



Adopted budget

FY 2016-17 | Detail



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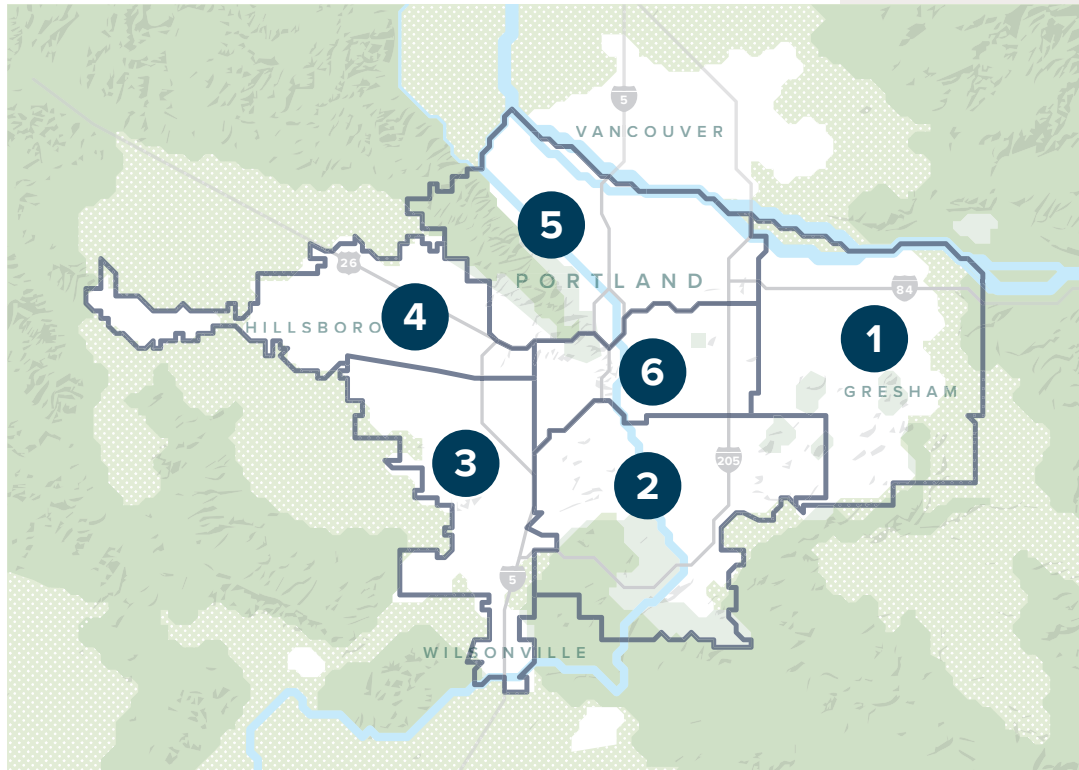
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Metro's budget for FY 2016-17 is provided in two volumes. Many readers will find the summaries in Volume 1 sufficient to gain an understanding of Metro's financial strategies for the coming year. Some readers may require the additional detail provided in Volume 2.

DETAIL (VOLUME 2)

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

Fund summaries and detail

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

Capital Improvement Plan detail

Metro's capital budget for fiscal years 2016-17 through 2020-21 is included in the FY 2016-17 budget document. This section presents the department specific project summaries and analysis.

Debt schedules

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

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.



Fund summary and detail

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Summary of all funds

	General Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund
RESOURCES								
Beginning Fund Balance	27,926,217	567,254	1,377,259	10,861,601	270,000	13,464,947	46,923,973	40,459,986
General Revenues								
Excise Tax	18,275,740	0	0	0	0	0	0	0
Construction Excise Tax	2,549,000	0	0	0	0	0	0	0
Real Property Taxes	14,423,060	0	0	0	31,035,742	0	0	0
Other Tax Revenues	0	50,000	0	0	0	0	0	0
Interest Earnings	200,000	5,672	13,773	29,151	5,000	100,071	171,000	351,700
Grants	9,085,107	0	0	133,250	0	0	55,000	0
Local Government Shared Revenues	613,979	0	0	0	0	0	18,918,750	0
Contributions from Governments	7,493,988	0	0	0	0	0	871,029	0
Licenses and Permits	475,000	0	0	0	0	0	0	0
Charges for Services	6,865,482	0	1,131,208	0	0	0	42,532,213	0
Contributions from Private Sources	0	0	0	100,000	0	0	650,501	0
Internal Charges for Services	0	0	0	0	0	0	0	0
Miscellaneous Revenue	1,343,964	0	0	28,501	0	0	103,440	0
Bond Proceeds	0	0	0	0	0	68,000,000	0	0
Subtotal General Revenues	61,325,320	55,672	1,144,981	290,902	31,040,742	68,100,071	63,301,933	351,700
Interfund Transfers:								
Internal Service Transfers	4,837,352	0	0	1,764,000	0	0	0	0
Interfund Reimbursements	14,882,848	0	0	0	0	0	0	0
Interfund Loans	190,787	0	0	2,000,000	0	0	0	0
Fund Equity Transfers	800,950	0	0	2,974,605	0	6,731,796	600,000	0
Subtotal Interfund Transfers	20,711,937	0	0	6,738,605	0	6,731,796	600,000	0
TOTAL RESOURCES	\$109,963,474	622,926	2,522,240	17,891,108	31,310,742	88,296,814	110,825,906	40,811,686
REQUIREMENTS								
Current Expenditures:								
Personnel Services	36,704,225	0	0	342,302	0	0	20,310,932	2,488,306
Materials and Services	23,924,806	0	1,417,608	2,328,520	0	73,558,000	31,817,886	2,500,000
Capital Outlay	100,000	0	0	5,291,998	0	0	14,418,744	11,925,500
Debt Service	1,932,038	0	0	0	31,310,742	5,231,797	0	0
Subtotal Current Expenditures	62,661,069	0	1,417,608	7,962,820	31,310,742	78,789,797	66,547,562	16,913,806
Interfund Transfers:								
Internal Service Transfers	639,000	0	17,310	0	0	0	72,212	1,683,994
Interfund Reimbursements	485,676	0	0	0	0	0	4,080,228	1,408,117
Fund Equity Transfers	17,436,590	0	851,000	4,625	0	0	5,454,103	28,825
Interfund Loans	0	0	0	210,000	0	0	190,787	0
Subtotal Interfund Transfers	18,561,266	0	868,310	214,625	0	0	9,797,330	3,120,936
Contingency	8,133,665	0	151,061	9,713,663	0	0	34,481,014	15,790,000
Unappropriated Fund Balance	20,607,474	622,926	85,261	0	0	9,507,017	0	4,986,944
Subtotal Designated Ending Balance	28,741,139	622,926	236,322	9,713,663	0	9,507,017	34,481,014	20,776,944
TOTAL REQUIREMENTS	109,963,474	622,926	2,522,240	17,891,108	31,310,742	88,296,814	110,825,906	40,811,686
Full-Time Equivalents (FTE)	300.98	0.00	0.00	3.30	0.00	0.00	189.95	20.49

Summary of all funds, *continued*

	Open Spaces Fund	Oregon Zoo 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	751,980	5,600,629	40,506,138	1,012,225	4,413,031	1,948,000	2,993,986	48,004,168	247,081,394
General Revenues									
Excise Tax	0	0	0	0	0	0	0	0	18,275,740
Construction Excise Tax	0	0	0	0	0	0	0	0	2,549,000
Real Property Taxes	0	0	0	0	13,602,132	0	0	0	59,060,934
Other Tax Revenues	0	0	0	0	0	0	0	0	50,000
Interest Earnings	7,506	17,500	200,000	10,000	6,000	10,000	29,140	452,722	1,609,234
Grants	0	0	0	179,190	100,000	50,000	0	0	9,602,547
Local Government Shared Revenues	0	0	0	0	0	0	0	0	19,532,729
Contributions from Governments	0	0	0	0	0	0	0	45,000	8,410,017
Licenses and Permits	0	0	0	0	0	0	0	0	475,000
Charges for Services	0	0	0	26,672,809	0	0	0	69,370,212	146,571,924
Contributions from Private Sources	0	488,000	0	620,362	0	0	0	0	1,858,863
Internal Charges for Services	0	0	0	0	0	203,088	0	0	203,088
Miscellaneous Revenue	0	0	0	80,000	0	10,000	0	77,000	1,642,906
Bond Proceeds	0	0	0	0	0	0	0	0	68,000,000
Subtotal General Revenues	7,506	505,500	200,000	27,562,361	13,708,132	273,088	29,140	69,944,934	337,841,982
Interfund Transfers:									
Internal Service Transfers	0	50,000	0	465,384	0	0	0	17,310	7,134,046
Interfund Reimbursements	0	0	0	0	0	1,673,704	0	0	16,556,552
Interfund Loans	0	0	0	0	0	0	0	475,280	2,666,067
Fund Equity Transfers	0	964,900	0	12,546,000	0	0	0	205,642	24,823,893
Subtotal Interfund Transfers	0	1,014,900	0	13,011,384	0	1,673,704	0	698,232	51,180,558
TOTAL RESOURCES	759,486	7,121,029	40,706,138	41,585,970	18,121,163	3,894,792	3,023,126	118,647,334	\$636,103,934
REQUIREMENTS									
Current Expenditures:									
Personnel Services	0	0	752,776	21,759,257	2,617,319	0	0	13,287,913	98,263,030
Materials and Services	5,000	128,883	15,000	14,086,868	5,164,000	2,552,703	350,000	48,488,311	206,337,585
Capital Outlay	754,486	3,190,957	6,184,676	20,000	2,249,737	0	140,000	4,866,050	49,142,148
Debt Service	0	0	0	0	0	0	0	0	38,474,577
Subtotal Current Expenditures	759,486	3,319,840	6,952,452	35,866,125	10,031,056	2,552,703	490,000	66,642,274	392,217,340
Interfund Transfers:									
Internal Service Transfers	0	0	0	203,030	3,483,141	25,000	121,752	888,607	7,134,046
Interfund Reimbursements	0	0	667,418	3,470,260	1,294,754	0	0	5,150,099	16,556,552
Fund Equity Transfers	0	0	8,450	781,275	58,525	0	0	200,500	24,823,893
Interfund Loans	0	0	0	265,280	0	0	0	2,000,000	2,666,067
Subtotal Interfund Transfers	0	0	675,868	4,719,845	4,836,420	25,000	121,752	8,239,206	51,180,558
Contingency	0	1,804,299	5,340,128	1,000,000	3,253,687	1,261,572	1,040,000	14,993,016	96,962,105
Unappropriated Fund Balance	0	1,996,890	27,737,690	0	0	55,517	1,371,374	28,772,838	95,743,931
Subtotal Designated Ending Balance	0	3,801,189	33,077,818	1,000,000	3,253,687	1,317,089	2,411,374	43,765,854	192,706,036
TOTAL REQUIREMENTS	759,486	7,121,029	40,706,138	41,585,970	18,121,163	3,894,792	3,023,126	118,647,334	\$636,103,934
Full-Time Equivalents (FTE)	0.00	0.00	6.00	192.60	29.73	0.00	0.00	112.46	855.51



General Fund



General Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	33,583,482	32,583,026	28,403,273	27,119,307	27,119,307	27,926,217	(1.68%)
Current Revenues							
Excise Tax	16,002,790	16,587,938	17,367,350	18,275,740	18,275,740	18,275,740	5.23%
Construction Excise Tax	2,537,894	2,669,188	2,475,000	2,549,000	2,549,000	2,549,000	2.99%
Real Property Taxes	12,390,523	13,071,534	13,512,117	14,423,060	14,423,060	14,423,060	6.74%
Interest Earnings	219,944	151,288	225,000	200,000	200,000	200,000	(11.11%)
Grants	7,355,576	6,838,507	11,295,042	9,065,107	9,065,107	9,085,107	(19.57%)
Local Government Shared Revenues	621,111	773,657	805,000	613,979	613,979	613,979	(23.73%)
Contributions from Governments	2,975,000	3,370,903	3,021,148	7,493,988	7,493,988	7,493,988	148.05%
Licenses and Permits	369,855	393,796	380,000	475,000	475,000	475,000	25.00%
Charges for Services	6,286,129	6,993,523	6,345,961	6,865,482	6,865,482	6,865,482	8.19%
Contributions from Private Sources	38,200	-	-	-	-	-	0.00%
Internal Charges for Services	-	7,390	16,718	-	-	-	(100.00%)
Miscellaneous Revenue	219,536	677,919	2,329,391	1,343,965	1,343,965	1,343,965	(42.30%)
Other Financing Sources	11,257	12,542	-	-	-	-	0.00%
Subtotal Current Revenues	49,027,814	51,548,185	57,772,727	61,305,321	61,305,321	61,325,321	6.15%
Interfund Transfers							
Internal Service Transfers	1,903,088	1,822,711	4,307,427	4,978,039	4,978,039	4,837,352	12.30%
Interfund Reimbursements	11,404,601	12,934,079	14,660,011	14,882,848	14,882,848	14,882,848	1.52%
Interfund Loans	442,064	227,400	189,437	190,787	190,787	190,787	0.71%
Fund Equity Transfers	281,742	742,951	324,892	-	-	800,950	146.53%
Subtotal Interfund Transfers	14,031,495	15,727,141	19,481,767	20,051,674	20,051,674	20,711,937	6.31%
TOTAL RESOURCES	\$96,642,791	\$99,858,352	\$105,657,767	\$108,476,302	\$108,476,302	\$109,963,475	4.08%
REQUIREMENTS							
Current Expenditures							
Personnel Services	29,733,748	31,550,617	36,141,906	37,066,569	37,066,569	36,704,226	1.56%
Materials and Services	14,810,534	18,853,555	27,422,937	23,304,590	23,304,590	23,924,806	(12.76%)
Capital Outlay	464,703	60,200	308,375	100,000	100,000	100,000	(67.57%)
Debt Service	1,720,071	1,786,381	1,861,882	1,932,038	1,932,038	1,932,038	3.77%
Subtotal Current Expenditures	46,729,056	52,250,752	65,735,100	62,403,197	62,403,197	62,661,070	(4.68%)
Interfund Transfers							
Internal Service Transfers	-	-	194,000	639,000	639,000	639,000	229.38%
Interfund Reimbursements	140,532	312,334	374,341	485,676	485,676	485,676	29.74%
Fund Equity Transfers	15,270,261	18,217,325	19,503,563	17,436,590	17,436,590	17,436,590	(10.60%)
Interfund Loans	1,919,916	-	-	-	-	-	0.00%
Subtotal Interfund Transfers	17,330,709	18,529,659	20,071,904	18,561,266	18,561,266	18,561,266	(7.53%)
Contingency	-	-	3,541,613	8,092,165	8,092,165	8,133,665	129.66%
Unappropriated Fund Balance	32,583,026	29,077,941	16,309,150	19,419,674	19,419,674	20,607,474	26.36%
Subtotal Contingency/Ending Balance	32,583,026	29,077,941	19,850,763	27,511,839	27,511,839	28,741,139	44.79%
TOTAL REQUIREMENTS	\$96,642,791	\$99,858,352	\$105,657,767	\$108,476,302	\$108,476,302	\$109,963,475	4.08%
FULL-TIME EQUIVALENTS	290.24	291.55	297.05	297.98	297.98	300.98	1.32%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							3.93

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

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Property taxes

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro’s permanent rate is \$0.0966 per \$1,000 of assessed value and cannot be increased even by the voters. Assessed value is expected to increase 5.0 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 2.0 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately \$300,000 in delinquent taxes.

Excise tax

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$18.3 million in FY 2016-17. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2016-17 is \$11.76

per ton, an increase of 28 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts the Portland's Centers for the Arts from the tax. Effective July 1, 2016, the remaining revenue generating functions resident in the General Fund—Parks and Nature, Metro Regional Center and the Research Center—will also be exempt from excise tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region for construction projects costing more than \$100,000. The tax is capped at \$12,000 per project. In 2009 the tax was extended for an additional five years, through September 2014, and again in June 2014 through December 2020, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. Proceeds from the tax fell sharply during the recession and began rebounding in 2011. The tax is expected to generate \$2.5 million in FY 2016-17.

Grants

The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$9.0 million in grant funds, about 99 percent of all General Fund grants. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to decrease about 15 percent due mostly to a technical classification shift from grants to governmental contributions.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles, county marine fuel taxes and payments from other governmental agencies for services provided by Parks and Nature. This category also includes gain share revenues received from other Oregon counties. In FY 2016-17 Gain Share revenue from Washington County will decrease by almost two-thirds, approximately \$200,000, because of a change in state statute that allocates the funds. Marine fuel tax and vehicle registration fees are expected to remain flat.

Contribution from other governments

This category includes government contributions to Metro program and projects. A \$3.0 million contribution from TriMet, the region's mass transportation agency, is again anticipated for the Transit Oriented Development program. The contribution has remained flat from FY 2015-16. Also included in FY 2016-17 are local government contributions for the South West Corridor and Powell/Division Corridor projects of \$2.4 million and \$1.9 million respectively.

Licenses and Permits

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

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund such as the Parks and Nature and Metro Regional Center Irving Street Parking Garage. They include admission fees, parking fees, food and beverage sales, rental

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

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

Miscellaneous revenues

A large portion of the miscellaneous revenues, approximately \$1.3 million, is from charges to departments to pay for the debt service on the pension obligation bonds. For several years, the debt service was paid entirely from the accumulated PERS Reserve. Beginning in FY 2014-15 this charge was reinstated and will gradually increase over the next five years until it returns to funding 100 percent of the debt service.

Interfund transfers

Metro's central services, including the Office of the Chief Operating Officer, Finance and Regulatory Services, Metro Regional Center Property and Office Services, Human Resources, Information Services, Metro Attorney, Communications and Metro Auditor, are budgeted in the General Fund. Costs of these services are allocated to operating units through an approved cost allocation plan. Operating units that are budgeted outside the General Fund transfer approximately \$14.9 million in reimbursements. In addition, the Research Center charges for data maintenance and services associated with the Data Resource Center. These direct transfers bring in another \$862,000 of revenue. Also, the Parks and Natural Areas Local Option Levy supports Parks and Nature functions resident in the General Fund. The local option levy transfers approximately \$2.3 million to support these activities. Finally, actual health and welfare benefit renewal rates resulted in a substantial savings to make a contribution to the PERS Reserve resident in the General Fund. Departments outside of the General Fund are transferring approximately \$800,000 to the General Fund as part of this contribution.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 300.98 Full-Time Equivalents (FTE) in the various departments of the General Fund. Overall General Fund FTE increased by a net 3.93 from the FY 2015-16 Amended Budget.

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

Materials and services

Expenditures in this category have decreased approximately 13 percent from FY 2015-16. Fluctuations in this category vary significantly between departments. The most significant reduction, about \$5.5 million, is in the Planning and Development department. Prior to FY 2016-17 the department budgeted for aspirational project spending based on grant allocations rather than expected spending. In FY 2016-17 the budget is more in line with historical averages.

Capital outlay

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

Debt service

In fall 2005 Metro joined with a pool of other local governments in Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon PERS' unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on departments in exchange for a lower pension cost. Annual principal and interest costs have been funded through assessments to programs based on eligible salary and are paid through the general expense section of the General Fund. For FY 2016-17 debt payments, one-half of the payment will be funded from reserves accumulated for future pension liability. The remaining portion will be funded through the reinstatement of the PERS Bond Recovery Charge assessed against departments. Additional explanation is provided under the section on ending fund balance that follows.

Interfund Transfers

There are three types of transfers from the General Fund: (1) interfund reimbursements for risk management services, (2) internal service transfers to the General Asset Management Fund for contributions for capital or renewal and replacement projects and (3) fund equity transfers of resources. Transfers of resources account for 94 percent of expenditures in this category including:

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2016-17 contingency is made up of three types: (1) a general contingency and reserve to provide for unforeseen events through the year, (2) an Opportunity Account provided to the Council to take advantage of unanticipated

opportunities that may come up during the year after budget adoption, and (3) reserves for grant funded planning projects.

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

ENDING FUND BALANCE

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

PERS Reserve

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

As anticipated, the PERS actuarial study increased Metro's rates by an average of 5.2 percent, effective July 1, 2011. The FY 2011-12 budget mitigated this rate increase by applying the accumulated PERS reserves to the annual debt service associated with the outstanding pension liability bonds, about \$1.65 million per year. The accumulated reserves were transferred from each of the contributing funds into the General Fund reserves, earmarked for PERS debt repayment over the next three to five years. The FY 2013-14 budget anticipated a 4.4 percent increase in the employer paid PERS rate. Following adoption of the budget, the Oregon Legislature took action to mitigate the increase and reduced the rate back to its former amount. Half of the 4.4 percent budgeted in excess of the amount needed was again placed in the PERS Reserve for future use. The FY 2014-15 budget consolidated all individual PERS Reserve balances into the General Fund. An additional contribution to the reserve is anticipated at the end of FY 2015-16 should the ending undesignated balance allow for the contribution. In FY 2016-17 Metro anticipates making a contribution of approximately \$1.5 million from savings realized from lower than anticipated health and welfare renewal rates. The additional contributions in FY 2013-14, FY 2014-15 and FY 2015-16 will extend the subsidy of the debt payment for another four years, through FY 2020-21. The PERS reserve balance at the end of FY 2016-17 is estimated to be \$3.98 million and will gradually decrease over the next few years.



General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund - Total Resources							
Beginning Fund Balance							
8,653,471	10,806,805	8,273,060	326100	Fund Bal-Restr by TOD IGA	10,097,074	10,097,074	10,097,074
5,427,647	5,836,554	5,909,984	330300	Fund Bal-Comm for CET	5,168,000	5,168,000	5,168,000
6,656,153	5,486,244	4,560,000	340000	Fund Bal-Unassigned/Undesignated	3,300,000	3,300,000	3,300,000
2,612,414	1,070,111	1,147,132	340300	Fund Bal-Dsg Debt Service	1,288,152	1,288,152	1,288,152
579,100	246,500	481,800	340500	Fund Bal-Dsg RISE	395,000	395,000	495,000
1,481,862	2,237,851	1,840,942	340900	Fund Bal-Desg Future Expenditure	-	-	-
4,613,474	3,611,903	2,856,528	341500	Fund Bal-Dsg PERS	3,425,587	3,425,587	3,425,587
3,559,361	3,287,058	3,333,827	349000	Fund Balance-Unassigned/Reserved	3,445,494	3,445,494	4,152,404
33,583,482	32,583,026	28,403,273	Total Beginning Fund Balance		27,119,307	27,119,307	27,926,217
Current Revenue							
12,097,044	12,808,321	13,212,117	401000	Real Property Taxes-Current Yr	14,123,060	14,123,060	14,123,060
262,453	240,838	300,000	401500	Real Property Taxes-Prior Yrs	300,000	300,000	300,000
18,931	13,371	-	401800	Payment in Lieu of R Prop Tax	-	-	-
12,095	9,003	-	401900	Interest and Penalty-R Prop Tax	-	-	-
16,002,790	16,587,938	17,367,350	405000	Excise Taxes	18,275,740	18,275,740	18,275,740
2,474,446	2,541,908	2,348,400	405500	Construction Excise Tax	2,421,550	2,421,550	2,421,550
63,447	127,280	126,600	405600	CET Administration Fee	127,450	127,450	127,450
-	-	-	406000	Cemetery Revenue Surcharge	-	-	-
1,319,286	1,132,465	1,670,467	410000	Federal Grants - Direct	1,868,397	1,868,397	1,868,397
3,086,888	4,260,855	5,494,470	410500	Federal Grants - Indirect	5,746,710	5,746,710	5,766,710
867,856	689,630	225,000	411000	State Grants - Direct	225,000	225,000	225,000
2,081,546	755,557	3,905,105	412000	Local Grants - Direct	1,225,000	1,225,000	1,225,000
55,022	41,623	60,000	413500	Marine Board Fuel Tax	50,000	50,000	50,000
146,795	234,392	325,000	413700	Gain Share-OR Str Invest Prog	121,000	121,000	121,000
405,844	483,202	420,000	413900	Other Local Govt Shared Rev.	428,400	428,400	428,400
13,450	14,440	-	414000	Local Government Service Fee	14,579	14,579	14,579
-	-	1,348,950	414200	Intergovernmental Misc Revenue	-	-	-
2,975,000	3,370,903	3,021,148	414500	Government Contributions	7,493,988	7,493,988	7,493,988
369,855	393,796	380,000	415000	Contractor's Business License	475,000	475,000	475,000
179,516	278,809	189,000	416500	Boat Launch Fees	270,270	270,270	270,270
8,367	13,449	-	417000	Fines and Forfeits	-	-	-
667,011	828,144	-	418000	Contract and Professional Servic	187,180	187,180	187,180
15,622	10,602	-	421000	Documents and Publications	-	-	-
2,218	1,888	-	421100	Public Record Request Fees	-	-	-
81,969	83,235	15,000	423000	Product Sales	16,541	16,541	16,541
137,772	108,535	117,796	428000	Cemetery Service Sales	124,000	124,000	124,000
192,302	196,033	168,280	428500	Cemetery Property Sales	220,000	220,000	220,000
53,977	49,595	50,483	428800	Cemetery Merchandise Sales	56,000	56,000	56,000
610,616	520,860	624,000	450000	Admission Fees	674,594	674,594	674,594
2,505	29,118	45,000	451000	Rentals - Equipment	9,730	9,730	9,730
-	5	-	451090	Rentals - Liquidated Damages	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Total Resources							
-	(2,423)	-	451110	Rentals - Less Comp Services	-	-	-
166,001	325,166	175,105	452000	Rentals - Space	355,784	355,784	355,784
592,481	539,743	662,225	452100	Rentals - Building	623,034	623,034	623,034
791	1,674	-	452103	Rentals - Meeting Room	-	-	-
2,647,911	3,053,905	3,339,928	453000	Golf Course Revenues	3,301,622	3,301,622	3,301,622
12,878	6,970	13,220	455000	Food and Beverage Service Revenue	14,292	14,292	14,292
-	-	-	456000	Retail Sales	-	-	-
-	-	-	458000	Utility Services	-	-	-
3,302	9,526	3,585	459200	Commissions - Outside Catering	10,270	10,270	10,270
188	538	-	459940	Commissions - Vending Machine	-	-	-
13,690	-	160,339	461000	Contract Revenue	-	-	-
855,918	899,887	750,000	462000	Parking Fees	967,570	967,570	967,570
74	-	-	463000	Tuition and Lectures	-	-	-
-	3,148	-	464500	Reimbursed Services	-	-	-
49,386	48,565	32,000	465000	Miscellaneous Charges for Svc	34,595	34,595	34,595
-	7,390	16,718	467000	Charges for Services	-	-	-
209,863	139,268	225,000	470000	Interest on Investments	200,000	200,000	200,000
10,080	23,834	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	(11,815)	-	473000	Gain or Loss on Sale of Investment	-	-	-
200	-	-	475000	Donations and Bequests - Oper	-	-	-
38,000	-	-	475500	Capital Contrib and Donations	-	-	-
-	-	-	476000	Sponsorship Revenue	-	-	-
754	1,546	-	480000	Cash Over and Short	-	-	-
-	3,554	-	480800	Loan Principal Receipts	-	-	-
-	1,196	-	480900	Loan Interest Receipts	-	-	-
11,257	12,542	-	481000	Sale of Capital Assets	-	-	-
-	13,000	-	482000	Program Income	-	-	-
72,639	3,089	49,500	489000	Miscellaneous Revenue	49,500	49,500	49,500
137,776	642,086	930,941	489100	Refunds/Reimbursements	1,294,465	1,294,465	1,294,465
49,027,813	51,548,185	57,772,727		Total Current Revenue	61,305,321	61,305,321	61,325,321
Interfund Transfers							
440,000	220,000	179,988	496000	Interfund Loan - Principal	179,988	179,988	179,988
2,064	7,400	9,449	496500	Interfund Loan - Interest	10,799	10,799	10,799
281,742	742,951	324,892	497000	Transfer of Resources	-	-	800,950
11,404,601	12,934,079	14,660,011	497500	Transfer for Indirect Costs	14,882,848	14,882,848	14,882,848
1,903,088	1,822,711	4,307,427	498000	Transfer for Direct Costs	4,978,039	4,978,039	4,837,352
14,031,495	15,727,141	19,481,767		Total Interfund Transfers	20,051,674	20,051,674	20,711,937
\$96,642,790	\$99,858,352	\$105,657,767	TOTAL RESOURCES		\$108,476,302	\$108,476,302	\$109,963,475

General Fund

FY 2015-16				For Information Only	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund Resources (General Government)							
Beginning Fund Balance							
5,427,647	5,836,554	5,909,984	330300	Fund Bal-Comm for CET	5,168,000	5,168,000	5,168,000
6,656,153	5,486,244	4,560,000	340000	Fund Bal-Unassigned/Undesignated	3,300,000	3,300,000	3,300,000
600,993	600,993	600,993	340300	Fund Bal-Dsg Debt Service	571,155	571,155	571,155
579,100	246,500	481,800	340500	Fund Bal-Dsg RISE	395,000	395,000	495,000
1,481,862	2,237,851	1,840,942	340900	Fund Bal-Desg Future Expenditure	-	-	-
4,613,474	3,611,903	2,856,528	341500	Fund Bal-Dsg PERS	3,425,587	3,425,587	3,425,587
2,052,125	1,534,691	1,440,983	349000	Fund Balance-Unassigned/Reserved	1,836,431	1,836,431	1,969,681
21,411,354	19,554,736	17,691,230	Total Beginning Fund Balance		14,696,173	14,696,173	14,929,423
Current Revenue							
12,097,044	12,808,321	13,212,117	401000	Real Property Taxes-Current Yr	14,123,060	14,123,060	14,123,060
262,453	240,838	300,000	401500	Real Property Taxes-Prior Yrs	300,000	300,000	300,000
18,931	13,371	-	401800	Payment in Lieu of R Prop Tax	-	-	-
12,095	9,003	-	401900	Interest and Penalty-R Prop Tax	-	-	-
16,002,790	16,587,938	17,367,350	405000	Excise Taxes	18,275,740	18,275,740	18,275,740
2,474,446	2,541,908	2,348,400	405500	Construction Excise Tax	2,421,550	2,421,550	2,421,550
63,447	127,280	126,600	405600	CET Administration Fee	127,450	127,450	127,450
-	-	84,351	410000	Federal Grants - Direct	-	-	-
-	-	301,640	410500	Federal Grants - Indirect	-	-	-
-	15,000	-	411000	State Grants - Direct	-	-	-
-	-	127,789	412000	Local Grants - Direct	-	-	-
146,795	234,392	325,000	413700	Gain Share-OR Str Invest Prog	121,000	121,000	121,000
-	10,000	-	414500	Government Contributions	-	-	-
369,765	393,796	380,000	415000	Contractor's Business License	475,000	475,000	475,000
1,167	1,323	-	417000	Fines and Forfeits	-	-	-
8,450	2,112	-	418000	Contract and Professional Servic	-	-	-
2,218	1,888	-	421100	Public Record Request Fees	-	-	-
37	-	-	450000	Admission Fees	-	-	-
172,136	91,938	225,000	470000	Interest on Investments	200,000	200,000	200,000
10,080	23,834	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	(11,815)	-	473000	Gain or Loss on Sale of Investment	-	-	-
-	6,727	-	480000	Cash Over and Short	-	-	-
86	2,577	-	489000	Miscellaneous Revenue	-	-	-
69,370	626,799	930,941	489100	Refunds/Reimbursements	1,294,465	1,294,465	1,294,465
31,711,311	33,727,233	35,729,188	Total Current Revenue		37,338,265	37,338,265	37,338,265
Interfund Transfers							
281,742	742,951	324,892	497000	Transfer of Resources	-	-	800,950
10,660,527	12,340,789	14,031,494	497500	Transfer for Indirect Costs	14,038,631	14,038,631	14,038,631
418,275	227,898	1,323,460	498000	Transfer for Direct Costs	795,425	795,425	654,738
11,360,544	13,311,638	15,679,846	Total Interfund Transfers		14,834,056	14,834,056	15,494,319
\$64,483,209	\$66,568,607	\$69,100,264	TOTAL RESOURCES		\$66,868,494	\$66,868,494	\$67,762,000

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund Resources (Parks and Nature)							
<i>Beginning Fund Balance</i>							
115,500	455,000	337,000	349000	Fund Balance-Unassigned/Reserved	-	-	247,160
115,500	455,000	337,000	Total Beginning Fund Balance		-	-	247,160
<i>Current Revenue</i>							
-	-	-	406000	Cemetery Revenue Surcharge	-	-	-
(0)	9,241	25,000	410000	Federal Grants - Direct	25,000	25,000	25,000
70,342	10,774	-	410500	Federal Grants - Indirect	-	-	-
-	81,783	-	411000	State Grants - Direct	-	-	-
227,159	-	-	412000	Local Grants - Direct	-	-	-
55,022	41,623	60,000	413500	Marine Board Fuel Tax	50,000	50,000	50,000
405,844	483,202	420,000	413900	Other Local Govt Shared Rev.	428,400	428,400	428,400
-	14,920	-	414500	Government Contributions	-	-	-
90	-	-	415000	Contractor's Business License	-	-	-
179,516	278,809	189,000	416500	Boat Launch Fees	270,270	270,270	270,270
7,200	12,126	-	417000	Fines and Forfeits	-	-	-
9,920	14,297	15,000	423000	Product Sales	16,541	16,541	16,541
137,772	108,535	117,796	428000	Cemetery Service Sales	124,000	124,000	124,000
192,302	196,033	168,280	428500	Cemetery Property Sales	220,000	220,000	220,000
53,977	49,595	50,483	428800	Cemetery Merchandise Sales	56,000	56,000	56,000
610,579	520,860	624,000	450000	Admission Fees	674,594	674,594	674,594
2,505	29,118	45,000	451000	Rentals - Equipment	9,730	9,730	9,730
-	5	-	451090	Rentals - Liquidated Damages	-	-	-
-	(2,423)	-	451110	Rentals - Less Comp Services	-	-	-
143,927	325,166	175,105	452000	Rentals - Space	355,784	355,784	355,784
591,020	523,531	635,925	452100	Rentals - Building	596,009	596,009	596,009
2,647,911	3,053,905	3,339,928	453000	Golf Course Revenues	3,301,622	3,301,622	3,301,622
12,878	6,970	13,220	455000	Food and Beverage Service Revenue	14,292	14,292	14,292
-	-	-	456000	Retail Sales	-	-	-
-	-	-	458000	Utility Services	-	-	-
3,302	9,526	3,585	459200	Commissions - Outside Catering	10,270	10,270	10,270
188	538	-	459940	Commissions - Vending Machine	-	-	-
13,690	-	13,600	461000	Contract Revenue	-	-	-
74	-	-	463000	Tuition and Lectures	-	-	-
-	3,148	-	464500	Reimbursed Services	-	-	-
47,898	44,577	32,000	465000	Miscellaneous Charges for Svc	34,595	34,595	34,595
200	-	-	475000	Donations and Bequests - Oper	-	-	-
38,000	-	-	475500	Capital Contrib and Donations	-	-	-
-	-	-	476000	Sponsorship Revenue	-	-	-
754	(5,182)	-	480000	Cash Over and Short	-	-	-
-	3,554	-	480800	Loan Principal Receipts	-	-	-
-	1,196	-	480900	Loan Interest Receipts	-	-	-
11,257	12,542	-	481000	Sale of Capital Assets	-	-	-

General Fund

FY 2013-14	FY 2014-15	FY 2015-16		DESCRIPTION	FY 2016-17	FY 2016-17	FY 2016-17
		Amended	ACCT				
Actual	Actual	Amount			Proposed	Approved	Adopted
Amount					Amount	Amount	Amount
General Fund Resources (Parks and Nature)							
9,787	437	49,500	489000	Miscellaneous Revenue	49,500	49,500	49,500
15,689	12,163	-	489100	Refunds/Reimbursements	-	-	-
5,488,803	5,840,569	5,977,422		Total Current Revenue	6,236,607	6,236,607	6,236,607
<i>Interfund Transfers</i>							
992,627	1,353,483	2,102,610	498000	Transfer for Direct Costs	3,105,470	3,105,470	3,105,470
992,627	1,353,483	2,102,610		Total Interfund Transfers	3,105,470	3,105,470	3,105,470
\$6,596,930	\$7,649,052	\$8,417,032	TOTAL RESOURCES		\$9,342,077	\$9,342,077	\$9,589,237

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund Resources (Planning and Development Department)							
<i>Beginning Fund Balance</i>							
8,653,471	10,806,805	8,273,060	326100	Fund Bal-Restr by TOD IGA	10,097,074	10,097,074	10,097,074
1,266,736	1,282,367	1,555,844	349000	Fund Balance-Unassigned/Reserved	1,609,063	1,609,063	1,775,563
9,920,207	12,089,172	9,828,904		Total Beginning Fund Balance	11,706,137	11,706,137	11,872,637
<i>Current Revenue</i>							
1,319,286	1,123,224	1,550,660	410000	Federal Grants - Direct	1,843,397	1,843,397	1,843,397
2,393,647	3,197,733	3,320,268	410500	Federal Grants - Indirect	3,699,629	3,699,629	3,719,629
604,462	302,277	-	411000	State Grants - Direct	-	-	-
1,575,878	530,222	3,334,365	412000	Local Grants - Direct	1,000,000	1,000,000	1,000,000
-	-	844,675	414200	Intergovernmental Misc Revenue	-	-	-
2,975,000	3,345,983	2,997,843	414500	Government Contributions	7,381,160	7,381,160	7,381,160
274,270	6,377	-	418000	Contract and Professional Servic	-	-	-
12,429	7,900	-	421000	Documents and Publications	-	-	-
37,726	47,330	-	470000	Interest on Investments	-	-	-
-	13,000	-	482000	Program Income	-	-	-
62,533	-	-	489000	Miscellaneous Revenue	-	-	-
52,308	274	-	489100	Refunds/Reimbursements	-	-	-
9,307,539	8,574,321	12,047,811		Total Current Revenue	13,924,186	13,924,186	13,944,186
<i>Interfund Transfers</i>							
-	-	26,865	498000	Transfer for Direct Costs	27,671	27,671	27,671
-	3,838	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
-	3,838	26,865		Total Interfund Transfers	27,671	27,671	27,671
\$19,227,746	\$20,667,331	\$21,903,580	TOTAL RESOURCES		\$25,657,994	\$25,657,994	\$25,844,494

General Fund

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

General Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund Resources (Research Center)							
<i>Beginning Fund Balance</i>							
-	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	160,000
-	-	-		Total Beginning Fund Balance	-	-	160,000
<i>Current Revenue</i>							
-	-	10,456	410000	Federal Grants - Direct	-	-	-
622,899	1,052,347	1,872,562	410500	Federal Grants - Indirect	2,047,081	2,047,081	2,047,081
263,394	290,570	225,000	411000	State Grants - Direct	225,000	225,000	225,000
278,509	225,335	442,951	412000	Local Grants - Direct	225,000	225,000	225,000
13,450	14,440	-	414000	Local Government Service Fee	14,579	14,579	14,579
-	-	504,275	414200	Intergovernmental Misc Revenue	-	-	-
-	-	23,305	414500	Government Contributions	112,828	112,828	112,828
384,292	819,655	-	418000	Contract and Professional Servic	187,180	187,180	187,180
3,193	2,702	-	421000	Documents and Publications	-	-	-
72,048	68,938	-	423000	Product Sales	-	-	-
-	-	146,739	461000	Contract Revenue	-	-	-
1,488	3,988	-	465000	Miscellaneous Charges for Svc	-	-	-
-	7,390	16,718	467000	Charges for Services	-	-	-
1,639,274	2,485,364	3,242,006		Total Current Revenue	2,811,668	2,811,668	2,811,668
<i>Interfund Transfers</i>							
492,186	241,330	854,492	498000	Transfer for Direct Costs	834,443	834,443	834,443
-	(3,838)	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
492,186	237,492	854,492		Total Interfund Transfers	834,443	834,443	834,443
\$2,131,460	\$2,722,856	\$4,096,498	TOTAL RESOURCES		\$3,646,111	\$3,646,111	\$3,806,111

General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund - Total Requirements							
Personnel Services							
444,479	463,257	482,462	500000	Elected Official Salaries	527,342	527,342	527,342
16,211,379	16,979,575	19,919,033	501000	Reg Employees-Full Time-Exempt	20,847,629	20,847,629	20,876,145
2,523,672	3,191,913	3,166,492	501500	Reg Empl-Full Time-Non-Exempt	3,432,827	3,432,827	3,432,827
1,187,618	996,411	769,408	502000	Reg Employees-Part Time-Exempt	533,879	533,879	533,879
238,146	269,461	207,289	502500	Reg Empl-Part Time-Non-Exempt	181,341	181,341	181,341
526,954	364,603	519,608	503000	Temporary Employees - Hourly	540,892	540,892	540,892
30,415	-	-	503100	Temporary Employees - Salaried	-	-	-
309,419	131,169	364,823	504000	Seasonal Employees	372,110	372,110	372,110
98,996	220,680	90,115	508000	Overtime	56,959	56,959	56,959
37,436	44,888	16,200	508600	Mobile Comm Allowance	16,200	16,200	16,200
1,744,757	1,850,482	2,086,148	511000	Fringe - Payroll Taxes	2,161,080	2,161,080	2,163,505
2,646,882	2,691,907	3,381,188	512000	Fringe - Retirement PERS	3,208,131	3,208,131	3,210,640
3,489,405	3,860,549	4,596,845	513000	Fringe - Health and Welfare	4,529,068	4,529,068	4,132,542
13,009	40,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
124,354	125,631	75,403	514000	Fringe - Unemployment	47,295	47,295	47,295
62,746	64,162	96,768	515000	Fringe - Other Benefits	102,269	102,269	102,432
-	216,704	370,124	519000	Pension Oblig Bonds Contrib	509,547	509,547	510,116
44,081	39,225	-	519500	Fringe - Insurance - Opt Out	-	-	-
29,733,748	31,550,617	36,141,906	Total Personnel Services		37,066,569	37,066,569	36,704,225
Materials and Services							
308,075	287,372	447,746	520100	Office Supplies	463,099	463,099	463,099
159,177	144,543	4,310	520110	Computer Equipment	8,356	8,356	8,356
54,072	72,362	6,160	520120	Meetings Expenditures	13,833	13,833	13,833
32,545	52,126	357	520130	Postage	362	362	362
2,715	7,369	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
158,342	112,374	201,745	520500	Operating Supplies	209,619	209,619	209,619
36,063	58,629	22,070	520510	Operating Supplies - Small Tools, Equip	22,512	22,512	22,512
309	1,505	-	520520	Operating Supplies - Audio Visual	-	-	-
-	(584)	-	520535	Operating Supplies - Food for Prg Part	-	-	-
250	102	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
13,424	30,207	6,159	520550	Operating Supplies - Telecommunications	6,282	6,282	6,282
254	250	-	520560	Operating Supplies - Tickets	-	-	-
27,454	35,286	5,071	520580	Operating Supplies - Uniforms	6,173	6,173	6,173
63,851	32,736	111,651	521000	Subscriptions and Dues	111,309	111,309	111,309
73,488	106,723	50,606	521100	Membership and Professional Dues	51,669	51,669	51,669
42,328	42,745	770	521200	Publications and Subscriptions	1,285	1,285	1,285
257	258	-	521300	Fuels - Waste Transport	-	-	-
93,069	56,482	78,227	521400	Fuels and Lubricants - General	79,792	79,792	79,792
11,053	13,429	169,801	521500	Maintenance and Repairs Supplies	173,057	173,057	173,057
591	4,892	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
35,484	49,597	-	521520	Maintenance and Repairs Supplies - Building	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Total Requirements							
588	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
3,134	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
540	2,072	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
2,068	7,772	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
63,280	50,687	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
42,528	35,600	10,070	521560	Maintenance and Repairs Supplies - Equipment	10,271	10,271	10,271
5,287	8,590	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
90	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
1,403	1,963	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
-	14	-	522000	Food	-	-	-
-	560	-	522100	Cost of Food and Beverage	-	-	-
36,904	43,216	13,345	522500	Retail	13,612	13,612	13,612
1,981,237	2,051,348	3,275,481	524000	Contracted Professional Svcs	3,125,030	3,125,030	3,860,246
141,639	133,235	163,200	524010	Contracted Prof Svcs - Accounting and Auditing	152,000	152,000	152,000
8,442	4,367	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	7,500	-	524030	Contracted Prof Svcs - Architect	-	-	-
46,819	6,028	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
37,060	13,845	-	524050	Contracted Prof Svcs - Advertising	85,000	85,000	85,000
67,709	121,654	500,000	524060	Contracted Prof Svcs - Information Technology Services	165,000	165,000	165,000
363,392	249,644	2,332,072	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	1,172,617	1,172,617	1,172,617
6,367	21,358	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
3,539	7,785	79,769	524500	Marketing Expenditures	91,162	91,162	91,162
244	-	-	524510	Sales and Marketing Contract	-	-	-
294,237	407,142	415,730	524600	Sponsorship Expenditures	432,361	432,361	432,361
980	-	-	524700	Visitor Develop Marketing	-	-	-
-	50	-	524710	Marketing Incentives	-	-	-
324,741	254,115	336,761	525000	Contracted Property Services	443,529	443,529	443,529
12,044	11,583	594,378	525100	Utility Services	610,100	610,100	610,100
2,352	11,166	-	525110	Utility Services - Internet	-	-	-
57,851	61,436	-	525120	Utility Services - Telecommunications	-	-	-
196,087	193,477	-	525130	Utility Services - Electricity	-	-	-
5,058	5,638	-	525140	Utility Services - Natural Gas	-	-	-
68,517	50,857	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
87,974	83,647	-	525160	Utility Services - Water and Sewer	-	-	-
6,586	908	41,346	525500	Cleaning Services	42,173	42,173	42,173
420,912	674,051	1,340,195	526000	Maintenance and Repair Services	1,376,733	1,376,733	1,376,733
109,027	117,488	12,318	526010	Maintenance and Repair Services - Building	12,564	12,564	12,564
16,151	2,748	-	526012	Maintenance and Repair Services - Electricity	-	-	-
7,670	15,736	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
3,517	3,779	-	526014	Maintenance and Repair Services - HVAC	-	-	-
3,561	3,439	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
67,254	59,478	-	526020	Maintenance and Repair Services - Equipment	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Total Requirements							
83,976	80,950	-	526030	Maintenance and Repair Services - Grounds	-	-	-
47,413	138,623	168,889	526040	Maintenance and Repair Services - Technology	182,200	182,200	182,200
18,798	17,745	21,557	526050	Maintenance and Repair Services - Vehicles	21,988	21,988	21,988
1,669	2,459	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	10,070	-	526100	Capital Maintenance - CIP	-	-	-
222,880	10,658	-	526300	Software Maintenance	-	-	-
4,344	2,996	53,029	526500	Rentals	52,992	52,992	52,992
2,090	1,770	-	526510	Rentals - Building	-	-	-
14,377	7,929	-	526520	Rentals - Equipment	-	-	-
252	2,047	-	526530	Rentals - Office Equipment	-	-	-
24,337	27,420	4,619	526540	Rentals - Vehicle	4,711	4,711	4,711
9,125	12,600	-	526560	Rentals - Parking Space	-	-	-
152,848	163,806	415,925	528000	Other Purchased Services	332,717	332,717	332,717
-	16	-	528010	Other Purchased Services - Commissions	111,000	111,000	111,000
196	31	-	528020	Other Purchased Services - Audio Visual	-	-	-
3,016	4,096	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
804	14	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	35	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,990	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
70	931	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	115	-	528090	Other Purchased Svs - Event	-	-	-
2,533	-	-	528092	Other Purchased Services - Traffic Control	-	-	-
250	-	-	528100	Other Purch Services - Reimb	-	-	-
-	3,100	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
55,716	55,130	-	528200	Banking Services	-	-	-
92,566	125,752	-	528210	Credit Card Fees	60,000	60,000	60,000
25,655	37,980	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
41,333	87,470	-	528400	Other Purchased Services - Printing and Graphics	183,000	183,000	183,000
96,644	63,768	111,375	528500	Cemetery Services Expenditures	113,603	113,603	113,603
10	1,022	-	529400	Special Waste Disposal Fees	-	-	-
2,344,885	2,650,075	2,724,618	529800	Glendoveer Golf Ops Contract	2,648,000	2,648,000	2,648,000
3,158,180	4,395,907	6,282,042	530000	Payments to Other Agencies	4,194,046	4,194,046	4,229,046
13,063	21,538	513	530010	License and Permit Fees	523	523	523
80,392	63,052	100,000	530500	Election Expenses	225,000	225,000	75,000
187,251	191,611	164,676	531000	Taxes (Non-Payroll)	167,970	167,970	167,970
121,550	464,059	-	531500	Grants to Other Governments	542,520	542,520	542,520
-	451,000	-	531800	Contributions to Other Govt	-	-	-
542,641	9	15,187	532000	Government Assessments	-	-	-
1,026	7,390	4,000	540000	Charges for Services	-	-	-
514,564	2,660,721	5,000,000	544000	Program Purchases	4,000,000	4,000,000	4,000,000
707,204	648,964	1,315,784	544500	Grants and Loans	725,000	725,000	725,000
14,216	33,656	233,884	545000	Travel	242,557	242,557	242,557
114,891	130,792	2,566	545100	Travel and Lodging	2,617	2,617	2,617

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Total Requirements							
15,127	16,497	103	545200	Mileage, Taxi and Parking	105	105	105
18,911	26,639	513	545300	Meals and Entertainment	523	523	523
113,529	92,444	281,252	545500	Staff Development	299,564	299,564	299,564
7,569	9,095	-	545510	Tuition Reimbursement	-	-	-
90,847	81,980	10,517	545520	Conference Fees	11,208	11,208	11,208
-	8,310	-	545530	Outreach Development	-	-	-
-	-	25,655	547000	Council Costs	26,166	26,166	26,166
60,979	19,094	50,000	548000	Fee Reimbursements	50,000	50,000	50,000
11,762	3,654	21,850	549000	Miscellaneous Expenditures	22,280	22,280	22,280
178,461	186,152	195,045	549010	Tri-Met Transit Pass	204,800	204,800	204,800
14,810,534	18,853,555	27,422,937		Total Materials and Services	23,304,590	23,304,590	23,924,806
<u>Debt Service</u>							
615,000	710,000	820,000	563000	Revenue Bond Pmts-Principal	930,000	930,000	930,000
1,105,071	1,076,381	1,041,882	563500	Revenue Bond Payments-Interest	1,002,038	1,002,038	1,002,038
1,720,071	1,786,381	1,861,882		Total Debt Service	1,932,038	1,932,038	1,932,038
<u>Capital Outlay</u>							
-	117	-	570000	Land	-	-	-
41,209	-	-	571000	Improve-Other than Bldg	-	-	-
28,707	36,530	-	572000	Buildings and Related	-	-	-
100,590	10,500	-	574000	Equipment and Vehicles	-	-	-
12,885	11,405	-	574500	Vehicles	-	-	-
37,001	1,647	-	575000	Office Furn and Equip	-	-	-
244,311	-	308,375	579000	Intangible Assets	100,000	100,000	100,000
464,703	60,200	308,375		Total Capital Outlay	100,000	100,000	100,000
<u>Interfund Transfers</u>							
140,532	312,334	374,341	580000	Transfer for Indirect Costs	485,676	485,676	485,676
15,270,261	18,217,325	19,503,563	581000	Transfer of Resources	17,436,590	17,436,590	17,436,590
-	-	194,000	582000	Transfer for Direct Costs	639,000	639,000	639,000
1,919,916	-	-	586900	Internal Loan Advances	-	-	-
17,330,709	18,529,659	20,071,904		Total Interfund Transfers	18,561,266	18,561,266	18,561,266
<u>Contingency</u>							
-	-	194,000	701001	Contingency - Opportunity Account	215,000	215,000	215,000
-	-	1,958,906	701002	Contingency - Operating	2,416,165	2,416,165	2,457,665
-	-	1,133,907	701004	Contingency - Rsv One Time Exp	-	-	-
-	-	254,800	709000	Contingency - All Other	5,461,000	5,461,000	5,461,000
-	-	3,541,613		Total Contingency	8,092,165	8,092,165	8,133,665

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Total Requirements							
				<i>Unappropriated Fund Balance</i>			
5,836,554	5,626,594	4,673,924	801002	Unapp FB - Restricted CET	4,698,550	4,698,550	4,698,550
10,806,805	10,268,210	5,139,218	801003	Unapp FB - Restricted TOD	6,365,810	6,365,810	6,365,810
5,486,244	4,559,883	-	805000	Unapp FB - Reserves	-	-	-
-	-	1,751,520	805100	Unapp FB - Stabilization Reserve	1,795,000	1,795,000	1,795,000
2,237,851	1,318,769	-	805300	Unapp FB - Reserve for one-time expenditures	-	-	-
1,070,111	1,116,958	1,223,990	805400	Unapp FB - Reserve for Future Debt Service	1,418,886	1,418,886	1,418,886
3,611,903	2,856,528	1,925,587	805450	Unapp FB - PERS Reserve	2,788,014	2,788,014	3,975,814
3,533,558	3,330,999	1,594,911	805900	Unapp FB - Other Reserves and Designations	2,353,414	2,353,414	2,353,414
32,583,026	29,077,941	16,309,150		Total Unappropriated Fund Balance	19,419,674	19,419,674	20,607,474
96,642,791	99,858,352	105,657,767	TOTAL REQUIREMENTS		108,476,302	108,476,302	109,963,474
290.24	291.55	297.05	TOTAL FTE		297.98	297.98	300.98

General Fund

FY 2013-14	FY 2014-15	FY 2015-16				FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
General Fund - Communications								
<u>Personnel Services</u>								
1,600,654	1,868,653	2,036,126	501000	Reg Employees-Full Time-Exempt		1,133,729	1,133,729	1,189,187
45,556	20,004	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
45,973	-	72,807	502000	Reg Employees-Part Time-Exempt		-	-	-
44,753	82,149	-	503000	Temporary Employees - Hourly		-	-	-
597	-	-	503100	Temporary Employees - Salaried		-	-	-
1,643	3,944	-	508000	Overtime		-	-	-
1,440	2,486	-	508600	Mobile Comm Allowance		-	-	-
143,478	163,821	178,005	511000	Fringe - Payroll Taxes		94,593	94,593	99,281
219,775	223,604	298,877	512000	Fringe - Retirement PERS		146,366	146,366	151,246
269,567	293,786	383,668	513000	Fringe - Health and Welfare		183,708	183,708	182,195
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
23,895	10,900	1,048	514000	Fringe - Unemployment		-	-	-
4,938	5,222	8,257	515000	Fringe - Other Benefits		4,377	4,377	4,624
-	17,842	31,760	519000	Pension Oblig Bonds Contrib		22,442	22,442	23,551
1,800	2,625	-	519500	Fringe - Insurance - Opt Out		-	-	-
2,404,070	2,696,035	3,010,548	Total Personnel Services			1,585,215	1,585,215	1,650,084
<u>Materials and Services</u>								
14,514	13,901	21,530	520100	Office Supplies		41,860	41,860	41,860
15,995	20,534	2,000	520110	Computer Equipment		-	-	-
632	2,817	-	520120	Meetings Expenditures		-	-	-
39	-	-	520130	Postage		-	-	-
1,688	77	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
605	391	4,820	520500	Operating Supplies		4,916	4,916	4,916
3	114	-	520520	Operating Supplies - Audio Visual		-	-	-
-	1,859	-	520580	Operating Supplies - Uniforms		-	-	-
7,996	11,019	3,030	521000	Subscriptions and Dues		3,090	3,090	3,090
680	550	-	521100	Membership and Professional Dues		-	-	-
-	878	-	521200	Publications and Subscriptions		-	-	-
-	14	-	522000	Food		-	-	-
93,683	202,717	52,360	524000	Contracted Professional Svcs		93,408	93,408	86,714
-	88	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
-	59	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
-	2,100	-	524600	Sponsorship Expenditures		-	-	-
-	-	3,080	525100	Utility Services		3,142	3,142	3,142
480	573	-	525120	Utility Services - Telecommunications		-	-	-
-	-	5,590	526000	Maintenance and Repair Services		5,702	5,702	5,702
8,385	3,829	22,590	528000	Other Purchased Services		23,042	23,042	23,042
-	23	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
-	866	-	528300	Other Purchased Services - Temporary Help Services		-	-	-
-	610	-	528400	Other Purchased Services - Printing and Graphics		-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Communications							
-	3,189	-	540000	Charges for Services	-	-	-
364	15	2,360	545000	Travel	2,408	2,408	2,408
1,377	457	-	545100	Travel and Lodging	-	-	-
291	359	-	545200	Mileage, Taxi and Parking	-	-	-
192	207	-	545300	Meals and Entertainment	-	-	-
4,364	8,329	8,860	545500	Staff Development	18,017	18,017	18,017
-	430	-	545510	Tuition Reimbursement	-	-	-
1,173	3,730	-	545520	Conference Fees	-	-	-
1,113	-	7,850	549000	Miscellaneous Expenditures	8,007	8,007	8,007
153,574	279,738	134,070	Total Materials and Services		203,592	203,592	196,898
\$2,557,643	\$2,975,773	\$3,144,618	TOTAL REQUIREMENTS		\$1,788,807	\$1,788,807	\$1,846,982
22.25	25.00	25.00	TOTAL FTE		12.00	12.00	13.00

General Fund

FY 2013-14		FY 2014-15		FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT			DESCRIPTION		Proposed	Approved	Adopted
		Amount						Amount	Amount	Amount
Communications (Director's Office)										
<i>Personnel Services</i>										
222,708	261,690	281,948	501000	Reg Employees-Full Time-Exempt				302,858	302,858	302,858
-	20,004	-	501500	Reg Empl-Full Time-Non-Exempt				-	-	-
-	2,820	-	508000	Overtime				-	-	-
17,081	22,385	24,420	511000	Fringe - Payroll Taxes				25,524	25,524	25,524
28,165	35,673	41,988	512000	Fringe - Retirement PERS				41,286	41,286	41,286
39,336	52,254	46,656	513000	Fringe - Health and Welfare				45,924	45,924	41,724
23,895	-	-	514000	Fringe - Unemployment				-	-	-
567	646	1,110	515000	Fringe - Other Benefits				1,164	1,164	1,164
-	2,831	4,359	519000	Pension Oblig Bonds Contrib				6,057	6,057	6,057
-	600	-	519500	Fringe - Insurance - Opt Out				-	-	-
331,751	398,903	400,481	Total Personnel Services				422,813	422,813	418,613	
<i>Materials and Services</i>										
-	1,859	-	520580	Operating Supplies - Uniforms				-	-	-
16	-	-	545200	Mileage, Taxi and Parking				-	-	-
-	30	-	545300	Meals and Entertainment				-	-	-
-	22	-	545500	Staff Development				-	-	-
16	1,911	-	Total Materials and Services				-	-	-	
\$331,767	\$400,814	\$400,481	TOTAL REQUIREMENTS				\$422,813	\$422,813	\$418,613	

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Communications (Program & Facility)							
<i>Personnel Services</i>							
673,442	896,068	1,102,450	501000	Reg Employees-Full Time-Exempt	416,278	416,278	471,736
13,790	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	38,156	-	503000	Temporary Employees - Hourly	-	-	-
597	-	-	503100	Temporary Employees - Salaried	-	-	-
-	281	-	508000	Overtime	-	-	-
1,440	2,486	-	508600	Mobile Comm Allowance	-	-	-
56,844	77,472	92,664	511000	Fringe - Payroll Taxes	35,077	35,077	39,765
89,774	108,834	152,818	512000	Fringe - Retirement PERS	48,939	48,939	53,819
108,486	137,090	197,044	513000	Fringe - Health and Welfare	61,224	61,224	70,936
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	9,852	-	514000	Fringe - Unemployment	-	-	-
2,119	2,433	4,288	515000	Fringe - Other Benefits	1,589	1,589	1,836
-	8,463	16,535	519000	Pension Oblig Bonds Contrib	8,326	8,326	9,435
946,492	1,282,134	1,565,799	Total Personnel Services		571,433	571,433	647,527
<i>Materials and Services</i>							
9,127	10,181	15,010	520100	Office Supplies	35,210	35,210	35,210
1,312	9,535	2,000	520110	Computer Equipment	-	-	-
632	2,817	-	520120	Meetings Expenditures	-	-	-
39	-	-	520130	Postage	-	-	-
-	77	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
220	11	4,310	520500	Operating Supplies	4,396	4,396	4,396
3	114	-	520520	Operating Supplies - Audio Visual	-	-	-
240	162	2,360	521000	Subscriptions and Dues	2,407	2,407	2,407
530	550	-	521100	Membership and Professional Dues	-	-	-
-	19	-	521200	Publications and Subscriptions	-	-	-
-	14	-	522000	Food	-	-	-
79,078	202,270	52,360	524000	Contracted Professional Svcs	93,408	93,408	86,714
-	48	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
-	2,100	-	524600	Sponsorship Expenditures	-	-	-
-	-	3,080	525100	Utility Services	3,142	3,142	3,142
-	155	-	525120	Utility Services - Telecommunications	-	-	-
-	-	4,410	526000	Maintenance and Repair Services	4,498	4,498	4,498
6,854	3,829	16,940	528000	Other Purchased Services	17,279	17,279	17,279
-	23	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	866	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	544	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	3,189	-	540000	Charges for Services	-	-	-
364	15	1,230	545000	Travel	1,255	1,255	1,255
1,377	457	-	545100	Travel and Lodging	-	-	-
100	359	-	545200	Mileage, Taxi and Parking	-	-	-
192	178	-	545300	Meals and Entertainment	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16	<i>For Information Only</i>			FY 2016-17	FY 2016-17	FY 2016-17
		<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>	
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount	
Communications (Program & Facility)								
4,114	8,307	3,160	545500	Staff Development	12,203	12,203	12,203	
-	430	-	545510	Tuition Reimbursement	-	-	-	
1,173	3,730	-	545520	Conference Fees	-	-	-	
363	-	7,850	549000	Miscellaneous Expenditures	8,007	8,007	8,007	
105,717	249,979	112,710	Total Materials and Services			181,805	181,805	175,111
\$1,052,209	\$1,532,114	\$1,678,509	TOTAL REQUIREMENTS			\$753,238	\$753,238	\$822,638

General Fund

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

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Communications (Design & Standards)								
<i>Personnel Services</i>								
390,540	379,629	405,522	501000	Reg Employees-Full Time-Exempt		414,593	414,593	414,593
45,556	-	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
14,268	-	-	502000	Reg Employees-Part Time-Exempt		-	-	-
23,974	13,444	-	503000	Temporary Employees - Hourly		-	-	-
681	620	-	508000	Overtime		-	-	-
39,757	33,117	34,097	511000	Fringe - Payroll Taxes		33,992	33,992	33,992
63,128	50,629	63,261	512000	Fringe - Retirement PERS		56,141	56,141	56,141
60,769	54,731	77,760	513000	Fringe - Health and Welfare		76,560	76,560	69,535
1,285	1,164	1,598	515000	Fringe - Other Benefits		1,624	1,624	1,624
-	3,817	6,081	519000	Pension Oblig Bonds Contrib		8,059	8,059	8,059
639,959	537,152	588,319	Total Personnel Services			590,969	590,969	583,944
<i>Materials and Services</i>								
5,387	3,721	6,520	520100	Office Supplies		6,650	6,650	6,650
14,683	10,999	-	520110	Computer Equipment		-	-	-
1,688	-	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
385	381	510	520500	Operating Supplies		520	520	520
7,756	10,858	670	521000	Subscriptions and Dues		683	683	683
150	-	-	521100	Membership and Professional Dues		-	-	-
-	859	-	521200	Publications and Subscriptions		-	-	-
14,605	447	-	524000	Contracted Professional Svcs		-	-	-
-	40	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
-	59	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
480	418	-	525120	Utility Services - Telecommunications		-	-	-
-	-	1,180	526000	Maintenance and Repair Services		1,204	1,204	1,204
1,532	-	5,650	528000	Other Purchased Services		5,763	5,763	5,763
-	66	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
-	-	1,130	545000	Travel		1,153	1,153	1,153
174	-	-	545200	Mileage, Taxi and Parking		-	-	-
250	-	5,700	545500	Staff Development		5,814	5,814	5,814
750	-	-	549000	Miscellaneous Expenditures		-	-	-
47,840	27,847	21,360	Total Materials and Services			21,787	21,787	21,787
\$687,799	\$564,999	\$609,679	TOTAL REQUIREMENTS			\$612,756	\$612,756	\$605,731

