524000	Contracted Professional Svcs	48,500	48,500	48,500
17,205	49,259	-	530000	Payments to Other Agencies	-	-	-
217,230	**126,837**	**148,500**		**Total Materials and Services**	**48,500**	**48,500**	**48,500**
				Capital Outlay			
-	12,722	875,000	571000	Improve-Other than Bldg	550,000	550,000	550,000
-	-	45,000	574000	Equipment & Vehicles	45,000	45,000	45,000
-	**12,722**	**920,000**		**Total Capital Outlay**	**595,000**	**595,000**	**595,000**
$217,230	**$139,559**	**$1,068,500**	**TOTAL REQUIREMENTS**		**$643,500**	**$643,500**	**$643,500**
Solid Waste Renewal and Replacement							
				Materials and Services			
21,839	-	-	524000	Contracted Professional Svcs	-	-	-
-	47,658	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
74,851	-	-	526000	Maintenance & Repair Services	-	-	-
-	2,547	-	526014	Maintenance & Repair Services - HVAC	-	-	-
-	69,693	250,000	526100	Capital Maintenance - CIP	-	-	-
66,001	29,826	50,000	526200	Capital Maintenance - Non-CIP	-	-	-
95	1,227	-	528000	Other Purchased Services	-	-	-
-	3,118	-	528400	Other Purchased Services - Printing & Graphics	-	-	-
1,558	-	-	530000	Payments to Other Agencies	-	-	-
164,344	**154,068**	**300,000**		**Total Materials and Services**	**-**	**-**	**-**
				Capital Outlay			
-	-	-	571000	Improve-Other than Bldg	-	-	-
50,221	-	595,000	572000	Buildings & Related	885,000	885,000	885,000
223,213	60,751	75,000	574000	Equipment & Vehicles	121,875	121,875	121,875
30,924	83,193	110,900	574500	Vehicles	83,400	83,400	83,400
50,506	53,294	-	575000	Office Furn & Equip	6,000	6,000	6,000
354,864	**197,238**	**780,900**		**Total Capital Outlay**	**1,096,275**	**1,096,275**	**1,096,275**
$519,207	**$351,306**	**$1,080,900**	**TOTAL REQUIREMENTS**		**$1,096,275**	**$1,096,275**	**$1,096,275**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste General Account							
				Materials and Services			
-	75	-	520100	Office Supplies	-	-	-
-	250	25,000	521560	Maintenance & Repairs Supplies - Equipment	-	-	-
15,810	3,765	-	524000	Contracted Professional Svcs	-	-	-
-	605	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	526000	Maintenance & Repair Services	-	-	-
40,728	4,235	-	526200	Capital Maintenance - Non-CIP	-	-	-
250	-	-	530000	Payments to Other Agencies	-	-	-
56,788	**8,930**	**25,000**		**Total Materials and Services**	**-**	**-**	**-**
				Capital Outlay			
2,226	-	-	571000	Improve-Other than Bldg	-	-	-
222,871	100,186	865,000	572000	Buildings & Related	1,175,000	1,175,000	1,175,000
79,524	60,992	200,000	574000	Equipment & Vehicles	225,000	225,000	225,000
52,964	-	384,800	579000	Intangible Assets	100,000	100,000	100,000
357,584	**161,179**	**1,449,800**		**Total Capital Outlay**	**1,500,000**	**1,500,000**	**1,500,000**
$414,372	**$170,108**	**$1,474,800**	**TOTAL REQUIREMENTS**		**$1,500,000**	**$1,500,000**	**$1,500,000**

Solid Waste Revenue Fund

FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended Amount	ACCT	DESCRIPTION	FY 2015-16 Proposed Amount	FY 2015-16 Approved Amount	FY 2015-16 Adopted Amount
Solid Waste Revenue Fund - General Expenses							
				Interfund Transfers			
4,754,458	4,580,512	4,899,722	580000	Transfer for Indirect Costs	5,260,027	5,260,027	5,260,027
84,200	-	301,000	581000	Transfer of Resources	103,110	103,110	103,110
2,990,598	1,863,929	469,686	582000	Transfer for Direct Costs	712,884	712,884	712,884
-	-	3,228,000	586900	Internal Loan Advances	1,728,000	1,728,000	1,728,000
7,829,256	**6,444,441**	**8,898,408**		**Total Interfund Transfers**	**7,804,021**	**7,804,021**	**7,804,021**
				Contingency			
-	-	369,000	701002	Contingency - Operating	2,000,000	2,000,000	2,000,000
-	-	5,154,969	705000	Contingency - Landfill Closure	5,141,072	5,141,072	5,141,072
-	-	8,730,191	706000	Contingency - Renew & Replacement	8,887,547	8,887,547	8,887,547
-	**-**	**14,254,160**		**Total Contingency**	**16,028,619**	**16,028,619**	**16,028,619**
				Unappropriated Fund Balance			
9,594,699	9,331,030	-	805200	Unapp FB - Renew & Replace Reserve	-	-	-
-	149,500	-	805450	Unapp FB - PERS Reserve	-	-	-
6,691,989	6,593,046	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
23,684,679	27,045,747	20,868,927	805900	Unapp FB - Other Reserves & Designations	22,180,060	22,180,060	21,976,356
39,971,367	**43,119,323**	**20,868,927**		**Total Unappropriated Fund Balance**	**22,180,060**	**22,180,060**	**21,976,356**
$47,800,623	**$49,563,764**	**$44,021,495**	**TOTAL REQUIREMENTS**		**$46,012,700**	**$46,012,700**	**$45,808,996**

Capital Improvement Plan Detail

Organizational unit summary and analysis C-3
Finance and Regulatory Services C-5
Information Services C-9
Parks and Nature C-13
Property and Environmental Services C-17
Visitor Venues C-21
- Oregon Convention Center C-24
- Portland'5 Centers for the Arts C-26
- Portland Expo Center C-28
- Oregon Zoo C-30

Organizational unit summary and analysis

A capital project is defined in Metro's capital improvement plan (CIP) as any physical asset acquired or constructed by Metro with a total capital cost of $100,000 or more and a useful life of at least five years. The CIP for the next five years, FY 2015-16 through FY 2019-20, includes 204 projects with anticipated new spending of $189.9 million.

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

Total projects summary by year

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

Overview of projects

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

Project funding

This section of the narrative discusses the sources of funding for the various projects and any significant funding issues. The contribution to the General Fund Renewal and Replacement Account increases each fiscal year for existing assets. When significant new assets are added, the contribution to this fund also increases. For FY 2015-16 the increase is 3 percent.

Finance and Regulatory Services

Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
SOLID WASTE GENERAL ACCOUNT								
SW Roadmap Project (Least Cost Planning Model)	65770	50,000	100,000	0	0	0	0	150,000
TOTAL SOLID WASTE GENERAL ACCOUNT		**$50,000**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**
TOTAL FINANCE AND REGULATORY SERVICES		**$50,000**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$150,000**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$100,000**		**Total Number of Projects 1**					

Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Capital Reserve	50,000	100,000	0	0	0	0
Total- Finance and Regulatory Services	**$50,000**	**$100,000**	**$0**	**$0**	**$0**	**$0**

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

OVERVIEW OF PROJECTS

The Solid Waste Roadmap Map project to create a least-cost planning model of the regional disposal system began in FY 2014-15 and is expected to be completed in FY 2015-16.

PROJECT FUNDING

The Roadmap 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.

OPERATIONAL IMPACTS

Operational efficiencies and reductions in average emissions from waste hauling are expected from the Roadmap project, but they have not been quantified. Staff will use the model to perform comprehensive planning that supports effective waste management strategies and ensures transfer and disposal capacity throughout the regional solid waste system.

Information Services

Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
GENERAL FUND RENEWAL AND REPLACEMENT								
Information Technology R&R Projects < $100,000	Various		437,819	282,662	486,658	376,656	468,953	2,052,748
Council Audio Video	01326	50,000	208,000	0	0	0	0	258,000
VOIP Scoping	65701A	50,000	0	0	0	0	0	50,000
Peoplesoft Renewal and Replacement	65612	25,000	67,118	0	144,358	0	0	236,476
PeopleSoft Supplier Contract Management Module	65612A	80,000	100,000	0	0	0	0	180,000
Executive Conference Room 301	TBD	0	0	100,000	0	0	0	100,000
Website - R&R	TBD	0	0	0	0	264,113	0	264,113
Netapp 3050 (Alex) File Server	TBD	0	0	0	0	275,000	0	275,000
MRC Wiring plant (twisted copper and fiber)	TBD	0	0	0	0	0	190,236	190,236
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		**$205,000**	**$812,937**	**$382,662**	**$631,016**	**$915,769**	**$659,189**	**$3,606,573**
GENERAL FUND								
Metro Intranet Implementation	01552	0	30,000	0	0	0	0	30,000
Agenda Management Software	01556	0	80,000	0	0	0	0	80,000
Customer Relationship Software (CF)	65675A	0	129,150	0	0	0	0	129,150
TOTAL GENERAL FUND		**0**	**239,150**	**0**	**0**	**0**	**0**	**239,150**
CAPITAL FUND								
Project Management Software (CF)	01555	0	141,000	0	0	0	0	141,000
Enhanced Fire Suppression System (Data Center)	01561	0	50,000	0	0	0	0	50,000
TOTAL CAPITAL FUND		**0**	**191,000**	**0**	**0**	**0**	**0**	**191,000**
TOTAL INFORMATION SERVICES		**$205,000**	**$1,243,087**	**$382,662**	**$631,016**	**$915,769**	**$659,189**	**$4,036,723**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$3,831,723**		**Total Number of Projects 14**					

Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Renewal and Replacement	205,000	674,937	382,662	631,016	915,769	659,189
Fund Balance- Reserve for One Time Expenditures	0	459,150	0	0	0	0
Grants/Funding From Other Agencies	0	109,000	0	0	0	0
Fund Balance	0	0	0	0	0	0
Total- Information Services	**$205,000**	**$1,243,087**	**$382,662**	**$631,016**	**$915,769**	**$659,189**

Information Services

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

OVERVIEW OF PROJECTS

The FY 2015-16 though FY 2019-20 Information Services capital budget contains 14 projects; nine are renewal and replacement projects. Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software. In FY 2015-16, projects include multiple server upgrades, a new supplier contract management module and replacement of the broadcast equipment in the Metro Council Chambers. Information Services will also be leading the agency-wide migration to a Voice over Internet Protocol (VoIP) phone system. Two significant projects for customer relationship and project management software, which began in FY 2014-15, are scheduled to be implemented in FY 2015-16.

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 Council Audio Video project is being funded by a collection of sources, including Metro's Reserve for One-Time Expenditures, General Fund Renewal and Replacement funds and grants from other agencies. The two software applications are funded by Metro's Reserve for One-Time Expenditures.

OPERATIONAL IMPACTS

The operational impact for most of these projects is the ongoing cost to fund renewal and replacement. By implementing the supplier contract management module, Metro will be able to expedite the internal contract approval process and achieve other procurement efficiencies.

Metro

Parks and Nature

Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
REGIONAL PARKS CAPITAL FUND								
Willamette Falls Riverwalk	WF010	0	135,000					135,000
Oxbow Park Campground Road (CF)	70213	32,750	115,750	0	0	0	0	148,500
TOTAL REGIONAL PARKS CAPITAL FUND		**$32,750**	**$250,750**	**$0**	**$0**	**$0**	**$0**	**$283,500**
PARKS GENERAL FUND RENEWAL AND REPLACEMENT								
Parks R&R Projects < $100,000	Various		177,265	742,122	126,249	52,000	352,356	1,449,992
Blue Lake Wetland, Pathway, Trail (Carryforward)	LI207	70,000	80,000	0	0	0	0	150,000
VOIP Phone System Upgrade - Borland/Blue Lake/Oxbow	65701B	0	12,000	42,761	0	0	0	54,761
Glendoveer Fence (CF)	GF141	0	0	50,000	0	0	0	50,000
Glendoveer -Tennis HVAC (CF)	GF121	0	0	10,000	0	0	0	10,000
Chinook Landing Boarding Dock and Steel Pilings	TBD	0	0	140,599	0	0	0	140,599
Chinook Landing Asphalt Pavement (5.2 acres)	TBD	0	0	270,700	0	0	0	270,700
Restaurant Fire Suppression System	TBD	0	0	0	0	0	146,401	146,401
TOTAL PARKS GENERAL FUND RENEWAL AND REPLACEMENT		**$70,000**	**$269,265**	**$1,256,182**	**$126,249**	**$52,000**	**$498,757**	**$2,272,453**
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
PES Parks Levy Capital/R&R < $100,000	Various	0	85,971	295,000	90,000			470,971
Blue Lake Sports Feature Renovations	TBD	0	0	200,000	0	0	0	200,000
Blue Lake Restroom Renovations (4) (CF)	LI2031	500,000	350,000	0	0	0	0	850,000
Blue Lake Boat Concession Renovation	TBD	0	0	125,000	0	0	0	125,000
Blue Lake Pathway Renovations	LI207	0	250,000	0	0	0	0	250,000
Blue Lake Solar Power Installation	L1211	0	100,000	0	0	0	0	100,000
Blue Lake Utility Replacements	LI212	0	350,000	0	0	0	0	350,000
Blue Lake Swim Beach/Restroom Renovation	TBD	0	0	350,000	0	0	0	350,000
Blue Lake Additional Permanent Shelters	TBD	0	0	250,000	0	0	0	250,000
Blue Lake Drainage Improvements	TBD	0	0	100,000	0	0	0	100,000
Oxbow Fire Road Repairs	TBD	0	0	100,000	0	0	0	100,000
Oxbow Cabins	LI009	0	200,000	0	0	0	0	200,000
Oxbow Additional Group Camp	TBD	0	0	125,000	0	0	0	125,000
Howell Shelter	TBD	0	0	120,000	0	0	0	120,000
Gleason- Broughton Beach Improvements	TBD	0	0	100,000	0	0	0	100,000
Sauvie Island Boat Ramp Dock Replacement	LI503	0	125,000	0	0	0	0	125,000
Smith and Bybee Ramp and Pathway Renovations	TBD	0	0	100,000	0	0	0	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		**$500,000**	**$1,460,971**	**$1,865,000**	**$90,000**	**$0**	**$0**	**$3,915,971**
NATURAL AREAS FUND								
Natural Areas Acquisition	TBD	102,830,000	20,000,000	7,000,000	5,000,000	5,000,000	0	139,830,000
Orenco Nature Park (Sale)	G13052	1,750,000	200,000	1,550,000	0	0	0	3,500,000
Tualatin River Launch (Bond)	71904	0	90,000	140,000	0	0	0	230,000
Tualatin River Launch (Special/Grant)	71904	0	0	323,725	0	0	0	323,725
Riverwalk (Bond)	WF010	0	0	500,000	350,000	1,150,000	1,500,000	3,500,000
Chimney Pk Trail and Columbia Blvd Br. Xing (Bond)	BA010	16,000	350,000	1,314,511	219,489	0	0	1,900,000
Chimney Pk Trail and Columbia Blvd Br. Xing (Grant)	BA010	0	0	0	780,511	1,000,000	0	1,780,511
Chehalem Ridge (Bond)	LA110	0	0	165,000	500,000	2,215,000	0	2,880,000
East Buttes (Bond)	LA200	0	120,000	350,000	600,000	930,000	0	2,000,000
Fanno Creek	TBD	0	0	50,000	450,000	1,000,000	0	1,500,000
Marine Drive	BA020	0	250,000	250,000	1,250,000	750,000	0	2,500,000
TOTAL NATURAL AREAS FUND		**$104,596,000**	**$21,010,000**	**$11,643,236**	**$9,150,000**	**$12,045,000**	**$1,500,000**	**$159,944,236**
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
Tualatin Forest (Burlington Forest/McCarty/Ennis)	LA120	50,000	102,000	100,000	350,000	35,000	0	637,000
1% for Art Program	LT900	0	30,000	70,000	70,000	70,000	64,000	304,000
Canemah North Design & Construction	LA150	75,350	225,000	0	0	0	0	300,350
Killin Design & Construction	LA300	71,000	515,000	0	0	0	0	586,000
Newell Canyon - Design & Construction (Incl CF)	LA250	12,000	320,000	1,000,000	603,000	0	0	1,935,000
Scouters Mtn - Trails & Signage	LA100	1,050,000	50,000	0	0	0	0	1,100,000
Oxbow Park Nature Play Area (Levy)	LI003	15,000		25,000	0	0	0	40,000
Oxbow Park Nature Play Area (Grant)	LI003	0	65,000	102,500	0	0	0	167,500
Borland Maintenance Area	LR750	0	400,000	0	0	0	0	400,000
Chehalem Ridge (Levy)	LA110	0	120,000	0	0	135,000	1,500,000	1,755,000
East Buttes (Levy)	LA200	0	0	0	0	70,000	535,000	605,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		**$1,273,350**	**$1,827,000**	**$1,297,500**	**$1,023,000**	**$310,000**	**$2,099,000**	**$7,829,850**
TOTAL PARKS AND NATURE		**$106,472,100**	**$24,817,986**	**$16,061,918**	**$10,389,249**	**$12,407,000**	**$4,097,757**	**$174,246,010**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$67,773,910**		**Total Number of Projects 44**					

Parks and Nature

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

OVERVIEW OF PROJECTS

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy will fund 17 regional parks projects and 16 natural areas projects in the five-year CIP. Major projects include substantial renovations at Blue Lake and Oxbow parks. This capital plan also includes the continued acquisition of natural areas and several design and construction projects funded by the Parks and Natural Areas Local Option Levy. Among the 13 active natural areas projects in FY 2015-16, are major renovations at the Borland Maintenance Area and improvements to the Chimney Park Trail and the Killin Wetlands.

PROJECTS FUNDING

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

OPERATIONAL IMPACTS

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

Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Renewal and Replacement	70,000	269,265	1,256,182	126,249	52,000	498,757
Fund Balance- Capital Reserve	32,750	250,750	0	0	0	0
G.O. Bonds- Natural Areas	104,596,000	21,010,000	11,319,511	8,369,489	11,045,000	1,500,000
Grants / Funding From Other Agencies	0	81,000	426,225	780,511	1,000,000	0
Local Options Levy	1,773,350	3,206,971	3,060,000	1,113,000	310,000	2,099,000
Total- Parks and Nature	**$106,472,100**	**$24,817,986**	**$16,061,918**	**$10,389,249**	**$12,407,000**	**$4,097,757**

Property and Environmental Services

Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
CAPITAL FUND								
MRC Building Envelope	01328	0	186,000	0	0	0	0	186,000
MRC Space Plan Remodel	01327	0	440,400	0	0	0	0	440,400
TOTAL CAPITAL FUND		**$0**	**$626,400**	**$0**	**$0**	**$0**	**$0**	**$626,400**
MRC GENERAL FUND RENEWAL AND REPLACEMENT								
Property Services R&R Projects < $100,000	Various	0	167,937	160,400	77,600	24,934	55,000	485,871
VOIP Phone System Upgrade - MRC	65701B	0	140,400	445,132	0	0	0	585,532
Central Environmental System (CF)	01324	0	126,800					126,800
PES Fleet	70001	0	128,686	172,643	280,122	301,155	170,814	1,053,420
MRC Fire Sprinkler Replacement	01323	430,000	160,000	0	0	0	0	590,000
MRC Daycare Carpets	TBD	0	0	0	156,000	0	0	156,000
Rooftop Air Handler RAC 1	TBD	0	0	250,000	0	0	0	250,000
Rooftop Air Handler RAC 2	TBD	0	0	175,000	0	0	0	175,000
Rooftop Air Handler RAC 3	TBD	0	0	125,000	0	0	0	125,000
MRC Roof	01320	100,000	465,000	0	0	0	0	565,000
Parking Structure Resealing	TBD	0	0	0	0	233,750	0	233,750
Rooftop HVAC Unit RAC4 Daycare	TBD	0	0	0	0	120,000	0	120,000
TOTAL MRC GENERAL FUND RENEWAL AND REPLACEMENT		**$530,000**	**$1,188,823**	**$1,328,175**	**$513,722**	**$679,839**	**$225,814**	**$4,466,373**
SOLID WASTE GENERAL ACCOUNT								
Solid Waste General Account Non CIP Projects	Various	0	125,000	100,000	100,000	100,000	100,000	525,000
Metro Central Organics/Food Handling Area	76872	0	75,000	230,000	0	0	0	305,000
Metro Central Storm Water Improvements	76873	150,000	1,000,000	0	0	0	0	1,150,000
MSS Camera Expansion	77102	0	100,000	0	0	0	0	100,000
MCS Camera Expansion	77106	0	100,000	0	0	0	0	100,000
Future Master Facility Plan Improvements	TBD	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
TOTAL SOLID WASTE GENERAL ACCOUNT		**$150,000**	**$1,400,000**	**$1,330,000**	**$1,100,000**	**$1,100,000**	**$1,100,000**	**$6,180,000**
SOLID WASTE LANDFILL CLOSURE ACCOUNT								
St. Johns - Landfill Remediation	76995	830,000	400,000	200,000	0	0	0	1,430,000
St. Johns - Habitat Restoration (subproject)	76995A	0	50,000	50,000	50,000	50,000	0	200,000
SJLF- adapting flares to lower gas flow rates	77001	105,000	100,000	0	0	0	0	205,000
SJLF- Replace PLC and data device	77002	0	45,000	0	0	0	0	45,000
TOTAL SOLID WASTE LANDFILL CLOSURE ACCOUNT		**$935,000**	**$595,000**	**$250,000**	**$50,000**	**$50,000**	**$0**	**$1,880,000**
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
SW Renewal and Replacement Acct Non CIP	Various	30,000	845,275	460,000	390,000	330,000	330,000	2,385,275
VOIP Phone System Upgrade - Metro Paint	65701B	0	6,000	14,016	0	0	0	20,016
Metro Central- Replace Slow Speed Shredder	76889	50,000	0	550,000	0	0	0	600,000
Metro Central - Annual Concrete Repair	77125	0	50,000	50,000	50,000	50,000	50,000	250,000
Platform Scale MSS #1, 70ft	TBD	0	0	0	0	0	150,000	150,000
Platform Scale MCS-B	TBD	0	0	0	0	150,000	0	150,000
Metro South- HHW Roof	77110	0	175,000	0	0	0	0	175,000
MSS Pit Wall Repairs	77111	0	20,000	200,000	0	0	0	220,000
Metro South Bays -1 & 2 Ventilation System	76836	0	0	140,000	0	0	0	140,000
Metro South - Compactor #2	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central - Compactor #1	TBD	0	0	0	0	1,400,000	0	1,400,000
Metro Central - Compactor #2	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central- Conveyor #1	TBD	0	0	400,000	0	0	0	400,000
Metro Central - Compactor #3	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central - Conveyor #3	TBD	0	0	0	400,000	0	0	400,000
Metro South - Compactor #1	TBD	0	0	0	0	1,400,000	0	1,400,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		**$80,000**	**$1,096,275**	**$1,814,016**	**$5,040,000**	**$3,330,000**	**$530,000**	**$11,890,291**
TOTAL PROPERTY AND ENVIRONMENTAL SERVICES		**$1,695,000**	**$4,906,498**	**$4,722,191**	**$6,703,722**	**$5,159,839**	**$1,855,814**	**$25,043,064**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$23,348,064**		**Total Number of Projects 40**					

Property and Environmental Services

OVERVIEW OF PROJECTS

General Renewal and Replacement and Capital

Of the 14 Property Services projects, all but two are scheduled renewal and replacement projects. In FY 2015-16 five major projects will take place at the Metro Regional Center (MRC): improvements to the building envelope, a new space plan, infrastructure for the Voice over Internet Protocol phone system, as well as replacement of the building's roof and fire sprinkler system. Projects are funded primarily by the renewal and replacement reserve, Metro's Reserve for One-Time Expenditures and dedicated capital reserves.

Solid Waste Revenue Fund

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

General Account

Projects financed through the Solid Waste General Account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's two transfer stations. The current five-year plan includes six General Account projects. The largest project, planned for FY 2015-16, is Storm Water Improvements at Metro Central transfer station that began in FY 2014-15.

Landfill Closure

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

Renewal and Replacement Account

Projects financed through the Renewal and Replacement Account are replacements of equipment and rehabilitation of facilities necessary to realize the optimal lifespan of capital components. The program regularly contracts with an engineering firm to assess the condition of equipment and facilities and calculate annual contribution amounts to the Renewal and Replacement Account. The latest study was performed in FY 2011-12 in conjunction with a Metro-wide renewal and replacement study. The largest project in the current five-year plan is the roof replacement for the Household Hazardous Waste facility at the Metro South transfer station.