General Fund

FY 2013-14	FY 2014-15	FY 2015-16				FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
General Fund - Council Office								
<u>Personnel Services</u>								
350,905	365,904	380,888	500000	Elected Official Salaries		416,317	416,317	416,317
1,675,226	1,802,558	2,329,436	501000	Reg Employees-Full Time-Exempt		2,332,850	2,332,850	2,332,850
-	144,110	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
74,413	52,370	-	502000	Reg Employees-Part Time-Exempt		-	-	-
88,034	73,021	78,000	503000	Temporary Employees - Hourly		101,560	101,560	101,560
1,869	38,997	5,000	508000	Overtime		5,100	5,100	5,100
11,975	13,151	12,600	508600	Mobile Comm Allowance		12,600	12,600	12,600
161,744	185,217	235,378	511000	Fringe - Payroll Taxes		240,882	240,882	240,882
217,852	247,074	337,650	512000	Fringe - Retirement PERS		325,026	325,026	325,026
338,820	349,970	493,914	513000	Fringe - Health and Welfare		459,000	459,000	417,150
-	4,405	-	514000	Fringe - Unemployment		172	172	172
5,552	6,107	10,822	515000	Fringe - Other Benefits		11,025	11,025	11,025
-	22,524	40,841	519000	Pension Oblig Bonds Contrib		55,084	55,084	55,084
3,600	8,025	-	519500	Fringe - Insurance - Opt Out		-	-	-
2,929,990	3,313,434	3,924,529	Total Personnel Services			3,959,616	3,959,616	3,917,766
<u>Materials and Services</u>								
15,501	32,629	59,629	520100	Office Supplies		73,181	73,181	73,181
8,978	14,458	-	520110	Computer Equipment		-	-	-
36,313	53,652	-	520120	Meetings Expenditures		-	-	-
55	71	-	520130	Postage		-	-	-
-	116	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
2,253	47	905	520500	Operating Supplies		923	923	923
6	600	-	520520	Operating Supplies - Audio Visual		-	-	-
-	94	-	520550	Operating Supplies - Telecommunications		-	-	-
2,268	1,800	2,382	521000	Subscriptions and Dues		2,430	2,430	2,430
8,501	11,069	-	521100	Membership and Professional Dues		-	-	-
1,422	1,825	-	521200	Publications and Subscriptions		-	-	-
232,019	400,000	703,307	524000	Contracted Professional Svcs		522,145	522,145	612,145
3,728	-	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
-	5,940	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
-	208	-	524050	Contracted Prof Svcs - Advertising		-	-	-
408	-	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
91,602	12,435	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
29,622	17,937	35,000	524600	Sponsorship Expenditures		23,000	23,000	23,000
-	-	1,780	525100	Utility Services		1,816	1,816	1,816
250	23	-	525120	Utility Services - Telecommunications		-	-	-
-	-	31,047	526000	Maintenance and Repair Services		1,068	1,068	1,068
-	465	942	526500	Rentals		961	961	961
1,140	1,140	-	526560	Rentals - Parking Space		-	-	-
5,819	676	19,894	528000	Other Purchased Services		20,292	20,292	20,292

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Council Office							
-	155	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
137	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
12,474	15,995	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	4,200	-	530000	Payments to Other Agencies	-	-	-
-	4,201	-	540000	Charges for Services	-	-	-
4,597	14,463	55,831	545000	Travel	56,948	56,948	56,948
35,324	33,979	-	545100	Travel and Lodging	-	-	-
6,846	6,649	-	545200	Mileage, Taxi and Parking	-	-	-
1,824	4,434	-	545300	Meals and Entertainment	-	-	-
5,489	2,208	45,861	545500	Staff Development	48,418	48,418	48,418
333	-	-	545510	Tuition Reimbursement	-	-	-
15,121	20,643	-	545520	Conference Fees	-	-	-
-	7,750	-	545530	Outreach Development	-	-	-
-	-	25,655	547000	Council Costs	26,166	26,166	26,166
-	-	7,078	549000	Miscellaneous Expenditures	7,220	7,220	7,220
522,029	669,861	989,311	Total Materials and Services		784,568	784,568	874,568
\$3,452,019	\$3,983,295	\$4,913,840	TOTAL REQUIREMENTS		\$4,744,184	\$4,744,184	\$4,792,334
26.69	30.00	31.50	TOTAL FTE		30.00	30.00	30.00

General Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended			Proposed	Approved	Adopted
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Council (Leadership and Policy Develop)							
				<i>Personnel Services</i>			
350,905	365,904	380,888	500000	Elected Official Salaries	416,317	416,317	416,317
436,069	473,350	544,867	501000	Reg Employees-Full Time-Exempt	607,113	607,113	607,113
-	19,742	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
49,749	52,370	-	502000	Reg Employees-Part Time-Exempt	-	-	-
53,436	65,096	65,000	503000	Temporary Employees - Hourly	66,300	66,300	66,300
539	30,929	5,000	508000	Overtime	5,100	5,100	5,100
8,000	8,476	7,200	508600	Mobile Comm Allowance	7,200	7,200	7,200
63,891	74,356	84,395	511000	Fringe - Payroll Taxes	92,371	92,371	92,371
80,186	95,116	112,052	512000	Fringe - Retirement PERS	117,365	117,365	117,365
163,854	162,196	229,374	513000	Fringe - Health and Welfare	214,200	214,200	194,650
-	4,405	-	514000	Fringe - Unemployment	172	172	172
2,847	3,040	4,047	515000	Fringe - Other Benefits	4,431	4,431	4,431
-	8,258	14,076	519000	Pension Oblig Bonds Contrib	20,570	20,570	20,570
3,000	5,250	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,212,475	1,368,489	1,446,899		Total Personnel Services	1,551,139	1,551,139	1,531,589
				<i>Materials and Services</i>			
10,245	12,739	27,223	520100	Office Supplies	27,767	27,767	27,767
1,419	5,197	-	520110	Computer Equipment	-	-	-
15,517	20,711	-	520120	Meetings Expenditures	-	-	-
25	2	-	520130	Postage	-	-	-
-	65	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
1,430	9	905	520500	Operating Supplies	923	923	923
-	94	-	520550	Operating Supplies - Telecommunications	-	-	-
40	250	707	521000	Subscriptions and Dues	721	721	721
4,071	3,625	-	521100	Membership and Professional Dues	-	-	-
680	197	-	521200	Publications and Subscriptions	-	-	-
42,075	47,893	47,116	524000	Contracted Professional Svcs	48,058	48,058	43,058
3,728	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	1,040	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
5,313	5,001	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
3,590	4,635	-	524600	Sponsorship Expenditures	-	-	-
-	-	1,780	525100	Utility Services	1,816	1,816	1,816
-	-	31,047	526000	Maintenance and Repair Services	1,068	1,068	1,068
-	-	942	526500	Rentals	961	961	961
2,354	-	19,894	528000	Other Purchased Services	20,292	20,292	20,292
43	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
11,206	12,380	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,921	12,154	33,505	545000	Travel	34,175	34,175	34,175
24,471	28,888	-	545100	Travel and Lodging	-	-	-
3,193	4,785	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

		FY 2015-16			<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Council (Leadership and Policy Develop)								
604	3,376	-	545300	Meals and Entertainment		-	-	-
330	150	7,015	545500	Staff Development		7,155	7,155	7,155
8,406	12,055	-	545520	Conference Fees		-	-	-
-	-	25,655	547000	Council Costs		26,166	26,166	26,166
-	-	7,078	549000	Miscellaneous Expenditures		7,220	7,220	7,220
140,660	175,246	202,867	Total Materials and Services			176,322	176,322	171,322
\$1,353,136	\$1,543,735	\$1,649,766	TOTAL REQUIREMENTS			\$1,727,461	\$1,727,461	\$1,702,911

General Fund

FY 2013-14		FY 2014-15		FY 2015-16		For Information Only		FY 2016-17		FY 2016-17		FY 2016-17			
Actual		Actual		Amended Amount		ACCT		DESCRIPTION		Proposed Amount		Approved Amount		Adopted Amount	
Council (Office of Chief Oper Officer)															
Personnel Services															
819,791	842,488	1,118,070	501000	Reg Employees-Full Time-Exempt		1,150,654	1,150,654	1,150,654							
-	85,031	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-							
13,182	-	-	502000	Reg Employees-Part Time-Exempt		-	-	-							
6,061	6,751	13,000	503000	Temporary Employees - Hourly		13,260	13,260	13,260							
454	6,805	-	508000	Overtime		-	-	-							
1,150	2,275	3,000	508600	Mobile Comm Allowance		3,000	3,000	3,000							
62,936	70,901	95,010	511000	Fringe - Payroll Taxes		98,071	98,071	98,071							
85,509	90,264	136,959	512000	Fringe - Retirement PERS		133,064	133,064	133,064							
114,412	115,584	171,228	513000	Fringe - Health and Welfare		168,300	168,300	168,300							
-	-	-	514000	Fringe - Unemployment		-	-	-							
1,832	2,001	4,282	515000	Fringe - Other Benefits		4,435	4,435	4,435							
-	8,951	16,769	519000	Pension Oblig Bonds Contrib		23,013	23,013	23,013							
263	1,125	-	519500	Fringe - Insurance - Opt Out		-	-	-							
1,105,589	1,232,177	1,558,318	Total Personnel Services			1,593,797	1,593,797	1,578,472							
Materials and Services															
4,740	18,300	24,941	520100	Office Supplies		33,860	33,860	33,860							
4,464	5,215	-	520110	Computer Equipment		-	-	-							
11,390	23,507	-	520120	Meetings Expenditures		-	-	-							
30	-	-	520130	Postage		-	-	-							
348	37	-	520500	Operating Supplies		-	-	-							
6	600	-	520520	Operating Supplies - Audio Visual		-	-	-							
2,228	1,070	1,675	521000	Subscriptions and Dues		1,709	1,709	1,709							
2,270	4,044	-	521100	Membership and Professional Dues		-	-	-							
214	15	-	521200	Publications and Subscriptions		-	-	-							
161,549	225,819	437,206	524000	Contracted Professional Svcs		372,222	372,222	367,222							
-	4,900	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-							
-	208	-	524050	Contracted Prof Svcs - Advertising		-	-	-							
300	-	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-							
62,440	1,535	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-							
14,532	12,052	32,000	524600	Sponsorship Expenditures		20,000	20,000	20,000							
3,465	676	-	528000	Other Purchased Services		-	-	-							
148	2,154	-	528400	Other Purchased Services - Printing and Graphics		-	-	-							
376	2,309	8,725	545000	Travel		8,900	8,900	8,900							
4,780	5,066	-	545100	Travel and Lodging		-	-	-							
367	341	-	545200	Mileage, Taxi and Parking		-	-	-							
913	854	-	545300	Meals and Entertainment		-	-	-							
5,099	1,633	33,742	545500	Staff Development		29,117	29,117	29,117							

General Fund

FY 2013-14	FY 2014-15	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Council (Office of Chief Oper Officer)							
333	-	-	545510	Tuition Reimbursement	-	-	-
4,950	7,219	-	545520	Conference Fees	-	-	-
-	7,750	-	545530	Outreach Development	-	-	-
284,944	325,304	538,289	Total Materials and Services		465,808	465,808	460,808
\$1,390,533	\$1,557,481	\$2,096,607	TOTAL REQUIREMENTS		\$2,059,605	\$2,059,605	\$2,039,280

General Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Council (Government Affairs and Policy Development)							
<i>Personnel Services</i>							
419,366	486,720	666,499	501000	Reg Employees-Full Time-Exempt	575,083	575,083	575,083
-	39,337	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
11,482	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
28,537	1,174	-	503000	Temporary Employees - Hourly	22,000	22,000	22,000
876	1,263	-	508000	Overtime	-	-	-
2,825	2,400	2,400	508600	Mobile Comm Allowance	2,400	2,400	2,400
34,917	39,960	55,973	511000	Fringe - Payroll Taxes	50,440	50,440	50,440
52,158	61,695	88,639	512000	Fringe - Retirement PERS	74,597	74,597	74,597
60,554	72,189	93,312	513000	Fringe - Health and Welfare	76,500	76,500	69,525
873	1,066	2,493	515000	Fringe - Other Benefits	2,159	2,159	2,159
-	5,315	9,996	519000	Pension Oblig Bonds Contrib	11,501	11,501	11,501
338	1,650	-	519500	Fringe - Insurance - Opt Out	-	-	-
611,926	712,768	919,312	Total Personnel Services		814,680	814,680	807,705
<i>Materials and Services</i>							
516	1,590	7,465	520100	Office Supplies	11,554	11,554	11,554
3,094	4,046	-	520110	Computer Equipment	-	-	-
9,406	9,434	-	520120	Meetings Expenditures	-	-	-
-	68	-	520130	Postage	-	-	-
-	52	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
475	-	-	520500	Operating Supplies	-	-	-
-	480	-	521000	Subscriptions and Dues	-	-	-
2,160	3,400	-	521100	Membership and Professional Dues	-	-	-
528	1,613	-	521200	Publications and Subscriptions	-	-	-
28,395	126,288	218,985	524000	Contracted Professional Svcs	101,865	101,865	201,865
108	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
23,850	5,900	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
11,500	1,250	3,000	524600	Sponsorship Expenditures	3,000	3,000	3,000
250	23	-	525120	Utility Services - Telecommunications	-	-	-
-	465	-	526500	Rentals	-	-	-
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
-	155	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
94	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
1,119	1,461	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	4,200	-	530000	Payments to Other Agencies	-	-	-
-	4,201	-	540000	Charges for Services	-	-	-
2,300	-	13,601	545000	Travel	13,873	13,873	13,873
6,073	25	-	545100	Travel and Lodging	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16		ACCT	DESCRIPTION	<i>For Information Only</i>		
		Amended				FY 2016-17	FY 2016-17	FY 2016-17
		Amount				Proposed Amount	Approved Amount	Adopted Amount
Council (Government Affairs and Policy Development)								
3,286	1,523	-	545200	Mileage, Taxi and Parking	-	-	-	
307	204	-	545300	Meals and Entertainment	-	-	-	
60	425	5,104	545500	Staff Development	12,146	12,146	12,146	
1,765	1,369	-	545520	Conference Fees	-	-	-	
96,425	169,311	248,155	Total Materials and Services			142,438	142,438	242,438
\$708,350	\$882,079	\$1,167,467	TOTAL REQUIREMENTS			\$957,118	\$957,118	\$1,050,143

General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund - Finance and Regulatory Services							
Personnel Services							
1,911,221	2,009,946	2,197,962	501000	Reg Employees-Full Time-Exempt	2,406,174	2,406,174	2,190,980
378,407	407,454	603,479	501500	Reg Empl-Full Time-Non-Exempt	586,446	586,446	586,446
136,909	130,516	69,354	502000	Reg Employees-Part Time-Exempt	70,556	70,556	70,556
-	20,125	45,496	502500	Reg Empl-Part Time-Non-Exempt	49,951	49,951	49,951
26,013	6,711	-	503000	Temporary Employees - Hourly	-	-	-
2,859	11,624	12,642	508000	Overtime	1,020	1,020	1,020
1,200	1,200	600	508600	Mobile Comm Allowance	600	600	600
198,336	210,216	247,326	511000	Fringe - Payroll Taxes	262,679	262,679	244,548
320,545	329,190	427,258	512000	Fringe - Retirement PERS	417,419	417,419	391,860
439,858	503,882	590,976	513000	Fringe - Health and Welfare	581,700	581,700	500,825
3,000	10,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
2,057	3,549	3,228	514000	Fringe - Unemployment	10,760	10,760	10,760
7,819	8,043	11,635	515000	Fringe - Other Benefits	12,503	12,503	11,686
-	25,094	44,075	519000	Pension Oblig Bonds Contrib	62,282	62,282	57,977
7,650	6,525	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,435,874	3,684,075	4,254,031	Total Personnel Services		4,462,090	4,462,090	4,117,209
Materials and Services							
15,043	38,453	25,440	520100	Office Supplies	27,948	27,948	27,948
6,684	-	-	520110	Computer Equipment	-	-	-
1,542	1,203	-	520120	Meetings Expenditures	-	-	-
45	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
-	212	-	520500	Operating Supplies	-	-	-
-	332	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	22	-	520520	Operating Supplies - Audio Visual	-	-	-
-	(584)	-	520535	Operating Supplies - Food for Prg Part	-	-	-
15	-	-	520580	Operating Supplies - Uniforms	-	-	-
1,811	2,334	15,730	521000	Subscriptions and Dues	13,901	13,901	13,901
11,375	8,585	-	521100	Membership and Professional Dues	-	-	-
2,448	635	-	521200	Publications and Subscriptions	-	-	-
-	-	710	521500	Maintenance and Repairs Supplies	724	724	724
75,392	108,530	168,830	524000	Contracted Professional Svcs	162,169	162,169	162,169
-	20,750	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
504	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,628	1,334	-	524050	Contracted Prof Svcs - Advertising	-	-	-
7,518	24,812	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
153	104	-	524500	Marketing Expenditures	-	-	-
21,729	25,300	9,950	524600	Sponsorship Expenditures	20,149	20,149	20,149
-	-	2,410	526000	Maintenance and Repair Services	2,458	2,458	2,458
42,097	52,628	106,840	528000	Other Purchased Services	108,977	108,977	108,977
196	-	-	528020	Other Purchased Services - Audio Visual	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Finance and Regulatory Services							
-	567	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
52,332	51,667	-	528200	Banking Services	-	-	-
23,527	43,018	-	528210	Credit Card Fees	-	-	-
2,653	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
8,651	27,405	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
284,241	302,316	295,370	530000	Payments to Other Agencies	364,788	364,788	364,788
807	423	28,300	545000	Travel	28,867	28,867	28,867
22,620	10,669	-	545100	Travel and Lodging	-	-	-
972	686	-	545200	Mileage, Taxi and Parking	-	-	-
3,656	3,055	-	545300	Meals and Entertainment	-	-	-
47,069	14,337	30,690	545500	Staff Development	31,304	31,304	31,304
3,314	2,660	-	545510	Tuition Reimbursement	-	-	-
14,146	13,191	-	545520	Conference Fees	-	-	-
-	560	-	545530	Outreach Development	-	-	-
1,700	1,304	4,190	549000	Miscellaneous Expenditures	4,273	4,273	4,273
653,867	756,509	688,460	Total Materials and Services		765,558	765,558	765,558
\$4,089,742	\$4,440,583	\$4,942,491	TOTAL REQUIREMENTS		\$5,227,648	\$5,227,648	\$4,882,767
36.50	37.00	37.80	TOTAL FTE		37.80	37.80	38.80

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Finance and Regulatory Services (Office of the CFO)								
<i>Personnel Services</i>								
197,697	339,967	444,703	501000	Reg Employees-Full Time-Exempt		478,869	478,869	478,869
-	35,233	55,802	501500	Reg Empl-Full Time-Non-Exempt		58,676	58,676	58,676
-	1,750	-	508000	Overtime		-	-	-
-	600	-	508600	Mobile Comm Allowance		-	-	-
15,036	29,045	43,068	511000	Fringe - Payroll Taxes		45,290	45,290	45,290
28,181	54,615	79,982	512000	Fringe - Retirement PERS		79,558	79,558	79,558
28,832	61,700	77,760	513000	Fringe - Health and Welfare		76,524	76,524	69,549
2,057	-	-	514000	Fringe - Unemployment		-	-	-
459	820	1,941	515000	Fringe - Other Benefits		2,042	2,042	2,042
-	3,776	7,690	519000	Pension Oblig Bonds Contrib		10,752	10,752	10,752
272,264	527,505	710,946	Total Personnel Services			751,711	751,711	744,736
<i>Materials and Services</i>								
104	7,733	2,000	520100	Office Supplies		3,040	3,040	3,040
1,626	-	-	520110	Computer Equipment		-	-	-
36	252	-	520120	Meetings Expenditures		-	-	-
-	22	-	520520	Operating Supplies - Audio Visual		-	-	-
198	99	1,050	521000	Subscriptions and Dues		1,071	1,071	1,071
747	850	-	521100	Membership and Professional Dues		-	-	-
-	135	-	521200	Publications and Subscriptions		-	-	-
4,500	7,260	17,800	524000	Contracted Professional Svcs		18,156	18,156	18,156
504	-	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
-	384	-	524050	Contracted Prof Svcs - Advertising		-	-	-
21,477	585	-	528000	Other Purchased Services		-	-	-
26,315	-	-	530000	Payments to Other Agencies		-	-	-
225	-	4,830	545000	Travel		4,927	4,927	4,927
869	2,292	-	545100	Travel and Lodging		-	-	-
14	150	-	545200	Mileage, Taxi and Parking		-	-	-
23	121	-	545300	Meals and Entertainment		-	-	-
370	106	2,130	545500	Staff Development		2,173	2,173	2,173
399	-	-	545510	Tuition Reimbursement		-	-	-
1,535	4,715	-	545520	Conference Fees		-	-	-
457	-	520	549000	Miscellaneous Expenditures		530	530	530
59,401	24,705	28,330	Total Materials and Services			29,897	29,897	29,897
\$331,664	\$552,209	\$739,276	TOTAL REQUIREMENTS			\$781,608	\$781,608	\$774,633

General Fund

		FY 2015-16	<i><u>For Information Only</u></i>			FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Finance and Regulatory Services (Accounting Services Division)								
<i><u>Personnel Services</u></i>								
713,229	713,697	801,362	501000	Reg Employees-Full Time-Exempt		850,535	850,535	850,535
378,407	324,262	401,618	501500	Reg Empl-Full Time-Non-Exempt		442,818	442,818	442,818
62,455	91,590	69,354	502000	Reg Employees-Part Time-Exempt		70,556	70,556	70,556
-	20,125	40,732	502500	Reg Empl-Part Time-Non-Exempt		49,951	49,951	49,951
10,450	6,711	-	503000	Temporary Employees - Hourly		-	-	-
1,744	2,424	3,896	508000	Overtime		1,020	1,020	1,020
95,053	96,457	110,818	511000	Fringe - Payroll Taxes		119,422	119,422	119,422
154,277	146,560	191,543	512000	Fringe - Retirement PERS		183,644	183,644	183,644
215,469	228,342	303,264	513000	Fringe - Health and Welfare		298,536	298,536	271,361
3,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
4,112	3,964	5,369	515000	Fringe - Other Benefits		5,848	5,848	5,848
-	11,196	19,742	519000	Pension Oblig Bonds Contrib		28,297	28,297	28,297
4,500	4,725	-	519500	Fringe - Insurance - Opt Out		-	-	-
1,642,697	1,656,055	1,947,698		Total Personnel Services		2,050,627	2,050,627	2,023,452
<i><u>Materials and Services</u></i>								
7,429	20,520	12,740	520100	Office Supplies		13,994	13,994	13,994
2,694	-	-	520110	Computer Equipment		-	-	-
107	27	-	520120	Meetings Expenditures		-	-	-
-	332	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
413	-	7,120	521000	Subscriptions and Dues		5,120	5,120	5,120
3,535	3,240	-	521100	Membership and Professional Dues		-	-	-
279	500	-	521200	Publications and Subscriptions		-	-	-
-	-	710	521500	Maintenance and Repairs Supplies		724	724	724
63,763	87,909	151,030	524000	Contracted Professional Svcs		144,013	144,013	144,013
-	20,750	-	524010	Contracted Prof Svcs - Accounting and Auditing		-	-	-
1,628	-	-	524050	Contracted Prof Svcs - Advertising		-	-	-
-	-	2,410	526000	Maintenance and Repair Services		2,458	2,458	2,458
10,037	50,571	85,800	528000	Other Purchased Services		87,516	87,516	87,516
-	567	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
52,332	51,667	-	528200	Banking Services		-	-	-
23,527	43,018	-	528210	Credit Card Fees		-	-	-
2,653	-	-	528300	Other Purchased Services - Temporary Help Services		-	-	-
6,706	10,107	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
252,925	297,316	287,000	530000	Payments to Other Agencies		356,250	356,250	356,250
25	-	8,010	545000	Travel		8,170	8,170	8,170
13,240	4,996	-	545100	Travel and Lodging		-	-	-
229	82	-	545200	Mileage, Taxi and Parking		-	-	-
1,322	1,631	-	545300	Meals and Entertainment		-	-	-

General Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
		Amended	ACCT			Proposed	Approved	Adopted
Actual	Actual	Amount		DESCRIPTION		Amount	Amount	Amount
Finance and Regulatory Services (Accounting Services Division)								
39,315	8,166	16,680	545500	Staff Development		17,013	17,013	17,013
1,305	698	-	545510	Tuition Reimbursement		-	-	-
5,648	6,446	-	545520	Conference Fees		-	-	-
836	1,304	1,950	549000	Miscellaneous Expenditures		1,989	1,989	1,989
489,949	609,847	573,450		Total Materials and Services		637,247	637,247	637,247
\$2,132,646	\$2,265,902	\$2,521,148	TOTAL REQUIREMENTS			\$2,687,874	\$2,687,874	\$2,660,699

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Finance and Regulatory Services (Budget and Financial Mgmt)							
<i>Personnel Services</i>							
393,248	313,189	408,703	501000	Reg Employees-Full Time-Exempt	431,503	431,503	216,309
34,780	14,393	-	502000	Reg Employees-Part Time-Exempt	-	-	-
15,563	-	-	503000	Temporary Employees - Hourly	-	-	-
1,115	-	4,055	508000	Overtime	-	-	-
1,200	600	-	508600	Mobile Comm Allowance	-	-	-
35,900	26,619	34,686	511000	Fringe - Payroll Taxes	36,371	36,371	18,240
52,570	34,717	56,022	512000	Fringe - Retirement PERS	55,483	55,483	29,924
74,633	53,257	69,984	513000	Fringe - Health and Welfare	68,868	68,868	34,768
-	3,549	-	514000	Fringe - Unemployment	-	-	-
1,205	995	1,578	515000	Fringe - Other Benefits	1,676	1,676	859
-	3,278	6,180	519000	Pension Oblig Bonds Contrib	8,630	8,630	4,325
450	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
610,663	452,397	581,208	Total Personnel Services		602,531	602,531	304,425
<i>Materials and Services</i>							
4,337	4,099	4,310	520100	Office Supplies	4,396	4,396	4,396
1,257	-	-	520110	Computer Equipment	-	-	-
92	147	-	520120	Meetings Expenditures	-	-	-
-	-	1,800	521000	Subscriptions and Dues	1,836	1,836	1,836
450	1,460	-	521100	Membership and Professional Dues	-	-	-
427	4,440	-	524000	Contracted Professional Svcs	-	-	-
7,518	24,812	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
2,249	382	13,710	528000	Other Purchased Services	13,984	13,984	13,984
1,421	2,735	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	6,980	545000	Travel	7,120	7,120	7,120
1,891	291	-	545100	Travel and Lodging	-	-	-
214	99	-	545200	Mileage, Taxi and Parking	-	-	-
226	84	-	545300	Meals and Entertainment	-	-	-
-	-	4,620	545500	Staff Development	4,712	4,712	4,712
1,610	295	-	545510	Tuition Reimbursement	-	-	-
915	1,074	-	545520	Conference Fees	-	-	-
-	-	670	549000	Miscellaneous Expenditures	683	683	683
22,608	39,919	32,090	Total Materials and Services		32,731	32,731	32,731
\$633,271	\$492,316	\$613,298	TOTAL REQUIREMENTS		\$635,262	\$635,262	\$337,156

General Fund

FY 2013-14	FY 2014-15	FY 2015-16	For Information Only			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended				Proposed	Approved	Adopted
		Amount	ACCT		DESCRIPTION	Amount	Amount	Amount
Finance and Regulatory Services (Procurement)								
Personnel Services								
452,266	529,750	455,100	501000		Reg Employees-Full Time-Exempt	552,668	552,668	552,668
-	-	65,230	501500		Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	3,922	508000		Overtime	-	-	-
36,710	43,060	44,092	511000		Fringe - Payroll Taxes	46,624	46,624	46,624
58,934	66,852	72,770	512000		Fringe - Retirement PERS	72,456	72,456	72,456
86,145	112,373	108,864	513000		Fringe - Health and Welfare	107,172	107,172	97,347
-	4,000	-	513305		Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	3,228	514000		Fringe - Unemployment	10,760	10,760	10,760
1,382	1,677	2,086	515000		Fringe - Other Benefits	2,237	2,237	2,237
-	4,911	7,858	519000		Pension Oblig Bonds Contrib	11,052	11,052	11,052
1,350	-	-	519500		Fringe - Insurance - Opt Out	-	-	-
636,788	762,623	763,150	Total Personnel Services			802,969	802,969	793,144
Materials and Services								
2,962	4,923	5,340	520100		Office Supplies	5,447	5,447	5,447
1,107	-	-	520110		Computer Equipment	-	-	-
1,307	777	-	520120		Meetings Expenditures	-	-	-
45	-	-	520140		OfficeSupply-PromoandConsult Sup	-	-	-
-	(584)	-	520535		Operating Supplies - Food for Prg Part	-	-	-
15	-	-	520580		Operating Supplies - Uniforms	-	-	-
1,200	2,235	4,990	521000		Subscriptions and Dues	5,089	5,089	5,089
5,563	1,975	-	521100		Membership and Professional Dues	-	-	-
2,169	-	-	521200		Publications and Subscriptions	-	-	-
6,702	8,920	-	524000		Contracted Professional Svcs	-	-	-
-	950	-	524050		Contracted Prof Svcs - Advertising	-	-	-
153	104	-	524500		Marketing Expenditures	-	-	-
21,729	25,300	9,950	524600		Sponsorship Expenditures	20,149	20,149	20,149
8,333	1,084	7,330	528000		Other Purchased Services	7,477	7,477	7,477
196	-	-	528020		Other Purchased Services - Audio Visual	-	-	-
523	14,563	-	528400		Other Purchased Services - Printing and Graphics	-	-	-
5,000	5,000	8,370	530000		Payments to Other Agencies	8,538	8,538	8,538
-	423	7,330	545000		Travel	7,477	7,477	7,477
4,760	2,256	-	545100		Travel and Lodging	-	-	-
296	355	-	545200		Mileage, Taxi and Parking	-	-	-
1,675	1,114	-	545300		Meals and Entertainment	-	-	-
6,838	5,597	6,280	545500		Staff Development	6,406	6,406	6,406
-	1,667	-	545510		Tuition Reimbursement	-	-	-
4,088	455	-	545520		Conference Fees	-	-	-
-	560	-	545530		Outreach Development	-	-	-
28	(0)	1,050	549000		Miscellaneous Expenditures	1,071	1,071	1,071
74,688	77,675	50,640	Total Materials and Services			61,654	61,654	61,654
\$711,476	\$840,298	\$813,790	TOTAL REQUIREMENTS			\$864,623	\$864,623	\$854,798

General Fund

				<i><u>For Information Only</u></i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	FY 2015-16					
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Finance and Regulatory Services (Risk Management)							
<i><u>Personnel Services</u></i>							
154,780	113,343	88,094	501000	Reg Employees-Full Time-Exempt	92,599	92,599	92,599
-	47,959	80,829	501500	Reg Empl-Full Time-Non-Exempt	84,952	84,952	84,952
39,674	24,533	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	4,764	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	7,449	769	508000	Overtime	-	-	-
-	-	600	508600	Mobile Comm Allowance	600	600	600
15,636	15,036	14,662	511000	Fringe - Payroll Taxes	14,972	14,972	14,972
26,582	26,447	26,941	512000	Fringe - Retirement PERS	26,278	26,278	26,278
34,779	48,210	31,104	513000	Fringe - Health and Welfare	30,600	30,600	27,800
661	586	661	515000	Fringe - Other Benefits	700	700	700
-	1,933	2,605	519000	Pension Oblig Bonds Contrib	3,551	3,551	3,551
1,350	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
273,463	285,495	251,029	Total Personnel Services		254,252	254,252	251,452
<i><u>Materials and Services</u></i>							
211	1,177	1,050	520100	Office Supplies	1,071	1,071	1,071
-	212	-	520500	Operating Supplies	-	-	-
-	-	770	521000	Subscriptions and Dues	785	785	785
1,080	1,060	-	521100	Membership and Professional Dues	-	-	-
-	6	-	528000	Other Purchased Services	-	-	-
557	-	1,150	545000	Travel	1,173	1,173	1,173
1,860	834	-	545100	Travel and Lodging	-	-	-
218	-	-	545200	Mileage, Taxi and Parking	-	-	-
411	107	-	545300	Meals and Entertainment	-	-	-
546	467	980	545500	Staff Development	1,000	1,000	1,000
1,960	501	-	545520	Conference Fees	-	-	-
378	-	-	549000	Miscellaneous Expenditures	-	-	-
7,222	4,363	3,950	Total Materials and Services		4,029	4,029	4,029
\$280,685	\$289,858	\$254,979	TOTAL REQUIREMENTS		\$258,281	\$258,281	\$255,481

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Human Resources							
				<u>Personnel Services</u>			
955,447	929,372	1,303,710	501000	Reg Employees-Full Time-Exempt	1,461,375	1,461,375	1,461,375
189,586	362,423	229,080	501500	Reg Empl-Full Time-Non-Exempt	225,671	225,671	225,671
127,641	63,884	46,188	502000	Reg Employees-Part Time-Exempt	55,492	55,492	55,492
-	20,643	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
41,172	40,051	47,000	503000	Temporary Employees - Hourly	47,940	47,940	47,940
1,022	80,019	-	508000	Overtime	-	-	-
960	960	-	508600	Mobile Comm Allowance	-	-	-
104,756	118,506	137,631	511000	Fringe - Payroll Taxes	145,843	145,843	145,843
150,430	157,487	200,783	512000	Fringe - Retirement PERS	185,759	185,759	185,759
211,175	253,799	306,374	513000	Fringe - Health and Welfare	318,240	318,240	289,265
5,000	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
13,772	22,699	158	514000	Fringe - Unemployment	278	278	278
4,086	4,048	6,266	515000	Fringe - Other Benefits	6,922	6,922	6,922
-	13,874	23,765	519000	Pension Oblig Bonds Contrib	33,625	33,625	33,625
3,150	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,808,196	2,078,564	2,300,955		Total Personnel Services	2,481,145	2,481,145	2,452,170
				<u>Materials and Services</u>			
14,022	13,837	11,957	520100	Office Supplies	12,196	12,196	12,196
247	3,165	-	520110	Computer Equipment	-	-	-
306	100	-	520120	Meetings Expenditures	-	-	-
72	10	-	520130	Postage	-	-	-
-	6,715	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
4,391	1,209	8,214	520500	Operating Supplies	8,378	8,378	8,378
2,701	1,513	6,532	521000	Subscriptions and Dues	6,664	6,664	6,664
3,986	4,705	-	521100	Membership and Professional Dues	-	-	-
2,781	2,999	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521500	Maintenance and Repairs Supplies	-	-	-
280,322	269,145	319,585	524000	Contracted Professional Svcs	291,311	291,311	396,311
288	25	-	524500	Marketing Expenditures	-	-	-
926	700	-	524600	Sponsorship Expenditures	-	-	-
-	7,282	-	525000	Contracted Property Services	-	-	-
473	-	-	525120	Utility Services - Telecommunications	-	-	-
795	795	-	526000	Maintenance and Repair Services	-	-	-
60,961	76,064	66,669	528000	Other Purchased Services	50,536	50,536	50,536
40	22	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
28	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	681	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	115	-	528090	Other Purchased Svcs - Event	-	-	-
3,384	3,463	-	528200	Banking Services	-	-	-
-	11,406	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	2,566	-	528400	Other Purchased Services - Printing and Graphics	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Human Resources							
-	9	-	532000	Government Assessments	-	-	-
167	826	5,075	545000	Travel	5,176	5,176	5,176
2,615	3,263	-	545100	Travel and Lodging	-	-	-
564	1,554	-	545200	Mileage, Taxi and Parking	-	-	-
446	336	-	545300	Meals and Entertainment	-	-	-
15,921	13,923	12,344	545500	Staff Development	12,590	12,590	12,590
20	-	-	545510	Tuition Reimbursement	-	-	-
1,269	3,585	-	545520	Conference Fees	-	-	-
-	49	-	548000	Fee Reimbursements	-	-	-
396,725	430,063	430,376	Total Materials and Services		386,851	386,851	491,851
\$2,204,921	\$2,508,627	\$2,731,331	TOTAL REQUIREMENTS		\$2,867,996	\$2,867,996	\$2,944,021
17.75	19.00	19.80	TOTAL FTE		20.80	20.80	20.80

General Fund

FY 2015-16				<u>For Information Only</u>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Human Resources (Director's Office)							
<u>Personnel Services</u>							
144,934	151,751	227,008	501000	Reg Employees-Full Time-Exempt	224,890	224,890	224,890
23,322	9,058	47,000	503000	Temporary Employees - Hourly	47,940	47,940	47,940
50	-	-	508000	Overtime	-	-	-
360	360	-	508600	Mobile Comm Allowance	-	-	-
12,003	11,242	23,935	511000	Fringe - Payroll Taxes	22,966	22,966	22,966
22,601	22,465	31,843	512000	Fringe - Retirement PERS	33,285	33,285	33,285
14,020	11,220	31,104	513000	Fringe - Health and Welfare	30,600	30,600	27,800
2,004	4,009	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
10,380	22,699	158	514000	Fringe - Unemployment	278	278	278
237	237	879	515000	Fringe - Other Benefits	997	997	997
-	1,526	3,486	519000	Pension Oblig Bonds Contrib	4,498	4,498	4,498
229,910	234,567	365,413	Total Personnel Services		365,454	365,454	362,654
<u>Materials and Services</u>							
9,514	11,168	9,004	520100	Office Supplies	9,184	9,184	9,184
247	957	-	520110	Computer Equipment	-	-	-
225	-	-	520120	Meetings Expenditures	-	-	-
-	10	-	520130	Postage	-	-	-
300	-	-	520500	Operating Supplies	-	-	-
1,286	1,323	-	521000	Subscriptions and Dues	-	-	-
959	1,835	-	521100	Membership and Professional Dues	-	-	-
133	185	-	521200	Publications and Subscriptions	-	-	-
30,415	21,220	48,035	524000	Contracted Professional Svcs	23,496	23,496	23,496
926	700	-	524600	Sponsorship Expenditures	-	-	-
-	7,282	-	525000	Contracted Property Services	-	-	-
473	-	-	525120	Utility Services - Telecommunications	-	-	-
968	2,936	560	528000	Other Purchased Services	571	571	571
3,384	3,463	-	528200	Banking Services	-	-	-
-	11,406	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
3	36	419	545000	Travel	427	427	427
437	1,442	-	545100	Travel and Lodging	-	-	-
40	340	-	545200	Mileage, Taxi and Parking	-	-	-
-	18	-	545300	Meals and Entertainment	-	-	-
2,283	1,577	1,047	545500	Staff Development	1,068	1,068	1,068
275	470	-	545520	Conference Fees	-	-	-
51,869	66,368	59,065	Total Materials and Services		34,746	34,746	34,746
\$281,779	\$300,936	\$424,478	TOTAL REQUIREMENTS		\$400,200	\$400,200	\$397,400

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16	ACCT	DESCRIPTION	FY 2016-17	FY 2016-17	FY 2016-17
		Amended Amount			Proposed Amount	Approved Amount	Adopted Amount
Human Resources (Benefits)							
				Personnel Services			
77,883	93,955	171,717	501000	Reg Employees-Full Time-Exempt	187,140	187,140	187,140
49,131	72,248	108,317	501500	Reg Empl-Full Time-Non-Exempt	109,432	109,432	109,432
-	-	46,188	502000	Reg Employees-Part Time-Exempt	55,492	55,492	55,492
-	20,643	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	1,950	-	503000	Temporary Employees - Hourly	-	-	-
379	1,428	-	508000	Overtime	-	-	-
9,813	14,656	27,447	511000	Fringe - Payroll Taxes	29,714	29,714	29,714
17,807	15,901	43,269	512000	Fringe - Retirement PERS	39,857	39,857	39,857
16,691	47,520	73,094	513000	Fringe - Health and Welfare	73,440	73,440	66,765
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
453	596	1,325	515000	Fringe - Other Benefits	1,452	1,452	1,452
-	1,401	4,893	519000	Pension Oblig Bonds Contrib	7,042	7,042	7,042
174,156	272,298	476,250	Total Personnel Services		503,569	503,569	496,894
				Materials and Services			
-	95	1,950	520100	Office Supplies	1,989	1,989	1,989
67	-	-	520130	Postage	-	-	-
-	6,715	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
-	48	-	520500	Operating Supplies	-	-	-
-	-	585	521000	Subscriptions and Dues	597	597	597
21	361	-	521100	Membership and Professional Dues	-	-	-
-	80	-	521200	Publications and Subscriptions	-	-	-
121,359	131,531	164,810	524000	Contracted Professional Svcs	157,275	157,275	157,275
8,627	15,080	-	528000	Other Purchased Services	-	-	-
40	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	115	-	528090	Other Purchased Svs - Event	-	-	-
-	389	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
6	68	3,190	545000	Travel	3,254	3,254	3,254
6	106	-	545200	Mileage, Taxi and Parking	-	-	-
630	1,960	2,815	545500	Staff Development	2,871	2,871	2,871
-	530	-	545520	Conference Fees	-	-	-
130,757	157,078	173,350	Total Materials and Services		165,986	165,986	165,986
\$304,913	\$429,376	\$649,600	TOTAL REQUIREMENTS		\$669,555	\$669,555	\$662,880

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Human Resources (Classification, Compensation, Recruitment)							
<i>Personnel Services</i>							
303,553	321,052	486,212	501000	Reg Employees-Full Time-Exempt	588,068	588,068	588,068
48,683	165,914	55,803	501500	Reg Empl-Full Time-Non-Exempt	50,630	50,630	50,630
58,055	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
227	71,637	-	508000	Overtime	-	-	-
33,161	45,093	45,578	511000	Fringe - Payroll Taxes	51,004	51,004	51,004
40,013	52,225	64,509	512000	Fringe - Retirement PERS	62,112	62,112	62,112
74,846	80,717	108,864	513000	Fringe - Health and Welfare	122,400	122,400	111,275
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,393	1,428	2,155	515000	Fringe - Other Benefits	2,474	2,474	2,474
-	5,368	8,130	519000	Pension Oblig Bonds Contrib	12,089	12,089	12,089
1,350	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
561,282	746,235	771,251	Total Personnel Services		888,777	888,777	877,652
<i>Materials and Services</i>							
792	51	681	520100	Office Supplies	695	695	695
-	345	-	520110	Computer Equipment	-	-	-
56	12	-	520120	Meetings Expenditures	-	-	-
1,314	975	4,293	520500	Operating Supplies	4,379	4,379	4,379
1,032	190	3,979	521000	Subscriptions and Dues	4,059	4,059	4,059
566	953	-	521100	Membership and Professional Dues	-	-	-
2,045	2,188	-	521200	Publications and Subscriptions	-	-	-
35,836	35,447	524	524000	Contracted Professional Svcs	43,000	43,000	108,000
288	25	-	524500	Marketing Expenditures	-	-	-
38,631	43,420	52,666	528000	Other Purchased Services	36,253	36,253	36,253
28	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
95	524	1,047	545000	Travel	1,068	1,068	1,068
-	472	-	545100	Travel and Lodging	-	-	-
157	270	-	545200	Mileage, Taxi and Parking	-	-	-
4,954	1,343	3,665	545500	Staff Development	3,738	3,738	3,738
200	2,060	-	545520	Conference Fees	-	-	-
85,993	88,274	66,855	Total Materials and Services		93,192	93,192	158,192
\$647,275	\$834,509	\$838,106	TOTAL REQUIREMENTS		\$981,969	\$981,969	\$1,035,844

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Human Resources (Labor & Employee Relation)								
<i>Personnel Services</i>								
285,818	260,925	329,076	501000	Reg Employees-Full Time-Exempt		372,466	372,466	372,466
-	29,015	10,649	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
17,850	29,043	-	503000	Temporary Employees - Hourly		-	-	-
189	4,772	-	508000	Overtime		-	-	-
600	600	-	508600	Mobile Comm Allowance		-	-	-
24,830	26,258	28,557	511000	Fringe - Payroll Taxes		30,047	30,047	30,047
29,171	31,491	38,696	512000	Fringe - Retirement PERS		37,879	37,879	37,879
59,186	60,300	62,208	513000	Fringe - Health and Welfare		61,200	61,200	55,625
862	776	1,326	515000	Fringe - Other Benefits		1,405	1,405	1,405
-	2,948	5,096	519000	Pension Oblig Bonds Contrib		7,127	7,127	7,127
418,505	446,129	475,608	Total Personnel Services			510,124	510,124	504,549
<i>Materials and Services</i>								
71	-	161	520100	Office Supplies		164	164	164
-	1,864	-	520110	Computer Equipment		-	-	-
25	68	-	520120	Meetings Expenditures		-	-	-
5	-	-	520130	Postage		-	-	-
1,718	186	3,921	520500	Operating Supplies		3,999	3,999	3,999
168	-	984	521000	Subscriptions and Dues		1,004	1,004	1,004
2,287	1,158	-	521100	Membership and Professional Dues		-	-	-
1,551	9,678	40,000	524000	Contracted Professional Svcs		-	-	40,000
3,730	8,841	13,443	528000	Other Purchased Services		13,712	13,712	13,712
-	22	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
-	681	-	528080	Other Purchased Services - Agency Fees		-	-	-
35	198	419	545000	Travel		427	427	427
2,178	883	-	545100	Travel and Lodging		-	-	-
362	838	-	545200	Mileage, Taxi and Parking		-	-	-
446	318	-	545300	Meals and Entertainment		-	-	-
3,695	1,737	3,665	545500	Staff Development		3,738	3,738	3,738
20	-	-	545510	Tuition Reimbursement		-	-	-
694	500	-	545520	Conference Fees		-	-	-
16,985	26,970	62,593	Total Materials and Services			23,044	23,044	63,044
\$435,490	\$473,100	\$538,201	TOTAL REQUIREMENTS			\$533,168	\$533,168	\$567,593

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Human Resources (Organizational Development)							
<i>Personnel Services</i>							
49,558	17,695	89,697	501000	Reg Employees-Full Time-Exempt	88,811	88,811	88,811
-	34,098	54,311	501500	Reg Empl-Full Time-Non-Exempt	65,609	65,609	65,609
69,586	63,884	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	1,707	-	508000	Overtime	-	-	-
9,835	9,671	12,114	511000	Fringe - Payroll Taxes	12,112	12,112	12,112
15,284	15,095	22,466	512000	Fringe - Retirement PERS	12,626	12,626	12,626
22,678	26,469	31,104	513000	Fringe - Health and Welfare	30,600	30,600	27,800
455	462	581	515000	Fringe - Other Benefits	594	594	594
-	1,174	2,160	519000	Pension Oblig Bonds Contrib	2,869	2,869	2,869
167,394	170,255	212,433	Total Personnel Services		213,221	213,221	210,421
<i>Materials and Services</i>							
633	404	161	520100	Office Supplies	164	164	164
-	20	-	520120	Meetings Expenditures	-	-	-
350	-	-	520500	Operating Supplies	-	-	-
215	-	984	521000	Subscriptions and Dues	1,004	1,004	1,004
153	399	-	521100	Membership and Professional Dues	-	-	-
603	546	-	521200	Publications and Subscriptions	-	-	-
88,348	71,269	66,216	524000	Contracted Professional Svcs	67,540	67,540	67,540
3,965	5,787	-	528000	Other Purchased Services	-	-	-
-	111	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
28	-	-	545000	Travel	-	-	-
-	466	-	545100	Travel and Lodging	-	-	-
4,359	7,307	1,152	545500	Staff Development	1,175	1,175	1,175
-	-	-	545510	Tuition Reimbursement	-	-	-
-	25	-	545520	Conference Fees	-	-	-
98,653	86,334	68,513	Total Materials and Services		69,883	69,883	69,883
\$266,047	\$256,589	\$280,946	TOTAL REQUIREMENTS		\$283,104	\$283,104	\$280,304

General Fund

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

General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund - Information Services							
Personnel Services							
1,688,845	1,798,457	1,954,755	501000	Reg Employees-Full Time-Exempt	2,060,832	2,060,832	2,138,721
296,983	333,444	324,766	501500	Reg Empl-Full Time-Non-Exempt	320,470	320,470	320,470
84,977	63,230	26,956	502000	Reg Employees-Part Time-Exempt	34,943	34,943	34,943
5,061	3,017	-	508000	Overtime	-	-	-
3,935	3,960	-	508600	Mobile Comm Allowance	-	-	-
168,598	180,388	194,750	511000	Fringe - Payroll Taxes	203,262	203,262	209,833
269,216	286,296	338,400	512000	Fringe - Retirement PERS	329,413	329,413	336,267
359,346	398,661	427,680	513000	Fringe - Health and Welfare	421,020	421,020	398,082
-	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
10,270	2,180	4,904	514000	Fringe - Unemployment	-	-	-
6,303	6,418	9,039	515000	Fringe - Other Benefits	9,533	9,533	9,849
-	22,058	34,749	519000	Pension Oblig Bonds Contrib	48,211	48,211	49,769
1,800	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,895,334	3,104,709	3,315,999	Total Personnel Services		3,427,684	3,427,684	3,497,934
Materials and Services							
10,050	23,884	31,816	520100	Office Supplies	29,816	29,816	29,816
2,194	1,091	-	520110	Computer Equipment	-	-	-
45	-	100	520130	Postage	100	100	100
-	805	-	520500	Operating Supplies	-	-	-
-	22	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
10	-	-	520580	Operating Supplies - Uniforms	-	-	-
2,082	1,811	5,250	521000	Subscriptions and Dues	4,250	4,250	4,250
615	200	-	521100	Membership and Professional Dues	-	-	-
729	4,310	7,000	521500	Maintenance and Repairs Supplies	7,000	7,000	7,000
128,024	275,386	300,792	524000	Contracted Professional Svcs	333,197	333,197	361,447
543	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
300	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
5,550	-	125,400	525100	Utility Services	130,400	130,400	130,400
906	942	-	525110	Utility Services - Internet	-	-	-
3,194	3,160	-	525120	Utility Services - Telecommunications	-	-	-
385,786	623,598	825,674	526000	Maintenance and Repair Services	896,741	896,741	896,741
912	-	-	526010	Maintenance and Repair Services - Building	-	-	-
735	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
17,095	50	-	526040	Maintenance and Repair Services - Technology	-	-	-
219,140	-	-	526300	Software Maintenance	-	-	-
-	4	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	16	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
3,698	1,040	12,100	545000	Travel	12,100	12,100	12,100
5,818	2,244	-	545100	Travel and Lodging	-	-	-
366	90	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount			Amount	Amount	Amount
General Fund - Information Services							
448	109	-	545300	Meals and Entertainment	-	-	-
11,232	7,641	22,500	545500	Staff Development	23,000	23,000	23,000
9,071	2,319	6,000	545520	Conference Fees	6,000	6,000	6,000
808,543	948,722	1,336,632	Total Materials and Services		1,442,604	1,442,604	1,470,854
<u>Capital Outlay</u>							
37,001	1,647	-	575000	Office Furn and Equip	-	-	-
37,001	1,647	-	Total Capital Outlay		-	-	-
\$3,740,878	\$4,055,078	\$4,652,631	TOTAL REQUIREMENTS		\$4,870,288	\$4,870,288	\$4,968,788
27.50	27.50	27.50	TOTAL FTE		27.50	27.50	28.50

General Fund

				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	FY 2015-16					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Information Services (Director's Office)							
<i>Personnel Services</i>							
129,846	135,953	132,109	501000	Reg Employees-Full Time-Exempt	149,607	149,607	149,607
41,048	48,813	54,118	501500	Reg Empl-Full Time-Non-Exempt	58,001	58,001	58,001
386	398	-	508000	Overtime	-	-	-
360	360	-	508600	Mobile Comm Allowance	-	-	-
13,361	14,444	16,511	511000	Fringe - Payroll Taxes	17,494	17,494	17,494
24,467	26,428	30,658	512000	Fringe - Retirement PERS	30,725	30,725	30,725
30,780	34,616	31,104	513000	Fringe - Health and Welfare	30,612	30,612	27,812
412	454	749	515000	Fringe - Other Benefits	794	794	794
-	1,855	2,948	519000	Pension Oblig Bonds Contrib	4,152	4,152	4,152
240,658	263,322	268,197	Total Personnel Services		291,385	291,385	288,585
<i>Materials and Services</i>							
3,592	2,331	6,760	520100	Office Supplies	6,760	6,760	6,760
66	-	-	520110	Computer Equipment	-	-	-
39	-	100	520130	Postage	100	100	100
-	219	500	521000	Subscriptions and Dues	500	500	500
554	-	-	521100	Membership and Professional Dues	-	-	-
2,094	-	-	524000	Contracted Professional Svcs	-	-	-
(3)	-	-	525120	Utility Services - Telecommunications	-	-	-
728	-	-	526010	Maintenance and Repair Services - Building	-	-	-
480	2	1,500	545000	Travel	1,500	1,500	1,500
1,591	351	-	545100	Travel and Lodging	-	-	-
126	4	-	545200	Mileage, Taxi and Parking	-	-	-
817	-	1,000	545500	Staff Development	1,000	1,000	1,000
1,525	225	1,500	545520	Conference Fees	1,500	1,500	1,500
11,609	3,132	11,360	Total Materials and Services		11,360	11,360	11,360
\$252,268	\$266,454	\$279,557	TOTAL REQUIREMENTS		\$302,745	\$302,745	\$299,945

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Information Services (Applications Development and Maintenance)								
<i>Personnel Services</i>								
644,589	693,926	809,191	501000	Reg Employees-Full Time-Exempt		848,570	848,570	926,459
56,397	63,230	-	502000	Reg Employees-Part Time-Exempt		-	-	-
56,991	62,120	68,003	511000	Fringe - Payroll Taxes		71,534	71,534	78,105
93,143	99,677	121,475	512000	Fringe - Retirement PERS		120,506	120,506	127,360
134,488	175,943	139,968	513000	Fringe - Health and Welfare		137,796	137,796	140,633
9,424	-	-	514000	Fringe - Unemployment		-	-	-
2,024	2,106	3,130	515000	Fringe - Other Benefits		3,304	3,304	3,620
-	7,572	12,136	519000	Pension Oblig Bonds Contrib		16,972	16,972	18,530
997,055	1,104,574	1,153,903	Total Personnel Services			1,198,682	1,198,682	1,294,707
<i>Materials and Services</i>								
25	-	2,160	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
4,237	10,191	95,869	524000	Contracted Professional Svcs		83,757	83,757	83,757
543	-	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
1,384	1,449	-	525120	Utility Services - Telecommunications		-	-	-
136,126	364,142	397,358	526000	Maintenance and Repair Services		487,438	487,438	487,438
7,600	50	-	526040	Maintenance and Repair Services - Technology		-	-	-
-	4	-	528020	Other Purchased Services - Audio Visual		-	-	-
1,352	1,038	8,000	545000	Travel		8,000	8,000	8,000
4,054	1,893	-	545100	Travel and Lodging		-	-	-
56	68	-	545200	Mileage, Taxi and Parking		-	-	-
244	109	-	545300	Meals and Entertainment		-	-	-
8,080	4,245	13,000	545500	Staff Development		13,000	13,000	13,000
1,861	2,094	1,000	545520	Conference Fees		1,000	1,000	1,000
165,663	385,284	518,487	Total Materials and Services			596,455	596,455	596,455
\$1,162,718	\$1,489,858	\$1,672,390	TOTAL REQUIREMENTS			\$1,795,137	\$1,795,137	\$1,891,162

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Information Services (Technical Services)								
<i><u>Personnel Services</u></i>								
436,205	507,351	530,484	501000	Reg Employees-Full Time-Exempt		551,609	551,609	551,609
255,935	254,312	270,648	501500	Reg Empl-Full Time-Non-Exempt		262,469	262,469	262,469
4,675	2,620	-	508000	Overtime		-	-	-
3,575	3,600	-	508600	Mobile Comm Allowance		-	-	-
57,531	63,035	67,358	511000	Fringe - Payroll Taxes		68,674	68,674	68,674
80,075	91,967	108,791	512000	Fringe - Retirement PERS		99,984	99,984	99,984
138,150	143,692	155,520	513000	Fringe - Health and Welfare		153,108	153,108	139,233
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib		-	-	-
651	2,180	4,904	514000	Fringe - Unemployment		-	-	-
2,200	2,331	3,165	515000	Fringe - Other Benefits		3,273	3,273	3,273
-	7,679	12,016	519000	Pension Oblig Bonds Contrib		16,284	16,284	16,284
978,997	1,080,767	1,152,886		Total Personnel Services		1,155,401	1,155,401	1,141,526
<i><u>Materials and Services</u></i>								
3,865	20,378	17,646	520100	Office Supplies		17,646	17,646	17,646
521	1,091	-	520110	Computer Equipment		-	-	-
-	22	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
-	26	150	521000	Subscriptions and Dues		150	150	150
729	4,310	7,000	521500	Maintenance and Repairs Supplies		7,000	7,000	7,000
105,147	208,759	179,722	524000	Contracted Professional Svcs		196,240	196,240	224,490
300	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
5,550	-	125,400	525100	Utility Services		130,400	130,400	130,400
906	942	-	525110	Utility Services - Internet		-	-	-
1,037	941	-	525120	Utility Services - Telecommunications		-	-	-
226,063	234,550	398,316	526000	Maintenance and Repair Services		379,303	379,303	379,303
184	-	-	526010	Maintenance and Repair Services - Building		-	-	-
735	-	-	526014	Maintenance and Repair Services - HVAC		-	-	-
9,495	-	-	526040	Maintenance and Repair Services - Technology		-	-	-
219,140	-	-	526300	Software Maintenance		-	-	-
1,867	-	1,500	545000	Travel		1,500	1,500	1,500
172	-	-	545100	Travel and Lodging		-	-	-
183	18	-	545200	Mileage, Taxi and Parking		-	-	-
204	-	-	545300	Meals and Entertainment		-	-	-
66	3,360	6,500	545500	Staff Development		6,500	6,500	6,500
4,690	-	-	545520	Conference Fees		-	-	-
580,854	474,397	736,234		Total Materials and Services		738,739	738,739	766,989
<i><u>Capital Outlay</u></i>								
-	1,647	-	575000	Office Furn and Equip		-	-	-
-	1,647	-		Total Capital Outlay		-	-	-
\$1,559,851	\$1,556,811	\$1,889,120	TOTAL REQUIREMENTS			\$1,894,140	\$1,894,140	\$1,908,515

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	<i><u>For Information Only</u></i> DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Information Services (Project Management Office)							
<i><u>Personnel Services</u></i>							
238,600	251,640	263,558	501000	Reg Employees-Full Time-Exempt	276,168	276,168	276,168
19,743	21,013	22,152	511000	Fringe - Payroll Taxes	23,284	23,284	23,284
33,561	35,671	40,958	512000	Fringe - Retirement PERS	40,873	40,873	40,873
19,957	14,106	46,656	513000	Fringe - Health and Welfare	45,924	45,924	41,724
701	701	1,014	515000	Fringe - Other Benefits	1,081	1,081	1,081
-	2,534	3,953	519000	Pension Oblig Bonds Contrib	5,524	5,524	5,524
-	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
312,562	327,466	378,291		Total Personnel Services	392,854	392,854	388,654
<i><u>Materials and Services</u></i>							
-	28	1,000	520100	Office Supplies	1,000	1,000	1,000
10	-	-	520580	Operating Supplies - Uniforms	-	-	-
154	214	2,000	521000	Subscriptions and Dues	1,000	1,000	1,000
776	769	-	525120	Utility Services - Telecommunications	-	-	-
-	-	500	545000	Travel	500	500	500
320	-	1,000	545500	Staff Development	1,500	1,500	1,500
995	-	1,000	545520	Conference Fees	1,000	1,000	1,000
2,255	1,011	5,500		Total Materials and Services	5,000	5,000	5,000
\$314,817	\$328,477	\$383,791	TOTAL REQUIREMENTS		\$397,854	\$397,854	\$393,654

General Fund

FY 2013-14		FY 2014-15		FY 2015-16		<u>For Information Only</u>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount	
Information Services (Records Information Management)									
<u>Personnel Services</u>									
199,528	209,587	219,413	501000	Reg Employees-Full Time-Exempt		234,878	234,878	234,878	
-	30,319	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-	
28,580	-	26,956	502000	Reg Employees-Part Time-Exempt		34,943	34,943	34,943	
17,782	19,776	20,726	511000	Fringe - Payroll Taxes		22,276	22,276	22,276	
32,076	32,554	36,518	512000	Fringe - Retirement PERS		37,325	37,325	37,325	
32,333	30,303	54,432	513000	Fringe - Health and Welfare		53,580	53,580	48,680	
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib		-	-	-	
195	-	-	514000	Fringe - Unemployment		-	-	-	
841	825	981	515000	Fringe - Other Benefits		1,081	1,081	1,081	
-	2,417	3,696	519000	Pension Oblig Bonds Contrib		5,279	5,279	5,279	
1,800	1,800	-	519500	Fringe - Insurance - Opt Out		-	-	-	
313,135	328,580	362,722	Total Personnel Services			389,362	389,362	384,462	
<u>Materials and Services</u>									
2,568	1,147	3,250	520100	Office Supplies		2,250	2,250	2,250	
6	-	-	520130	Postage		-	-	-	
-	805	-	520500	Operating Supplies		-	-	-	
1,928	1,352	1,500	521000	Subscriptions and Dues		1,500	1,500	1,500	
61	200	-	521100	Membership and Professional Dues		-	-	-	
15,083	14,927	23,200	524000	Contracted Professional Svcs		21,200	21,200	21,200	
18,881	19,675	25,000	526000	Maintenance and Repair Services		25,000	25,000	25,000	
-	16	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-	
-	-	600	545000	Travel		600	600	600	
1,949	36	1,000	545500	Staff Development		1,000	1,000	1,000	
-	-	2,500	545520	Conference Fees		2,500	2,500	2,500	
40,476	38,159	57,050	Total Materials and Services			54,050	54,050	54,050	
\$353,611	\$366,739	\$419,772	TOTAL REQUIREMENTS			\$443,412	\$443,412	\$438,512	

General Fund

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

General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund - Office of the Auditor							
Personnel Services							
93,574	97,353	101,574	500000	Elected Official Salaries	111,025	111,025	111,025
337,102	288,862	402,842	501000	Reg Employees-Full Time-Exempt	346,674	346,674	346,674
27,400	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	21,500	503000	Temporary Employees - Hourly	21,500	21,500	21,500
37,489	31,496	44,231	511000	Fringe - Payroll Taxes	40,454	40,454	40,454
51,499	39,057	59,946	512000	Fringe - Retirement PERS	49,001	49,001	49,001
80,598	65,025	93,312	513000	Fringe - Health and Welfare	91,800	91,800	83,450
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,309	1,062	2,043	515000	Fringe - Other Benefits	1,938	1,938	1,938
-	3,683	7,890	519000	Pension Oblig Bonds Contrib	9,478	9,478	9,478
-	300	-	519500	Fringe - Insurance - Opt Out	-	-	-
628,970	528,838	733,338	Total Personnel Services		671,870	671,870	663,520
Materials and Services							
10,356	2,029	5,000	520100	Office Supplies	5,000	5,000	5,000
3,981	59	-	520110	Computer Equipment	-	-	-
-	136	-	520120	Meetings Expenditures	-	-	-
20	-	1,500	520500	Operating Supplies	1,500	1,500	1,500
425	268	1,500	521000	Subscriptions and Dues	1,500	1,500	1,500
665	960	-	521100	Membership and Professional Dues	-	-	-
389	40	-	521200	Publications and Subscriptions	-	-	-
11,700	13,349	16,500	524000	Contracted Professional Svcs	16,500	16,500	16,500
-	384	-	524050	Contracted Prof Svcs - Advertising	-	-	-
741	179	700	528000	Other Purchased Services	700	700	700
-	539	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
374	65	5,615	545000	Travel	5,615	5,615	5,615
1,972	6,491	-	545100	Travel and Lodging	-	-	-
53	258	-	545200	Mileage, Taxi and Parking	-	-	-
516	1,393	-	545300	Meals and Entertainment	-	-	-
2,224	336	6,523	545500	Staff Development	6,523	6,523	6,523
3,692	3,904	-	545520	Conference Fees	-	-	-
369	104	324	549000	Miscellaneous Expenditures	324	324	324
37,477	30,493	37,662	Total Materials and Services		37,662	37,662	37,662
\$666,447	\$559,331	\$771,000	TOTAL REQUIREMENTS		\$709,532	\$709,532	\$701,182
6.00	6.00	6.00	TOTAL FTE		6.00	6.00	6.00