MAJOR FUNDING SOURCES

Most capital projects associated with Property Services have been funded by renewal and replacement reserves or special one-time appropriations. Primary financing for Solid Waste projects derives from reserves established for that purpose.

Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Renewal and Replacement	70,000	269,265	1,256,182	126,249	52,000	498,757
Fund Balance- Capital Reserve	32,750	250,750	0	0	0	0
G.O. Bonds- Natural Areas	104,596,000	21,010,000	11,319,511	8,369,489	11,045,000	1,500,000
Grants / Funding From Other Agencies	0	81,000	426,225	780,511	1,000,000	0
Local Options Levy	1,773,350	3,206,971	3,060,000	1,113,000	310,000	2,099,000
Total- Parks and Nature	**$106,472,100**	**$24,817,986**	**$16,061,918**	**$10,389,249**	**$12,407,000**	**$4,097,757**

Visitor Venues

Metro

Visitor Venues

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

OCC Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
MERC FUND								
OCC Projects <$100,000	Various	0	256,000	73,178	464,507	228,630	953,015	1,975,330
CCTV Replacement (CF)	8R032	230,000	50,000					280,000
Two-way Radio System Digital Upgrade (CF)	8R083	205,000	50,000					255,000
Oregon Ballroom Lighting Replacement (CF)	8R080	0	115,000					115,000
Portland Ballroom Down Lighting Replacement (CF)	8R053	0	112,000					112,000
Tower Lighting Replacement (CF)	8R052	100	123,900					124,000
Integrated Door Access Controls	8N025	0	325,000	0	0	0	0	325,000
Facility Master Plan - Design/Consulting	88170	215,000	255,000	0	0	0	0	470,000
VOIP Phone System Upgrade - OCC Share	8R119	0	0	300,000	0	0	0	300,000
Audio/Visual Equipment Purchase	8R118	0	150,000	0	0	0	0	150,000
Meeting Room & Ballroom Digital Signage	8R024	0	0	350,000	0	0	0	350,000
Parking Management System Replacement	8R115	0	550,000	0	0	0	0	550,000
MLK/OBR/Holladay Plaza/Entrance Construction	8R082	100,000	1,000,000	0	0	0	0	1,100,000
Stir Lounge Annex	85100	0	100,000	0	0	0	0	100,000
Cucina Rossa Concession Remodel	85101	0	882,000	0	0	0	0	882,000
Mtg Room/Ballroom Chair Replacement - (10,000)	TBD	0	0	960,000	0	0	0	960,000
Orbit Café Concession Remodel	TBD	0	0	350,000	0	0	0	350,000
Built in Catering Bars	TBD	0	0	100,000	0	0	0	100,000
HVAC System Replacement - Design	TBD	0	0	0	200,000	0	0	200,000
Public Circulation Furniture Replacement	TBD	0	0	0	325,000	0	0	325,000
SkyView Remodel	TBD	0	0	0	400,000	0	0	400,000
Original Facility Restroom Renovation	TBD	0	0	0	1,500,000	0	0	1,500,000
Oregon Ballroom Renovation	TBD	0	0	0	1,000,000	0	0	1,000,000
External Digital Signage Replacement - Construction	TBD	0	0	0	0	600,000	0	600,000
Chiller Unit Replacement (four)	TBD	0	0	0	0	0	1,650,000	1,650,000
Cooling Tower Replacement (four)	TBD	0	0	0	0	0	975,000	975,000
Boiler Replacement (two of three)	TBD	0	0	0	0	0	950,000	950,000
Exhibit Hall Folding Chair Replacement - (12,000)	TBD	0	0	0	0	0	1,100,000	1,100,000
Table Replacement (Expansion Side)	TBD	0	0	0	0	575,000	0	575,000
TOTAL OREGON CONVENTION CENTER		**$750,100**	**$3,968,900**	**$2,133,178**	**$3,889,507**	**$1,403,630**	**$5,628,015**	**$17,773,330**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$17,023,230**		**Total Number of Projects 29**					

OCC Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Renewal and Replacement	380,100	1,100,000	1,333,178	464,507	1,403,630	5,628,015
TLT Capital Reserves	215,000	1,076,900	0	2,825,000	0	0
MTOCA	100,000	110,000	0	0	0	0
Business Strategy Reserves	0	150,000	350,000	0	0	0
Currently Unfunded / Aramark	55,000	1,532,000	450,000	600,000	0	0
Total- Oregon Convention Center	**$750,100**	**$3,968,900**	**$2,133,178**	**$3,889,507**	**$1,403,630**	**$5,628,015**

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 2015-16 through FY 2019-20 OCC capital budget contains 29 projects; most projects are renewal and replacement. The largest projects during FY 2015-16 include upgrades to multiple OCC building entrances and replacing the parking management system and integrated door access controls. Most new capital projects at OCC involve technology upgrades that are key to maintaining business in a competitive environment.

PROJECT FUNDING

OCC's project funding in this five-year plan comes primarily from renewal and replacement reserves. A number of projects will utilize a reserve developed in years in which transient lodging tax collections exceed 7 percent growth, as well as a business strategy reserve. Aramark, the catering contractor at OCC, will fund select projects that benefit food and beverage operations.

Portland’5 Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
MERC FUND								
P'5 Projects <$100,000	Various	0	929,400	160,000	110,000	110,000	0	1,309,400
Keller - North Concession Remodel	85103	0	150,000	0	0	0	0	150,000
Portable Concession Kiosks	85105	0	168,000	0	0	0	0	168,000
ASCH HVAC Controls Updates	8R062	0	275,000	0	0	0	0	275,000
Keller Cooling Tower & Associated Piping (CF)	8R069	228,300	31,700					260,000
Newmark Lighting System Overhaul Phase III	8R089	0	130,000	0	0	0	0	130,000
Keller Roof & Drains Replacement (incl CF)	8R098	5,658	544,342	300,000		0	0	850,000
ASCH Portland Sign-assessment: re-paint, re-light (CF)	8R099	0	20,000	100,000	100,000	0	0	220,000
AHH/ASCH/Keller - Stage Door/Backstage/Box Office Area/Reh Hall Improvements/Renovations (incl CF)	8R101	0	250,000	0	0	0	0	250,000
ASCH Chiller & Associated Piping	8R120	0	50,000	0	350,000	0	0	400,000
AHH-Backstage Elevator Overhaul	8R121	0	235,000	0	0	0	0	235,000
Newmark Stage Floor	8R122	0	100,000	0	0	0	0	100,000
Newmark Main Speakers	8R128	0	100,000	0	0	0	0	100,000
AHH-Storage Racking Systems - Basement & NMK Backstage	8R129	0	100,000	0	0	0	0	100,000
VOIP Phone System Upgrade - P5 Share	8R134	0	72,600	142,400	0	0	0	215,000
AHH/ASCH/Keller -Access Control/CCTV replacement	TBD	0	0	150,000	0	0	0	150,000
ASCH - Roof Drains	TBD	0	0	100,000	0	0	0	100,000
AHH - FOH Elevator Overhaul (2)	TBD	0	0	480,000	0	0	0	480,000
Keller Main Speakers	TBD	0	0	125,000	0	0	0	125,000
AHH/ASCH/Keller - Operations Dept/NMK Improvements/Renovations	TBD	0	0	150,000	0	0	0	150,000
Keller Main Switchgear	TBD	0	0	300,000	0	0	0	300,000
Keller Fore Stage (Pit) Elevator Lift	TBD	0	0	0	250,000	0	0	250,000
Keller Backstage Dressing Tower Elevator Overhaul	TBD	0	0	260,000	0	0	0	260,000
Keller Front of House Elevators Overhaul (2)	TBD	0	0	0	0	0	520,000	520,000
AHH Roof	TBD	0	0	0	200,000	0	0	200,000
Keller - Stage HVAC Improvements	TBD	0	0	0	250,000	0	0	250,000
ASCH Elevators overhaul - FOH (2) / Backstage (2)	TBD	0	0	0	240,000	250,000	180,000	670,000
AHH EIFS Replacement Phase III	TBD	0	0	0	0	350,000	0	350,000
Keller HVAC Controls Upgrades	TBD	0	0	0	0	350,000	0	350,000
Keller Carpet-Front of House	TBD	0	0	0	150,000	0	0	150,000
Keller FOH Lobby Carpet Tile	TBD	0	0	0	0	125,000	0	125,000
AHH Demand Control Ventilation/VAV HVAC Units	TBD	0	0	0	15,000	100,000	0	115,000
TOTAL Portland'5		**$233,958**	**$3,156,042**	**$2,267,400**	**$1,665,000**	**$1,285,000**	**$700,000**	**$9,307,400**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$9,073,442**		**Total Number of Projects 32**					

Portland’5 Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Renewal and Replacement	233,958	2,420,042	2,267,400	1,665,000	1,285,000	700,000
Business Strategy Reserves	0	65,000	0	0	0	0
Aramark / Unfunded	0	365,000	0	0	0	0
Fund Balance- New Capital	0	306,000	0	0	0	0
Total- P'5	**$233,958**	**$3,156,042**	**$2,267,400**	**$1,665,000**	**$1,285,000**	**$700,000**

Portland'5 Centers for the Arts

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

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

OVERVIEW OF PROJECTS

The FY 2015-16 through FY 2019-20 Portland'5 capital budget contains 32 projects that are all renewal and replacement. The largest project in FY 2015-16 is the replacement of the roof and drains at the Keller Auditorium, which is not expected to be completed until FY 2016-17. Other significant projects include HVAC and lighting controls updates at ASCH and an overhaul of the backstage elevator at the AHH.

PROJECT FUNDING

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

Expo Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
MERC FUND								
Expo Projects <$100,000	Various	20,000	242,500	294,000	45,000	50,000	55,000	706,500
Parking Lot Asphalt Repairs	8R040	50,000	60,000	60,000	60,000	60,000	60,000	350,000
Stormwater Wall (CF)	8N032?	113,198	16,802					130,000
Hall D Carpet & Paint (CF)	8R042	900	173,600					174,500
Hall E Roof, Lobby, Rooms (CF)	8R108	122,020	2,980					125,000
Plastic / Flat Stacking Chairs (Phases I, II, III)	8R111	47,120	27,880	25,000	0	0	0	100,000
Security Cameras / Access Controls (Phases I&II)	8R112	2,000	98,000	0	0	0	0	100,000
Roof Repair - Hall D (barrel)	8R136	0	430,000	350,000	0	0	0	780,000
Connector - Glass Roll Up	85106	0	115,000	0	0	0	0	115,000
3 Matching Portable Concession Kiosks	85107	0	15,000	0				15,000
Electronic Signage - inside and outside (Phase 2)+ (phase I CF)	8N011	0	210,000	0	0	0	0	210,000
Concession equipment upgrade - Hall D or E, Grab and Go Kiosks	TBD	0	0	230,000	0	0	0	230,000
Roof Repair - Hall C Recoat	TBD	0	0	0	120,000	0	0	120,000
Roof Repair - Hall E Loading Dock	TBD	0	0	0	350,000	0	0	350,000
Hall D Air Handlers - All 6	TBD	0	0	0	486,000	0	0	486,000
Roof Repair - Hall E Lobby / DE Connector / E Barrel Prep	TBD	0	0	0	0	305,000	0	305,000
Roof Repair - Hall E (barrel)	TBD	0	0	0	0	0	500,000	500,000
Hall E Air Handlers (8 Total)	TBD	0	0	0	0	440,000	440,000	880,000
TOTAL EXPO CENTER		**355,238**	**$1,391,762**	**$959,000**	**$1,061,000**	**$855,000**	**$1,055,000**	**$5,677,000**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$5,321,762**		**Total Number of Projects 18**					

Expo Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fund Balance- Renewal and Replacement	236,118	710,882	534,000	165,000	305,000	555,000
TLT Capital Reserves	119,120	340,880	195,000	896,000	550,000	500,000
Aramark Capital	0	340,000	230,000	0	0	0
Total- Expo Center	**$355,238**	**$1,391,762**	**$959,000**	**$1,061,000**	**$855,000**	**$1,055,000**

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 2015-16 through FY 2019-20 Expo capital budget contains 18 projects; all are renewal and replacement. The largest projects are a series of roof repairs and air handler replacements.

PROJECT FUNDING

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

Oregon Zoo Total projects summary by year

	ID	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Total
ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND								
Elephant Habitat and Related Infrastructure	ZIP002	48,631,193	5,073,586	0	0	0	0	53,761,443
Remote Elephant Center	ZIP003	0	0	1,386,194	0	0	0	1,386,194
Education Center (CDZ)	ZIP006	2,574,506	11,284,406	935,958	0	0	0	14,794,870
Campus and Habitat Interpretive Design	ZIP013	1,614,482	480,127	156,471	132,704	19,186	0	2,402,970
One-percent for Art Design and Installation	ZIP012	316,546	133,824	112,656	107,400	107,400	0	777,826
Polar Bear Habitat	ZIP004	0	1,871,785	4,761,138	13,671,247	14,971	0	20,319,141
Primate and Rhino Habitats	ZIP005	0	0	41,804	972,640	2,506,201	10,638,550	14,159,195
TOTAL ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND		**$53,136,727**	**$18,843,728**	**$7,394,221**	**$14,883,991**	**$2,647,758**	**$10,638,550**	**$107,601,639**
ZOO CAPITAL FUND								
Bond Commitment Elephant Lands	ZIP002	3,800,000	0	0	0	0	0	3,800,000
Education Center (Backyard Habitat)	ZIP006	0	103,110					103,110
OZF Bond Commitment Remote Elephant Center	ZOO39	120,000	1,283,444	0	0	0	0	1,403,444
Steller Cove Pools Renewal	ZRW107	0	855,000	0	0	0	0	855,000
TBD Steller/Living Collections Projects	TBD	0	400,000					400,000
Zoo Train Renovation	TBD	500,000	1,406,812	0	0	0	0	1,906,812
TOTAL ZOO CAPITAL FUND		**$4,420,000**	**$4,048,366**	**$0**	**$0**	**$0**	**$0**	**$8,468,366**
GENERAL FUND RENEWAL AND REPLACEMENT								
Zoo R&R Projects < $100,000	ZGFRR01		1,020,674	380,170	662,508	209,213	653,841	2,926,406
VOIP Phone System Upgrade - Zoo Share	65701B	0	127,200	0	0	0	0	127,200
System, Telephone, Zoo	ZRW159		132,343					132,343
Admin a/c units 1-4 (CF)	ZRW067	26,151	118,849	0	0	0	0	145,000
Railroad Roundhouse Roof	ZRW148	0	128,883	0	0	0	0	128,883
Africa Interpretives Graphics	ZR37	0	0	132,695	0	0	0	132,695
Pig Holding and Exhibit Roof	ZGFRR06	0	0	0	131,286	0	0	131,286
Steller Cove Digital Control System	ZGFRR07	0	0	0	121,899	0	0	121,899
Vet Medical Center X-Ray Machine	ZGFRR08	0	0	0	211,482	0	0	211,482
Gateway Ticketing System	ZGFRR10	0	0	0	0	157,000	0	157,000
Railroad Tunnel Generator 1200kW	ZRW099	0	0	0	0	209,757	0	209,757
Admin Building Carpet 1st & 2nd Floor	ZRW129	0	0	0	0	530,000	0	530,000
Const/Maint 450 kw Generator	TBD	0	0	0	0	0	101,960	101,960
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		**$26,151**	**$1,527,949**	**$512,865**	**$1,127,175**	**$1,105,970**	**$755,801**	**$5,055,912**
TOTAL OREGON ZOO		**$57,582,878**	**$24,420,043**	**$7,907,086**	**$16,011,166**	**$3,753,728**	**$11,394,351**	**$121,125,917**
FIVE YEAR TOTAL, FY 2015-16 THROUGH FY 2019-20	**$63,486,375**		**Total Number of Projects 26**					

Oregon Zoo Major funding sources

	Prior Years	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
G.O. Bonds- Zoo	53,136,727	18,843,728	7,394,221	14,883,991	2,647,758	10,638,550
Donations	3,920,000	1,283,444	0	0	0	0
Interfund Transfer	0	103,110	0	0	0	0
Interfund Loan	500,000	2,661,812	0	0	0	0
Fund Balance- Capital Reserves	0	0	0	0	0	0
Fund Balance- Renewal and Replacement	26,151	1,527,949	512,865	1,127,175	1,105,970	755,801
Total- Oregon Zoo	**$57,582,878**	**$24,420,043**	**$7,907,086**	**$16,011,166**	**$3,753,728**	**$11,394,351**

The FY 2015-16 through FY 2019-20 Oregon Zoo capital budget includes 26 projects. Seven projects are related to the Oregon Zoo Infrastructure and Animal Welfare bond measure.

OVERVIEW OF PROJECTS

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

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

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

Non-bond projects include significant renovations to the Steller Cove exhibit and to the zoo train, as well as HVAC system replacements and infrastructure for the Voice Over Internet Protocol project.

PROJECT FUNDING

Of the $63.5 million in zoo projects in the FY 2015-16 through FY 2019-20 CIP, $54.4 million (86 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The Zoo Renewal and Replacement Account provides $5 million (8 percent). Capital projects are funded by a mix of zoo capital reserves and donations from the Oregon Zoo Foundation. The Steller Cove and train renovations are funded by a loan from the Solid Waste Fund, to be paid back with interest over 10 years.

Metro

Debt Schedules

Metro Washington Park Zoo Oregon Project, 2005 Series D-3
Natural Areas Program, 2007 Series D-4
Natural Areas Program, 2012 Series A D-5
Natural Areas Program, Refunding Series 2014 ..... D-6
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A D-7
Full Faith and Credit Refunding Bonds, 2006 Series D-8
Full Faith and Credit Refunding Bonds, 2013 Series D-9
Limited Tax Pension Obligation Bonds, 2005 Series D-10

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

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

Amount issued	$18,085,000
Issue date	May 12, 2005
Original issue True Interest Rate (TIC)	3.689%
Ratings as of date of issuance	
Moody's	Aa1
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2015	$4,305,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
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		$4,305,000.00	$281,550.00	$4,586,550.00	$4,586,550.00

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

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, 2015	$9,945,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2015	-	-	248,625.00	248,625.00	
6/1/2016	5.00%	4,850,000	248,625.00	5,098,625.00	5,347,250.00
12/1/2016	-	-	127,375.00	127,375.00	
6/1/2017	5.00%	5,095,000	127,375.00	5,222,375.00	5,349,750.00
Total		**$9,945,000**	**$752,000**	**$10,697,000**	**$10,697,000**

General Obligation Bonds, Natural Areas, 2012A Series

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

Amount issued	$75,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.2256%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2015	$60,960,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		**$60,960,000**	**$21,238,950**	**$82,198,950**	**$82,198,950**

General Obligation Bonds, Natural Areas, Refunding Series 2014

In November 2006 the region's voters approved Measure 26-80, a $227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for $124,295,000 were issued April 3, 2007. In November 2014 Metro refunded the callable portion of the Natural Areas Series 2007 bonds. At the same time, the debt was restructured to shorten the maturity date from June 2026 to June 2020. The combination of actions resulted in a net present savings of $9,656,437, almost 15 percent of refunded bonds. The remaining portion of the bond authorization will be issued in approximately 2019. Debt service will be paid from property taxes assessed on real property within the Metro region.

Amount issued	$57,955,000
Issue date	Nov. 5, 2014
Original issue True Interest Rate (TIC)	1.1121%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2015	$57,765,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2015	-	-	1,125,225.00	1,125,225.00	
6/1/2016	2.00%	10,565,000	1,125,225.00	11,690,225.00	12,815,450.00
12/1/2016	-	-	1,019,575.00	1,019,575.00	
6/1/2017	4.00%	4,810,000	1,019,575.00	5,829,575.00	6,849,150.00
12/1/2017	-	-	923,375.00	923,375.00	
6/1/2018	4.00%	13,160,000	923,375.00	14,083,375.00	15,006,750.00
12/1/2018	-	-	660,175.00	660,175.00	
6/1/2019	4.00%	14,115,000	660,175.00	14,775,175.00	15,435,350.00
12/1/2019	-	-	377,875.00	377,875.00	
6/1/2020	5.00%	15,115,000	377,875.00	15,492,875.00	15,870,750.00
Total		**$57,765,000**	**$8,212,450**	**$65,977,450**	**$65,977,450**

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

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

Amount issued	$65,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.3822%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2015	$49,330,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		**$49,330,000**	**$17,808,500**	**$67,138,500**	**$67,138,500**

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, 2015	$9,445,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		**$9,445,000.00**	**$2,339,284.39**	**$11,784,284.39**	**$11,784,284.39**

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, 2015	$10,900,000

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
8-1-15	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		**$10,335,000**	**$748,993.75**	**$565,000**	**$4,475.00**	**$10,900,000**	**$753,468.75**	**$11,653,468.75**	**$11,653,468.75**

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. 23, 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, 2015	$20,975,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		**$20,975,000.00**	**$8,445,316.34**	**$29,420,316.34**	**$29,420,316.34**

Budget and financial structure

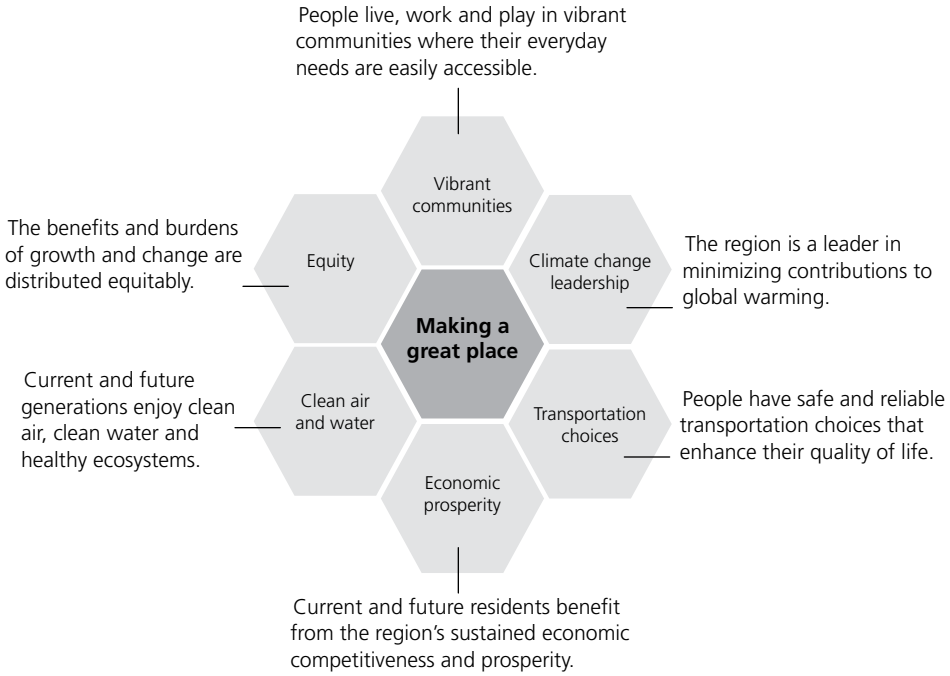
Budget process E-3
Budget calendar E-7
Budget development guidelines E-8
Financial structure E-14
Fund structure E-15