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Office of Metro Attorney							
<i>Personnel Services</i>							
845,260	993,196	1,199,459	501000	Reg Employees-Full Time-Exempt	1,261,965	1,261,965	1,261,965
264,832	334,567	360,825	501500	Reg Empl-Full Time-Non-Exempt	378,979	378,979	378,979
206,371	242,369	96,311	502000	Reg Employees-Part Time-Exempt	101,245	101,245	101,245
2,123	3,026	4,600	503000	Temporary Employees - Hourly	4,692	4,692	4,692
595	527	5,000	508000	Overtime	5,100	5,100	5,100
3,824	5,125	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
101,939	122,645	140,372	511000	Fringe - Payroll Taxes	147,601	147,601	147,601
171,225	179,490	230,725	512000	Fringe - Retirement PERS	220,408	220,408	220,408
189,075	233,874	248,832	513000	Fringe - Health and Welfare	244,800	244,800	222,550
-	-	248	514000	Fringe - Unemployment	-	-	-
3,177	3,600	6,308	515000	Fringe - Other Benefits	6,632	6,632	6,632
-	14,117	25,000	519000	Pension Oblig Bonds Contrib	34,964	34,964	34,964
4,650	5,438	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,793,071	2,137,976	2,320,680		Total Personnel Services	2,409,386	2,409,386	2,387,136
<i>Materials and Services</i>							
20,031	4,691	13,559	520100	Office Supplies	13,830	13,830	13,830
1,696	2,175	-	520110	Computer Equipment	-	-	-
691	720	-	520120	Meetings Expenditures	-	-	-
-	(150)	-	520550	Operating Supplies - Telecommunications	-	-	-
40	-	27,432	521000	Subscriptions and Dues	27,981	27,981	27,981
6,608	7,440	-	521100	Membership and Professional Dues	-	-	-
14,976	11,680	-	521200	Publications and Subscriptions	-	-	-
48,388	2,454	3,141	524000	Contracted Professional Svcs	3,204	3,204	3,204
-	4,278	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	210	-	525120	Utility Services - Telecommunications	-	-	-
1,883	141	6,544	528000	Other Purchased Services	6,675	6,675	6,675
11	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
6,249	500	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
1,395	360	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	2,618	545000	Travel	2,670	2,670	2,670
3,300	7,366	-	545100	Travel and Lodging	-	-	-
2,519	2,796	-	545200	Mileage, Taxi and Parking	-	-	-
928	1,326	-	545300	Meals and Entertainment	-	-	-
6,252	9,607	14,658	545500	Staff Development	14,951	14,951	14,951
199	420	-	545510	Tuition Reimbursement	-	-	-
195	-	-	545520	Conference Fees	-	-	-
262	422	2,408	549000	Miscellaneous Expenditures	2,456	2,456	2,456
115,624	56,436	70,360		Total Materials and Services	71,767	71,767	71,767
\$1,908,695	\$2,194,412	\$2,391,040	TOTAL REQUIREMENTS		\$2,481,153	\$2,481,153	\$2,458,903
15.00	15.50	16.00	TOTAL FTE		16.00	16.00	16.00

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Parks and Nature							
<i>Personnel Services</i>							
1,787,847	1,741,175	1,725,688	501000	Reg Employees-Full Time-Exempt	2,412,402	2,412,402	2,412,402
957,971	1,065,934	1,136,393	501500	Reg Empl-Full Time-Non-Exempt	1,271,190	1,271,190	1,271,190
26,927	42,473	18,720	502000	Reg Employees-Part Time-Exempt	19,801	19,801	19,801
41,404	-	59,910	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
138,023	66,127	148,369	503000	Temporary Employees - Hourly	151,337	151,337	151,337
29,818	-	-	503100	Temporary Employees - Salaried	-	-	-
309,419	131,169	364,823	504000	Seasonal Employees	372,110	372,110	372,110
74,992	72,047	34,570	508000	Overtime	23,894	23,894	23,894
11,832	12,970	-	508600	Mobile Comm Allowance	-	-	-
280,013	279,179	248,748	511000	Fringe - Payroll Taxes	312,416	312,416	312,416
365,234	350,299	387,725	512000	Fringe - Retirement PERS	439,930	439,930	439,930
576,725	617,280	583,979	513000	Fringe - Health and Welfare	708,364	708,364	643,514
2,009	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
35,038	31,411	35,330	514000	Fringe - Unemployment	35,004	35,004	35,004
8,970	8,868	11,663	515000	Fringe - Other Benefits	14,951	14,951	14,951
-	31,088	44,359	519000	Pension Oblig Bonds Contrib	74,068	74,068	74,068
4,275	750	-	519500	Fringe - Insurance - Opt Out	-	-	-
4,650,498	4,456,770	4,800,277		Total Personnel Services	5,835,467	5,835,467	5,770,617
<i>Materials and Services</i>							
84,701	48,121	58,684	520100	Office Supplies	49,767	49,767	49,767
26,337	29,758	2,053	520110	Computer Equipment	8,094	8,094	8,094
7,214	4,494	4,620	520120	Meetings Expenditures	12,262	12,262	12,262
246	1,452	257	520130	Postage	262	262	262
745	361	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
110,007	68,872	89,966	520500	Operating Supplies	91,881	91,881	91,881
28,918	46,129	22,070	520510	Operating Supplies - Small Tools, Equip	22,512	22,512	22,512
255	769	-	520520	Operating Supplies - Audio Visual	-	-	-
250	43	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
6,789	28,644	6,159	520550	Operating Supplies - Telecommunications	6,282	6,282	6,282
254	250	-	520560	Operating Supplies - Tickets	-	-	-
21,506	29,259	4,763	520580	Operating Supplies - Uniforms	5,859	5,859	5,859
5,544	1,491	6,185	521000	Subscriptions and Dues	4,673	4,673	4,673
10,967	8,430	770	521100	Membership and Professional Dues	2,285	2,285	2,285
3,229	9,252	770	521200	Publications and Subscriptions	1,285	1,285	1,285
257	258	-	521300	Fuels - Waste Transport	-	-	-
88,191	50,846	73,094	521400	Fuels and Lubricants - General	74,556	74,556	74,556
10,016	4,531	136,428	521500	Maintenance and Repairs Supplies	139,157	139,157	139,157
511	4,862	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
27,967	33,511	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
588	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
3,134	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Parks and Nature							
529	2,038	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
24	1,581	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
63,056	49,622	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
37,986	24,528	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
4,757	8,452	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
90	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
1,403	1,963	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
36,904	43,216	13,345	522500	Retail	13,612	13,612	13,612
213,670	291,449	759,476	524000	Contracted Professional Svcs	494,625	494,625	721,785
220	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
445	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
32,901	8,130	-	524050	Contracted Prof Svcs - Advertising	85,000	85,000	85,000
2,793	2	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
4,708	522	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
6,367	7,794	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
193	92	-	524500	Marketing Expenditures	7,000	7,000	7,000
104	-	-	524510	Sales and Marketing Contract	-	-	-
9,920	26,650	15,805	524600	Sponsorship Expenditures	16,121	16,121	16,121
980	-	-	524700	Visitor Develop Marketing	-	-	-
195,056	114,073	250,659	525000	Contracted Property Services	318,781	318,781	318,781
6,444	11,583	209,802	525100	Utility Services	213,840	213,840	213,840
1,446	10,224	-	525110	Utility Services - Internet	-	-	-
25,470	27,699	-	525120	Utility Services - Telecommunications	-	-	-
50,783	38,484	-	525130	Utility Services - Electricity	-	-	-
981	1,037	-	525140	Utility Services - Natural Gas	-	-	-
63,522	45,889	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
52,494	44,091	-	525160	Utility Services - Water and Sewer	-	-	-
6,586	908	15,683	525500	Cleaning Services	15,997	15,997	15,997
18,694	20,393	253,814	526000	Maintenance and Repair Services	239,446	239,446	239,446
45,600	55,971	12,318	526010	Maintenance and Repair Services - Building	12,564	12,564	12,564
5,303	2,132	-	526012	Maintenance and Repair Services - Electricity	-	-	-
692	1,655	-	526014	Maintenance and Repair Services - HVAC	-	-	-
3,561	3,439	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
31,319	27,220	-	526020	Maintenance and Repair Services - Equipment	-	-	-
50,285	39,669	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	252	-	526040	Maintenance and Repair Services - Technology	-	-	-
15,800	15,090	21,557	526050	Maintenance and Repair Services - Vehicles	21,988	21,988	21,988
1,669	2,027	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	10,070	-	526100	Capital Maintenance - CIP	-	-	-
3,740	3,815	-	526300	Software Maintenance	-	-	-
472	1,290	17,976	526500	Rentals	18,336	18,336	18,336
300	849	-	526510	Rentals - Building	-	-	-
14,377	6,638	-	526520	Rentals - Equipment	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Parks and Nature							
517	2,922	-	526540	Rentals - Vehicle	-	-	-
7,985	10,320	-	526560	Rentals - Parking Space	-	-	-
21,748	23,576	90,544	528000	Other Purchased Services	47,719	47,719	47,719
-	16	-	528010	Other Purchased Services - Commissions	111,000	111,000	111,000
-	27	-	528020	Other Purchased Services - Audio Visual	-	-	-
537	676	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
640	14	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	35	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,990	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	250	-	528080	Other Purchased Services - Agency Fees	-	-	-
2,533	-	-	528092	Other Purchased Services - Traffic Control	-	-	-
250	-	-	528100	Other Purch Services - Reimb	-	-	-
69,038	82,734	-	528210	Credit Card Fees	60,000	60,000	60,000
2,180	3,913	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
18,335	31,726	-	528400	Other Purchased Services - Printing and Graphics	183,000	183,000	183,000
96,644	63,768	111,375	528500	Cemetery Services Expenditures	113,603	113,603	113,603
10	1,022	-	529400	Special Waste Disposal Fees	-	-	-
2,344,885	2,650,075	2,724,618	529800	Glendoveer Golf Ops Contract	2,648,000	2,648,000	2,648,000
234,456	63,752	50,672	530000	Payments to Other Agencies	51,687	51,687	51,687
7,712	18,602	513	530010	License and Permit Fees	523	523	523
187,251	191,611	164,676	531000	Taxes (Non-Payroll)	167,970	167,970	167,970
100,000	10,000	-	531500	Grants to Other Governments	-	-	-
-	1,000	-	531800	Contributions to Other Govt	-	-	-
50,000	-	-	532000	Government Assessments	-	-	-
(4,954)	-	-	544500	Grants and Loans	-	-	-
5,063	16,860	16,369	545000	Travel	16,337	16,337	16,337
9,331	22,423	-	545100	Travel and Lodging	-	-	-
1,919	2,363	-	545200	Mileage, Taxi and Parking	-	-	-
3,327	8,019	-	545300	Meals and Entertainment	-	-	-
15,924	14,010	54,929	545500	Staff Development	54,605	54,605	54,605
3,108	4,882	-	545510	Tuition Reimbursement	-	-	-
21,625	17,108	3,080	545520	Conference Fees	3,742	3,742	3,742
60,979	19,046	50,000	548000	Fee Reimbursements	50,000	50,000	50,000
150	261	-	549000	Miscellaneous Expenditures	-	-	-
4,713,456	4,582,880	5,243,030	Total Materials and Services		5,384,371	5,384,371	5,611,531

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Parks and Nature							
				<i>Capital Outlay</i>			
-	117	-	570000	Land	-	-	-
41,209	-	-	571000	Improve-Other than Bldg	-	-	-
28,707	36,530	-	572000	Buildings and Related	-	-	-
85,581	10,500	-	574000	Equipment and Vehicles	-	-	-
12,885	11,405	-	574500	Vehicles	-	-	-
-	-	69,225	579000	Intangible Assets	-	-	-
168,381	58,552	69,225	Total Capital Outlay		-	-	-
\$9,532,334	\$9,098,203	\$10,112,532	TOTAL REQUIREMENTS		\$11,219,838	\$11,219,838	\$11,382,148
51.20	37.40	37.55	TOTAL FTE		46.28	46.28	46.28

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Administration)							
<i><u>Personnel Services</u></i>							
177,758	167,807	89,678	501000	Reg Employees-Full Time-Exempt	665,308	665,308	665,308
35,985	71,779	83,769	501500	Reg Empl-Full Time-Non-Exempt	146,708	146,708	146,708
7,239	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
9,503	-	5,440	503000	Temporary Employees - Hourly	5,550	5,550	5,550
944	2,379	13,689	508000	Overtime	2,550	2,550	2,550
1,200	325	-	508600	Mobile Comm Allowance	-	-	-
18,186	19,004	16,042	511000	Fringe - Payroll Taxes	68,489	68,489	68,489
30,222	32,071	29,920	512000	Fringe - Retirement PERS	94,296	94,296	94,296
33,883	38,381	31,104	513000	Fringe - Health and Welfare	148,955	148,955	135,230
9	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
13,692	-	6,378	514000	Fringe - Unemployment	14,102	14,102	14,102
668	710	693	515000	Fringe - Other Benefits	3,247	3,247	3,247
-	2,390	2,852	519000	Pension Oblig Bonds Contrib	16,240	16,240	16,240
1,875	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
331,165	334,846	279,565	Total Personnel Services		1,165,445	1,165,445	1,151,720
<i><u>Materials and Services</u></i>							
12,963	19,684	30,972	520100	Office Supplies	21,501	21,501	21,501
6,866	9,429	-	520110	Computer Equipment	6,000	6,000	6,000
913	902	-	520120	Meetings Expenditures	7,549	7,549	7,549
25	-	-	520130	Postage	-	-	-
85	2,507	375	520500	Operating Supplies	500	500	500
-	1,848	-	520580	Operating Supplies - Uniforms	1,000	1,000	1,000
160	-	1,604	521000	Subscriptions and Dues	-	-	-
3,655	2,175	-	521100	Membership and Professional Dues	1,500	1,500	1,500
157	429	-	521200	Publications and Subscriptions	500	500	500
208	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
492	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
450	1,242	55,000	524000	Contracted Professional Svcs	56,000	56,000	36,000
-	1,997	-	524050	Contracted Prof Svcs - Advertising	85,000	85,000	85,000
-	-	-	524500	Marketing Expenditures	7,000	7,000	7,000
2,820	3,900	-	524600	Sponsorship Expenditures	-	-	-
-	-	154	525100	Utility Services	-	-	-
-	-	1,069	526000	Maintenance and Repair Services	545	545	545
-	45	-	526010	Maintenance and Repair Services - Building	-	-	-
2,413	204	45,890	528000	Other Purchased Services	2,172	2,172	2,172
-	-	-	528010	Other Purchased Services - Commissions	111,000	111,000	111,000
-	14	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
620	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
11,574	16,867	-	528400	Other Purchased Services - Printing and Graphics	183,000	183,000	183,000
0	269	-	530000	Payments to Other Agencies	-	-	-
-	-	3,361	545000	Travel	3,069	3,069	3,069

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Administration)								
2,796	796	-	545100	Travel and Lodging		-	-	-
483	263	-	545200	Mileage, Taxi and Parking		-	-	-
598	103	-	545300	Meals and Entertainment		-	-	-
5,917	2,124	11,292	545500	Staff Development		10,094	10,094	10,094
1,535	-	-	545510	Tuition Reimbursement		-	-	-
7,047	1,599	-	545520	Conference Fees		600	600	600
-	150	-	549000	Miscellaneous Expenditures		-	-	-
61,777	66,547	149,717	Total Materials and Services			497,030	497,030	477,030
\$392,942	\$401,393	\$429,282	TOTAL REQUIREMENTS			\$1,662,475	\$1,662,475	\$1,628,750

General Fund

FY 2013-14		FY 2014-15		FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT					Proposed	Approved	Adopted
		Amount		DESCRIPTION				Amount	Amount	Amount
Parks and Nature (Community Investments and Partnerships)										
<i>Personnel Services</i>										
-	24,797	26,728	501500	Reg Empl-Full Time-Non-Exempt				28,645	28,645	28,645
-	7,741	10,128	502000	Reg Employees-Part Time-Exempt				10,403	10,403	10,403
-	285	-	508000	Overtime				-	-	-
-	2,704	3,102	511000	Fringe - Payroll Taxes				3,298	3,298	3,298
-	2,882	4,146	512000	Fringe - Retirement PERS				4,060	4,060	4,060
-	5,272	9,331	513000	Fringe - Health and Welfare				9,186	9,186	8,336
-	132	154	515000	Fringe - Other Benefits				166	166	166
-	328	553	519000	Pension Oblig Bonds Contrib				781	781	781
-	44,139	54,142	Total Personnel Services				56,539	56,539	55,689	
<i>Materials and Services</i>										
-	433	2,053	520100	Office Supplies				2,094	2,094	2,094
-	125	3,080	520120	Meetings Expenditures				3,142	3,142	3,142
-	-	-	520500	Operating Supplies				-	-	-
-	215	-	521100	Membership and Professional Dues				-	-	-
-	10	-	524000	Contracted Professional Svcs				-	-	-
-	500	-	524600	Sponsorship Expenditures				-	-	-
320	-	-	526540	Rentals - Vehicle				-	-	-
(4,954)	-	-	544500	Grants and Loans				-	-	-
-	691	-	545100	Travel and Lodging				-	-	-
-	45	-	545200	Mileage, Taxi and Parking				-	-	-
-	25	2,053	545500	Staff Development				2,094	2,094	2,094
125	45	-	545520	Conference Fees				-	-	-
(4,509)	2,089	7,186	Total Materials and Services				7,330	7,330	7,330	
(\$4,509)	\$46,228	\$61,328	TOTAL REQUIREMENTS				\$63,869	\$63,869	\$63,019	

General Fund

				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	FY 2015-16					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Parks and Nature (Visitor Services)							
<i>Personnel Services</i>							
688,537	590,093	627,373	501000	Reg Employees-Full Time-Exempt	646,744	646,744	646,744
609,015	605,025	637,936	501500	Reg Empl-Full Time-Non-Exempt	646,841	646,841	646,841
17,399	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
71,194	33,998	73,105	503000	Temporary Employees - Hourly	74,567	74,567	74,567
20,573	-	-	503100	Temporary Employees - Salaried	-	-	-
282,988	122,306	364,823	504000	Seasonal Employees	372,110	372,110	372,110
53,389	48,389	18,661	508000	Overtime	19,035	19,035	19,035
3,037	5,295	-	508600	Mobile Comm Allowance	-	-	-
147,840	139,371	106,409	511000	Fringe - Payroll Taxes	109,134	109,134	109,134
174,697	148,480	156,789	512000	Fringe - Retirement PERS	150,276	150,276	150,276
264,704	273,834	255,053	513000	Fringe - Health and Welfare	250,968	250,968	228,043
-	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
14,645	30,143	20,054	514000	Fringe - Unemployment	19,138	19,138	19,138
4,156	3,768	5,034	515000	Fringe - Other Benefits	5,242	5,242	5,242
-	14,085	18,978	519000	Pension Oblig Bonds Contrib	25,872	25,872	25,872
1,200	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,353,373	2,018,786	2,284,215		Total Personnel Services	2,319,927	2,319,927	2,297,002
<i>Materials and Services</i>							
23,003	15,016	13,191	520100	Office Supplies	13,455	13,455	13,455
13,901	1,388	-	520110	Computer Equipment	-	-	-
5,192	966	-	520120	Meetings Expenditures	-	-	-
139	1,384	-	520130	Postage	-	-	-
27	285	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
58,368	21,417	61,318	520500	Operating Supplies	62,543	62,543	62,543
18,224	21,847	1,540	520510	Operating Supplies - Small Tools, Equip	1,571	1,571	1,571
255	704	-	520520	Operating Supplies - Audio Visual	-	-	-
216	-	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
6,465	4,855	-	520550	Operating Supplies - Telecommunications	-	-	-
184	-	-	520560	Operating Supplies - Tickets	-	-	-
13,629	20,644	1,683	520580	Operating Supplies - Uniforms	1,717	1,717	1,717
442	652	3,182	521000	Subscriptions and Dues	3,246	3,246	3,246
3,664	1,723	-	521100	Membership and Professional Dues	-	-	-
1,863	2,629	-	521200	Publications and Subscriptions	-	-	-
257	258	-	521300	Fuels - Waste Transport	-	-	-
51,461	23,869	42,293	521400	Fuels and Lubricants - General	43,139	43,139	43,139
4,576	1,304	78,715	521500	Maintenance and Repairs Supplies	80,291	80,291	80,291
241	1,545	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
9,439	13,407	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
514	1,658	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
24	163	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
55,484	42,309	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Visitor Services)							
29,908	20,500	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
2,886	5,058	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
382	1,393	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
8,610	9,450	13,345	522500	Retail	13,612	13,612	13,612
169,910	145,520	479,342	524000	Contracted Professional Svcs	222,289	222,289	469,449
130	131	-	524050	Contracted Prof Svcs - Advertising	-	-	-
4,100	522	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
193	92	-	524500	Marketing Expenditures	-	-	-
2,000	15,000	14,265	524600	Sponsorship Expenditures	14,550	14,550	14,550
980	-	-	524700	Visitor Develop Marketing	-	-	-
10,042	4,097	4,927	525000	Contracted Property Services	5,025	5,025	5,025
4,737	9,375	185,285	525100	Utility Services	188,991	188,991	188,991
-	9,024	-	525110	Utility Services - Internet	-	-	-
20,132	20,792	-	525120	Utility Services - Telecommunications	-	-	-
46,097	32,964	-	525130	Utility Services - Electricity	-	-	-
981	955	-	525140	Utility Services - Natural Gas	-	-	-
58,227	41,314	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
46,261	41,957	-	525160	Utility Services - Water and Sewer	-	-	-
-	708	-	525500	Cleaning Services	-	-	-
4,936	9,893	175,883	526000	Maintenance and Repair Services	163,302	163,302	163,302
36,350	22,275	-	526010	Maintenance and Repair Services - Building	-	-	-
4,228	2,132	-	526012	Maintenance and Repair Services - Electricity	-	-	-
2,660	2,459	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
26,792	23,987	-	526020	Maintenance and Repair Services - Equipment	-	-	-
29,269	18,836	-	526030	Maintenance and Repair Services - Grounds	-	-	-
9,500	9,111	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
1,669	2,027	-	526060	Maintenance and Repair Services - Safety	-	-	-
371	-	12,883	526500	Rentals	13,141	13,141	13,141
300	314	-	526510	Rentals - Building	-	-	-
7,401	4,584	-	526520	Rentals - Equipment	-	-	-
-	1,010	-	526540	Rentals - Vehicle	-	-	-
1,140	1,200	-	526560	Rentals - Parking Space	-	-	-
17,148	17,793	24,637	528000	Other Purchased Services	25,130	25,130	25,130
388	504	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
20	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	35	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,990	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	250	-	528080	Other Purchased Services - Agency Fees	-	-	-
2,533	-	-	528092	Other Purchased Services - Traffic Control	-	-	-
15,886	23,982	-	528210	Credit Card Fees	-	-	-
1,182	1,813	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
3,134	3,484	-	528400	Other Purchased Services - Printing and Graphics	-	-	-

General Fund

				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	FY 2015-16					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Parks and Nature (Visitor Services)							
10	1,022	-	529400	Special Waste Disposal Fees	-	-	-
174,257	37,817	18,067	530000	Payments to Other Agencies	18,429	18,429	18,429
4,604	11,453	-	530010	License and Permit Fees	-	-	-
82,428	86,127	58,716	531000	Taxes (Non-Payroll)	59,891	59,891	59,891
4,501	16,670	4,796	545000	Travel	4,892	4,892	4,892
2,510	12,579	-	545100	Travel and Lodging	-	-	-
481	1,198	-	545200	Mileage, Taxi and Parking	-	-	-
1,432	4,969	-	545300	Meals and Entertainment	-	-	-
5,676	5,984	23,757	545500	Staff Development	24,234	24,234	24,234
103	2,841	-	545510	Tuition Reimbursement	-	-	-
9,586	6,200	-	545520	Conference Fees	-	-	-
150	111	-	549000	Miscellaneous Expenditures	-	-	-
1,126,778	869,531	1,217,825	Total Materials and Services		959,448	959,448	1,206,608
<i>Capital Outlay</i>							
-	66	-	570000	Land	-	-	-
500	-	-	571000	Improve-Other than Bldg	-	-	-
-	11,405	-	574500	Vehicles	-	-	-
500	11,471	-	Total Capital Outlay		-	-	-
\$3,480,651	\$2,899,788	\$3,502,040	TOTAL REQUIREMENTS		\$3,279,375	\$3,279,375	\$3,503,610

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Land, Science and Conservation)							
<i>Personnel Services</i>							
680,438	731,807	696,098	501000	Reg Employees-Full Time-Exempt	765,292	765,292	765,292
248,969	294,371	304,843	501500	Reg Empl-Full Time-Non-Exempt	309,977	309,977	309,977
2,290	-	8,592	502000	Reg Employees-Part Time-Exempt	9,398	9,398	9,398
41,404	-	59,910	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
52,747	32,130	36,740	503000	Temporary Employees - Hourly	37,475	37,475	37,475
15,440	15,455	2,220	508000	Overtime	2,309	2,309	2,309
5,845	5,550	-	508600	Mobile Comm Allowance	-	-	-
85,609	88,599	89,912	511000	Fringe - Payroll Taxes	91,485	91,485	91,485
130,712	133,087	150,833	512000	Fringe - Retirement PERS	137,347	137,347	137,347
212,272	223,383	202,955	513000	Fringe - Health and Welfare	199,757	199,757	181,507
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	2,315	514000	Fringe - Unemployment	216	216	216
3,065	3,018	4,204	515000	Fringe - Other Benefits	4,339	4,339	4,339
-	10,586	16,040	519000	Pension Oblig Bonds Contrib	21,694	21,694	21,694
1,480,791	1,539,986	1,574,662		Total Personnel Services	1,579,289	1,579,289	1,561,039
<i>Materials and Services</i>							
46,091	10,902	10,158	520100	Office Supplies	10,361	10,361	10,361
4,383	14,926	2,053	520110	Computer Equipment	2,094	2,094	2,094
782	1,680	1,027	520120	Meetings Expenditures	1,048	1,048	1,048
9	-	-	520130	Postage	-	-	-
46,020	33,080	26,390	520500	Operating Supplies	26,918	26,918	26,918
8,704	22,413	20,530	520510	Operating Supplies - Small Tools, Equip	20,941	20,941	20,941
-	65	-	520520	Operating Supplies - Audio Visual	-	-	-
34	43	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
242	23,789	6,159	520550	Operating Supplies - Telecommunications	6,282	6,282	6,282
10	250	-	520560	Operating Supplies - Tickets	-	-	-
3,919	5,866	3,080	520580	Operating Supplies - Uniforms	3,142	3,142	3,142
4,270	690	1,399	521000	Subscriptions and Dues	1,427	1,427	1,427
2,665	1,880	770	521100	Membership and Professional Dues	785	785	785
1,026	6,094	770	521200	Publications and Subscriptions	785	785	785
22,053	17,677	21,429	521400	Fuels and Lubricants - General	21,858	21,858	21,858
4,704	3,227	48,637	521500	Maintenance and Repairs Supplies	49,609	49,609	49,609
63	3,317	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
18,135	19,790	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
588	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
14	380	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
-	1,418	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
2,859	2,620	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
2,389	2,822	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
1,800	3,138	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
519	361	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-

General Fund

FY 2015-16				For Information Only		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Land, Science and Conservation)								
41,306	122,731	109,114	524000	Contracted Professional Svcs		105,496	105,496	105,496
445	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
136	590	-	524050	Contracted Prof Svcs - Advertising		-	-	-
2,793	2	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
5,100	6,750	1,540	524600	Sponsorship Expenditures		1,571	1,571	1,571
185,014	109,977	245,732	525000	Contracted Property Services		313,756	313,756	313,756
1,707	2,208	20,682	525100	Utility Services		21,095	21,095	21,095
1,446	1,199	-	525110	Utility Services - Internet		-	-	-
4,942	6,536	-	525120	Utility Services - Telecommunications		-	-	-
4,432	4,938	-	525130	Utility Services - Electricity		-	-	-
-	83	-	525140	Utility Services - Natural Gas		-	-	-
4,625	2,768	-	525150	Utility Services - Sanitation and Refuse Removal		-	-	-
5,238	1,102	-	525160	Utility Services - Water and Sewer		-	-	-
6,586	200	15,683	525500	Cleaning Services		15,997	15,997	15,997
12,238	10,404	49,244	526000	Maintenance and Repair Services		47,429	47,429	47,429
6,379	9,001	12,318	526010	Maintenance and Repair Services - Building		12,564	12,564	12,564
1,075	-	-	526012	Maintenance and Repair Services - Electricity		-	-	-
692	1,655	-	526014	Maintenance and Repair Services - HVAC		-	-	-
826	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)		-	-	-
3,846	2,731	-	526020	Maintenance and Repair Services - Equipment		-	-	-
336	1,612	-	526030	Maintenance and Repair Services - Grounds		-	-	-
-	252	-	526040	Maintenance and Repair Services - Technology		-	-	-
3,792	5,219	21,557	526050	Maintenance and Repair Services - Vehicles		21,988	21,988	21,988
101	1,290	4,251	526500	Rentals		4,336	4,336	4,336
-	535	-	526510	Rentals - Building		-	-	-
2,938	67	-	526520	Rentals - Equipment		-	-	-
-	1,912	-	526540	Rentals - Vehicle		-	-	-
5,705	7,980	-	526560	Rentals - Parking Space		-	-	-
2,303	4,648	12,318	528000	Other Purchased Services		12,564	12,564	12,564
-	16	-	528010	Other Purchased Services - Commissions		-	-	-
-	27	-	528020	Other Purchased Services - Audio Visual		-	-	-
149	46	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
-	14	-	528040	Other Purchased Services - Meeting Planner		-	-	-
2,322	9,054	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
56,384	21,850	29,525	530000	Payments to Other Agencies		30,116	30,116	30,116
777	905	-	530010	License and Permit Fees		-	-	-
104,824	105,484	105,960	531000	Taxes (Non-Payroll)		108,079	108,079	108,079
100,000	10,000	-	531500	Grants to Other Governments		-	-	-
-	1,000	-	531800	Contributions to Other Govt		-	-	-
487	-	6,159	545000	Travel		6,282	6,282	6,282
2,938	6,721	-	545100	Travel and Lodging		-	-	-
628	768	-	545200	Mileage, Taxi and Parking		-	-	-
810	2,009	-	545300	Meals and Entertainment		-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
		<u>Amended</u>	ACCT			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount				Amount	Amount	Amount
Parks and Nature (Land, Science and Conservation)								
3,131	5,878	13,884	545500	Staff Development	14,161	14,161	14,161	
1,470	2,041	-	545510	Tuition Reimbursement	-	-	-	
2,765	8,484	-	545520	Conference Fees	-	-	-	
751,964	657,114	790,369	Total Materials and Services		860,684	860,684	860,684	
<i>Capital Outlay</i>								
27,802	-	-	571000	Improve-Other than Bldg	-	-	-	
28,707	-	-	572000	Buildings and Related	-	-	-	
15,475	-	-	574000	Equipment and Vehicles	-	-	-	
12,885	-	-	574500	Vehicles	-	-	-	
-	-	69,225	579000	Intangible Assets	-	-	-	
84,868	-	69,225	Total Capital Outlay		-	-	-	
\$2,317,623	\$2,197,100	\$2,434,256	TOTAL REQUIREMENTS		\$2,439,973	\$2,439,973	\$2,421,723	

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Historic Cemeteries)							
<i>Personnel Services</i>							
241,113	251,467	312,539	501000	Reg Employees-Full Time-Exempt	335,058	335,058	335,058
64,001	69,962	83,117	501500	Reg Empl-Full Time-Non-Exempt	139,019	139,019	139,019
-	34,732	-	502000	Reg Employees-Part Time-Exempt	-	-	-
4,579	-	33,084	503000	Temporary Employees - Hourly	33,745	33,745	33,745
9,245	-	-	503100	Temporary Employees - Salaried	-	-	-
26,431	8,863	-	504000	Seasonal Employees	-	-	-
5,219	5,540	-	508000	Overtime	-	-	-
1,750	1,800	-	508600	Mobile Comm Allowance	-	-	-
28,378	29,500	33,283	511000	Fringe - Payroll Taxes	40,010	40,010	40,010
29,604	33,780	46,037	512000	Fringe - Retirement PERS	53,951	53,951	53,951
65,866	76,411	85,536	513000	Fringe - Health and Welfare	99,498	99,498	90,398
6,701	1,268	6,583	514000	Fringe - Unemployment	1,548	1,548	1,548
1,082	1,242	1,578	515000	Fringe - Other Benefits	1,957	1,957	1,957
-	3,698	5,936	519000	Pension Oblig Bonds Contrib	9,481	9,481	9,481
1,200	750	-	519500	Fringe - Insurance - Opt Out	-	-	-
485,169	519,013	607,693	Total Personnel Services		714,267	714,267	705,167
<i>Materials and Services</i>							
2,577	2,086	2,310	520100	Office Supplies	2,356	2,356	2,356
1,187	4,015	-	520110	Computer Equipment	-	-	-
316	820	513	520120	Meetings Expenditures	523	523	523
74	69	257	520130	Postage	262	262	262
719	76	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
2,336	4,935	1,883	520500	Operating Supplies	1,920	1,920	1,920
1,921	1,869	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
82	-	-	520550	Operating Supplies - Telecommunications	-	-	-
60	-	-	520560	Operating Supplies - Tickets	-	-	-
3,958	902	-	520580	Operating Supplies - Uniforms	-	-	-
673	150	-	521000	Subscriptions and Dues	-	-	-
983	952	-	521100	Membership and Professional Dues	-	-	-
183	100	-	521200	Publications and Subscriptions	-	-	-
14,677	9,301	9,372	521400	Fuels and Lubricants - General	9,559	9,559	9,559
736	-	9,076	521500	Maintenance and Repairs Supplies	9,257	9,257	9,257
392	314	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
4,713	4,692	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
1,437	1,207	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
71	256	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
90	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
502	209	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
28,294	33,766	-	522500	Retail	-	-	-
1,324	21,946	116,020	524000	Contracted Professional Svcs	110,840	110,840	110,840
220	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-

General Fund

FY 2013-14		FY 2014-15		FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended		ACCT			Proposed	Approved	Adopted
		Amount			DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Historic Cemeteries)									
32,635	5,413	-	-	524050	Contracted Prof Svcs - Advertising		-	-	-
608	-	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
-	3,500	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)		-	-	-
104	-	-	-	524510	Sales and Marketing Contract		-	-	-
-	500	-	-	524600	Sponsorship Expenditures		-	-	-
-	-	3,681	-	525100	Utility Services		3,754	3,754	3,754
396	371	-	-	525120	Utility Services - Telecommunications		-	-	-
239	582	-	-	525130	Utility Services - Electricity		-	-	-
670	1,807	-	-	525150	Utility Services - Sanitation and Refuse Removal		-	-	-
995	1,033	-	-	525160	Utility Services - Water and Sewer		-	-	-
40	96	27,618	-	526000	Maintenance and Repair Services		28,170	28,170	28,170
1,466	-	-	-	526010	Maintenance and Repair Services - Building		-	-	-
75	980	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)		-	-	-
681	502	-	-	526020	Maintenance and Repair Services - Equipment		-	-	-
17,080	6,077	-	-	526030	Maintenance and Repair Services - Grounds		-	-	-
2,508	760	-	-	526050	Maintenance and Repair Services - Vehicles		-	-	-
3,740	3,815	-	-	526300	Software Maintenance		-	-	-
-	-	842	-	526500	Rentals		859	859	859
4,038	1,987	-	-	526520	Rentals - Equipment		-	-	-
197	-	-	-	526540	Rentals - Vehicle		-	-	-
1,140	1,140	-	-	526560	Rentals - Parking Space		-	-	-
339	931	7,699	-	528000	Other Purchased Services		7,853	7,853	7,853
-	92	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
250	-	-	-	528100	Other Purch Services - Reimb		-	-	-
-	488	-	-	528210	Credit Card Fees		-	-	-
998	2,100	-	-	528300	Other Purchased Services - Temporary Help Services		-	-	-
1,281	2,321	-	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
96,644	63,768	111,375	-	528500	Cemetery Services Expenditures		113,603	113,603	113,603
3,816	3,816	3,080	-	530000	Payments to Other Agencies		3,142	3,142	3,142
350	3,078	513	-	530010	License and Permit Fees		523	523	523
50,000	-	-	-	532000	Government Assessments		-	-	-
75	190	2,053	-	545000	Travel		2,094	2,094	2,094
1,087	1,637	-	-	545100	Travel and Lodging		-	-	-
327	89	-	-	545200	Mileage, Taxi and Parking		-	-	-
487	938	-	-	545300	Meals and Entertainment		-	-	-
1,200	-	3,943	-	545500	Staff Development		4,022	4,022	4,022
2,102	780	3,080	-	545520	Conference Fees		3,142	3,142	3,142
60,979	19,046	50,000	-	548000	Fee Reimbursements		50,000	50,000	50,000
354,072	215,498	353,315		Total Materials and Services			351,879	351,879	351,879

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16	<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17	
		Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
Parks and Nature (Historic Cemeteries)								
				<i>Capital Outlay</i>				
-	51	-	570000	Land	-	-	-	
-	51	-	Total Capital Outlay			-	-	-
\$839,241	\$734,562	\$961,008	TOTAL REQUIREMENTS			\$1,066,146	\$1,066,146	\$1,057,046

General Fund

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

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Planning and Development Department							
<i>Personnel Services</i>							
3,323,948	3,195,972	3,680,577	501000	Reg Employees-Full Time-Exempt	4,459,968	4,459,968	4,570,331
109,676	164,429	212,320	501500	Reg Empl-Full Time-Non-Exempt	285,341	285,341	285,341
196,047	152,155	278,609	502000	Reg Employees-Part Time-Exempt	82,942	82,942	82,942
41,525	47,282	36,663	502500	Reg Empl-Part Time-Non-Exempt	62,985	62,985	62,985
94,001	58,985	191,487	503000	Temporary Employees - Hourly	191,916	191,916	191,916
3,940	2,956	1,187	508000	Overtime	-	-	-
1,070	2,485	-	508600	Mobile Comm Allowance	-	-	-
308,768	295,337	353,823	511000	Fringe - Payroll Taxes	411,826	411,826	421,123
502,505	474,260	593,657	512000	Fringe - Retirement PERS	626,227	626,227	642,561
585,400	607,989	740,276	513000	Fringe - Health and Welfare	839,086	839,086	776,386
1,000	5,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
28,281	50,487	26,530	514000	Fringe - Unemployment	1,081	1,081	1,081
9,901	9,271	16,320	515000	Fringe - Other Benefits	19,706	19,706	20,123
-	35,519	63,130	519000	Pension Oblig Bonds Contrib	97,824	97,824	100,031
5,475	3,075	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,211,535	5,105,203	6,194,579		Total Personnel Services	7,078,902	7,078,902	7,154,820
<i>Materials and Services</i>							
41,214	29,244	91,400	520100	Office Supplies	89,900	89,900	89,900
12,723	30,674	-	520110	Computer Equipment	-	-	-
5,110	7,254	-	520120	Meetings Expenditures	-	-	-
83	549	-	520130	Postage	-	-	-
222	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
3,550	653	12,300	520500	Operating Supplies	12,300	12,300	12,300
1,383	-	34,900	521000	Subscriptions and Dues	36,400	36,400	36,400
19,857	22,305	-	521100	Membership and Professional Dues	-	-	-
2,043	-	-	521200	Publications and Subscriptions	-	-	-
-	60	-	522100	Cost of Food and Beverage	-	-	-
676,232	408,554	663,000	524000	Contracted Professional Svcs	661,027	661,027	827,527
3,990	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	7,500	-	524030	Contracted Prof Svcs - Architect	-	-	-
46,374	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
2,208	2,251	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	34,621	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
259,265	201,905	2,329,506	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	1,170,000	1,170,000	1,170,000
-	3,695	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
2,906	7,563	79,769	524500	Marketing Expenditures	84,162	84,162	84,162
27,100	34,840	44,375	524600	Sponsorship Expenditures	60,391	60,391	60,391
-	50	-	524710	Marketing Incentives	-	-	-
-	-	-	525100	Utility Services	1,500	1,500	1,500
-	393	-	525120	Utility Services - Telecommunications	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Planning and Development Department							
-	185	-	525130	Utility Services - Electricity	-	-	-
-	942	-	525160	Utility Services - Water and Sewer	-	-	-
4,797	18,420	16,000	526000	Maintenance and Repair Services	21,000	21,000	21,000
160	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
3,620	1,225	4,900	526500	Rentals	3,900	3,900	3,900
1,790	921	-	526510	Rentals - Building	-	-	-
-	1,291	-	526520	Rentals - Equipment	-	-	-
7,344	3,663	79,200	528000	Other Purchased Services	49,200	49,200	49,200
21	84	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	3,100	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
14,573	18,553	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
395	442	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
559,597	409,795	2,250,000	530000	Payments to Other Agencies	850,000	850,000	850,000
21,550	454,059	-	531500	Grants to Other Governments	542,520	542,520	542,520
-	450,000	-	531800	Contributions to Other Govt	-	-	-
1,026	-	4,000	540000	Charges for Services	-	-	-
514,564	2,660,721	5,000,000	544000	Program Purchases	4,000,000	4,000,000	4,000,000
575,612	517,998	1,267,520	544500	Grants and Loans	725,000	725,000	725,000
(1,196)	-	80,200	545000	Travel	82,200	82,200	82,200
23,969	27,524	-	545100	Travel and Lodging	-	-	-
606	1,214	-	545200	Mileage, Taxi and Parking	-	-	-
5,522	4,878	-	545300	Meals and Entertainment	-	-	-
2,541	15,228	35,500	545500	Staff Development	37,500	37,500	37,500
595	360	-	545510	Tuition Reimbursement	-	-	-
14,485	10,123	-	545520	Conference Fees	-	-	-
7,522	1,167	-	549000	Miscellaneous Expenditures	-	-	-
2,863,354	5,394,003	11,992,570	Total Materials and Services		8,427,000	8,427,000	8,593,500
\$8,074,889	\$10,499,206	\$18,187,149	TOTAL REQUIREMENTS		\$15,505,902	\$15,505,902	\$15,748,320
45.40	47.15	48.30	TOTAL FTE		55.30	55.30	55.30

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Property and Environmental Services							
<u>Personnel Services</u>							
285,167	457,563	792,637	501000	Reg Employees-Full Time-Exempt	700,754	700,754	700,754
280,660	336,961	299,629	501500	Reg Empl-Full Time-Non-Exempt	338,974	338,974	338,974
155,218	181,411	65,220	502500	Reg Empl-Part Time-Non-Exempt	68,405	68,405	68,405
21,699	6,171	28,652	503000	Temporary Employees - Hourly	21,947	21,947	21,947
6,169	7,342	31,716	508000	Overtime	21,845	21,845	21,845
1,200	2,550	-	508600	Mobile Comm Allowance	-	-	-
65,905	85,481	99,470	511000	Fringe - Payroll Taxes	94,020	94,020	94,020
86,428	118,517	161,395	512000	Fringe - Retirement PERS	146,442	146,442	146,442
124,996	182,665	304,819	513000	Fringe - Health and Welfare	280,175	280,175	254,625
580	-	-	514000	Fringe - Unemployment	-	-	-
4,579	5,600	4,924	515000	Fringe - Other Benefits	4,826	4,826	4,826
-	9,953	17,712	519000	Pension Oblig Bonds Contrib	22,257	22,257	22,257
5,625	4,950	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,038,226	1,399,164	1,806,174	Total Personnel Services		1,699,645	1,699,645	1,674,095
<u>Materials and Services</u>							
26,869	71,576	38,731	520100	Office Supplies	50,207	50,207	50,207
7,966	3,567	257	520110	Computer Equipment	262	262	262
1,733	1,474	1,540	520120	Meetings Expenditures	1,571	1,571	1,571
32,004	50,045	-	520130	Postage	-	-	-
15	100	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
37,516	38,703	54,040	520500	Operating Supplies	55,121	55,121	55,121
7,145	12,147	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
45	-	-	520520	Operating Supplies - Audio Visual	-	-	-
-	59	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
6,635	1,619	-	520550	Operating Supplies - Telecommunications	-	-	-
5,923	4,167	308	520580	Operating Supplies - Uniforms	314	314	314
194	-	4,210	521000	Subscriptions and Dues	4,295	4,295	4,295
1,401	3,009	180	521100	Membership and Professional Dues	184	184	184
35	165	-	521200	Publications and Subscriptions	-	-	-
4,878	5,636	5,133	521400	Fuels and Lubricants - General	5,236	5,236	5,236
14	4,588	25,663	521500	Maintenance and Repairs Supplies	26,176	26,176	26,176
80	30	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,518	16,086	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
12	34	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
2,044	6,191	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
224	1,065	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
4,542	11,072	10,070	521560	Maintenance and Repairs Supplies - Equipment	10,271	10,271	10,271
530	138	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	500	-	522100	Cost of Food and Beverage	-	-	-

General Fund

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

General Fund

FY 2013-14	FY 2014-15	FY 2015-16				FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended				Proposed	Approved	Adopted
		Amount	ACCT		DESCRIPTION	Amount	Amount	Amount
General Fund - Property and Environmental Services								
2,445	4,838	38,687	545500		Staff Development	41,556	41,556	41,556
-	283	-	545510		Tuition Reimbursement	-	-	-
3,724	1,631	1,437	545520		Conference Fees	1,466	1,466	1,466
647	24	-	549000		Miscellaneous Expenditures	-	-	-
756,774	912,504	844,065			Total Materials and Services	950,878	950,878	950,878
					Capital Outlay			
15,009	-	-	574000		Equipment and Vehicles	-	-	-
15,009	-	-			Total Capital Outlay	-	-	-
\$1,810,009	\$2,311,668	\$2,650,239	TOTAL REQUIREMENTS			\$2,650,523	\$2,650,523	\$2,624,973
14.20	18.50	19.60	TOTAL FTE			18.30	18.30	18.30

General Fund

FY 2015-16				<u>For Information Only</u>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Property and Environmental Services (Administration)							
<u>Personnel Services</u>							
66,779	67,533	155,400	501000	Reg Employees-Full Time-Exempt	55,531	55,531	55,531
-	7,921	16,934	501500	Reg Empl-Full Time-Non-Exempt	37,851	37,851	37,851
-	-	9,752	503000	Temporary Employees - Hourly	9,947	9,947	9,947
-	531	10,896	508000	Overtime	609	609	609
1,200	600	-	508600	Mobile Comm Allowance	-	-	-
9,736	9,889	16,117	511000	Fringe - Payroll Taxes	7,870	7,870	7,870
10,229	11,265	26,251	512000	Fringe - Retirement PERS	12,109	12,109	12,109
9,519	10,031	31,881	513000	Fringe - Health and Welfare	15,307	15,307	13,882
150	141	702	515000	Fringe - Other Benefits	367	367	367
-	764	2,866	519000	Pension Oblig Bonds Contrib	1,868	1,868	1,868
1,800	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
99,414	108,674	270,799	Total Personnel Services		141,459	141,459	140,034
<u>Materials and Services</u>							
8,106	11,409	13,201	520100	Office Supplies	24,166	24,166	24,166
3,598	118	-	520110	Computer Equipment	-	-	-
1,103	1,124	-	520120	Meetings Expenditures	-	-	-
-	100	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
96	100	3,228	520500	Operating Supplies	3,293	3,293	3,293
-	59	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
81	-	-	520580	Operating Supplies - Uniforms	-	-	-
-	-	3,183	521000	Subscriptions and Dues	3,247	3,247	3,247
-	2,055	-	521100	Membership and Professional Dues	-	-	-
35	93	-	521200	Publications and Subscriptions	-	-	-
14	-	-	521500	Maintenance and Repairs Supplies	-	-	-
-	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
5,858	-	-	524000	Contracted Professional Svcs	-	-	-
-	500	10,000	524600	Sponsorship Expenditures	10,200	10,200	10,200
-	-	2,823	525100	Utility Services	2,879	2,879	2,879
753	1,190	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	526000	Maintenance and Repair Services	545	545	545
-	82	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	469	526500	Rentals	478	478	478
2,379	-	20,634	528000	Other Purchased Services	23,220	23,220	23,220
28	226	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	-	530000	Payments to Other Agencies	-	-	-
122	-	-	530010	License and Permit Fees	-	-	-
-	-	2,383	545000	Travel	3,000	3,000	3,000
832	210	-	545100	Travel and Lodging	-	-	-
226	267	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16		<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
		Amended Amount	ACCT			Proposed Amount	Approved Amount	Adopted Amount
		Property and Environmental Services (Administration)						
30	206	-	545300	Meals and Entertainment	-	-	-	
-	1,049	8,228	545500	Staff Development	10,487	10,487	10,487	
-	-	-	545510	Tuition Reimbursement	-	-	-	
1,265	510	-	545520	Conference Fees	-	-	-	
-	2	-	549000	Miscellaneous Expenditures	-	-	-	
24,532	19,299	64,149	Total Materials and Services			81,515	81,515	81,515
\$123,946	\$127,973	\$334,948	TOTAL REQUIREMENTS			\$222,974	\$222,974	\$221,549

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Property and Environmental Services (Construction Project Management Office)							
<i>Personnel Services</i>							
-	141,992	225,942	501000	Reg Employees-Full Time-Exempt	237,418	237,418	237,418
-	1,350	-	508600	Mobile Comm Allowance	-	-	-
-	12,487	18,983	511000	Fringe - Payroll Taxes	20,011	20,011	20,011
-	18,439	30,442	512000	Fringe - Retirement PERS	30,338	30,338	30,338
-	26,702	37,324	513000	Fringe - Health and Welfare	37,509	37,509	34,059
-	-	-	514000	Fringe - Unemployment	-	-	-
-	328	867	515000	Fringe - Other Benefits	919	919	919
-	1,432	3,389	519000	Pension Oblig Bonds Contrib	4,749	4,749	4,749
-	202,729	316,947	Total Personnel Services		330,944	330,944	327,494
<i>Materials and Services</i>							
1,894	103	5,000	520100	Office Supplies	5,100	5,100	5,100
-	3,449	257	520110	Computer Equipment	262	262	262
431	300	1,540	520120	Meetings Expenditures	1,571	1,571	1,571
-	88	-	520500	Operating Supplies	-	-	-
-	343	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	776	308	520580	Operating Supplies - Uniforms	314	314	314
74	-	-	521000	Subscriptions and Dues	-	-	-
-	368	180	521100	Membership and Professional Dues	184	184	184
-	-	-	521400	Fuels and Lubricants - General	-	-	-
-	500	-	522100	Cost of Food and Beverage	-	-	-
5,925	-	-	524000	Contracted Professional Svcs	-	-	-
-	89	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	510	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	2,566	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	2,617	2,617	2,617
-	2,440	-	524600	Sponsorship Expenditures	-	-	-
-	922	-	525120	Utility Services - Telecommunications	-	-	-
-	7	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
583	3,051	4,619	526540	Rentals - Vehicle	4,711	4,711	4,711
-	1,140	-	526560	Rentals - Parking Space	-	-	-
126	-	-	528000	Other Purchased Services	-	-	-
-	56	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	1,000	-	530000	Payments to Other Agencies	-	-	-
-	1,329	2,566	545100	Travel and Lodging	2,617	2,617	2,617
-	46	103	545200	Mileage, Taxi and Parking	105	105	105
-	150	513	545300	Meals and Entertainment	523	523	523
375	2,216	25,326	545500	Staff Development	25,833	25,833	25,833
55	747	1,437	545520	Conference Fees	1,466	1,466	1,466
9,463	19,631	44,415	Total Materials and Services		45,303	45,303	45,303
\$9,463	\$222,360	\$361,362	TOTAL REQUIREMENTS		\$376,247	\$376,247	\$372,797

General Fund

FY 2015-16				<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Property and Environmental Services (Metro Regional Center Building Operations)							
<i>Personnel Services</i>							
218,387	248,039	411,295	501000	Reg Employees-Full Time-Exempt	407,805	407,805	407,805
280,660	329,040	282,695	501500	Reg Empl-Full Time-Non-Exempt	301,123	301,123	301,123
155,218	181,411	65,220	502500	Reg Empl-Part Time-Non-Exempt	68,405	68,405	68,405
21,699	6,171	18,900	503000	Temporary Employees - Hourly	12,000	12,000	12,000
6,169	6,811	20,820	508000	Overtime	21,236	21,236	21,236
-	600	-	508600	Mobile Comm Allowance	-	-	-
56,169	63,105	64,370	511000	Fringe - Payroll Taxes	66,139	66,139	66,139
76,198	88,814	104,702	512000	Fringe - Retirement PERS	103,995	103,995	103,995
115,477	145,932	235,614	513000	Fringe - Health and Welfare	227,359	227,359	206,684
580	-	-	514000	Fringe - Unemployment	-	-	-
4,429	5,132	3,355	515000	Fringe - Other Benefits	3,540	3,540	3,540
-	7,757	11,457	519000	Pension Oblig Bonds Contrib	15,640	15,640	15,640
3,825	4,950	-	519500	Fringe - Insurance - Opt Out	-	-	-
938,812	1,087,761	1,218,428	Total Personnel Services		1,227,242	1,227,242	1,206,567
<i>Materials and Services</i>							
16,869	60,063	20,530	520100	Office Supplies	20,941	20,941	20,941
4,368	-	-	520110	Computer Equipment	-	-	-
199	49	-	520120	Meetings Expenditures	-	-	-
32,004	50,045	-	520130	Postage	-	-	-
15	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
37,421	38,515	50,812	520500	Operating Supplies	51,828	51,828	51,828
7,145	11,803	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
45	-	-	520520	Operating Supplies - Audio Visual	-	-	-
6,635	1,619	-	520550	Operating Supplies - Telecommunications	-	-	-
5,842	3,391	-	520580	Operating Supplies - Uniforms	-	-	-
120	-	1,027	521000	Subscriptions and Dues	1,048	1,048	1,048
1,401	586	-	521100	Membership and Professional Dues	-	-	-
-	72	-	521200	Publications and Subscriptions	-	-	-
4,878	5,636	5,133	521400	Fuels and Lubricants - General	5,236	5,236	5,236
-	4,588	25,663	521500	Maintenance and Repairs Supplies	26,176	26,176	26,176
80	30	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,518	16,086	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
12	34	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
2,037	6,191	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
224	1,065	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
4,542	11,072	10,070	521560	Maintenance and Repairs Supplies - Equipment	10,271	10,271	10,271
530	138	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
43,817	48,778	10,490	524000	Contracted Professional Svcs	47,624	47,624	47,624
323	1,028	-	524050	Contracted Prof Svcs - Advertising	-	-	-
2,039	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-

General Fund

		FY 2015-16			<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Property and Environmental Services (Metro Regional Center Building Operations)								
-	9,910	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-	
-	9,870	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-	
129,685	132,760	86,102	525000	Contracted Property Services	124,748	124,748	124,748	
-	-	251,493	525100	Utility Services	256,523	256,523	256,523	
27,131	27,268	-	525120	Utility Services - Telecommunications	-	-	-	
145,304	154,808	-	525130	Utility Services - Electricity	-	-	-	
4,077	4,601	-	525140	Utility Services - Natural Gas	-	-	-	
4,995	4,968	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-	
35,480	38,614	-	525160	Utility Services - Water and Sewer	-	-	-	
-	-	25,663	525500	Cleaning Services	26,176	26,176	26,176	
60	7,975	205,660	526000	Maintenance and Repair Services	209,773	209,773	209,773	
62,516	61,435	-	526010	Maintenance and Repair Services - Building	-	-	-	
10,848	617	-	526012	Maintenance and Repair Services - Electricity	-	-	-	
7,670	15,736	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-	
2,090	2,124	-	526014	Maintenance and Repair Services - HVAC	-	-	-	
35,774	32,258	-	526020	Maintenance and Repair Services - Equipment	-	-	-	
33,691	41,282	-	526030	Maintenance and Repair Services - Grounds	-	-	-	
1,403	19,529	-	526040	Maintenance and Repair Services - Technology	-	-	-	
2,999	2,648	-	526050	Maintenance and Repair Services - Vehicles	-	-	-	
-	432	-	526060	Maintenance and Repair Services - Safety	-	-	-	
-	3,843	-	526300	Software Maintenance	-	-	-	
252	17	28,742	526500	Rentals	29,317	29,317	29,317	
252	2,047	-	526530	Rentals - Office Equipment	-	-	-	
23,237	21,447	-	526540	Rentals - Vehicle	-	-	-	
1,151	2,454	2,310	528000	Other Purchased Services	2,356	2,356	2,356	
2,350	2,552	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-	
70	-	-	528080	Other Purchased Services - Agency Fees	-	-	-	
56	7,545	-	528400	Other Purchased Services - Printing and Graphics	-	-	-	
125	82	1,540	530000	Payments to Other Agencies	1,571	1,571	1,571	
5,228	2,935	-	530010	License and Permit Fees	-	-	-	
-	-	5,133	545000	Travel	5,236	5,236	5,236	
2,293	369	-	545100	Travel and Lodging	-	-	-	
217	19	-	545200	Mileage, Taxi and Parking	-	-	-	
644	386	-	545300	Meals and Entertainment	-	-	-	
2,070	1,573	5,133	545500	Staff Development	5,236	5,236	5,236	
-	283	-	545510	Tuition Reimbursement	-	-	-	
2,404	374	-	545520	Conference Fees	-	-	-	
647	22	-	549000	Miscellaneous Expenditures	-	-	-	
722,779	873,574	735,501	Total Materials and Services		824,060	824,060	824,060	

General Fund

FY 2015-16				<i>For Information Only</i>		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Property and Environmental Services (Metro Regional Center Building Operations)								
				<u>Capital Outlay</u>				
15,009	-	-	574000	Equipment and Vehicles		-	-	-
-	-	-	575000	Office Furn and Equip		-	-	-
15,009	-	-		Total Capital Outlay		-	-	-
\$1,676,600	\$1,961,335	\$1,953,929	TOTAL REQUIREMENTS			\$2,051,302	\$2,051,302	\$2,030,627

General Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund - Research Center							
<u>Personnel Services</u>							
1,744,046	1,893,821	2,295,841	501000	Reg Employees-Full Time-Exempt	2,270,906	2,270,906	2,270,906
-	22,587	-	501500	Reg Empl-Full Time-Non-Exempt	25,756	25,756	25,756
260,960	249,415	160,463	502000	Reg Employees-Part Time-Exempt	168,900	168,900	168,900
52,459	28,362	-	503000	Temporary Employees - Hourly	-	-	-
659	205	-	508000	Overtime	-	-	-
167,426	178,195	206,414	511000	Fringe - Payroll Taxes	207,504	207,504	207,504
283,605	286,632	344,772	512000	Fringe - Retirement PERS	322,140	322,140	322,140
304,973	353,618	423,015	513000	Fringe - Health and Welfare	401,175	401,175	364,500
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
10,461	-	3,957	514000	Fringe - Unemployment	-	-	-
5,879	5,924	9,491	515000	Fringe - Other Benefits	9,856	9,856	9,856
-	20,953	36,843	519000	Pension Oblig Bonds Contrib	49,312	49,312	49,312
6,056	2,138	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,838,526	3,045,849	3,480,796	Total Personnel Services		3,455,549	3,455,549	3,418,874
<u>Materials and Services</u>							
55,466	9,007	90,000	520100	Office Supplies	69,394	69,394	69,394
72,377	39,061	-	520110	Computer Equipment	-	-	-
530	512	-	520120	Meetings Expenditures	-	-	-
-	1,482	30,000	520500	Operating Supplies	34,600	34,600	34,600
950	-	4,500	521000	Subscriptions and Dues	6,125	6,125	6,125
1,333	1,206	-	521100	Membership and Professional Dues	-	-	-
15,005	15,271	-	521200	Publications and Subscriptions	-	-	-
78,274	2,987	228,000	524000	Contracted Professional Svcs	449,820	449,820	574,820
-	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
61,926	87,031	500,000	524060	Contracted Prof Svcs - Information Technology Services	165,000	165,000	165,000
140	-	-	524510	Sales and Marketing Contract	-	-	-
1,500	500	2,500	524600	Sponsorship Expenditures	2,500	2,500	2,500
149	-	-	525120	Utility Services - Telecommunications	-	-	-
10,780	2,870	-	526000	Maintenance and Repair Services	-	-	-
28,915	118,791	168,889	526040	Maintenance and Repair Services - Technology	182,200	182,200	182,200
-	3,000	-	526300	Software Maintenance	-	-	-
93	595	-	528000	Other Purchased Services	-	-	-
58	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	2,742	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
161	822,406	100,000	530000	Payments to Other Agencies	35,000	35,000	70,000
342	(36)	17,900	545000	Travel	22,000	22,000	22,000
5,440	14,467	-	545100	Travel and Lodging	-	-	-
548	196	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - Research Center							
1,379	2,140	-	545300	Meals and Entertainment	-	-	-
68	1,987	10,700	545500	Staff Development	11,100	11,100	11,100
-	60	-	545510	Tuition Reimbursement	-	-	-
6,347	5,747	-	545520	Conference Fees	-	-	-
-	220	-	549000	Miscellaneous Expenditures	-	-	-
341,781	1,132,242	1,152,489	Total Materials and Services		977,739	977,739	1,137,739
\$3,180,306	\$4,178,091	\$4,633,285	TOTAL REQUIREMENTS		\$4,433,288	\$4,433,288	\$4,556,613
26.75	28.50	28.00	TOTAL FTE		28.00	28.00	28.00

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Fund - Non-Departmental Special Appropriations							
<i>Personnel Services</i>							
56,617	-	-	501000	Reg Employees-Full Time-Exempt	-	-	-
18,678	-	-	503000	Temporary Employees - Hourly	-	-	-
186	-	-	508000	Overtime	-	-	-
6,303	-	-	511000	Fringe - Payroll Taxes	-	-	-
8,568	-	-	512000	Fringe - Retirement PERS	-	-	-
8,873	-	-	513000	Fringe - Health and Welfare	-	-	-
233	-	-	515000	Fringe - Other Benefits	-	-	-
99,458	-	-		Total Personnel Services	-	-	-
<i>Materials and Services</i>							
309	-	-	520100	Office Supplies	-	-	-
38,456	12,500	-	521000	Subscriptions and Dues	-	-	-
7,500	38,264	49,656	521100	Membership and Professional Dues	49,200	49,200	49,200
294	-	-	521500	Maintenance and Repairs Supplies	-	-	-
87,934	28,000	50,000	524000	Contracted Professional Svcs	50,000	50,000	50,000
141,639	112,485	163,200	524010	Contracted Prof Svcs - Accounting and Auditing	152,000	152,000	152,000
203,440	296,175	298,100	524600	Sponsorship Expenditures	300,000	300,000	300,000
122	-	-	528000	Other Purchased Services	-	-	-
2,079,600	2,792,356	3,584,460	530000	Payments to Other Agencies	2,891,000	2,891,000	2,891,000
80,392	63,052	100,000	530500	Election Expenses	225,000	225,000	75,000
492,641	-	15,187	532000	Government Assessments	-	-	-
136,545	130,966	48,264	544500	Grants and Loans	-	-	-
-	153	-	549000	Miscellaneous Expenditures	-	-	-
178,461	186,152	195,045	549010	Tri-Met Transit Pass	204,800	204,800	204,800
3,447,333	3,660,103	4,503,912		Total Materials and Services	3,872,000	3,872,000	3,722,000
<i>Debt Service</i>							
615,000	710,000	820,000	563000	Revenue Bond Pmts-Principal	930,000	930,000	930,000
1,105,071	1,076,381	1,041,882	563500	Revenue Bond Payments-Interest	1,002,038	1,002,038	1,002,038
1,720,071	1,786,381	1,861,882		Total Debt Service	1,932,038	1,932,038	1,932,038
<i>Capital Outlay</i>							
244,311	-	239,150	579000	Intangible Assets	100,000	100,000	100,000
244,311	-	239,150		Total Capital Outlay	100,000	100,000	100,000
\$5,511,173	\$5,446,484	\$6,604,944	TOTAL REQUIREMENTS		\$5,904,038	\$5,904,038	\$5,754,038
1.00	-	-	TOTAL FTE		-	-	-

General Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Fund - General Expenses							
				<u>Interfund Transfers</u>			
140,532	312,334	374,341	580000	Transfer for Indirect Costs	485,676	485,676	485,676
15,270,261	18,217,325	19,503,563	581000	Transfer of Resources	17,436,590	17,436,590	17,436,590
-	-	194,000	582000	Transfer for Direct Costs	639,000	639,000	639,000
1,919,916	-	-	586900	Internal Loan Advances	-	-	-
17,330,709	18,529,659	20,071,904		Total Interfund Transfers	18,561,266	18,561,266	18,561,266
				<u>Contingency</u>			
-	-	194,000	701001	Contingency - Opportunity Account	215,000	215,000	215,000
-	-	1,958,906	701002	Contingency - Operating	2,416,165	2,416,165	2,457,665
-	-	1,133,907	701004	Contingency - Rsv One Time Exp	-	-	-
-	-	254,800	709000	Contingency - All Other	5,461,000	5,461,000	5,461,000
-	-	3,541,613		Total Contingency	8,092,165	8,092,165	8,133,665
				<u>Unappropriated Fund Balance</u>			
5,836,554	5,626,594	4,673,924	801002	Unapp FB - Restricted CET	4,698,550	4,698,550	4,698,550
10,806,805	10,268,210	5,139,218	801003	Unapp FB - Restricted TOD	6,365,810	6,365,810	6,365,810
5,486,244	4,559,883	-	805000	Unapp FB - Reserves	-	-	-
-	-	1,751,520	805100	Unapp FB - Stabilization Reserve	1,795,000	1,795,000	1,795,000
2,237,851	1,318,769	-	805300	Unapp FB - Reserve for one-time expenditures	-	-	-
1,070,111	1,116,958	1,223,990	805400	Unapp FB - Reserve for Future Debt Service	1,418,886	1,418,886	1,418,886
3,611,903	2,856,528	1,925,587	805450	Unapp FB - PERS Reserve	2,788,014	2,788,014	3,975,814
3,533,558	3,330,999	1,594,911	805900	Unapp FB - Other Reserves and Designations	2,353,414	2,353,414	2,353,414
32,583,026	29,077,941	16,309,150		Total Unappropriated Fund Balance	19,419,674	19,419,674	20,607,474
\$49,913,735	\$47,607,600	\$39,922,667	TOTAL REQUIREMENTS		\$46,073,105	\$46,073,105	\$47,302,405

Cemetery Perpetual Care Fund



Cemetery Perpetual Care Fund

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



Cemetery Perpetual Care Fund

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



Community Enhancement Fund



Community Enhancement Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	1,969,875	1,938,092	1,660,992	1,377,259	1,377,259	1,377,259	(17.08%)
Current Revenues							
Interest Earnings	12,555	9,302	12,457	13,773	13,773	13,773	10.56%
Charges for Services	317,949	340,912	1,061,053	1,131,208	1,131,208	1,131,208	6.61%
Subtotal Current Revenues	330,504	350,214	1,073,510	1,144,981	1,144,981	1,144,981	6.66%
TOTAL RESOURCES	\$2,300,379	\$2,288,306	\$2,734,502	\$2,522,240	\$2,522,240	\$2,522,240	(7.76%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	286,783	585,335	1,375,952	1,417,608	1,417,608	1,417,608	3.03%
Subtotal Current Expenditures	286,783	585,335	1,375,952	1,417,608	1,417,608	1,417,608	3.03%
Interfund Transfers							
Internal Service Transfers	75,504	58,951	60,514	17,310	17,310	17,310	(71.40%)
Fund Equity Transfers	-	-	-	851,000	851,000	851,000	#DIV/0!
Subtotal Interfund Transfers	75,504	58,951	60,514	868,310	868,310	868,310	1334.89%
Contingency	-	-	290,000	151,061	151,061	151,061	(47.91%)
Unappropriated Fund Balance	1,938,092	1,644,020	1,008,036	85,261	85,261	85,261	(91.54%)
Subtotal Contingency/Ending Balance	1,938,092	1,644,020	1,298,036	236,322	236,322	236,322	(81.79%)
TOTAL REQUIREMENTS	\$2,300,379	\$2,288,306	\$2,734,502	\$2,522,240	\$2,522,240	\$2,522,240	(7.76%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2015-16 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 \$1.00 per ton of putrescible solid waste processed or transferred) collected at all transfer stations. This fee will remain unchanged in FY 2016-17. Funds are used for community enhancement projects in the targeted vicinity of each of these communities hosting solid waste facilities:

North Portland Community Enhancement Program: For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013 the Metro Council unanimously approved the committee's recommendation to distribute the remaining \$1.6 million in the enhancement grant fund by 2018. The committee dedicated the remaining funds (nearly \$600,000) to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Grants were awarded in June 2014 by the North Portland Enhancement Committee. Grant recipients have two years to spend the awarded funds. In FY 2016-17 it is anticipated that approximately \$125,000 will be reimbursed to grant recipients and projects will be completed.

Oregon City Community Enhancement Program: Funds from community enhancement fees at Metro South Station are paid to Oregon City on a quarterly basis and are used for local community enhancement projects as determined by the city council through an intergovernmental agreement (IGA) with Metro. It is expected that about \$342,400 will be collected in FY 2016-17 from Metro South.

Metro Central Community Enhancement Program: Funds from community enhancement fees at Metro Central Station are used for community enhancement projects in the vicinity of Metro Central Station in Northwest Portland, as recommended by a seven-member citizen committee appointed by Metro. It is expected that about \$276,700 will be collected in FY 2016-17 from Metro Central.

Forest Grove Community Enhancement Program: Fees collected at a privately owned transfer station in Forest Grove are paid to the City of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$143,000 will be collected in FY 2016-17 from Forest Grove Transfer Station (owned by Waste Management).

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

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

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

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

BEGINNING FUND BALANCE

The beginning fund balance represents the amounts remaining in the North Portland and Metro Central enhancement accounts. In the past, the practice was to retain the principal of the reserves. This remains the practice for Metro Central but the North Portland Enhancement Committee will continue the spend-down of funds in that reserve in FY 2016-17.

CURRENT REVENUES

Enterprise revenues

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

CURRENT EXPENDITURES

Materials and services

98 percent of the materials and services expenditures in this fund represents grants and contractual services. The North Portland and Metro Central Community Enhancement Committees administer programs through grants and contracts with community organizations and others including direct payments to Oregon City, Troutdale, Sherwood, Wilsonville and Forest Grove.

Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Community Enhancement Fund							
Revenues							
Beginning Fund Balance							
1,610,578	1,550,021	1,273,766	325100	Fund Bal-Restr for N Portland	990,357	990,357	990,357
359,297	388,071	387,226	325200	Fund Bal-Restr for Metro Centr	386,902	386,902	386,902
1,969,875	1,938,092	1,660,992		Total Beginning Fund Balance	1,377,259	1,377,259	1,377,259
Current Revenue							
130,644	131,310	277,751	432500	Rehabilitation and Enhance Fee	276,680	276,680	276,680
187,305	209,602	783,302	433500	Host Fees	854,528	854,528	854,528
12,370	7,690	12,457	470000	Interest on Investments	13,773	13,773	13,773
186	1,612	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
330,504	350,214	1,073,510		Total Current Revenue	1,144,981	1,144,981	1,144,981
\$2,300,379	\$2,288,306	\$2,734,502	TOTAL RESOURCES		\$2,522,240	\$2,522,240	\$2,522,240
Expenditures							
Materials and Services							
51	-	900	520100	Office Supplies	1,400	1,400	1,400
742	998	-	520120	Meetings Expenditures	500	500	500
16	-	-	520500	Operating Supplies	-	-	-
1,482	-	-	521100	Membership and Professional Dues	-	-	-
30,450	16,439	-	524000	Contracted Professional Svcs	-	-	-
410	475	-	524050	Contracted Prof Svcs - Advertising	-	-	-
250	-	-	524600	Sponsorship Expenditures	-	-	-
235	-	-	526510	Rentals - Building	-	-	-
-	-	3,000	528000	Other Purchased Services	23,000	23,000	23,000
104	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	236	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
187,305	209,602	693,302	530000	Payments to Other Agencies	764,528	764,528	764,528
63,948	357,560	678,000	544500	Grants and Loans	626,680	626,680	626,680
-	25	250	545000	Travel	500	500	500
209	-	-	545100	Travel and Lodging	-	-	-
61	-	-	545300	Meals and Entertainment	-	-	-
1,468	-	500	545500	Staff Development	1,000	1,000	1,000
50	-	-	545520	Conference Fees	-	-	-
286,783	585,335	1,375,952		Total Materials and Services	1,417,608	1,417,608	1,417,608
Interfund Transfers							
-	-	-	581000	Transfer of Resources	851,000	851,000	851,000
75,504	58,951	60,514	582000	Transfer for Direct Costs	17,310	17,310	17,310
75,504	58,951	60,514		Total Interfund Transfers	868,310	868,310	868,310

Community Enhancement Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Community Enhancement Fund							
				<u>Contingency</u>			
-	-	290,000	700000	Contingency	151,061	151,061	151,061
-	-	290,000		Total Contingency	151,061	151,061	151,061
				<u>Unappropriated Fund Balance</u>			
1,938,092	1,644,020	1,008,036	805000	Unapp FB - Reserves	85,261	85,261	85,261
1,938,092	1,644,020	1,008,036		Total Unappropriated Fund Balance	85,261	85,261	85,261
\$2,300,379	\$2,288,306	\$2,734,502	TOTAL REQUIREMENTS		\$2,522,240	\$2,522,240	\$2,522,240
-	-	-	TOTAL FTE		-	-	-

Community Enhancement Fund

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

Community Enhancement Fund

FY 2013-14	FY 2014-15	FY 2015-16			<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT			Proposed	Approved	Adopted
		Amount			DESCRIPTION	Amount	Amount	Amount
CR - North Portland (768-35203)								
Revenues								
Beginning Fund Balance								
1,610,578	1,550,021	1,273,766	325100		Fund Bal-Restr for N Portland	990,357	990,357	990,357
1,610,578	1,550,021	1,273,766			Total Beginning Fund Balance	990,357	990,357	990,357
Current Revenue								
10,143	6,152	9,553	470000		Interest on Investments	9,904	9,904	9,904
185	1,353	-	471900		Unrealized Gain/Loss -FMV Adj	-	-	-
10,329	7,505	9,553			Total Current Revenue	9,904	9,904	9,904
1,620,907	1,557,526	1,283,319	TOTAL RESOURCES			1,000,261	1,000,261	1,000,261
Expenditures								
Materials and Services								
51	-	450	520100		Office Supplies	450	450	450
479	529	-	520120		Meetings Expenditures	500	500	500
16	-	-	520500		Operating Supplies	-	-	-
489	-	-	521100		Membership and Professional Dues	-	-	-
30,450	16,439	-	524000		Contracted Professional Svcs	-	-	-
235	-	-	526510		Rentals - Building	-	-	-
-	-	1,000	528000		Other Purchased Services	11,500	11,500	11,500
32	-	-	528030		Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	236	-	528400		Other Purchased Services - Printing and Graphics	-	-	-
-	268,667	350,000	544500		Grants and Loans	125,000	125,000	125,000
-	25	-	545000		Travel	250	250	250
104	-	-	545100		Travel and Lodging	-	-	-
31	-	-	545300		Meals and Entertainment	-	-	-
1,221	-	-	545500		Staff Development	500	500	500
25	-	-	545520		Conference Fees	-	-	-
33,133	285,896	351,450			Total Materials and Services	138,200	138,200	138,200
Interfund Transfers								
-	-	-	581000		Transfer of Resources	851,000	851,000	851,000
37,752	31,642	32,481	582000		Transfer for Direct Costs	-	-	-
37,752	31,642	32,481			Total Interfund Transfers	851,000	851,000	851,000
Contingency								
-	-	200,000	700000		Contingency	11,061	11,061	11,061
-	-	200,000			Total Contingency	11,061	11,061	11,061

Community Enhancement Fund

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

Community Enhancement Fund

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

Community Enhancement Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
CR - Metro Central (768-35205)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
359,297	388,071	387,226	325200	Fund Bal-Restr for Metro Centr	386,902	386,902	386,902
359,297	388,071	387,226		Total Beginning Fund Balance	386,902	386,902	386,902
<i>Current Revenue</i>							
130,644	131,310	277,751	432500	Rehabilitation and Enhance Fee	276,680	276,680	276,680
2,227	1,538	2,904	470000	Interest on Investments	3,869	3,869	3,869
0	260	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
132,870	133,107	280,655		Total Current Revenue	280,549	280,549	280,549
\$492,167	\$521,178	\$667,881	TOTAL RESOURCES		\$667,451	\$667,451	\$667,451
<u>Expenditures</u>							
<i>Materials and Services</i>							
-	-	450	520100	Office Supplies	950	950	950
263	469	-	520120	Meetings Expenditures	-	-	-
993	-	-	521100	Membership and Professional Dues	-	-	-
-	-	-	524000	Contracted Professional Svcs	-	-	-
410	475	-	524050	Contracted Prof Svcs - Advertising	-	-	-
250	-	-	524600	Sponsorship Expenditures	-	-	-
-	-	2,000	528000	Other Purchased Services	11,500	11,500	11,500
73	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
63,948	88,893	328,000	544500	Grants and Loans	501,680	501,680	501,680
-	-	250	545000	Travel	250	250	250
104	-	-	545100	Travel and Lodging	-	-	-
31	-	-	545300	Meals and Entertainment	-	-	-
248	-	500	545500	Staff Development	500	500	500
25	-	-	545520	Conference Fees	-	-	-
66,345	89,837	331,200		Total Materials and Services	514,880	514,880	514,880
<i>Interfund Transfers</i>							
37,752	27,309	28,033	582000	Transfer for Direct Costs	17,310	17,310	17,310
37,752	27,309	28,033		Total Interfund Transfers	17,310	17,310	17,310
<i>Contingency</i>							
-	-	-	700000	Contingency	50,000	50,000	50,000
-	-	-		Total Contingency	50,000	50,000	50,000

Community Enhancement Fund

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

Community Enhancement Fund

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

Community Enhancement Fund

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

Community Enhancement Fund

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

Community Enhancement Fund

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

**General
Asset
Management
Fund**



General Asset Management Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	6,184,858	5,391,882	4,410,379	10,237,362	10,237,362	10,861,601	146.27%
Current Revenues							
Interest Earnings	37,674	27,888	26,930	29,151	29,151	29,151	8.25%
Grants	26,547	159,918	254,250	73,250	73,250	133,250	(47.59%)
Contributions from Private Sources	-	5,000,000	-	100,000	100,000	100,000	n/a
Miscellaneous Revenue	-	200,000	-	28,501	28,501	28,501	n/a
Other Financing Sources	-	4,020	-	-	-	-	n/a
Subtotal Current Revenues	64,221	5,391,826	281,180	230,902	230,902	290,902	3.46%
Interfund Transfers							
Internal Service Transfers	120,000	-	1,231,908	1,764,000	1,764,000	1,764,000	43.19%
Interfund Loans	-	-	-	2,000,000	2,000,000	2,000,000	n/a
Fund Equity Transfers	2,104,918	3,021,223	2,564,393	2,974,605	2,974,605	2,974,605	16.00%
Subtotal Interfund Transfers	2,224,918	3,021,223	3,796,301	6,738,605	6,738,605	6,738,605	77.50%
TOTAL RESOURCES	\$8,473,997	\$13,804,931	\$8,487,860	\$17,206,869	\$17,206,869	\$17,891,108	110.78%
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	-	19,014	346,927	346,927	342,302	1700.26%
Materials and Services	933,905	664,614	1,516,706	1,821,433	1,821,433	2,328,520	53.52%
Capital Outlay	2,148,210	3,158,500	3,132,590	5,114,846	5,114,846	5,291,998	68.93%
Subtotal Current Expenditures	3,082,115	3,823,114	4,668,310	7,283,206	7,283,206	7,962,820	70.57%
Interfund Transfers							
Fund Equity Transfers	-	-	1,311,500	-	-	4,625	(99.65%)
Interfund Loans	-	-	-	210,000	210,000	210,000	n/a
Subtotal Interfund Transfers	-	-	1,311,500	210,000	210,000	214,625	(83.64%)
Contingency	-	-	2,167,468	9,713,663	9,713,663	9,713,663	348.16%
Unappropriated Fund Balance	5,391,882	9,981,817	340,582	-	-	-	(100.00%)
Subtotal Contingency/Ending Balance	5,391,882	9,981,817	2,508,050	9,713,663	9,713,663	9,713,663	287.30%
TOTAL REQUIREMENTS	\$8,473,997	\$13,804,931	\$8,487,860	\$17,206,869	\$17,206,869	\$17,891,108	110.78%
FULL-TIME EQUIVALENTS			0.50	3.30	3.30	3.30	560.00%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							2.80

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 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 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 Asset Management Fund.

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

NEW PROJECT ACCOUNT

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

RENEWAL AND REPLACEMENT ACCOUNT

In FY 2007-08 Metro undertook a comprehensive review of General Fund reserve needs. The analysis estimated the financial investment necessary—both one-time and ongoing—to provide fully for current and future needs of existing assets. The preliminary study estimated the financial investment necessary to catch up and then to contribute annually to care for these assets. The Metro Council directed \$5.7 million in general reserves to meet the catch-up requirement and \$1.1 million for the initial annual contribution, to be adjusted annually for the addition of new assets and for inflation. For FY 2016-17 the increase is 3 percent.

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

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

WILLAMETTE FALLS CAPITAL ACCOUNT

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

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$6.6 million of the beginning fund balance is dedicated funding for specific capital projects at parks facilities, including \$5.8 million reserved for the Willamette Falls Riverwalk project. The remaining balance, approximately \$4.2 million, provides long term funding for the future renewal and replacement of the General Fund's assets. The renewal and replacement reserve is managed to provide a positive balance for a minimum of five years.

CURRENT REVENUES

Grants

This category includes grants either to support a particular project or support the capital needs of a specific department. In FY 2016-17 this funding is primarily comprised of a \$73,250 grant for erosion control at Oxbow Park and \$60,000 for the Willamette Falls project.

Contributions from private sources

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

Interfund loan

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

Interfund transfers

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

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

CURRENT EXPENDITURES

Materials and services

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

Capital outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only when Council adopts a resolution amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. A large contingency is maintained for renewal and replacement in the event that a planned project is accelerated or a future project becomes necessary earlier due to a failing component. In FY 2016-17 the contingency also includes portions the Willamette Falls Riverwalk project (\$5 million) and interfund loan (\$895,000) that are expected to be appropriated at a later date.

ENDING FUND BALANCE

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



General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Asset Management Fund							
Revenues							
				<i>Beginning Fund Balance</i>			
-	-	-	300000	Fund Balance-Nonspend	-	-	340,582
-	-	-	320500	Fund Bal-Restr for Capital	66,851	66,851	66,851
6,184,858	5,391,882	3,608,800	340000	Fund Bal-Unassigned/Undesignated	3,993,000	3,993,000	4,224,657
-	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	20,000
-	-	801,579	350000	Fund Balance-Assigned	6,177,511	6,177,511	6,209,511
6,184,858	5,391,882	4,410,379		Total Beginning Fund Balance	10,237,362	10,237,362	10,861,601
				<i>Current Revenue</i>			
-	455	73,250	411000	State Grants - Direct	73,250	73,250	133,250
-	40,722	-	411500	State Grants - Indirect	-	-	-
5,214	100,000	109,000	412000	Local Grants - Direct	-	-	-
-	18,740	72,000	412800	Local Capital Grants	-	-	-
21,333	-	-	412900	Intra-Metro Grants	-	-	-
37,668	28,180	26,930	470000	Interest on Investments	29,151	29,151	29,151
6	(292)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	5,000,000	-	475500	Capital Contrib and Donations	100,000	100,000	100,000
-	-	-	480800	Loan Principal Receipts	23,078	23,078	23,078
-	-	-	480900	Loan Interest Receipts	5,423	5,423	5,423
-	4,020	-	481000	Sale of Capital Assets	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
-	200,000	-	489100	Refunds/Reimbursements	-	-	-
64,221	5,391,825	281,180		Total Current Revenue	230,902	230,902	290,902
				<i>Interfund Transfers</i>			
-	-	-	496900	Internal Loan Proceeds	2,000,000	2,000,000	2,000,000
2,104,918	3,021,223	2,564,393	497000	Transfer of Resources	2,974,605	2,974,605	2,974,605
120,000	-	1,231,908	498000	Transfer for Direct Costs	1,764,000	1,764,000	1,764,000
2,224,918	3,021,223	3,796,301		Total Interfund Transfers	6,738,605	6,738,605	6,738,605
\$8,473,997	\$13,804,930	\$8,487,860	TOTAL RESOURCES		\$17,206,869	\$17,206,869	\$17,891,108

General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Asset Management Fund							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
-	-	-	501000	Reg Employees-Full Time-Exempt	90,315	90,315	90,315
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	41,382	41,382	41,382
-	-	13,262	502000	Reg Employees-Part Time-Exempt	116,034	116,034	116,034
-	-	1,116	511000	Fringe - Payroll Taxes	20,907	20,907	20,907
-	-	1,273	512000	Fringe - Retirement PERS	21,800	21,800	21,800
-	-	3,110	513000	Fringe - Health and Welfare	50,518	50,518	45,893
-	-	54	515000	Fringe - Other Benefits	1,016	1,016	1,016
-	-	199	519000	Pension Oblig Bonds Contrib	4,955	4,955	4,955
-	-	19,014		Total Personnel Services	346,927	346,927	342,302
				<u>Materials and Services</u>			
4,813	-	9,937	520100	Office Supplies	9,102	9,102	9,102
-	57,857	53,983	520110	Computer Equipment	94,106	94,106	104,106
3,270	10,582	-	520500	Operating Supplies	-	-	-
1,966	15,192	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	6,402	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
21,339	-	-	521500	Maintenance and Repairs Supplies	-	-	-
12,236	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
82,189	141,660	1,167,986	524000	Contracted Professional Svcs	1,563,625	1,563,625	1,996,207
101	1,518	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
6,794	1,650	-	526000	Maintenance and Repair Services	-	-	-
-	-	-	526010	Maintenance and Repair Services - Building	9,000	9,000	9,000
15,638	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
161,886	6,273	216,800	526100	Capital Maintenance - CIP	-	-	64,505
407,133	423,082	68,000	526200	Capital Maintenance - Non-CIP	145,600	145,600	145,600
675	-	-	526520	Rentals - Equipment	-	-	-
-	302	-	528000	Other Purchased Services	-	-	-
10	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
216	17	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
16,225	-	-	530000	Payments to Other Agencies	-	-	-
2,001	-	-	530010	License and Permit Fees	-	-	-
197,412	-	-	544600	Intra-Metro Grants	-	-	-
3	77	-	545200	Mileage, Taxi and Parking	-	-	-
-	4	-	549000	Miscellaneous Expenditures	-	-	-
933,905	664,614	1,516,706		Total Materials and Services	1,821,433	1,821,433	2,328,520
				<u>Capital Outlay</u>			
-	-	-	570000	Land	-	-	-
398,179	198,336	396,225	571000	Improve-Other than Bldg	975,074	975,074	998,376
-	35,071	-	571500	Intangibles - Non-Depreciable	-	-	-

General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Asset Management Fund							
616,055	1,031,077	1,580,589	572000	Buildings and Related	2,444,069	2,444,069	2,597,053
8,464	320	-	573000	Exhibits and Related	-	-	-
601,203	1,069,024	340,000	574000	Equipment and Vehicles	355,765	355,765	102,146
268,108	179,056	98,821	574500	Vehicles	336,747	336,747	336,747
236,760	74,132	383,200	575000	Office Furn and Equip	558,707	558,707	813,192
10,287	356,029	-	576000	Railroad Equip and Facilities	-	-	-
-	31,338	-	578800	Art and Collections	-	-	-
9,153	184,117	333,755	579000	Intangible Assets	444,484	444,484	444,484
2,148,210	3,158,500	3,132,590		Total Capital Outlay	5,114,846	5,114,846	5,291,998
<u>Interfund Transfers</u>							
-	-	1,311,500	581000	Transfer of Resources	-	-	4,625
-	-	-	586000	Interfund Loan - Principal	200,000	200,000	200,000
-	-	-	586500	Interfund Loan - Interest	10,000	10,000	10,000
-	-	1,311,500		Total Interfund Transfers	210,000	210,000	214,625
<u>Contingency</u>							
-	-	2,167,468	700000	Contingency	7,744,383	7,744,383	7,744,383
-	-	-	709000	Contingency - All Other	1,969,280	1,969,280	1,969,280
-	-	2,167,468		Total Contingency	9,713,663	9,713,663	9,713,663
<u>Unappropriated Fund Balance</u>							
5,391,882	9,981,817	340,582	801000	Unapp FB - Restricted	-	-	-
-	-	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
5,391,882	9,981,817	340,582		Total Unappropriated Fund Balance	-	-	-
\$8,473,997	\$13,804,931	\$8,487,860	TOTAL REQUIREMENTS		\$17,206,869	\$17,206,869	\$17,891,108
-	-	0.50	TOTAL FTE		3.30	3.30	3.30

General Asset Management Fund

FY 2013-14	FY 2014-15	FY 2015-16	For Information Only			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
General Asset Management Fund (General Renewal and Replacement Account)								
Revenues								
Beginning Fund Balance								
5,322,056	4,939,431	3,608,800	340000	Fund Bal-Unassigned/Undesignated	3,993,000	3,993,000	4,197,957	
5,322,056	4,939,431	3,608,800	Total Beginning Fund Balance			3,993,000	3,993,000	4,197,957
Current Revenue								
-	455	-	411000	State Grants - Direct	-	-	-	
-	4,434	-	411500	State Grants - Indirect	-	-	-	
5,214	-	109,000	412000	Local Grants - Direct	-	-	-	
-	18,740	-	412800	Local Capital Grants	-	-	-	
21,333	-	-	412900	Intra-Metro Grants	-	-	-	
34,224	19,790	24,165	470000	Interest on Investments	20,000	20,000	20,000	
(601)	4,046	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-	
-	-	-	480800	Loan Principal Receipts	23,078	23,078	23,078	
-	-	-	480900	Loan Interest Receipts	5,423	5,423	5,423	
-	4,020	-	481000	Sale of Capital Assets	-	-	-	
60,170	51,485	133,165	Total Current Revenue			48,501	48,501	48,501
Interfund Transfers								
-	-	-	496900	Internal Loan Proceeds	2,000,000	2,000,000	2,000,000	
1,797,077	2,786,420	1,381,801	497000	Transfer of Resources	1,913,325	1,913,325	1,913,325	
-	-	181,908	498000	Transfer for Direct Costs	-	-	-	
1,797,077	2,786,420	1,563,709	Total Interfund Transfers			3,913,325	3,913,325	3,913,325
\$7,179,303	\$7,777,336	\$5,305,674	TOTAL RESOURCES			\$7,954,826	\$7,954,826	\$8,159,783

Expenditures

<i>Materials and Services</i>							
4,813	-	9,937	520100	Office Supplies	9,102	9,102	9,102
-	57,857	53,983	520110	Computer Equipment	94,106	94,106	104,106
3,270	10,582	-	520500	Operating Supplies	-	-	-
1,966	15,192	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	6,402	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
21,339	-	-	521500	Maintenance and Repairs Supplies	-	-	-
12,236	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
5,346	82,203	-	524000	Contracted Professional Svcs	-	-	-
101	473	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
6,794	1,650	-	526000	Maintenance and Repair Services	-	-	-
-	-	-	526010	Maintenance and Repair Services - Building	9,000	9,000	9,000
15,638	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
161,886	6,273	216,800	526100	Capital Maintenance - CIP	-	-	64,505

General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	<i>For Information Only</i> FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
General Asset Management Fund (General Renewal and Replacement Account)							
407,133	423,082	68,000	526200	Capital Maintenance - Non-CIP	145,600	145,600	145,600
675	-	-	526520	Rentals - Equipment	-	-	-
-	302	-	528000	Other Purchased Services	-	-	-
-	17	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
500	-	-	530000	Payments to Other Agencies	-	-	-
1,834	-	-	530010	License and Permit Fees	-	-	-
-	4	-	549000	Miscellaneous Expenditures	-	-	-
643,529	604,035	348,720		Total Materials and Services	257,808	257,808	332,313
				<u>Capital Outlay</u>			
-	-	-	570000	Land	-	-	-
308,584	172,407	280,475	571000	Improve-Other than Bldg	724,324	724,324	747,626
220,537	1,031,077	904,189	572000	Buildings and Related	2,118,069	2,118,069	2,224,353
8,464	320	-	573000	Exhibits and Related	-	-	-
515,412	1,017,766	208,000	574000	Equipment and Vehicles	355,765	355,765	102,146
268,108	179,056	98,821	574500	Vehicles	281,747	281,747	281,747
236,760	74,132	383,200	575000	Office Furn and Equip	308,707	308,707	563,192
10,287	356,029	-	576000	Railroad Equip and Facilities	-	-	-
-	31,338	-	578800	Art and Collections	-	-	-
-	75,554	192,755	579000	Intangible Assets	119,484	119,484	119,484
1,568,153	2,937,679	2,067,440		Total Capital Outlay	3,908,096	3,908,096	4,038,548
				<u>Interfund Transfers</u>			
-	-	1,163,000	581000	Transfer of Resources	-	-	-
-	-	-	586000	Interfund Loan - Principal	200,000	200,000	200,000
-	-	-	586500	Interfund Loan - Interest	10,000	10,000	10,000
-	-	1,163,000		Total Interfund Transfers	210,000	210,000	210,000
				<u>Contingency</u>			
-	-	1,726,514	700000	Contingency	2,653,922	2,653,922	2,653,922
-	-	-	709000	Contingency - All Other	895,000	895,000	895,000
-	-	1,726,514		Total Contingency	3,548,922	3,548,922	3,548,922
				<u>Unappropriated Fund Balance</u>			
4,939,431	4,115,684	-	801000	Unapp FB - Restricted	-	-	-
4,939,431	4,115,684	-		Total Unappropriated Fund Balance	-	-	-
\$7,151,113	\$7,657,398	\$5,305,674	TOTAL REQUIREMENTS		\$7,924,826	\$7,924,826	\$8,129,783
-	-	-	- TOTAL FTE		-	-	-

General Asset Management Fund

FY 2013-14	FY 2014-15	FY 2015-16			<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT			Proposed	Approved	Adopted
		Amount		DESCRIPTION		Amount	Amount	Amount
General Asset Management Fund (New Capital Account)								
Revenues								
				<i>Beginning Fund Balance</i>				
177,685	2	-	340000	Fund Bal-Unassigned/Undesignated		-	-	26,700
-	-	-	349000	Fund Balance-Unassigned/Reserved		-	-	20,000
-	-	141,000	350000	Fund Balance-Assigned		326,000	326,000	326,000
177,685	2	141,000		Total Beginning Fund Balance		326,000	326,000	372,700
				<i>Current Revenue</i>				
-	-	72,000	412800	Local Capital Grants		-	-	-
503	1	-	470000	Interest on Investments		-	-	-
189	(0)	-	471900	Unrealized Gain/Loss -FMV Adj		-	-	-
693	1	72,000		Total Current Revenue		-	-	-
				<i>Interfund Transfers</i>				
-	166,000	686,400	497000	Transfer of Resources		-	-	-
-	-	50,000	498000	Transfer for Direct Costs		764,000	764,000	764,000
-	166,000	736,400		Total Interfund Transfers		764,000	764,000	764,000
\$178,378	\$166,003	\$949,400	TOTAL RESOURCES			\$1,090,000	\$1,090,000	\$1,136,700
Expenditures								
				<i>Materials and Services</i>				
-	-	-	524000	Contracted Professional Svcs		164,000	164,000	164,000
197,412	-	-	544600	Intra-Metro Grants		-	-	-
197,412	-	-		Total Materials and Services		164,000	164,000	164,000
				<i>Capital Outlay</i>				
-	-	676,400	572000	Buildings and Related		326,000	326,000	372,700
-	-	132,000	574000	Equipment and Vehicles		-	-	-
-	-	-	574500	Vehicles		55,000	55,000	55,000
-	-	-	575000	Office Furn and Equip		250,000	250,000	250,000
9,153	108,563	141,000	579000	Intangible Assets		325,000	325,000	325,000
9,153	108,563	949,400		Total Capital Outlay		956,000	956,000	1,002,700
				<i>Unappropriated Fund Balance</i>				
2	57,440	-	801000	Unapp FB - Restricted		-	-	-
2	57,440	-		Total Unappropriated Fund Balance		-	-	-
\$206,567	\$166,003	\$949,400	TOTAL REQUIREMENTS			\$1,120,000	\$1,120,000	\$1,166,700
-	-	- TOTAL FTE				-	-	

General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
General Asset Management Fund (Parks Capital Account)							
Revenues							
				<i>Beginning Fund Balance</i>			
-	-	-	320500	Fund Bal-Restr for Capital	66,851	66,851	66,851
320,984	86,092	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	-	236,912	350000	Fund Balance-Assigned	27,500	27,500	27,500
320,984	86,092	236,912		Total Beginning Fund Balance	94,351	94,351	94,351
				<i>Current Revenue</i>			
-	-	73,250	411000	State Grants - Direct	73,250	73,250	73,250
-	36,288	-	411500	State Grants - Indirect	-	-	-
-	100,000	-	412000	Local Grants - Direct	-	-	-
758	6,783	-	470000	Interest on Investments	-	-	-
377	(4,574)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	5,000,000	-	475500	Capital Contrib and Donations	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
-	200,000	-	489100	Refunds/Reimbursements	-	-	-
1,134	5,338,498	73,250		Total Current Revenue	73,250	73,250	73,250
				<i>Interfund Transfers</i>			
307,841	68,803	23,610	497000	Transfer of Resources	874,610	874,610	874,610
120,000	-	-	498000	Transfer for Direct Costs	-	-	-
427,841	68,803	23,610		Total Interfund Transfers	874,610	874,610	874,610
\$749,959	\$5,493,393	\$333,772		TOTAL RESOURCES	\$1,042,211	\$1,042,211	\$1,042,211
Expenditures							
				<i>Materials and Services</i>			
76,843	59,457	-	524000	Contracted Professional Svcs	-	-	-
-	1,045	-	524050	Contracted Prof Svcs - Advertising	-	-	-
10	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
216	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
15,725	-	-	530000	Payments to Other Agencies	-	-	-
167	-	-	530010	License and Permit Fees	-	-	-
3	77	-	545200	Mileage, Taxi and Parking	-	-	-
92,964	60,579	-		Total Materials and Services	-	-	-
				<i>Capital Outlay</i>			
89,595	25,929	115,750	571000	Improve-Other than Bldg	250,750	250,750	250,750
-	35,071	-	571500	Intangibles - Non-Depreciable	-	-	-
395,518	-	-	572000	Buildings and Related	-	-	-
85,791	51,258	-	574000	Equipment and Vehicles	-	-	-
570,904	112,258	115,750		Total Capital Outlay	250,750	250,750	250,750

General Asset Management Fund

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

General Asset Management Fund

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

General Asset Management Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Asset Management Fund (Willamette Falls Account)							
Revenues							
				<i>Beginning Fund Balance</i>			
-	-	55,000	350000	Fund Balance-Assigned	5,454,427	5,454,427	5,827,009
-	-	55,000		Total Beginning Fund Balance	5,454,427	5,454,427	5,827,009
				<i>Current Revenue</i>			
-	-	-	411000	State Grants - Direct	-	-	60,000
-	-	-	470000	Interest on Investments	5,455	5,455	5,455
-	-	-	475500	Capital Contrib and Donations	100,000	100,000	100,000
-	-	-		Total Current Revenue	105,455	105,455	165,455
				<i>Interfund Transfers</i>			
-	-	472,582	497000	Transfer of Resources	186,670	186,670	186,670
-	-	1,000,000	498000	Transfer for Direct Costs	1,000,000	1,000,000	1,000,000
-	-	1,472,582		Total Interfund Transfers	1,186,670	1,186,670	1,186,670
\$0	\$0	\$1,527,582	TOTAL RESOURCES		\$6,746,552	\$6,746,552	\$7,179,134
Expenditures							
				<i>Personnel Services</i>			
-	-	-	501000	Reg Employees-Full Time-Exempt	90,315	90,315	90,315
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	41,382	41,382	41,382
-	-	13,262	502000	Reg Employees-Part Time-Exempt	116,034	116,034	116,034
-	-	1,116	511000	Fringe - Payroll Taxes	20,907	20,907	20,907
-	-	1,273	512000	Fringe - Retirement PERS	21,800	21,800	21,800
-	-	3,110	513000	Fringe - Health and Welfare	50,518	50,518	45,893
-	-	54	515000	Fringe - Other Benefits	1,016	1,016	1,016
-	-	199	519000	Pension Oblig Bonds Contrib	4,955	4,955	4,955
-	-	19,014		Total Personnel Services	346,927	346,927	342,302
				<i>Materials and Services</i>			
-	-	1,167,986	524000	Contracted Professional Svcs	1,399,625	1,399,625	1,832,207
-	-	1,167,986		Total Materials and Services	1,399,625	1,399,625	1,832,207
				<i>Interfund Transfers</i>			
-	-	-	581000	Transfer of Resources	-	-	4,625
-	-	-		Total Interfund Transfers	-	-	4,625
				<i>Contingency</i>			
-	-	-	700000	Contingency	5,000,000	5,000,000	5,000,000
-	-	-		Total Contingency	5,000,000	5,000,000	5,000,000

General Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16		<i>For Information Only</i>		FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
		<u>Amended</u>						
		Amount	ACCT	DESCRIPTION				
General Asset Management Fund (Willamette Falls Account)								
				<u>Unappropriated Fund Balance</u>				
-	-	340,582	801000	Unapp FB - Restricted	-	-	-	-
-	-	340,582		Total Unappropriated Fund Balance	-	-	-	-
\$0	\$0	\$1,527,582	TOTAL REQUIREMENTS			\$6,746,552	\$6,746,552	\$7,179,134
-	-	0.50	TOTAL FTE			3.30	3.30	3.30



**General
Obligation
Bond Debt
Service
Fund**



General Obligation Bond Debt Service Fund

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

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Property taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate. In FY 2014-15 the remaining series on the original 1995 Open Spaces, Parks and Streams authorization fully matured reducing the levy requirement. In March 2016 Metro issued \$30 million under the 2008 Oregon Zoo Infrastructure authorization.

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2016-17 the following debt service payments will be made:

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

ENDING FUND BALANCE

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



General Obligation Bond Debt Service Fund

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



General Revenue Bond Fund



General Revenue Bond Fund

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

CURRENT REVENUES

Grants

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

Bond proceeds

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

Interest earnings

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

Interfund transfers

Debt service on the full faith and credit bonds for Metro Regional Center is paid from assessments allocated to the operations and activities that use the Metro Regional Center, and fees and charges for the use of the attached parking structure. The fees, charges and assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. Debt service for the Washington Park parking lot obligations is repaid by revenues transferred from zoo operations. Debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund. In addition, the Oregon Convention Center, through a request to the Visitor Development Fund, has committed to a contribution of \$4.0 million to the hotel project.

CURRENT EXPENDITURES

Materials and services

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

Debt service

This category contains principal and interest due on the outstanding full faith and credit bonds. Debt service payments are made semi-annually and are tied to the debt service schedule. In February 2013 the callable portion of the 2003 Series full faith and credit bonds was refunded. The remaining 2003 Series bonds matured in August 2013. The 2013 Series full faith and credit bonds will be repaid over the remaining 10-year life of the previous bonds and will mature in 2022. The 2006 series full faith and credit bonds will be repaid over 18.5 years and will retire in 2024. Beginning in FY 2016-17 Metro will also be responsible for debt service payments on the OCC Hotel project revenue bonds. Debt payments associated with this issue will be made from a capitalized interest reserve until the hotel is in operation.

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

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

Interfund Transfers

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

ENDING FUND BALANCE

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

General Revenue Bond Fund

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

General Revenue Bond Fund

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

General Revenue Bond Fund

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

General Revenue Bond Fund

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

General Revenue Bond Fund

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



**Metropolitan
Exposition
Recreation
Commission
Fund**



Metropolitan Exposition Recreation Commission Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	30,414,365	32,059,959	33,134,960	40,849,697	40,849,697	46,923,973	41.61%
Current Revenues							
Interest Earnings	173,347	211,752	91,000	171,000	171,000	171,000	87.91%
Grants	454,755	256,022	-	55,000	55,000	55,000	n/a
Local Government Shared Revenues	15,748,940	18,880,684	14,132,140	18,918,750	18,918,750	18,918,750	33.87%
Contributions from Governments	814,794	837,608	853,950	871,029	871,029	871,029	2.00%
Charges for Services	34,926,509	42,717,860	41,037,043	42,532,213	42,532,213	42,532,213	3.64%
Contributions from Private Sources	85,000	200,000	387,501	650,501	650,501	650,501	67.87%
Miscellaneous Revenue	106,187	174,417	95,477	103,440	103,440	103,440	8.34%
Other Financing Sources	5,190	3,125	-	-	-	-	0.00%
Subtotal Current Revenues	52,314,722	63,281,467	56,597,111	63,301,933	63,301,933	63,301,933	11.85%
Interfund Transfers							
Internal Service Transfers	-	-	39,300	-	-	-	(100.00%)
Interfund Loans	1,919,916	-	-	-	-	-	0.00%
Fund Equity Transfers	418,633	1,138,263	1,125,132	600,000	600,000	600,000	(46.67%)
Subtotal Interfund Transfers	2,338,549	1,138,263	1,164,432	600,000	600,000	600,000	(48.47%)
TOTAL RESOURCES	\$85,067,636	\$96,479,689	\$90,896,503	\$104,751,630	\$104,751,630	\$110,825,906	21.93%
REQUIREMENTS							
Current Expenditures							
Personnel Services	16,296,492	17,696,716	19,860,619	20,575,407	20,575,407	20,310,932	2.27%
Materials and Services	27,003,958	28,649,047	29,652,204	31,509,026	31,509,026	31,817,886	7.30%
Capital Outlay	4,618,230	4,353,906	8,483,500	8,658,328	8,658,328	14,418,744	69.96%
Subtotal Current Expenditures	47,918,680	50,699,669	57,996,323	60,742,761	60,742,761	66,547,562	14.74%
Interfund Transfers							
Internal Service Transfers	142,347	97,604	69,345	72,212	72,212	72,212	4.13%
Interfund Reimbursements	3,315,935	3,663,124	4,156,377	4,080,228	4,080,228	4,080,228	(1.83%)
Fund Equity Transfers	1,188,651	1,426,050	4,586,176	5,184,628	5,184,628	5,454,103	18.92%
Interfund Loans	442,064	227,400	189,437	190,787	190,787	190,787	0.71%
Subtotal Interfund Transfers	5,088,997	5,414,178	9,001,335	9,527,855	9,527,855	9,797,330	8.84%
Contingency	-	-	23,898,845	34,481,014	34,481,014	34,481,014	44.28%
Unappropriated Fund Balance	32,059,959	40,365,842	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	32,059,959	40,365,842	23,898,845	34,481,014	34,481,014	34,481,014	44.28%
TOTAL REQUIREMENTS	\$85,067,636	\$96,479,689	\$90,896,503	\$104,751,630	\$104,751,630	\$110,825,906	21.93%
FULL-TIME EQUIVALENTS	175.50	182.35	186.35	189.95	189.95	189.95	1.93%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							3.60

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's Centers for the Arts (Portland's) operated by Metro through an intergovernmental agreement with the City of Portland, which owns these facilities. The venues are overseen by the Metropolitan Exposition Recreation Commission, whose members are appointed by the Metro Council.

BEGINNING FUND BALANCE

The beginning fund balance, projected to be \$46.9 million, represents funds carried over from the previous year and reserves for capital asset refurbishment and replacement for all three facilities.

CURRENT REVENUES

Local government shared revenues

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

Contributions from other governments

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

Enterprise revenues

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

Interfund transfers

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

CURRENT EXPENDITURES

Personnel services

The 2.3 percent increase in budgeted personnel services expense in FY 2016-17 over FY 2015-16 is a result of six primary items: a net increase of 3.60 full-time equivalent (FTE) positions, Federal Affordable Care Act implementation costs, a 2.0 percent Cost of Living Allowance base salary increase and potential 3.0 percent base salary increase based upon annual goal achievement. The net 3.60 FTE increases includes eliminating a Limited Duration 0.50 FTE position at the Portland Expo Center,

adding a new 1.00 Audio Visual Manager at the Convention Center and adding 3.00 FTE at Portland's. One of the three additions at Portland's is reinstituting a position eliminated from the budget 3 years ago, another is a day-time Utility Lead for promotional opportunity and the third is a new Education and Community Engagement Manager. There are also several minor FTE adjustments to existing staffing resulting in a net 0.10 FTE increase.

Materials and services

Materials and Services includes spending to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses. Materials and services expenditures are budgeted to increase 12 percent over the previous year due in large part to Portland's Presents event related expenditures driven by the expansion of the program and increased event revenues. Non-event related materials and services expenditures remained the same at Portland's, decreased at the Expo Center by 6 percent and increased 9 percent at the Convention Center due to several one-time costs.

Capital outlay

Overall spending on capital projects is budgeted to increase 71 percent compared to the prior year due to significant carryover items in all three venues. The significant amount of project budget carried over from FY 2015-16 to 2016-17 was primarily due to multiple staff changes in the Construction Project Management Office. Significant projects in FY 2016-17 include The Martin Luther King Jr. Plaza design and construction, security camera, phone and fire and mass notification systems upgrades at OCC, the Keller roof and wall panel replacements, the Portland Sign replacement and elevators overhaul at Portland's and the Hall D roof replacement at the Expo Center.

Interfund transfers

Transfers from the MERC Fund are comprised of two categories: central service charges and debt service. Transfers to the General Fund are for central service charges as allocated through the cost allocation plan. Transfers to the Risk Management Fund represent MERC's costs associated with property, liability and workers' compensation insurance and claims. The transfer to the General Revenue Bond Fund is for principal and interest payments for debt service and for Expo Hall D replacement. It also includes OCC's fourth year principal and interest repayment for the 10-year loan from the General Fund for the Eastside Streetcar Assessment. Additionally, the Convention Center is receiving a \$4.0 million grant from Visitor Facility Trust Account for the OCC Hotel Project. This revenue will be transferred from OCC to the General Revenue Bond Fund to be included in the total funding package for the project.

Contingency

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

ENDING FUND BALANCE

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

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund							
Revenues							
<i>Beginning Fund Balance</i>							
2,225,711	3,734,869	3,464,588	320530	Fund Bal-Restr for Capital TLT	7,003,338	7,003,338	7,003,338
400,000	-	-	326000	Fund Bal-Restr by IGA	-	-	-
9,150,370	8,724,304	12,337,866	340000	Fund Bal-Unassigned/Undesignated	10,375,246	10,375,246	16,449,522
238,000	238,000	-	341500	Fund Bal-Dsg PERS	-	-	-
823,049	476,515	11,515	345200	Fund Bal-Dsg Renewal Expo	267,350	267,350	267,350
6,065,523	6,593,503	5,656,079	345300	Fund Bal-Dsg Renewal OCC	9,499,030	9,499,030	9,499,030
5,425,009	6,307,547	5,073,423	345400	Fun Bal-DsgG Renewal P'5	6,867,229	6,867,229	6,867,229
658,075	556,606	463,606	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	713,983	713,983	713,983
2,297,971	2,297,958	2,297,958	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,297,958	2,297,958	2,297,958
1,334,856	1,334,856	1,800,000	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,821,308	1,821,308	1,821,308
1,795,801	1,795,801	2,029,925	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,004,255	2,004,255	2,004,255
30,414,365	32,059,959	33,134,960		Total Beginning Fund Balance	40,849,697	40,849,697	46,923,973
<i>Current Revenue</i>							
-	100,000	-	410500	Federal Grants - Indirect	-	-	-
32,422	43,003	-	411000	State Grants - Direct	-	-	-
187,421	-	-	411500	State Grants - Indirect	-	-	-
42,500	34,525	-	412000	Local Grants - Direct	40,000	40,000	40,000
192,412	78,494	-	412900	Intra-Metro Grants	15,000	15,000	15,000
12,827,888	16,072,466	11,443,458	413000	Hotel/Motel Tax	11,964,317	11,964,317	11,964,317
2,471,052	2,345,524	2,215,901	413300	Visitor Development Fund Alloc	6,468,315	6,468,315	6,468,315
450,000	462,694	472,781	413310	Enhanced Marketing VDF	486,118	486,118	486,118
814,794	837,608	853,950	414500	Government Contributions	871,029	871,029	871,029
6,547	8,446	6,000	417000	Fines and Forfeits	6,600	6,600	6,600
1,785,565	2,189,727	1,873,981	450000	Admission Fees	2,075,395	2,075,395	2,075,395
45,116	52	-	450101	Admission User Fees - Children's Theater	-	-	-
-	145,742	426,700	450300	Admission - Special Concerts	1,048,800	1,048,800	1,048,800
-	-	3,750	451000	Rentals - Equipment	-	-	-
1,305,142	1,846,228	1,515,500	451010	Rentals - Audio Visual Equipment Fees	1,831,500	1,831,500	1,831,500
15,329	21,078	15,250	451015	Rentals - Presentation Equipment Fees	19,258	19,258	19,258
24,939	26,194	24,875	451020	Rentals - Bleacher Fees	25,291	25,291	25,291
8,744	10,209	8,500	451030	Rentals - Dance Floor Fees	8,500	8,500	8,500
49,853	53,263	45,980	451040	Rentals - Misc. Equipment Fees	43,225	43,225	43,225
2,232	1,892	-	451041	Rentals - ATM	-	-	-
71,898	70,760	67,750	451050	Rentals - Tables and Chairs Fees	74,583	74,583	74,583
95,678	65,026	1,250	451090	Rentals - Liquidated Damages	1,250	1,250	1,250
(666,820)	(737,294)	(261,351)	451110	Rentals - Less Comp Services	(208,907)	(208,907)	(208,907)
(855,592)	(1,140,539)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(3,802)	(4,733)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(16,279)	(17,674)	(19,425)	451140	Rental Refunds - Off-Site Parking Incentive	(15,813)	(15,813)	(15,813)
54,663	75,334	-	451998	Deferred Rental Rev Collected	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
32,018	46,167	42,715	452000	Rentals - Space	44,736	44,736	44,736
3,478,511	3,991,174	5,613,758	452101	Rentals - Exhibit Hall	5,526,288	5,526,288	5,526,288
41,804	60,769	18,111	452102	Rentals - Lobby	9,482	9,482	9,482
610,425	711,554	36,444	452103	Rentals - Meeting Room	37,929	37,929	37,929
846,770	1,191,520	-	452104	Rentals - Ballroom	-	-	-
1,346,527	1,571,699	1,340,060	452105	Rentals - Theater	1,382,343	1,382,343	1,382,343
11,958	33,727	300	452109	Rentals - Other Space	-	-	-
279,479	163,522	146,997	452110	Rentals - Outdoor Space	151,716	151,716	151,716
855,592	1,153,725	-	452190	Rentals - Paid by VDF/POVA	-	-	-
523,373	677,887	624,595	455110	Food Service Revenue - Liquor	817,636	817,636	817,636
871,120	1,113,379	946,141	455120	Food Service Revenue - Beer	1,056,571	1,056,571	1,056,571
863,331	1,047,514	804,588	455130	Food Service Revenue - Wine	1,022,204	1,022,204	1,022,204
722,156	950,523	731,743	455200	Food Service Revenue - Beverage	870,707	870,707	870,707
48,641	44,167	-	455210	Food Service Revenue - Water	-	-	-
544,186	542,445	-	455220	Food Service Revenue - Coffee	-	-	-
36,504	43,677	450,000	455310	Food Service Rev - Spec Coffee Regular	500,000	500,000	500,000
138,695	152,164	-	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,651	3,173	-	455330	Food Service Rev - Spec Coffee Other	-	-	-
92,696	107,509	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
59	-	-	455350	Food Service Rev - Spec Coffee Other Bev	-	-	-
70,144	75,813	-	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
15,290	18,549	-	455370	Food Service Rev - Spec Coffee Food	-	-	-
32,952	39,377	-	455380	Food Service Revenue - Smoothies	-	-	-
35,642	36,267	-	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
7,858,354	9,796,116	10,363,576	455500	Food Service Revenue - Food	10,465,391	10,465,391	10,465,391
62,103	57,825	69,000	455900	Miscellaneous Food and Beverage Revenue	69,000	69,000	69,000
1,520,034	1,992,850	1,893,000	455920	Recovery - Billed Gratuity	1,849,320	1,849,320	1,849,320
133,372	173,583	150,000	455930	Recovery - Billed Labor	150,000	150,000	150,000
6,499	8,237	-	455941	Food Service Rev - Rental Linens	-	-	-
57,419	45,930	-	455942	Food Service Rev - Rental Equipment	-	-	-
452,949	562,328	345,000	455950	Subcontractor Revenue	500,000	500,000	500,000
5,130	1,064	-	455951	Sub Contract Reimbursement - Short	-	-	-
(43,862)	(132,363)	(52,500)	455990	Misc Food and Beverage - Less Comp Services	(52,500)	(52,500)	(52,500)
2,403	25,237	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
391	28	-	456100	Retail Sales - Brochure Display	-	-	-
16,676	16,776	15,000	457100	Gift Shop Sales	16,000	16,000	16,000
-	-	-	457200	Merchandise Buyout/Merch_Buy	750	750	750
3,256	5,825	64,500	457500	Advertising Revenue	56,000	56,000	56,000
15,575	15,050	15,000	457510	Advertising Rev - Banner Outdoors	15,250	15,250	15,250
250	500	-	457520	Display Advertising	2,000	2,000	2,000
-	-	-	457530	Advertising Rev - Marquee	1,000	1,000	1,000
-	-	5,000	457540	Website Advertising	5,000	5,000	5,000
-	3,630	-	457560	Advert Rev - Printed Material/Adv Rev PM	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
-	800	-	457570	Advert Rev - Social Media/Adv Rev SM	-	-	-
7,505	18,080	9,500	458200	Utility Services - Compressed Air	10,500	10,500	10,500
1,041,454	1,426,343	1,277,000	458300	Utility Services - Electricity and Hookup	1,320,000	1,320,000	1,320,000
135,284	160,428	160,000	458310	Utility Services - Commission-Electrical	160,000	160,000	160,000
6,679	6,871	8,750	458500	Utility Services - Natural Gas	8,750	8,750	8,750
4,588	6,230	9,500	458600	Utility Services - Refuse Removal	18,500	18,500	18,500
30,818	43,990	46,700	458700	Utility Services - Telephone and Hookup	41,200	41,200	41,200
622,317	950,663	812,000	458800	Utility Services - WiFi - Internet Network	837,000	837,000	837,000
7,825	7,259	7,000	458910	Utility Services - Freight	7,500	7,500	7,500
2,969	8,763	5,200	458920	Utility Services - Water and Sewer	6,000	6,000	6,000
14,534	15,158	13,000	458930	Utltly Services - Keys	14,500	14,500	14,500
3,695	8,262	-	458940	Utility Services - Storage	5,000	5,000	5,000
21	743	-	458950	Utility Services - Supplies Billed AV	-	-	-
7,139	7,209	6,300	458960	Utility Services - Rent Portable Sink	7,000	7,000	7,000
58,927	47,573	51,000	459100	Commissions - ATM	52,000	52,000	52,000
7,500	11,250	-	459200	Commissions - Outside Catering	-	-	-
-	-	-	459800	Commissions-Promoter Rev Share/Pro RevShr	5,000	5,000	5,000
82,123	134,447	98,450	459910	Commissions - Souvenir Sales	116,250	116,250	116,250
6,066	19,321	22,500	459920	Commissions - Tickets	27,000	27,000	27,000
1,312	1,102	1,100	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
2,279,010	3,022,102	3,336,908	459922	Commissions - Ticket Service Charge	2,330,800	2,330,800	2,330,800
20,000	20,000	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
141	-	-	459940	Commissions - Vending Machine	-	-	-
2,613,980	2,747,015	2,849,783	462000	Parking Fees	2,840,039	2,840,039	2,840,039
56,789	44,371	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
59,542	62,947	60,000	462120	Parking Fees - Employee	60,000	60,000	60,000
63,095	63,427	87,460	462130	Parking Fees - Exhibitor	97,460	97,460	97,460
86,130	93,334	90,000	462140	Parking Fees - Special Pass	90,000	90,000	90,000
77,904	57,092	66,238	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
-	-	5,000	464500	Reimbursed Services	5,000	5,000	5,000
5,944	3,282	9,302	464511	Reimbursed Services - Production	9,302	9,302	9,302
76,715	88,701	87,280	464512	Reimbursed Services - Security	202,290	202,290	202,290
83,549	100,326	86,650	464514	Reimbursed Services - License and Permits Billed	91,000	91,000	91,000
295,049	345,728	275,000	464515	Reimbursed Services - Stagehand	300,000	300,000	300,000
370	9,215	72,000	464516	Reimbursed Services - Marketing/Reim Mktg	155,650	155,650	155,650
40,056	60,523	32,425	464521	Reimbursed Services - City Police	35,327	35,327	35,327
-	11,415	11,200	464522	Reimbursed Services - Piano Tuning	11,200	11,200	11,200
-	212	-	464523	Reimbursed Services - Traffic Control	-	-	-
49,455	62,553	66,280	464591	Reimbursed Services - Ticket Printing Fee	71,280	71,280	71,280
-	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
9,563	8,745	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
6,596	3,994	2,500	464599	Reimbursed Services - Miscellaneous	2,500	2,500	2,500

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
-	-	2,540	464900	Reimbursed Labor	3,200	3,200	3,200
213,217	225,352	229,416	464901	Reimbursed Labor - Admission	158,671	158,671	158,671
62,639	73,389	75,879	464902	Reimbursed Labor - Admission Lead	64,555	64,555	64,555
55,274	62,708	60,000	464903	Reimbursed Labor - Aisle Cleaning	60,000	60,000	60,000
308,572	381,153	313,000	464904	Reimbursed Labor - Audio Visual	351,500	351,500	351,500
46,147	109,867	57,000	464905	Reimbursed Labor - Booth Cleaning	65,000	65,000	65,000
46,491	51,147	58,940	464906	Reimbursed Labor - Coat Check	62,487	62,487	62,487
26,683	32,620	31,138	464907	Reimbursed Labor - Elevator Operator	31,667	31,667	31,667
92,748	105,568	101,147	464908	Reimbursed Labor - EMT and Medical	100,356	100,356	100,356
-	-	500	464909	Reimbursed Labor - Event Service	500	500	500
92,194	106,293	99,108	464910	Reimbursed Labor - Gate	101,941	101,941	101,941
135,514	151,922	117,365	464911	Reimbursed Labor - House Manager	133,593	133,593	133,593
148,133	182,863	160,510	464912	Reimb Labor-Oper and Setup	192,275	192,275	192,275
5,367	12,996	6,600	464913	Reimbursed Labor - Porter	10,000	10,000	10,000
38,782	55,518	44,000	464914	Reimbursed Labor - Security	44,000	44,000	44,000
130,755	148,488	147,290	464915	Reimbursed Labor - Stagedoor	152,615	152,615	152,615
8,307	22,555	15,000	464916	Reimbursed Labor - Technical	22,000	22,000	22,000
97,620	117,913	100,442	464917	Reimbursed Labor - Ticket Sellers	110,316	110,316	110,316
74,934	79,509	68,316	464918	Reimbursed Labor - Ticket Supervisor	73,102	73,102	73,102
411,324	479,802	477,987	464919	Reimbursed Labor - Ushers	512,901	512,901	512,901
2,428	767	-	464920	Reimbursed Labor - Utility	-	-	-
12,461	21,665	-	464921	Reimbursed Labor - Staging Fees	15,000	15,000	15,000
1,186,586	1,248,792	1,254,554	464922	Reimbursed Labor - Stagehand	1,321,624	1,321,624	1,321,624
239,570	280,691	402,942	465000	Miscellaneous Charges for Svc	313,664	313,664	313,664
166,236	166,343	77,000	470000	Interest on Investments	171,000	171,000	171,000
(9,396)	10,327	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
16,507	35,081	14,000	472000	Interest Revenue - Licensee	-	-	-
85,000	-	58,125	475000	Donations and Bequests - Oper	108,625	108,625	108,625
-	200,000	329,376	475500	Capital Contrib and Donations	541,876	541,876	541,876
73,426	88,671	95,600	476000	Sponsorship Revenue	100,000	100,000	100,000
(11,367)	(4,375)	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
60,178	71,892	66,327	480010	Credit Card Machine Fees Billed	70,500	70,500	70,500
22,480	30,251	-	480020	Finance Charges	-	-	-
5,190	3,125	-	481000	Sale of Capital Assets	-	-	-
22,864	26,343	36,900	489000	Miscellaneous Revenue	40,590	40,590	40,590
4,402	19,197	-	489100	Refunds/Reimbursements	-	-	-
350	375	-	489101	Key Reimbursement	-	-	-
732	22,288	1,250	489110	Damage Reimbursements	750	750	750
52,314,722	63,281,467	56,597,111	Total Current Revenue		63,301,933	63,301,933	63,301,933

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund							
Interfund Transfers							
1,919,916	-	-	496900	Internal Loan Proceeds	-	-	-
418,633	1,138,263	1,125,132	497000	Transfer of Resources	600,000	600,000	600,000
-	-	39,300	498000	Transfer for Direct Costs	-	-	-
2,338,549	1,138,263	1,164,432	Total Interfund Transfers		600,000	600,000	600,000
\$85,067,636	\$96,479,689	\$90,896,503	TOTAL RESOURCES		\$104,751,630	\$104,751,630	\$110,825,906
Expenditures							
Personnel Services							
4,302,950	4,685,589	5,101,835	501000	Reg Employees-Full Time-Exempt	5,326,475	5,326,475	5,326,475
3,869,390	4,188,023	4,758,001	501500	Reg Empl-Full Time-Non-Exempt	5,091,723	5,091,723	5,091,723
-	-	(581,320)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(719,594)	(719,594)	(719,594)
-	16,596	-	502000	Reg Employees-Part Time-Exempt	-	-	-
146,896	106,128	150,222	502500	Reg Empl-Part Time-Non-Exempt	163,480	163,480	163,480
104,267	61,235	105,736	503000	Temporary Employees - Hourly	107,298	107,298	107,298
787,879	895,816	1,158,882	504300	Non-Reimbursable Labor	1,236,264	1,236,264	1,236,264
2,115,427	2,331,017	2,290,247	504500	Reimbursable Labor	2,321,916	2,321,916	2,321,916
395,032	471,346	359,653	508000	Overtime	422,048	422,048	422,048
-	-	359,788	508500	Premium Pay	492,241	492,241	492,241
10,710	12,480	16,320	508600	Mobile Comm Allowance	16,920	16,920	16,920
-	-	7,942	508900	Merit/Bonus Pay	-	-	-
-	-	31,250	508921	Sales Incentive Program (Budgetary)	31,250	31,250	31,250
967,485	1,053,027	1,033,395	511000	Fringe - Payroll Taxes	1,077,552	1,077,552	1,077,552
1,374,851	1,397,514	1,657,154	512000	Fringe - Retirement PERS	1,586,182	1,586,182	1,586,182
2,053,033	2,215,894	3,103,871	513000	Fringe - Health and Welfare	3,062,984	3,062,984	2,798,509
-	11,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
109,593	72,595	69,637	514000	Fringe - Unemployment	62,950	62,950	62,950
49,305	49,773	75,794	515000	Fringe - Other Benefits	71,456	71,456	71,456
-	114,284	159,812	519000	Pension Oblig Bonds Contrib	221,862	221,862	221,862
9,675	14,400	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
16,296,492	17,696,716	19,860,619	Total Personnel Services		20,575,407	20,575,407	20,310,932
Materials and Services							
31,388	52,631	51,420	520100	Office Supplies	48,870	48,870	48,870
56,224	54,918	59,600	520110	Computer Equipment	67,694	67,694	67,694
19,758	28,573	40,429	520120	Meetings Expenditures	45,579	45,579	45,579
5,582	5,124	12,583	520130	Postage	12,483	12,483	12,483
26,920	46,925	76,300	520140	OfficeSupply-PromoandConsult Sup	82,500	82,500	82,500
69,159	105,089	91,150	520500	Operating Supplies	94,450	94,450	94,450
69,900	17,795	68,400	520510	Operating Supplies - Small Tools, Equip	70,150	70,150	70,150
30,738	33,061	19,600	520520	Operating Supplies - Audio Visual	17,100	17,100	17,100
1,688	3,506	2,400	520530	Operating Supplies - Coat Check	2,400	2,400	2,400