Budget process

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

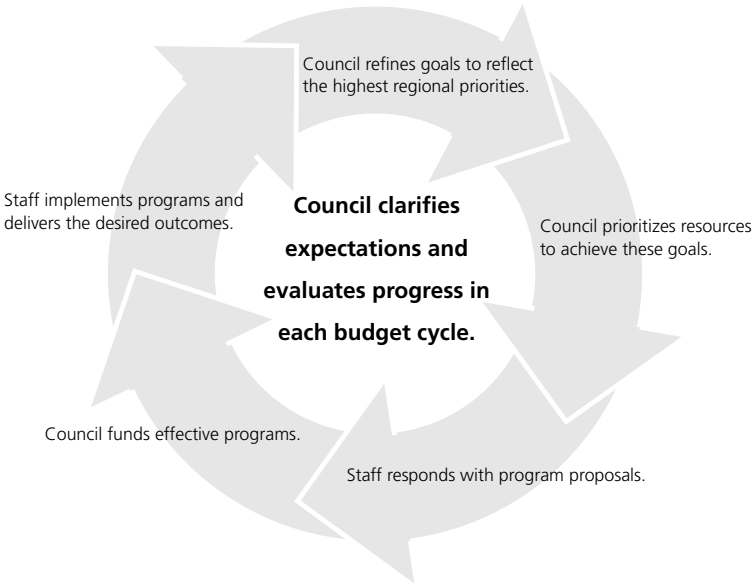
THE STRATEGIC BUDGET PROCESS

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



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

Annual strategic budget process



THE BUDGET CYCLE

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

Review of prior year

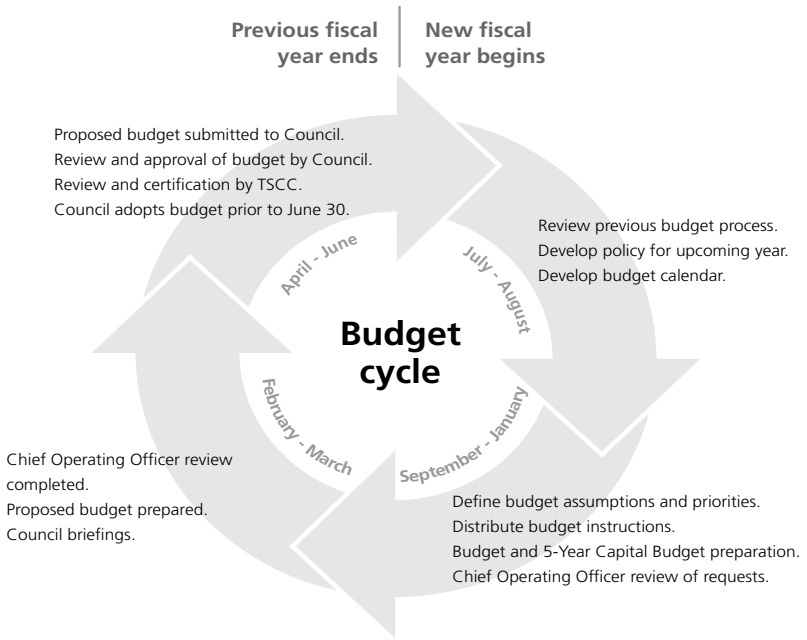
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation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

Five Year Forecast Development

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

Budget instructions

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



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

Budget requests

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

Review and analysis resulting in proposed budget

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

Review and analysis by the Metro Council resulting in approved budget

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

Tax Supervising and Conservation Commission review and certification

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

Metro Council adoption and submission to County Tax Assessors

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

Changes to the budget after adoption

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

The five-year capital improvement plan

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

Budget calendar

Council holds strategic planning work sessions to provide direction on programs and upcoming budget	November 20, 2014 December 2,2014 February 7, 2015
Preparation, review, analysis and discussion of 5-year Forecasts for all major operating areas	September – November, 2014
Financial Planning issues budget instructions and assumptions	Mid December 2014
Budget requests, final modification packages, and status quo CIP, submitted to Financial Planning	January 16, 2015
Financial Planner review, analysis and consolidation of budget requests, modification packages and CIP	January 19 – 30, 2015
COO Analysis, review and discussion of department budget requests and add, cut, change proposals	February 2 – March 6, 2015
COO provides final direction on program proposals and makes final budget balancing decisions for Proposed Budget	By March 6, 2015
Final budgets due from operating units	March 13, 2015
Financial Planning produces Proposed Budget documents (summary budget, program budget, line item detail, five-year capital budget, update 5-year operating forecasts)	March 16 - April 1, 2015
Prepare Chief Operating Officer Budget Message and presentation	Late March – early April, 2015
Proposed Budget released to Council for individual review	April 2, 2015
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 16, 2015
Council work sessions on proposed budget	April 21, 2015 April 28, 2015
Council public hearing; budget approval and tax levy (Resolution No. 15-4613)	May 7, 2015
Metro submits approved budget to Tax Supervising and Conservation Commission	May 8, 2015
Tax Supervising and Conservation Commission public comment period	May 9–June 3, 2015
Tax Supervising and Conservation Commission public hearing on approved budget	June 4, 2015
Council work session on approved budget	June 9, 2015
Council considers and approves final amendments to budget; public hearing	June 11, 2015
Council budget public hearing; adoption (Resolution No. 15-4612)	June 18, 2015
File property tax levies with Tax Supervising and Conservation Commission and three counties	June 19, 2014

Budget development guidelines

The following financial assumptions were used in the development of the FY 2015-16 budget. When changes to the assumptions evolved during the budget deliberation, they are noted.

MAJOR REVENUE ASSUMPTIONS

Excise tax rate on eligible revenues

7.5 percent rate for all non-solid waste revenues subject to the Metro excise tax. For the FY 2014-15 budget, the CPI factor on base solid waste excise tax revenue is 2.5 percent. For the FY 2015-16 budget, the CPI factor on base solid waste excise tax is 2.6 percent and yields $12,737,403.

General Fund allocations

Operating departments resident in the General Fund will receive a CPI increase equal to 2.65 percent of the amount of the allocation needed to balance the FY 2014-15 budget. The amount of the FY 2015-16 allocation has been calculated by Financial Planning. Please refer to the list below for your allowable allocation. In addition, the Oregon Zoo and MTOCA will also receive allocations of a fixed amount. ***All allocations are subject to change by the COO during the budget development process***, the following General Fund excise tax allocation should be assumed for FY 2015-16:

To Parks and Environmental Services	$738,000
To Sustainability Center	$3,828,000
To Research Center	$477,000
To Planning & Development	$3,871,000
To Oregon Zoo	$12,000,000
Metro Tourism Opportunity & Competitiveness Account	$600,000

Interest

Interest rate for resource calculations – 0.75 percent.

MAJOR EXPENDITURE ASSUMPTIONS

Gross available hours per year per FTE

A standard 2080 hours per year for all employees.

Salary and wage adjustments

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

For employees on a pay plan with steps based on longevity, TeamBudget automatically calculates the step increase at the appropriate month in both the current year (FY 2014-15) as well as ensuing budget year (FY 2015-16). For non-rep employees whose salary is based on a pay range, Team Budget a pay scale was created based on current salaries increased by approved adjustments for COLA and merit.

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

Salaries and wages were calculated based on the following assumptions:

Elected Officials

Elected official salaries were budgeted per HB 2322, in line with adjustments to the Circuit Court Judges salaries (effective July 1, 2015). An additional 5 percent increase was assumed pending passage of legislation to increase the Circuit Court Judges salary.

Metro Non-Represented Employees

Assumed 2.65 percent on existing salaries and wages for COLA (effective July 1, 2015).

Assumed 2.0 percent on existing salaries and wages for Merit (effective July 1, 2015).

Note: Based on the actual Portland-Salem CPI-U 2nd half, the COO has awarded a 2.30 percent COLA for all non-represented employees effective July 1, 2015. In addition, a 2.35 percent merit increase will be awarded to all employees who received a rating of successful or better on their performance evaluations.

MERC Non-Represented Employees

Assumed 2.65 percent on existing salaries and wages for COLA (effective July 1, 2015).

Assumed 2.0 percent on existing salaries and wages for Merit (effective July 1, 2015).

Note: Based on the actual Portland-Salem CPI-U 2nd half, the COO has awarded a 2.30 percent COLA for all non-represented employees effective July 1, 2015. In addition, a 2.35 percent merit increase will be awarded to all employees who received a rating of successful or better on their performance evaluations.

Metro AFSCME 3580

Assumed 2.65 percent cost of living adjustment to wages effective July 1, 2015.

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

Note: AFSCME 3580 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, 2015 was 2.26 percent.

LIU Local 483

Assumed 2.65 percent cost of living adjustment to wages effective July 1, 2015.

Assumed appropriate step increases on anniversary date for eligible employees.

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, 2015 was 2.41 percent.

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

IUOE 701-1 - Assume 2.50 percent adjustment to wages effective July 1, 2015 (*)

IUOE 701 – Assume 2.50 percent adjustment to wages effective July 1, 2015 (*)

AFSCME 3580-1 – Assume 2.00 percent cost of living adjustment to wages effective July 1, 2015

IATSE B-20 – Assume 30¢ per hours increase effective July 1, 2015

IATSE B28 – Assume 2.25 percent adjustment to wages effective July 1, 2015

ILWU 28 – Assume 2.50 percent adjustment to wages effective July 1, 2015 (*)

(*) current collective bargaining agreement expires during FY 2014-15 and will be in negotiations during the year.

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 Rates for FY 2014-15

	Taxes	Retirement – PERS [1] (Employer)	Retirement – PERS [2] (Employee)	Health & Welfare	Other Benefits	PERS Bond Recovery
	511000	512000	512000	513000	515000	519000
Elected Officials						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
Non-Represented/Unclassified (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
AFSCME 3580 (if benefit eligible						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
LIUNA 483 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
IUOE 701 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
IUOE 701-1 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------

	Taxes	Retirement – PERS (1) (Employer)	Retirement – PERS (2) (Employee)	Health & Welfare	Other Benefits	PERS Bond Recovery
	511000	512000	512000	513000	515000	519000
AFSCME 3580-1 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
ILWU 28 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
IATSE 28 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	6.00%	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
B-20 (if benefit eligible)						
Variable (% of salary/wage)	8.37%	9.60%	------	------	0.32%	1.50%
Fixed (per FTE)	$29	------	------	$15,552	$60	------
Temporary/Seasonal						
Variable (% of salary/wage)	8.37%	------	------	------	------	------
Fixed (per FTE)	$29	Varies	------	Varies	------	------

(1) Some temporary, seasonal and event related employees are or will become PERS eligible. Departments may use a PERS employer rate of 7.4% when calculating benefit costs.
(2) Almost all new employees pay their own 6.0% employee PERS Rate. TeamBudget is able to identify these employees and calculate the 6.0% pick-up only on eligible employees. A discounted employee rate is no longer provided.

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

5511000 – 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.)

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

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

Account 5120 - Temporary, seasonal, and MERC event related employees may be eligibility for PERS retirement if they meet certain eligibility requirements. Individual department assumptions will be developed tailored to each department's circumstances.

Account 5130 - Effective 7/1/2015 temporary, seasonal, and MERC event related employees will be covered under the Affordable Health Care Act if they meet certain eligibility requirements. Departments should budget for the following expenses for the fiscal year .

Health & Welfare (under AHC act)	
Council/COO (temp)	11,646
Expo (reg status part time)	11,646
PES (temp)	23,290
PCPA (reg status part time)	157,464
OCC (reg status part time)	11,646
Zoo (temp)	116,453

Account 5140 - Unemployment will be a fixed dollar amount per department based on actual prior year payment. Schedule of expense for FY 2015-16 is provided at the end of the assumptions

Account 5190 - PERS Bond Recovery will be partially subsidized from the accumulated PERS Reserve for FY 2015-16. Normally the rate is between 3.0 percent - 3.4 percent of eligible salaries/wages.

Account 5195 - Opt Out is for actual expenditures only. Budgeted estimates are folded into Health & Welfare budget assumption

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 2015-16, if the department chooses the additional cost as a priority for the department. No additional funding will be provided to a department as a result of reclass. The reclass(s) must be disclosed in the budget transmittal.

Materials and services

Inflation factor = 2.65 percent . There will be a 2.65 percent materials & services inflation factor. You can move and adjust between M&S line items as you need, the total above the current budget after adjusting for one-time expenditures should be no more than 2 percent. If you have multi-year contracts with automatic contract escalators you will need to manage by adjusting other items down. Well established every other year (cyclical) costs will be given special consideration.

Contingency

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

Contingency equivalent to 4 percent of total operating revenues.

Stabilization Account equivalent to 3 percent of total operating revenues.

Opportunity Account - $500,000

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

Unemployment

Unemployment costs are budgeted in the Risk Management Fund on a retrospective basis. For FY 2015-16 costs reflect actual expenditure incurred in FY 2013-14.

Unemployment expense

Council Office	$930
Finance & Regulatory Services	3,228
Human Resources	158
Information Services	4,904
Metro Attorney	248
Oregon Zoo	93,580
Parks and Environmental Services	41,674
Planning and Development	26,530
Research Center	3,957
Sustainability Center	10,071
MERC	70,286
TOTAL UNEMPLOYMENT CHARGES	**$255,566**

Financial structure

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

ENTERPRISE FUNDS

Solid Waste Revenue Fund

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

Metropolitan Exposition Recreation Commission Fund

This fund accounts for the revenues and expenditures of the Metropolitan Exposition Recreation Commission (MERC), which includes the Oregon Convention Center, Portland'5 Centers for the 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.

Oregon Zoo Operating Fund

This fund accounts for the revenues and expenditures of the Oregon Zoo operations. Principal sources of revenues are various admissions fees and charges, food service revenues, and tuition and lecture fees. The fund also receives a contribution from the General Fund for operating support.

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, Metro Regional Center and Information Technology 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 an approved 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. In FY 2015-16 the fund was expanded to account for the revenues and expenditures associated with the Oregon Convention Center Hotel project, including debt service. 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 (building management), and an enterprise funds (MERC and Oregon Zoo) on a GAAP basis.

Community Enhancement Fund

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

Parks and Natural Areas Local Option Levy Fund

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

Oregon Zoo Capital Asset Management Fund

This fund accounts for major non-bond funded capital acquisition and construction projects undertaken by the Oregon Zoo as well as provides for the ongoing and future renewal and replacement needs of the Oregon Zoo assets. 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 an approved 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 Oregon Zoo Operating Fund to be in compliance with GAAP.

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

Financial
- Charter limitation on expenditures F-3
- Cost allocation plan for federal grant purposes F-4
- Excise tax F-6
- FY 2015-16 budget transfers F-7
- GASB 54 fund balance delegation F-10
- General Fund reserves detail F-11
- Oregon Zoo historical changes F-13
- Reorganization of Sustainability Center and Parks and Enironmental Services F-15

Salary/Wage/Position
- Fringe benefit calculation F-17
- Limited duration positions F-20
- Personnel services changes detail F-23
- Four-year FTE History F-27

General info
- Chart of accounts F-39
- Contracts list F-71
- Glossary F-81

Metro

Charter limitation on expenditures

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

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

The following table reflects a 15-year history of the dollar limitation on expenditures from these tax revenues for each fiscal year. The Consumer Price Index (CPI) is calculated using the latest calendar year-end data available at budget adoption time and comparing that with the prior year. Data is from the U.S. Department of Labor, Bureau of Labor Statistics.

The Consumer Price Index for All Urban Consumers, Portland-Salem Consolidated Metropolitan Statistical Area now stands at 242.68 on the 1982–84=100 reference base.

For FY 2015-16 the budget authorizes 97 percent of the limit.

15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
2001–02	179.50	2.90	15,910,000
2002–03	183.60	2.30	16,276,000
2003–04	184.00	0.20	16,309,000
2004–05	186.50	1.40	16,537,000
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008-09	210.50	4.00	18,666,000
2009-10	216.20	2.70	19,170,000
2010-11	217.20	0.50	19,266,000
2011-12	219.20	0.90	19,439,000
2012-13	226.10	3.20	20,061,000
2013-14	230.81	2.10	20,482,000
2014-15	237.32	2.80	21,055,000
2015-16	242.68	2.30	21,539,000

DESCRIPTION	Planning Fund / Communications	Solid Waste Fund	Non Alloc. Council	Zoo Operations	Regional Parks	MERC
General Fund- Allocation of Specific Costs						
Communications	0	$0	$0	$0	$0	$0
Support Services Fund - Allocation of Specific Costs						
Finance & Regulatory Services						
Accounting	139,513	$521,815	$21,913	$325,851	**$140,441**	$462,075
Finance and Budget	19,710	74,269	3,095	48,921	23,211	71,951
Director's Office	45,436	171,207	7,136	112,775	53,507	165,864
Procurement	17,889	214,037	1,280	80,876	51,918	172,503
Building Management	157,211	93,985	35,885	854	73,479	4,443
Office and Property Services	320,669	191,705	73,196	1,743	149,878	9,062
Sustainability	0	0	0	0	0	0
Information Services						
Information Technology	851,342	782,775	104,983	586,573	448,173	839,535
Records Information Management	40,073	141,215	7,449	71,885	23,864	65,232
Design/Graphics/Media	110,505	59,489	53,122	8,933	60,588	24,528
Human Resources	318,079	318,524	59,129	570,579	189,416	517,771
Office of Metro Attorney	416,865	463,184	0	208,433	277,910	301,069
Auditor's Office	56,916	212,881	8,940	132,935	57,295	188,509
Office of the COO	74,002	278,845	11,622	183,678	87,146	270,144
Non-Dept Special Appropriations	45,896	68,852	9,616	82,640	30,450	40,988
General Expenses	0	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	**$2,614,107**	**$3,592,781**	**$397,365**	**$2,416,675**	**$1,667,276**	**$3,133,675**
Percent of Specific Costs		29.08%	3.22%	19.56%		
Allocation of Pooled Costs						
Support Services	356,333	$507,444	$52,427	$350,376	$231,154	$453,844
Risk Mgmt - Liability/Property	6,075	8,651	894	5,973	3,941	7,737
Risk Mgmt - Workers' Comp	5,179	7,375	762	5,092	3,360	6,596
Subtotal Pooled Costs - Supp. Svcs. Fund	**$367,587**	**$523,470**	**$54,083**	**$361,441**	**$238,455**	**$468,178**
Percent of Pooled Costs		29.35%	3.03%	20.27%		
CURRENT SUPPORT SERVICES FUND TRANSFER	**$2,981,694**	**$4,116,251**	**$451,448**	**$2,778,117**	**$1,905,730**	**$3,601,853**
Percent of Total		**19.94%**	**2.19%**	**13.46%**		
RISK MGMT TRANSFER - Liability/Property	**26,796**	**71,177**	**5,588**	**131,251**	**62,917**	**313,386**
RISK MGMT TRANSFER - Workers' Comp	**19,698**	**103,531**	**3,662**	**316,184**	**52,807**	**131,571**
TOTAL CURRENT YEAR TRANSFERS	**$3,028,188**	**$4,290,959**	**$460,697**	**$3,225,552**	**$2,021,454**	**$4,046,810**
Central Service Cost Rate, Unadjusted	28.9%	35.6%	19.1%	15.3%	24.4%	20.4%
Year-end Carryforward Adjustment from FY 13-14 CAF	54,028				203,285	
TOTAL ADJUSTED TRANSFERS	**3,082,216**	**$4,290,959**	**$460,697**	**$3,225,552**	**$2,224,739**	**$4,046,810**
TOTAL DEPARTMENT DIRECT COSTS ***(Total Direct Personal Services)***	**$10,476,389**	**$12,055,574**	**$2,410,077**	**$21,131,303**	**$8,270,906**	**$19,860,619**
CENTRAL SERVICE COST RATE, with Carryforward Adj.	**29.4%**	**35.6%**	**19.1%**	**15.3%**	**26.9%**	**20.4%**
DISALLOWED (not included in above)	**$889,358**	**$1,179,220**	**$175,518**	**$353,183**	**$739,442**	**$337,362**

DESCRIPTION	Natural Areas Bond	Zoo Bond	TOTAL ALLOCATED COSTS	Direct Costs	Disallowed Costs	TOTAL COSTS
General Fund- Allocation of Specific Costs						
Communications	$0	$0	$0	611,218	$1,778,552	$2,389,770
Support Services Fund - Allocation of Specific Costs						
Finance & Regulatory Services						
Accounting	$69,764	$6,441	$1,687,812	$0	$226,762	$1,914,574
Finance and Budget	22,156	34,235	297,548	282,660	0	580,208
Director's Office	51,075	78,919	685,918	0	0	685,918
Procurement	68,475	119,988	726,966	0	0	726,966
Building Management	27,341	0	393,199	$0	577,614	970,814
Office and Property Services	55,769	0	802,022	0	55,506	857,528
Sustainability	0	0	0	75,493	120,882	196,375
Information Services						
Information Technology	74,580	76,159	$3,764,119	0	273,275	4,037,393
Records Information Management	8,476	2,373	360,567	0	0	360,567
Design/Graphics/Media	35,931	109	353,204	0	103,721	456,925
Human Resources	67,278	18,837	2,059,613	0	0	2,059,613
Office of Metro Attorney	416,865	115,796	2,200,122	0	0	2,200,122
Auditor's Office	28,461	2,628	688,564	0	0	688,564
Office of the COO	83,186	128,535	1,117,159	$793,308	$0	1,910,467
Non-Dept Special Appropriations	11,924	558	290,923	0	0	290,923
General Expenses	0	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	**$1,021,281**	**$584,577**	**$15,427,738**	**$1,151,461**	**$1,357,761**	**$17,936,959**
Percent of Specific Costs				9.32%	10.99%	
Allocation of Pooled Costs						
Support Services	$144,155	$84,783	$2,180,517	$0	$441,365	$2,621,882
Risk Mgmt - Liability/Property	2,458	1,445	37,174	0	4,322	41,496
Risk Mgmt - Workers' Comp	2,095	1,232	31,691	0	7,986	39,677
Subtotal Pooled Costs - Supp. Svcs. Fund	**$148,708**	**$87,461**	**$2,249,382**	**$0**	**$453,673**	**$2,703,055**
Percent of Pooled Costs				0.00%	25.44%	
CURRENT SUPPORT SERVICES FUND TRANSFER	**$1,169,989**	**$672,038**	**$17,677,120**	**$1,151,461**	**$1,811,433**	**$20,640,014**
Percent of Total			**85.64%**	**5.58%**	**8.78%**	**100.00%**
RISK MGMT TRANSFER - Liability/Property	**5,217**	**1,112**	**617,445**	**0**	**245,678**	**863,123**
RISK MGMT TRANSFER - Workers' Comp	**8,395**	**1,167**	**637,015**	**70,390**	**38,941**	**746,346**
TOTAL CURRENT YEAR TRANSFERS	**$1,183,601**	**$674,317**	**$18,931,579**	**$1,833,069**	**$3,874,605**	**$24,639,253**
Central Service Cost Rate, Unadjusted	49.0%	92.4%				
Year-end Carryforward Adjustment from FY 13-14 CAF						
TOTAL ADJUSTED TRANSFERS	**$1,183,601**	**$674,317**				
TOTAL DEPARTMENT DIRECT COSTS ***(Total Direct Personal Services)***	**$2,413,251**	**$729,775**				
CENTRAL SERVICE COST RATE, with Carryforward Adj.	**49.0%**	**92.4%**				
DISALLOWED (not included in above)	**$242,550**	**$29,345**				

Excise tax

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

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

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

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise $17.4 million in FY 2015-16. 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 2015-16 will be $11.48 per ton, a decrease of 28 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

EXCISE TAX RATE: 7.50%*	Actual FY 2008-09	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Budgeted FY 2014-15	Budgeted FY 2015-16
Oregon Zoo**	$468,626	$0	$0	$0	$0	$0	$0	$0
Planning	13,051	15,190	10,525	7,374	6,665	6,687	13,600	0
Parks and Enviro Svc - Gen Fund****	247,286	230,182	216,964	232,462	306,802	596,496	458,755	475,234
Portland Expo Center	421,091	386,499	350,500	453,167	429,998	449,897	500,455	510,381
Oregon Convention Center	1,174,776	1,221,797	1,396,147	1,351,302	1,585,421	1,393,700	1,658,092	1,782,704
Solid Waste	-	-	-	-	-	-	13,966,746	14,599,030
Solid Waste - Metro Facilities	4,573,655	4,755,699	5,113,487	5,168,875	5,055,955	5,293,764	-	-
Solid Waste - Non-Metro Facilities	6,072,442	6,354,996	6,980,372	7,199,734	7,972,419	8,262,246	-	-
TOTAL EXCISE TAX EARNED	**$12,970,927**	**$12,964,363**	**$14,067,995**	**$14,412,914**	**$15,357,261**	**$16,002,790**	**$16,597,648**	**$17,367,349**

* 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 2015-16 budget excise tax rate is $11.48 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 2015-16 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	$374,341	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs, including $39,861 into the Planning subfund.
	Zoo Operating Fund	Resource	$12,300,000	Allocation for general operations
	Zoo Operating Fund	Resource	$2,076,600	One-time allocation to start new fund, for program needs, to design a cash office and for increased support service charges
	Zoo Renewal and Replacement Fund	Resource	$601,800	Renewal and replacement contribution to provide for General Fund assets
	Parks Capital Fund	Resource	$23,610	Purchase of Glendoveer merchandise
	Parks Capital Fund	Resource	$626,400	Contribution to MRC Building Envelope planning and construction
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,360,718	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due.
	Solid Waste Revenue Fund	Resource	$80,502	Transfer to support agency Sustainability program.
	MERC Fund	Resource	$600,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist event facilities' competitiveness in attracting conventions from outside the region.
	MERC Fund	Resource	$260,132	Subsidy from the General Fund toward the cost of agency central services.
	General Asset Management Fund - Renewal and Replacement Account	Resource	$1,065,300	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks and Nature and Information Services.
	General Asset Management Fund - Renewal and Replacement Account	Resource	$435,501	Transfer to the renewal and replacement subfund to support specific R&R projects in FY 2015-16.
	General Asset Management Fund -New Capital Account	Direct	$50,000	One-time transfer for enhanced fire suppression for Data Center.
	General Asset Management Fund - Parks Capital Account	Resource	$80,000	Transfer for Canemah North Trail project

MERC Fund	General Fund	Indirect	$3,808,814	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	$347,563	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	$3,400,000	Transfer to OCC Hotel Escrow Account for development contribution.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,186,176	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	Direct	$69,345	Reimbursed salary costs for hotel project.
	General Fund	Interfund Loan	$189,437	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.
Natural Areas Fund	General Fund	Indirect	$1,389,858	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	$13,627	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Data Resource Center)	Direct	$150,000	Charges for infrastructure support for the Data Resource Center GIS system.
	General Fund	Direct	$71,219	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
	General Fund	Direct	$121,000	Reimbursement for bond eligible staff time for RISE employees work on Willamette Falls project.
	Renewal and Replacement Fund	Direct	$7,020	Share of the VOIP project.
Parks and Natural Areas Local Option Levy Fund	General Fund	Indirect	$668,274	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$5,286	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	$350,000	Charges for services provided by General Fund staff in support of the Levy program.
	General Fund (Data Resource Center)	Direct	$91,987	Charges for services provided by the Data Resource Center related to Natural Areas.
	General Fund	Direct	$2,383,996	Property Taxes.
	General Fund	Direct	$80,122	Increase in legal counsel by 0.5 FTE.
	Zoo Operating Fund	Direct	$333,661	Parks education funding.
	Planning Fund	Direct	$26,865	Use of Planning department personnel for Active
	Renewal and Replacement Fund	Direct	$9,828	Share of the VOIP project.

Solid Waste Revenue Fund	General Fund	Indirect	$5,095,656	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	$164,371	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Zoo Capital Fund	Resource	$103,110	Share of the Zoo Backyard Habitat Project.
	Risk Management Fund	Direct	$70,390	Charges for safety staff housed in Risk Management.
	General Fund (Data Resource Center)	Direct	$150,000	Charges for infrastructure support for the Data Resource Center GIS system.
	General Fund (Parks and Property Services)	Direct	$25,407	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	Zoo Operating Fund	Direct	$54,741	Waste reduction education support.
	Planning Fund	Direct	$391,286	Charges for services provided by the Data Resource Center.
	Renewal and Replacement Fund	Direct	$21,060	Share of the VOIP project.
	General Asset Management Fund (Zoo Projects Account)	Interfund Loan	$1,728,000	Interfund loan to fund renovations of the Steller Cove and Train at the Oregon Zoo.
Zoo Operating Fund	General Fund	Indirect	$2,995,027	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	$367,607	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	$403,650	Light Rail Station debt service.
	General Fund	Direct	$135,164	Finance Manager.
	Solid Waste Operating Account	Interfund Loan	$16,140	Interest on outstanding interfund loan.
Oregon Zoo Capital Asset Management Fund	General Fund	Direct	$198,400	Construction Management Office support
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	$60,514	Charges for Property and Environmental Services staff support to the various advisory committees.
General Asset Management Fund	Parks and Natural Areas Local Option Levy Fund	Resource	$148,500	Parks Levy support for the Canemah Bluff project.
	Zoo Renewal and Replacement Fund	Resource	$1,163,000	Transfer of the zoo's portion of fund balance.
General Revenue Bond Fund	MERC Fund	Resource	$265,000	Reimbursed expenditures.
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	$702,382	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	$2,274	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
Risk Management Fund	General Fund	Resource	$324,892	Charges for services provided by Finance and Regulatory Services staff to manage Risk Program.
Smith and Bybee Wetlands Fund	General Fund	Direct	$127,114	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
	Total Transfers		**$49,352,667**	

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, 2015, fund balance designations are:

		FY 2015-16 DESIGNATIONS				
Fund	**FY 2015-16 Beginning Fund Balance**	**Non-spendable**	**Restricted**	**Committed**	**Assigned**	**Unassigned**
General Fund	28,403,273	$0	$8,273,060	$5,909,984	$0	$14,220,229
General Obligation Bond Debt Service Fund	1,193,000	0	1,193,000	0	0	0
General Revenue Bond Fund	6,487	0	0	0	0	6,487
General Asset Management Fund	4,410,379	0	0	0	0	4,410,379
Natural Areas Fund	45,089,142	0	45,089,142	0	0	0
Natural Areas Local Option Levy Fund	5,696,220	0	5,696,220	0	0	0
Open Spaces Fund	389,068	0	389,068	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fu	21,157,612	0	21,157,612	0	0	0
Pioneer Cemetery Perpetual Care Fund	523,738	490,433	0	0	33,305	0
Rehab. And Enhancement Fund	1,660,992	0	1,660,992	0	0	0
Smith and Bybee Wetlands Fund	3,155,725	0	3,155,725	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	**$111,685,636**	**$490,433**	**$86,614,819**	**$5,909,984**	**$33,305**	**$18,637,095**

General Fund Reserves Detail

The General Fund beginning and ending reserve balances include a variety of restricted, committed, or reserved balances. The following is a detailed listing of the balances included in the FY 2015-16 General Fund.

Total Beginning Fund Balance / Reserves		**$28,403,273**
340000 - Fund Bal-Unassigned/Undesignated		**$4,560,000**
Undesignated - per Council Reserves policy	4,560,000	
326100 - Fund Bal-Restr by TOD IGA		**$8,273,060**
Reserved for Transit Oriented Development Program	8,273,060	
330300 - Fund Bal-Comm for CET		**$5,909,984**
Reserved for Local Gov't Grants (CET)	5,909,984	
340300 - Fund Bal-Dsg Debt Service		**$1,147,132**
Reserve for Future Debt Service - Metro Regional Center bonds	546,139	
Reserve for Future Debt Service Pension Obligation Bonds	600,993	
340500 - Fund Bal-Dsg Comm Invest Initiative		**$481,800**
Carryover for RISE	481,800	
340900 - Fund Bal-Desg Future Expenditure		**$1,840,942**
Reserve for Future OnF-Time Expenditures	1,840,942	
341500 - Fund Bal-Dsg PERS		**$2,856,528**
PERS Reserve	2,856,528	
349000 - Fund Bal-Unassigned/Reserved		**$3,333,827**
Project Carryovers from FY 2013-14		
Central Service Departments		
HR Leave Management	40,000	
MS Office Desktop Training	50,000	
CRM project software	129,150	
Cost Allocation Plan Adjustments	1,083,069	
Nature in Neighborhood Grants	48,264	
Equity Strategy Plan Development	20,000	
Kronos alignment project	25,000	
Equity Program discussion groups	45,500	
Planning & Development / Research Center		
Planning Department - Grant matching funds and other carryover	779,844	
Equitable Housing Amendment (year 2)	200,000	
Enterprise Places (formerly Development Opportunity Fund)	576,000	
Sustainability Center		
Canemah North Trail	80,000	
Local match, Highway 43 Lake Oswego Connections - 2nd year carryover	15,000	
Intertwine Signage	242,000	

Total Ending Reserves (Contingency / Unappropriated Balance)		**$20,280,692**
701001 - Contingency - Opportunity Account		**$274,000**
Council Opportunity Account (per Council policy)	500,000	
Allocations by Coouncil during budget review		
Least Cost Planning Principles	(150,000)	
MPAC Speakers Bureau	(50,000)	
Willamette Falls Locks Sponsorship	(26,000)	
701002 - Contingency - Operating		**$2,248,835**
General Contingency (4% of operating revenues per Council policy)	2,248,835	
701004 - Rsv One Time Exp		**$1,193,907**
Reserve for Future OnF-Time Expenditure (earned prior to FY 2015-16)	1,840,942	
Allocations by COO during budget development		
Additional onF-time funding	1,939,565	
OnF-time Oregon Zoo Support for programs	(1,000,000)	
Less: onF-time contribution for MRC Projects (Master Plan and Envelope)	(554,000)	
Less: one time subsidy of increase support service costs to Zoo and MERC	(248,600)	
Less: My Place in the Region M&S request	(200,000)	
Less: General Fund's FY 2015-16 share of MRC sprinkler system replacement	(160,000)	
GF VOIP contribution	(115,000)	
Less: Agenda Management Software (Granicus) purchase	(80,000)	
Fire suppression system for data center	(50,000)	
Less: Oracle licenses	(50,000)	
HR Labor Strategy	(40,000)	
Intranet implementation	(30,000)	
Oregon Zoo Cash Office Design	(30,000)	
Council Chamber broadcast	(29,000)	
709000 - Contingency - All Other		**$254,800**
Contingency for RISE	254,800	
801002 - Unapp FB - Restricted CET		**$4,673,924**
Reserved for Local Gov't Grants (CET)	5,139,218	
805100 - Unapp FB - Stabilization Reserve		**$1,751,520**
Stabilization Reserve (3% of operating revenues per Council policy)	1,751,520	
805400 - Unapp FB - Reserve for Future Debt Service		**$1,223,990**
Reserve for Future Debt Service - Metro Regional Center bonds	622,997	
Reserve for Future Debt Service Pension Obligation Bonds	600,993	
805450 - Unapp FB - PERS Reserve		**$1,925,587**
PERS Reserve	1,925,587	
805900 - Unapp FB - Other Reserves & Designations		**$1,594,911**
Planning Department - Grant matching funds and other carryover	706,848	
Reserved for Cost Allocation Adjustments	820,063	
Reserved for other adjustments	68,000	

Oregon Zoo Historical Changes

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

		FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended
OREGON ZOO OPERATING FUND				
Revenues				
Changed from (non-budgetary lines)				
	Intrafund Transfers			
499100	Transfer of Resources	(10,076,114)	(11,163,043)	(12,213,370)
	Total Intrafund Transfers	**(10,076,114)**	**(11,163,043)**	**(12,213,370)**
Changed to (budgetary lines)				
	Interfund Transfers			
497000	Transfer of Resources	10,076,114	11,163,043	12,213,370
	Total Interfund Transfers	**10,076,114**	**11,163,043**	**12,213,370**
Expenditures				
Changed from (non-budgetary lines)				
	Intrafund Transfers			
589200	Transfer for Indirect Costs	(2,416,549)	(2,512,667)	(2,547,473)
589300	Transfer for Direct Costs	(62,613)	(144,659)	(126,613)
	Total Intrafund Transfers	**(2,479,162)**	**(2,657,326)**	**(2,674,086)**
Changed to (budgetary lines)				
	Interfund Transfers			
580000	Transfer for Indirect Costs	2,416,549	2,512,667	2,547,473
582000	Transfer for Direct Costs	62,613	144,659	126,613
	Total Interfund Transfers	**2,479,162**	**2,657,326**	**2,674,086**

		FY 2012-13 Actual	FY 2013-14 Actual	FY 2014-15 Amended
GENERAL FUND				
Revenues				
Changed from (non-budgetary lines)				
	Intrafund Transfers			
499100	Transfer for Indirect Costs	(2,416,549)	(2,512,667)	(2,547,473)
499300	Transfer for Direct Costs	(62,613)	(144,659)	(126,613)
	Total Intrafund Transfers	**(2,479,162)**	**(2,657,326)**	**(2,674,086)**
Changed to (budgetary lines)				
	Interfund Transfers			
497000	Transfer for Indirect Costs	2,416,549	2,512,667	2,547,473
498000	Transfer for Direct Costs	62,613	144,659	126,613
	Total Interfund Transfers	**2,479,162**	**2,657,326**	**2,674,086**
Expenditures				
Changed from (non-budgetary lines)				
	Intrafund Transfers			
589100	Transfer of Resources	(10,076,114)	(11,163,043)	(12,213,370)
	Total Intrafund Transfers	**(10,076,114)**	**(11,163,043)**	**(12,213,370)**
Changed to (budgetary lines)				
	Interfund Transfers			
581000	Transfer of Resources	10,076,114	11,163,043	12,213,370
	Total Interfund Transfers	**10,076,114**	**11,163,043**	**12,213,370**

Reorganization of Sustainability Center and Parks and Environmental Services

In spring 2015 the Chief Operating Officer announced a reorganization of the Parks and Environmental Services Department and the Sustainability Center. The reorganization effectively realigned all functions related to Regional Parks and Natural Areas under one department now called Parks and Nature, and all functions related to solid waste operations under a new department tentatively named Property and Environmental Services. In addition to all functions related to solid waste this department will also include Metro Regional Center property services and the Construction Project Management Office. The functions related to solid waste rate setting will remain with the Finance and Regulatory Services

The reorganization is effective July 1, 2015. Although it was announced after the proposal of the FY 2015-16 budget, all three phases of the budget document – Proposed, Approved, Adopted – reflect the new structure. To the maximum extent possible, historical information has also been revised to the new structure to provide more accurate historical comparisons. It is expected that additional changes will be made in the following year to finF-tune the functional relationships.

Old Departments and Functions	New Departments and Functions
Parks and Environmental Services	***Parks and Nature***
Regional Parks and Natural Areas Operations	Regional Parks and Natural Areas Operations
Pioneer Cemeteries Management	Pioneer Cemeteries Management
Regional Parks Property Management	Regional Parks Property Management
Metro Regional Center Property Services	Natural Areas Acquisition Program
Construction Project Management Office	Natural Resources Stewardship
Solid Waste Operations	Nature in Neighborhoods Bond Program
	Regional Parks Planning and Development
Sustainability Center	***Property and Environmental Services***
Resource Conservation and Recycling	Solid Waste Operations
Waste Reduction Education	Resource Conservation and Recycling
Community Relations	Waste Reduction Education
Natural Areas Acquisition Program	Community Relations
Natural Resources Stewardship	Metro Regional Center Property Services
Nature in Neighborhoods Bond Program	Construction Project Management Office
Regional Parks Planning and Development	Solid Waste Compliance and Cleanup
	Disposal Enforcement
	Franchise Enforcement
Finance and Regulatory Services	***Finance and Regulatory Services***
Solid Waste Compliance and Cleanup	Solid Waste Policy Compliance
Disposal Enforcement	
Franchise Enforcement	
Solid Waste Policy Compliance	

Metro

Fringe benefit rate calculation

The base fringe rate calculation is split into two components: a fixed rate per FTE and a variable rate to be applied to estimated salaries and wages. The variable rate includes all portions of the fringe benefits that are calculated on a straight percentage of salaries/wages—Oregon Public Employees Retirement System (PERS), FICA, TriMet payroll tax and long-term disability. The fixed rate per FTE includes all other benefits—health and welfare (medical, dental, vision), life insurance, dependent life insurance, accidental death insurance and workers' compensation tax. All benefits are explained in detail below.

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

For a period of years, Metro contributed between 3 percent and 6 percent to a PERS reserve. The contributions were initially made during a time of uncertainty regarding court challenges to legislative changes made to the PERS system. In FY 2012-13 and FY 2013-14, contributions were made in lieu of fully recognizing PERS employer rate reductions. Actuarial changes are made to the PERS employer rate every two years. The studies use past data to determine future contributions. The actuarial evaluation done in December 2008 calculated a reduction of approximately 3 percent to Metro's PERS employer rate at a time of significant economic downturn. It was known at the time that the employer rate would increase about 6 percent in the next actuarial study. Metro chose to contribute the 3 percent reduction to a reserve to offset future costs in lieu of immediately reallocating resources. Beginning in FY 2011-12 the accumulated PERS Reserve was used to offset all or a portion of the costs of the PERS Bond Recovery rate; this offset was expected to continue for three to five years. In FY 2015-16 the offset is 1.5 percent of the 3.0 percent 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 2015-16 Metro's average composite employer rate is estimated at 9.6 percent. As of July 1, 2014, almost all newly hired employees paid 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. Due to the continuing offset, the rate charged to departments for FY 2015-16 will be 1.5 percent. This offset is expected to last for up to five years and will be gradually increased, from the FY 2011-12 rate, to the fund rate.

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

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at $0.08 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 cost sharing for health and welfare premiums. Most employee groups now pay a 92 percent/8 percent cost sharing plan. Several represented groups continue to utilize a 94 percent/6 percent cost sharing plan in FY 2015-16. The FY 2015-16 budget assumes that Metro's total health and welfare contribution will average $1,296 per month per FTE. This is an increase of 8.0 percent compared to the FY 2014-15 budgeted monthly average of $1,202.

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%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%
Pension (PERS)- Employer Rate	9.60%	9.60%	9.60%	9.60%	9.60%	9.60%	0.00%
TOTAL VARIABLE RATE COMPONENT	**24.29%**	**24.29%**	**24.29%**	**24.29%**	**18.29%**	**17.97%**	**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	(1.50%)	(1.50%)	(1.50%)	(1.50%)	(1.50%)	(1.50%)	0.00%
TOTAL PERS BOND RECOVERY RATE	**1.50%**	**1.50%**	**1.50%**	**1.50%**	**1.50%**	**1.50%**	**0.00%**

Fixed rate components (annual budgeted cost)

	represented benefit eligible employees	AFSCME 3580-1 represented employees	represented benefit eligible employees	Temporary/ seasonal employees
Worker Comp Tax	$29	$29	$29	$29
Life Insurance	$48	$48	$48	$0
Accidental Death Insurance	$12	$12	$12	$0
Dependent Life Insurance	$3	$3	$3	$0
Health and Welfare	$15,552	$15,552	$15,552	$0
TOTAL FIXED RATE COMPONENT	**$15,644**	**$15,644**	**$15,644**	**$29**

Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or onF-time sources of revenues are authorized for limited duration time periods only. Unless specifically rF-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2015-16:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Position Eliminated in FY 2014-15					
Program Analyst III	1209	Council	6/30/2015	0.50	Equity Program
Records Information Specialist	1138	Planning & Development	6/30/2015	0.35	Management MPO plans & records
Duration Extended					
Program Analyst IV	1214	Parks & Environmental Services	6/30/2017	1.00	Cemetery Program
Continued without Change					
Associate Public Affairs Specialist	1124	Planning & Development	6/30/2016	1.00	Regional Transportation Options
Venues Policy Project Coordinator	1212	MERC	10/30/2016	1.00	MERC Policy Coordination
Park Ranger	1187	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Park Ranger	1188	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1189	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Construction Coordinator	1190	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	1191	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1192	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1193	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1194	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technican	1195	Sustainability Center	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator II	1196	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1197	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1198	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1199	Sustainability Center	6/30/2018	1.00	Local Option Levy
Program Assistant II	1200	Sustainability Center	6/30/2018	1.00	Local Option Levy
Education Specialist II	1201	Oregon Zoo	6/30/2018	1.00	Local Option Levy
Education Specialist II	1202	Oregon Zoo	6/30/2018	0.50	Local Option Levy
Legal Counsel I	1210	Metro Attorney	6/30/2018	0.50	Local Option Levy
Program Supervisor I	1223	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resources Enforcement Specialist	1224	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1225	Sustainability Center	6/30/2018	0.80	Local Option Levy
Associate Regional Planner	1226	Sustainability Center	6/30/2018	1.00	Local Option Levy
Senior Public Affairs Specialist	1216	Communications	6/30/2018	1.00	Local Option Levy
Assistant Public Affairs Specialist	1240	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Associate Public Affairs Specialist	1250	Oregon Zoo	6/30/2017	1.00	Grant/OZF funds
Service Supervisor IV	New FY 15 - PES #3	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	New FY 15 - PES #4	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	New FY 15 - PES #5	Parks and Nature	6/30/2018	1.00	Local Option Levy
Program Director	New FY16 - Zoo #1	Oregon Zoo	6/30/2018	1.00	Strategic Initiatives

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Converted to Regular Status					
Program Analyst V	1166	Council	6/30/2016	1.00	Equity Program
Senior Transportation Planner	1156	Planning & Development	6/30/2015	1.00	Active Transportation
Associate Public Affairs Specialst	1159	Communications	6/30/2015	1.00	Web Project/Social Media
Position Increases					
Legal Counsel I	1210	Metro Attorney	6/30/2018	1.00	Local Option Levy
New Positions					
Education Specialist II	New FY16 - Zoo #6	Oregon Zoo	6/30/2017	0.50	Strategic Initiatives
Education Specialist III	New FY16 - Zoo #7	Oregon Zoo	6/30/2017	1.00	Conservation Action Coordinator
Education Specialist I	New FY16 - Zoo #8	Oregon Zoo	6/30/2017	0.60	Evaluator
Assistant Management Analyst	New FY 16 - PES #1	Parks and Nature	6/30/2018	1.00	ZAP Program
Maintenance Worker I	New FY 16 - PES #2	Parks and Nature	6/30/2018	0.50	Local Option Levy
Assistant Regional Planner	New FY 16 - PES #3	Parks and Nature	6/30/2018	1.00	Local Option Levy
Event Coordinator	New FY 16 - PES #4	Parks and Nature	6/30/2018	0.50	Local Option Levy
Administrative Specialist I	New FY 16 - PES #5	Parks and Nature	6/30/2018	0.75	Levy/NA Bond/SW
Associate Management Analyst	New FY16 - SUST #4	Property & Environmental Services	6/30/2018	0.60	Local Option Levy
Program Assistant II	New FY16 - PARKS #1	Parks and Nature	6/30/2016	1.00	Local Option Levy

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

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Program Analyst III	1127	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Assistant Management Analyst	1137	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Program Director	1125	Oregon Zoo	program duration	1.00	Oregon Zoo bond program
Assistant Management Analyst	1215	Oregon Zoo	6/30/2019	1.00	Oregon Zoo bond program
Sr. Public Affairs Specialist	275	Communications	program duration	1.00	Natural Areas bond program
Legal Counsel II	1023	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Legal Secretary	1024	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Paralegal II	1025	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Legal Counsel II	1066	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Principal Regional Planner	1026	Parks & Environmental Services	program duration	1.00	Natural Areas bond program
Property Management Technician	1034	Parks & Environmental Services	program duration	1.00	Natural Areas bond program
Natural Resource Technician	1036	Parks & Environmental Services	program duration	1.00	Natural Areas bond program
Senior GIS Specialist	1031	Research Center	program duration	1.00	Natural Areas bond program
Program Director	1022	Sustainability	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1027	Sustainability	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1028	Sustainability	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1029	Sustainability	program duration	1.00	Natural Areas bond program
Senior Management Analyst	1032	Sustainability	program duration	1.00	Natural Areas bond program
Associate Natural Resource Sci	1033	Sustainability	program duration	1.00	Natural Areas bond program
Program Assistant III	1035	Sustainability	program duration	1.00	Natural Areas bond program
Natural Resource Technician	1132	Sustainability	program duration	1.00	Natural Areas bond program
Assistant Regional Planner	1103	Sustainability	program duration	1.00	Natural Areas bond program
Program Supervisor II	1222	Sustainability	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1241	Sustainability	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1242	Sustainability	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1243	Sustainability	program duration	1.00	Natural Areas bond program
Senior Public Affairs Specialist	1239	Sustainability	program duration	1.00	Natural Areas bond program

Personnel Services changes detail

The following FTE changes are made in the FY 2015-16 Adopted Budget:

Action - Eliminated Positions (during FY 2014-15)	FTE Change
Limited duration Program Analyst III (expired 6/30/15)	(0.50)
Limited duration Records Information Specialist (expired 6/30/15)	(0.35)
Principal Regional Planner	(0.50)
TOTAL	**(1.35)**