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
4,732	3,944	5,000	520540	Operating Supplies - Medical and Veterinary	5,000	5,000	5,000
9,952	6,242	10,550	520550	Operating Supplies - Telecommunications	10,750	10,750	10,750
6,460	11,783	14,000	520560	Operating Supplies - Tickets	12,000	12,000	12,000
1,735	2,615	4,250	520570	Operating Supplies - Production	4,250	4,250	4,250
49,104	26,222	37,700	520571	Operating Supplies - Show and Stage	37,700	37,700	37,700
39,228	42,095	53,410	520580	Operating Supplies - Uniforms	55,627	55,627	55,627
5,883	6,002	13,600	520590	Operating Supplies - Sustainability	12,500	12,500	12,500
-	-	-	521000	Subscriptions and Dues	-	-	-
49,390	48,785	61,412	521100	Membership and Professional Dues	62,837	62,837	62,837
4,706	4,060	4,422	521200	Publications and Subscriptions	4,400	4,400	4,400
20,558	16,238	24,300	521400	Fuels and Lubricants - General	21,300	21,300	21,300
20,993	6,542	22,000	521500	Maintenance and Repairs Supplies	17,000	17,000	17,000
14,378	6,471	22,500	521510	Maintenance and Repairs Supplies - Technology	22,500	22,500	22,500
80,221	87,945	87,350	521520	Maintenance and Repairs Supplies - Building	84,350	84,350	84,350
47,181	77,723	64,800	521521	Maintenance and Repairs Supplies - HVAC	83,250	83,250	83,250
40,481	50,127	47,700	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	27,400	27,400	27,400
121,330	144,831	118,200	521530	Maintenance and Repairs Supplies - Custodial	134,700	134,700	134,700
30,453	39,306	34,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000	40,000	40,000
69,433	113,610	80,900	521540	Maintenance and Repairs Supplies - Electrical	85,900	85,900	85,900
11,213	4,388	9,300	521550	Maintenance and Repairs Supplies - Grounds/Landscape	7,300	7,300	7,300
71,947	95,388	78,050	521560	Maintenance and Repairs Supplies - Equipment	85,510	85,510	85,510
1,237	182	1,860	521570	Maintenance and Repairs Supplies - Vehicles	1,600	1,600	1,600
-	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
767	103	1,900	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	2,500	2,500	2,500
13,704	15,945	12,000	522500	Retail	13,000	13,000	13,000
-	2,000	-	524000	Contracted Professional Svcs	-	-	-
19,219	20,006	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	20,000	20,000	20,000
255,832	309,696	340,000	524020	Contracted Prof Svcs - Attorney and Legal	275,000	275,000	275,000
56,257	1,160	290,000	524030	Contracted Prof Svcs - Architect	400,000	400,000	400,000
12,035	6,300	59,700	524040	Contracted Prof Svcs - Promotion and Public Relations	72,700	72,700	72,700
135,431	78,669	149,200	524050	Contracted Prof Svcs - Advertising	145,200	145,200	160,200
27,407	74,566	36,500	524060	Contracted Prof Svcs - Information Technology Services	41,500	41,500	41,500
282,998	206,839	931,800	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	617,500	617,500	869,060
1,874	3,350	7,000	524075	Contracted Prof Svcs - Recruiting Services	2,000	2,000	2,000
30,080	477,326	140,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	130,000	130,000	130,000
675,779	32,990	151,300	524500	Marketing Expenditures	303,200	303,200	303,200
2,202,039	3,100,000	3,350,000	524510	Sales and Marketing Contract	3,600,000	3,600,000	3,600,000
86,924	-	-	524512	Minority Marketing	-	-	-
8,394	15,787	11,200	524600	Sponsorship Expenditures	12,500	12,500	12,500
450,000	462,694	472,781	524700	Visitor Develop Marketing	486,118	486,118	486,118
70,730	66,045	54,000	525110	Utility Services - Internet	72,500	72,500	72,500
97,783	99,781	104,400	525120	Utility Services - Telecommunications	121,900	121,900	121,900

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
1,378,107	1,473,122	1,486,840	525130	Utility Services - Electricity	1,455,000	1,455,000	1,455,000
297,573	235,089	322,750	525140	Utility Services - Natural Gas	272,700	272,700	272,700
79,629	124,189	105,275	525150	Utility Services - Sanitation and Refuse Removal	121,300	121,300	121,300
342,266	399,352	441,031	525160	Utility Services - Water and Sewer	565,656	565,656	565,656
23,220	19,735	42,000	525500	Cleaning Services	86,000	86,000	86,000
7,846	9,429	2,750	526000	Maintenance and Repair Services	12,810	12,810	12,810
377,583	366,196	383,417	526010	Maintenance and Repair Services - Building	461,250	461,250	461,250
7,420	50,586	150,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
3,804	2,707	7,300	526012	Maintenance and Repair Services - Electricity	7,600	7,600	7,600
223,209	271,583	234,600	526013	Maintenance and Repair Services - Elevator and Escalator	253,000	253,000	253,000
83,622	126,507	110,800	526014	Maintenance and Repair Services - HVAC	143,200	143,200	143,200
-	2,613	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
86,201	68,465	114,350	526020	Maintenance and Repair Services - Equipment	110,350	110,350	110,350
98,212	72,397	77,570	526030	Maintenance and Repair Services - Grounds	143,000	143,000	143,000
36,274	30,807	109,850	526040	Maintenance and Repair Services - Technology	116,000	116,000	116,000
40	1,775	3,560	526050	Maintenance and Repair Services - Vehicles	3,750	3,750	3,750
60,955	65,554	75,000	526060	Maintenance and Repair Services - Safety	60,000	60,000	60,000
163,882	332,763	57,300	526100	Capital Maintenance - CIP	46,000	46,000	73,300
-	-	7,500	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
61,619	132,558	151,900	526300	Software Maintenance	162,800	162,800	162,800
-	-	1,250	526500	Rentals	-	-	-
-	9,600	27,575	526510	Rentals - Building	43,785	43,785	43,785
20,564	12,872	28,765	526520	Rentals - Equipment	72,515	72,515	72,515
40,638	31,852	30,160	526530	Rentals - Office Equipment	30,660	30,660	30,660
4,559	4,479	13,470	526540	Rentals - Vehicle	10,716	10,716	10,716
8,139	8,962	12,500	526550	Rentals - Production	16,250	16,250	16,250
222,986	271,307	273,938	526555	Rentals - Air Space	358,938	358,938	358,938
51,724	16,556	11,620	526560	Rentals - Parking Space	11,620	11,620	11,620
283,250	446,174	311,500	526580	Rentals - Audio Visual	469,000	469,000	469,000
-	662	1,848	527000	Insurance	7,993	7,993	7,993
19,736	43,831	53,000	528000	Other Purchased Services	53,000	53,000	53,000
42,950	24,182	37,975	528030	Other Purchased Services - Delivery, Shipping and Courier	37,475	37,475	37,475
3,222	2,956	4,788	528060	Other Purchased Services - EMT and Medical	6,552	6,552	6,552
5,096	2,921	19,000	528070	Other Purchased Services - Trade Shows	6,000	6,000	6,000
695,547	956,661	1,123,862	528080	Other Purchased Services - Agency Fees	880,000	880,000	880,000
56,911	75,433	51,485	528091	Other Purchased Services - City Police	35,964	35,964	35,964
58,683	22,827	15,431	528092	Other Purchased Services - Traffic Control	19,254	19,254	19,254
2,515	10,890	12,000	528093	Other Purchased Services - Piano Tuning	12,000	12,000	12,000
11,554	11,932	15,000	528094	Other Purchased Services - Linens	13,000	13,000	13,000
1,853	2,575	2,725	528095	Other Purchased Services - Physical Capacity Testing	3,075	3,075	3,075
3,109	17,347	9,900	528099	Other Purchased Services - Sustainability	9,900	9,900	9,900
5,492	7,151	2,500	528110	Other Purch Services - Reimb - Show Services	2,500	2,500	2,500
92,368	84,735	97,690	528120	Other Purch Services - Reimb - Security	206,303	206,303	206,303

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
381,482	392,544	375,000	528130	Other Purch Services - Reimb - Stagehand	400,000	400,000	400,000
30,424	52,929	15,000	528140	Other Purch Services - Reimb - Talent and Entertainment	10,000	10,000	10,000
57,746	91,654	56,250	528150	Other Purch Services - Reimb - Audio Visual	80,000	80,000	80,000
9,808	-	-	528160	Other Purch Services - Reimb - Stage Equipment	-	-	-
170	4,200	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
2,903	2,288	15,559	528200	Banking Services	6,850	6,850	6,850
666,552	722,166	741,888	528210	Credit Card Fees	588,671	588,671	588,671
3	-	-	528220	ATM Fees and Services	-	-	-
78,683	128,868	70,650	528300	Other Purchased Services - Temporary Help Services	109,650	109,650	109,650
36,562	31,300	64,195	528400	Other Purchased Services - Printing and Graphics	76,200	76,200	76,200
-	43,472	168,100	528600	Other Purchased Services - Artist and Talent	412,080	412,080	412,080
-	16,769	26,850	528610	Other Purchased Services - Artist Hosp	79,375	79,375	79,375
-	19,210	51,340	528620	Other Purchased Services - Music License and Royalty	93,189	93,189	93,189
-	409	-	528630	Promoter Rev Share Payment	-	-	-
3,146	4,163	3,400	529101	Food and Beverage Services - Advertising and Promotion	3,400	3,400	3,400
528	738	535	529102	Food and Beverage Services - Banking Fees	535	535	535
-	-	85,000	529103	Food and Beverage Services - Credit Card Expense	93,000	93,000	93,000
342	189	300	529104	Food and Beverage Services - Postage	400	400	400
276,719	319,280	384,299	529106	Food and Beverage Services - General Insurance	394,021	394,021	394,021
(3,985)	5,220	4,000	529107	Food and Beverage Services - Cash Over/Short	5,000	5,000	5,000
2,175	1,889	2,000	529108	Food and Beverage Services - Rental Exp - Vehicle	2,000	2,000	2,000
2,584	992	1,750	529109	Food and Beverage Services - Services - Vehicles	1,750	1,750	1,750
2,506	4,060	2,500	529110	Food and Beverage Services - Freight Chargeouts	2,500	2,500	2,500
3,739	15,657	4,700	529111	Food and Beverage Services - Recruiting	12,200	12,200	12,200
21,426	16,684	19,914	529112	Food and Beverage Services - Other	19,914	19,914	19,914
2,357,819	1,998,862	2,677,269	529120	Food and Beverage Services - Food Cost	2,992,393	2,992,393	2,992,393
502,792	523,492	558,256	529121	Food and Beverage Services - Beverage Cost	196,352	196,352	196,352
98,033	121,298	99,957	529122	Food and Bev Svcs-Liquor Cost	87,450	87,450	87,450
193,312	190,603	146,451	529123	Food and Beverage Services - Wine Cost	134,090	134,090	134,090
188,635	237,006	96,189	529124	Food and Beverage Services - Beer Cost	119,990	119,990	119,990
443	431,894	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(212,988)	(213,222)	(192,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(249,000)	(249,000)	(249,000)
880	186	2,000	529129	Food and Beverage Services - Other	3,000	3,000	3,000
6,765,750	3,064,513	1,630,699	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,663,789	1,663,789	1,663,789
50,277	3,387,740	3,896,047	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	3,888,987	3,888,987	3,888,987
9,681	22,014	12,000	529132	Food and Beverage Services - Payroll Laundry	45,000	45,000	45,000
260,921	362,086	221,274	529133	Food and Beverage Services - Subcontractor Payout	291,075	291,075	291,075
45,587	37,441	19,500	529134	Food and Beverage Services - Rental Exp - Equipment	19,000	19,000	19,000
(2,174)	19,102	7,700	529135	Food and Beverage Services - Replacements	11,700	11,700	11,700
3,903	1,759	2,800	529136	Food and Beverage Services - Travel - Meals and Entertainment	3,800	3,800	3,800
8,319	2,393	4,000	529137	Food and Beverage Services - Travel - Lodging	4,000	4,000	4,000
9,689	944,321	1,928,702	529139	Food and Beverage Services - Other Labor and Related	1,991,142	1,991,142	1,991,142
3,231	5,504	5,500	529140	Food and Beverage Services - Employee Welfare	5,500	5,500	5,500

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
4,600	6,161	7,300	529150	Food and Beverage Services - Services - Software License Fees	7,300	7,300	7,300
49,781	54,556	35,500	529151	Food and Beverage Services - Services - Contract Cleaning	57,600	57,600	57,600
(17,996)	1,900	1,000	529152	Food and Beverage Services - Services - Consulting	2,000	2,000	2,000
4,319	10,077	5,600	529153	Food and Beverage Services - Services - Legal	8,000	8,000	8,000
10,882	19,710	12,600	529154	Food and Beverage Services - Services - Repair and Maintenance	12,000	12,000	12,000
23,595	4,422	4,000	529155	Food and Beverage Services - Services - Professional	9,000	9,000	9,000
30,019	45,615	39,500	529157	Food and Beverage Services - Services - Security	37,500	37,500	37,500
11,248	1,175	5,500	529158	Food and Beverage Services - Services - Technology R and M	6,500	6,500	6,500
15,594	19,527	13,750	529159	Food and Beverage Services - Services - Telecommunications	13,750	13,750	13,750
606	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
2,130	500	15,000	529161	Food and Beverage Services - Supplies - Equipment	-	-	15,000
1,183	5,039	500	529169	Food and Beverage Services - Services - Other	2,000	2,000	2,000
38,549	151,616	77,200	529170	Food and Beverage Services - Supplies - Cafeteria	88,000	88,000	88,000
350	45	200	529171	Food and Beverage Services - Supplies - Flowers and Decoration	600	600	600
191,361	186,277	196,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	174,000	174,000	174,000
5,154	276	950	529173	Food and Beverage Services - Supplies - Misc.	1,950	1,950	1,950
13,268	12,167	16,780	529174	Food and Beverage Services - Supplies - Office	18,000	18,000	18,000
1,750	3,192	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
-	1,263	-	529176	Food and Beverage Services - Supplies - Serveware	-	-	-
5,129	2,646	-	529179	Food and Beverage Services - Services - Other	-	-	-
136,345	95,119	(71,860)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	(67,517)	(67,517)	(67,517)
-	(438)	470,000	529190	Food and Beverage Services - Reserve Capital 2%	480,000	480,000	480,000
282,816	444,257	(143,720)	529191	Food and Beverage Services - Spent Capital Reserve 2%	(135,034)	(135,034)	(135,034)
-	102	235,000	529192	Food and Beverage Services - Reserve Maintenance 1%	240,000	240,000	240,000
153,638	167,355	(71,860)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	(67,517)	(67,517)	(67,517)
411	612	235,000	529194	Food and Beverage Services - Reserve Utilities 1%	240,000	240,000	240,000
26,279	34,505	(71,860)	529195	Food and Beverage Services - Spent Utility Reserve 1%	(67,517)	(67,517)	(67,517)
-	665	235,000	529196	Food and Beverage Services - Reserve Marketing 1%	240,000	240,000	240,000
53,809	251,148	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
437,561	528,361	530,204	529198	Food and Beverage Services - Net Gross Receipts Percent	560,571	560,571	560,571
222,534	392,452	292,971	529199	Food and Beverage Services - Percent of Net Profit	366,255	366,255	366,255
239,515	253,875	247,807	529210	Parking Services - Parking Lot Management	266,392	266,392	266,392
-	-	-	530000	Payments to Other Agencies	-	-	-
103,851	119,368	119,773	530010	License and Permit Fees	110,873	110,873	110,873
31,145	27,698	30,576	531000	Taxes (Non-Payroll)	37,000	37,000	37,000
1,923,094	3,259	4,500	532000	Government Assessments	4,500	4,500	4,500
-	14,607	-	540000	Charges for Services	169,700	169,700	169,700
-	-	-	545000	Travel	-	-	-
79,273	121,221	153,277	545100	Travel and Lodging	178,109	178,109	178,109
11,685	9,440	21,305	545200	Mileage, Taxi and Parking	72,775	72,775	72,775
51,613	49,519	79,245	545300	Meals and Entertainment	81,340	81,340	81,340

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
MERC Fund							
34,889	51,031	80,230	545500	Staff Development	79,275	79,275	79,275
34,990	50,582	75,695	545520	Conference Fees	82,427	82,427	82,427
58,442	60,979	87,249	549000	Miscellaneous Expenditures	86,174	86,174	86,174
450,344	465,350	81,976	549010	Tri-Met Transit Pass	506,883	506,883	506,883
20,997	3,434	-	552000	Bad Debt Expense	-	-	-
27,003,957	28,649,047	29,652,204		Total Materials and Services	31,509,026	31,509,026	31,817,886
<u>Capital Outlay</u>							
49,700	58,827	1,110,000	571000	Improve-Other than Bldg	2,060,000	2,060,000	2,107,415
3,989,900	3,379,121	5,383,600	572000	Buildings and Related	5,046,828	5,046,828	8,528,954
291,672	608,082	1,904,900	574000	Equipment and Vehicles	931,500	931,500	2,610,587
99,926	204,359	40,000	575000	Office Furn and Equip	620,000	620,000	1,171,788
187,033	103,516	45,000	579000	Intangible Assets	-	-	-
4,618,230	4,353,906	8,483,500		Total Capital Outlay	8,658,328	8,658,328	14,418,744
<u>Interfund Transfers</u>							
3,315,935	3,663,124	4,156,377	580000	Transfer for Indirect Costs	4,080,228	4,080,228	4,080,228
1,188,651	1,426,050	4,586,176	581000	Transfer of Resources	5,184,628	5,184,628	5,454,103
142,347	97,604	69,345	582000	Transfer for Direct Costs	72,212	72,212	72,212
440,000	220,000	179,988	586000	Interfund Loan - Principal	179,988	179,988	179,988
2,064	7,400	9,449	586500	Interfund Loan - Interest	10,799	10,799	10,799
5,088,997	5,414,178	9,001,335		Total Interfund Transfers	9,527,855	9,527,855	9,797,330
<u>Contingency</u>							
-	-	2,554,300	701002	Contingency - Operating	2,515,000	2,515,000	2,515,000
-	-	5,272,853	701003	Contingency - New Capital-Business Strategy Reserve	6,219,393	6,219,393	6,219,393
-	-	13,458,027	706000	Contingency - Renew and Replacement	21,993,979	21,993,979	21,993,979
-	-	2,613,665	709000	Contingency - All Other	3,752,642	3,752,642	3,752,642
-	-	23,898,845		Total Contingency	34,481,014	34,481,014	34,481,014
<u>Unappropriated Fund Balance</u>							
3,734,869	7,979,696	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
8,724,304	8,718,999	-	805000	Unapp FB - Reserves	-	-	-
13,934,171	17,372,004	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
238,000	-	-	805450	Unapp FB - PERS Reserve	-	-	-
-	171,622	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
5,428,615	6,123,521	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
32,059,959	40,365,842	-		Total Unappropriated Fund Balance	-	-	-
\$85,067,635	\$96,479,689	\$90,896,503	TOTAL REQUIREMENTS		\$104,751,630	\$104,751,630	\$110,825,906
175.50	182.35	186.35	TOTAL FTE		189.95	189.95	189.95

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - MERC Administration)								
Revenues								
Beginning Fund Balance								
2,100,888	3,244,587	3,464,588	320530	Fund Bal-Restr for Capital TLT		7,003,338	7,003,338	7,003,338
272,159	272,162	421,199	340000	Fund Bal-Unassigned/Undesignated		471,601	471,601	471,601
12,000	12,000	-	341500	Fund Bal-Dsg PERS		-	-	-
658,075	556,606	463,606	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad		713,983	713,983	713,983
3,043,122	4,085,355	4,349,393		Total Beginning Fund Balance		8,188,922	8,188,922	8,188,922
Current Revenue								
1,923,700	5,241,751	-	413000	Hotel/Motel Tax		-	-	-
-	17,384	-	451998	Deferred Rental Rev Collected		-	-	-
25	22	-	465000	Miscellaneous Charges for Svc		-	-	-
12,280	16,760	12,000	470000	Interest on Investments		18,000	18,000	18,000
(669)	673	-	471900	Unrealized Gain/Loss -FMV Adj		-	-	-
155	-	-	489100	Refunds/Reimbursements		-	-	-
1,935,490	5,276,590	12,000		Total Current Revenue		18,000	18,000	18,000
Interfund Transfers								
-	-	39,300	498000	Transfer for Direct Costs		-	-	-
-	-	1,259,590	499310	Intrafund Clearing Direct		1,250,977	1,250,977	1,250,977
(780,000)	(1,483,000)	(820,000)	499500	Intrafund Clearing Capital		(2,391,740)	(2,391,740)	(2,391,740)
(780,000)	(1,483,000)	478,890		Total Interfund Transfers		(1,140,763)	(1,140,763)	(1,140,763)
\$4,198,612	\$7,878,945	\$4,840,283	TOTAL RESOURCES			\$7,066,159	\$7,066,159	\$7,066,159
Expenditures								
Personnel Services								
521,545	546,306	553,132	501000	Reg Employees-Full Time-Exempt		601,296	601,296	601,296
-	-	-	501500	Reg Empl-Full Time-Non-Exempt		51,809	51,809	51,809
-	-	-	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(43,462)	(43,462)	(43,462)
-	16,596	-	502000	Reg Employees-Part Time-Exempt		-	-	-
28,995	3,030	10,000	503000	Temporary Employees - Hourly		10,000	10,000	10,000
2,125	2,400	2,400	508600	Mobile Comm Allowance		2,400	2,400	2,400
42,237	43,755	53,081	511000	Fringe - Payroll Taxes		55,047	55,047	55,047
62,594	58,750	85,385	512000	Fringe - Retirement PERS		82,822	82,822	82,822
78,987	94,249	101,088	513000	Fringe - Health and Welfare		101,001	101,001	91,751
-	-	13,988	514000	Fringe - Unemployment		-	-	-
1,286	1,388	2,411	515000	Fringe - Other Benefits		2,519	2,519	2,519
-	5,494	9,476	519000	Pension Oblig Bonds Contrib		13,063	13,063	13,063
1,800	1,800	-	519500	Fringe - Insurance - Opt Out		-	-	-
739,568	773,769	830,961		Total Personnel Services		876,495	876,495	867,245

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - MERC Administration)							
				<u>Materials and Services</u>			
310	2,195	1,500	520100	Office Supplies	1,500	1,500	1,500
245	1,413	15,000	520110	Computer Equipment	16,000	16,000	16,000
5,695	8,380	9,500	520120	Meetings Expenditures	13,000	13,000	13,000
210	146	-	520130	Postage	-	-	-
899	635	3,500	520140	OfficeSupply-PromoandConsult Sup	3,500	3,500	3,500
1,541	1,041	-	520500	Operating Supplies	-	-	-
-	167	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	-	500	520580	Operating Supplies - Uniforms	500	500	500
2,231	1,111	3,925	521100	Membership and Professional Dues	3,925	3,925	3,925
1,862	1,005	1,500	521200	Publications and Subscriptions	1,500	1,500	1,500
4,399	-	3,000	521510	Maintenance and Repairs Supplies - Technology	3,000	3,000	3,000
-	-	-	524000	Contracted Professional Svcs	-	-	-
19,219	20,006	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	20,000	20,000	20,000
12,035	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	2,500	2,500	2,500
25	-	4,000	524050	Contracted Prof Svcs - Advertising	4,000	4,000	4,000
-	5,001	1,500	524060	Contracted Prof Svcs - Information Technology Services	1,500	1,500	1,500
73,655	91,449	168,500	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	218,500	218,500	213,500
1,423	-	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000	1,000	1,000
4,619	7,387	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
434	-	2,400	525120	Utility Services - Telecommunications	2,400	2,400	2,400
784	-	22,500	526040	Maintenance and Repair Services - Technology	22,500	22,500	22,500
58,621	116,084	145,000	526300	Software Maintenance	155,000	155,000	155,000
656	-	660	526530	Rentals - Office Equipment	660	660	660
-	-	-	528000	Other Purchased Services	-	-	-
25,433	10,317	25,200	528030	Other Purchased Services - Delivery, Shipping and Courier	25,200	25,200	25,200
8,718	12,437	15,000	528400	Other Purchased Services - Printing and Graphics	15,000	15,000	15,000
-	-	-	530000	Payments to Other Agencies	-	-	-
-	-	-	545000	Travel	-	-	-
2,660	7,646	12,500	545100	Travel and Lodging	12,500	12,500	12,500
661	275	1,600	545200	Mileage, Taxi and Parking	1,600	1,600	1,600
742	331	3,300	545300	Meals and Entertainment	3,300	3,300	3,300
1,351	5,576	5,600	545500	Staff Development	4,600	4,600	4,600
755	3,947	4,500	545520	Conference Fees	4,500	4,500	4,500
94	733	400	549000	Miscellaneous Expenditures	400	400	400
-	-	-	549010	Tri-Met Transit Pass	-	-	-
229,275	297,282	479,585		Total Materials and Services	543,085	543,085	538,085
				<u>Capital Outlay</u>			
99,926	54,000	-	575000	Office Furn and Equip	250,000	250,000	250,000
187,033	-	-	579000	Intangible Assets	-	-	-
286,959	54,000	-		Total Capital Outlay	250,000	250,000	250,000

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - MERC Administration)								
<i>Interfund Transfers</i>								
-	12,000	-	581000	Transfer of Resources		2,100	2,100	16,350
-	12,000	-		Total Interfund Transfers		2,100	2,100	16,350
<i>Contingency</i>								
-	-	104,300	701002	Contingency - Operating		65,000	65,000	65,000
-	-	811,772	706000	Contingency - Renew and Replacement		1,576,837	1,576,837	1,576,837
-	-	2,613,665	709000	Contingency - All Other		3,752,642	3,752,642	3,752,642
-	-	3,529,737		Total Contingency		5,394,479	5,394,479	5,394,479
<i>Unappropriated Fund Balance</i>								
3,244,587	7,003,338	-	801001	Unapp FB - Restricted by TLT Agreement		-	-	-
272,162	284,162	-	805000	Unapp FB - Reserves		-	-	-
556,606	713,983	-	805200	Unapp FB - Renew and Replace Reserve		-	-	-
12,000	-	-	805450	Unapp FB - PERS Reserve		-	-	-
4,085,355	8,001,483	-		Total Unappropriated Fund Balance		-	-	-
\$5,341,158	\$9,138,534	\$4,840,283	TOTAL REQUIREMENTS			\$7,066,159	\$7,066,159	\$7,066,159
6.50	6.00	6.50	TOTAL FTE			6.60	6.60	6.60

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)							
Revenues							
<i>Beginning Fund Balance</i>							
-	4,747	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
65,000	-	-	326000	Fund Bal-Restr by IGA	-	-	-
727,846	566,515	1,192,271	340000	Fund Bal-Unassigned/Undesignated	233,434	233,434	1,273,374
21,500	21,500	-	341500	Fund Bal-Dsg PERS	-	-	-
823,049	476,515	11,515	345200	Fund Bal-Dsg Renewal Expo	267,350	267,350	267,350
2,297,971	2,297,958	2,297,958	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,297,958	2,297,958	2,297,958
3,935,366	3,367,235	3,501,744		Total Beginning Fund Balance	2,798,742	2,798,742	3,838,682
<i>Current Revenue</i>							
-	100,000	-	410500	Federal Grants - Indirect	-	-	-
11,683	-	-	411000	State Grants - Direct	-	-	-
185,621	-	-	411500	State Grants - Indirect	-	-	-
42,500	29,250	-	412000	Local Grants - Direct	-	-	-
157,412	-	-	412900	Intra-Metro Grants	-	-	-
4,910	6,335	5,000	417000	Fines and Forfeits	5,600	5,600	5,600
133,413	157,063	161,395	450000	Admission Fees	164,395	164,395	164,395
-	-	3,750	451000	Rentals - Equipment	-	-	-
2,967	4,342	6,500	451010	Rentals - Audio Visual Equipment Fees	6,500	6,500	6,500
351	279	250	451015	Rentals - Presentation Equipment Fees	258	258	258
19,916	6,335	13,875	451020	Rentals - Bleacher Fees	14,291	14,291	14,291
10,695	10,065	10,500	451040	Rentals - Misc. Equipment Fees	10,225	10,225	10,225
23,196	15,566	27,750	451050	Rentals - Tables and Chairs Fees	28,583	28,583	28,583
-	-	1,250	451090	Rentals - Liquidated Damages	1,250	1,250	1,250
(33,011)	(19,204)	-	451110	Rentals - Less Comp Services	-	-	-
-	-	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(3,802)	(4,733)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(16,279)	(17,674)	(19,425)	451140	Rental Refunds - Off-Site Parking Incentive	(15,813)	(15,813)	(15,813)
19,869	20,465	20,479	452000	Rentals - Space	20,000	20,000	20,000
1,418,857	1,474,203	1,630,877	452101	Rentals - Exhibit Hall	1,527,671	1,527,671	1,527,671
5,098	1,874	9,111	452102	Rentals - Lobby	9,482	9,482	9,482
29,897	34,964	36,444	452103	Rentals - Meeting Room	37,929	37,929	37,929
275,339	158,482	145,777	452110	Rentals - Outdoor Space	151,716	151,716	151,716
86,153	39,201	86,003	455110	Food Service Revenue - Liquor	93,383	93,383	93,383
373,382	338,028	430,015	455120	Food Service Revenue - Beer	416,916	416,916	416,916
93,337	11,915	57,335	455130	Food Service Revenue - Wine	62,255	62,255	62,255
207,901	264,689	200,000	455200	Food Service Revenue - Beverage	217,163	217,163	217,163
1,644	4,764	-	455210	Food Service Revenue - Water	-	-	-
23,222	26,321	-	455220	Food Service Revenue - Coffee	-	-	-
806,983	798,063	835,312	455500	Food Service Revenue - Food	756,993	756,993	756,993
25,539	9,045	-	455900	Miscellaneous Food and Beverage Revenue	-	-	-
50,685	55,049	55,000	455920	Recovery - Billed Gratuity	77,000	77,000	77,000

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)							
2,349	3,388	-	455930	Recovery - Billed Labor	-	-	-
307	1,471	-	455942	Food Service Rev - Rental Equipment	-	-	-
315,214	375,211	250,000	455950	Subcontractor Revenue	375,000	375,000	375,000
1,279	446	-	455951	Sub Contract Reimbursement - Short	-	-	-
(1,532)	(18,810)	(2,500)	455990	Misc Food and Beverage - Less Comp Services	(2,500)	(2,500)	(2,500)
-	-	-	457200	Merchanise Buyout/Merch_Buy	750	750	750
3,256	5,825	5,000	457500	Advertising Revenue	5,000	5,000	5,000
-	-	5,000	457540	Website Advertising	5,000	5,000	5,000
135,284	160,428	160,000	458310	Utility Services - Commission-Electrical	160,000	160,000	160,000
4,391	4,032	5,000	458500	Utility Services - Natural Gas	5,000	5,000	5,000
3,500	4,325	6,000	458600	Utility Services - Refuse Removal	6,000	6,000	6,000
8,530	7,709	15,500	458700	Utility Services - Telephone and Hookup	10,000	10,000	10,000
36,645	38,264	45,000	458800	Utility Services - WiFi - Internet Network	50,000	50,000	50,000
24,367	22,771	27,000	459100	Commissions - ATM	27,000	27,000	27,000
1,527	8,694	10,000	459920	Commissions - Tickets	13,000	13,000	13,000
141	-	-	459940	Commissions - Vending Machine	-	-	-
1,463,510	1,265,298	1,549,783	462000	Parking Fees	1,390,039	1,390,039	1,390,039
66,728	66,630	79,460	462130	Parking Fees - Exhibitor	89,460	89,460	89,460
76,369	57,092	66,238	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
-	-	5,000	464500	Reimbursed Services	5,000	5,000	5,000
5,944	3,282	9,302	464511	Reimbursed Services - Production	9,302	9,302	9,302
20,892	27,917	25,045	464512	Reimbursed Services - Security	27,761	27,761	27,761
3,377	6,586	3,900	464514	Reimbursed Services - License and Permits Billed	7,500	7,500	7,500
23,958	20,535	24,425	464521	Reimbursed Services - City Police	27,327	27,327	27,327
-	212	-	464523	Reimbursed Services - Traffic Control	-	-	-
23,947	29,998	31,280	464591	Reimbursed Services - Ticket Printing Fee	31,280	31,280	31,280
-	-	2,540	464900	Reimbursed Labor	3,200	3,200	3,200
50,758	56,593	56,916	464901	Reimbursed Labor - Admission	60,235	60,235	60,235
4,804	5,318	6,279	464902	Reimbursed Labor - Admission Lead	6,489	6,489	6,489
-	-	3,000	464904	Reimbursed Labor - Audio Visual	1,500	1,500	1,500
29,800	29,954	36,107	464908	Reimbursed Labor - EMT and Medical	35,188	35,188	35,188
2,089	2,938	5,000	464912	Reimb Labor-Oper and Setup	5,000	5,000	5,000
-	91	-	464914	Reimbursed Labor - Security	-	-	-
51,007	57,038	57,300	464917	Reimbursed Labor - Ticket Sellers	60,400	60,400	60,400
27,115	28,581	28,278	464918	Reimbursed Labor - Ticket Supervisor	31,744	31,744	31,744
39,876	3,141	2,695	465000	Miscellaneous Charges for Svc	7,600	7,600	7,600
19,917	16,147	18,000	470000	Interest on Investments	18,000	18,000	18,000
773	1,267	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	30,000	87,188	475500	Capital Contrib and Donations	143,438	143,438	143,438
18,088	12,364	20,000	476000	Sponsorship Revenue	20,000	20,000	20,000
(994)	(4,334)	-	480000	Cash Over and Short	-	-	-
13,724	18,632	17,000	480010	Credit Card Machine Fees Billed	18,500	18,500	18,500

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)								
9	2,458	-	480020	Finance Charges		-	-	-
5,190	3,125	-	481000	Sale of Capital Assets		-	-	-
157	-	-	489100	Refunds/Reimbursements		-	-	-
370	10,010	1,250	489110	Damage Reimbursements		750	750	750
6,484,099	5,933,267	6,423,139		Total Current Revenue		6,349,953	6,349,953	6,349,953
Interfund Transfers								
-	336,666	327,333	497000	Transfer of Resources		280,000	280,000	280,000
-	-	(123,336)	499310	Intrafund Clearing Direct		-	-	-
165,000	360,000	280,000	499500	Intrafund Clearing Capital		1,016,740	1,016,740	1,016,740
165,000	696,666	483,997		Total Interfund Transfers		1,296,740	1,296,740	1,296,740
\$10,584,465	\$9,997,168	\$10,408,880	TOTAL RESOURCES			\$10,445,435	\$10,445,435	\$11,485,375

Expenditures

Personnel Services								
459,145	480,487	483,866	501000	Reg Employees-Full Time-Exempt		515,028	515,028	515,028
274,878	382,077	398,076	501500	Reg Empl-Full Time-Non-Exempt		407,581	407,581	407,581
-	-	(80,444)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(141,000)	(141,000)	(141,000)
67,193	59,203	66,557	502500	Reg Empl-Part Time-Non-Exempt		54,774	54,774	54,774
28,517	19,108	49,526	503000	Temporary Employees - Hourly		70,423	70,423	70,423
98,625	112,254	141,881	504300	Non-Reimbursable Labor		153,097	153,097	153,097
144,271	151,616	143,931	504500	Reimbursable Labor		148,311	148,311	148,311
2,406	3,927	2,500	508000	Overtime		2,500	2,500	2,500
-	-	2,206	508500	Premium Pay		2,206	2,206	2,206
1,320	1,130	720	508600	Mobile Comm Allowance		720	720	720
-	-	-	508900	Merit/Bonus Pay		-	-	-
90,075	99,885	108,077	511000	Fringe - Payroll Taxes		113,506	113,506	113,506
128,203	136,370	171,809	512000	Fringe - Retirement PERS		169,812	169,812	169,812
183,860	201,093	282,368	513000	Fringe - Health and Welfare		259,390	259,390	238,040
27,470	6,108	5,985	514000	Fringe - Unemployment		4,008	4,008	4,008
2,717	2,943	6,182	515000	Fringe - Other Benefits		6,707	6,707	6,707
-	10,414	14,227	519000	Pension Oblig Bonds Contrib		19,548	19,548	19,548
1,800	1,800	-	519500	Fringe - Insurance - Opt Out		-	-	-
1,510,480	1,668,415	1,797,467		Total Personnel Services		1,786,611	1,786,611	1,765,261
Materials and Services								
5,995	6,544	3,000	520100	Office Supplies		3,000	3,000	3,000
4,638	-	3,000	520110	Computer Equipment		2,000	2,000	2,000
205	241	400	520130	Postage		300	300	300
3,053	3,929	11,800	520140	OfficeSupply-PromoandConsult Sup		17,000	17,000	17,000
13,637	31,260	13,750	520500	Operating Supplies		11,250	11,250	11,250
3,188	2,853	4,000	520510	Operating Supplies - Small Tools, Equip		4,000	4,000	4,000

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)							
141	9,333	600	520520	Operating Supplies - Audio Visual	600	600	600
499	1,334	2,000	520540	Operating Supplies - Medical and Veterinary	2,000	2,000	2,000
1,081	808	2,700	520550	Operating Supplies - Telecommunications	2,000	2,000	2,000
1,439	6,878	10,000	520560	Operating Supplies - Tickets	8,000	8,000	8,000
2,722	4,269	4,640	520580	Operating Supplies - Uniforms	4,117	4,117	4,117
737	491	4,100	520590	Operating Supplies - Sustainability	3,000	3,000	3,000
-	-	-	521000	Subscriptions and Dues	-	-	-
3,915	2,807	4,782	521100	Membership and Professional Dues	4,933	4,933	4,933
765	1,133	200	521200	Publications and Subscriptions	-	-	-
9,821	6,139	13,000	521400	Fuels and Lubricants - General	10,000	10,000	10,000
-	750	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
14,719	7,395	20,000	521520	Maintenance and Repairs Supplies - Building	15,000	15,000	15,000
3,920	5,307	7,500	521521	Maintenance and Repairs Supplies - HVAC	7,500	7,500	7,500
26,178	23,785	30,000	521530	Maintenance and Repairs Supplies - Custodial	28,000	28,000	28,000
14,901	7,409	10,000	521540	Maintenance and Repairs Supplies - Electrical	9,000	9,000	9,000
9,228	2,333	7,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	5,000	5,000	5,000
2,863	4,237	3,000	521560	Maintenance and Repairs Supplies - Equipment	3,000	3,000	3,000
1,219	182	600	521570	Maintenance and Repairs Supplies - Vehicles	600	600	600
317	-	400	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	1,000	1,000	1,000
-	3,000	27,000	524040	Contracted Prof Svcs - Promotion and Public Relations	40,000	40,000	40,000
50,956	23,827	33,000	524050	Contracted Prof Svcs - Advertising	25,000	25,000	40,000
2,248	25,620	5,000	524060	Contracted Prof Svcs - Information Technology Services	10,000	10,000	10,000
23,563	10,555	46,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	15,000	15,000	48,000
101	1,817	500	524075	Contracted Prof Svcs - Recruiting Services	500	500	500
11,948	1,000	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	500	-	524600	Sponsorship Expenditures	-	-	-
6,300	3,000	8,000	525110	Utility Services - Internet	8,000	8,000	8,000
14,745	20,442	16,500	525120	Utility Services - Telecommunications	17,500	17,500	17,500
341,918	328,553	351,000	525130	Utility Services - Electricity	315,000	315,000	315,000
91,639	72,860	99,000	525140	Utility Services - Natural Gas	89,000	89,000	89,000
29,729	32,896	34,000	525150	Utility Services - Sanitation and Refuse Removal	36,000	36,000	36,000
84,334	125,644	142,031	525160	Utility Services - Water and Sewer	176,156	176,156	176,156
2,930	-	-	525500	Cleaning Services	-	-	-
6,542	4,085	-	526000	Maintenance and Repair Services	9,560	9,560	9,560
81,737	37,481	104,750	526010	Maintenance and Repair Services - Building	104,750	104,750	104,750
2,460	2,125	2,600	526013	Maintenance and Repair Services - Elevator and Escalator	3,000	3,000	3,000
13,241	4,811	3,000	526014	Maintenance and Repair Services - HVAC	3,000	3,000	3,000
7,066	5,756	6,000	526020	Maintenance and Repair Services - Equipment	6,000	6,000	6,000
8,682	1,646	3,000	526030	Maintenance and Repair Services - Grounds	3,000	3,000	3,000
5,112	10,459	16,000	526040	Maintenance and Repair Services - Technology	15,000	15,000	15,000
-	-	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
20,372	53,748	57,300	526100	Capital Maintenance - CIP	46,000	46,000	73,300

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)							
-	-	7,500	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
-	-	1,250	526500	Rentals	-	-	-
8,877	3,137	2,265	526520	Rentals - Equipment	4,015	4,015	4,015
2,109	2,892	3,500	526530	Rentals - Office Equipment	3,500	3,500	3,500
2,975	2,900	11,970	526540	Rentals - Vehicle	9,216	9,216	9,216
8,139	8,290	7,500	526550	Rentals - Production	9,250	9,250	9,250
49,012	12,300	7,500	526560	Rentals - Parking Space	7,500	7,500	7,500
1,100	-	3,500	526580	Rentals - Audio Visual	10,000	10,000	10,000
389	234	-	528000	Other Purchased Services	-	-	-
3,713	2,278	3,825	528030	Other Purchased Services - Delivery, Shipping and Courier	3,325	3,325	3,325
903	907	900	528060	Other Purchased Services - EMT and Medical	900	900	900
44,851	36,768	43,485	528091	Other Purchased Services - City Police	27,964	27,964	27,964
58,455	22,827	14,431	528092	Other Purchased Services - Traffic Control	18,254	18,254	18,254
-	-	-	528095	Other Purchased Services - Physical Capacity Testing	350	350	350
27	-	-	528099	Other Purchased Services - Sustainability	-	-	-
28,133	29,179	26,141	528120	Other Purch Services - Reimb - Security	28,848	28,848	28,848
-	1,560	2,250	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
1,659	834	4,000	528200	Banking Services	1,500	1,500	1,500
65,743	47,853	40,000	528210	Credit Card Fees	30,000	30,000	30,000
31,449	33,213	22,000	528300	Other Purchased Services - Temporary Help Services	30,000	30,000	30,000
16,116	8,096	13,000	528400	Other Purchased Services - Printing and Graphics	13,000	13,000	13,000
375	306	400	529101	Food and Beverage Services - Advertising and Promotion	400	400	400
108	108	125	529102	Food and Beverage Services - Banking Fees	125	125	125
-	-	12,000	529103	Food and Beverage Services - Credit Card Expense	12,000	12,000	12,000
110	-	100	529104	Food and Beverage Services - Postage	100	100	100
33,877	25,451	39,667	529106	Food and Beverage Services - General Insurance	46,690	46,690	46,690
1,170	6,121	2,000	529107	Food and Beverage Services - Cash Over/Short	3,000	3,000	3,000
-	193	250	529109	Food and Beverage Services - Services - Vehicles	250	250	250
440	587	500	529110	Food and Beverage Services - Freight Chargeouts	500	500	500
699	479	1,500	529111	Food and Beverage Services - Recruiting	1,500	1,500	1,500
7,119	5,674	9,414	529112	Food and Beverage Services - Other	9,414	9,414	9,414
273,248	227,825	319,203	529120	Food and Beverage Services - Food Cost	255,729	255,729	255,729
99,308	95,788	160,262	529121	Food and Beverage Services - Beverage Cost	129,179	129,179	129,179
11,867	6,949	-	529122	Food and Bev Svcs-Liquor Cost	6,842	6,842	6,842
27,943	2,431	-	529123	Food and Beverage Services - Wine Cost	2,100	2,100	2,100
84,088	78,651	-	529124	Food and Beverage Services - Beer Cost	57,295	57,295	57,295
-	42,282	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(47,721)	(42,026)	(49,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(49,000)	(49,000)	(49,000)
-	186	-	529129	Food and Beverage Services - Other	-	-	-
765,429	257,619	226,096	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	234,000	234,000	234,000
-	386,543	395,000	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	410,000	410,000	410,000
1,672	2,888	-	529132	Food and Beverage Services - Payroll Laundry	-	-	-
168,293	249,500	131,250	529133	Food and Beverage Services - Subcontractor Payout	187,500	187,500	187,500

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)							
25,887	24,528	2,500	529134	Food and Beverage Services - Rental Exp - Equipment	5,000	5,000	5,000
26	2,885	1,500	529135	Food and Beverage Services - Replacements	2,500	2,500	2,500
915	183	-	529136	Food and Beverage Services - Travel - Meals and Entertainment	-	-	-
3,189	-	-	529137	Food and Beverage Services - Travel - Lodging	-	-	-
1,114	85,212	125,000	529139	Food and Beverage Services - Other Labor and Related	130,000	130,000	130,000
502	193	500	529140	Food and Beverage Services - Employee Welfare	500	500	500
2,093	1,642	2,500	529150	Food and Beverage Services - Services - Software License Fees	2,500	2,500	2,500
7,380	8,490	9,000	529151	Food and Beverage Services - Services - Contract Cleaning	9,000	9,000	9,000
1,447	571	600	529153	Food and Beverage Services - Services - Legal	3,000	3,000	3,000
42	6,209	600	529154	Food and Beverage Services - Services - Repair and Maintenance	2,000	2,000	2,000
52,466	1,958	2,000	529155	Food and Beverage Services - Services - Professional	4,000	4,000	4,000
2,302	2,973	2,500	529157	Food and Beverage Services - Services - Security	2,500	2,500	2,500
3,383	459	1,500	529158	Food and Beverage Services - Services - Technology R and M	1,500	1,500	1,500
1,399	941	1,750	529159	Food and Beverage Services - Services - Telecommunications	1,750	1,750	1,750
-	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
-	-	15,000	529161	Food and Beverage Services - Supplies - Equipment	-	-	15,000
4,903	25,000	15,000	529170	Food and Beverage Services - Supplies - Cafeteria	-	-	-
-	24	120	529171	Food and Beverage Services - Supplies - Flowers and Decoration	120	120	120
11,304	8,171	12,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	12,000	12,000	12,000
535	139	500	529173	Food and Beverage Services - Supplies - Misc.	500	500	500
2,544	2,656	2,500	529174	Food and Beverage Services - Supplies - Office	2,500	2,500	2,500
1,063	292	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
-	239	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
-	-	-	529179	Food and Beverage Services - Services - Other	-	-	-
7,773	3,929	19,000	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	19,962	19,962	19,962
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-	-	-
16,640	30,094	38,000	529191	Food and Beverage Services - Spent Capital Reserve 2%	39,924	39,924	39,924
-	102	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-
25,732	30,905	19,000	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	19,962	19,962	19,962
204	612	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
2,206	1,862	19,000	529195	Food and Beverage Services - Spent Utility Reserve 1%	19,962	19,962	19,962
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-
25,164	12,231	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
61,251	62,779	61,750	529198	Food and Beverage Services - Net Gross Receipts Percent	64,877	64,877	64,877
21,599	27,950	35,000	529199	Food and Beverage Services - Percent of Net Profit	35,000	35,000	35,000
98,822	92,967	97,807	529210	Parking Services - Parking Lot Management	106,392	106,392	106,392
6,490	6,618	5,550	530010	License and Permit Fees	7,000	7,000	7,000
31,145	27,698	30,576	531000	Taxes (Non-Payroll)	37,000	37,000	37,000
1,370	1,236	5,560	545100	Travel and Lodging	6,650	6,650	6,650
1,124	1,348	2,200	545200	Mileage, Taxi and Parking	2,300	2,300	2,300
8,690	4,004	4,455	545300	Meals and Entertainment	3,205	3,205	3,205

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Expo Center)							
638	184	2,300	545500	Staff Development	1,550	1,550	1,550
42	1,420	4,600	545520	Conference Fees	4,530	4,530	4,530
2,515	3,651	1,800	549000	Miscellaneous Expenditures	1,100	1,100	1,100
-	603	-	552000	Bad Debt Expense	-	-	-
3,116,375	2,943,020	3,117,605		Total Materials and Services	3,126,296	3,126,296	3,216,596
<i>Capital Outlay</i>							
49,700	14,400	110,000	571000	Improve-Other than Bldg	60,000	60,000	107,415
797,774	368,132	795,100	572000	Buildings and Related	845,740	845,740	1,419,765
115,036	75,520	415,900	574000	Equipment and Vehicles	170,000	170,000	418,000
-	20,389	40,000	575000	Office Furn and Equip	-	-	80,200
962,510	478,441	1,361,000		Total Capital Outlay	1,075,740	1,075,740	2,025,380
<i>Interfund Transfers</i>							
327,324	406,544	555,157	580000	Transfer for Indirect Costs	530,430	530,430	530,430
1,188,651	1,209,550	1,186,176	581000	Transfer of Resources	1,182,528	1,182,528	1,203,878
1,515,975	1,616,094	1,741,333		Total Interfund Transfers	1,712,958	1,712,958	1,734,308
<i>Contingency</i>							
-	-	350,000	701002	Contingency - Operating	350,000	350,000	350,000
-	-	2,041,475	701003	Contingency - New Capital-Business Strategy Reserve	2,393,830	2,393,830	2,393,830
-	-	-	706000	Contingency - Renew and Replacement	-	-	-
-	-	2,391,475		Total Contingency	2,743,830	2,743,830	2,743,830
<i>Unappropriated Fund Balance</i>							
4,747	203,434	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
566,515	344,710	-	805000	Unapp FB - Reserves	-	-	-
476,515	291,763	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
21,500	-	-	805450	Unapp FB - PERS Reserve	-	-	-
-	30,000	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
2,297,958	2,297,958	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
3,367,235	3,167,865	-		Total Unappropriated Fund Balance	-	-	-
\$10,472,575	\$9,873,835	\$10,408,880	TOTAL REQUIREMENTS		\$10,445,435	\$10,445,435	\$11,485,375
12.30	14.80	15.80	TOTAL FTE		15.30	15.30	15.30

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)								
Revenues								
				<u>Beginning Fund Balance</u>				
124,823	485,535	-	320530	Fund Bal-Restr for Capital TLT	-	-	-	-
270,000	-	-	326000	Fund Bal-Restr by IGA	-	-	-	-
6,495,021	6,230,283	8,322,592	340000	Fund Bal-Unassigned/Undesignated	7,193,207	7,193,207	10,150,658	10,150,658
125,500	125,500	-	341500	Fund Bal-Dsg PERS	-	-	-	-
6,065,523	6,593,503	5,656,079	345300	Fund Bal-Dsg Renewal OCC	9,499,030	9,499,030	9,499,030	9,499,030
1,334,856	1,334,856	1,800,000	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,821,308	1,821,308	1,821,308	1,821,308
14,415,723	14,769,677	15,778,671		Total Beginning Fund Balance	18,513,545	18,513,545	21,470,996	
				<u>Current Revenue</u>				
20,739	6,878	-	411000	State Grants - Direct	-	-	-	-
1,800	-	-	411500	State Grants - Indirect	-	-	-	-
9,609,783	9,519,489	10,097,485	413000	Hotel/Motel Tax	10,593,288	10,593,288	10,593,288	10,593,288
1,826,052	1,682,329	1,548,281	413300	Visitor Development Fund Alloc	5,771,546	5,771,546	5,771,546	5,771,546
450,000	462,694	472,781	413310	Enhanced Marketing VDF	486,118	486,118	486,118	486,118
-	-	-	414500	Government Contributions	-	-	-	-
1,637	2,112	1,000	417000	Fines and Forfeits	1,000	1,000	1,000	1,000
1,572	3,376	2,000	450000	Admission Fees	3,000	3,000	3,000	3,000
1,271,634	1,804,366	1,484,000	451010	Rentals - Audio Visual Equipment Fees	1,800,000	1,800,000	1,800,000	1,800,000
14,978	20,799	15,000	451015	Rentals - Presentation Equipment Fees	19,000	19,000	19,000	19,000
5,023	19,860	11,000	451020	Rentals - Bleacher Fees	11,000	11,000	11,000	11,000
8,744	10,209	8,500	451030	Rentals - Dance Floor Fees	8,500	8,500	8,500	8,500
24,072	23,044	35,480	451040	Rentals - Misc. Equipment Fees	23,000	23,000	23,000	23,000
2,232	1,892	-	451041	Rentals - ATM	-	-	-	-
46,295	53,702	40,000	451050	Rentals - Tables and Chairs Fees	45,000	45,000	45,000	45,000
95,678	65,026	-	451090	Rentals - Liquidated Damages	-	-	-	-
(350,551)	(314,068)	(21,000)	451110	Rentals - Less Comp Services	(21,000)	(21,000)	(21,000)	(21,000)
(855,592)	(1,140,539)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-	-
3,255	4,948	-	452000	Rentals - Space	2,500	2,500	2,500	2,500
2,059,654	2,516,971	3,982,881	452101	Rentals - Exhibit Hall	3,998,617	3,998,617	3,998,617	3,998,617
19,622	25,680	-	452102	Rentals - Lobby	-	-	-	-
580,528	676,590	-	452103	Rentals - Meeting Room	-	-	-	-
846,770	1,191,520	-	452104	Rentals - Ballroom	-	-	-	-
8,558	30,092	-	452109	Rentals - Other Space	-	-	-	-
855,592	1,153,725	-	452190	Rentals - Paid by VDF/POVA	-	-	-	-
146,517	224,097	212,500	455110	Food Service Revenue - Liquor	300,000	300,000	300,000	300,000
211,950	297,166	262,500	455120	Food Service Revenue - Beer	309,680	309,680	309,680	309,680
214,813	193,747	240,000	455130	Food Service Revenue - Wine	300,000	300,000	300,000	300,000
256,940	313,089	260,000	455200	Food Service Revenue - Beverage	300,000	300,000	300,000	300,000
42,803	32,263	-	455210	Food Service Revenue - Water	-	-	-	-
494,612	498,783	-	455220	Food Service Revenue - Coffee	-	-	-	-
36,504	43,677	450,000	455310	Food Service Rev - Spec Coffee Regular	500,000	500,000	500,000	500,000

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
138,695	152,164	-	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,651	3,173	-	455330	Food Service Rev - Spec Coffee Other	-	-	-
92,696	107,509	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
59	-	-	455350	Food Service Rev - Spec Coffee Other Bev	-	-	-
70,144	75,813	-	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
15,290	18,549	-	455370	Food Service Rev - Spec Coffee Food	-	-	-
32,952	39,377	-	455380	Food Service Revenue - Smoothies	-	-	-
35,642	36,267	-	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
6,510,466	8,304,666	8,380,000	455500	Food Service Revenue - Food	8,381,000	8,381,000	8,381,000
26,020	39,999	-	455900	Miscellaneous Food and Beverage Revenue	-	-	-
1,398,912	1,856,626	1,750,000	455920	Recovery - Billed Gratuity	1,684,320	1,684,320	1,684,320
119,223	148,548	150,000	455930	Recovery - Billed Labor	150,000	150,000	150,000
6,499	8,237	-	455941	Food Service Rev - Rental Linens	-	-	-
56,607	36,556	-	455942	Food Service Rev - Rental Equipment	-	-	-
92,356	110,289	95,000	455950	Subcontractor Revenue	125,000	125,000	125,000
3,809	447	-	455951	Sub Contract Reimbursement - Short	-	-	-
(34,631)	(78,407)	(50,000)	455990	Misc Food and Beverage - Less Comp Services	(50,000)	(50,000)	(50,000)
-	22,616	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
391	28	-	456100	Retail Sales - Brochure Display	-	-	-
15,575	15,050	15,000	457510	Advertising Rev - Banner Outdoors	15,250	15,250	15,250
250	500	-	457520	Display Advertising	2,000	2,000	2,000
7,505	18,080	9,500	458200	Utility Services - Compressed Air	10,500	10,500	10,500
991,614	1,363,913	1,232,000	458300	Utility Services - Electricity and Hookup	1,275,000	1,275,000	1,275,000
2,288	2,839	3,750	458500	Utility Services - Natural Gas	3,750	3,750	3,750
1,036	1,887	2,500	458600	Utility Services - Refuse Removal	2,500	2,500	2,500
21,113	34,531	30,000	458700	Utility Services - Telephone and Hookup	30,000	30,000	30,000
572,312	896,281	755,000	458800	Utility Services - WiFi - Internet Network	775,000	775,000	775,000
7,825	7,259	7,000	458910	Utility Services - Freight	7,500	7,500	7,500
2,969	8,763	5,200	458920	Utility Services - Water and Sewer	6,000	6,000	6,000
14,534	15,158	13,000	458930	Utility Services - Keys	14,500	14,500	14,500
3,695	8,262	-	458940	Utility Services - Storage	5,000	5,000	5,000
21	743	-	458950	Utility Services - Supplies Billed AV	-	-	-
7,139	7,209	6,300	458960	Utility Services - Rent Portable Sink	7,000	7,000	7,000
27,334	18,710	17,000	459100	Commissions - ATM	18,000	18,000	18,000
4,539	10,627	12,500	459920	Commissions - Tickets	14,000	14,000	14,000
2,110	41	-	459922	Commissions - Ticket Service Charge	-	-	-
1,150,470	1,481,717	1,300,000	462000	Parking Fees	1,450,000	1,450,000	1,450,000
56,789	44,371	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
59,542	62,947	60,000	462120	Parking Fees - Employee	60,000	60,000	60,000
(3,632)	(3,204)	8,000	462130	Parking Fees - Exhibitor	8,000	8,000	8,000
86,130	93,334	90,000	462140	Parking Fees - Special Pass	90,000	90,000	90,000
1,535	-	-	462190	Parking Fees - Lot Buy Out	-	-	-
78,576	92,372	80,000	464514	Reimbursed Services - License and Permits Billed	80,000	80,000	80,000

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
16,098	39,988	8,000	464521	Reimbursed Services - City Police	8,000	8,000	8,000
-	-	-	464523	Reimbursed Services - Traffic Control	-	-	-
25,508	32,556	35,000	464591	Reimbursed Services - Ticket Printing Fee	40,000	40,000	40,000
-	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
-	270	-	464593	Reimbursed Services - Coat Check Revenue	-	-	-
162,459	168,759	172,500	464901	Reimbursed Labor - Admission	98,436	98,436	98,436
28,688	33,529	36,975	464902	Reimbursed Labor - Admission Lead	24,230	24,230	24,230
55,274	62,708	60,000	464903	Reimbursed Labor - Aisle Cleaning	60,000	60,000	60,000
308,572	381,153	310,000	464904	Reimbursed Labor - Audio Visual	350,000	350,000	350,000
46,147	109,867	57,000	464905	Reimbursed Labor - Booth Cleaning	65,000	65,000	65,000
-	-	7,500	464906	Reimbursed Labor - Coat Check	7,481	7,481	7,481
59,371	70,010	60,000	464908	Reimbursed Labor - EMT and Medical	60,000	60,000	60,000
-	-	500	464909	Reimbursed Labor - Event Service	500	500	500
69,640	96,490	72,000	464912	Reimb Labor-Oper and Setup	75,000	75,000	75,000
5,367	12,996	6,600	464913	Reimbursed Labor - Porter	10,000	10,000	10,000
38,782	55,427	44,000	464914	Reimbursed Labor - Security	44,000	44,000	44,000
8,307	22,555	15,000	464916	Reimbursed Labor - Technical	22,000	22,000	22,000
21,344	32,223	24,000	464917	Reimbursed Labor - Ticket Sellers	30,000	30,000	30,000
14,877	15,735	15,000	464918	Reimbursed Labor - Ticket Supervisor	16,000	16,000	16,000
2,428	767	-	464920	Reimbursed Labor - Utility	-	-	-
12,461	21,665	-	464921	Reimbursed Labor - Staging Fees	15,000	15,000	15,000
25,564	15,855	22,000	465000	Miscellaneous Charges for Svc	5,200	5,200	5,200
65,622	74,190	30,000	470000	Interest on Investments	75,000	75,000	75,000
(831)	1,747	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	125,000	242,188	475500	Capital Contrib and Donations	398,438	398,438	398,438
23,770	47,056	36,000	476000	Sponsorship Revenue	20,000	20,000	20,000
(582)	4,808	-	480000	Cash Over and Short	-	-	-
11,159	16,495	15,000	480010	Credit Card Machine Fees Billed	16,000	16,000	16,000
4,995	5,052	-	480020	Finance Charges	-	-	-
0	3,602	-	489000	Miscellaneous Revenue	-	-	-
1,803	14,633	-	489100	Refunds/Reimbursements	-	-	-
350	375	-	489101	Key Reimbursement	-	-	-
362	12,278	-	489110	Damage Reimbursements	-	-	-
30,639,799	35,965,154	34,393,421		Total Current Revenue	40,105,854	40,105,854	40,105,854
<i>Interfund Transfers</i>							
1,919,916	-	-	496900	Internal Loan Proceeds	-	-	-
418,633	801,597	751,599	497000	Transfer of Resources	320,000	320,000	320,000
-	-	(707,841)	499310	Intrafund Clearing Direct	(808,751)	(808,751)	(808,751)
615,000	1,123,000	540,000	499500	Intrafund Clearing Capital	1,375,000	1,375,000	1,375,000
2,953,549	1,924,597	583,758		Total Interfund Transfers	886,249	886,249	886,249
\$48,009,071	\$52,659,428	\$50,755,850	TOTAL RESOURCES		\$59,505,648	\$59,505,648	\$62,463,099

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
Expenditures							
				<u>Personnel Services</u>			
2,043,833	2,269,726	2,576,514	501000	Reg Employees-Full Time-Exempt	2,737,112	2,737,112	2,737,112
3,037,209	3,178,369	3,582,531	501500	Reg Empl-Full Time-Non-Exempt	3,717,172	3,717,172	3,717,172
-	-	(266,728)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(420,132)	(420,132)	(420,132)
35,798	35,592	77,890	502500	Reg Empl-Part Time-Non-Exempt	108,706	108,706	108,706
36,526	34,966	18,171	503000	Temporary Employees - Hourly	22,575	22,575	22,575
174,239	202,310	200,607	504300	Non-Reimbursable Labor	204,797	204,797	204,797
567,222	649,015	640,484	504500	Reimbursable Labor	649,111	649,111	649,111
99,786	140,611	113,887	508000	Overtime	127,077	127,077	127,077
-	-	188,892	508500	Premium Pay	193,965	193,965	193,965
7,265	8,950	13,200	508600	Mobile Comm Allowance	13,800	13,800	13,800
-	-	7,942	508900	Merit/Bonus Pay	-	-	-
-	-	31,250	508921	Sales Incentive Program (Budgetary)	31,250	31,250	31,250
493,168	536,195	622,846	511000	Fringe - Payroll Taxes	654,217	654,217	654,217
729,303	738,394	971,105	512000	Fringe - Retirement PERS	942,305	942,305	942,305
1,246,528	1,346,072	1,794,682	513000	Fringe - Health and Welfare	1,850,873	1,850,873	1,689,923
-	5,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
38,792	31,315	13,887	514000	Fringe - Unemployment	40,446	40,446	40,446
35,494	35,317	55,076	515000	Fringe - Other Benefits	47,442	47,442	47,442
-	60,166	93,160	519000	Pension Oblig Bonds Contrib	129,855	129,855	129,855
4,275	7,350	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
8,549,439	9,279,349	10,737,796		Total Personnel Services	11,052,971	11,052,971	10,892,021
				<u>Materials and Services</u>			
14,404	34,518	27,420	520100	Office Supplies	24,620	24,620	24,620
29,261	36,513	31,600	520110	Computer Equipment	34,694	34,694	34,694
12,989	19,760	28,479	520120	Meetings Expenditures	29,029	29,029	29,029
574	524	2,183	520130	Postage	2,183	2,183	2,183
22,872	42,362	61,000	520140	OfficeSupply-PromoandConsult Sup	61,000	61,000	61,000
46,888	57,819	53,400	520500	Operating Supplies	59,200	59,200	59,200
55,870	8,398	53,000	520510	Operating Supplies - Small Tools, Equip	54,750	54,750	54,750
30,596	23,728	19,000	520520	Operating Supplies - Audio Visual	16,500	16,500	16,500
-	326	400	520530	Operating Supplies - Coat Check	400	400	400
4,233	2,609	3,000	520540	Operating Supplies - Medical and Veterinary	3,000	3,000	3,000
5,444	3,321	5,100	520550	Operating Supplies - Telecommunications	6,000	6,000	6,000
5,021	4,906	4,000	520560	Operating Supplies - Tickets	4,000	4,000	4,000
30,274	17,023	25,700	520571	Operating Supplies - Show and Stage	25,700	25,700	25,700
24,583	26,407	29,900	520580	Operating Supplies - Uniforms	32,640	32,640	32,640
5,147	5,511	9,500	520590	Operating Supplies - Sustainability	9,500	9,500	9,500
-	-	-	521000	Subscriptions and Dues	-	-	-
32,205	34,975	40,615	521100	Membership and Professional Dues	41,064	41,064	41,064