Action - New Positions	FTE Change
Administrative Assistant	0.50
Marketing & Promotions Coordinator I	0.50
Operating Engineer II	1.00
Ticket Services Coordinator I	1.00
Policy Analyst	1.00
Associate Solid Waste Planning	1.00
Senior Solid Waste Planner	1.00
Program Analyst III	1.00
Education Specialist I	0.60
Education Specialist I	0.60
Education Specialist I	0.60
Associate Transportation Planner	1.00
Program Assistant II	0.80
Program Supervisor II	1.00
Senior Solid Waste Planner	1.00
Construction Coordinator	1.00
Animal Keeper	0.50
Construction Coordinator	1.00
Service Supervisor III	1.00
Animal Keeper	1.00
Associate Public Affairs Specialist	1.00
Maintenance Worker 2	1.00
Veterinary Technician	1.00
Gardener	1.00
Nutrition Technician	0.50
Animal Keeper	0.50
Limited Duration Education Specialist II (OZF grant, expires 6/30/2017)	0.50
Limited Duration Education Specialist III (OZF grant,expires 6/30/2017)	1.00
Limited Duration Education Specialist I (OZF grant, expires 6/30/2017)	0.60
Limited duration Assistant Management Analyst (Local Option Levy, expires 6/30/2018)	1.00
Limited duration Maintenance Worker I (Local Option Levy, expires 6/30/2018)	0.50
Limited duration Assistant Regional Planner (Local Option Levy, expires 6/30/2018)	1.00
Limited duration Event Coordinator (Local Option Levy, expires 6/30/2018)	0.50
Limited duration Administrative Specialist I (Local Option Levy, expires 6/30/2018)	0.75
Limited duration Program Assistant II (Local Option Levy, expires 6/30/2016)	1.00
Limited duration Associate Management Analyst (expires 6/30/2018)	0.60
TOTAL	**29.55**

Action - Misc. Actions	FTE Change
Reduced Admissions Lead to 80% time	(0.20)
Increase Marketing & Promotions Coordinator to full time	0.50
Increase Senior Solid Waste Planner	0.15
Increase Animal Keeper to full time	0.50
Increase Endocrine Research Technician to full time	0.50
Increase Education Specialist II	0.10
Increase Education Specialist I	0.20
Increase Education Specialist I	0.25
Increase Limited duration Legal Counsel I (Local Option Levy, expires 6/30/2018)	0.50
Increase Program Analyst I	0.10
Increase Food Service/Retail Specialist	0.05
Increase Principal Regional Planner	0.20
Decrease Principal Regional Planner	(0.50)
TOTAL	**2.35**
TOTAL	**30.55**

The preceding actions can also be summarized by organizational unit:

		FTE
Communications (includes non-departmental position to be managed by Communications)		
Convert to regular status - Associate Public Affairs Specialist		0.00
Transfer Program Analyst II to Council Office		(1.00)
	Subtotal	(1.00)
Council		
Eliminate Limited duration Program Analyst III (expired 6/30/15)		(0.50)
Add Policy Analyst		1.00
Convert to regular status - Program Analyst V		0.00
Transfer Program Analyst II from Communications		1.00
	Subtotal	1.50
Finance and Regulatory Services		
Transfer Payroll Specialist from Human Resources		1.00
Transfer Program Analyst I to Human Resources		(0.70)
Transfer Senior Management Analyst to Property and Environmental Services		(2.00)
	Subtotal	(1.70)
Human Resources		
Add Program Analyst III		1.00
Transfer Payroll Specialist to Finance and Regulatory Services		(1.00)
Transfer Program Analyst I from Finance and Regulatory Services		0.70
Increase Program Analyst I		0.10
	Subtotal	0.80
Office of Metro Attorney		
Add Limited duration Legal Counsel I (Local Option Levy, expires 6/30/2018)		0.50
	Subtotal	0.50
Parks and Nature		
Add Limited duration Assistant Management Analyst (Local Option Levy, expires 6/30/2018)		1.00
Add Limited duration Maintenance Worker I (Local Option Levy, expires 6/30/2018)		0.50
Add Limited duration Assistant Regional Planner (Local Option Levy, expires 6/30/2018)		1.00
Add Limited duration Event Coordinator (Local Option Levy, expires 6/30/2018)		0.50
Add Limited duration Administrative Specialist I (Local Option Levy, expires 6/30/2018)		0.75
Add Limited duration Program Assistant II (Local Option Levy, expires 6/30/2016)		1.00
Extend LD Program Analyst IV through 6/30/17 (cemetery program)		0.00
	Subtotal	4.75
Planning and Development		
Eliminate Limited duration Records Information Specialist (expired 6/30/15)		(0.35)
Convert to regular status - Senior Transportation Planner		0.00
Add Associate Transportation Planner		1.00
Add Program Assistant II		0.80
Increase Principal Regional Planner		0.20
Decrease Principal Regional Planner		(0.50)
	Subtotal	1.15
Research Center		
Eliminate Principal Regional Planner		(0.50)
	Subtotal	(0.50)
Property and Environmental Services		
Add Education Specialist I		0.60
Add Education Specialist I		0.60
Add Education Specialist I		0.60
Add Associate Solid Waste Planning		1.00
Add Senior Solid Waste Planner		1.00
Add Limited duration Associate Management Analyst (expires 6/30/2018)		0.60
Increase Senior Solid Waste Planner		0.15
Add Program Supervisor II		1.00
Add Senior Solid Waste Planner		1.00
Add Construction Coordinator		1.00
Transfer Senior Management Analyst from Finance and Regulatory Services		2.00
	Subtotal	9.55

	FTE
Visitor Venues	
MERC Administration	
Transfer Policy Advisor I from Oregon Zoo	0.50
Expo Center	
Add Administrative Assistant	0.50
Add Marketing & Promotions Coordinator I	0.50
Portland'5 Centers for the Arts	
Add Operating Engineer II	1.00
Add Ticket Services Coordinator I	1.00
Increase Marketing & Promotions Coordinator to full time	0.50
Oregon Zoo	
Add Animal Keeper	0.50
Add Construction Coordinator	1.00
Add Limited Duration Education Specialist II (OZF grant, expires 6/30/2017)	0.50
Add Limited Duration Education Specialist III (OZF grant,expires 6/30/2017)	1.00
Add Limited Duration Education Specialist I (OZF grant, expires 6/30/2017)	0.60
Add Service Supervisor III	1.00
Add Animal Keeper	1.00
Add Associate Public Affairs Specialist	1.00
Add Maintenance Worker 2	1.00
Add Veterinary Technician	1.00
Add Gardener	1.00
Add Nutrition Technican	0.50
Add Animal Keeper	0.50
Increase Endocrine Research Technician to full time	0.50
Increase Animal Keeper to full time	0.50
Increase Education Specialist II	0.10
Increase Education Specialist I	0.20
Increase Education Specialist I	0.25
Increase Food Service/Retail Specialist	0.05
Reduced Admissions Lead to 80% time	(0.20)
Transfer Policy Advisor I to MERC Administration	(0.50)
Subtotal	15.50
Total FTE Changes	**30.55**

Four-year FTE history

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
TOTAL AGENCY	**749.14**	**765.79**	**811.80**	**836.70**	**836.70**	**842.35**
General Fund	**293.69**	**290.24**	**291.55**	**293.35**	**293.35**	**296.05**
Communications	**23.13**	**22.25**	**25.00**	**24.00**	**24.00**	**24.00**
Administrative Specialist IV	1.00	1.00	1.00	1.00	1.00	1.00
Asso Visual Communication Designer	1.00	1.00				
Associate Public Affairs Specialist	8.13	3.25	5.00	2.00	2.00	2.00
Digital Media Specialist			2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00	1.00	1.00
Manager II	3.00	3.00	2.00	2.00	2.00	2.00
Program Supervisor II	1.00	1.00	2.00	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	6.00	10.00	10.00	12.00	12.00	12.00
Sr Visual Communication Design			1.00	1.00	1.00	1.00
Sr Visual Communication Designer	1.00	1.00				
Council	**26.39**	**26.69**	**30.00**	**31.50**	**31.50**	**31.50**
Administrative Assistant II			1.00	1.00	1.00	1.00
Administrative Assistant III			1.00	1.00	1.00	1.00
Assistant to the Council President	1.00					
Associate Public Affairs Specialist	0.34	1.00				
Chief Operating Officer	1.00	1.00	1.00	1.00	1.00	1.00
Council President	1.00	1.00	1.00	1.00	1.00	1.00
Council President Policy Coordinator	1.00	1.00				
Councilor - Elected Official	6.00	6.00	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	1.00	1.00	1.00
Manager II	1.00	1.00	1.00	1.00	1.00	1.00
Policy Advisor I	2.00	3.00	3.00	2.00	2.00	2.00
Policy Advisor II	2.38	2.00	2.00	2.00	2.00	2.00
Policy Analyst	4.00	4.00	5.00	6.00	6.00	6.00
Policy Analyst II				1.00	1.00	1.00
Program Analyst II	1.00	1.00	1.00	1.00	1.00	1.00
Program Analyst III	1.00	1.69	1.00	0.50	0.50	0.50
Program Analyst IV	2.00	2.00	4.00	4.00	4.00	4.00
Program Analyst V	1.67	1.00	1.00	2.00	2.00	2.00
Program Director			1.00	1.00	1.00	1.00
Finance and Regulatory Services	**33.87**	**36.50**	**37.00**	**37.80**	**37.80**	**37.80**
Accountant I	1.00	2.00	3.00	2.00	2.00	2.00
Accountant II	4.00	6.00	5.00	5.70	5.70	5.70
Accountant III	1.00	1.00	1.00			
Accounting Specialist	1.00					
Accounting Technician II	3.50	5.00	5.00	5.00	5.00	5.00
Administrative Assistant I	1.00					
Administrative Assistant III	1.00	1.00				
Administrative Specialist II		1.00	1.00			
Assistant Management Analyst	0.70	0.70	1.70	1.00	1.00	1.00
Associate Management Analyst	3.00	3.00	3.00	4.00	4.00	4.00
Budget Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Capital Projects Coordinator	1.00					
Deputy Director	1.00	1.00				
Director	1.00	1.00	1.00	1.00	1.00	1.00
Investment Coordinator	1.00	0.80	0.80	0.80	0.80	0.80
Manager I	3.00	5.00	4.00	6.00	6.00	6.00
Manager II	4.00	2.00	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Payroll Specialist			0.50	1.80	1.80	1.80
Program Analyst I			1.00	1.00	1.00	1.00
Program Analyst III	2.00	2.00	1.00	1.00	1.00	1.00
Program Analyst IV			1.00			
Program Analyst V	1.00	1.00	1.00	1.00	1.00	1.00
Program Assistant III	0.67					
Program Director			1.00	1.00	1.00	1.00
Program Supervisor I	1.00					
Program Supervisor II			1.00			
Senior Management Analyst	1.00	3.00	3.00	4.50	4.50	4.50
Human Resources	**17.75**	**17.75**	**19.00**	**19.70**	**19.70**	**19.80**
Administrative Assistant III	4.00	2.00	1.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00	1.00	1.00
Manager I	1.00					
Manager II	1.00	2.00	2.00	2.00	2.00	2.00
Payroll Specialist	2.00	2.00	2.00			
Program Analyst I		2.00	3.00	3.70	3.70	3.80
Program Analyst II			1.00			
Program Analyst III	2.75	3.75	3.00	3.00	3.00	3.00
Program Analyst IV	3.00	2.00	3.00	5.00	5.00	5.00
Program Analyst V	3.00	3.00	3.00	3.00	3.00	3.00
Information Services	**25.50**	**27.50**	**27.50**	**27.50**	**27.50**	**27.50**
Administrative Assistant III	1.00	1.00				
Administrative Specialist IV			1.00	1.00	1.00	1.00
Director		1.00	1.00	1.00	1.00	1.00
Manager I	3.00	3.00	3.00	3.00	3.00	3.00
Program Director	1.00					
Program Supervisor II	1.00	1.00	1.00	1.00	1.00	1.00
Records & Information Analyst	2.50	2.50	2.50	2.50	2.50	2.50
Systems Administrator III	3.00	3.00	3.00	3.00	3.00	3.00
Systems Administrator IV	1.00	1.00	1.00	1.00	1.00	1.00
Systems Analyst I			1.00	1.00	1.00	1.00
Systems Analyst II	2.00	4.00	3.00	3.00	3.00	3.00
Systems Analyst III	5.00	5.00	4.00	4.00	4.00	4.00
Systems Analyst IV	2.00	2.00	3.00	3.00	3.00	3.00
Technical Specialist II	4.00	4.00	4.00	4.00	4.00	4.00
Non-Departmental	**1.00**	**1.00**				
Associate Public Affairs Specialist	1.00	1.00				
Office of Metro Attorney	**14.50**	**15.00**	**15.50**	**16.00**	**16.00**	**16.00**
Administrative Assistant III	1.00	1.00				
Deputy Metro Attorney			1.00	1.00	1.00	1.00
Legal Assistant I			2.00	2.00	2.00	2.00
Legal Assistant II			2.00	2.00	2.00	2.00
Legal Counsel I			0.50	1.00	1.00	1.00
Legal Counsel II	7.50	8.00	7.00	7.00	7.00	7.00
Legal Secretary	3.00	3.00				
Metro Attorney	1.00	1.00	1.00	1.00	1.00	1.00
Paralegal II	2.00	2.00	2.00	2.00	2.00	2.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Office of the Auditor	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**	**6.00**
Auditor - Elected Official	1.00	1.00	1.00	1.00	1.00	1.00
Auditor's Administrative Asst	1.00	1.00	1.00	1.00	1.00	1.00
Principal Management Auditor	2.00	2.00	2.00	3.00	3.00	3.00
Senior Management Auditor	2.00	2.00	2.00	1.00	1.00	1.00
Parks and Nature	**56.25**	**51.20**	**37.40**	**37.55**	**37.55**	**37.55**
Administrative Specialist II	1.00					
Administrative Specialist III	1.00					
Administrative Specialist IV	2.00	2.00	0.30	0.30	0.30	0.30
Arborist	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	7.40	6.40	2.00	2.00	2.00	2.00
Assistant Regional Planner	1.00					
Associate Management Analyst				0.15	0.15	0.15
Associate Natural Resource Scientist				0.80	0.80	0.80
Director	2.00	2.00	0.40	0.40	0.40	0.40
Maintenance Technician		1.00	1.00	1.00	1.00	1.00
Maintenance Worker 2	1.00					
Manager I	2.70	2.70	1.70	1.00	1.00	1.00
Manager II	3.30	3.10	2.70	3.40	3.40	3.40
Natural Resource Specialist				1.00	1.00	1.00
Natural Resource Specialist Lead			2.00	2.00	2.00	2.00
Natural Resource Technician	4.00	2.00	2.00	1.00	1.00	1.00
Natural Resource Technician Lead		2.00				
Park Ranger	8.00	8.00	6.00	5.00	5.00	5.00
Park Ranger Lead	1.00	1.00	3.00	4.00	4.00	4.00
Policy Advisor II	1.00					
Principal Regional Planner	3.00	3.00	2.00	2.00	2.00	2.00
Program Analyst IV		1.00	1.00	1.00	1.00	1.00
Program Assistant I	0.55					
Program Assistant III	4.00	5.00	2.50	2.50	2.50	2.50
Program Director	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor II	1.50	1.70	0.40	0.40	0.40	0.40
Property Management Specialist	0.80	0.80	0.80	0.80	0.80	0.80
Property Management Technician		0.50	0.80	0.80	0.80	0.80
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Natural Resource Scientist	4.00	4.00	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist	0.20	0.20	0.00			
Senior Regional Planner	1.00					
Service Supervisor III	1.00					
Volunteer Coordinator I	1.80	1.80				
Volunteer Coordinator II			1.80	1.00	1.00	1.00
Planning and Development Department	**46.80**	**45.40**	**47.15**	**46.80**	**46.80**	**48.30**
Administrative Specialist II	3.00	2.00	2.00	2.00	2.00	2.00
Administrative Specialist IV	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Engineer			1.00			
Assistant Management Analyst	1.00	1.00				
Assistant Regional Planner	1.00					
Assistant Transportation Planner		1.00		1.00	1.00	1.00
Associate Management Analyst			1.00	1.00	1.00	1.00
Associate Regional Planner	1.00	1.00				
Associate Transportation Planner	2.00	1.00	1.00	1.00	1.00	2.00
Deputy Director	2.00	2.00	2.00	2.00	2.00	2.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Director	1.00	1.00	1.00	1.00	1.00	1.00
Manager I	2.00	1.00	1.00	2.00	2.00	2.00
Manager II	2.00	2.00	2.00	2.00	2.00	2.00
Principal Regional Planner	5.80	5.80	5.80	5.80	5.80	5.50
Principal Transportatin Planner	4.00	6.00	6.00	6.00	6.00	6.00
Program Assistant II		1.00	1.00	1.00	1.00	1.80
Program Assistant III	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	1.00	1.00	1.00	1.00
Records & Information Analyst			0.35			
Senior Management Analyst	4.00	3.60	4.00	4.00	4.00	4.00
Senior Regional Planner	4.00	6.00	7.00	5.00	5.00	5.00
Senior Transportation Planner	10.00	7.00	8.00	9.00	9.00	9.00
Transportation Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Property and Environmental Services	**13.25**	**14.20**	**18.50**	**18.50**	**18.50**	**19.60**
Administrative Specialist I	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Specialist IV			0.25	0.25	0.25	0.25
Assistant Management Analyst			1.40	0.40	0.40	0.40
Associate Management Analyst		0.40	1.00	2.00	2.00	2.00
Building Custodian - MRC	3.00	3.00	3.00	3.00	3.00	3.00
Building Service Worker	1.00	1.00				
Building Services Technician	1.00	1.00				
Construction Coordinator				0.00	0.00	1.00
Director			0.35	0.35	0.35	0.35
Facilities Maintenance Technician			1.00	1.00	1.00	1.00
Facilities Maintenance Worker			1.00	1.00	1.00	1.00
Lead Building Custodian - MRC	0.50	0.50	0.50	0.50	0.50	0.50
Manager I	1.00	1.00	1.30	1.30	1.30	1.30
Manager II			0.40	0.40	0.40	0.40
Principal Regional Planner			1.00	1.00	1.00	1.00
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00	1.00	1.00
Program Assistant II		1.30	1.30	1.30	1.30	1.30
Program Supervisor II				0.00	0.00	0.10
Safety and Security Officer	2.75	2.00	2.00	2.00	2.00	2.00
Service Supervisor II	1.00	1.00	1.00	1.00	1.00	1.00
Research Center	**29.25**	**26.75**	**28.50**	**28.00**	**28.00**	**28.00**
Administrative Specialist IV	1.00	1.00	1.00	1.00	1.00	1.00
Assistant GIS Specialist	1.00	1.25	1.00	1.00	1.00	1.00
Assistant Regional Planner	1.00					
Associate GIS Specialist	2.85	0.60	1.60	1.00	1.00	1.00
Associate Researcher & Modeler			4.00	3.00	3.00	3.00
Associate Transportation Modeler	4.00	4.50	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00	2.00	2.00
Principal GIS Specialist	1.00	1.00	2.00	3.00	3.00	3.00
Principal Regional Planner	1.00		0.50			
Principal Researcher & Modeler	3.00	4.00	4.00	4.00	4.00	4.00
Program Analyst V				1.00	1.00	1.00
Program Supervisor II	2.00	2.00	2.00			
Senior GIS Specialist	6.40	5.40	4.40	5.00	5.00	5.00
Senior Researcher & Modeler	2.00	3.00	3.00	4.00	4.00	4.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
MERC Fund	**181.50**	**175.50**	**182.35**	**186.35**	**186.35**	**186.35**
Expo Center	**13.30**	**12.30**	**14.80**	**15.80**	**15.80**	**15.80**
Administrative Assistant	0.05		1.00	1.50	1.50	1.50
Administrative Technician		0.05	0.05	0.05	0.05	0.05
Admissions Staffing Manager	0.20	0.20	0.20	0.20	0.20	0.20
Director - Expo Center	1.00	1.00	1.00	1.00	1.00	1.00
Electrician			0.50	0.50	0.50	0.50
Executive Assistant	1.00					
Expo Center Utility Lead			2.00			
Marketing & Promotions Coord I				0.50	0.50	0.50
Operating Engineer II			1.00	1.00	1.00	1.00
Operations Manager	1.00	1.00				
Operations Manager - Expo Cent			1.00	1.00	1.00	1.00
Sales Manager	1.00	1.00	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05	0.05	0.05
Senior Account Executive	2.00	2.00	2.00	2.00	2.00	2.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00		2.00	2.00	2.00
Utility Maintenance Lead	1.00	1.00	1.00	1.00	1.00	1.00
Utility Maintenance Specialist	3.00	3.00	3.00	3.00	3.00	3.00
MERC Administration	**11.50**	**6.50**	**6.00**	**6.50**	**6.50**	**6.50**
Accountant	1.00					
Accountant II	1.00					
Accounting Technician	2.00					
Administrative Assistant IV				0.85	0.85	0.85
Assistant Management Analyst	0.60	0.60	0.60	0.60	0.60	0.60
Construction Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
General Manager, Visitor Venues	0.75	0.75	0.75			
General Manager,Visitor Venues				0.75	0.75	0.75
Manager I	1.00	1.00	1.00	1.00	1.00	1.00
Manager II	0.30	0.30	0.30	0.30	0.30	0.30
Policy Advisor I	1.00	1.00	0.50	1.00	1.00	1.00
Policy Analyst		1.00	1.00	1.00	1.00	1.00
Program Analyst II	0.85	0.85	0.85			
Systems Analyst I	1.00					
Systems Analyst II	1.00					
Oregon Convention Center	**110.30**	**112.30**	**114.65**	**114.65**	**114.65**	**114.65**
Account Executive	2.00	2.00	2.00			
Administrative Assistant	7.15	5.15	4.00	4.00	4.00	4.00
Administrative Technician		2.00	3.15	3.15	3.15	3.15
Admissions Staffing Manager	0.25	0.25	0.25	0.25	0.25	0.25
Assistant Director of Sales				1.00	1.00	1.00
Assistant Operations Mgr	1.00	1.00				
Assistant Operations Mgr - OCC			1.00			
Asst. Executive Director	1.00	1.00				
Asst. Executive Director - OCC				1.00	1.00	1.00
Audio Visual Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Audio Visual Technician	3.00	3.00	3.00	1.00	1.00	1.00
Audio Visual Technician Lead	1.00	1.00	1.00	3.00	3.00	3.00
Audio/Visual Sales	1.00	1.00				
Chief Engineer	1.00					
Director of Event Services	1.00	1.00	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Director of Operations	1.00	1.00	1.00	1.00	1.00	1.00
Director of Sales & Marketing	1.00	1.00				
Electrician	5.00	5.00	5.00	5.00	5.00	5.00
Event Manager	4.00	4.00	4.00	6.00	6.00	6.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Executive Director - OCC	1.00	1.00	1.00	1.00	1.00	1.00
Facility Security Agent	8.00	8.00	8.00	8.00	8.00	8.00
Graphic Designer	1.00	1.00	1.00	1.00	1.00	1.00
House /Event Manager			0.75	0.75	0.75	0.75
Information Systems Coord	1.00	1.00	1.00			
Lead Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Lead Operating Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Marketing & Web Srvcs Manager	1.00	1.00	1.00	1.00	1.00	1.00
OCC Deputy Dir - Sales & Mkting			1.00			
Operating Engineer I				2.00	2.00	2.00
Operating Engineer II	5.00	5.00	5.00	3.00	3.00	3.00
Operations Manager	2.00	2.00				
Operations Mgr - Hskpg & Setup			1.00	1.00	1.00	1.00
Operations Mgr - OCC				2.00	2.00	2.00
Operations Mgr - Tech'l Srvs			1.00			
Sales Manager	3.00	5.00	4.00	4.00	4.00	4.00
Secretary	1.00	1.00	1.00	1.00	1.00	1.00
Security Manager	0.90	0.90	0.90	0.90	0.90	0.90
Senior Event Manager			1.00	1.00	1.00	1.00
Senior Setup Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Senoir Sales Manager			1.00			
Service Sales Coordinator II			1.00	1.00	1.00	1.00
Services Sales Coordinator I	1.00	1.00	1.00	1.00	1.00	1.00
Services Sales Coordinator II			1.00	1.00	1.00	1.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00	5.00	5.00
Sustainability Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Technology Services Manager				1.00	1.00	1.00
Telecom & Info Systems Technician		1.00	1.00	1.00	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00	1.00	1.00
Utility Maintenance	4.00	3.00	3.00	3.00	3.00	3.00
Utility Maintenance Lead		1.00	1.00	1.00	1.00	1.00
Utility Worker II - OCC	40.00	40.00	40.00	40.00	40.00	40.00
Volunteer Services Coordinator			0.60	0.60	0.60	0.60
Portland'5 Centers for the Arts	**46.40**	**44.40**	**46.90**	**49.40**	**49.40**	**49.40**
Accounting Technician	1.00					
Administrative Assistant	0.80		1.00	1.00	1.00	1.00
Administrative Technician		1.80	1.80	1.80	1.80	1.80
Admissions Staffing Manager	0.55	0.55	0.55	0.55	0.55	0.55
Assistant Event Services Mgr	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Operations Mgr	1.00	1.00				
Assistant Operations Mgr-P'5			1.00	1.00	1.00	1.00
Assistant Sales & Booking Manager			1.00			
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00	1.00	1.00
Asst Executive Director - P'5				1.00	1.00	1.00
Asst Executive Director - PCPA			1.00			
Asst Sales & Booking Manager				1.00	1.00	1.00
Asst. Executive Director	1.00	1.00				
Dept Head Stagehand - Flyrail			3.00	3.00	3.00	3.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Dept Head Stagehand - General			1.00	1.00	1.00	1.00
Dept Head Stagehand - Sound			3.00	3.00	3.00	3.00
Dept Head Stagehand-Carpentry			3.00	3.00	3.00	3.00
Dept Head Stagehand-Electricia			3.00	3.00	3.00	3.00
Dept Head Stagehand-Properties			2.00	2.00	2.00	2.00
Event Services Manager - P'5	1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Executive Director - P'5	1.00	1.00	1.00	1.00	1.00	1.00
Facility Maintenance Supervisor			1.00	1.00	1.00	1.00
Facility Security Agent	1.00	1.00	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	1.00	1.00	1.00
Lead Stagedoor Watchperson	1.00					
Maintenance Supervisor		1.00				
Marketing & Promotions Coor II			1.00	2.00	2.00	2.00
Marketing & Promotions Coord I			0.50	1.00	1.00	1.00
Marketing & Promotions Coordinator I	1.00	1.00				
Marketing & Promotions Cord II			1.00			
Operating Engineer II	2.00	2.00	2.00	3.00	3.00	3.00
Operations Manager	1.00	1.00				
Operations Manager - P'5			1.00	1.00	1.00	1.00
Painter	2.00					
Sales & Booking Manager - P'5	1.00	1.00	1.00	1.00	1.00	1.00
Sales Manager	2.00	2.00	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05	0.05	0.05
Senior Setup Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Setup & Operations Supervisor	2.00	2.00	2.00	2.00	2.00	2.00
Stage Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
Stagehand	15.00	15.00				
Telecom & Info Systems Technician		2.00				
Ticket Services Coordinator			1.00	1.00	1.00	1.00
Ticket Services Coordinator I	1.00	1.00		1.00	1.00	1.00
Ticket Services Manager	1.00	1.00	1.00	1.00	1.00	1.00
Utility Lead	2.00					
Utility Lead - P'5			2.00	2.00	2.00	2.00
Utility Maintenance Tech -P'5	1.00	1.00	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Natural Areas Fund	**14.70**	**14.30**	**20.05**	**20.25**	**20.25**	**20.25**
Parks and Nature	**14.70**	**14.30**	**20.05**	**20.25**	**20.25**	**20.25**
Administrative Specialist IV			0.30	0.30	0.30	0.30
Assistant Management Analyst				0.20	0.20	0.20
Assistant Regional Planner		1.00	1.00			
Associate Management Analyst		0.10				
Associate Regional Planner	1.00			1.00	1.00	1.00
Director			0.30	0.30	0.30	0.30
Manager I	0.30	0.30	0.35	0.05	0.05	0.05
Manager II	0.30	0.30	0.20	0.50	0.50	0.50
Natural Resource Specialist			2.00	1.00	1.00	1.00
Natural Resource Technician	2.00	2.00		1.00	1.00	1.00
Program Assistant III			1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor II	0.30	0.30	1.50	1.50	1.50	1.50
Property Management Specialist	0.20	1.20	1.20	1.20	1.20	1.20