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
812	767	922	521200	Publications and Subscriptions	1,100	1,100	1,100
10,253	9,077	10,300	521400	Fuels and Lubricants - General	10,300	10,300	10,300
19,674	6,542	22,000	521500	Maintenance and Repairs Supplies	17,000	17,000	17,000
9,783	5,654	19,500	521510	Maintenance and Repairs Supplies - Technology	19,500	19,500	19,500
30,854	37,136	36,350	521520	Maintenance and Repairs Supplies - Building	38,350	38,350	38,350
39,497	67,906	45,300	521521	Maintenance and Repairs Supplies - HVAC	63,750	63,750	63,750
40,481	50,127	47,700	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	27,400	27,400	27,400
44,515	55,601	40,000	521530	Maintenance and Repairs Supplies - Custodial	50,000	50,000	50,000
30,453	39,306	34,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000	40,000	40,000
39,273	81,242	45,900	521540	Maintenance and Repairs Supplies - Electrical	51,900	51,900	51,900
1,628	1,971	1,800	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1,800	1,800	1,800
39,040	61,803	44,950	521560	Maintenance and Repairs Supplies - Equipment	47,250	47,250	47,250
17	-	760	521570	Maintenance and Repairs Supplies - Vehicles	500	500	500
-	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
-	1,000	-	524000	Contracted Professional Svcs	-	-	-
-	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
255,832	309,696	340,000	524020	Contracted Prof Svcs - Attorney and Legal	275,000	275,000	275,000
56,257	1,160	290,000	524030	Contracted Prof Svcs - Architect	400,000	400,000	400,000
-	3,200	30,000	524040	Contracted Prof Svcs - Promotion and Public Relations	30,000	30,000	30,000
75,061	49,871	100,200	524050	Contracted Prof Svcs - Advertising	100,200	100,200	100,200
11,482	41,525	25,000	524060	Contracted Prof Svcs - Information Technology Services	25,000	25,000	25,000
168,419	67,599	681,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	347,250	347,250	570,810
325	1,399	5,500	524075	Contracted Prof Svcs - Recruiting Services	500	500	500
18,132	474,456	140,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	130,000	130,000	130,000
675,779	-	-	524500	Marketing Expenditures	-	-	-
2,202,039	3,100,000	3,350,000	524510	Sales and Marketing Contract	3,600,000	3,600,000	3,600,000
86,924	-	-	524512	Minority Marketing	-	-	-
1,000	500	2,500	524600	Sponsorship Expenditures	2,500	2,500	2,500
450,000	462,694	472,781	524700	Visitor Develop Marketing	486,118	486,118	486,118
64,430	63,045	46,000	525110	Utility Services - Internet	64,500	64,500	64,500
42,427	36,020	41,500	525120	Utility Services - Telecommunications	41,500	41,500	41,500
734,051	776,981	815,000	525130	Utility Services - Electricity	815,000	815,000	815,000
115,313	97,635	135,750	525140	Utility Services - Natural Gas	110,700	110,700	110,700
28,671	63,249	43,775	525150	Utility Services - Sanitation and Refuse Removal	55,300	55,300	55,300
174,539	192,331	197,000	525160	Utility Services - Water and Sewer	287,500	287,500	287,500
20,290	19,735	40,500	525500	Cleaning Services	84,500	84,500	84,500
1,304	4,647	2,250	526000	Maintenance and Repair Services	2,750	2,750	2,750
151,105	144,748	115,000	526010	Maintenance and Repair Services - Building	130,000	130,000	130,000
7,420	50,586	150,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
1,052	150	3,300	526012	Maintenance and Repair Services - Electricity	3,000	3,000	3,000
174,656	216,506	180,500	526013	Maintenance and Repair Services - Elevator and Escalator	190,000	190,000	190,000
28,459	82,947	36,400	526014	Maintenance and Repair Services - HVAC	66,500	66,500	66,500

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
-	2,613	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
36,381	47,840	63,350	526020	Maintenance and Repair Services - Equipment	59,350	59,350	59,350
81,172	63,207	59,570	526030	Maintenance and Repair Services - Grounds	125,000	125,000	125,000
30,378	20,163	71,350	526040	Maintenance and Repair Services - Technology	78,500	78,500	78,500
-	1,755	1,560	526050	Maintenance and Repair Services - Vehicles	1,750	1,750	1,750
60,955	65,554	75,000	526060	Maintenance and Repair Services - Safety	60,000	60,000	60,000
139,360	33,358	-	526100	Capital Maintenance - CIP	-	-	-
1,114	8,553	3,900	526300	Software Maintenance	4,800	4,800	4,800
10,142	4,030	10,000	526520	Rentals - Equipment	10,000	10,000	10,000
15,458	3,383	1,000	526530	Rentals - Office Equipment	1,500	1,500	1,500
1,584	1,579	1,500	526540	Rentals - Vehicle	1,500	1,500	1,500
79,277	93,423	83,414	526555	Rentals - Air Space	168,414	168,414	168,414
2,712	4,256	4,120	526560	Rentals - Parking Space	4,120	4,120	4,120
282,150	442,509	300,000	526580	Rentals - Audio Visual	378,000	378,000	378,000
19,347	39,735	53,000	528000	Other Purchased Services	53,000	53,000	53,000
8,501	5,986	4,450	528030	Other Purchased Services - Delivery, Shipping and Courier	4,450	4,450	4,450
1,602	1,142	780	528060	Other Purchased Services - EMT and Medical	780	780	780
5,096	2,921	19,000	528070	Other Purchased Services - Trade Shows	6,000	6,000	6,000
12,061	38,665	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
11,554	11,932	15,000	528094	Other Purchased Services - Linens	13,000	13,000	13,000
1,853	2,575	2,500	528095	Other Purchased Services - Physical Capacity Testing	2,500	2,500	2,500
3,082	17,347	9,900	528099	Other Purchased Services - Sustainability	9,900	9,900	9,900
14,549	3,534	14,500	528120	Other Purch Services - Reimb - Security	14,500	14,500	14,500
15,400	13,343	15,000	528140	Other Purch Services - Reimb - Talent and Entertainment	10,000	10,000	10,000
57,746	90,094	54,000	528150	Other Purch Services - Reimb - Audio Visual	80,000	80,000	80,000
925	1,443	10,959	528200	Banking Services	5,000	5,000	5,000
184,266	176,174	151,888	528210	Credit Card Fees	160,000	160,000	160,000
3	-	-	528220	ATM Fees and Services	-	-	-
47,235	91,343	37,400	528300	Other Purchased Services - Temporary Help Services	42,400	42,400	42,400
3,992	4,580	9,545	528400	Other Purchased Services - Printing and Graphics	8,000	8,000	8,000
1,871	3,290	2,000	529101	Food and Beverage Services - Advertising and Promotion	2,000	2,000	2,000
360	570	360	529102	Food and Beverage Services - Banking Fees	360	360	360
-	-	35,000	529103	Food and Beverage Services - Credit Card Expense	35,000	35,000	35,000
35	189	-	529104	Food and Beverage Services - Postage	-	-	-
198,667	243,622	284,632	529106	Food and Beverage Services - General Insurance	284,632	284,632	284,632
(6,621)	(978)	-	529107	Food and Beverage Services - Cash Over/Short	-	-	-
2,076	1,574	2,000	529108	Food and Beverage Services - Rental Exp - Vehicle	2,000	2,000	2,000
2,204	562	1,500	529109	Food and Beverage Services - Services - Vehicles	1,500	1,500	1,500
2,067	3,196	2,000	529110	Food and Beverage Services - Freight Chargeouts	2,000	2,000	2,000
1,674	13,314	2,000	529111	Food and Beverage Services - Recruiting	7,500	7,500	7,500
8,404	8,415	10,500	529112	Food and Beverage Services - Other	10,500	10,500	10,500
1,922,523	1,619,424	2,053,000	529120	Food and Beverage Services - Food Cost	2,402,363	2,402,363	2,402,363

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
343,597	350,888	346,363	529121	Food and Beverage Services - Beverage Cost	-	-	-
31,955	35,227	38,000	529122	Food and Bev Svcs-Liquor Cost	-	-	-
59,107	38,174	45,000	529123	Food and Beverage Services - Wine Cost	-	-	-
46,467	68,874	48,000	529124	Food and Beverage Services - Beer Cost	-	-	-
443	378,205	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(146,615)	(148,790)	(125,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(175,000)	(175,000)	(175,000)
5,036,733	2,159,051	1,119,133	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,195,330	1,195,330	1,195,330
50,277	2,689,828	2,806,821	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	2,687,957	2,687,957	2,687,957
6,856	15,806	12,000	529132	Food and Beverage Services - Payroll Laundry	45,000	45,000	45,000
62,967	66,423	52,074	529133	Food and Beverage Services - Subcontractor Payout	65,625	65,625	65,625
19,690	12,322	16,000	529134	Food and Beverage Services - Rental Exp - Equipment	12,000	12,000	12,000
(2,200)	14,753	5,000	529135	Food and Beverage Services - Replacements	5,000	5,000	5,000
1,921	542	2,000	529136	Food and Beverage Services - Travel - Meals and Entertainment	2,000	2,000	2,000
5,130	2,393	4,000	529137	Food and Beverage Services - Travel - Lodging	4,000	4,000	4,000
6,328	727,420	1,560,053	529139	Food and Beverage Services - Other Labor and Related	1,609,355	1,609,355	1,609,355
2,396	4,030	5,000	529140	Food and Beverage Services - Employee Welfare	5,000	5,000	5,000
2,507	4,520	4,800	529150	Food and Beverage Services - Services - Software License Fees	4,800	4,800	4,800
37,311	43,168	24,000	529151	Food and Beverage Services - Services - Contract Cleaning	45,000	45,000	45,000
1,985	583	-	529152	Food and Beverage Services - Services - Consulting	-	-	-
1,561	9,506	5,000	529153	Food and Beverage Services - Services - Legal	5,000	5,000	5,000
9,254	9,421	12,000	529154	Food and Beverage Services - Services - Repair and Maintenance	10,000	10,000	10,000
(28,870)	2,464	2,000	529155	Food and Beverage Services - Services - Professional	5,000	5,000	5,000
12,909	21,834	15,000	529157	Food and Beverage Services - Services - Security	5,000	5,000	5,000
2,100	67	-	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
12,782	16,419	12,000	529159	Food and Beverage Services - Services - Telecommunications	12,000	12,000	12,000
606	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
2,130	500	-	529161	Food and Beverage Services - Supplies - Equipment	-	-	-
526	3,953	-	529169	Food and Beverage Services - Services - Other	-	-	-
31,449	110,566	60,000	529170	Food and Beverage Services - Supplies - Cafeteria	83,000	83,000	83,000
50	-	-	529171	Food and Beverage Services - Supplies - Flowers and Decoration	-	-	-
160,805	148,205	165,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	142,000	142,000	142,000
4,028	26	-	529173	Food and Beverage Services - Supplies - Misc.	-	-	-
6,602	7,875	8,000	529174	Food and Beverage Services - Supplies - Office	7,000	7,000	7,000
687	297	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
-	214	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
3,993	-	-	529179	Food and Beverage Services - Services - Other	-	-	-
104,503	60,349	(117,500)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	(120,000)	(120,000)	(120,000)
-	(438)	470,000	529190	Food and Beverage Services - Reserve Capital 2%	480,000	480,000	480,000
217,345	350,573	(235,000)	529191	Food and Beverage Services - Spent Capital Reserve 2%	(240,000)	(240,000)	(240,000)
-	-	235,000	529192	Food and Beverage Services - Reserve Maintenance 1%	240,000	240,000	240,000
109,893	109,697	(117,500)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	(120,000)	(120,000)	(120,000)

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
-	-	235,000	529194	Food and Beverage Services - Reserve Utilities 1%	240,000	240,000	240,000
18,695	23,471	(117,500)	529195	Food and Beverage Services - Spent Utility Reserve 1%	(120,000)	(120,000)	(120,000)
-	665	235,000	529196	Food and Beverage Services - Reserve Marketing 1%	240,000	240,000	240,000
15,146	182,214	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
308,766	370,053	381,875	529198	Food and Beverage Services - Net Gross Receipts Percent	390,000	390,000	390,000
160,489	273,947	211,256	529199	Food and Beverage Services - Percent of Net Profit	250,000	250,000	250,000
140,692	160,908	150,000	529210	Parking Services - Parking Lot Management	160,000	160,000	160,000
89,230	95,108	92,645	530010	License and Permit Fees	80,645	80,645	80,645
1,919,916	-	1,000	532000	Government Assessments	1,000	1,000	1,000
49,917	70,000	88,590	545100	Travel and Lodging	100,490	100,490	100,490
7,595	5,292	10,775	545200	Mileage, Taxi and Parking	10,805	10,805	10,805
18,840	12,485	32,200	545300	Meals and Entertainment	33,250	33,250	33,250
23,800	40,589	61,405	545500	Staff Development	61,200	61,200	61,200
22,842	27,553	40,050	545520	Conference Fees	48,175	48,175	48,175
22,664	44,391	35,474	549000	Miscellaneous Expenditures	35,474	35,474	35,474
423,074	436,370	45,076	549010	Tri-Met Transit Pass	466,293	466,293	466,293
20,997	2,736	-	552000	Bad Debt Expense	-	-	-
18,894,859	19,244,450	19,442,503		Total Materials and Services	20,192,666	20,192,666	20,416,226
<i>Capital Outlay</i>							
-	44,427	1,000,000	571000	Improve-Other than Bldg	2,000,000	2,000,000	2,000,000
2,596,010	1,717,969	1,956,400	572000	Buildings and Related	1,048,568	1,048,568	2,418,891
129,051	347,725	1,010,000	574000	Equipment and Vehicles	761,500	761,500	1,795,000
-	129,970	-	575000	Office Furn and Equip	370,000	370,000	700,068
-	82,690	-	579000	Intangible Assets	-	-	-
2,725,061	2,322,780	3,966,400		Total Capital Outlay	4,180,068	4,180,068	6,913,959
<i>Interfund Transfers</i>							
1,843,570	2,080,459	2,381,662	580000	Transfer for Indirect Costs	2,366,532	2,366,532	2,366,532
-	125,500	3,400,000	581000	Transfer of Resources	4,000,000	4,000,000	4,160,950
142,347	97,604	69,345	582000	Transfer for Direct Costs	72,212	72,212	72,212
440,000	220,000	179,988	586000	Interfund Loan - Principal	179,988	179,988	179,988
2,064	7,400	9,449	586500	Interfund Loan - Interest	10,799	10,799	10,799
2,427,981	2,530,963	6,040,444		Total Interfund Transfers	6,629,531	6,629,531	6,790,481
<i>Contingency</i>							
-	-	1,500,000	701002	Contingency - Operating	1,500,000	1,500,000	1,500,000
-	-	1,274,078	701003	Contingency - New Capital-Business Strategy Reserve	1,821,308	1,821,308	1,821,308
-	-	7,794,629	706000	Contingency - Renew and Replacement	14,129,104	14,129,104	14,129,104
-	-	10,568,707		Total Contingency	17,450,412	17,450,412	17,450,412

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Oregon Convention Center)							
				<i>Unappropriated Fund Balance</i>			
485,535	772,924	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
6,230,283	6,355,783	-	805000	Unapp FB - Reserves	-	-	-
6,593,503	9,499,030	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
125,500	-	-	805450	Unapp FB - PERS Reserve	-	-	-
-	125,000	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
1,334,856	1,821,308	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
14,769,677	18,574,045	-		Total Unappropriated Fund Balance	-	-	-
\$47,367,017	\$51,951,587	\$50,755,850	TOTAL REQUIREMENTS		\$59,505,648	\$59,505,648	\$62,463,099
112.30	114.65	114.65	TOTAL FTE		115.65	115.65	115.65

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)							
Revenues							
<i>Beginning Fund Balance</i>							
65,000	-	-	326000	Fund Bal-Restr by IGA	-	-	-
1,655,344	1,655,344	2,401,804	340000	Fund Bal-Unassigned/Undesignated	2,477,004	2,477,004	4,553,889
79,000	79,000	-	341500	Fund Bal-Dsg PERS	-	-	-
5,425,009	6,307,547	5,073,423	345400	Fun Bal-DsgG Renewal P'5	6,867,229	6,867,229	6,867,229
1,795,801	1,795,801	2,029,925	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,004,255	2,004,255	2,004,255
9,020,154	9,837,692	9,505,152		Total Beginning Fund Balance	11,348,488	11,348,488	13,425,373
<i>Current Revenue</i>							
-	36,125	-	411000	State Grants - Direct	-	-	-
-	5,275	-	412000	Local Grants - Direct	40,000	40,000	40,000
35,000	78,494	-	412900	Intra-Metro Grants	15,000	15,000	15,000
1,294,405	1,311,226	1,345,973	413000	Hotel/Motel Tax	1,371,029	1,371,029	1,371,029
645,000	663,195	667,620	413300	Visitor Development Fund Alloc	696,769	696,769	696,769
814,794	837,608	853,950	414500	Government Contributions	871,029	871,029	871,029
1,650,581	2,029,289	1,710,586	450000	Admission Fees	1,908,000	1,908,000	1,908,000
45,116	52	-	450101	Admission User Fees - Children's Theater	-	-	-
-	145,742	426,700	450300	Admission - Special Concerts	1,048,800	1,048,800	1,048,800
30,540	37,520	25,000	451010	Rentals - Audio Visual Equipment Fees	25,000	25,000	25,000
15,085	20,153	-	451040	Rentals - Misc. Equipment Fees	10,000	10,000	10,000
2,406	1,491	-	451050	Rentals - Tables and Chairs Fees	1,000	1,000	1,000
(283,258)	(404,022)	(240,351)	451110	Rentals - Less Comp Services	(187,907)	(187,907)	(187,907)
54,663	57,950	-	451998	Deferred Rental Rev Collected	-	-	-
8,895	20,754	22,236	452000	Rentals - Space	22,236	22,236	22,236
17,085	33,215	9,000	452102	Rentals - Lobby	-	-	-
1,346,527	1,571,699	1,340,060	452105	Rentals - Theater	1,382,343	1,382,343	1,382,343
3,400	3,635	300	452109	Rentals - Other Space	-	-	-
4,140	5,040	1,220	452110	Rentals - Outdoor Space	-	-	-
290,703	414,588	326,092	455110	Food Service Revenue - Liquor	424,253	424,253	424,253
285,788	478,185	253,626	455120	Food Service Revenue - Beer	329,975	329,975	329,975
555,181	841,851	507,253	455130	Food Service Revenue - Wine	659,949	659,949	659,949
257,315	372,746	271,743	455200	Food Service Revenue - Beverage	353,544	353,544	353,544
4,194	7,140	-	455210	Food Service Revenue - Water	-	-	-
26,352	17,341	-	455220	Food Service Revenue - Coffee	-	-	-
540,905	693,387	1,148,264	455500	Food Service Revenue - Food	1,327,398	1,327,398	1,327,398
10,545	8,781	69,000	455900	Miscellaneous Food and Beverage Revenue	69,000	69,000	69,000
70,436	81,175	88,000	455920	Recovery - Billed Gratuity	88,000	88,000	88,000
11,800	21,648	-	455930	Recovery - Billed Labor	-	-	-
505	7,903	-	455942	Food Service Rev - Rental Equipment	-	-	-
45,379	76,829	-	455950	Subcontractor Revenue	-	-	-
42	171	-	455951	Sub Contract Reimbursement - Short	-	-	-
(7,699)	(35,146)	-	455990	Misc Food and Beverage - Less Comp Services	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland's 5 Centers for the Arts)							
2,403	2,621	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
16,676	16,776	15,000	457100	Gift Shop Sales	16,000	16,000	16,000
-	-	59,500	457500	Advertising Revenue	51,000	51,000	51,000
-	-	-	457530	Advertising Rev - Marquee	1,000	1,000	1,000
-	3,630	-	457560	Advert Rev - Printed Material/Adv Rev PM	-	-	-
-	800	-	457570	Advert Rev - Social Media/Adv Rev SM	-	-	-
49,840	62,430	45,000	458300	Utility Services - Electricity and Hookup	45,000	45,000	45,000
52	18	1,000	458600	Utility Services - Refuse Removal	10,000	10,000	10,000
1,175	1,750	1,200	458700	Utility Services - Telephone and Hookup	1,200	1,200	1,200
13,360	16,118	12,000	458800	Utility Services - WiFi - Internet Network	12,000	12,000	12,000
7,226	6,092	7,000	459100	Commissions - ATM	7,000	7,000	7,000
7,500	11,250	-	459200	Commissions - Outside Catering	-	-	-
-	-	-	459800	Commissions-Promoter Rev Share/Pro RevShr	5,000	5,000	5,000
82,123	134,447	98,450	459910	Commissions - Souvenir Sales	116,250	116,250	116,250
1,312	1,102	1,100	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
2,276,900	3,022,061	3,336,908	459922	Commissions - Ticket Service Charge	2,330,800	2,330,800	2,330,800
20,000	20,000	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
55,822	60,784	62,235	464512	Reimbursed Services - Security	174,529	174,529	174,529
1,596	1,368	2,750	464514	Reimbursed Services - License and Permits Billed	3,500	3,500	3,500
295,049	345,728	275,000	464515	Reimbursed Services - Stagehand	300,000	300,000	300,000
370	9,215	72,000	464516	Reimbursed Services - Marketing/Reim Mktg	155,650	155,650	155,650
-	11,415	11,200	464522	Reimbursed Services - Piano Tuning	11,200	11,200	11,200
9,563	8,475	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
6,596	3,994	2,500	464599	Reimbursed Services - Miscellaneous	2,500	2,500	2,500
29,146	34,541	32,625	464902	Reimbursed Labor - Admission Lead	33,836	33,836	33,836
46,491	51,147	51,440	464906	Reimbursed Labor - Coat Check	55,006	55,006	55,006
26,683	32,620	31,138	464907	Reimbursed Labor - Elevator Operator	31,667	31,667	31,667
3,577	5,605	5,040	464908	Reimbursed Labor - EMT and Medical	5,168	5,168	5,168
92,194	106,293	99,108	464910	Reimbursed Labor - Gate	101,941	101,941	101,941
135,514	151,922	117,365	464911	Reimbursed Labor - House Manager	133,593	133,593	133,593
76,405	83,435	83,510	464912	Reimb Labor-Oper and Setup	112,275	112,275	112,275
130,755	148,488	147,290	464915	Reimbursed Labor - Stagedoor	152,615	152,615	152,615
25,269	28,652	19,142	464917	Reimbursed Labor - Ticket Sellers	19,916	19,916	19,916
32,943	35,193	25,038	464918	Reimbursed Labor - Ticket Supervisor	25,358	25,358	25,358
411,324	479,802	477,987	464919	Reimbursed Labor - Ushers	512,901	512,901	512,901
1,186,586	1,248,792	1,254,554	464922	Reimbursed Labor - Stagehand	1,321,624	1,321,624	1,321,624
174,104	261,672	378,247	465000	Miscellaneous Charges for Svc	300,864	300,864	300,864
68,417	59,247	17,000	470000	Interest on Investments	60,000	60,000	60,000
(8,669)	6,640	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
16,507	35,081	14,000	472000	Interest Revenue - Licensee	-	-	-
85,000	-	58,125	475000	Donations and Bequests - Oper	108,625	108,625	108,625
-	45,000	-	475500	Capital Contrib and Donations	-	-	-
31,567	29,251	39,600	476000	Sponsorship Revenue	60,000	60,000	60,000

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland's 5 Centers for the Arts)							
(9,791)	(4,850)	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
35,296	36,766	34,327	480010	Credit Card Machine Fees Billed	36,000	36,000	36,000
17,477	22,742	-	480020	Finance Charges	-	-	-
22,864	22,741	36,900	489000	Miscellaneous Revenue	40,590	40,590	40,590
2,287	4,564	-	489100	Refunds/Reimbursements	-	-	-
13,255,334	16,106,456	15,768,551		Total Current Revenue	16,828,126	16,828,126	16,828,126
<i>Interfund Transfers</i>							
-	-	46,200	497000	Transfer of Resources	-	-	-
-	-	(428,413)	499310	Intrafund Clearing Direct	(442,226)	(442,226)	(442,226)
-	-	(382,213)		Total Interfund Transfers	(442,226)	(442,226)	(442,226)
\$22,275,488	\$25,944,148	\$24,891,490	TOTAL RESOURCES		\$27,734,388	\$27,734,388	\$29,811,273

Expenditures

<i>Personnel Services</i>							
1,278,427	1,389,070	1,488,323	501000	Reg Employees-Full Time-Exempt	1,473,039	1,473,039	1,473,039
557,303	627,576	777,394	501500	Reg Empl-Full Time-Non-Exempt	915,161	915,161	915,161
-	-	(234,148)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(115,000)	(115,000)	(115,000)
43,905	11,332	5,775	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
10,229	4,130	28,039	503000	Temporary Employees - Hourly	4,300	4,300	4,300
515,015	581,251	816,394	504300	Non-Reimbursable Labor	878,370	878,370	878,370
1,403,934	1,530,387	1,505,832	504500	Reimbursable Labor	1,524,494	1,524,494	1,524,494
292,841	326,808	243,266	508000	Overtime	292,471	292,471	292,471
-	-	168,690	508500	Premium Pay	296,070	296,070	296,070
342,004	373,192	249,391	511000	Fringe - Payroll Taxes	254,782	254,782	254,782
454,751	464,000	428,855	512000	Fringe - Retirement PERS	391,243	391,243	391,243
543,658	574,479	925,733	513000	Fringe - Health and Welfare	851,720	851,720	778,795
-	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
43,331	35,172	35,777	514000	Fringe - Unemployment	18,496	18,496	18,496
9,809	10,124	12,125	515000	Fringe - Other Benefits	14,788	14,788	14,788
-	38,211	42,949	519000	Pension Oblig Bonds Contrib	59,396	59,396	59,396
1,800	3,450	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,497,004	5,975,182	6,494,395		Total Personnel Services	6,859,330	6,859,330	6,786,405
<i>Materials and Services</i>							
10,680	9,374	19,500	520100	Office Supplies	19,750	19,750	19,750
22,080	16,993	10,000	520110	Computer Equipment	15,000	15,000	15,000
1,074	433	2,450	520120	Meetings Expenditures	3,550	3,550	3,550
4,593	4,213	10,000	520130	Postage	10,000	10,000	10,000
96	-	-	520140	Office Supply-Promo and Consult Sup	1,000	1,000	1,000
7,093	14,969	24,000	520500	Operating Supplies	24,000	24,000	24,000
10,842	6,377	11,400	520510	Operating Supplies - Small Tools, Equip	11,400	11,400	11,400

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland's 5 Centers for the Arts)								
1,688	3,180	2,000	520530	Operating Supplies - Coat Check		2,000	2,000	2,000
3,427	2,113	2,750	520550	Operating Supplies - Telecommunications		2,750	2,750	2,750
1,735	2,615	4,250	520570	Operating Supplies - Production		4,250	4,250	4,250
18,830	9,198	12,000	520571	Operating Supplies - Show and Stage		12,000	12,000	12,000
11,922	11,420	18,370	520580	Operating Supplies - Uniforms		18,370	18,370	18,370
11,039	9,892	12,090	521100	Membership and Professional Dues		12,915	12,915	12,915
1,267	1,155	1,800	521200	Publications and Subscriptions		1,800	1,800	1,800
483	1,022	1,000	521400	Fuels and Lubricants - General		1,000	1,000	1,000
1,319	-	-	521500	Maintenance and Repairs Supplies		-	-	-
195	67	-	521510	Maintenance and Repairs Supplies - Technology		-	-	-
34,648	43,414	31,000	521520	Maintenance and Repairs Supplies - Building		31,000	31,000	31,000
3,764	4,510	12,000	521521	Maintenance and Repairs Supplies - HVAC		12,000	12,000	12,000
50,636	65,445	48,200	521530	Maintenance and Repairs Supplies - Custodial		56,700	56,700	56,700
15,259	24,959	25,000	521540	Maintenance and Repairs Supplies - Electrical		25,000	25,000	25,000
357	83	500	521550	Maintenance and Repairs Supplies - Grounds/Landscape		500	500	500
30,045	29,349	30,100	521560	Maintenance and Repairs Supplies - Equipment		35,260	35,260	35,260
-	-	500	521570	Maintenance and Repairs Supplies - Vehicles		500	500	500
450	103	1,500	521590	Maintenance and Repairs Supplies - Disposable Protective Gear		1,500	1,500	1,500
13,704	15,945	12,000	522500	Retail		13,000	13,000	13,000
-	1,000	-	524000	Contracted Professional Svcs		-	-	-
-	100	200	524040	Contracted Prof Svcs - Promotion and Public Relations		200	200	200
9,389	4,972	12,000	524050	Contracted Prof Svcs - Advertising		16,000	16,000	16,000
13,678	2,420	5,000	524060	Contracted Prof Svcs - Information Technology Services		5,000	5,000	5,000
17,360	37,237	36,300	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		36,750	36,750	36,750
25	134	-	524075	Contracted Prof Svcs - Recruiting Services		-	-	-
-	1,870	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)		-	-	-
-	32,990	151,300	524500	Marketing Expenditures		303,200	303,200	303,200
2,775	7,400	3,700	524600	Sponsorship Expenditures		5,000	5,000	5,000
40,178	43,319	44,000	525120	Utility Services - Telecommunications		60,500	60,500	60,500
302,138	367,588	320,840	525130	Utility Services - Electricity		325,000	325,000	325,000
90,622	64,594	88,000	525140	Utility Services - Natural Gas		73,000	73,000	73,000
21,229	28,044	27,500	525150	Utility Services - Sanitation and Refuse Removal		30,000	30,000	30,000
83,394	81,377	102,000	525160	Utility Services - Water and Sewer		102,000	102,000	102,000
-	-	1,500	525500	Cleaning Services		1,500	1,500	1,500
-	697	500	526000	Maintenance and Repair Services		500	500	500
144,742	183,967	163,667	526010	Maintenance and Repair Services - Building		226,500	226,500	226,500
2,751	2,557	4,000	526012	Maintenance and Repair Services - Electricity		4,600	4,600	4,600
46,092	52,952	51,500	526013	Maintenance and Repair Services - Elevator and Escalator		60,000	60,000	60,000
41,921	38,749	71,400	526014	Maintenance and Repair Services - HVAC		73,700	73,700	73,700
42,754	14,869	45,000	526020	Maintenance and Repair Services - Equipment		45,000	45,000	45,000
8,358	7,545	15,000	526030	Maintenance and Repair Services - Grounds		15,000	15,000	15,000
-	185	-	526040	Maintenance and Repair Services - Technology		-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland's 5 Centers for the Arts)							
40	20	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
4,150	245,657	-	526100	Capital Maintenance - CIP	-	-	-
1,884	7,921	3,000	526300	Software Maintenance	3,000	3,000	3,000
-	9,600	27,575	526510	Rentals - Building	43,785	43,785	43,785
1,545	5,706	16,500	526520	Rentals - Equipment	58,500	58,500	58,500
22,415	25,577	25,000	526530	Rentals - Office Equipment	25,000	25,000	25,000
-	672	5,000	526550	Rentals - Production	7,000	7,000	7,000
143,709	177,884	190,524	526555	Rentals - Air Space	190,524	190,524	190,524
-	3,665	8,000	526580	Rentals - Audio Visual	81,000	81,000	81,000
-	662	1,848	527000	Insurance	7,993	7,993	7,993
-	3,862	-	528000	Other Purchased Services	-	-	-
5,303	5,600	4,500	528030	Other Purchased Services - Delivery, Shipping and Courier	4,500	4,500	4,500
717	907	3,108	528060	Other Purchased Services - EMT and Medical	4,872	4,872	4,872
695,547	956,661	1,123,862	528080	Other Purchased Services - Agency Fees	880,000	880,000	880,000
2,515	10,890	12,000	528093	Other Purchased Services - Piano Tuning	12,000	12,000	12,000
-	-	225	528095	Other Purchased Services - Physical Capacity Testing	225	225	225
5,492	7,151	2,500	528110	Other Purch Services - Reimb - Show Services	2,500	2,500	2,500
49,687	52,023	57,049	528120	Other Purch Services - Reimb - Security	162,955	162,955	162,955
381,482	392,544	375,000	528130	Other Purch Services - Reimb - Stagehand	400,000	400,000	400,000
15,024	39,586	-	528140	Other Purch Services - Reimb - Talent and Entertainment	-	-	-
9,808	-	-	528160	Other Purch Services - Reimb - Stage Equipment	-	-	-
170	4,200	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
318	11	600	528200	Banking Services	350	350	350
416,544	498,140	550,000	528210	Credit Card Fees	398,671	398,671	398,671
-	4,312	11,250	528300	Other Purchased Services - Temporary Help Services	37,250	37,250	37,250
7,736	6,186	26,650	528400	Other Purchased Services - Printing and Graphics	40,200	40,200	40,200
-	43,472	168,100	528600	Other Purchased Services - Artist and Talent	412,080	412,080	412,080
-	16,769	26,850	528610	Other Purchased Services - Artist Hosp	79,375	79,375	79,375
-	19,210	51,340	528620	Other Purchased Services - Music License and Royalty	93,189	93,189	93,189
-	409	-	528630	Promoter Rev Share Payment	-	-	-
900	566	1,000	529101	Food and Beverage Services - Advertising and Promotion	1,000	1,000	1,000
60	60	50	529102	Food and Beverage Services - Banking Fees	50	50	50
-	-	38,000	529103	Food and Beverage Services - Credit Card Expense	46,000	46,000	46,000
197	-	200	529104	Food and Beverage Services - Postage	300	300	300
44,175	50,207	60,000	529106	Food and Beverage Services - General Insurance	62,699	62,699	62,699
1,466	76	2,000	529107	Food and Beverage Services - Cash Over/Short	2,000	2,000	2,000
99	315	-	529108	Food and Beverage Services - Rental Exp - Vehicle	-	-	-
380	237	-	529109	Food and Beverage Services - Services - Vehicles	-	-	-
-	278	-	529110	Food and Beverage Services - Freight Chargeouts	-	-	-
1,365	1,863	1,200	529111	Food and Beverage Services - Recruiting	3,200	3,200	3,200
5,904	2,595	-	529112	Food and Beverage Services - Other	-	-	-
162,048	151,613	305,066	529120	Food and Beverage Services - Food Cost	334,301	334,301	334,301
59,887	76,816	51,631	529121	Food and Beverage Services - Beverage Cost	67,173	67,173	67,173

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland'5 Centers for the Arts)							
54,210	79,122	61,957	529122	Food and Bev Svcs-Liquor Cost	80,608	80,608	80,608
106,261	149,998	101,451	529123	Food and Beverage Services - Wine Cost	131,990	131,990	131,990
58,081	89,481	48,189	529124	Food and Beverage Services - Beer Cost	62,695	62,695	62,695
-	11,406	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(18,653)	(22,406)	(18,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(25,000)	(25,000)	(25,000)
880	-	2,000	529129	Food and Beverage Services - Other	3,000	3,000	3,000
963,588	647,842	285,470	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	234,459	234,459	234,459
-	311,369	694,226	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	791,030	791,030	791,030
1,154	3,320	-	529132	Food and Beverage Services - Payroll Laundry	-	-	-
29,661	46,163	37,950	529133	Food and Beverage Services - Subcontractor Payout	37,950	37,950	37,950
10	592	1,000	529134	Food and Beverage Services - Rental Exp - Equipment	2,000	2,000	2,000
-	1,464	1,200	529135	Food and Beverage Services - Replacements	4,200	4,200	4,200
1,067	1,034	800	529136	Food and Beverage Services - Travel - Meals and Entertainment	1,800	1,800	1,800
2,247	131,689	243,649	529139	Food and Beverage Services - Other Labor and Related	251,787	251,787	251,787
334	1,281	-	529140	Food and Beverage Services - Employee Welfare	-	-	-
5,090	2,898	2,500	529151	Food and Beverage Services - Services - Contract Cleaning	3,600	3,600	3,600
(19,982)	1,318	1,000	529152	Food and Beverage Services - Services - Consulting	2,000	2,000	2,000
1,311	-	-	529153	Food and Beverage Services - Services - Legal	-	-	-
1,586	4,081	-	529154	Food and Beverage Services - Services - Repair and Maintenance	-	-	-
14,809	20,808	22,000	529157	Food and Beverage Services - Services - Security	30,000	30,000	30,000
5,765	650	4,000	529158	Food and Beverage Services - Services - Technology R and M	5,000	5,000	5,000
1,413	2,167	-	529159	Food and Beverage Services - Services - Telecommunications	-	-	-
658	1,085	500	529169	Food and Beverage Services - Services - Other	2,000	2,000	2,000
2,198	16,050	2,200	529170	Food and Beverage Services - Supplies - Cafeteria	5,000	5,000	5,000
300	21	80	529171	Food and Beverage Services - Supplies - Flowers and Decoration	480	480	480
19,252	29,901	19,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	20,000	20,000	20,000
590	110	450	529173	Food and Beverage Services - Supplies - Misc.	1,450	1,450	1,450
4,122	1,637	6,280	529174	Food and Beverage Services - Supplies - Office	8,500	8,500	8,500
-	2,603	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
-	810	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
1,136	2,646	-	529179	Food and Beverage Services - Services - Other	-	-	-
24,069	30,840	26,640	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	32,521	32,521	32,521
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-	-	-
48,832	63,590	53,280	529191	Food and Beverage Services - Spent Capital Reserve 2%	65,042	65,042	65,042
-	-	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-
18,012	26,753	26,640	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	32,521	32,521	32,521
207	-	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
5,379	9,172	26,640	529195	Food and Beverage Services - Spent Utility Reserve 1%	32,521	32,521	32,521
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-
13,500	56,702	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
67,544	95,528	86,579	529198	Food and Beverage Services - Net Gross Receipts Percent	105,694	105,694	105,694

Metropolitan Exposition Recreation Commission Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
MERC Fund (Visitor Venues - Portland's 5 Centers for the Arts)							
40,446	90,555	46,715	529199	Food and Beverage Services - Percent of Net Profit	81,255	81,255	81,255
8,130	17,642	21,578	530010	License and Permit Fees	23,228	23,228	23,228
3,178	3,259	3,500	532000	Government Assessments	3,500	3,500	3,500
-	14,607	-	540000	Charges for Services	169,700	169,700	169,700
25,326	42,339	46,627	545100	Travel and Lodging	58,469	58,469	58,469
2,305	2,525	6,730	545200	Mileage, Taxi and Parking	58,070	58,070	58,070
23,341	32,699	39,290	545300	Meals and Entertainment	41,585	41,585	41,585
9,100	4,682	10,925	545500	Staff Development	11,925	11,925	11,925
11,351	17,662	26,545	545520	Conference Fees	25,222	25,222	25,222
33,170	12,203	49,575	549000	Miscellaneous Expenditures	49,200	49,200	49,200
27,270	28,980	36,900	549010	Tri-Met Transit Pass	40,590	40,590	40,590
0	95	-	552000	Bad Debt Expense	-	-	-
4,763,448	6,164,296	6,612,511		Total Materials and Services	7,646,979	7,646,979	7,646,979
<i>Capital Outlay</i>							
596,115	1,293,021	2,632,100	572000	Buildings and Related	3,152,520	3,152,520	4,690,298
47,585	184,838	479,000	574000	Equipment and Vehicles	-	-	397,587
-	-	-	575000	Office Furn and Equip	-	-	141,520
-	20,826	45,000	579000	Intangible Assets	-	-	-
643,700	1,498,685	3,156,100		Total Capital Outlay	3,152,520	3,152,520	5,229,405
<i>Interfund Transfers</i>							
1,145,041	1,176,121	1,219,558	580000	Transfer for Indirect Costs	1,183,266	1,183,266	1,183,266
-	79,000	-	581000	Transfer of Resources	-	-	72,925
1,145,041	1,255,121	1,219,558		Total Interfund Transfers	1,183,266	1,183,266	1,256,191
<i>Contingency</i>							
-	-	600,000	701002	Contingency - Operating	600,000	600,000	600,000
-	-	1,957,300	701003	Contingency - New Capital-Business Strategy Reserve	2,004,255	2,004,255	2,004,255
-	-	4,851,626	706000	Contingency - Renew and Replacement	6,288,038	6,288,038	6,288,038
-	-	7,408,926		Total Contingency	8,892,293	8,892,293	8,892,293
<i>Unappropriated Fund Balance</i>							
1,655,344	1,734,344	-	805000	Unapp FB - Reserves	-	-	-
6,307,547	6,867,228	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
79,000	-	-	805450	Unapp FB - PERS Reserve	-	-	-
-	16,622	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
1,795,801	2,004,255	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
9,837,692	10,622,449	-		Total Unappropriated Fund Balance	-	-	-
\$21,886,885	\$25,515,733	\$24,891,490	TOTAL REQUIREMENTS		\$27,734,388	\$27,734,388	\$29,811,273
44.40	46.90	49.40	TOTAL FTE		52.40	52.40	52.40

Natural Areas Fund



Natural Areas Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	78,247,452	65,755,125	45,089,142	35,169,986	35,169,986	40,459,986	(10.27%)
Current Revenues							
Interest Earnings	551,006	404,005	338,168	351,700	351,700	351,700	4.00%
Grants	1,142,564	-	-	-	-	-	0.00%
Charges for Services	4,732	-	-	-	-	-	0.00%
Contributions from Private Sources	207,063	-	-	-	-	-	0.00%
Miscellaneous Revenue	44	2,880	-	-	-	-	0.00%
Other Financing Sources	1,684,225	-	-	-	-	-	0.00%
Subtotal Current Revenues	3,589,634	406,885	338,168	351,700	351,700	351,700	4.00%
TOTAL RESOURCES	\$81,837,086	\$66,162,010	\$45,427,310	\$35,521,686	\$35,521,686	\$40,811,686	(10.16%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,829,585	1,857,788	2,413,251	2,517,131	2,517,131	2,488,306	3.11%
Materials and Services	4,487,412	2,348,182	7,009,418	2,500,000	2,500,000	2,500,000	(64.33%)
Capital Outlay	8,192,493	8,002,746	19,810,000	10,425,500	10,425,500	11,925,500	(39.80%)
Subtotal Current Expenditures	14,509,490	12,208,716	29,232,669	15,442,631	15,442,631	16,913,806	(42.14%)
Interfund Transfers							
Internal Service Transfers	246,231	17,794	1,349,239	1,683,994	1,683,994	1,683,994	24.81%
Interfund Reimbursements	1,326,240	1,557,889	1,403,485	1,408,117	1,408,117	1,408,117	0.33%
Fund Equity Transfers	-	29,000	340,582	-	-	28,825	(91.54%)
Subtotal Interfund Transfers	1,572,471	1,604,683	3,093,306	3,092,111	3,092,111	3,120,936	0.89%
Contingency	-	-	10,000,000	12,000,000	12,000,000	15,790,000	57.90%
Unappropriated Fund Balance	65,755,125	52,348,611	3,101,335	4,986,944	4,986,944	4,986,944	60.80%
Subtotal Contingency/Ending Balance	65,755,125	52,348,611	13,101,335	16,986,944	16,986,944	20,776,944	58.59%
TOTAL REQUIREMENTS	\$81,837,086	\$66,162,010	\$45,427,310	\$35,521,686	\$35,521,686	\$40,811,686	(10.16%)
FULL-TIME EQUIVALENTS	14.30	20.05	20.25	20.49	20.49	20.49	1.19%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							0.24

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 between summer 2018 to spring 2019. The Natural Areas Fund is used to account for proceeds and expenditures related to the Natural Areas general obligation bonds.

BEGINNING FUND BALANCE

The Natural Areas Fund's beginning fund balance for FY 2016-17 is \$40.5 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at \$351,700 for FY 2016-17. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

With the approval of the bond measure in 2006, the Metro Council approved the addition of new positions to support the acquisition, stabilization, local share and community grant elements of the program. Legal and due diligence staff associated with the program are budgeted in the Office of Metro Attorney in the General Fund. This category includes salaries and benefits for 20.49 FTE, an increase from FY 2015-16 of 0.24.

Materials and services

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

Capital outlay

The capital outlay budget provides for the acquisition of land and the capital improvements of some existing properties as authorized under the bond measure. The Natural Areas program is a willing seller program, with actual expenditures dependent on available property. For FY 2016-17 \$7.0 million is budgeted for land acquisition and \$4.9 million for capital expenditures projects to increase access to natural areas acquired through the 2006 Natural Areas Bond Program.

Interfund transfers

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

Contingency

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

ENDING FUND BALANCE

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

Natural Areas Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Natural Areas Fund							
Revenues							
<i>Beginning Fund Balance</i>							
78,247,452	65,755,125	45,089,142	324000	Fund Bal-Restr for Bond Cap	35,169,986	35,169,986	40,459,986
-	-	-	341500	Fund Bal-Dsg PERS	-	-	-
78,247,452	65,755,125	45,089,142		Total Beginning Fund Balance	35,169,986	35,169,986	40,459,986
<i>Current Revenue</i>							
300,000	-	-	410500	Federal Grants - Indirect	-	-	-
842,564	-	-	410900	Fed Capital Grants - Indirect	-	-	-
4,732	-	-	465000	Miscellaneous Charges for Svc	-	-	-
720,695	(10,645)	338,168	470000	Interest on Investments	351,700	351,700	351,700
(169,689)	407,150	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	7,500	-	473000	Gain or Loss on Sale of Investment	-	-	-
207,063	-	-	475500	Capital Contrib and Donations	-	-	-
1,684,225	-	-	481000	Sale of Capital Assets	-	-	-
-	2,880	-	489000	Miscellaneous Revenue	-	-	-
44	-	-	489100	Refunds/Reimbursements	-	-	-
3,589,634	406,885	338,168		Total Current Revenue	351,700	351,700	351,700
\$81,837,086	\$66,162,010	\$45,427,310	TOTAL RESOURCES		\$35,521,686	\$35,521,686	\$40,811,686

Expenditures

<i>Personnel Services</i>							
1,066,875	1,177,536	1,479,590	501000	Reg Employees-Full Time-Exempt	1,498,193	1,498,193	1,498,193
192,704	170,756	195,395	501500	Reg Empl-Full Time-Non-Exempt	226,677	226,677	226,677
34,109	23,222	30,385	502000	Reg Employees-Part Time-Exempt	72,353	72,353	72,353
34,412	-	-	503000	Temporary Employees - Hourly	-	-	-
20,573	-	-	503100	Temporary Employees - Salaried	-	-	-
2,817	8,029	-	508000	Overtime	-	-	-
2,770	2,775	-	508600	Mobile Comm Allowance	-	-	-
111,245	113,152	143,366	511000	Fringe - Payroll Taxes	151,558	151,558	151,558
157,071	144,010	216,313	512000	Fringe - Retirement PERS	210,611	210,611	210,611
195,958	193,113	314,928	513000	Fringe - Health and Welfare	313,667	313,667	284,842
1,601	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
2,058	1,021	1,021	514000	Fringe - Unemployment	1,021	1,021	1,021
3,793	3,811	6,672	515000	Fringe - Other Benefits	7,106	7,106	7,106
-	12,713	25,581	519000	Pension Oblig Bonds Contrib	35,945	35,945	35,945
3,600	4,650	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,829,585	1,857,788	2,413,251		Total Personnel Services	2,517,131	2,517,131	2,488,306

Natural Areas Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Natural Areas Fund							
				<u>Materials and Services</u>			
12,709	1,635	-	520100	Office Supplies	-	-	-
11,439	11,309	-	520110	Computer Equipment	-	-	-
1,405	579	-	520120	Meetings Expenditures	-	-	-
2,000	9,400	-	520130	Postage	-	-	-
9,983	4,382	-	520500	Operating Supplies	-	-	-
6,295	1,883	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
61	-	-	520520	Operating Supplies - Audio Visual	-	-	-
938	11	-	520580	Operating Supplies - Uniforms	-	-	-
25	-	-	521000	Subscriptions and Dues	-	-	-
2,073	2,593	-	521100	Membership and Professional Dues	-	-	-
106	521	-	521200	Publications and Subscriptions	-	-	-
7,805	7,242	-	521400	Fuels and Lubricants - General	-	-	-
-	967	-	521500	Maintenance and Repairs Supplies	-	-	-
30	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
3,917	2,072	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
5,088	1,503	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
418	169	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
1,484	121	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
123	-	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
75,745	287,535	-	524000	Contracted Professional Svcs	-	-	-
4,098	4,721	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
53,831	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
253	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
834	1,205	-	524050	Contracted Prof Svcs - Advertising	-	-	-
16,000	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Ser	-	-	-
500	925	-	524600	Sponsorship Expenditures	-	-	-
28,448	6,960	-	525000	Contracted Property Services	-	-	-
-	1,010	-	525100	Utility Services	-	-	-
271	115	-	525120	Utility Services - Telecommunications	-	-	-
3,879	316	-	525130	Utility Services - Electricity	-	-	-
65	1,023	-	525160	Utility Services - Water and Sewer	-	-	-
1,230	-	-	526010	Maintenance and Repair Services - Building	-	-	-
810	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
-	825	-	526030	Maintenance and Repair Services - Grounds	-	-	-
570	40	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
4,800	-	-	526100	Capital Maintenance - CIP	-	-	-
100	-	-	526500	Rentals	-	-	-
-	240	-	526540	Rentals - Vehicle	-	-	-
2,280	2,280	-	526560	Rentals - Parking Space	-	-	-
34,185	(3,473)	-	528000	Other Purchased Services	-	-	-
137	100	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
870	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-

Natural Areas Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Natural Areas Fund							
2,527	10,865	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
3,491,764	1,191,358	4,859,418	530000	Payments to Other Agencies	1,500,000	1,500,000	1,500,000
5,050	11,047	-	530010	License and Permit Fees	-	-	-
4,321	21,913	-	531000	Taxes (Non-Payroll)	-	-	-
323,328	191,481	-	531500	Grants to Other Governments	-	-	-
-	278,901	-	531800	Contributions to Other Govt	-	-	-
353,302	281,807	2,150,000	544500	Grants and Loans	1,000,000	1,000,000	1,000,000
232	37	-	545000	Travel	-	-	-
7,252	2,683	-	545100	Travel and Lodging	-	-	-
587	301	-	545200	Mileage, Taxi and Parking	-	-	-
763	1,044	-	545300	Meals and Entertainment	-	-	-
338	2,926	-	545500	Staff Development	-	-	-
-	53	-	545510	Tuition Reimbursement	-	-	-
3,143	5,557	-	545520	Conference Fees	-	-	-
4,487,411	2,348,182	7,009,418		Total Materials and Services	2,500,000	2,500,000	2,500,000
<u>Capital Outlay</u>							
5,948,187	7,805,190	17,714,757	570000	Land	7,000,000	7,000,000	7,000,000
1,123,934	37,451	2,008,858	571000	Improve-Other than Bldg	3,425,500	3,425,500	4,925,500
733,172	108,765	-	571500	Intangibles - Non-Depreciable	-	-	-
93,992	1,090	-	572000	Buildings and Related	-	-	-
22,201	-	-	574000	Equipment and Vehicles	-	-	-
271,008	50,250	86,385	579000	Intangible Assets	-	-	-
8,192,493	8,002,746	19,810,000		Total Capital Outlay	10,425,500	10,425,500	11,925,500
<u>Interfund Transfers</u>							
1,326,240	1,557,889	1,403,485	580000	Transfer for Indirect Costs	1,408,117	1,408,117	1,408,117
-	29,000	340,582	581000	Transfer of Resources	-	-	28,825
246,231	17,794	1,349,239	582000	Transfer for Direct Costs	1,683,994	1,683,994	1,683,994
1,572,471	1,604,683	3,093,306		Total Interfund Transfers	3,092,111	3,092,111	3,120,936
<u>Contingency</u>							
-	-	10,000,000	700000	Contingency	12,000,000	12,000,000	15,790,000
-	-	10,000,000		Total Contingency	12,000,000	12,000,000	15,790,000
<u>Unappropriated Fund Balance</u>							
65,755,125	52,348,611	3,101,335	801000	Unapp FB - Restricted	4,986,944	4,986,944	4,986,944
65,755,125	52,348,611	3,101,335		Total Unappropriated Fund Balance	4,986,944	4,986,944	4,986,944
\$81,837,085	\$66,162,010	\$45,427,310	TOTAL REQUIREMENTS		\$35,521,686	\$35,521,686	\$40,811,686
14.30	20.05	20.25	TOTAL FTE		20.49	20.49	20.49



**Open
Spaces
Fund**



Open Spaces Fund

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

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

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

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Capital outlay

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

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned and the expected proceeds from the sale of property.



Open Spaces Fund

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



**Oregon Zoo
Asset
Management
Fund**



Oregon Zoo Asset Management Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	2,391,794	3,622,737	3,032,113	5,287,700	5,287,700	5,600,629	84.71%
Current Revenues							
Interest Earnings	20,507	21,288	10,000	17,500	17,500	17,500	75.00%
Grants	25,000	-	-	-	-	-	0.00%
Contributions from Private Sources	2,366,618	2,057,542	-	488,000	488,000	488,000	n/a
Miscellaneous Revenue	-	162,838	500,000	-	-	-	(100.00%)
Subtotal Current Revenues	2,412,125	2,241,668	510,000	505,500	505,500	505,500	(0.88%)
Interfund Transfers							
Internal Service Transfers	-	-	-	50,000	50,000	50,000	n/a
Interfund Loans	-	1,500,000	1,728,000	-	-	-	(100.00%)
Fund Equity Transfers	200,000	-	1,867,910	964,900	964,900	964,900	(48.34%)
Subtotal Interfund Transfers	200,000	1,500,000	3,595,910	1,014,900	1,014,900	1,014,900	(71.78%)
TOTAL RESOURCES	\$5,003,919	\$7,364,405	\$7,138,023	\$6,808,100	\$6,808,100	\$7,121,029	(0.24%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	261,269	314,717	768,256	128,883	128,883	128,883	(83.22%)
Capital Outlay	1,119,913	4,030,314	5,308,058	3,087,745	3,087,745	3,190,957	(39.88%)
Subtotal Current Expenditures	1,381,182	4,345,031	6,076,314	3,216,628	3,216,628	3,319,840	(45.36%)
Interfund Transfers							
Internal Service Transfers	-	-	198,400	-	-	-	(100.00%)
Subtotal Interfund Transfers	-	-	198,400	-	-	-	(100.00%)
Contingency	-	-	260,809	1,594,582	1,594,582	1,804,299	591.81%
Unappropriated Fund Balance	3,622,737	3,019,374	602,500	1,996,890	1,996,890	1,996,890	231.43%
Subtotal Contingency/Ending Balance	3,622,737	3,019,374	863,309	3,591,472	3,591,472	3,801,189	340.30%
TOTAL REQUIREMENTS	\$5,003,919	\$7,364,405	\$7,138,023	\$6,808,100	\$6,808,100	\$7,121,029	(0.24%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							0.00

Prior to FY 2015-16, the Oregon Zoo 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 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 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 Asset Management Fund

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Donations

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

Interfund transfers

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

CURRENT EXPENDITURES

Materials and services

Expenditures in this category reflect potential renewal and replacement projects that do not meet the threshold of major capital improvement and which, by definition, are considered capital maintenance; this consists of roof replacement projects for FY 2016-17. Capital maintenance projects exceeding \$100,000 are called out separately in the capital improvement plan in this budget document.

Capital outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2016-17 contingency is comprised of a general contingency and reserve to provide for unforeseen events and a specific contingency for renewal and replacement projects in case a planned project is accelerated or becomes necessary due to failure.

ENDING FUND BALANCE

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

Oregon Zoo Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Asset Management Fund							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
2,391,794	3,622,737	3,032,113	320500	Fund Bal-Restr for Capital	3,455,000	3,455,000	3,455,000
-	-	-	340000	Fund Bal-Unassigned/Undesignated	1,832,700	1,832,700	2,145,629
2,391,794	3,622,737	3,032,113		Total Beginning Fund Balance	5,287,700	5,287,700	5,600,629
<i>Current Revenue</i>							
25,000	-	-	410000	Federal Grants - Direct	-	-	-
-	-	500,000	414200	Intergovernmental Misc Revenue	-	-	-
22,248	18,420	10,000	470000	Interest on Investments	17,500	17,500	17,500
(1,741)	2,867	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	65,000	-	475000	Donations and Bequests - Oper	-	-	-
2,366,618	1,992,542	-	475500	Capital Contrib and Donations	488,000	488,000	488,000
-	162,738	-	489000	Miscellaneous Revenue	-	-	-
-	100	-	489100	Refunds/Reimbursements	-	-	-
2,412,125	2,241,667	510,000		Total Current Revenue	505,500	505,500	505,500
<i>Interfund Transfers</i>							
-	1,500,000	1,728,000	496900	Internal Loan Proceeds	-	-	-
200,000	-	1,867,910	497000	Transfer of Resources	964,900	964,900	964,900
-	-	-	498000	Transfer for Direct Costs	50,000	50,000	50,000
200,000	1,500,000	3,595,910		Total Interfund Transfers	1,014,900	1,014,900	1,014,900
\$5,003,919	\$7,364,404	\$7,138,023	TOTAL RESOURCES		\$6,808,100	\$6,808,100	\$7,121,029

Expenditures

<i>Materials and Services</i>							
-	56	-	520120	Meetings Expenditures	-	-	-
13,170	-	7,030	520500	Operating Supplies	-	-	-
1,530	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
479	798	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
1,839	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
1,900	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
10	5,401	-	524000	Contracted Professional Svcs	-	-	-
-	35,553	-	524030	Contracted Prof Svcs - Architect	-	-	-
-	950	-	524050	Contracted Prof Svcs - Advertising	-	-	-
43,065	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
18,499	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	5,425	-	526000	Maintenance and Repair Services	-	-	-
42,298	6,120	-	526010	Maintenance and Repair Services - Building	-	-	-

Oregon Zoo Asset Management Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Oregon Zoo Asset Management Fund							
-	4,400	-	526012	Maintenance and Repair Services - Electricity	-	-	-
175	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
360	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	253,817	261,226	526100	Capital Maintenance - CIP	128,883	128,883	128,883
132,690	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
-	1,030	-	527000	Insurance	-	-	-
-	10	500,000	528000	Other Purchased Services	-	-	-
-	30	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
10	877	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	250	-	530000	Payments to Other Agencies	-	-	-
5,244	-	-	530010	License and Permit Fees	-	-	-
261,269	314,717	768,256		Total Materials and Services	128,883	128,883	128,883
<u>Capital Outlay</u>							
41,329	11,497	1,283,444	570000	Land	-	-	-
-	-	60,813	571000	Improve-Other than Bldg	62,029	62,029	62,029
1,052,984	115,692	492,561	572000	Buildings and Related	525,518	525,518	625,617
25,600	3,274,235	1,448,110	573000	Exhibits and Related	961,374	961,374	980,124
-	457,740	503,004	574000	Equipment and Vehicles	253,943	253,943	107,985
-	-	113,314	574500	Vehicles	59,881	59,881	163,093
-	-	-	575000	Office Furn and Equip	-	-	15,000
-	83,512	1,406,812	576000	Railroad Equip and Facilities	1,225,000	1,225,000	1,237,109
-	4,138	-	578800	Art and Collections	-	-	-
-	83,500	-	579000	Intangible Assets	-	-	-
1,119,913	4,030,314	5,308,058		Total Capital Outlay	3,087,745	3,087,745	3,190,957
<u>Interfund Transfers</u>							
-	-	198,400	582000	Transfer for Direct Costs	-	-	-
-	-	198,400		Total Interfund Transfers	-	-	-
<u>Contingency</u>							
-	-	260,809	700000	Contingency	1,594,582	1,594,582	1,804,299
-	-	260,809		Total Contingency	1,594,582	1,594,582	1,804,299
<u>Unappropriated Fund Balance</u>							
3,622,737	3,019,374	602,500	801000	Unapp FB - Restricted	1,996,890	1,996,890	1,996,890
3,622,737	3,019,374	602,500		Total Unappropriated Fund Balance	1,996,890	1,996,890	1,996,890
\$5,003,919	\$7,364,405	\$7,138,023	TOTAL REQUIREMENTS		\$6,808,100	\$6,808,100	\$7,121,029
-	-	-	TOTAL FTE		-	-	-

**Oregon Zoo
Infrastructure
and Animal
Welfare Fund**



Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	69,528,793	46,733,813	21,157,612	40,506,138	40,506,138	40,506,138	91.45%
Current Revenues							
Interest Earnings	247,003	131,037	150,000	200,000	200,000	200,000	33.33%
Bond Proceeds	-	-	40,000,000	-	-	-	(100.00%)
Subtotal Current Revenues	247,003	131,037	40,150,000	200,000	200,000	200,000	(99.50%)
TOTAL RESOURCES	\$69,775,796	\$46,864,850	\$61,307,612	\$40,706,138	\$40,706,138	\$40,706,138	(33.60%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	581,205	650,939	729,775	761,226	761,226	752,776	3.15%
Materials and Services	24,778	25,877	265,000	15,000	15,000	15,000	(94.34%)
Capital Outlay	22,193,847	22,734,584	18,843,728	6,184,676	6,184,676	6,184,676	(67.18%)
Subtotal Current Expenditures	22,799,830	23,411,400	19,838,503	6,960,902	6,960,902	6,952,452	(64.95%)
Interfund Transfers							
Interfund Reimbursements	242,153	357,831	704,656	667,418	667,418	667,418	(5.28%)
Fund Equity Transfers	-	9,000	-	-	-	8,450	n/a
Subtotal Interfund Transfers	242,153	366,831	704,656	667,418	667,418	675,868	(4.09%)
Contingency	-	-	3,968,000	5,340,128	5,340,128	5,340,128	34.58%
Unappropriated Fund Balance	46,733,813	23,086,619	36,796,453	27,737,690	27,737,690	27,737,690	(24.62%)
Subtotal Contingency/Ending Balance	46,733,813	23,086,619	40,764,453	33,077,818	33,077,818	33,077,818	(18.86%)
TOTAL REQUIREMENTS	\$69,775,796	\$46,864,850	\$61,307,612	\$40,706,138	\$40,706,138	\$40,706,138	(33.60%)
FULL-TIME EQUIVALENTS	5.75	6.00	6.00	6.00	6.00	6.00	0.00%
FTE CHANGE FROM FY 2015-16 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, \$65 million in May 2012, and an additional \$30 million in March 2016. During the March 2016 sale, Metro's AAA bond rating and strong financial position resulted in a \$3.3 million premium to the fund. The beginning fund balance, projected to be \$40.5 million, represents funds carried over from the previous year and are reserved for the execution of capital construction projects.

CURRENT REVENUES

Interest earnings

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

CURRENT EXPENDITURES

Personnel services

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

Capital outlay

Major capital projects during FY 2016-17 include the completion of the zoo education center and the design of a new Polar Bear Habitat. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretives for the bond projects.