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Property Management Technician	1.00	0.50	0.20	0.20	0.20	0.20
Real Estate Negotiator	4.00	3.00	2.00	2.00	2.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	3.00	3.00	3.00	3.00
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	0.80	0.80	1.00	1.00	1.00	1.00
Senior Regional Planner	0.80	0.80	3.00	3.00	3.00	3.00
Oregon Zoo Infrastructure/Animal Welfare Fund	**4.50**	**5.75**	**6.00**	**6.00**	**6.00**	**6.00**
Oregon Zoo	**4.50**	**5.75**	**6.00**	**6.00**	**6.00**	**6.00**
Assistant Management Analyst	1.00	1.75	2.00	2.00	2.00	2.00
Construction Coordinator	1.00	2.00	2.00	2.00	2.00	2.00
Manager II	1.00	1.00	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor II	0.50					
Oregon Zoo Operating Fund	**163.70**	**167.60**	**179.65**	**192.60**	**192.60**	**192.65**
Oregon Zoo	**163.70**	**167.60**	**179.65**	**192.60**	**192.60**	**192.65**
Administrative Assistant IV				1.15	1.15	1.15
Administrative Specialist II	2.00	2.00	2.00	2.00	2.00	2.00
Administrative Specialist III	5.00	4.00	4.00	4.00	4.00	4.00
Administrative Specialist IV	1.00	1.00	1.00	1.00	1.00	1.00
Admissions Lead	1.00	2.00	2.80	2.60	2.60	2.60
Animal Keeper	32.50	33.50	34.00	37.00	37.00	37.00
Assistant Management Analyst		1.00	1.00			
Asso Visual Communication Designer	2.50	2.50	2.50	2.50	2.50	2.50
Associate Management Analyst				1.00	1.00	1.00
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	1.00	1.00	2.00	3.00	3.00	3.00
Cash Office Clerk	0.75	0.75	0.75	0.75	0.75	0.75
Construction Coordinator				1.00	1.00	1.00
Custodial Lead		1.00	1.00	1.00	1.00	1.00
Custodian	6.00	6.00	6.00	6.00	6.00	6.00
Deputy Conservation Manager	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00	1.00	1.00
Education Specialist I	0.25	0.50	0.50	4.60	4.60	4.60
Education Specialist II	2.55	5.05	5.05	4.90	4.90	4.90
Education Specialist III	6.00	6.75	5.00	6.00	6.00	6.00
Electrician II			1.00	1.00	1.00	1.00
Endocrinology Research Technician				1.00	1.00	1.00
Event Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Food Service Worker 1			0.80	0.80	0.80	0.80
Food Service Worker III			3.20	3.20	3.20	3.20
Food Service/Retail Specialist	3.90	3.90	3.90	4.75	4.75	4.80
Gardener	7.00	7.00	7.00	8.00	8.00	8.00
General Manager, Visitor Venues	0.25	0.25	0.25			
General Manager,Visitor Venues				0.25	0.25	0.25
Lead Cash Office Clerk	0.85	0.85	0.85	0.85	0.85	0.85
Maintenance Electrician	1.00	1.00				
Maintenance Lead	2.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Worker 2	9.00	9.00	9.00	10.00	10.00	10.00
Maintenance Worker 3	2.00	3.00	3.00	3.00	3.00	3.00

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Manager I	1.50	2.00	2.00	2.00	2.00	2.00
Manager II	4.00	4.00	5.00	5.00	5.00	5.00
Nutrition Technician	2.50	2.50				
Nutrition Technician I			1.50	2.00	2.00	2.00
Nutritionist			1.00	1.00	1.00	1.00
Policy Advisor I			0.50			
Program Analyst II	3.15	2.15	2.15			
Program Analyst III	1.00	1.00	1.00			
Program Analyst IV	1.00	1.00	1.00	2.00	2.00	2.00
Program Assistant I	3.15	2.55	2.55	1.75	1.75	1.75
Program Assistant II	3.00	2.50	2.50	2.50	2.50	2.50
Program Director	1.00		1.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	1.00	2.00	2.00	2.00
Program Supervisor II	6.50	5.00	5.00	6.00	6.00	6.00
Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Safety and Security Officer	4.50	5.00	5.00	5.00	5.00	5.00
Senior Animal Keeper	7.00	7.00	7.50	7.50	7.50	7.50
Senior Gardener	1.00	1.00	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	3.00	3.00	3.00	3.00	3.00	3.00
Service Supervisor I	3.00	4.00	4.00	3.00	3.00	3.00
Service Supervisor II	7.00	6.00	7.00	8.00	8.00	8.00
Service Supervisor III	3.00	3.00	3.00	4.00	4.00	4.00
Service Supervisor IV	1.00	1.00	1.00	1.00	1.00	1.00
Sr Visual Communication Design			1.00	1.00	1.00	1.00
Sr Visual Communication Designer	1.00	1.00				
Storekeeper	1.00	1.00	1.00	1.00	1.00	1.00
Technical Specialist I			0.50			
Veterinarian I	1.00	1.00	1.00	1.00	1.00	1.00
Veterinarian II	1.00	1.00	1.00	1.00	1.00	1.00
Veterinary Technician	2.50	2.50	2.50	3.00	3.00	3.00
Video and Photography Tech	0.50	0.50	0.50	0.50	0.50	0.50
Visitor Services Worker III	0.85	0.85	0.85			
Volunteer Coordinator I	1.00	1.00				
Volunteer Coordinator II	1.00	1.00	2.00	2.00	2.00	2.00
Warehouse Lead		1.00	1.00	1.00	1.00	1.00
Warehouse Worker			2.00	2.00	2.00	2.00
Zoo Hospital Manager			1.00			
Zoo Registrar	1.00	1.00	1.00	1.00	1.00	1.00
Parks and Natural Areas Local Option Levy Fund		**21.65**	**30.90**	**32.80**	**32.80**	**33.80**
Oregon Zoo		**1.50**	**1.50**			
Education Specialist II		1.50	1.50			
Parks and Nature		**20.15**	**29.40**	**32.80**	**32.80**	**33.80**
Administrative Specialist I				0.75	0.75	0.75
Administrative Specialist II		1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst		1.00	1.00	1.50	1.50	1.50
Assistant Public Affairs Specialist			1.00	1.00	1.00	1.00
Assistant Regional Planner		1.00		1.00	1.00	1.00
Associate Management Analyst			1.80	1.95	1.95	1.95
Associate Natural Resource Scientist		2.00	2.00	2.20	2.20	2.20
Associate Regional Planner			1.00	1.00	1.00	1.00
Construction Coordinator		1.00	1.00	1.00	1.00	1.00
Event Coordinator				0.50	0.50	0.50

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Field Assistant		1.00				
Maintenance Worker I				0.50	0.50	0.50
Manager II			0.10	0.10	0.10	0.10
Natural Resource Specialist				1.00	1.00	1.00
Natural Resource Technican			1.00			
Natural Resource Technician		3.00	3.00	4.00	4.00	4.00
Natural Resources Enforcement Specialist			1.00			
Park Ranger		2.00	4.00	4.00	4.00	4.00
Policy Advisor II		1.00	1.00	1.00	1.00	1.00
Program Assistant II			1.00	1.00	1.00	2.00
Program Assistant III			0.30	0.30	0.30	0.30
Program Supervisor I			1.00			
Senior Management Analyst		1.00	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist		0.75	1.00	1.00	1.00	1.00
Senior Regional Planner		1.20	3.00	3.00	3.00	3.00
Service Supervisor II		2.00				
Service Supervisor III				1.00	1.00	1.00
Service Supervisor IV			2.00	2.00	2.00	2.00
Volunteer Coordinator I		2.20				
Volunteer Coordinator II			1.20	1.00	1.00	1.00
Solid Waste Fund	**91.05**	**90.75**	**101.30**	**105.35**	**105.35**	**107.25**
Finance and Regulatory Services	**12.00**	**12.00**	**5.00**	**2.50**	**2.50**	**2.50**
Assistant Solid Waste Planner	1.00	1.00				
Associate Management Analyst			1.00			
Associate Solid Waste Planner	1.00	1.00				
Manager I	1.00	1.00				
Manager II	1.00	1.00	1.00			
Policy Advisor I				1.00	1.00	1.00
Principal Solid Waste Planner	1.00	1.00				
Program Assistant III	1.00	1.00				
Program Supervisor II	1.00	1.00				
Senior Management Analyst	3.00	3.00	3.00	1.50	1.50	1.50
Senior Solid Waste Planner	2.00	2.00				
Property and Environmental Services	**79.05**	**78.75**	**96.30**	**102.85**	**102.85**	**104.75**
Administrative Specialist III				1.00	1.00	1.00
Administrative Specialist IV			1.15	1.15	1.15	1.15
Assistant Management Analyst			2.00	2.30	2.30	2.30
Assistant Solid Waste Planner			1.00	1.00	1.00	1.00
Associate Management Analyst		0.50		0.30	0.30	0.30
Associate Solid Waste Planner	1.00	1.00	1.00	2.00	2.00	2.00
Construction Coordinator	1.00	1.00	1.00			
Director			0.95	0.95	0.95	0.95
Education Specialist I				1.80	1.80	1.80
Education Specialist III			2.00	2.00	2.00	2.00
Facilities Maintenance Technician			1.00	1.00	1.00	1.00
Hazardous Waste Specialist	5.00	5.00	5.00	5.00	5.00	5.00
Hazardous Waste Technician	19.30	19.30	19.30	19.30	19.30	19.30
Landfill & Environmental Specialist	3.00	2.00	3.00	3.00	3.00	3.00
Landfill & Environmental Technician	1.00	1.00				
Latex Operations Specialist	1.00	1.00	1.00	1.00	1.00	1.00
Latex Operations Technician	2.00	2.00	2.00	2.00	2.00	2.00
Latex Retail Technician	1.00	1.00	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2012-13	Amended FY 2013-14	Amended FY 2014-15	Proposed FY 2015-16	Approved FY 2015-16	Adopted FY 2015-16
Lead Scalehouse Technician	4.00	4.00	2.00	2.00	2.00	2.00
Manager I	5.00	3.00	5.65	6.65	6.65	6.65
Manager II	0.10	2.30	3.30	1.30	1.30	1.30
Principal Solid Waste Planner	5.00	5.00	5.00	5.00	5.00	5.00
Program Assistant II	6.00	6.00	6.00	5.00	5.00	5.00
Program Assistant III			2.20	2.20	2.20	2.20
Program Director	2.00	2.00	2.00	2.00	2.00	2.00
Program Supervisor I	1.00	1.00	1.00	1.00	1.00	1.00
Program Supervisor II	3.00	3.00	4.10	5.10	5.10	6.00
Scalehouse Technician	6.65	6.65	8.65	8.65	8.65	8.65
Senior Engineer	2.00	2.00	2.00	3.00	3.00	3.00
Senior Management Analyst				2.00	2.00	2.00
Senior Regional Planner	1.00	2.00	2.00	1.00	1.00	1.00
Senior Solid Waste Planner	7.00	6.00	10.00	12.15	12.15	13.15
Service Supervisor III	1.00	1.00	1.00	1.00	1.00	1.00
SW Facilities Maintenance Technician	1.00	1.00				

Metro

Chart of accounts

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

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

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

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

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

ACCOUNT CHARTFIELD

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

RESOURCES

GENERAL REVENUES

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

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

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

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

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

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

Excise Taxes

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

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

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

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

Other Derived Tax Revenues

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

Local Government Shared Revenues

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

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

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

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

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

413700 Gain Share – Oregon Strategic Investment Program: Amounts received from the State of Oregon on the state's Strategic Investment program (ORS 307.123 and ORS 285C.600-620).

413900 Recreational Vehicle Fee Revenue: RV fees collected by the State of Oregon and shared 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 ratF-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.

430600 Regional System Fee – Environmental Cleanup: Fees charged to customers for cleanup material contaminated by hazardous substances that is delivered to any facility authorized to accept such material (Metro Code Sec. 5.02.047).

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 Community 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 statF-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.

436200 Mattress Disposal Fee: Fees collected for disposal of mattresses.

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: Miscellaneous Equipment Fees

451041 Rentals: ATM

451050 Rentals: Tables and Chairs Fees

451090 Rentals: Liquidated Damages

451095 Rentals: Percentage Income

451998 Rentals: Deferred Rental Revenue Collected *(USI required clearing)*

451999 Rentals: Rentals Deferred to Liability *(USI required clearing)*

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.

453000 Golf Course Revenues: Revenues earned from operations of the Glendoveer Golf Course under the terms of the operations contract (gross revenues received by the operator).

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 – Alcohol: 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

455998 – Deferred Food & Beverage Revenue Collected (USI required clearing account)

455999 – Food & Beverage Deferred to Liability (USI required clearing account)

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.

457200 Merchandise Buyout: Used for Visitor Venues per merchandise contracts.

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 Advertising – 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.

457560 Advertising Revenue – Printed Material: Amounts paid by clients for placement of advertising of Metro enterprise related events/activities which is placed on printed materials.

457570 – Advertising Revenue – Social Media: Amounts paid by clients for advertising of Metro enterprise related events/activities placed through social media (e.g., Facebook, Twitter, Instagram, etc.)

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.

458320 Utility Service Revenue - Lighting

458400 Utility Services – HVAC

458500 Utility Services – Natural Gas

458600 Utility Services – Refuse Removal

458700 Utility Services – Telephone and Hookup

458800 Utility Services – WiFi – Internet Network

458900 Utility Services – Other

458910 Utility Services – Freight

458920 Utility Services – Water and Sewer

458930 Utility Services – Keys

458940 Utility Services – Storage

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

458960 Utility Services – Rent Portable Sink

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

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

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

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

459900 Commissions – Other

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

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

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

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

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

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

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

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

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

464511 Reimbursed Services – Production

464512 Reimbursed Services – Security

464513 Reimbursed Services – Insurance Billed

464514 Reimbursed Services – License and Permits Billed

464515 Reimbursed Services – Stagehand

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

464521 Reimbursed Services – City Police

464522 Reimbursed Services – Piano Tuning

464523 Reimbursed Services – Traffic Control

464591 Reimbursed Services – Ticket Printing Fee

464592 Reimbursed Services – ATM Rental Set-Up Fee

464593 Reimbursed Services – Coat Check Revenue (non labor)

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

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

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

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

464901 Reimbursed Labor – Admissions

464902 Reimbursed Labor – Admissions Lead

464903 Reimbursed Labor – Aisle Cleaning

464904 Reimbursed Labor – Audio Visual

464905 Reimbursed Labor – Booth Cleaning

464906 Reimbursed Labor – Coat Check

464907 Reimbursed Labor – Elevator Operator

464908 Reimbursed Labor – EMT and Medical

464909 Reimbursed Labor – Event Services

464910 Reimbursed Labor – Gate

464911 Reimbursed Labor – House Manager

464912 Reimbursed Labor – Operations and Set

464913 Reimbursed Labor – Porter

464914 Reimbursed Labor – Security

464915 Reimbursed Labor – Stagedoor

464916 Reimbursed Labor – Technical

464917 Reimbursed Labor – Ticket Sellers

464918 Reimbursed Labor – Ticket Supervisor

464919 Reimbursed Labor – Ushers

464920 Reimbursed Labor – Utility

464921 Reimbursed Labor – Staging Fees

464922 Reimbursed Labor - Stagehand

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

Other Fees and Charges

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

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

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

428500 Cemetery Property 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 casF-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.

494000 Refunding Bonds Issued: Proceeds received from bonds sold that are refunding (paying off) a previously issued bond issue. These proceeds are required by GASB to be reported separately.

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.

499999 Intrafund Clearing – Planning: Amounts transferred within Planning department for purposes of reflecting grant related project tracking for match and other internal allocations.

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 - Hourly: Wages paid to employees who are hired on a temporary basis. Amounts paid to employees hired for the purpose of meeting emergency, nonrecurring or short-term workload needs, or to replace an employee during an approved leave period. (Refer to Temporary and Seasonal Employee Policy in the HR policy manual.)

503100 Salaries–Temporary Employees - Salaried: Salaries paid to employees hired to work during peak seasons of the year and who may be scheduled as needed during the remainder of the year. (Refer to Temporary and Seasonal Employee Policy in the HR policy manual.)

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

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

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

508000 Overtime: Wages paid for overtime work performed.

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

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

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

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

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

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

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

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

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

Fringe Benefits

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

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

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

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

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

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

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

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

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

Supplies

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

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

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

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

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

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

520510 Operating Supplies-Small Tools, Equipment

520520 Operating Supplies-Audio Visual

520530 Operating Supplies-Coat Check

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

520540 Operating Supplies-Medical & Veterinary

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

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

520540 Operating Supplies-Medical and Veterinary

520550 Operating Supplies-Telecommunications

520560 Operating Supplies-Tickets

520570 Operating Supplies-Production

520571 Operating Supplies-Show and Stage

520580 Operating Supplies-Uniforms

520590 Operating Supplies – Sustainability: Supplies used that meet the definition of sustainable and promote Metro's sustainable programs.

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

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

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

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

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

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

521510 Maintenance and Repair Supplies-Technology

521520 Maintenance and Repair Supplies-Building

521521 Maintenance and Repair Supplies-HVAC

521522 Maintenance and Repair Supplies-Lightbulbs and Ballasts

521530 Maintenance and Repair Supplies-Custodial

521540 Maintenance and Repair Supplies-Electrical

521550 Maintenance and Repair Supplies-Grounds and Landscaping

521560 Maintenance and Repair Supplies-Equipment

521570 Maintenance and Repair Supplies-Vehicles

521580 Maintenance and Repair Supplies-Security

521590 Maintenance and Repair Supplies-Disposable Protective Gear

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

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

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

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

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

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

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

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

524010 Contracted Professional Services-Accounting and Auditing

524020 Contracted Professional Services-Attorney and Legal

524030 Contracted Professional Services-Architect

524040 Contracted Professional Services-Promotion and Public Relations

524050 Contracted Professional Services-Advertising

524060 Contracted Professional Services-Information Technology Services

524070 Contracted Professional Services-Management, Consulting and Communication

524075 Contracted Professional Services-Recruiting Services

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

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

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

524600 Sponsorship Expenditures: Expenditures made which associate Metro's or MERC's name (or any of its operations or programs) with support of another entity, activity or event that is independent of Metro/MERC, and for which Metro derives an indirect or direct public benefit that supports Metro's goals and objectives. The expenditures made may leverage other dollars in achieving these

goals and objectives and increase the visibility and public awareness of Metro and/or its programs and to build relationships. These expenditures do NOT include grants, which require a formal award process. Nor does this account include dues or memberships paid to other organizations. (Grants, dues, and memberships have their own account chartfields found elsewhere.)

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

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

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

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

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

525110 Utility Services-Internet

525120 Utility Services-Telecommunications

525130 Utility Services-Electricity

525140 Utility Services-Natural Gas

525150 Utility Services-Sanitation and Refuse Removal

525160 Utility Services-Water and Sewer

525165 Utility Services - Stormwater

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 (Inactive)

527200 Kaiser HMO(Inactive)

527300 Other medical providers(Inactive)

527400 Dental insurance(Inactive)

527500 Long-term disability insurance(Inactive)

527600 Group term life insurance(Inactive)

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

528099 Other Purchased Services – Sustainability

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

528131 Other Purchased Services – Reimbursed – Stagehand Health & Welfare

528140 Other Purchased Services–Reimbursed-Talent

528150 Other Purchased Services–Reimbursed-Audio Visual

528160 Other Purchased Services–Reimbursed-Stage Equipment

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

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

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

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

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

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

528500 Cemetery Services Expenditures: Contracted amounts paid for cemetery related services required for cemetery operations, such as grave digging.

528600 Other Purchased Services – Artist & Talent: Amounts expended for Metro hired talent to perform at shows.

528610 – Other Purchased Services – Artist Hospitality: Travel, hotel and other costs related to talent expended in 528600.

528620 – Other Purchased Services – Music Licenses & Royalties: Cost of music licenses, permits, royalties for shows accounted for in 528600 above.

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 ExpensF-Vehicles

529109 Food and Beverage Services-Services-Vehicles (inactive)

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 ExpensF-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.

529186 Food and Beverage Services-Spent Marketing Reserve

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.

529800 Glendoveer Golf Operations Contract: Expenditures made under contract to the operator of the Glendoveer Golf Course.

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.
>
> 545530 Outreach Development: Costs associated with training for Metro outreach programs.

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 (inactive)

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 exchangF-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.