Interfund transfers

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

Contingency

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

ENDING FUND BALANCE

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



Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
69,528,793	46,733,813	21,157,612	324000	Fund Bal-Restr for Bond Cap	40,506,138	40,506,138	40,506,138
69,528,793	46,733,813	21,157,612		Total Beginning Fund Balance	40,506,138	40,506,138	40,506,138
<i>Current Revenue</i>							
304,997	(335,717)	150,000	470000	Interest on Investments	200,000	200,000	200,000
(57,994)	466,753	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	40,000,000	490000	Gen Obligation Bond Proceeds	-	-	-
247,003	131,036	40,150,000		Total Current Revenue	200,000	200,000	200,000
\$69,775,796	\$46,864,849	\$61,307,612	TOTAL RESOURCES		\$40,706,138	\$40,706,138	\$40,706,138
<u>Expenditures</u>							
<i>Personnel Services</i>							
338,812	388,997	393,981	501000	Reg Employees-Full Time-Exempt	415,646	415,646	415,646
86,107	90,223	118,035	502000	Reg Employees-Part Time-Exempt	124,108	124,108	124,108
2,974	-	-	503000	Temporary Employees - Hourly	-	-	-
8	-	-	508000	Overtime	-	-	-
1,940	3,240	-	508600	Mobile Comm Allowance	-	-	-
35,335	39,678	43,038	511000	Fringe - Payroll Taxes	45,510	45,510	45,510
51,191	56,479	71,731	512000	Fringe - Retirement PERS	71,195	71,195	71,195
50,437	66,214	93,312	513000	Fringe - Health and Welfare	91,848	91,848	83,398
13,182	-	-	514000	Fringe - Unemployment	-	-	-
1,219	1,391	1,998	515000	Fringe - Other Benefits	2,124	2,124	2,124
-	4,717	7,680	519000	Pension Oblig Bonds Contrib	10,795	10,795	10,795
581,205	650,939	729,775		Total Personnel Services	761,226	761,226	752,776
<i>Materials and Services</i>							
3,960	3,048	5,000	520100	Office Supplies	5,000	5,000	5,000
3,431	4,563	-	520110	Computer Equipment	-	-	-
437	1,044	-	520120	Meetings Expenditures	-	-	-
-	58	-	520130	Postage	-	-	-
2,011	67	10,000	520500	Operating Supplies	10,000	10,000	10,000
-	40	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
230	230	-	521200	Publications and Subscriptions	-	-	-
72	-	-	521500	Maintenance and Repairs Supplies	-	-	-
4,098	4,721	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
778	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	8,888	-	524030	Contracted Prof Svcs - Architect	-	-	-
959	834	-	524050	Contracted Prof Svcs - Advertising	-	-	-
347	-	-	524500	Marketing Expenditures	-	-	-
1,226	468	250,000	528000	Other Purchased Services	-	-	-

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
4,696	868	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,250	668	-	545100	Travel and Lodging	-	-	-
187	102	-	545200	Mileage, Taxi and Parking	-	-	-
134	179	-	545300	Meals and Entertainment	-	-	-
715	-	-	545500	Staff Development	-	-	-
246	100	-	545520	Conference Fees	-	-	-
24,778	25,877	265,000		Total Materials and Services	15,000	15,000	15,000
<u>Capital Outlay</u>							
180,776	1,013,277	11,284,406	572000	Buildings and Related	4,392,685	4,392,685	4,392,685
21,947,249	21,611,464	7,425,498	573000	Exhibits and Related	1,679,335	1,679,335	1,679,335
-	-	-	575000	Office Furn and Equip	-	-	-
65,822	109,843	133,824	578800	Art and Collections	112,656	112,656	112,656
22,193,847	22,734,584	18,843,728		Total Capital Outlay	6,184,676	6,184,676	6,184,676
<u>Interfund Transfers</u>							
242,153	357,831	704,656	580000	Transfer for Indirect Costs	667,418	667,418	667,418
-	9,000	-	581000	Transfer of Resources	-	-	8,450
242,153	366,831	704,656		Total Interfund Transfers	667,418	667,418	675,868
<u>Contingency</u>							
-	-	3,968,000	700000	Contingency	5,340,128	5,340,128	5,340,128
-	-	3,968,000		Total Contingency	5,340,128	5,340,128	5,340,128
<u>Unappropriated Fund Balance</u>							
46,733,813	23,086,619	36,796,453	801000	Unapp FB - Restricted	27,737,690	27,737,690	27,737,690
46,733,813	23,086,619	36,796,453		Total Unappropriated Fund Balance	27,737,690	27,737,690	27,737,690
\$69,775,795	\$46,864,850	\$61,307,612	TOTAL REQUIREMENTS		\$40,706,138	\$40,706,138	\$40,706,138
5.75	6.00	6.00	TOTAL FTE		6.00	6.00	6.00

Oregon Zoo Operating Fund



Oregon Zoo Operating Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	-	-	-	1,000,000	1,000,000	1,012,225	n/a
Current Revenues							
Interest Earnings	-	-	-	10,000	10,000	10,000	n/a
Grants	128,028	143,444	182,690	179,190	179,190	179,190	(1.92%)
Charges for Services	20,586,582	21,230,866	23,328,428	26,672,809	26,672,809	26,672,809	14.34%
Contributions from Private Sources	292,904	445,343	970,272	620,362	620,362	620,362	(36.06%)
Miscellaneous Revenue	75,694	39,898	80,000	80,000	80,000	80,000	0.00%
Other Financing Sources	48,506	6,799	-	-	-	-	0.00%
Subtotal Current Revenues	21,131,713	21,866,350	24,561,390	27,562,361	27,562,361	27,562,361	12.22%
Interfund Transfers							
Internal Service Transfers	1,344,678	112,534	452,880	465,384	465,384	465,384	2.76%
Fund Equity Transfers	11,163,043	12,551,269	14,376,600	12,546,000	12,546,000	12,546,000	(12.73%)
Subtotal Interfund Transfers	12,507,721	12,663,803	14,829,480	13,011,384	13,011,384	13,011,384	(12.26%)
TOTAL RESOURCES	\$33,639,434	\$34,530,153	\$39,390,870	\$41,573,745	\$41,573,745	\$41,585,970	5.57%
REQUIREMENTS							
Current Expenditures							
Personnel Services	18,090,174	18,841,658	21,131,303	21,889,020	21,889,020	21,759,257	2.97%
Materials and Services	12,191,427	12,062,486	13,371,979	14,074,643	14,074,643	14,086,868	5.35%
Capital Outlay	35,106	90,358	20,000	20,000	20,000	20,000	0.00%
Subtotal Current Expenditures	30,316,706	30,994,502	34,523,282	35,983,663	35,983,663	35,866,125	3.89%
Interfund Transfers							
Internal Service Transfers	144,659	130,294	174,464	343,717	343,717	203,030	16.37%
Interfund Reimbursements	2,792,839	3,004,007	3,362,634	3,470,260	3,470,260	3,470,260	3.20%
Fund Equity Transfers	385,230	397,600	403,650	510,825	510,825	781,275	93.55%
Interfund Loans	-	3,750	16,140	265,280	265,280	265,280	1543.62%
Subtotal Interfund Transfers	3,322,728	3,535,651	3,956,888	4,590,082	4,590,082	4,719,845	19.28%
Contingency	-	-	910,700	1,000,000	1,000,000	1,000,000	9.81%
Subtotal Contingency/Ending Balance	-	-	910,700	1,000,000	1,000,000	1,000,000	9.81%
TOTAL REQUIREMENTS	\$33,639,434	\$34,530,153	\$39,390,870	\$41,573,745	\$41,573,745	\$41,585,970	5.57%
FULL-TIME EQUIVALENTS	167.60	179.65	192.65	192.60	192.60	192.60	(0.03%)
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							(0.05)

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

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Grants

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

Enterprise revenue

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

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

Donations

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

Miscellaneous revenue

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

Interfund transfers

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

CURRENT EXPENDITURES

Personnel services

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

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

Materials and services

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

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the Oregon Zoo 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 Asset Management Fund.

Interfund Transfers

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2016-17 contingency is currently only a general contingency and reserve to provide for unforeseen events.

ENDING FUND BALANCE

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

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund							
Revenues							
<i>Beginning Fund Balance</i>							
-	-	-	340000	Fund Bal-Unassigned/Undesignated	1,000,000	1,000,000	1,012,225
-	-	-		Total Beginning Fund Balance	1,000,000	1,000,000	1,012,225
<i>Current Revenue</i>							
50,500	50,000	122,190	410000	Federal Grants - Direct	122,190	122,190	122,190
77,528	93,444	60,500	410500	Federal Grants - Indirect	57,000	57,000	57,000
1,567	-	-	414200	Intergovernmental Misc Revenue	-	-	-
7,964	1,216	-	417000	Fines and Forfeits	-	-	-
6,416,503	6,858,960	7,540,611	450000	Admission Fees	8,795,042	8,795,042	8,795,042
162,892	172,074	185,850	450100	Conservation Surcharge	180,540	180,540	180,540
1,950,000	2,000,000	1,984,000	450200	Admission - Memberships	1,926,000	1,926,000	1,926,000
1,638,771	1,652,730	1,684,491	450300	Admission - Special Concerts	2,450,000	2,450,000	2,450,000
74,214	86,451	103,500	451000	Rentals - Equipment	90,500	90,500	90,500
(66,616)	(298,772)	-	451110	Rentals - Less Comp Services	(286,000)	(286,000)	(286,000)
103,752	220,014	99,000	452000	Rentals - Space	233,400	233,400	233,400
(0)	1,888	-	455000	Food and Beverage Service Revenue	63,883	63,883	63,883
545,127	414,778	483,162	455100	Food Service Revenue - Alcohol	494,472	494,472	494,472
4,883,397	5,394,240	6,006,050	455500	Food Service Revenue - Food	6,593,045	6,593,045	6,593,045
108,372	93,637	57,724	456000	Retail Sales	65,625	65,625	65,625
2,211,161	2,500,493	2,720,000	457100	Gift Shop Sales	3,400,000	3,400,000	3,400,000
5,753	4,418	4,000	459100	Commissions - ATM	4,000	4,000	4,000
12,529	2,493	-	459940	Commissions - Vending Machine	-	-	-
422,066	21,416	25,000	462000	Parking Fees	25,000	25,000	25,000
-	-	-	462120	Parking Fees - Employee	30,000	30,000	30,000
1,073,858	1,113,328	1,115,488	463000	Tuition and Lectures	1,216,247	1,216,247	1,216,247
104,790	53,200	33,895	463500	Exhibit Shows	34,395	34,395	34,395
384,072	587,055	774,089	464000	Railroad Rides	858,529	858,529	858,529
(35)	-	-	464500	Reimbursed Services	-	-	-
276,863	228,461	254,031	464900	Reimbursed Labor	238,131	238,131	238,131
40	6,202	47,537	465000	Miscellaneous Charges for Svc	12,000	12,000	12,000
-	-	-	470000	Interest on Investments	10,000	10,000	10,000
292,904	445,343	970,272	475000	Donations and Bequests - Oper	620,362	620,362	620,362
-	-	-	475500	Capital Contrib and Donations	-	-	-
279,075	117,800	210,000	476000	Sponsorship Revenue	248,000	248,000	248,000
12	220	-	480000	Cash Over and Short	-	-	-
48,506	6,799	-	481000	Sale of Capital Assets	-	-	-
53,237	34,200	80,000	489000	Miscellaneous Revenue	80,000	80,000	80,000
12,914	4,263	-	489100	Refunds/Reimbursements	-	-	-
21,131,713	21,866,350	24,561,390		Total Current Revenue	27,562,361	27,562,361	27,562,361

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Oregon Zoo Operating Fund							
				<u>Interfund Transfers</u>			
11,163,043	12,551,269	14,376,600	497000	Transfer of Resources	12,546,000	12,546,000	12,546,000
1,344,678	112,534	452,880	498000	Transfer for Direct Costs	465,384	465,384	465,384
12,507,721	12,663,803	14,829,480		Total Interfund Transfers	13,011,384	13,011,384	13,011,384
\$33,639,434	\$34,530,153	\$39,390,870	TOTAL RESOURCES		\$41,573,745	\$41,573,745	\$41,585,970

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund							
Expenditures							
Personnel Services							
4,417,119	4,582,899	5,469,978	501000	Reg Employees-Full Time-Exempt	5,815,475	5,815,475	5,920,306
4,516,094	4,752,227	5,217,199	501500	Reg Empl-Full Time-Non-Exempt	5,278,737	5,278,737	5,278,737
103,881	102,328	66,309	502000	Reg Employees-Part Time-Exempt	32,895	32,895	32,895
621,823	790,825	1,119,707	502500	Reg Empl-Part Time-Non-Exempt	1,103,425	1,103,425	1,103,425
1,910,453	2,770,357	2,822,738	503000	Temporary Employees - Hourly	3,173,862	3,173,862	3,173,862
1,392,172	457,853	-	504000	Seasonal Employees	-	-	-
333	380	-	504500	Reimbursable Labor	-	-	-
350,825	395,673	266,691	508000	Overtime	276,912	276,912	276,912
20,300	20,075	22,950	508600	Mobile Comm Allowance	21,000	21,000	21,000
1,107,471	1,150,230	1,243,984	511000	Fringe - Payroll Taxes	1,313,277	1,313,277	1,322,111
1,265,511	1,204,144	1,533,884	512000	Fringe - Retirement PERS	1,473,049	1,473,049	1,482,274
2,177,952	2,335,130	2,995,319	513000	Fringe - Health and Welfare	2,947,411	2,947,411	2,692,261
5,000	11,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
148,273	93,664	104,034	514000	Fringe - Unemployment	91,014	91,014	91,014
35,941	35,870	49,551	515000	Fringe - Other Benefits	52,379	52,379	52,779
-	121,633	218,959	519000	Pension Oblig Bonds Contrib	309,584	309,584	311,681
17,025	17,370	-	519500	Fringe - Insurance - Opt Out	-	-	-
18,090,174	18,841,658	21,131,303	Total Personnel Services		21,889,020	21,889,020	21,759,257
Materials and Services							
45,037	47,466	52,480	520100	Office Supplies	52,578	52,578	52,578
35,249	45,548	31,300	520110	Computer Equipment	39,105	39,105	39,105
9,990	14,056	20,420	520120	Meetings Expenditures	19,170	19,170	19,170
353	765	15,560	520130	Postage	5,060	5,060	5,060
25	4,217	17,495	520140	OfficeSupply-PromoandConsult Sup	17,495	17,495	17,495
1,277,744	671,491	871,277	520500	Operating Supplies	1,115,788	1,115,788	1,115,788
51,165	124,469	54,350	520510	Operating Supplies - Small Tools, Equip	71,700	71,700	71,700
94	52	-	520520	Operating Supplies - Audio Visual	-	-	-
-	10	-	520530	Operating Supplies - Coat Check	-	-	-
6,958	56,945	69,790	520535	Operating Supplies - Food for Prg Part	67,730	67,730	67,730
210,095	286,445	397,300	520540	Operating Supplies - Medical and Veterinary	241,125	241,125	241,125
-	53,048	19,450	520545	Exhibit Materials - Habitat/Exh Mat H	22,750	22,750	22,750
-	10,372	15,200	520546	Enrichment Materials - Zoo An/Enrich Mat	16,200	16,200	16,200
61	1,152	-	520550	Operating Supplies - Telecommunications	-	-	-
77,923	89,936	77,260	520580	Operating Supplies - Uniforms	80,110	80,110	80,110
-	544,953	500,800	520600	Animal Food	500,800	500,800	500,800
-	24,940	9,200	520610	Animal Food - Enrichment	9,200	9,200	9,200
335	2,338	-	521000	Subscriptions and Dues	-	-	-
50,454	52,578	63,484	521100	Membership and Professional Dues	63,149	63,149	63,149
10,138	4,531	5,675	521200	Publications and Subscriptions	5,875	5,875	5,875
77,429	53,772	84,100	521400	Fuels and Lubricants - General	84,100	84,100	84,100

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Oregon Zoo Operating Fund							
15,203	25,736	30,100	521500	Maintenance and Repairs Supplies	30,100	30,100	30,100
498	2,270	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
92,376	100,104	90,000	521520	Maintenance and Repairs Supplies - Building	65,000	65,000	65,000
30,125	43,373	35,000	521521	Maintenance and Repairs Supplies - HVAC	57,000	57,000	57,000
222	1,185	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
1,418	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
21,396	28,764	40,000	521540	Maintenance and Repairs Supplies - Electrical	42,000	42,000	42,000
12,900	23,970	6,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	6,500	6,500	6,500
151,735	167,933	160,885	521560	Maintenance and Repairs Supplies - Equipment	136,700	136,700	136,700
32,078	29,328	50,000	521570	Maintenance and Repairs Supplies - Vehicles	50,000	50,000	50,000
1,382,636	1,457,498	1,643,250	522000	Food	-	-	-
-	50	-	522100	Cost of Food and Beverage	1,748,129	1,748,129	1,748,129
2,133	101,428	129,960	522105	Cost of Food-Tableware Supplies	137,269	137,269	137,269
9,432	4,780	-	522500	Retail	-	-	-
2,634,949	1,722,407	2,210,286	524000	Contracted Professional Svcs	2,468,101	2,468,101	2,480,326
1,354	13,689	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	3,000	-	524030	Contracted Prof Svcs - Architect	-	-	-
7,350	29,569	1,000	524040	Contracted Prof Svcs - Promotion and Public Relations	1,000	1,000	1,000
561,170	536,005	484,006	524050	Contracted Prof Svcs - Advertising	477,256	477,256	477,256
-	21,971	39,600	524060	Contracted Prof Svcs - Information Technology Services	14,600	14,600	14,600
50,325	33,238	50,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	10,000	10,000	10,000
-	81,518	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
1,920	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
-	15,900	-	524500	Marketing Expenditures	-	-	-
7,000	5,330	5,000	524600	Sponsorship Expenditures	6,000	6,000	6,000
1,302	-	-	525000	Contracted Property Services	-	-	-
54,365	38,903	47,414	525120	Utility Services - Telecommunications	47,232	47,232	47,232
619,124	646,475	665,500	525130	Utility Services - Electricity	665,500	665,500	665,500
203,222	206,430	225,000	525140	Utility Services - Natural Gas	225,000	225,000	225,000
44,687	56,380	50,000	525150	Utility Services - Sanitation and Refuse Removal	60,000	60,000	60,000
1,174,389	1,243,319	1,265,000	525160	Utility Services - Water and Sewer	1,265,000	1,265,000	1,265,000
22,554	19,183	38,000	525500	Cleaning Services	33,000	33,000	33,000
12,855	3,407	39,750	526000	Maintenance and Repair Services	88,750	88,750	88,750
134,966	147,216	152,500	526010	Maintenance and Repair Services - Building	127,500	127,500	127,500
2,214	19,163	20,000	526012	Maintenance and Repair Services - Electricity	20,000	20,000	20,000
8,190	8,176	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
10,189	9,185	30,000	526014	Maintenance and Repair Services - HVAC	30,000	30,000	30,000
225	3,250	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
184,374	178,886	230,150	526020	Maintenance and Repair Services - Equipment	228,250	228,250	228,250
22,690	51,672	85,700	526030	Maintenance and Repair Services - Grounds	85,700	85,700	85,700
744	8,437	24,617	526040	Maintenance and Repair Services - Technology	24,617	24,617	24,617
19,225	17,632	10,000	526050	Maintenance and Repair Services - Vehicles	10,000	10,000	10,000

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund							
5,290	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
90	-	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
-	11,346	7,960	526300	Software Maintenance	7,960	7,960	7,960
50,591	10,103	86,750	526500	Rentals	86,750	86,750	86,750
40,268	40,191	40,700	526510	Rentals - Building	40,700	40,700	40,700
97,543	84,277	47,000	526520	Rentals - Equipment	44,700	44,700	44,700
118	-	-	526530	Rentals - Office Equipment	-	-	-
-	939	6,000	526540	Rentals - Vehicle	6,000	6,000	6,000
3,830	2,500	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
259,051	170,690	246,910	528000	Other Purchased Services	185,759	185,759	185,759
1,201	352	-	528010	Other Purchased Services - Commissions	-	-	-
7	5,440	-	528020	Other Purchased Services - Audio Visual	-	-	-
8,677	19,243	3,450	528030	Other Purchased Services - Delivery, Shipping and Courier	3,450	3,450	3,450
25	25	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	318	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	50,055	-	528080	Other Purchased Services - Agency Fees	-	-	-
328	33,708	-	528094	Other Purchased Services - Linens	-	-	-
-	5,710	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
267,113	294,986	221,000	528210	Credit Card Fees	245,000	245,000	245,000
61,046	51,070	50,000	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
129,210	88,664	137,930	528400	Other Purchased Services - Printing and Graphics	137,930	137,930	137,930
-	222	-	528500	Cemetery Services Expenditures	-	-	-
1,559,829	1,656,302	1,853,000	529000	Operations Contracts	2,190,000	2,190,000	2,190,000
419	-	-	529400	Special Waste Disposal Fees	-	-	-
4,402	4,039	15,880	530000	Payments to Other Agencies	15,880	15,880	15,880
8,476	10,588	35,635	530010	License and Permit Fees	36,485	36,485	36,485
7,043	75	-	540000	Charges for Services	-	-	-
34	27	-	544000	Program Purchases	-	-	-
121,099	136,399	78,300	544500	Grants and Loans	68,300	68,300	68,300
39,732	1,149	46,325	545000	Travel	39,825	39,825	39,825
64,016	67,313	86,100	545100	Travel and Lodging	98,100	98,100	98,100
7,555	8,018	1,700	545200	Mileage, Taxi and Parking	1,500	1,500	1,500
10,621	10,459	-	545300	Meals and Entertainment	700	700	700
20,086	14,171	40,020	545500	Staff Development	38,920	38,920	38,920
1,050	592	1,500	545510	Tuition Reimbursement	1,500	1,500	1,500
16,139	19,217	19,120	545520	Conference Fees	22,645	22,645	22,645
-	445	-	545530	Outreach Development	-	-	-
145	15	-	548000	Fee Reimbursements	-	-	-
18,554	11,679	33,640	549000	Miscellaneous Expenditures	31,700	31,700	31,700
3,254	7,442	5,700	549010	Tri-Met Transit Pass	5,700	5,700	5,700
-	1,737	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
-	47,131	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
12,191,427	12,062,486	13,371,979	Total Materials and Services		14,074,643	14,074,643	14,086,868

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Oregon Zoo Operating Fund							
				<u><i>Capital Outlay</i></u>			
-	-	-	572000	Buildings and Related	-	-	-
31,713	70,674	20,000	574000	Equipment and Vehicles	20,000	20,000	20,000
3,393	-	-	578800	Art and Collections	-	-	-
-	19,685	-	579000	Intangible Assets	-	-	-
35,106	90,358	20,000		Total Capital Outlay	20,000	20,000	20,000
				<u><i>Interfund Transfers</i></u>			
2,792,839	3,004,007	3,362,634	580000	Transfer for Indirect Costs	3,470,260	3,470,260	3,470,260
385,230	397,600	403,650	581000	Transfer of Resources	510,825	510,825	781,275
144,659	130,294	174,464	582000	Transfer for Direct Costs	343,717	343,717	203,030
-	-	-	586000	Interfund Loan - Principal	233,000	233,000	233,000
-	3,750	16,140	586500	Interfund Loan - Interest	32,280	32,280	32,280
3,322,728	3,535,651	3,956,888		Total Interfund Transfers	4,590,082	4,590,082	4,719,845
				<u><i>Contingency</i></u>			
-	-	910,700	701002	Contingency - Operating	1,000,000	1,000,000	1,000,000
-	-	910,700		Total Contingency	1,000,000	1,000,000	1,000,000
\$33,639,434	\$34,530,153	\$39,390,870	TOTAL REQUIREMENTS		\$41,573,745	\$41,573,745	\$41,585,970
167.60	179.65	192.65	TOTAL FTE		192.60	192.60	192.60

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Administration)								
Expenditures								
<i>Personnel Services</i>								
781,684	704,102	832,376	501000	Reg Employees-Full Time-Exempt		967,198	967,198	1,072,029
64,600	68,863	72,840	502500	Reg Empl-Part Time-Non-Exempt		74,130	74,130	74,130
28,376	26,078	30,000	503000	Temporary Employees - Hourly		30,000	30,000	30,000
436	470	300	508000	Overtime		300	300	300
2,325	1,900	1,800	508600	Mobile Comm Allowance		1,800	1,800	1,800
64,449	58,293	78,635	511000	Fringe - Payroll Taxes		90,287	90,287	99,121
91,399	84,859	113,485	512000	Fringe - Retirement PERS		118,642	118,642	127,867
148,784	167,721	155,520	513000	Fringe - Health and Welfare		153,012	153,012	152,962
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
-	250	538	514000	Fringe - Unemployment		12,912	12,912	12,912
2,014	2,002	3,496	515000	Fringe - Other Benefits		3,978	3,978	4,378
-	6,983	14,032	519000	Pension Oblig Bonds Contrib		21,430	21,430	23,527
1,800	-	-	519500	Fringe - Insurance - Opt Out		-	-	-
1,187,867	1,125,521	1,303,022		Total Personnel Services		1,473,689	1,473,689	1,599,026
<i>Materials and Services</i>								
9,995	10,035	5,800	520100	Office Supplies		5,800	5,800	5,800
21,452	25,754	25,000	520110	Computer Equipment		32,805	32,805	32,805
951	4,736	5,000	520120	Meetings Expenditures		5,000	5,000	5,000
7	656	13,000	520130	Postage		2,500	2,500	2,500
38,353	68,037	123,302	520500	Operating Supplies		405,433	405,433	405,433
-	1,331	-	520546	Enrichment Materials - Zoo An/Enrich Mat		-	-	-
300	11	-	520580	Operating Supplies - Uniforms		-	-	-
-	210	-	521000	Subscriptions and Dues		-	-	-
22,465	23,053	25,000	521100	Membership and Professional Dues		25,000	25,000	25,000
306	350	-	521200	Publications and Subscriptions		-	-	-
71	-	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-
39,754	67,831	35,000	524000	Contracted Professional Svcs		5,000	5,000	17,225
1,354	13,689	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
206	-	600	524050	Contracted Prof Svcs - Advertising		600	600	600
47,376	29,838	45,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		5,000	5,000	5,000
-	81,518	-	524075	Contracted Prof Svcs - Recruiting Services		-	-	-
4,500	1,830	5,000	524600	Sponsorship Expenditures		5,000	5,000	5,000
3,750	140	-	526010	Maintenance and Repair Services - Building		-	-	-
1,352	2,317	2,700	526020	Maintenance and Repair Services - Equipment		2,700	2,700	2,700
1,222	-	-	526030	Maintenance and Repair Services - Grounds		-	-	-
45	1,350	-	526040	Maintenance and Repair Services - Technology		-	-	-
-	1,169	-	526520	Rentals - Equipment		-	-	-
11,548	16,631	32,500	528000	Other Purchased Services		2,500	2,500	2,500
-	30	-	528020	Other Purchased Services - Audio Visual		-	-	-

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Administration)							
18	4,427	100	528030	Other Purchased Services - Delivery, Shipping and Courier	100	100	100
-	2,736	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
663	3,041	9,300	528400	Other Purchased Services - Printing and Graphics	9,300	9,300	9,300
50	732	-	530000	Payments to Other Agencies	-	-	-
170	50	-	530010	License and Permit Fees	-	-	-
7,043	75	-	540000	Charges for Services	-	-	-
104,443	85,763	10,000	544500	Grants and Loans	-	-	-
2,399	345	20,950	545000	Travel	19,450	19,450	19,450
12,051	1,234	-	545100	Travel and Lodging	-	-	-
546	1,183	-	545200	Mileage, Taxi and Parking	-	-	-
781	1,316	-	545300	Meals and Entertainment	-	-	-
599	135	2,500	545500	Staff Development	2,500	2,500	2,500
-	368	-	545510	Tuition Reimbursement	-	-	-
2,469	1,496	-	545520	Conference Fees	-	-	-
732	9,725	-	549000	Miscellaneous Expenditures	-	-	-
336,970	463,145	360,752		Total Materials and Services	528,688	528,688	540,913
<i>Capital Outlay</i>							
-	30,598	-	574000	Equipment and Vehicles	-	-	-
-	30,598	-		Total Capital Outlay	-	-	-
<i>Interfund Transfers</i>							
2,792,839	3,004,007	3,362,634	580000	Transfer for Indirect Costs	3,470,260	3,470,260	3,470,260
385,230	397,600	403,650	581000	Transfer of Resources	510,825	510,825	781,275
144,659	130,294	174,464	582000	Transfer for Direct Costs	343,717	343,717	203,030
-	-	-	586000	Interfund Loan - Principal	233,000	233,000	233,000
-	3,750	16,140	586500	Interfund Loan - Interest	32,280	32,280	32,280
3,322,728	3,535,651	3,956,888		Total Interfund Transfers	4,590,082	4,590,082	4,719,845
<i>Contingency</i>							
-	-	910,700	701002	Contingency - Operating	1,000,000	1,000,000	1,000,000
-	-	910,700		Total Contingency	1,000,000	1,000,000	1,000,000
\$4,847,565	\$5,154,915	\$6,531,362	TOTAL REQUIREMENTS		\$7,592,459	\$7,592,459	\$7,859,784

Oregon Zoo Operating Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Zoo Education)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
804,189	763,740	918,403	501000	Reg Employees-Full Time-Exempt	926,548	926,548	926,548
238,050	262,771	274,466	501500	Reg Empl-Full Time-Non-Exempt	284,606	284,606	284,606
41,456	14,664	-	502000	Reg Employees-Part Time-Exempt	-	-	-
29,036	37,478	107,761	502500	Reg Empl-Part Time-Non-Exempt	126,931	126,931	126,931
521,477	456,543	469,228	503000	Temporary Employees - Hourly	563,005	563,005	563,005
-	2,851	-	504000	Seasonal Employees	-	-	-
-	380	-	504500	Reimbursable Labor	-	-	-
70,670	70,223	64,683	508000	Overtime	74,904	74,904	74,904
3,785	2,610	4,710	508600	Mobile Comm Allowance	2,760	2,760	2,760
143,904	135,213	153,761	511000	Fringe - Payroll Taxes	162,665	162,665	162,665
165,461	140,743	193,228	512000	Fringe - Retirement PERS	175,931	175,931	175,931
168,139	186,180	318,816	513000	Fringe - Health and Welfare	305,426	305,426	277,351
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
6,455	4,914	8,211	514000	Fringe - Unemployment	8,211	8,211	8,211
3,657	3,283	5,394	515000	Fringe - Other Benefits	5,646	5,646	5,646
-	12,879	27,244	519000	Pension Oblig Bonds Contrib	38,618	38,618	38,618
7,200	5,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,205,478	2,103,872	2,545,905		Total Personnel Services	2,675,251	2,675,251	2,647,176
<i>Materials and Services</i>							
2,853	11,173	15,120	520100	Office Supplies	15,120	15,120	15,120
4,675	5,927	2,500	520110	Computer Equipment	2,500	2,500	2,500
6,674	7,136	8,600	520120	Meetings Expenditures	7,800	7,800	7,800
146	41	2,500	520130	Postage	2,500	2,500	2,500
25	4,217	17,495	520140	OfficeSupply-PromoandConsult Sup	17,495	17,495	17,495
104,502	33,364	95,819	520500	Operating Supplies	92,319	92,319	92,319
-	322	500	520510	Operating Supplies - Small Tools, Equip	500	500	500
94	-	-	520520	Operating Supplies - Audio Visual	-	-	-
-	10	-	520530	Operating Supplies - Coat Check	-	-	-
6,958	56,945	69,790	520535	Operating Supplies - Food for Prg Part	67,730	67,730	67,730
-	43	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
-	15	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-	-	-
13,523	35,324	17,310	520580	Operating Supplies - Uniforms	16,310	16,310	16,310
-	30	-	521000	Subscriptions and Dues	-	-	-
1,775	885	4,125	521100	Membership and Professional Dues	3,975	3,975	3,975
3,145	558	735	521200	Publications and Subscriptions	735	735	735
1,743	661	3,100	521400	Fuels and Lubricants - General	3,100	3,100	3,100
161	470	-	521500	Maintenance and Repairs Supplies	-	-	-
49	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
213	75	3,600	521560	Maintenance and Repairs Supplies - Equipment	3,600	3,600	3,600
657	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Education)							
-	-	100	522105	Cost of Food-Tableware Supplies	100	100	100
983,750	112,163	268,600	524000	Contracted Professional Svcs	253,100	253,100	253,100
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations	500	500	500
1,476	219	426	524050	Contracted Prof Svcs - Advertising	426	426	426
2,799	3,400	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
2,500	3,500	-	524600	Sponsorship Expenditures	1,000	1,000	1,000
1,302	-	-	525000	Contracted Property Services	-	-	-
1,744	2,365	3,562	525120	Utility Services - Telecommunications	3,412	3,412	3,412
8	-	2,750	526000	Maintenance and Repair Services	2,750	2,750	2,750
1,847	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	630	-	526040	Maintenance and Repair Services - Technology	-	-	-
90	435	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
397	-	4,750	526500	Rentals	4,750	4,750	4,750
100	200	1,400	526510	Rentals - Building	1,400	1,400	1,400
258	250	800	526520	Rentals - Equipment	-	-	-
-	63	1,000	526540	Rentals - Vehicle	1,000	1,000	1,000
1,330	-	-	526560	Rentals - Parking Space	-	-	-
20,413	100,261	25,870	528000	Other Purchased Services	20,370	20,370	20,370
7	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
127	749	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	270	-	528060	Other Purchased Services - EMT and Medical	-	-	-
328	-	-	528094	Other Purchased Services - Linens	-	-	-
51,501	19,838	55,000	528210	Credit Card Fees	40,000	40,000	40,000
27,338	11,969	11,380	528400	Other Purchased Services - Printing and Graphics	11,380	11,380	11,380
-	222	-	528500	Cemetery Services Expenditures	-	-	-
-	-	10,750	530000	Payments to Other Agencies	10,750	10,750	10,750
174	-	-	530010	License and Permit Fees	-	-	-
34	27	-	544000	Program Purchases	-	-	-
392	64	6,500	545000	Travel	1,500	1,500	1,500
9,770	14,320	25,000	545100	Travel and Lodging	30,000	30,000	30,000
2,128	2,258	1,700	545200	Mileage, Taxi and Parking	1,500	1,500	1,500
1,537	2,027	-	545300	Meals and Entertainment	-	-	-
808	5,475	7,040	545500	Staff Development	7,040	7,040	7,040
1,050	-	1,500	545510	Tuition Reimbursement	1,500	1,500	1,500
5,507	3,265	6,775	545520	Conference Fees	6,775	6,775	6,775
-	445	-	545530	Outreach Development	-	-	-
145	15	-	548000	Fee Reimbursements	-	-	-
3,797	1,143	7,640	549000	Miscellaneous Expenditures	5,700	5,700	5,700
3,254	7,442	5,700	549010	Tri-Met Transit Pass	5,700	5,700	5,700
1,273,103	450,210	689,937	Total Materials and Services		644,337	644,337	644,337
\$3,478,582	\$2,554,083	\$3,235,842	TOTAL REQUIREMENTS		\$3,319,588	\$3,319,588	\$3,291,513

Oregon Zoo Operating Fund

FY 2013-14	FY 2014-15	FY 2015-16		<i>For Information Only</i>	FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Zoo Facilities Mgmt)							
Expenditures							
Personnel Services							
304,452	264,058	485,467	501000	Reg Employees-Full Time-Exempt	481,454	481,454	481,454
1,093,298	986,493	976,957	501500	Reg Empl-Full Time-Non-Exempt	987,446	987,446	987,446
-	-	53,143	502500	Reg Empl-Part Time-Non-Exempt	57,495	57,495	57,495
171,110	128,318	156,519	503000	Temporary Employees - Hourly	156,519	156,519	156,519
46,509	38,599	30,300	508000	Overtime	30,300	30,300	30,300
1,200	600	600	508600	Mobile Comm Allowance	600	600	600
134,942	116,645	143,230	511000	Fringe - Payroll Taxes	144,566	144,566	144,566
129,416	113,413	162,698	512000	Fringe - Retirement PERS	150,143	150,143	150,143
339,635	309,695	357,696	513000	Fringe - Health and Welfare	351,912	351,912	319,862
40,480	8,619	9,110	514000	Fringe - Unemployment	9,110	9,110	9,110
5,280	4,460	6,231	515000	Fringe - Other Benefits	6,456	6,456	6,456
-	13,448	25,532	519000	Pension Oblig Bonds Contrib	34,262	34,262	34,262
1,800	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,268,124	1,984,349	2,407,483	Total Personnel Services		2,410,263	2,410,263	2,378,213
Materials and Services							
3,764	7,156	4,250	520100	Office Supplies	4,250	4,250	4,250
3,826	1,581	-	520110	Computer Equipment	-	-	-
1,468	802	750	520120	Meetings Expenditures	750	750	750
43,958	9,755	18,000	520500	Operating Supplies	12,000	12,000	12,000
12,176	20,387	7,000	520510	Operating Supplies - Small Tools, Equip	7,000	7,000	7,000
-	52	-	520520	Operating Supplies - Audio Visual	-	-	-
-	41,353	-	520545	Exhibit Materials - Habitat/Exh Mat H	-	-	-
29	-	-	520550	Operating Supplies - Telecommunications	-	-	-
10,792	4,081	6,800	520580	Operating Supplies - Uniforms	6,800	6,800	6,800
-	240	-	521000	Subscriptions and Dues	-	-	-
1,220	106	-	521100	Membership and Professional Dues	-	-	-
160	576	600	521200	Publications and Subscriptions	600	600	600
43,019	48,833	81,000	521400	Fuels and Lubricants - General	81,000	81,000	81,000
216	17,603	20,000	521500	Maintenance and Repairs Supplies	20,000	20,000	20,000
449	2,270	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
91,870	99,212	90,000	521520	Maintenance and Repairs Supplies - Building	65,000	65,000	65,000
30,125	43,373	35,000	521521	Maintenance and Repairs Supplies - HVAC	57,000	57,000	57,000
3	1,185	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
892	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
21,325	28,053	40,000	521540	Maintenance and Repairs Supplies - Electrical	42,000	42,000	42,000
12,320	5,153	1,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1,500	1,500	1,500
143,616	158,624	129,500	521560	Maintenance and Repairs Supplies - Equipment	111,500	111,500	111,500
31,367	28,857	50,000	521570	Maintenance and Repairs Supplies - Vehicles	50,000	50,000	50,000
3,324	26,868	35,000	524000	Contracted Professional Svcs	185,000	185,000	185,000
-	3,000	-	524030	Contracted Prof Svcs - Architect	-	-	-

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Facilities Mgmt)							
69	231	-	524050	Contracted Prof Svcs - Advertising	-	-	-
150	-	5,000	524070	Contracted Prof Svcs - Management, Consulting and 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
38,043	32,363	40,000	525120	Utility Services - Telecommunications	40,000	40,000	40,000
617,230	644,602	665,500	525130	Utility Services - Electricity	665,500	665,500	665,500
184,652	206,430	225,000	525140	Utility Services - Natural Gas	225,000	225,000	225,000
1,174,253	1,243,319	1,265,000	525160	Utility Services - Water and Sewer	1,265,000	1,265,000	1,265,000
10,030	75	-	525500	Cleaning Services	-	-	-
9,929	1,614	36,000	526000	Maintenance and Repair Services	36,000	36,000	36,000
123,481	144,358	152,500	526010	Maintenance and Repair Services - Building	127,500	127,500	127,500
367	19,163	20,000	526012	Maintenance and Repair Services - Electricity	20,000	20,000	20,000
8,190	8,176	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
10,189	9,185	30,000	526014	Maintenance and Repair Services - HVAC	30,000	30,000	30,000
43,895	23,620	27,000	526020	Maintenance and Repair Services - Equipment	27,000	27,000	27,000
21,468	21,534	52,000	526030	Maintenance and Repair Services - Grounds	52,000	52,000	52,000
-	4,474	-	526040	Maintenance and Repair Services - Technology	-	-	-
17,831	16,697	10,000	526050	Maintenance and Repair Services - Vehicles	10,000	10,000	10,000
90	-	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
-	1,752	4,500	526300	Software Maintenance	4,500	4,500	4,500
7	4,756	-	526500	Rentals	-	-	-
24,456	32,462	15,000	526520	Rentals - Equipment	15,000	15,000	15,000
11,648	1,928	50,000	528000	Other Purchased Services	-	-	-
243	183	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
25	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
772	646	950	528400	Other Purchased Services - Printing and Graphics	950	950	950
335	1,077	-	530000	Payments to Other Agencies	-	-	-
3,328	1,449	9,786	530010	License and Permit Fees	9,786	9,786	9,786
559	-	-	545000	Travel	-	-	-
1,226	(169)	6,000	545100	Travel and Lodging	6,000	6,000	6,000
211	15	-	545200	Mileage, Taxi and Parking	-	-	-
408	75	-	545300	Meals and Entertainment	-	-	-
2,950	2,144	2,000	545500	Staff Development	2,000	2,000	2,000
569	-	-	545520	Conference Fees	-	-	-
2,764,442	2,971,281	3,192,636		Total Materials and Services	3,242,636	3,242,636	3,242,636
<i>Capital Outlay</i>							
23,912	-	-	574000	Equipment and Vehicles	-	-	-
3,393	-	-	578800	Art and Collections	-	-	-
27,305	-	-		Total Capital Outlay	-	-	-
\$5,059,871	\$4,955,630	\$5,600,119	TOTAL REQUIREMENTS		\$5,652,899	\$5,652,899	\$5,620,849

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Guest Services)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
817,627	880,735	932,102	501000	Reg Employees-Full Time-Exempt	969,717	969,717	969,717
857,726	734,298	806,588	501500	Reg Empl-Full Time-Non-Exempt	805,988	805,988	805,988
242,121	334,315	473,932	502500	Reg Empl-Part Time-Non-Exempt	465,032	465,032	465,032
839,878	1,761,920	2,005,300	503000	Temporary Employees - Hourly	2,262,647	2,262,647	2,262,647
1,392,172	455,002	-	504000	Seasonal Employees	-	-	-
333	-	-	504500	Reimbursable Labor	-	-	-
69,672	100,786	58,818	508000	Overtime	58,818	58,818	58,818
4,550	5,725	6,600	508600	Mobile Comm Allowance	6,600	6,600	6,600
353,687	358,817	345,421	511000	Fringe - Payroll Taxes	378,903	378,903	378,903
407,042	324,562	374,318	512000	Fringe - Retirement PERS	386,984	386,984	386,984
496,065	450,951	701,399	513000	Fringe - Health and Welfare	690,971	690,971	627,896
1,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
86,211	58,723	70,405	514000	Fringe - Unemployment	43,756	43,756	43,756
8,679	8,070	9,789	515000	Fringe - Other Benefits	10,332	10,332	10,332
-	32,409	58,952	519000	Pension Oblig Bonds Contrib	88,113	88,113	88,113
600	3,570	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,577,363	5,511,883	5,843,624		Total Personnel Services	6,167,861	6,167,861	6,104,786
<i>Materials and Services</i>							
5,653	7,021	10,200	520100	Office Supplies	10,200	10,200	10,200
3,660	6,742	-	520110	Computer Equipment	-	-	-
85	519	5,000	520120	Meetings Expenditures	5,000	5,000	5,000
4	-	-	520130	Postage	-	-	-
391,289	358,244	403,920	520500	Operating Supplies	384,420	384,420	384,420
2,690	51,382	2,000	520510	Operating Supplies - Small Tools, Equip	21,500	21,500	21,500
-	942	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
32	-	-	520550	Operating Supplies - Telecommunications	-	-	-
42,659	36,602	38,750	520580	Operating Supplies - Uniforms	51,750	51,750	51,750
50	250	-	521000	Subscriptions and Dues	-	-	-
1,089	1,180	2,900	521100	Membership and Professional Dues	2,900	2,900	2,900
436	350	-	521200	Publications and Subscriptions	-	-	-
32,657	4,230	-	521400	Fuels and Lubricants - General	-	-	-
13,981	944	-	521500	Maintenance and Repairs Supplies	-	-	-
506	460	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
219	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
526	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
-	711	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
4,674	3,174	21,000	521560	Maintenance and Repairs Supplies - Equipment	21,000	21,000	21,000
54	471	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
1,382,581	1,457,498	1,643,250	522000	Food	-	-	-
-	50	-	522100	Cost of Food and Beverage	1,748,129	1,748,129	1,748,129

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Guest Services)							
2,133	101,428	129,860	522105	Cost of Food-Tableware Supplies	137,169	137,169	137,169
9,432	4,780	-	522500	Retail	-	-	-
1,351,575	1,236,605	1,391,891	524000	Contracted Professional Svcs	1,861,891	1,861,891	1,861,891
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations	500	500	500
1,662	4,755	8,200	524050	Contracted Prof Svcs - Advertising	8,200	8,200	8,200
-	7,552	39,600	524060	Contracted Prof Svcs - Information Technology Services	14,600	14,600	14,600
13,532	3,145	2,220	525120	Utility Services - Telecommunications	2,220	2,220	2,220
1,894	1,873	-	525130	Utility Services - Electricity	-	-	-
44,687	56,380	50,000	525150	Utility Services - Sanitation and Refuse Removal	60,000	60,000	60,000
12,524	15,737	34,000	525500	Cleaning Services	29,000	29,000	29,000
(1,300)	1,000	-	526000	Maintenance and Repair Services	-	-	-
7,735	2,718	-	526010	Maintenance and Repair Services - Building	-	-	-
225	3,250	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
126,234	119,604	153,350	526020	Maintenance and Repair Services - Equipment	153,350	153,350	153,350
-	575	-	526030	Maintenance and Repair Services - Grounds	-	-	-
699	1,751	24,617	526040	Maintenance and Repair Services - Technology	24,617	24,617	24,617
1,304	500	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
5,290	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	9,594	-	526300	Software Maintenance	-	-	-
50,187	5,347	82,000	526500	Rentals	82,000	82,000	82,000
36,509	28,425	27,300	526510	Rentals - Building	27,300	27,300	27,300
69,306	37,555	20,200	526520	Rentals - Equipment	20,200	20,200	20,200
118	-	-	526530	Rentals - Office Equipment	-	-	-
-	876	5,000	526540	Rentals - Vehicle	5,000	5,000	5,000
2,500	2,500	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
165,820	24,780	116,000	528000	Other Purchased Services	116,500	116,500	116,500
1,201	352	-	528010	Other Purchased Services - Commissions	-	-	-
-	1,673	-	528020	Other Purchased Services - Audio Visual	-	-	-
380	542	850	528030	Other Purchased Services - Delivery, Shipping and Courier	850	850	850
-	25	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	50,055	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	33,708	-	528094	Other Purchased Services - Linens	-	-	-
-	5,710	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
215,612	275,148	166,000	528210	Credit Card Fees	205,000	205,000	205,000
61,046	48,333	50,000	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
14,027	8,957	23,500	528400	Other Purchased Services - Printing and Graphics	23,500	23,500	23,500
1,559,829	1,656,302	1,853,000	529000	Operations Contracts	2,190,000	2,190,000	2,190,000
419	-	-	529400	Special Waste Disposal Fees	-	-	-
3,920	2,231	5,130	530000	Payments to Other Agencies	5,130	5,130	5,130
3,259	7,400	24,535	530010	License and Permit Fees	24,535	24,535	24,535
-	56	-	544500	Grants and Loans	-	-	-
726	-	14,225	545000	Travel	14,225	14,225	14,225
1,569	3,081	-	545100	Travel and Lodging	-	-	-

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Guest Services)							
309	76	-	545200	Mileage, Taxi and Parking	-	-	-
243	258	-	545300	Meals and Entertainment	-	-	-
7,978	1,244	19,850	545500	Staff Development	19,850	19,850	19,850
473	2,209	-	545520	Conference Fees	-	-	-
-	380	1,000	549000	Miscellaneous Expenditures	1,000	1,000	1,000
5,655,903	5,699,242	6,372,848		Total Materials and Services	7,324,536	7,324,536	7,324,536
<i>Capital Outlay</i>							
-	-	-	572000	Buildings and Related	-	-	-
7,801	40,053	20,000	574000	Equipment and Vehicles	20,000	20,000	20,000
-	19,685	-	579000	Intangible Assets	-	-	-
7,801	59,738	20,000		Total Capital Outlay	20,000	20,000	20,000
\$11,241,067	\$11,270,863	\$12,236,472	TOTAL REQUIREMENTS		\$13,512,397	\$13,512,397	\$13,449,322

Oregon Zoo Operating Fund

FY 2013-14	FY 2014-15	FY 2015-16	For Information Only		FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Zoo Living Collections)							
Expenditures							
Personnel Services							
1,114,663	1,349,220	1,621,344	501000	Reg Employees-Full Time-Exempt	1,693,639	1,693,639	1,693,639
2,286,636	2,720,870	3,112,057	501500	Reg Empl-Full Time-Non-Exempt	3,200,697	3,200,697	3,200,697
-	14,920	-	502000	Reg Employees-Part Time-Exempt	-	-	-
286,066	350,169	412,031	502500	Reg Empl-Part Time-Non-Exempt	358,377	358,377	358,377
326,244	366,373	144,354	503000	Temporary Employees - Hourly	144,354	144,354	144,354
159,755	182,283	112,590	508000	Overtime	112,590	112,590	112,590
5,800	6,200	6,600	508600	Mobile Comm Allowance	6,600	6,600	6,600
349,481	416,672	454,720	511000	Fringe - Payroll Taxes	465,251	465,251	465,251
379,628	443,475	576,003	512000	Fringe - Retirement PERS	532,550	532,550	532,550
848,195	1,028,372	1,290,816	513000	Fringe - Health and Welfare	1,277,682	1,277,682	1,161,232
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
15,011	21,158	15,770	514000	Fringe - Unemployment	17,025	17,025	17,025
13,926	15,711	21,441	515000	Fringe - Other Benefits	22,564	22,564	22,564
-	48,277	81,034	519000	Pension Oblig Bonds Contrib	110,190	110,190	110,190
5,625	8,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,791,030	6,973,100	7,848,760	Total Personnel Services		7,941,519	7,941,519	7,825,069
Materials and Services							
20,294	8,765	11,710	520100	Office Supplies	11,808	11,808	11,808
179	1,762	1,500	520110	Computer Equipment	1,500	1,500	1,500
639	229	950	520120	Meetings Expenditures	500	500	500
673,612	165,213	214,136	520500	Operating Supplies	203,516	203,516	203,516
36,132	51,829	44,850	520510	Operating Supplies - Small Tools, Equip	42,700	42,700	42,700
210,095	285,460	397,300	520540	Operating Supplies - Medical and Veterinary	241,125	241,125	241,125
-	11,695	19,450	520545	Exhibit Materials - Habitat/Exh Mat H	22,750	22,750	22,750
-	9,025	15,200	520546	Enrichment Materials - Zoo An/Enrich Mat	16,200	16,200	16,200
-	1,152	-	520550	Operating Supplies - Telecommunications	-	-	-
10,358	13,917	14,400	520580	Operating Supplies - Uniforms	5,250	5,250	5,250
-	544,953	500,800	520600	Animal Food	500,800	500,800	500,800
-	24,940	9,200	520610	Animal Food - Enrichment	9,200	9,200	9,200
36	-	-	521000	Subscriptions and Dues	-	-	-
23,435	25,889	27,354	521100	Membership and Professional Dues	27,169	27,169	27,169
2,153	693	4,300	521200	Publications and Subscriptions	4,500	4,500	4,500
10	48	-	521400	Fuels and Lubricants - General	-	-	-
-	183	-	521500	Maintenance and Repairs Supplies	-	-	-
-	399	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	18,704	5,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	5,000	5,000	5,000
3,187	5,695	6,785	521560	Maintenance and Repairs Supplies - Equipment	600	600	600
55	-	-	522000	Food	-	-	-
87,722	252,940	163,860	524000	Contracted Professional Svcs	161,610	161,610	161,610
-	734	-	524050	Contracted Prof Svcs - Advertising	-	-	-

Oregon Zoo Operating Fund

FY 2015-16				For Information Only		FY 2016-17	FY 2016-17	FY 2016-17
FY 2013-14	FY 2014-15	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Oregon Zoo Operating Fund (Zoo Living Collections)								
915	990	1,632	525120	Utility Services - Telecommunications		1,600	1,600	1,600
18,569	-	-	525140	Utility Services - Natural Gas		-	-	-
136	-	-	525160	Utility Services - Water and Sewer		-	-	-
-	3,371	4,000	525500	Cleaning Services		4,000	4,000	4,000
251	205	1,000	526000	Maintenance and Repair Services		50,000	50,000	50,000
-	-	-	526013	Maintenance and Repair Services - Elevator and Escalator		-	-	-
12,848	32,944	41,700	526020	Maintenance and Repair Services - Equipment		39,800	39,800	39,800
-	29,563	33,700	526030	Maintenance and Repair Services - Grounds		33,700	33,700	33,700
-	232	-	526040	Maintenance and Repair Services - Technology		-	-	-
3,659	11,566	12,000	526510	Rentals - Building		12,000	12,000	12,000
3,523	12,288	11,000	526520	Rentals - Equipment		9,500	9,500	9,500
50	542	16,000	528000	Other Purchased Services		15,000	15,000	15,000
7,908	13,293	2,500	528030	Other Purchased Services - Delivery, Shipping and Courier		2,500	2,500	2,500
-	48	-	528060	Other Purchased Services - EMT and Medical		-	-	-
1,738	1,557	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
1,545	1,689	1,314	530010	License and Permit Fees		2,164	2,164	2,164
16,656	50,579	68,300	544500	Grants and Loans		68,300	68,300	68,300
28,831	725	2,650	545000	Travel		2,650	2,650	2,650
36,534	44,087	55,100	545100	Travel and Lodging		62,100	62,100	62,100
4,302	4,158	-	545200	Mileage, Taxi and Parking		-	-	-
7,181	5,850	-	545300	Meals and Entertainment		700	700	700
6,686	4,675	7,130	545500	Staff Development		6,030	6,030	6,030
-	75	-	545510	Tuition Reimbursement		-	-	-
6,856	10,270	11,815	545520	Conference Fees		15,340	15,340	15,340
13,967	432	-	549000	Miscellaneous Expenditures		-	-	-
-	1,737	8,000	549020	Misc. Exp - Animal Purchases		8,000	8,000	8,000
-	47,131	75,000	549025	Misc. Exp - Animal Shipments		75,000	75,000	75,000
1,240,063	1,702,228	1,789,636	Total Materials and Services			1,662,612	1,662,612	1,662,612
Capital Outlay								
-	23	-	574000	Equipment and Vehicles		-	-	-
-	23	-	Total Capital Outlay			-	-	-
\$7,031,093	\$8,675,350	\$9,638,396	TOTAL REQUIREMENTS			\$9,604,131	\$9,604,131	\$9,487,681

Oregon Zoo Operating Fund

FY 2013-14	FY 2014-15	FY 2015-16	For Information Only			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Zoo Marketing)								
Expenditures								
Personnel Services								
594,504	621,043	680,286	501000		Reg Employees-Full Time-Exempt	776,919	776,919	776,919
40,383	47,795	47,131	501500		Reg Empl-Full Time-Non-Exempt	-	-	-
62,425	72,744	66,309	502000		Reg Employees-Part Time-Exempt	32,895	32,895	32,895
-	-	-	502500		Reg Empl-Part Time-Non-Exempt	21,460	21,460	21,460
23,367	31,125	17,337	503000		Temporary Employees - Hourly	17,337	17,337	17,337
3,784	3,314	-	508000		Overtime	-	-	-
2,640	3,040	2,640	508600		Mobile Comm Allowance	2,640	2,640	2,640
61,009	64,590	68,217	511000		Fringe - Payroll Taxes	71,605	71,605	71,605
92,565	97,092	114,152	512000		Fringe - Retirement PERS	108,799	108,799	108,799
177,133	192,210	171,072	513000		Fringe - Health and Welfare	168,408	168,408	152,958
116	-	-	514000		Fringe - Unemployment	-	-	-
2,384	2,344	3,200	515000		Fringe - Other Benefits	3,403	3,403	3,403
-	7,637	12,165	519000		Pension Oblig Bonds Contrib	16,971	16,971	16,971
1,060,311	1,142,932	1,182,509	Total Personnel Services			1,220,437	1,220,437	1,204,987
Materials and Services								
2,476	3,315	5,400	520100		Office Supplies	5,400	5,400	5,400
1,457	3,783	2,300	520110		Computer Equipment	2,300	2,300	2,300
173	634	120	520120		Meetings Expenditures	120	120	120
197	68	60	520130		Postage	60	60	60
26,030	36,878	16,100	520500		Operating Supplies	18,100	18,100	18,100
167	549	-	520510		Operating Supplies - Small Tools, Equip	-	-	-
291	-	-	520580		Operating Supplies - Uniforms	-	-	-
249	1,609	-	521000		Subscriptions and Dues	-	-	-
470	1,465	4,105	521100		Membership and Professional Dues	4,105	4,105	4,105
3,938	2,004	40	521200		Publications and Subscriptions	40	40	40
846	6,535	10,100	521500		Maintenance and Repairs Supplies	10,100	10,100	10,100
-	33	-	521520		Maintenance and Repairs Supplies - Building	-	-	-
579	113	-	521550		Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
46	365	-	521560		Maintenance and Repairs Supplies - Equipment	-	-	-
168,824	25,999	315,935	524000		Contracted Professional Svcs	1,500	1,500	1,500
7,350	29,569	-	524040		Contracted Prof Svcs - Promotion and Public Relations	-	-	-
557,757	530,065	474,780	524050		Contracted Prof Svcs - Advertising	468,030	468,030	468,030
-	14,420	-	524060		Contracted Prof Svcs - Information Technology Services	-	-	-
-	15,900	-	524500		Marketing Expenditures	-	-	-
131	41	-	525120		Utility Services - Telecommunications	-	-	-
3,967	588	-	526000		Maintenance and Repair Services	-	-	-
45	401	5,400	526020		Maintenance and Repair Services - Equipment	5,400	5,400	5,400
-	-	3,460	526300		Software Maintenance	3,460	3,460	3,460
-	553	-	526520		Rentals - Equipment	-	-	-
49,572	26,548	6,540	528000		Other Purchased Services	31,389	31,389	31,389

Oregon Zoo Operating Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Oregon Zoo Operating Fund (Zoo Marketing)							
-	3,737	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	50	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
84,673	62,495	92,800	528400	Other Purchased Services - Printing and Graphics	92,800	92,800	92,800
97	-	-	530000	Payments to Other Agencies	-	-	-
6,825	16	2,000	545000	Travel	2,000	2,000	2,000
2,866	4,760	-	545100	Travel and Lodging	-	-	-
59	327	-	545200	Mileage, Taxi and Parking	-	-	-
472	934	-	545300	Meals and Entertainment	-	-	-
1,066	498	1,500	545500	Staff Development	1,500	1,500	1,500
-	149	-	545510	Tuition Reimbursement	-	-	-
265	1,977	530	545520	Conference Fees	530	530	530
58	-	25,000	549000	Miscellaneous Expenditures	25,000	25,000	25,000
920,946	776,379	966,170	Total Materials and Services		671,834	671,834	671,834
\$1,981,257	\$1,919,311	\$2,148,679	TOTAL REQUIREMENTS		\$1,892,271	\$1,892,271	\$1,876,821



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



Parks and Natural Areas Local Option Levy Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	-	5,171,039	5,696,220	3,884,294	3,884,294	4,413,031	(22.53%)
Current Revenues							
Real Property Taxes	10,068,297	11,414,902	12,167,482	13,602,132	13,602,132	13,602,132	11.79%
Interest Earnings	26,162	38,711	36,010	6,000	6,000	6,000	(83.34%)
Grants	221,415	717,788	119,000	100,000	100,000	100,000	(15.97%)
Contributions from Private Sources	-	130,000	-	-	-	-	0.00%
Miscellaneous Revenue	25	-	-	-	-	-	0.00%
Subtotal Current Revenues	10,315,899	12,301,401	12,322,492	13,708,132	13,708,132	13,708,132	11.24%
Interfund Transfers							
Fund Equity Transfers	-	-	148,500	-	-	-	(100.00%)
Subtotal Interfund Transfers	-	-	148,500	-	-	-	(100.00%)
TOTAL RESOURCES	\$10,315,899	\$17,472,440	\$18,167,212	\$17,592,426	\$17,592,426	\$18,121,163	(0.25%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,094,434	2,641,181	3,189,861	2,659,044	2,659,044	2,617,319	(17.95%)
Materials and Services	2,252,252	5,621,894	5,969,652	5,085,000	5,085,000	5,164,000	(13.50%)
Capital Outlay	868,220	3,338,136	4,305,711	1,800,000	1,800,000	2,249,737	(47.75%)
Subtotal Current Expenditures	4,214,907	11,601,212	13,465,224	9,544,044	9,544,044	10,031,056	(25.50%)
Interfund Transfers							
Internal Service Transfers	929,953	1,286,558	3,276,459	3,483,141	3,483,141	3,483,141	6.31%
Interfund Reimbursements	-	318,788	673,560	1,294,754	1,294,754	1,294,754	92.23%
Fund Equity Transfers	-	16,000	-	16,800	16,800	58,525	n/a
Subtotal Interfund Transfers	929,953	1,621,346	3,950,019	4,794,695	4,794,695	4,836,420	22.44%
Contingency	-	-	751,969	3,253,687	3,253,687	3,253,687	332.69%
Unappropriated Fund Balance	5,171,039	4,249,882	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	5,171,039	4,249,882	751,969	3,253,687	3,253,687	3,253,687	332.69%
TOTAL REQUIREMENTS	\$10,315,899	\$17,472,440	\$18,167,212	\$17,592,426	\$17,592,426	\$18,121,163	(0.25%)
FULL-TIME EQUIVALENTS	21.65	30.90	33.80	29.73	29.73	29.73	(12.04%)
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							(4.07)

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 Parks and Natural Areas Local Option Levy's beginning fund balance is \$4.4 million for FY 2016-17.

CURRENT REVENUES

Property taxes

Property tax revenues from the tax levy will stay in effect for five years, and will be assessed at a rate of \$0.096 per \$1,000 of assessed value for each of those years. After losses from property tax compression, Metro expects to receive \$13.6 million in property tax revenues from the tax levy.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 29.73 FTE are included for the operations, maintenance and capital projects of Metro's parks and natural areas. This sum is 18.5 percent of the budgeted expenditures and includes a net decrease of 4.07 FTE than in the prior fiscal year. The change in FTE is due to the transfer of 0.60 FTE from the Solid Waste Fund, the transfer of 1.34 FTE to the Natural Areas Fund, and 3.33 FTE to the General Fund. No additional FTE were added in FY 2016-17.

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 35 percent of the proposed expenditures for FY 2016-17. These expenditures go toward property and professional services on parks and natural areas. Funds are also budgeted to expand volunteer opportunities, increase conservation education activities and expand the Nature in Neighborhoods restoration and enhancement grant program.

Capital outlay

Lands and capital improvements will account for \$2.2 million in spending, and will be used to restore and replace pathways, aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

\$4.8 million will be spent on transfers to other funds to support and maintain existing parks and natural area programs.

Contingency

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

ENDING FUND BALANCE

The fund balance represents unexpended levy proceeds plus interest earned. The balance will decrease as the program goals are achieved. All anticipated unexpended funds for FY 2016-17 have been included in the Contingency category.