586500 Interfund Loan–Interest: A transfer to another fund in payment of interest on an interfund loan.

586900 Interfund Loan Advances: Amounts transferred to other funds as the initial loan advance to that fund.

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 BalancF-Restricted

801001 Unappropriated Fund BalancF-Restricted-Restricted by TLT Agreement

801002 Unappropriated Fund BalancF-Restricted-Restricted for CET

801003 Unappropriated Fund BalancF-Restricted-Restricted for TOD

805000 Unappropriated Fund BalancF-Reserves

805100 Unappropriated Fund BalancF-Reserves-Stabilization Reserve

805200 Unappropriated Fund BalancF-Reserves-Renewal and Replacement Reserve

805300 Unappropriated Fund BalancF-Reserves-Reserve for One Time Expenditures

805400 Unappropriated Fund BalancF-Reserves-Reserve for Future Debt Service

805450 Unappropriated Fund BalancF-Reserves-PERS Reserve

805539 Unappropriated Fund BalancF-Reserves-Landfill Closure

805900 Unappropriated Fund BalancF-Reserves-Other Reserves and Designations

805910 Unappropriated Fund BalancF-Reserves-New Capital-Business Strategy Reserve

900000 Beginning Fund Balance

FUNDS—BUDGETARY BASIS

010 General Fund

120 Zoo 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 Community Enhancement Fund

Metro

Contracts

The following list contains all known, existing or anticipated contracts for FY 2013-14 with a total value of $50,000 or more. This list has been prepared in accordance with Metro Code Section 2.04.028:

2.04.028 Council Information Reports

(a) Prior to adoption of the annual budget, the Chief Operating Officer shall provide the Council with a list of proposed contracts and proposed applications of Metro for grant funding over $50,000 to be entered into or sought during the next fiscal year. Following the adoption of the annual budget, if the Chief Operating Officer proposes (1) to enter into a contract that will commit Metro to the expenditure of appropriations not provided for in the current fiscal year budget in an amount greater than $50,000 that the Council has not considered during the annual budget process; or (2) to seek any individual grant funding in an amount greater than $50,000 that the Council has not considered during the annual budget process, the Chief Operating Officer shall inform the Council President in writing of such contract or grant proposal.

The contracts are organized by organization and/or division. All contracts have been classified into one or more of the following types:

IGA: Intergovernmental agreement;
PS: Personal Services;
REV: Revenue;
PROC: Procurement;
PUB: Public contract;
G&S: Goods and Services

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
COMMUNICATIONS						
NEW	TBD various	On call multicultural communications, translation and assistive communications services	PS	01/04/16 - 12/31/19	500,000	100,000
NEW	TBD various	On call public and community engagement	PS	04/01/16 - 03/31/19	500,000	100,000
NEW	TBD various	Public opinion and research	PS	01/04/16 - 12/31/19	500,000	100,000
NEW	TBD	Council meeting broadcast services	PS	09/01/15 - 08/31/17	50,000	20,000
COUNCIL						
932101	De La Salle North Catholic High School / St. Joseph the Worker Corporate Internship Program	Internship services for Human Resources Dept. and Council Office	NS	06/18/13 - 06/30/16	82,930	27,295
FINANCE AND REGULATORY SERVICES						
New	Lloyd TMA	MRC Trimet Passes	IGA	08/01/15 - 12/31/15	137,000	137,000
New	Lloyd TMA	Non-MRC Trimet Passes	IGA	08/01/15 - 12/31/15	95,000	95,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
INFORMATION SERVICES						
New	TBD	Council Chamber Broadcast Video System Remediation	PS	07/01/15 - 06/30/16	312,580	312,580
New	TBD	Video Conferencing Equipment, Design, Implementation and Training	PS	07/01/15 - 06/30/16	121,000	121,000
New	TBD	Customer Relationship Management Software	PS	08/01/14 - 06/30/15	129,000	129,000
New	TBD	Microsoft 2013 Office Training	PS	10/01/14 - 06/30/15	50,000	50,000
New	TBD	Network Remediation for VoIP	PS	10/01/15 - 06/30/16	140,000	140,000
New	TBD	Implementation Services for PeopleSoft Supplier Contract Management Module	PS	09/01/15 - 12/31/16	100,000	100,000
New	TBD	Agenda Management Software for Council	PS	07/01/15 - 06/30/16	80,000	80,000
New	TBD	Enhanced Fire Supression System for Data Center	PS	07/01/15 - 06/30/16	50,000	50,000
New	Mt Hood Cable Regulatory Commission	Council Chamber Broadcast Video System Remediation	REV, GRANT	07/01/15 - 06/31/16	166,790	166,790
New	Mt Hood Cable Regulatory Commission	Video Conferencing	REV, GRANT	07/01/15 - 12/31/16	72,000	72,000
METROPOLATIN EXPOSITION RECREATION CENTER - Oregon Convention Center						
New	LMN Architects	Facility Master Planning	PS	07/01/15 - 06/30/16	405,000	405,000
New	TBD	Stir Lounge Annex Remodel	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	Portable Concession Kiosks	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Cucina Rosa Concession Remodel	PUB	07/01/15 - 06/30/16	882,000	882,000
New	TBD	OCC Hotel Project Financial Consulting Services	PS	07/01/15 - 06/30/16	121,000	121,000
New	TBD	Audio Visual Equipment Purchase	PUB	07/01/15 - 06/30/16	150,000	150,000
New	TBD	Meeting Room Riser & Stage Supports Purchase	PUB	07/01/15 - 06/30/16	75,000	75,000
New	TBD	Audio Visual Rentals Multiple vendor pool	PUB	07/01/15 - 06/30/16	300,000	300,000
New	TBD	Integrated Door Access Controls	PUB	07/01/15 - 06/30/16	325,000	325,000
New	TBD	Oregon Ballroom Lighting Replacement	PUB	07/01/15 - 06/30/16	115,000	115,000
New	TBD	Portland Ballroom & Loading Dock & Parking Lot Lighting Replacement	PUB	07/01/15 - 06/30/16	161,000	161,000
New	TBD	Tower Lighting Replacement	PUB	07/01/15 - 06/30/16	124,000	124,000
New	TBD	Holladay Plaza Landscaping	PUB	07/01/15 - 06/30/16	1,050,000	1,050,000
New	TBD	Parking Management System Equipment & Software Replacement	PUB	07/01/15 - 06/30/16	550,000	550,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
	ThyssennKrupp Elevator	Elevator/Escalator Maintenance	PUB	07/01/15 - 06/30/16	195,000	195,000
New	TBD	Painting	PUB	07/01/15 - 06/30/16	150,000	150,000
New	TBD	OCC Operations Consulting Contracts - Retro Commissioning & LEED Ongoing Tracking	PUB	07/01/15 - 06/30/16	66,000	66,000
METROPOLATIN EXPOSITION RECREATION CENTER - Expo Center						
New	TBD	Parking Lot Asphalt Maintenance and/or Removal/Replacement	PUB	07/01/15 - 06/30/16	60,000	60,000
New	TBD	Audio Visual Equipment Phase II	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Voice Over IP Phone System Infrastructure	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Security Camera Access / Control System Phase I	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Hall D Roof Replace/Repair	PUB	07/01/15 - 06/30/16	467,500	100,000
New	TBD	Connector Glass Rollup	PUB	07/01/15 - 06/30/16	115,000	115,000
New	TBD	Parking Lot Mgmt w/OCC	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBA	Digital Signage Contract	PUB	07/01/15 - 06/30/16	170,000	170,000
New	TBA	New-uniform Peer Security	PUB	07/01/15 - 06/30/16	100,000	100,000
METROPOLATIN EXPOSITION RECREATION CENTER - Portland Center for Performing Arts						
New	TBD	IP Phone System	PUB	07/01/15 - 06/30/16	72,600	72,600
New	TBD	ASCH HVAC & Lighting Controls	PUB	07/01/15 - 06/30/16	275,000	275,000
New	TBD	Keller Roof & Roof Drains	PUB	07/01/15 - 06/30/16	700,000	700,000
New	TBD	NMK Theatrical Lighting System	PUB	07/01/15 - 06/30/16	130,000	130,000
New	TBD	ASCH Cooling Tower/Chiller D&E	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	AHH Backstage Elevator	PUB	07/01/15 - 06/30/16	235,000	235,000
New	TBD	NMK/DWT Stage Floor Replacement	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	DWT Floor Riser Replacement	PUB	07/01/15 - 06/30/16	65,000	65,000
New	TBD	Keller Orch North Concession Stand Remodel	PUB	06/30/15 - 06/29/16	150,000	150,000
New	TBD	NMK LED Lighting Fixtures	PUB	07/01/15 - 06/30/16	75,000	75,000
New	TBD	NMK Main Speakers	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	Keller Rehersal Hall Accoustical Treatment	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	AHH Storage Racking	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	AHH, ASCH, Keller Stage Door Planning & Design	PUB	07/01/15 - 06/30/16	200,000	200,000
New	TBD	Keller Loading Dock Fence	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Keller Sound Console Replacement	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Keller/ASCH Theatrical Soft Goods	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Keller LED Lighting	PUB	07/01/15 - 06/30/16	125,000	125,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
New	TBD	ALL Buildings ReKey	PUB	07/01/15 - 06/30/16	80,000	80,000
METROPOLATIN EXPOSITION RECREATION CENTER - Administration						
New	TBD	CPMO Construction Management Services	PUB	07/01/15 - 06/30/16	50,000	50,000
OREGON ZOO- Bond						
New	To be determined	Polar Bear Habitat Design	PUB	01/01/16 - 06/30/18	2,000,000	300,000
New	To be determined	Polar Bear Habitat General Contractor	PUB	01/01/16 - 06/30/18	16,000,000	200,000
New	To be determined	Wayfinding Construction and Installation	PUB	07/01/15 - 06/30/19	725,000	300,000
OREGON ZOO- Living Collections						
New	To be determined, multiple	Animal Food	G&S	07/01/15 - 06/30/18	400,000	150,000
New	To be determined	Animal Bedding	G&S	07/01/15 - 06/30/18	200,000	75,000
OREGON ZOO- Facilities and Horticulture						
New	To be determined - multiple	On-Call A&E services	PS	07/01/15 - 06/30/18	450,000	150,000
New	To be determined - multiple	Fencing and Caging	PS	07/01/15 - 06/30/18	300,000	100,000
New	To be determined - multiple	Street and Path Paving	PS	07/01/15 - 06/30/18	150,000	75,000
New	To be determined - multiple	Roofing Projects	PS	07/01/15 - 06/30/17	250,000	150,000
OREGON ZOO- Marketing						
New	To be determined, multiple	Advertising and Promotion	PS	07/01/15 - 06/30/18	400,000	125,000
OREGON ZOO- Guest services						
New	To be determined - multiple	Food for Resale	G&S	07/01/15 - 06/30/18	3,500,000	1,500,000
New	To be determined - multiple	Beer & Wine Supply	G&S	07/01/15 - 06/30/18	600,000	200,000
New	To be determined - multiple	Baked Goods	G&S	07/01/15 - 06/30/18	125,000	45,000
New	To be determined - multiple	Concessions and Vending	G&S	07/01/15 - 06/30/18	125,000	45,000
New	To be determined - multiple	Produce	G&S	07/01/15 - 06/30/18	400,000	150,000
New	To be determined - multiple	Meat Supply for Resale	G&S	07/01/15 - 06/30/18	750,000	250,000
New	To be determined	Flash Frozen Ice Cream	G&S	07/01/15 - 06/30/18	125,000	45,000
New	To be determined	Ticketing Services	PS	01/01/16 - 12/31/19	100,000	50,000
PARKS AND NATURAL AREAS - Land Conservation: Science and Stewardship - Operating Account						
New	TBD - Multiple	Vegetation Management	PUB	TBD - TBD	297,858	297,858
PARKS AND NATURAL AREAS - Land Conservation: Science and Stewardship - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Restoration and Maintenance	PUB	TBD - TBD	2,744,392	2,744,392

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
PARKS AND NATURAL AREAS - 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	5,000,000	5,000,000
PARKS AND NATURAL AREAS - Parks Planning - Natural Areas Fund						
New	TBD	Orenco Nature Parks	PUB/PS	TBD - TBD	200,000	200,000
New	TBD	Tualatin River Boat Launch	PUB/PS	TBD - TBD	90,000	90,000
New	TBD	Chimney Park Trail/Columbia Blvd B	PUB/PS	TBD - TBD	350,000	350,000
New	TBD	Marine Drive	PUB/PS	TBD - TBD	250,000	250,000
New	TBD	East Buttes	PUB/PS	TBD - TBD	120,000	120,000
PARKS AND NATURAL AREAS - Natural Areas Management - Smith Bybee Fund						
New	TBD	Smith & Bybee Forested Wetland Restoration	PUB	TBD - TBD	65,000	65,000
New	TBD	Various	PUB	TBD - TBD	185,000	185,000
New	TBD	Nature Parks Improvements	PUB	TBD - TBD	50,000	50,000
PARKS AND NATURAL AREAS - Natural Areas Management - Operating Account						
New	TBD	Vegetation Management	PUB	TBD - TBD	80,067	80,067
PARKS AND NATURAL AREAS - Natural Areas Management - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Vegetation Management	PUB	TBD - TBD	750,000	750,000
New	TBD - Multiple	Community - Partners in Nature	PS	TBD - TBD	250,000	250,000
New	TBD	Borland Infrastructure	PUB	TBD - TBD	400,000	400,000
New	TBD	Parks Volunteer Management	PS	TBD - TBD	95,000	95,000
PARKS AND NATURAL AREAS - Nature in Neighborhoods - Local Option Levy Fund						
New	TBD - Multiple	Nature in Neighborhoods Grant Awards	PS	TBD - TBD	1,500,000	1,500,000
PARKS AND NATURAL AREAS - Parks Planning - Operating Account						
New	TBD - Multiple	Intertwine Signage	PUB/PS	TBD - TBD	242,000	242,000
New	TBD	Parks Planning and Design	PS	TBD - TBD	137,552	137,552
PARKS AND NATURAL AREAS - Parks Planning - Local Option Levy Fund						
New	TBD	Blue Lake Master Plan - LA	PS	TBD - TBD	100,000	100,000
New	TBD	Chehalem Ridge Comprehensive Planning - LA	PS	TBD - TBD	120,000	120,000
New	TBD - Multiple	Newell Canyon Design & Construction - LA	PUB/PS	TBD - TBD	320,000	320,000
New	TBD - Multiple	Killin Wetland Design & Construction	PUB/PS	TBD - TBD	515,000	515,000
New	TBD	Scouters Mtn. Park Trail	PUB	TBD - TBD	50,000	50,000
New	TBD	Tualatin Forest - LA	PS	TBD - TBD	102,000	102,000
New	TBD	Canemah North Design & Construction - LA	PS	TBD - TBD	225,000	225,000
New	TBD	System Plan LA	PS	TBD - TBD	124,000	124,000
New	TBD	Barriers to Access - LA	PS	TBD - TBD	120,000	120,000
New	TBD	Blue Lake Restroom Improvements - LI	PUB	TBD - TBD	1,200,000	1,200,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
New	TBD	Blue Lake Solar Power Installation - Curry Bldg - LI	PUB	TBD - TBD	100,000	100,000
New	TBD	Blue Lake Utility Replacements - LI	PUB	TBD - TBD	350,000	350,000
New	TBD	Oxbow Park Septic Improvements - LI	PUB	TBD - TBD	75,000	75,000
New	TBD	Oxbow Park Cabins - LI	PUB	TBD - TBD	200,000	200,000
New	TBD	Sauvie Island Boat Ramp Dock Replacement - LI	PUB	TBD - TBD	125,000	125,000
New	TBD	Owbow Play Area Renovation - LI	PUB	TBD - TBD	65,000	65,000
New	TBD	Misc. Consulting Services - LI	PS	TBD - TBD	100,000	100,000
PARKS AND NATURAL AREAS - Parks Planning - Parks Capital Account						
New	TBD - Multiple	Owbow Park Campground Road	PUB	TBD - TBD	115,750	115,750
New	TBD	Willamette Falls Riverwalk Trail Design	PS	TBD - TBD	135,000	135,000
PARKS AND NATURAL AREAS - Administration - Local Option Levy Fund						
New	TBD	Misc. Consulting Services	PS	TBD - TBD	50,000	50,000
PARKS AND NATURAL AREAS - Parks and Property Stewardship - Renewal & Replacement						
New	TBD	Blue Lake Park Shelters 1, 2, 3	PUB	07/01/15 - 06/30/16	160,000	160,000
New	TBD	Blue Lake Wetlands Trail Renovations	PUB	07/01/15 - 06/30/16	350,000	350,000
New	TBD	Glendoveer Clubhouse Fire Suppression System	PUB	07/01/15 - 06/30/16	65,000	65,000
PARKS AND NATURAL AREAS - Property Stewardship: Pioneer Cemeteries - Operating Account						
New	TBD	Professional Services	PS	07/01/15 - 06/30/16	105,755	105,755
New	TBD	Other Purchased Services	PS	07/01/15 - 06/30/16	111,375	111,375
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/5303/Support	General Planning funds for transportation and research projects	IGA, REV	07/01/15 - 06/30/16	6,073,098	6,073,098
New	TriMet	General Planning funds for transportation and research projects	IGA, REV	07/01/15 - 06/30/16	225,000	225,000
PLANNING & DEVELOPMENT - Resource Development						
New	To be determined	RTO Contracted Professional Services	PS, EXP	07/01/15 - 06/30/16	492,769	492,769
New	FTA	RTO Funding	GRANT, REV	07/01/15 - 06/30/16	1,603,578	1,603,578
New	To be determined	Grants & Loans to carry out Regional Travel Options strategic plan goals	IGA, GRANT, EXP	07/01/15 - 06/30/16	1,067,520	1,067,520
New	To be determined	MTIP Database Tracking	PS, EXP	07/01/15 - 06/30/16	50,000	50,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
PLANNING & DEVELOPMENT - Transportation & Land Use Planning						
New	To be determined	Various Agreements Focused on 2040 Implementation and Technical Assistance in Local Jurisdictions	PS/IGA, EXP	07/01/15 - 06/30/16	60,000	60,000
New	To be determined	Community Planning & Development Grants (Cycle 4)	GRANT, EXP	07/01/15 - 06/30/16	6,000,000	6,000,000
PLANNING & DEVELOPMENT - Investment Areas						
New	To be determined	Various Consultant Contracts for Southwest Corridor Refinement Plan - Analysis & Design	PS, EXP	07/01/15 - 06/30/16	1,000,000	1,000,000
New	To be determined	Various IGAs for Regional Partners Assistance with Southwest Corridor Refinement Plan	IGA, REV, EXP	07/01/15 - 06/30/16	2,570,000	2,570,000
New	To be determined	Various Consultant Contracts for Powell/ Division Transit Project	PS, EXP	07/01/15 - 06/30/16	200,000	200,000
New	To be determined	Various IGAs for Regional Partners Assistance with the Powell/Division Transit Project	IGA, REV, EXP	07/01/15 - 06/30/16	1,000,000	1,000,000
PLANNING & DEVELOPMENT - Development Center						
New	To be determined	Various TOD Program Purchases	PS/IGA, EXP	07/01/15 - 06/30/16	5,000,000	5,000,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS, EXP	07/01/15 - 06/30/16	250,000	250,000
New	To be determined	Various Contracts for Enterprising Places Development Opportunities	PS/IGA	07/01/15 - 06/30/16	570,000	570,000
New	To be determined	Grants & Loans for Enterprising Places Development Opportunities	PS/IGA, EXP	07/01/15 - 06/30/16	200,000	200,000
New	To be determined	Various Contracts for Equitable Housing Strategies	PS/IGA, EXP	07/01/15 - 06/30/16	200,000	200,000
PROPERTIES AND ENVIRONMENTAL SERVICES- Solid Waste Operations - Operating Account						
New	TBD	Supply plastic five-gallon pails	G & S	02/15/16 02/15/18	50,000	50,000
New	TBD	Facilitation Services - Stewardship Dialogue	PS	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Marketing - Ask Metro Campaign	PS	07/01/15 - 06/30/16	65,100	65,100
New	TBD	Consulting Services - PaintCare Assessment	PS	07/01/15 - 06/30/16	60,000	60,000
New	TBD	Misc. Technical Services	PS	07/01/15 - 06/30/16	192,000	192,000
New	TBD - Multiple	Consulting Services - Solid Waste Roadmap (Road Map)	PS	07/01/15 - 06/30/16	408,500	408,500

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Operations - General Account						
New	TBD-Multiple	Various Non-CIP Projects	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	Metro Central Organics/Food Handling Area Improvements	PUB	07/01/15 - 06/30/16	75,000	75,000
New	TBD	Metro Central Storm Water Improvements	PUB	07/01/15 - 06/30/16	1,000,000	1,000,000
New	TBD	Metro South - Camera Expansion	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	Metro Central - Camera Expansion	PUB	07/01/15 - 06/30/16	100,000	100,000
New	TBD	Disposal System (Road Map) Software	PS	07/01/15 - 06/30/16	100,000	100,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Operations - Closure Account						
New	TBD	Landfill Remediation	PUB	07/01/15 - 06/30/16	400,000	400,000
New	TBD	Habitat Restoration - Subproject	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Replace PLC - Carryover	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Change to: Re-establish proper drainage	PUB	07/01/15 - 06/30/16	100,000	100,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Operations - Renewal & Replacement Account						
New	TBD-Multiple	Various Non-CIP Projects	PUB	07/01/15 - 06/30/16	300,000	300,000
New	TBD	Metro South Breakroom Trailer	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Metro South Lighting Fixtures	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Metro South Concrete Floor Repair Bay 3	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Metro South Bays - MSS Bays 1 & 2 Lighting Replacement	PUB	07/01/15 - 06/30/16	60,000	60,000
New	TBD	Metro South Lighting - MSS Commercial Building	PUB	07/01/15 - 06/30/16	80,000	80,000
New	TBD	Metro Central Station - Group of Lighting	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Metro Central Annual Concrete Repair	PUB	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Metro South- HHW Roof	PUB	07/01/15 - 06/30/16	175,000	175,000
New	TBD-Multiple	4 Trailers, 1 Forklift	PUB	07/01/15 - 06/30/16	76,875	76,875
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Compliance and Cleanup - Operating Account						
933505	Multnomah County	Investigative Services	IGA	07/01/15 - 06/30/16	142,995	142,995
933504	Multnomah County	Inmate Work Crews Cleanup	IGA	07/01/15 - 06/30/16	229,390	229,390
933506	City of Tigard	Tigard Officer Illegal Dumping	IGA	07/01/15 - 06/30/16	291,245	291,245
PROPERTY AND ENVIRONMENTAL SERVICES - Metro Regional Center - Operating Account						
New	TBD - Multiple	Contracted Property Services	PUB	07/01/15 - 06/30/16	210,000	210,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
New	TBD - Multiple	Maintenance & Repair Services	PUB	07/01/15 - 06/30/16	208,000	208,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Metro Regional Center - Renewal & Replacement						
New	TBD	MRC Fire Sprinkler Replacement	PUB	07/01/15 - 06/30/16	160,000	160,000
New	TBD	MRC Electrical Lighting Panels - Central Environmental System Project	PUB	07/01/15 - 06/30/16	216,800	216,800
New	TBD	MRC Security System	PUB	07/01/15 - 06/30/16	68,000	68,000
New	TBD	Fleet	PUB	07/01/15 - 06/30/16	128,687	128,687
New	TBD	MRC Roof	PUB	07/01/15 - 06/30/16	465,000	465,000
New	TBD	VOIP - MRC Phone System Upgrade	PUB	07/01/15 - 06/30/16	140,400	140,400
PROPERTIES AND ENVIRONMENTAL SERVICES - Metro Regional Center - Parks Capital Account						
New	TBD	MRC Building Envelope	PUB	07/01/15 - 06/30/16	186,000	186,000
New	TBD	MRC Space Plan Remodel	PUB	07/01/15 - 06/30/16	440,000	440,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Resource Conservation and Recycling - Operating Account						
New	City of Beaverton	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/15 - 06/30/16	87,780	87,780
New	Clackamas County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/15 - 06/30/16	300,768	300,768
New	City of Gresham	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/15 - 06/30/16	77,595	77,595
New	City of Portland	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/15 - 06/30/16	619,584	619,584
New	Washington County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/15 - 06/30/16	385,740	385,740
New	Washington County	Commercial food scraps collection system development	IGA	07/01/15 - 06/30/16	55,000	55,000
New	Oregon DEQ	DEQ waste composition study for region	IGA	07/01/15 - 06/30/17	198,000	198,000
New	TBD	Region-wide salvage brokerage partnership	PS	07/01/15 - 06/30/18	219,000	219,000
New	TBD	Analysis to inform multifamily strategic plan	PS	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Printing of Metro Construction, Salvage and Recycling Toolkit	PS	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Find A Recycler enhancements and user testing	PS	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Media for Minority Outreach	PS	07/01/15 - 06/30/16	50,000	50,000
New	TBD	Potential clean fuels project partnership with NW Natural	PS	07/01/15 - 06/30/16	80,000	80,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2015-16 Amount
PROPERTIES AND ENVIRONMENTAL SERVICES - Enhancement Grants - Community Enhancement Account						
New	TBD-- multiple	Enhancement Grants Awarded by Metro Central Enhancement Committee	PS	01/01/16 - 12/30/16	278,000	278,000
New	TBD-- multiple	Enhancement Grants Awarded by North Portland Enhancement Committee	PS	07/01/15 - 06/30/16	350,000	350,000
RESEARCH CENTER						
New	To be determined	Model Improvement/ Enhancement	PS/IGA, EXP	07/01/15 - 06/30/16	128,000	128,000
New	To be determined	Population Forecasts	IGA, EXP	07/01/15 - 06/30/16	50,000	50,000
New	To be determined	Data Commons & MetroScope Update	IGA, EXP	07/01/15 - 06/30/16	50,000	50,000
New	To be determined	LCP Tool Development	IGA, EXP	07/01/15 - 06/30/16	100,000	100,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/15 - 06/30/16	150,000	150,000
New	To be determined	Aerial Photo Services	PS, EXP	07/01/15 - 06/30/16	500,000	500,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/15 - 06/30/16	510,000	510,000

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 ratF-based levies. Ballot Measure 50 took effect in FY 1997–98.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

Bonds: A written promise to pay a sum of money at a future date, with interest paid at an agreed rate on a set schedule. Bonds are typically used by governments to finance long-term capital improvements.

Brownfield: Land previously used for industrial purposes or certain commercial uses. The land may be contaminated by low concentrations of hazardous waste or pollution, and has the potential to be reused once it is cleaned up.

Budget: A plan for receiving and spending money in a fiscal year. The budget is the financial plan for Metro's allocation of resources to provide services, accomplish Metro's objectives and perform activities.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: The Metro Council sits as a special committee under Oregon Budget Law to review the Chief Operating Officer's proposed budget and to adopt the budget for the following fiscal year.

Budget Phases: Metro's annual budget is developed in four phases, as follows:

Requested: Requests from departments for the following year's budget.

Proposed: The Chief Operating Officer's recommended budget, which is reviewed by the Council Budget Committee.

Approved: The budget and tax levy as approved by the Council that is forwarded to the Multnomah County Tax Supervising and Conservation Commission for its certification.

Adopted: The budget as adopted by the Council in the annual budget ordinance, following certification by the Tax Supervising and Conservation Commission.

Budget Program: A portfolio of products, services, funding and performance measures that links to Council goals within a performancF-based program budget. A performancF-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 outcomF-based measures should specifically track Metro's efforts relative to achieving regional goals. Budget program performance measures provide feedback for strategic guidance in aligning budget programs with regional goals. Regularly provided to Council in the quarterly management report.

Capacity ordinance: Every five years Metro Council must examine the capacity of the region to accommodate the next 20 years' growth and, if found lacking, develop a plan for achieving it.

CAFR: See *Comprehensive Annual Financial Report*.

Capital Improvement Plan (CIP): a long-range plan prepared annually to identify capital projects to be funded over a fivF-year period. The fivF-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years. The document is included in the agency budget document. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

Capital Outlay: A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a cost of more than $5,000 and a useful life of one or more years.

Capital Project: A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of $100,000 or more and a useful life of at least five years. It can include land, facilities, trails, roads, other infrastructure,

major equipment and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

Cash Basis of Accounting: Accounting method under which transactions are recognized when cash changes hands.

Centers and Services: Work units organized to serve budget programs and/or provide internal services (also referred to "as departments").

Central Services: Services provided internally to Metro departments by another Metro department or departments. These are primarily business services, such as accounting, risk management, information services, human resources and legal services.

CET: See *Construction Excise Tax*.

Chart of Accounts: A coding framework that categorizes various financial information into a logical structure which is the basis and foundation for all financial reporting within the agency.

CII: *See Community Investment Initiative*.

CIP: Capital Improvement Plan, See *FivF-Year Capital Budget*.

CIS: *See Community Investment Strategy.*

COLA: Cost of Living Adjustment.

Commission: An appointed body established in the Metro Code responsible for daily operations of a Metro operation (specifically MERC).

Community Investment Initiative (CII):A component of the Community Investment Strategy, the Community Investment Initiative is led by a Leadership Council consisting of business leaders, community nonprofit representatives, educators and former elected officials. The Leadership Council's mission is to build the region's economy by investing in infrastructure to create living-wage jobs. The Leadership Council and Metro staff work together to craft an integrated federal, state, regional and local investment strategy to help close the gap between the region's needs and its financial means.

Community Investment Strategy (CIS): The Community Investment Strategy (CIS) is a coordinated set of policies and investments designed to achieve the six desired regional outcomes. The strategy calls for better leveraging of public and private resources, increasing regional collaboration and focus and spurring innovative practices to realize the goals of the 2040 Growth Concept. Community Investment Strategy work recognizes that our region is failing to maintain the public structures that support our quality of life, and that we do not have the resources to make the investments we need to protect our livability as we grow.

Compensation Plan: A listing of all Metro position classifications, their classification number and the rates of pay authorized.

Component Unit: Legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's statements to be misleading or incomplete, in accordance with GASB Statements 14 and 39.

Comprehensive Annual Financial Report (CAFR): The official public record of Metro's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

Compression: The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of

$10 tax per $1000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction's rate so the total rate does not exceed $10.

Concept Plan: See *Metro Region 2040 Growth Concept*.

Connecting Green: Connecting Green was the initial effort to create this country's best parks and trails system. Guided by a vision of making parks, trails and natural spaces as important to our core infrastructure as roads, power, sewage and schools, the effort plans to deliver a healthier, happier population, sustainable, vibrant metropolitan expansion and a cleaner, richer ecosystem. Renamed "The Intertwine" in FY 2009-10.

Construction Excise Tax (CET): Effective July 1, 2006, Metro imposed a 0.12 percent Construction Excise Tax on eligible construction throughout the region to fund concept planning for areas brought into the Urban Growth Boundary in 2002 and 2004. All jurisdictions issuing permits have signed intergovernmental agreements to collect the tax on Metro's behalf. The CET was extended for five years in 2009.

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Council must approve, by ordinance, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

COO: Chief Operating Officer.

Cost Allocation Plan: A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of interfund transfers for the central service funds.

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

Data Resource Center (DRC): The division of Metro's Research Center that supplies economic and demographic information for Metro's planning functions, and that manages the Regional Land Information System (RLIS).

DBE: See *Disadvantaged Business Enterprise*.

Debt Service: 1. Payment of principal and interest on bonds, interest-bearing warrants and short-term notes; 2. A major expenditure category that includes all categories of debt service payments.

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro.

Department of Environmental Quality–Oregon (DEQ): The Oregon Department of Environmental Quality, a state agency, which regulates Metro's solid waste disposal system and aspects of Metro planning operations such as air quality and water quality.

DEQ: See *Department of Environmental Quality.*

Direct Costs: The amount of charges to a department for specific services provided by another department.

Disadvantaged Business Enterprise (DBE): A for-profit, small business concern (a) that is at least 51 percent owned by one or more individuals who are both socially and economically disadvantaged or, in which 51 percent of the stock is owned by one or more such individual; and (b) whose management and daily business operations are controlled by one or more of the socially and economically disadvantaged individuals who own it.

DRC: See *Data Resource Center.*

Dry Waste: Non-putrescible (does not decay) waste, including demolition debris.

EBMS: See *Event Business Management System*.

EEO: Equal Employment Opportunity.

Emerging Small Business (ESB): There are two tiers for certification as an ESB in the State of Oregon: 1. Tier 1 program participation is restricted to Oregon-based firms with 20 or fewer employees whose average annual gross receipts over the last three years have not exceeded $1.5 million for construction firms and $600,000 for non-construction related firms. Tier 2 program participation is restricted to Oregon-based firms with 30 or fewer employees whose average annual gross receipts over the last three years have not exceeded $3 million for construction firms and $1 million for non-construction related firms. An ESB must be properly licensed, legally registered and an independently-owned Oregon firm.

Ending Fund Balance: Unspent and unobligated net resources at the end of a fiscal year. Usually generated by cash reserves and under-spending of appropriations.

Enhancement Grants: Grants for community projects made to local communities that contain major solid waste disposal facilities. There are four such grant programs (for Forest Grove, Metro Central, Metro South and St. Johns), funded out of the Community Enhancement Fund by a surcharge of $0.50 per ton on waste deposited at the facility.

Enterprise Activity: Business conducted by Metro in which a customer pays a fee or charge for a service or product.

Enterprise Revenues: Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities; solid waste fees for disposal and waste processing.

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business*.

Event Business Management System (EBMS): an integrated software for event based programs.

Excise Tax: A tax that is paid by users of Metro facilities for the privilege of the use of the facilities, equipment, systems or services owned, licensed, franchised or operated by Metro. For additional information, see Appendices, Excise Tax.

Expenditure: The actual outlay of, or obligation to pay, cash.

Expo: *Portland Expo Center;* located at 2060 North Marine Drive in Portland, consists of 333,000 square feet of flat floor space in four adjacent buildings for public exhibits and shows.

***Ex Situ* research:** Research conducted on wildlife that is not in its native range.

FRS: Finance and Regulatory Services.

Fiscal Year: Metro's annual budget and accounting period, from July 1 through June 30.

FMLA: Family Medical Leave Act.

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts and/or Council policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday and sick leave; workers' compensation and unemployment insurance. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation and unemployment insurance.

FTA: Federal Transit Administration (formerly UMTA, Urban Mass Transit Administration).

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

Functional Plan: Urban Growth Management Functional Plan.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives. Metro maintains several types of funds, including:

General: Revenues may be spent for any legitimate Metro purpose.

Enterprise: A fiscal and budgeting entity that accounts for a specific Metro operation that earns a substantial portion of its money through enterprise activities. An example of a Metro enterprise fund is the Solid Waste Revenue Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes, generally in support of the department that manages the fund.

Capital Projects: Dedicated to acquisition, construction or improvement of the fixed assets managed by a particular department.

Internal Service: Accounts for the financing of goods or services provided by a central service department, with revenues coming from benefiting units on a cost-reimbursement basis.

Debt Service: Dedicated to paying debt service obligations.

Trust: Expenditures are dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

Fund Balance: The difference between a fund's assets and its liabilities; a fund's net resources.

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

General Obligation Bonds: Bonds that are backed by the full faith and credit of the issuing government. General obligation bonds must be approved by the voters, and are paid through property taxes.

General Renewal and Replacement Fund: The General Renewal and Replacement Fund was created as a separate fund in FY 2008-09 to provide for Metro's general assets including the Oregon Zoo, Regional Parks, Metro Regional Center and Information Services. Now a subfund of the General Asset Management Fund.

Generally Accepted Accounting Principles (GAAP): A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

Governmental Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Greater Portland Pulse: Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah

Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

Greater Portland Inc (GPI): Greater Portland Inc. is the Portland-Vancouver regional economic development partnership collaboratively driving quality economic expansion and job creation. Founded as a public/private effort, the region's private sector industry leaders, elected officials and economic development groups have joined together to represent and further the economic future of the entire region. With its state and local economic development partners, Greater Portland Inc. is advancing a coordinated regional economic development strategy, a coordinated brand to promote the region's assets, and a coordinated business retention, expansion and targeted recruitment program to stimulate capital investment and job creation in the region.

Greenhouse gases: Gases in an atmosphere that absorb and emit radiation within the thermal infrared range.

Greenspaces: Open areas, usually in public ownership, that are available for public use. While mostly undeveloped or developed only minimally, greenspaces may also include parks, cemeteries, natural areas and golf courses.

Greenspaces Master Plan: The Council-adopted document that establishes policies and lays out long-range plans and goals for Metro's program of acquiring, preserving and developing open spaces for public use and protection of wildlife habitat.

Growth Concept: See *Metro 2040 Growth Concept*.

High Capacity Transit (HCT): High capacity transit includes any form of public transit that has an exclusive right of way, a non-exclusive right of way or a possible combination of both. High capacity transit includes options such as light rail, commuter rail and bus rapid transit; these and others will be examined as part of the High Capacity Transit System Plan.

Household Hazardous Waste: Any discarded chemical materials or products that are or may be hazardous or toxic to the public or the environment and are commonly used in or around households.

International Alliance of Theatrical State Employees (IATSE): An organized labor bargaining unit.

IGA: See *Intergovernmental Agreement*.

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

***In Situ* research:** Research conducted with wildlife in its native range.

Interfund Transfer: 1. An amount of money distributed from one fund to finance activities in another fund. The most common types of interfund transfers are for central services, payment for specific services performed or for general financial support. 2. A major expenditure category that accounts for all movement of money from one fund to another.

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Revenue: Funds received from a unit of government other than Metro in support of a Metro activity.

The Intertwine: A network of integrated parks, trails and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water and wildlife habitat.

IT: Information Technology.

IS: Information Services.

Joint Policy Advisory Committee on Transportation (JPACT): This committee consists of elected and appointed officials from jurisdictions throughout the region who are charged with developing and approving regional transportation plans.

KFD: Killingsworth Fast Disposal (landfill site).

Latex Paint Facility: Metro facility which treats, recycles and disposes of latex paint.

Leadership in Energy and Environmental Design (LEED): A Green Building Rating System; a voluntary, consensus-based national standard for developing high-performance, sustainable buildings; developed by U.S. Green Building Council, representing all segments of the building industry.

Line Item: An individual object of expenditure. See *Chart of Accounts*.

Line Item Budget: An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

Major Expenditure Category: One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers and contingency.

Master Plan: A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

Material Recovery Facility (MRF): A waste facility that receives commingled loads of waste and sorts them into recyclable and non-recyclable components.

Materials and Services (M&S): A major expenditure category that includes contractual and other services, materials, supplies and other charges.

MAX: TriMet's Light Rail system, Metropolitan Area Express, connects Portland, Gresham, Beaverton, Hillsboro, Clackamas and the Portland Airport.

MBE: See *Minority Business Enterprise*.

MCCI: Metro Committee for Citizen Involvement.

Minority Business Enterprise (MBE): A business concern 1. that is at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and 2. whose daily business operations are managed and directed by one or more of the minority owners.

Measure 5, Measure 37, Measure 47, Measure 50: See *Ballot Measures*.

MERC: See *Metropolitan Exposition Recreation Commission*.

Metropolitan Exposition Recreation Commission (MERC): An appointed seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland Center for the Performing Arts and the Portland Expo Center.

Metro 2040 Growth Concept: Defines regional growth and development in the Portland Metropolitan region. The growth concept was adopted in the Region 2040 planning and public involvement process in December 1995.

Metro Central: Metro's solid waste transfer station at 6161 NW 61st Avenue, Portland.

Metro Export Initiative (MEI): a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

MetroPaint: A high quality, affordable, 100 percent recycled latex paint produced in Portland, Oregon, since 1992. Metro produces and sells recycled latex paint in 5-gallon pails and 1-gallon cans.

Metro Regional Center: Metro's governmental headquarters, located at 600 NE Grand Avenue, Portland.

MetroScope: MetroScope is a set of decision support tools used by Metro and the City of Portland to model changes in measures of economic, demographic, land use and transportation activity. MetroScope comprises four models and a set of GIS (geographic information system) tools that keep track of the location of development activities and produce visual representations (maps) from the models' output.

Metro South: Metro's solid waste transfer station at 2001 Washington St., Oregon City.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility.*

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

MTP: Metropolitan Transportation Plan (Clark County, Washington).

Natural Areas Program (2006): Program designed to conserve a regional system that protects the very best remaining fish and wildlife habitats, lands around local rivers and streams that are important to water quality and natural areas threatened by urban development. It establishes target areas for protection by incorporating some of the target areas established in the 1995 open spaces, parks and streams bond measure and adding new areas that have been recognized as priorities during the past decade.

Natural Areas Bond Measure: A voter-approved bond measure passed in November 2006. The $227.4 million bond measure protects natural areas and lands near rivers and streams throughout the metro region, safeguarding the quality of our water while managing the impacts of growth and maintaining the area's quality of life for future generations.

Nature in Neighborhoods: A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

OCC: See *Oregon Convention Center.*

ODOT: See *Oregon Department of Transportation.*

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

OMA: Office of Metro Attorney.

OnF-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include singlF-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Open Spaces: Undeveloped land, preserved for its natural, environmental or recreational benefits.

Open Spaces Bond Measure: The Metro bond measure approved by the voters in 1995, authorizing $135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

Open Spaces Program: Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

Oregon Convention Center (OCC): The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation.

Oregon Economic and Community Development Department (OECDD): Invests lottery, federal and other funds to help communities and regions build a healthy business climate that stimulates employment, enhances quality of life and sustains Oregon's long-term prosperity.

ORS: Oregon Revised Statut**e.**

PaintCare: A non-profit corporation established by the paint industry to manage leftover paint, as mandated by HB3037, which became law in July of 2009. PaintCare contracts with local governments, paint retail stores, and waste contractors to collect, transport and process all of the leftover paint generated in the state.

Pass-through: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

Portland'5: See *Portland'5 Centers for the Arts*.

PDC: Portland Development Commission.

PeopleSoft: Metro's enterprise software which provides centralized accounting, payroll, human resource and budgeting information.

Performance Audit: Investigation of a program, operation or department that is designed to determine whether the subject of the audit is properly, efficiently and effectively managed. Metro's elected Auditor is responsible for conducting performance audits for Metro.

Performance Measures: Quantifiable effectiveness measures of the impact of specific Metro efforts towards achieving program goals.

PERS: See *Public Employees Retirement System*.

PERS Reserve: An amount set aside for potential future pension cost liabilities.

Portland Expo Center: See *Expo*.

Portland'5 Centers for the Arts (Portland'5): This leading cultural institution encompasses four acclaimed theaters that include Keller Auditorium, Arlene Schnitzer Concert Hall, and the Newmark Theater, Dolores Winningstad Theater and Brunish Hall, all located in the Antoinette Hatfield Hall.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

Post-closure Activities: The planning, execution and environmental monitoring of activities associated with the closure of the St. Johns Landfill.

Program: Defined as either a group of related projects managed in a coordinated way or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Drive Less/Save More program). Multiple programs can roll up to a budget program to align with Council goals. Programs are based upon outcomes of offerings, target audience and delivery method, and do not have a defined life.

Project: A temporary endeavor to create a unique work product, service or result.

Public Employees Retirement System (PERS): The retirement benefit package offered by most public jurisdictions in the state.

Putrescible waste: Solid waste containing organic matter having the tendency to decompose, form malodorous by-products and attract vectors; also referred to as "wet waste."

Rate Stabilization Reserve: A reserved fund balance established to stabilize solid waste rates from unanticipated fluctuations.

Records and Information Management (RIM): Provides for Metro's professional management of information from the time records are received or created through their processing, distribution, use and placement in a storage or retrieval system until their eventual destruction or permanent archival retention.

Recovery Rate: The percent of solid waste that is recovered from the total municipal solid waste stream.

Recycling Information Center: The clearinghouse for waste reduction, recycling and solid waste disposal information in the region.

Region: The area inside Metro's boundary.

Region 2040: Metro's growth management planning document that establishes policies to manage regional growth over a 50-year period and to guide development of the Regional Framework Plan. See *Metro 2040 Growth Concept*.

Regional Framework Plan: The growth management planning document mandated in the 1992 Metro Charter that prescribe's guidelines to be observed by local governments in establishing their local land-use plans in conformance with regional goals. The plan was adopted by the Council in 1997.

Regional Land Information System (RLIS): Metro's computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure and other information in map form.

Regional Solid Waste Management Plan (RSWMP): A policy and planning document adopted by the Metro Council in ordinance form that establishes policies for managing the disposal of solid waste from the region.

Regional System Fee (RSF): Solid waste revenue raised from all customers system wide to find regional solid waste programs. Rate is set annually and adopted by ordinance.

Regional Transportation Plan (RTP): The plan required by the federal government, in order to receive federal transportation funds that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the Joint Policy Advisory Committee on Transportation and the Metro Council.

Regional Travel Options (RTO): Promotes and supports the transportation choices available in the region to reduce the number of drivF-alone trips. Reducing the number of vehicles on the road cuts vehicle emissions, decreases congestion, extends the life cycle of existing roadways and promotes a healthier community.

Regional Urban Growth Goals and Objectives: A policy and planning document approved by the Metro Council in ordinance form that establishes policies to guide growth management planning in the region.

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

Resources: All financial assets of a fund, including anticipated revenues plus cash available at the start of the fiscal year.

Restoration/Education Grants: Grants administered by the Sustainability Center for funding projects of public education on natural resource preservation or in support of restoring land to its natural state.

Revenue: Assets earned or received by a Metro fund during a fiscal year.

RIC: See *Recycling Information Center.*

RISE: Regional Infrastructure Supporting Our Economy.

RLIS: See *Regional Land Information System*.

RSWMP: See *Regional Solid Waste Management Plan.*

RTC: Regional Transportation Council (of southwest Washington, formerly IRC).

RTO: See *Regional Travel Options*.

RTP: See *Regional Transportation Plan.*

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a fivF-year period; currently expired and awaiting federal reauthorization.

St. Johns Landfill: A 238-acre parcel of land in North Portland used as the region's principal general purpose landfill for more than fifty years until its closure in 1991. Metro manages activity at the facility, which primarily consists of implementing an approved closure plan.

SMI: See *Sustainable Metro Initiative*.

Smith and Bybee Wetlands Area: The area including Smith and Bybee Lakes and surrounding property in North Portland that is managed as an environmental and recreational resource for the region.

Solid Waste Information System (SWIS): The data base maintained by Metro staff providing statistical analyses of the region's solid waste generation, recovery and disposal characteristics.

SOV: Single Occupancy Vehicle.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required if resources greater than those identified in the budget are to be used, or if additional expenditures greater than the amount in contingency, or greater than 15 percent of total appropriations are required. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by ordinance. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption.

Sustainability: Using, developing and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

SWIS: *See Solid Waste Information System.*

Target Area: An area containing regionally significant open spaces that are to be preserved through public acquisition.

Tax Base: Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

Tax Supervising and Conservation Commission (TSCC): Review body composed of citizens appointed by the governor, whose charge under state law is to review the budgets of jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

TOD: See *Transit-Oriented Development.*

TPAC: Transportation Policy Alternatives Committee.

Transfer Station: A facility that receives solid waste from commercial haulers and private citizens and ships the material to an appropriate disposal facility.

Transit Oriented Development (TOD): Development of property near major transit stations that supports reduced dependence on automobile use by mixing housing, retail and commercial activity with access to transit.

TriMet: Provides public transportation in the Portland, Oregon, metropolitan area, including most of Clackamas, Multnomah and Washington counties.

Triple Bottom Line Sustainability: Triple Bottom Line Sustainability means using, developing and protecting resources in a manner that enables people to meet current needs and provides that future generations can also meet future needs, from the joint perspective of environmental, economic and community objectives.

TSCC: See *Tax Supervising and Conservation Commission.*

Unappropriated Balance: A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. Unappropriated balances may not be spent in the current fiscal year.

UGA: Urban Growth Area.

UGB: See *Urban Growth Boundary.*

UPWP: Unified Planning Work Program.

Urban Growth Boundary (UGB): A line delineating the area within the Metro region that may be developed at urban density levels.

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center, and capital improvements to the Portland'5 Centers for the Arts and PGE Park (Civic Stadium).

Women Owned Business Enterprise (WBE): A woman-owned business enterprise as defined by the State of Oregon is a proprietorship, partnership, corporation or joint-venture that is 51 percent owned, operated and controlled by United States citizens that are female. The female owner must not be inextricably associated nor dependent upon a non-disadvantaged firm(s) or individual(s), interest must have managerial and operational control over all aspects of the business and must have made a real and substantial contribution of capital or expertise to the business, which is commensurate with their ownership interest.

Waste Characterization Studies: Studies conducted to determine the content of solid waste generated in the region.

Willing Seller: A land owner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.