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Parks and Natural Areas Local Option Levy Fund							
<u>Revenues</u>							
				<u>Beginning Fund Balance</u>			
-	5,171,039	-	323000	Funs Bal-Restricted for Parks Oper Levy	-	-	-
-	-	-	341500	Fund Bal-Dsg PERS	-	-	-
-	-	2,547,000	349000	Fund Balance-Unassigned/Reserved	2,348,073	2,348,073	2,876,810
-	-	3,149,220	350000	Fund Balance-Assigned	1,536,221	1,536,221	1,536,221
-	5,171,039	5,696,220		Total Beginning Fund Balance	3,884,294	3,884,294	4,413,031
				<u>Current Revenue</u>			
10,049,719	11,299,849	11,919,982	401000	Real Property Taxes-Current Yr	13,402,132	13,402,132	13,402,132
-	95,844	247,500	401500	Real Property Taxes-Prior Yrs	200,000	200,000	200,000
8,974	10,382	-	401800	Payment in Lieu of R Prop Tax	-	-	-
9,604	8,827	-	401900	Interest and Penalty-R Prop Tax	-	-	-
-	129,441	-	410500	Federal Grants - Indirect	-	-	-
221,414	588,347	119,000	411000	State Grants - Direct	100,000	100,000	100,000
34,842	34,859	36,010	470000	Interest on Investments	6,000	6,000	6,000
(8,681)	3,852	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	130,000	-	475500	Capital Contrib and Donations	-	-	-
25	-	-	489100	Refunds/Reimbursements	-	-	-
10,315,898	12,301,401	12,322,492		Total Current Revenue	13,708,132	13,708,132	13,708,132
				<u>Interfund Transfers</u>			
-	-	148,500	497000	Transfer of Resources	-	-	-
-	-	148,500		Total Interfund Transfers	-	-	-
\$10,315,898	\$17,472,440	\$18,167,212	TOTAL RESOURCES		\$17,592,426	\$17,592,426	\$18,121,163

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Parks and Natural Areas Local Option Levy Fund							
Expenditures							
				<i>Personnel Services</i>			
510,588	1,121,597	1,444,434	501000	Reg Employees-Full Time-Exempt	1,022,837	1,022,837	1,022,837
232,674	369,593	548,077	501500	Reg Empl-Full Time-Non-Exempt	638,572	638,572	638,572
763	-	132,547	502000	Reg Employees-Part Time-Exempt	80,544	80,544	80,544
36,229	70,956	62,222	502500	Reg Empl-Part Time-Non-Exempt	55,077	55,077	55,077
37,000	184,513	-	503000	Temporary Employees - Hourly	-	-	-
1,990	14,079	-	503100	Temporary Employees - Salaried	-	-	-
5,877	260,863	-	504000	Seasonal Employees	-	-	-
19,452	53,160	15,489	508000	Overtime	-	-	-
974	3,686	-	508600	Mobile Comm Allowance	-	-	-
69,245	150,833	185,381	511000	Fringe - Payroll Taxes	168,828	168,828	168,828
71,875	137,189	234,031	512000	Fringe - Retirement PERS	189,699	189,699	189,699
101,901	239,527	525,658	513000	Fringe - Health and Welfare	455,072	455,072	413,347
2,390	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
2,277	4,635	9,020	515000	Fringe - Other Benefits	8,428	8,428	8,428
-	15,627	33,002	519000	Pension Oblig Bonds Contrib	39,987	39,987	39,987
1,200	5,925	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,094,434	2,641,181	3,189,861		Total Personnel Services	2,659,044	2,659,044	2,617,319
				<i>Materials and Services</i>			
14,213	78,538	-	520100	Office Supplies	-	-	-
12,837	24,829	-	520110	Computer Equipment	-	-	-
1,604	6,139	-	520120	Meetings Expenditures	-	-	-
3,800	15,050	-	520130	Postage	-	-	-
174,844	406,060	-	520500	Operating Supplies	-	-	-
7,147	23,289	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	8,197	-	520550	Operating Supplies - Telecommunications	-	-	-
-	2,799	-	520580	Operating Supplies - Uniforms	-	-	-
1,124	120	-	521100	Membership and Professional Dues	-	-	-
-	986	-	521200	Publications and Subscriptions	-	-	-
883	30,563	-	521400	Fuels and Lubricants - General	-	-	-
380	-	-	521500	Maintenance and Repairs Supplies	-	-	-
165	1,062	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
3,893	80,123	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
-	17,485	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
757,742	1,801,644	879,000	524000	Contracted Professional Svcs	665,000	665,000	744,000
269	773	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
282	5,192	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	16,161	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	7,305	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
1,302	1,003	-	524500	Marketing Expenditures	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Parks and Natural Areas Local Option Levy Fund							
1,500	1,100	-	524600	Sponsorship Expenditures	-	-	-
1,036,216	2,043,303	3,590,652	525000	Contracted Property Services	2,920,000	2,920,000	2,920,000
-	475	-	525100	Utility Services	-	-	-
-	1,112	-	525120	Utility Services - Telecommunications	-	-	-
355	26,232	-	525130	Utility Services - Electricity	-	-	-
962	31,804	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
148	1,214	-	525160	Utility Services - Water and Sewer	-	-	-
5,783	12,642	-	526000	Maintenance and Repair Services	-	-	-
-	26,880	-	526010	Maintenance and Repair Services - Building	-	-	-
9,257	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	31,014	-	526020	Maintenance and Repair Services - Equipment	-	-	-
7,865	47,450	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	1,140	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	23,580	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	76,400	-	526100	Capital Maintenance - CIP	-	-	-
17,977	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
3,690	5,068	-	526500	Rentals	-	-	-
460	1,140	-	526510	Rentals - Building	-	-	-
874	7,089	-	526520	Rentals - Equipment	-	-	-
665	1,140	-	526560	Rentals - Parking Space	-	-	-
29,103	23,802	-	528000	Other Purchased Services	-	-	-
-	437	-	528020	Other Purchased Services - Audio Visual	-	-	-
1,605	1,302	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
870	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
26,045	33,935	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
118,787	388,512	-	530000	Payments to Other Agencies	-	-	-
587	10,042	-	530010	License and Permit Fees	-	-	-
-	288,779	1,500,000	544500	Grants and Loans	1,500,000	1,500,000	1,500,000
-	25	-	545000	Travel	-	-	-
1,444	1,519	-	545100	Travel and Lodging	-	-	-
376	1,407	-	545200	Mileage, Taxi and Parking	-	-	-
508	403	-	545300	Meals and Entertainment	-	-	-
3,644	2,436	-	545500	Staff Development	-	-	-
825	-	-	545510	Tuition Reimbursement	-	-	-
2,221	2,640	-	545520	Conference Fees	-	-	-
-	445	-	545530	Outreach Development	-	-	-
-	109	-	549000	Miscellaneous Expenditures	-	-	-
2,252,252	5,621,894	5,969,652		Total Materials and Services	5,085,000	5,085,000	5,164,000
<u>Capital Outlay</u>							
-	65,676	-	570000	Land	-	-	-
612,301	2,480,976	2,771,971	571000	Improve-Other than Bldg	900,000	900,000	1,269,737
5,086	-	-	571500	Intangibles - Non-Depreciable	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Parks and Natural Areas Local Option Levy Fund							
42,450	401,994	1,400,000	572000	Buildings and Related	900,000	900,000	980,000
41,245	91,685	-	574000	Equipment and Vehicles	-	-	-
163,639	138,105	-	574500	Vehicles	-	-	-
-	7,784	-	575000	Office Furn and Equip	-	-	-
3,500	-	30,000	578800	Art and Collections	-	-	-
-	151,915	103,740	579000	Intangible Assets	-	-	-
868,220	3,338,136	4,305,711		Total Capital Outlay	1,800,000	1,800,000	2,249,737
<u>Interfund Transfers</u>							
-	318,788	673,560	580000	Transfer for Indirect Costs	1,294,754	1,294,754	1,294,754
-	16,000	-	581000	Transfer of Resources	16,800	16,800	58,525
929,953	1,286,558	3,276,459	582000	Transfer for Direct Costs	3,483,141	3,483,141	3,483,141
929,953	1,621,346	3,950,019		Total Interfund Transfers	4,794,695	4,794,695	4,836,420
<u>Contingency</u>							
-	-	751,969	701002	Contingency - Operating	3,253,687	3,253,687	3,253,687
-	-	751,969		Total Contingency	3,253,687	3,253,687	3,253,687
<u>Unappropriated Fund Balance</u>							
5,171,039	4,249,882	-	801000	Unapp FB - Restricted	-	-	-
5,171,039	4,249,882	-		Total Unappropriated Fund Balance	-	-	-
\$10,315,899	\$17,472,440	\$18,167,212	TOTAL REQUIREMENTS		\$17,592,426	\$17,592,426	\$18,121,163
21.65	30.90	33.80	TOTAL FTE		29.73	29.73	29.73

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
Expenditures							
				<u>Personnel Services</u>			
510,588	1,121,597	1,444,434	501000	Reg Employees-Full Time-Exempt	1,022,837	1,022,837	1,022,837
221,720	369,593	548,077	501500	Reg Empl-Full Time-Non-Exempt	638,572	638,572	638,572
763	-	132,547	502000	Reg Employees-Part Time-Exempt	80,544	80,544	80,544
-	-	62,222	502500	Reg Empl-Part Time-Non-Exempt	55,077	55,077	55,077
37,000	184,513	-	503000	Temporary Employees - Hourly	-	-	-
1,990	14,079	-	503100	Temporary Employees - Salaried	-	-	-
5,877	254,990	-	504000	Seasonal Employees	-	-	-
18,550	51,022	15,489	508000	Overtime	-	-	-
974	3,261	-	508600	Mobile Comm Allowance	-	-	-
65,235	144,317	185,381	511000	Fringe - Payroll Taxes	168,828	168,828	168,828
65,707	128,522	234,031	512000	Fringe - Retirement PERS	189,699	189,699	189,699
93,776	232,288	525,658	513000	Fringe - Health and Welfare	455,072	455,072	413,347
2,390	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
2,113	4,358	9,020	515000	Fringe - Other Benefits	8,428	8,428	8,428
-	14,827	33,002	519000	Pension Oblig Bonds Contrib	39,987	39,987	39,987
1,200	5,325	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,027,882	2,537,691	3,189,861		Total Personnel Services	2,659,044	2,659,044	2,617,319
				<u>Materials and Services</u>			
14,213	78,526	-	520100	Office Supplies	-	-	-
10,337	22,863	-	520110	Computer Equipment	-	-	-
1,416	6,035	-	520120	Meetings Expenditures	-	-	-
3,800	15,050	-	520130	Postage	-	-	-
170,148	401,982	-	520500	Operating Supplies	-	-	-
7,147	23,289	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	8,197	-	520550	Operating Supplies - Telecommunications	-	-	-
-	856	-	520580	Operating Supplies - Uniforms	-	-	-
1,124	120	-	521100	Membership and Professional Dues	-	-	-
-	392	-	521200	Publications and Subscriptions	-	-	-
773	30,301	-	521400	Fuels and Lubricants - General	-	-	-
380	-	-	521500	Maintenance and Repairs Supplies	-	-	-
165	1,062	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
3,893	80,123	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
-	17,485	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
746,285	1,692,808	879,000	524000	Contracted Professional Svcs	665,000	665,000	744,000
269	773	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
282	5,192	-	524050	Contracted Prof Svcs - Advertising	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
-	16,161	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
1,302	1,003	-	524500	Marketing Expenditures	-	-	-
1,500	600	-	524600	Sponsorship Expenditures	-	-	-
1,036,216	2,043,303	3,590,652	525000	Contracted Property Services	2,920,000	2,920,000	2,920,000
-	475	-	525100	Utility Services	-	-	-
-	426	-	525120	Utility Services - Telecommunications	-	-	-
355	26,232	-	525130	Utility Services - Electricity	-	-	-
962	31,804	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
148	1,214	-	525160	Utility Services - Water and Sewer	-	-	-
5,783	12,642	-	526000	Maintenance and Repair Services	-	-	-
-	26,880	-	526010	Maintenance and Repair Services - Building	-	-	-
9,257	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	31,014	-	526020	Maintenance and Repair Services - Equipment	-	-	-
7,865	47,450	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	23,580	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	76,400	-	526100	Capital Maintenance - CIP	-	-	-
17,977	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
3,690	5,068	-	526500	Rentals	-	-	-
460	1,040	-	526510	Rentals - Building	-	-	-
874	7,089	-	526520	Rentals - Equipment	-	-	-
29,003	23,251	-	528000	Other Purchased Services	-	-	-
-	437	-	528020	Other Purchased Services - Audio Visual	-	-	-
1,605	1,302	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
870	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
26,045	33,935	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
118,787	388,512	-	530000	Payments to Other Agencies	-	-	-
587	10,042	-	530010	License and Permit Fees	-	-	-
-	25	-	545000	Travel	-	-	-
1,444	1,216	-	545100	Travel and Lodging	-	-	-
376	721	-	545200	Mileage, Taxi and Parking	-	-	-
508	291	-	545300	Meals and Entertainment	-	-	-
2,623	1,786	-	545500	Staff Development	-	-	-
2,221	1,635	-	545520	Conference Fees	-	-	-
-	445	-	545530	Outreach Development	-	-	-
-	109	-	549000	Miscellaneous Expenditures	-	-	-
2,230,688	5,201,141	4,469,652	Total Materials and Services		3,585,000	3,585,000	3,664,000
Capital Outlay							
-	65,676	-	570000	Land	-	-	-
612,301	2,480,976	2,771,971	571000	Improve-Other than Bldg	900,000	900,000	1,269,737
5,086	-	-	571500	Intangibles - Non-Depreciable	-	-	-
42,450	401,994	1,400,000	572000	Buildings and Related	900,000	900,000	980,000

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
41,245	91,685	-	574000	Equipment and Vehicles	-	-	-
144,551	138,105	-	574500	Vehicles	-	-	-
-	7,784	-	575000	Office Furn and Equip	-	-	-
3,500	-	30,000	578800	Art and Collections	-	-	-
-	151,915	103,740	579000	Intangible Assets	-	-	-
849,132	3,338,136	4,305,711		Total Capital Outlay	1,800,000	1,800,000	2,249,737
<i>Interfund Transfers</i>							
-	318,788	673,560	580000	Transfer for Indirect Costs	1,294,754	1,294,754	1,294,754
-	16,000	-	581000	Transfer of Resources	16,800	16,800	58,525
929,953	1,286,558	3,276,459	582000	Transfer for Direct Costs	3,483,141	3,483,141	3,483,141
929,953	1,621,346	3,950,019		Total Interfund Transfers	4,794,695	4,794,695	4,836,420
<i>Contingency</i>							
-	-	751,969	701002	Contingency - Operating	3,253,687	3,253,687	3,253,687
-	-	751,969		Total Contingency	3,253,687	3,253,687	3,253,687
<i>Unappropriated Fund Balance</i>							
5,171,039	4,249,882	-	801000	Unapp FB - Restricted	-	-	-
5,171,039	4,249,882	-		Total Unappropriated Fund Balance	-	-	-
\$10,208,695	\$16,948,196	\$16,667,212	TOTAL REQUIREMENTS		\$16,092,426	\$16,092,426	\$16,621,163
20.15	29.40	33.80	TOTAL FTE		29.73	29.73	29.73

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Parks and Natural Areas Local Option Levy Fund (Oregon Zoo) - moved to the Oregon Zoo Operating Fund in FY 2015-16							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
10,954	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
36,229	70,956	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	-	-	503000	Temporary Employees - Hourly	-	-	-
-	5,873	-	504000	Seasonal Employees	-	-	-
902	2,139	-	508000	Overtime	-	-	-
-	425	-	508600	Mobile Comm Allowance	-	-	-
4,011	6,516	-	511000	Fringe - Payroll Taxes	-	-	-
6,168	8,667	-	512000	Fringe - Retirement PERS	-	-	-
8,125	7,239	-	513000	Fringe - Health and Welfare	-	-	-
164	277	-	515000	Fringe - Other Benefits	-	-	-
-	800	-	519000	Pension Oblig Bonds Contrib	-	-	-
-	600	-	519500	Fringe - Insurance - Opt Out	-	-	-
66,553	103,491	-		Total Personnel Services	-	-	-
				<u>Materials and Services</u>			
-	12	-	520100	Office Supplies	-	-	-
2,500	1,966	-	520110	Computer Equipment	-	-	-
188	104	-	520120	Meetings Expenditures	-	-	-
4,697	4,078	-	520500	Operating Supplies	-	-	-
-	1,943	-	520580	Operating Supplies - Uniforms	-	-	-
-	594	-	521200	Publications and Subscriptions	-	-	-
111	262	-	521400	Fuels and Lubricants - General	-	-	-
11,457	108,836	-	524000	Contracted Professional Svcs	-	-	-
-	7,305	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	500	-	524600	Sponsorship Expenditures	-	-	-
-	687	-	525120	Utility Services - Telecommunications	-	-	-
-	1,140	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	-	526500	Rentals	-	-	-
-	100	-	526510	Rentals - Building	-	-	-
665	1,140	-	526560	Rentals - Parking Space	-	-	-
100	551	-	528000	Other Purchased Services	-	-	-
-	-	-	530000	Payments to Other Agencies	-	-	-
-	-	-	545000	Travel	-	-	-
-	302	-	545100	Travel and Lodging	-	-	-
-	686	-	545200	Mileage, Taxi and Parking	-	-	-
-	112	-	545300	Meals and Entertainment	-	-	-
1,021	650	-	545500	Staff Development	-	-	-
825	-	-	545510	Tuition Reimbursement	-	-	-
-	1,005	-	545520	Conference Fees	-	-	-
21,564	131,974	-		Total Materials and Services	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Oregon Zoo) - moved to the Oregon Zoo Operating Fund in FY 2015-16							
				<u>Capital Outlay</u>			
19,088	-	-	574500	Vehicles	-	-	-
19,088	-	-		Total Capital Outlay	-	-	-
\$107,204	\$235,464	\$0	TOTAL REQUIREMENTS		\$0	\$0	\$0
1.50	1.50	-	TOTAL FTE		-	-	-

Parks and Natural Areas Local Option Levy Fund

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

Risk Management Fund



Risk Management Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	3,181,812	2,490,274	2,305,697	1,948,000	1,948,000	1,948,000	(15.51%)
Current Revenues							
Interest Earnings	21,667	16,311	10,000	10,000	10,000	10,000	0.00%
Grants	93,434	12,208	50,000	50,000	50,000	50,000	0.00%
Charges for Services	10,770	22,042	-	-	-	-	0.00%
Internal Charges for Services	419,536	317,509	255,566	203,088	203,088	203,088	(20.53%)
Miscellaneous Revenue	208,726	242,156	10,000	10,000	10,000	10,000	0.00%
Subtotal Current Revenues	754,134	610,226	325,566	273,088	273,088	273,088	(16.12%)
Interfund Transfers							
Internal Service Transfers	64,168	65,704	70,390	-	-	-	(100.00%)
Interfund Reimbursements	993,610	1,179,616	1,275,069	1,673,704	1,673,704	1,673,704	31.26%
Subtotal Interfund Transfers	1,057,778	1,245,320	1,345,459	1,673,704	1,673,704	1,673,704	24.40%
TOTAL RESOURCES	\$4,993,724	\$4,345,820	\$3,976,722	\$3,894,792	\$3,894,792	\$3,894,792	(2.06%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	2,221,708	1,122,207	2,480,980	2,552,703	2,552,703	2,552,703	2.89%
Subtotal Current Expenditures	2,221,708	1,122,207	2,480,980	2,552,703	2,552,703	2,552,703	2.89%
Interfund Transfers							
Internal Service Transfers	-	-	-	25,000	25,000	25,000	n/a
Fund Equity Transfers	281,742	301,451	324,892	-	-	-	(100.00%)
Subtotal Interfund Transfers	281,742	301,451	324,892	25,000	25,000	25,000	(92.31%)
Contingency	-	-	69,000	1,261,572	1,261,572	1,261,572	1728.37%
Unappropriated Fund Balance	2,490,274	2,922,162	1,101,850	55,517	55,517	55,517	(94.96%)
Subtotal Contingency/Ending Balance	2,490,274	2,922,162	1,170,850	1,317,089	1,317,089	1,317,089	12.49%
TOTAL REQUIREMENTS	\$4,993,724	\$4,345,820	\$3,976,722	\$3,894,792	\$3,894,792	\$3,894,792	(2.06%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							0.00

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

BEGINNING FUND BALANCE

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. The reserves are determined through an actuarial study updated every two years.

CURRENT REVENUES

Grants

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

Enterprise revenues

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

Interfund transfers

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

CURRENT EXPENDITURES

Materials and services

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

ENDING FUND BALANCE

The Risk Management Fund is required to operate on an actuarially sound basis. Generally accepted accounting principles require that exposure liabilities, once known, be expensed. Although this action reduces the available fund balance, the funds remain with Metro since the liability is "probable" and not yet actually spent. Approximately \$380,000 has been expensed for the probable final costs of workers' compensation, general liability and property claims. Metro will obtain another actuarial review at the end of FY 2015-16, using a two year actuarial cycle.

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



Risk Management Fund

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

Expenditures

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

Risk Management Fund

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

**Smith and
Bybee
Wetlands
Fund**



Smith and Bybee Wetlands Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	3,590,890	3,446,278	3,155,725	2,913,986	2,913,986	2,993,986	(5.13%)
Current Revenues							
Interest Earnings	21,980	17,265	23,668	29,140	29,140	29,140	23.12%
Subtotal Current Revenues	21,980	17,265	23,668	29,140	29,140	29,140	23.12%
TOTAL RESOURCES	\$3,612,870	\$3,463,543	\$3,179,393	\$2,943,126	\$2,943,126	\$3,023,126	(4.91%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	61,777	149,746	250,000	350,000	350,000	350,000	40.00%
Capital Outlay	-	-	50,000	100,000	100,000	140,000	180.00%
Subtotal Current Expenditures	61,777	149,746	300,000	450,000	450,000	490,000	63.33%
Interfund Transfers							
Internal Service Transfers	104,815	87,697	127,114	121,752	121,752	121,752	(4.22%)
Subtotal Interfund Transfers	104,815	87,697	127,114	121,752	121,752	121,752	(4.22%)
Contingency	-	-	1,000,000	1,000,000	1,000,000	1,040,000	4.00%
Unappropriated Fund Balance	3,446,278	3,226,100	1,752,279	1,371,374	1,371,374	1,371,374	(21.74%)
Subtotal Contingency/Ending Balance	3,446,278	3,226,100	2,752,279	2,371,374	2,371,374	2,411,374	(12.39%)
TOTAL REQUIREMENTS	\$3,612,870	\$3,463,543	\$3,179,393	\$2,943,126	\$2,943,126	\$3,023,126	(4.91%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2015-16 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 Nature.

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Materials and services/Capital outlay

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

Interfund Transfers

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

ENDING FUND BALANCE

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



Smith and Bybee Wetlands Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Smith and Bybee Wetlands Fund							
Revenues							
Beginning Fund Balance							
3,590,890	3,446,278	3,155,725	326000	Fund Bal-Restr by IGA	2,913,986	2,913,986	2,993,986
3,590,890	3,446,278	3,155,725		Total Beginning Fund Balance	2,913,986	2,913,986	2,993,986
Current Revenue							
21,359	14,838	23,668	470000	Interest on Investments	29,140	29,140	29,140
622	2,427	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
21,980	17,265	23,668		Total Current Revenue	29,140	29,140	29,140
\$3,612,870	\$3,463,543	\$3,179,393	TOTAL RESOURCES		\$2,943,126	\$2,943,126	\$3,023,126
Expenditures							
Materials and Services							
-	993	-	520100	Office Supplies	-	-	-
-	44,349	-	520500	Operating Supplies	-	-	-
-	158	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	156	-	521500	Maintenance and Repairs Supplies	-	-	-
-	67	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
-	391	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
26,644	9,354	-	524000	Contracted Professional Svcs	-	-	-
22,013	81,323	250,000	525000	Contracted Property Services	350,000	350,000	350,000
-	188	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
13,119	12,768	-	530000	Payments to Other Agencies	-	-	-
61,777	149,746	250,000		Total Materials and Services	350,000	350,000	350,000
Capital Outlay							
-	-	50,000	571000	Improve-Other than Bldg	100,000	100,000	100,000
-	-	-	574000	Equipment and Vehicles	-	-	40,000
-	-	50,000		Total Capital Outlay	100,000	100,000	140,000
Interfund Transfers							
104,815	87,697	127,114	582000	Transfer for Direct Costs	121,752	121,752	121,752
104,815	87,697	127,114		Total Interfund Transfers	121,752	121,752	121,752
Contingency							
-	-	1,000,000	700000	Contingency	1,000,000	1,000,000	1,040,000
-	-	1,000,000		Total Contingency	1,000,000	1,000,000	1,040,000
Unappropriated Fund Balance							
3,446,278	3,226,100	1,752,279	805000	Unapp FB - Reserves	1,371,374	1,371,374	1,371,374
3,446,278	3,226,100	1,752,279		Total Unappropriated Fund Balance	1,371,374	1,371,374	1,371,374
\$3,612,870	\$3,463,543	\$3,179,393	TOTAL REQUIREMENTS		\$2,943,126	\$2,943,126	\$3,023,126
TOTAL FTE							
-	-	-	TOTAL FTE		-	-	-



**Solid
Waste
Revenue
Fund**



Solid Waste Revenue Fund

	Audited FY 2013-14	Audited FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17	Change From 2015-16
RESOURCES							
Beginning Fund Balance	39,971,367	43,119,323	42,393,597	46,564,168	46,564,168	48,004,168	13.23%
Current Revenues							
Interest Earnings	243,299	213,970	314,960	452,722	452,722	452,722	43.74%
Grants	80,000	-	-	-	-	-	0.00%
Contributions from Governments	-	-	-	45,000	45,000	45,000	n/a
Charges for Services	58,486,677	62,646,549	64,282,713	69,370,212	69,370,212	69,370,212	7.91%
Miscellaneous Revenue	29,703	43,443	77,000	77,000	77,000	77,000	0.00%
Other Financing Sources	51,139	17,333	-	-	-	-	0.00%
Subtotal Current Revenues	58,890,818	62,921,295	64,674,673	69,944,934	69,944,934	69,944,934	8.15%
Interfund Transfers							
Internal Service Transfers	75,504	58,951	60,514	17,310	17,310	17,310	(71.40%)
Interfund Loans	-	3,750	16,140	475,280	475,280	475,280	2844.73%
Fund Equity Transfers	88,226	138,777	80,502	205,642	205,642	205,642	155.45%
Subtotal Interfund Transfers	163,730	201,478	157,156	698,232	698,232	698,232	344.29%
TOTAL RESOURCES	\$99,025,915	\$106,242,096	\$107,225,426	\$117,207,334	\$117,207,334	\$118,647,334	10.65%
REQUIREMENTS							
Current Expenditures							
Personnel Services	9,827,903	10,705,616	12,367,973	13,445,313	13,445,313	13,287,913	7.44%
Materials and Services	39,263,110	42,447,489	45,857,182	48,398,311	48,398,311	48,488,311	5.74%
Capital Outlay	371,138	720,907	3,191,275	3,536,050	3,536,050	4,866,050	52.48%
Subtotal Current Expenditures	49,462,151	53,874,012	61,416,430	65,379,674	65,379,674	66,642,274	8.51%
Interfund Transfers							
Internal Service Transfers	1,863,929	381,002	712,884	888,607	888,607	888,607	24.65%
Interfund Reimbursements	4,580,512	4,899,722	5,260,027	5,150,099	5,150,099	5,150,099	(2.09%)
Fund Equity Transfers	-	149,500	103,110	23,100	23,100	200,500	94.45%
Interfund Loans	-	1,500,000	1,728,000	2,000,000	2,000,000	2,000,000	15.74%
Subtotal Interfund Transfers	6,444,441	6,930,224	7,804,021	8,061,806	8,061,806	8,239,206	5.58%
Contingency	-	-	16,028,619	14,993,016	14,993,016	14,993,016	(6.46%)
Unappropriated Fund Balance	43,119,323	45,437,860	21,976,356	28,772,838	28,772,838	28,772,838	30.93%
Subtotal Contingency/Ending Balance	43,119,323	45,437,860	38,004,975	43,765,854	43,765,854	43,765,854	15.16%
TOTAL REQUIREMENTS	\$99,025,915	\$106,242,096	\$107,225,426	\$117,207,334	\$117,207,334	\$118,647,334	10.65%
FULL-TIME EQUIVALENTS	90.75	101.30	107.45	112.46	112.46	112.46	4.66%
FTE CHANGE FROM FY 2015-16 AMENDED BUDGET							5.01

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

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

BEGINNING FUND BALANCE

The Solid Waste Fund's beginning fund balance of \$48.0 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The beginning fund balance includes \$6.0 million in reserves for landfill closure, \$9.4 million in the Renewal and Replacement Account, \$6.2 million for capital reserves, \$11.9 million for rate stabilization, \$5.2 million for environmental impairment and \$7.8 million in a general working capital reserve. The general working capital reserve is designed to hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise revenues

Metro's solid waste system is funded largely by three user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. These fees total more than \$66 million in forecasted revenues for the solid waste system, a 7.8 percent increase over FY 2015-16 due to forecasted tonnage and a minimal rate increase. The Regional System Fee is imposed on all waste generated in the Metro region and ultimately disposed of for a fee. The Metro Tip Fee is a user charge collected only at Metro-owned transfer stations and includes the Regional System Fee. The Transaction Fee is a flat fee charged for each transaction at Metro transfer stations. The transaction fee at the staffed scales (scalehouses) will be \$10.00 in FY 2016-17, a decrease of \$2.00. The transaction fee at automated scale houses will be \$2.00 in FY 2016-17, a reduction of \$1.00. The adopted rates for FY 2016-17 include a \$0.09 increase in the Regional System Fee to \$18.48 per ton and a \$1.27 (1.3 percent) increase in the Metro Tip Fee to \$96.25 per ton. The recent recovery in the economy has stabilized solid waste generation. Tonnage for FY 2016-17 at Metro transfer stations and at the regional level is forecasted to increase 10 percent compared to the FY 2015-16 forecast.

CURRENT EXPENDITURES

Personnel services

Budgeted FTE for FY 2016-17 totals 112.46, a 5.01 increase over FY 2015-16. The Resource Conservation and Recycling Division transitioned 2.00 FTE from Solid Waste Compliance and Operations and added a new 0.60 FTE in an Education Specialist I, dedicated to the School Education Program. These additions (2.60 FTE) bring the Total FTE of the Resource Conservation and Recycling Division to 25.85.

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

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

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

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

Materials and services

Materials and services are budgeted to increase by approximately 6.0 percent (\$2.7 million) from the FY 2015-16 budget. This increase is due primarily to major maintenance costs and cost of living increases in the contracts for processing, transporting, and landfilling waste-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 \$5.4 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The two largest projects in this fiscal year's capital expenditures are the Metro Central Storm Water Improvements project (\$0.8 million) and the St. Johns Landfill Remediation project (\$0.4 million).

Transfers

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

Contingency

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

ENDING FUND BALANCE

The unappropriated ending fund balance of \$28.8 million consists of designated and restricted funds, including funds reserved for rate stabilization and available as working capital to meet cash flow needs, a capital reserve account and a reserve for probable Environmental Impairment Liability.



Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Revenue Fund Resources							
				<u>Beginning Fund Balance</u>			
33,279,378	36,376,777	36,652,086	340000	Fund Bal-Unassigned/Undesignated	40,549,083	40,549,083	41,989,083
6,691,989	6,593,046	5,741,511	340600	Fund Bal-Dsg Closure	6,015,085	6,015,085	6,015,085
-	149,500	-	341500	Fund Bal-Dsg PERS	-	-	-
39,971,367	43,119,323	42,393,597		Total Beginning Fund Balance	46,564,168	46,564,168	48,004,168
				<u>Current Revenue</u>			
-	-	-	405000	Excise Taxes	-	-	-
80,000	-	-	412000	Local Grants - Direct	-	-	-
-	-	-	414500	Government Contributions	45,000	45,000	45,000
9,193	18,903	5,000	417000	Fines and Forfeits	5,000	5,000	5,000
-	-	-	418000	Contract and Professional Serv	-	-	-
-	214	950	421000	Documents and Publications	950	950	950
1,258,608	1,361,188	1,300,000	423000	Product Sales	1,400,000	1,400,000	1,400,000
26,613,409	29,244,568	30,009,423	430000	Disposal Fees	32,477,047	32,477,047	32,477,047
-	133	-	430200	Disposal Fees - Unspecified	-	-	-
20,532,795	21,298,427	22,346,193	430500	Regional System Fee	24,597,694	24,597,694	24,597,694
2,687,309	2,902,585	2,786,208	433000	Transaction Fee - Manual	2,737,749	2,737,749	2,737,749
274,353	287,064	302,493	433100	Transaction Fee - Automation	205,920	205,920	205,920
6,725	5,277	-	433300	Uncovered Surcharge	-	-	-
3,279	2,470	4,000	434000	Tire Disposal Fee	4,000	4,000	4,000
1,091,696	1,088,049	1,260,374	434200	Organics Fee - Commercial	1,086,865	1,086,865	1,086,865
3,736,216	3,281,502	3,800,579	434300	Organics Fee - Residential	3,440,738	3,440,738	3,440,738
349,264	711,270	333,696	434500	Yard Debris Disposal Fee	736,930	736,930	736,930
56,894	62,010	62,052	435000	Orphan Site Account Fee	66,815	66,815	66,815
479,551	527,104	529,832	435500	DEQ Promotion Fee	868,591	868,591	868,591
7,469	7,095	31,913	436000	Refrigeration Unit Disposal Fee	31,913	31,913	31,913
135,727	139,052	120,000	436500	H2W Disposal Fee	120,000	120,000	120,000
-	35	-	436800	Paint Recycling Fees	-	-	-
1,131,360	1,521,211	1,300,000	436900	Paint Care Revenue	1,500,000	1,500,000	1,500,000
80,378	101,426	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
136	-	-	440000	Salvage Revenue	-	-	-
14,100	22,200	15,000	441000	Franchise Fees	15,000	15,000	15,000
-	-	-	442000	Natural Gas Recovery Revenue	-	-	-
23	116	-	460000	Administrative Fees	-	-	-
5	-	-	463500	Exhibit Shows	-	-	-
18,041	77,970	-	464500	Reimbursed Services	-	-	-
8,059	2,165	-	464900	Reimbursed Labor	-	-	-
1,280	3,417	-	465000	Miscellaneous Charges for Svc	-	-	-
242,165	189,376	314,960	470000	Interest on Investments	452,722	452,722	452,722
1,134	24,593	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
3,058	2,262	-	480000	Cash Over and Short	-	-	-
51,139	17,333	-	481000	Sale of Capital Assets	-	-	-

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Revenue Fund Resources							
412	89	-	482000	Program Income	-	-	-
14,714	9,390	22,000	489000	Miscellaneous Revenue	22,000	22,000	22,000
2,326	12,799	50,000	489100	Refunds/Reimbursements	50,000	50,000	50,000
58,890,818	62,921,295	64,674,673		Total Current Revenue	69,944,934	69,944,934	69,944,934
<u>Interfund Transfers</u>							
-	-	-	496000	Interfund Loan - Principal	433,000	433,000	433,000
-	3,750	16,140	496500	Interfund Loan - Interest	42,280	42,280	42,280
88,226	138,777	80,502	497000	Transfer of Resources	205,642	205,642	205,642
75,504	58,951	60,514	498000	Transfer for Direct Costs	17,310	17,310	17,310
163,730	201,478	157,156		Total Interfund Transfers	698,232	698,232	698,232
\$99,025,915	\$106,242,096	\$107,225,426	TOTAL RESOURCES		\$117,207,334	\$117,207,334	\$118,647,334

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2016-17 <u>Proposed</u> Amount	FY 2016-17 <u>Approved</u> Amount	FY 2016-17 <u>Adopted</u> Amount
Solid Waste Revenue Fund Requirements							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
3,646,350	4,074,057	5,196,564	501000	Reg Employees-Full Time-Exempt	5,609,498	5,609,498	5,609,498
2,279,263	2,386,563	2,314,869	501500	Reg Empl-Full Time-Non-Exempt	2,775,423	2,775,423	2,775,423
242,684	222,779	140,078	502000	Reg Employees-Part Time-Exempt	85,154	85,154	85,154
511,061	499,698	473,031	502500	Reg Empl-Part Time-Non-Exempt	480,606	480,606	480,606
295,898	349,100	392,123	503000	Temporary Employees - Hourly	411,730	411,730	411,730
30,976	39,969	167,405	508000	Overtime	175,774	175,774	175,774
4,705	4,985	-	508600	Mobile Comm Allowance	-	-	-
582,570	628,417	672,986	511000	Fringe - Payroll Taxes	744,335	744,335	744,335
942,315	993,794	1,174,515	512000	Fringe - Retirement PERS	1,219,346	1,219,346	1,219,346
1,218,157	1,354,938	1,667,910	513000	Fringe - Health and Welfare	1,720,973	1,720,973	1,563,573
6,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
22,076	24,598	16,415	514000	Fringe - Unemployment	10,245	10,245	10,245
31,073	32,228	32,044	515000	Fringe - Other Benefits	35,774	35,774	35,774
-	73,990	120,033	519000	Pension Oblig Bonds Contrib	176,455	176,455	176,455
14,775	14,499	-	519500	Fringe - Insurance - Opt Out	-	-	-
9,827,902	10,705,616	12,367,973		Total Personnel Services	13,445,313	13,445,313	13,287,913
				<u>Materials and Services</u>			
46,377	47,336	66,300	520100	Office Supplies	71,138	71,138	71,138
73,210	30,737	20,200	520110	Computer Equipment	26,200	26,200	26,200
3,660	6,035	750	520120	Meetings Expenditures	750	750	750
6,735	588	11,500	520130	Postage	11,500	11,500	11,500
1,611	3,784	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
658,078	954,199	712,800	520500	Operating Supplies	915,700	915,700	915,700
79,454	129,118	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
1,269	347	-	520520	Operating Supplies - Audio Visual	-	-	-
1,037	1,208	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
122	613	600	520550	Operating Supplies - Telecommunications	1,600	1,600	1,600
-	25	-	520560	Operating Supplies - Tickets	-	-	-
-	1,045	-	520570	Operating Supplies - Production	-	-	-
15,825	31,835	-	520580	Operating Supplies - Uniforms	-	-	-
897	183	13,300	521000	Subscriptions and Dues	12,828	12,828	12,828
18,852	22,975	14,400	521100	Membership and Professional Dues	18,450	18,450	18,450
4,616	3,228	-	521200	Publications and Subscriptions	-	-	-
2,485,273	2,155,240	2,696,311	521300	Fuels - Waste Transport	2,771,572	2,771,572	2,771,572
49,151	42,130	61,300	521400	Fuels and Lubricants - General	61,300	61,300	61,300
7,650	9,657	272,900	521500	Maintenance and Repairs Supplies	237,400	237,400	237,400
1,385	50	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
11,548	6,313	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
1,664	15,510	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Revenue Fund Requirements							
245	6,913	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
369	69	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
21,934	7,524	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
12,823	4,294	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
48,255	85,911	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
10,140	12,852	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000	1,000	1,000
194	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
2,299	1,380	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
29,190	18,867	25,000	522500	Retail	25,000	25,000	25,000
1,927,489	2,347,210	3,840,050	524000	Contracted Professional Svcs	4,047,375	4,047,375	4,067,375
1,310	601	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
5,686	6,978	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
65,435	11,133	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	50,000	50,000	50,000
21,108	5,215	-	524050	Contracted Prof Svcs - Advertising	2,500	2,500	2,500
10,071	770	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
204,785	49,388	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
50,971	1,471	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	568	-	524500	Marketing Expenditures	-	-	-
366	-	-	524510	Sales and Marketing Contract	-	-	-
57,645	114,577	88,000	524600	Sponsorship Expenditures	72,000	72,000	72,000
4,000	-	-	524710	Marketing Incentives	-	-	-
3,748	8,442	-	525000	Contracted Property Services	-	-	-
9,577	3,575	124,300	525100	Utility Services	124,304	124,304	124,304
2,884	-	-	525110	Utility Services - Internet	-	-	-
35,414	35,829	-	525120	Utility Services - Telecommunications	-	-	-
54,473	53,894	-	525130	Utility Services - Electricity	-	-	-
11,364	7,815	-	525140	Utility Services - Natural Gas	-	-	-
92,407	126,526	88,000	525150	Utility Services - Sanitation and Refuse Removal	138,000	138,000	138,000
16,371	25,802	-	525160	Utility Services - Water and Sewer	-	-	-
26,022	25,310	28,000	525500	Cleaning Services	25,000	25,000	25,000
12,063	4,082	329,800	526000	Maintenance and Repair Services	287,800	287,800	287,800
18,898	70,197	-	526010	Maintenance and Repair Services - Building	-	-	-
4,115	10,270	-	526012	Maintenance and Repair Services - Electricity	-	-	-
18,580	37,370	-	526014	Maintenance and Repair Services - HVAC	-	-	-
171	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
103,922	123,413	-	526020	Maintenance and Repair Services - Equipment	-	-	-
41,350	48,993	-	526030	Maintenance and Repair Services - Grounds	-	-	-
1,667	590	-	526040	Maintenance and Repair Services - Technology	-	-	-
10,968	16,149	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	1,641	-	526060	Maintenance and Repair Services - Safety	-	-	-
69,693	1,632	-	526100	Capital Maintenance - CIP	-	-	-
34,061	210	-	526200	Capital Maintenance - Non-CIP	550,000	550,000	550,000

Solid Waste Revenue Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Revenue Fund Requirements							
1,500	5,376	-	526300	Software Maintenance	17,500	17,500	17,500
4,231	3,962	174,400	526500	Rentals	171,900	171,900	171,900
108,756	117,310	-	526510	Rentals - Building	-	-	-
8,911	2,708	-	526520	Rentals - Equipment	-	-	-
1,505	1,505	-	526530	Rentals - Office Equipment	-	-	-
1,495	155	7,500	526540	Rentals - Vehicle	-	-	-
8,645	10,260	2,300	526560	Rentals - Parking Space	2,300	2,300	2,300
75,108	37,866	251,250	528000	Other Purchased Services	289,160	289,160	289,160
-	360	-	528020	Other Purchased Services - Audio Visual	-	-	-
2,762	14,280	2,300	528030	Other Purchased Services - Delivery, Shipping and Courier	10,000	10,000	10,000
6,579	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
40	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
95	-	-	528095	Other Purchased Services - Physical Capacity Testing	-	-	-
142,974	172,039	11,000	528210	Credit Card Fees	11,000	11,000	11,000
486,548	654,002	480,000	528300	Other Purchased Services - Temporary Help Services	630,000	630,000	630,000
109,199	126,619	177,300	528400	Other Purchased Services - Printing and Graphics	97,300	97,300	167,300
-	51	-	529000	Operations Contracts	-	-	-
9,205,932	9,621,773	9,842,258	529300	Disposal Fees - Landfill	9,553,245	9,553,245	9,553,245
804,224	844,275	952,000	529400	Special Waste Disposal Fees	921,200	921,200	921,200
7,710,659	8,598,225	8,699,180	529500	Waste Transport	9,430,737	9,430,737	9,430,737
7,371,894	8,259,257	8,459,379	529600	Transfer Station Operations	9,603,205	9,603,205	9,603,205
4,346,184	3,865,372	4,434,532	529700	Organics Processing Fees	3,743,867	3,743,867	3,743,867
193,363	112,058	452,632	530000	Payments to Other Agencies	644,184	644,184	644,184
397,438	438,603	-	530010	License and Permit Fees	-	-	-
508	520	500	531000	Taxes (Non-Payroll)	500	500	500
1,657,060	2,695,988	3,216,600	531500	Grants to Other Governments	3,576,500	3,576,500	3,576,500
-	-	7,000	531800	Contributions to Other Govt	-	-	-
10,000	25,000	130,000	544500	Grants and Loans	110,000	110,000	110,000
18,828	5,995	-	544600	Intra-Metro Grants	-	-	-
1,946	3,407	29,900	545000	Travel	29,950	29,950	29,950
13,844	22,223	10,000	545100	Travel and Lodging	10,000	10,000	10,000
4,869	4,790	-	545200	Mileage, Taxi and Parking	-	-	-
3,501	6,089	-	545300	Meals and Entertainment	3,000	3,000	3,000
10,558	15,631	55,140	545500	Staff Development	68,346	68,346	68,346
16,979	22,162	5,000	545510	Tuition Reimbursement	5,000	5,000	5,000
26,124	18,655	12,500	545520	Conference Fees	18,000	18,000	18,000
5	-	-	548000	Fee Reimbursements	-	-	-
365	1,359	-	549000	Miscellaneous Expenditures	-	-	-
39,263,110	42,447,489	45,857,182	Total Materials and Services		48,398,311	48,398,311	48,488,311

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Revenue Fund Requirements							
<u>Capital Outlay</u>							
12,722	118,857	550,000	571000	Improve-Other than Bldg	690,000	690,000	650,000
100,186	3,340	2,066,000	572000	Buildings and Related	725,000	725,000	1,691,000
121,744	-	391,875	574000	Equipment and Vehicles	1,500,000	1,500,000	1,710,000
83,193	97,782	83,400	574500	Vehicles	315,050	315,050	315,050
53,294	11,491	-	575000	Office Furn and Equip	6,000	6,000	200,000
-	489,436	100,000	579000	Intangible Assets	300,000	300,000	300,000
371,138	720,907	3,191,275		Total Capital Outlay	3,536,050	3,536,050	4,866,050
<u>Interfund Transfers</u>							
4,580,512	4,899,722	5,260,027	580000	Transfer for Indirect Costs	5,150,099	5,150,099	5,150,099
-	149,500	103,110	581000	Transfer of Resources	23,100	23,100	200,500
1,863,929	381,002	712,884	582000	Transfer for Direct Costs	888,607	888,607	888,607
-	1,500,000	1,728,000	586900	Internal Loan Advances	2,000,000	2,000,000	2,000,000
6,444,441	6,930,224	7,804,021		Total Interfund Transfers	8,061,806	8,061,806	8,239,206
<u>Contingency</u>							
-	-	2,000,000	701002	Contingency - Operating	2,000,000	2,000,000	2,000,000
-	-	5,141,072	705000	Contingency - Landfill Closure	5,401,736	5,401,736	5,401,736
-	-	8,887,547	706000	Contingency - Renew and Replacement	7,591,280	7,591,280	7,591,280
-	-	16,028,619		Total Contingency	14,993,016	14,993,016	14,993,016
<u>Unappropriated Fund Balance</u>							
9,331,030	9,263,091	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
149,500	-	-	805450	Unapp FB - PERS Reserve	-	-	-
6,593,046	6,509,762	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
27,045,747	29,665,007	21,976,356	805900	Unapp FB - Other Reserves and Designations	28,772,838	28,772,838	28,772,838
43,119,323	45,437,860	21,976,356		Total Unappropriated Fund Balance	28,772,838	28,772,838	28,772,838
\$99,025,914	\$106,242,096	\$107,225,426	TOTAL REQUIREMENTS		\$117,207,334	\$117,207,334	\$118,647,334
90.75	101.30	107.45	TOTAL FTE		112.46	112.46	112.46

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Operating Account (Finance and Regulatory Services)							
Expenditures							
				<i>Personnel Services</i>			
274,926	342,615	235,364	501000	Reg Employees-Full Time-Exempt	34,828	34,828	34,828
24,537	-	-	503000	Temporary Employees - Hourly	-	-	-
90	-	-	508000	Overtime	-	-	-
24,411	27,668	19,777	511000	Fringe - Payroll Taxes	2,941	2,941	2,941
38,331	49,124	34,760	512000	Fringe - Retirement PERS	3,065	3,065	3,065
50,954	53,404	38,880	513000	Fringe - Health and Welfare	7,656	7,656	6,931
733	921	903	515000	Fringe - Other Benefits	145	145	145
-	3,435	3,530	519000	Pension Oblig Bonds Contrib	696	696	696
-	900	-	519500	Fringe - Insurance - Opt Out	-	-	-
413,982	478,067	333,214		Total Personnel Services	49,331	49,331	48,606
				<i>Materials and Services</i>			
5,096	43	11,900	520100	Office Supplies	12,138	12,138	12,138
1,968	910	-	520110	Computer Equipment	-	-	-
-	1,318	-	520120	Meetings Expenditures	-	-	-
16	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	-	1,400	521000	Subscriptions and Dues	1,428	1,428	1,428
744	915	-	521100	Membership and Professional Dues	-	-	-
11,878	156,511	222,000	524000	Contracted Professional Svcs	22,236	22,236	22,236
50	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	200	525100	Utility Services	204	204	204
-	199	-	525120	Utility Services - Telecommunications	-	-	-
918	53	500	528000	Other Purchased Services	510	510	510
-	-	2,500	545000	Travel	2,550	2,550	2,550
1,813	1,063	10,300	545500	Staff Development	10,506	10,506	10,506
22,482	161,011	248,800		Total Materials and Services	49,572	49,572	49,572
\$436,464	\$639,078	\$582,014	TOTAL REQUIREMENTS		\$98,903	\$98,903	\$98,178
12.00	5.00	2.50	TOTAL FTE		0.50	0.50	0.50

Solid Waste Revenue Fund

FY 2013-14	FY 2014-15	FY 2015-16			FY 2016-17	FY 2016-17	FY 2016-17
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
Solid Waste Operating Account (Property and Environmental Services)							
Expenditures							
Personnel Services							
3,371,424	3,731,442	4,961,200	501000	Reg Employees-Full Time-Exempt	5,574,670	5,574,670	5,574,670
2,279,263	2,386,563	2,314,869	501500	Reg Empl-Full Time-Non-Exempt	2,775,423	2,775,423	2,775,423
242,684	222,779	140,078	502000	Reg Employees-Part Time-Exempt	85,154	85,154	85,154
511,061	499,698	473,031	502500	Reg Empl-Part Time-Non-Exempt	480,606	480,606	480,606
271,360	349,100	392,123	503000	Temporary Employees - Hourly	411,730	411,730	411,730
30,886	39,969	167,405	508000	Overtime	175,774	175,774	175,774
4,705	4,985	-	508600	Mobile Comm Allowance	-	-	-
558,159	600,749	653,209	511000	Fringe - Payroll Taxes	741,394	741,394	741,394
903,984	944,670	1,139,755	512000	Fringe - Retirement PERS	1,216,281	1,216,281	1,216,281
1,167,203	1,301,534	1,629,030	513000	Fringe - Health and Welfare	1,713,317	1,713,317	1,556,642
6,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
22,076	24,598	16,415	514000	Fringe - Unemployment	10,245	10,245	10,245
30,339	31,307	31,141	515000	Fringe - Other Benefits	35,629	35,629	35,629
-	70,555	116,503	519000	Pension Oblig Bonds Contrib	175,759	175,759	175,759
14,775	13,599	-	519500	Fringe - Insurance - Opt Out	-	-	-
9,413,920	10,227,549	12,034,759	Total Personnel Services		13,395,982	13,395,982	13,239,307
Materials and Services							
41,206	47,293	54,400	520100	Office Supplies	59,000	59,000	59,000
71,242	29,828	20,200	520110	Computer Equipment	26,200	26,200	26,200
3,660	4,718	750	520120	Meetings Expenditures	750	750	750
6,735	588	11,500	520130	Postage	11,500	11,500	11,500
1,611	3,784	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
658,078	954,199	712,800	520500	Operating Supplies	915,700	915,700	915,700
79,454	129,118	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
1,269	347	-	520520	Operating Supplies - Audio Visual	-	-	-
1,037	1,208	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
107	613	600	520550	Operating Supplies - Telecommunications	1,600	1,600	1,600
-	25	-	520560	Operating Supplies - Tickets	-	-	-
-	1,045	-	520570	Operating Supplies - Production	-	-	-
15,825	31,835	-	520580	Operating Supplies - Uniforms	-	-	-
897	183	11,900	521000	Subscriptions and Dues	11,400	11,400	11,400
18,108	22,060	14,400	521100	Membership and Professional Dues	18,450	18,450	18,450
4,616	3,228	-	521200	Publications and Subscriptions	-	-	-
2,485,273	2,155,240	2,696,311	521300	Fuels - Waste Transport	2,771,572	2,771,572	2,771,572
49,151	42,130	61,300	521400	Fuels and Lubricants - General	61,300	61,300	61,300
7,650	9,657	272,900	521500	Maintenance and Repairs Supplies	237,400	237,400	237,400
1,385	50	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
11,548	6,313	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
1,664	15,510	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
245	6,913	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Operating Account (Property and Environmental Services)							
369	69	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
21,934	7,524	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
12,823	4,294	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
48,005	85,911	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
10,140	12,852	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000	1,000	1,000
194	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
2,299	1,380	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
29,190	18,867	25,000	522500	Retail	25,000	25,000	25,000
1,834,268	2,087,888	3,569,550	524000	Contracted Professional Svcs	3,626,639	3,626,639	3,646,639
1,310	601	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
5,686	6,978	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
65,435	11,133	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	50,000	50,000	50,000
20,453	5,215	-	524050	Contracted Prof Svcs - Advertising	2,500	2,500	2,500
10,071	770	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
204,785	49,388	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
3,314	1,471	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	568	-	524500	Marketing Expenditures	-	-	-
366	-	-	524510	Sales and Marketing Contract	-	-	-
57,645	114,577	88,000	524600	Sponsorship Expenditures	72,000	72,000	72,000
4,000	-	-	524710	Marketing Incentives	-	-	-
3,748	8,442	-	525000	Contracted Property Services	-	-	-
9,577	3,575	124,100	525100	Utility Services	124,100	124,100	124,100
2,884	-	-	525110	Utility Services - Internet	-	-	-
35,414	35,631	-	525120	Utility Services - Telecommunications	-	-	-
54,473	53,894	-	525130	Utility Services - Electricity	-	-	-
11,364	7,815	-	525140	Utility Services - Natural Gas	-	-	-
92,407	126,526	88,000	525150	Utility Services - Sanitation and Refuse Removal	138,000	138,000	138,000
16,371	25,802	-	525160	Utility Services - Water and Sewer	-	-	-
26,022	25,310	28,000	525500	Cleaning Services	25,000	25,000	25,000
12,063	4,082	329,800	526000	Maintenance and Repair Services	287,800	287,800	287,800
18,898	67,072	-	526010	Maintenance and Repair Services - Building	-	-	-
4,115	10,270	-	526012	Maintenance and Repair Services - Electricity	-	-	-
16,034	37,370	-	526014	Maintenance and Repair Services - HVAC	-	-	-
171	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
103,922	123,413	-	526020	Maintenance and Repair Services - Equipment	-	-	-
41,350	48,993	-	526030	Maintenance and Repair Services - Grounds	-	-	-
1,667	590	-	526040	Maintenance and Repair Services - Technology	-	-	-
10,968	16,149	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	1,641	-	526060	Maintenance and Repair Services - Safety	-	-	-
1,500	5,376	-	526300	Software Maintenance	17,500	17,500	17,500
4,231	3,962	174,400	526500	Rentals	171,900	171,900	171,900
108,756	117,310	-	526510	Rentals - Building	-	-	-

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Operating Account (Property and Environmental Services)							
8,911	2,708	-	526520	Rentals - Equipment	-	-	-
1,505	1,505	-	526530	Rentals - Office Equipment	-	-	-
1,495	155	7,500	526540	Rentals - Vehicle	-	-	-
8,645	10,260	2,300	526560	Rentals - Parking Space	2,300	2,300	2,300
72,963	37,813	250,750	528000	Other Purchased Services	288,650	288,650	288,650
-	360	-	528020	Other Purchased Services - Audio Visual	-	-	-
2,762	14,280	2,300	528030	Other Purchased Services - Delivery, Shipping and Courier	10,000	10,000	10,000
6,579	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
40	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
95	-	-	528095	Other Purchased Services - Physical Capacity Testing	-	-	-
142,974	172,039	11,000	528210	Credit Card Fees	11,000	11,000	11,000
486,548	654,002	480,000	528300	Other Purchased Services - Temporary Help Services	630,000	630,000	630,000
106,081	126,619	177,300	528400	Other Purchased Services - Printing and Graphics	97,300	97,300	167,300
-	51	-	529000	Operations Contracts	-	-	-
9,205,932	9,621,773	9,842,258	529300	Disposal Fees - Landfill	9,553,245	9,553,245	9,553,245
804,224	844,275	952,000	529400	Special Waste Disposal Fees	921,200	921,200	921,200
7,710,659	8,598,225	8,699,180	529500	Waste Transport	9,430,737	9,430,737	9,430,737
7,371,894	8,259,257	8,459,379	529600	Transfer Station Operations	9,603,205	9,603,205	9,603,205
4,346,184	3,865,372	4,434,532	529700	Organics Processing Fees	3,743,867	3,743,867	3,743,867
144,105	97,950	452,632	530000	Payments to Other Agencies	644,184	644,184	644,184
397,438	438,603	-	530010	License and Permit Fees	-	-	-
508	520	500	531000	Taxes (Non-Payroll)	500	500	500
1,657,060	2,695,988	3,216,600	531500	Grants to Other Governments	3,576,500	3,576,500	3,576,500
-	-	7,000	531800	Contributions to Other Govt	-	-	-
10,000	25,000	130,000	544500	Grants and Loans	110,000	110,000	110,000
18,828	5,995	-	544600	Intra-Metro Grants	-	-	-
1,946	3,407	27,400	545000	Travel	27,400	27,400	27,400
13,844	22,223	10,000	545100	Travel and Lodging	10,000	10,000	10,000
4,869	4,790	-	545200	Mileage, Taxi and Parking	-	-	-
3,501	6,089	-	545300	Meals and Entertainment	3,000	3,000	3,000
8,745	14,568	44,840	545500	Staff Development	57,840	57,840	57,840
16,979	22,162	5,000	545510	Tuition Reimbursement	5,000	5,000	5,000
26,124	18,655	12,500	545520	Conference Fees	18,000	18,000	18,000
5	-	-	548000	Fee Reimbursements	-	-	-
365	1,359	-	549000	Miscellaneous Expenditures	-	-	-
38,950,792	42,164,591	45,559,882	Total Materials and Services		47,400,239	47,400,239	47,490,239
\$48,364,713	\$52,392,140	\$57,594,641	TOTAL REQUIREMENTS		\$60,796,221	\$60,796,221	\$60,729,546
78.75	96.30	104.95	TOTAL FTE		111.96	111.96	111.96

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Revenue Fund - Landfill Closure							
<i>Materials and Services</i>							
77,578	101,973	48,500	524000	Contracted Professional Svcs	48,500	48,500	48,500
49,259	14,109	-	530000	Payments to Other Agencies	-	-	-
126,837	116,082	48,500	Total Materials and Services		48,500	48,500	48,500
<i>Capital Outlay</i>							
12,722	-	550,000	571000	Improve-Other than Bldg	550,000	550,000	550,000
-	-	45,000	574000	Equipment and Vehicles	75,000	75,000	75,000
12,722	-	595,000	Total Capital Outlay		625,000	625,000	625,000
\$139,559	\$116,082	\$643,500	TOTAL REQUIREMENTS		\$673,500	\$673,500	\$673,500
Solid Waste Revenue Fund - Renewal and Replacement							
<i>Materials and Services</i>							
-	-	-	524000	Contracted Professional Svcs	250,000	250,000	250,000
47,658	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
2,547	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
69,693	1,632	-	526100	Capital Maintenance - CIP	-	-	-
29,826	210	-	526200	Capital Maintenance - Non-CIP	550,000	550,000	550,000
1,227	-	-	528000	Other Purchased Services	-	-	-
3,118	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
154,068	1,842	-	Total Materials and Services		800,000	800,000	800,000
<i>Capital Outlay</i>							
-	-	-	571000	Improve-Other than Bldg	140,000	140,000	-
-	3,340	891,000	572000	Buildings and Related	395,000	395,000	686,000
60,751	-	121,875	574000	Equipment and Vehicles	1,375,000	1,375,000	1,635,000
83,193	97,782	83,400	574500	Vehicles	170,050	170,050	170,050
53,294	11,491	-	575000	Office Furn and Equip	6,000	6,000	-
197,238	112,613	1,096,275	Total Capital Outlay		2,086,050	2,086,050	2,491,050
\$351,306	\$114,455	\$1,096,275	TOTAL REQUIREMENTS		\$2,886,050	\$2,886,050	\$3,291,050

Solid Waste Revenue Fund

FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Amended Amount	ACCT	DESCRIPTION	FY 2016-17 Proposed Amount	FY 2016-17 Approved Amount	FY 2016-17 Adopted Amount
Solid Waste Revenue Fund - General Account							
<i>Materials and Services</i>							
75	-	-	520100	Office Supplies	-	-	-
250	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
3,765	838	-	524000	Contracted Professional Svcs	100,000	100,000	100,000
605	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	3,125	-	526010	Maintenance and Repair Services - Building	-	-	-
4,235	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
8,930	3,963	-	Total Materials and Services		100,000	100,000	100,000
<i>Capital Outlay</i>							
-	118,857	-	571000	Improve-Other than Bldg	-	-	100,000
100,186	-	1,175,000	572000	Buildings and Related	330,000	330,000	1,005,000
60,992	-	225,000	574000	Equipment and Vehicles	50,000	50,000	-
-	-	-	574500	Vehicles	145,000	145,000	145,000
-	-	-	575000	Office Furn and Equip	-	-	200,000
-	489,436	100,000	579000	Intangible Assets	300,000	300,000	300,000
161,179	608,294	1,500,000	Total Capital Outlay		825,000	825,000	1,750,000
\$170,108	\$612,256	\$1,500,000	TOTAL REQUIREMENTS		\$925,000	\$925,000	\$1,850,000
Solid Waste Revenue Fund - General Expenses							
<i>Interfund Transfers</i>							
4,580,512	4,899,722	5,260,027	580000	Transfer for Indirect Costs	5,150,099	5,150,099	5,150,099
-	149,500	103,110	581000	Transfer of Resources	23,100	23,100	200,500
1,863,929	381,002	712,884	582000	Transfer for Direct Costs	888,607	888,607	888,607
-	1,500,000	1,728,000	586900	Internal Loan Advances	2,000,000	2,000,000	2,000,000
6,444,441	6,930,224	7,804,021	Total Interfund Transfers		8,061,806	8,061,806	8,239,206
<i>Contingency</i>							
-	-	2,000,000	701002	Contingency - Operating	2,000,000	2,000,000	2,000,000
-	-	5,141,072	705000	Contingency - Landfill Closure	5,401,736	5,401,736	5,401,736
-	-	8,887,547	706000	Contingency - Renew and Replacement	7,591,280	7,591,280	7,591,280
-	-	16,028,619	Total Contingency		14,993,016	14,993,016	14,993,016
<i>Unappropriated Fund Balance</i>							
9,331,030	9,263,091	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
149,500	-	-	805450	Unapp FB - PERS Reserve	-	-	-
6,593,046	6,509,762	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
27,045,747	29,665,007	21,976,356	805900	Unapp FB - Other Reserves and Designations	28,772,838	28,772,838	28,772,838
43,119,323	45,437,860	21,976,356	Total Unappropriated Fund Balance		28,772,838	28,772,838	28,772,838
\$49,563,764	\$52,368,084	\$45,808,996	TOTAL REQUIREMENTS		\$51,827,660	\$51,827,660	\$52,005,060

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Capital Improvement Plan Detail





Organizational unit summary and analysis

A capital project is defined in Metro’s capital improvement plan (CIP) as any physical asset acquired or constructed by Metro with a total capital cost of \$100,000 or more and a useful life of at least five years. The CIP for the next five years, FY 2016-17 through FY 2020-21, includes 211 projects with anticipated new spending of \$159.4 million.

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

Total projects summary by year

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

Overview of projects

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

Project funding

This section of the narrative discusses the sources of funding for the various projects and any significant funding issues. The contribution to the General Fund Renewal and Replacement Account increases each fiscal year for existing assets. When significant new assets are added, the contribution to this fund also increases. For FY 2016-17 the increase is 3 percent.





Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
GENERAL FUND RENEWAL AND REPLACEMENT								
Information Technology R&R Projects < \$100,000	Various		362,389	349,671	524,745	573,808	130,702	1,941,315
PeopleSoft Renewal and Replacement (Incl. Carryforward or CF)	65612	0	138,753	144,358	0	0	0	283,111
PeopleSoft Supplier Contract Management Module (CF)	65612A	0	100,000	0	0	0	0	100,000
Executive Conference Room 301	TBD	0	100,000	0	0	0	0	100,000
Website - R&R	TBD	0	0	0	264,113	0	0	264,113
Netapp 3050 (Alex) File Server	TBD	0	0	0	275,000	0	0	275,000
MRC Wiring plant (twisted copper and fiber)	TBD	0	0	0	0	190,236	0	190,236
Palo Alto Firewall - 2 count	TBD	0	0	0	0	0	120,285	120,285
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		\$0	\$701,142	\$494,029	\$1,063,858	\$764,044	\$250,987	\$3,274,060
GENERAL FUND								
Customer Relationship Software (CF)	65675A	29,150	100,000	0	0	0	0	129,150
TOTAL GENERAL FUND		29,150	100,000	0	0	0	0	129,150
CAPITAL FUND								
PCI Remediation	01570	0	250,000	0	0	0	0	250,000
Data Storage Backup & Recovery System Update	01571	0	250,000	0	0	0	0	250,000
Project Management Software - Horizon II	01555	127,000	75,000	0	0	0	0	202,000
Enhanced Fire Suppression - Data Center (CF)	01561	30,000	20,000	0	0	0	0	50,000
TOTAL CAPITAL FUND		157,000	595,000	0	0	0	0	\$752,000
TOTAL INFORMATION SERVICES		\$186,150	\$1,396,142	\$494,029	\$1,063,858	\$764,044	\$250,987	\$4,155,210
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21	\$3,969,060	Total Number of Projects 13						

Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	731,142	494,029	1,063,858	764,044	250,987
Fund Balance- Reserve for One Time Expenditures	186,150	540,000	0	0	0	0
Interfund Transfer - SW	0	125,000	0	0	0	0
Grants/Funding From Other Agencies	0	0	0	0	0	0
Fund Balance	0	0	0	0	0	0
Total- Information Services	\$186,150	\$1,396,142	\$494,029	\$1,063,858	\$764,044	\$250,987

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

OVERVIEW OF PROJECTS

The FY 2016-17 through FY 2020-21 Information Services capital budget contains 13 projects; eight are renewal and replacement projects. Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software. In FY 2016-17, projects include multiple server upgrades, a new supplier contract management module and replacement of wireless access infrastructure at the Oregon Zoo. Information Services will also be updating Metro's data storage backup and recovery system and modernizing the agency's payment card system. Two significant projects for customer relationship and project management software, which began in FY 2014-15, are scheduled to be implemented in FY 2016-17.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by cost allocation transfers from the participating funds into the General Asset Management Fund. Funding for the PCI Remediation project to update the agency's payment card system will be split between the General Fund and Solid Waste Fund. The two software applications are funded by Metro's Reserve for One-Time Expenditures. The data storage and backup project will be primarily funded by one Metro's Reserve for One-Time Expenditures with a small portion coming from the Renewal and Replacement Account.

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. The PCI Remediation project will ensure Metro's ability to continue accepting debt and credit card payments, while the Project Management Software will help centralize the agency's project planning, tracking and reporting processes.



Parks and Nature



Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
GENEAL FUND								
Terramet Database Improvements	LS010	69,225	50,000	0	0	0	0	119,225
TOTAL GENERAL FUND		69,225	50,000	0	0	0	0	119,225
WILLAMETTE FALLS CAPITAL SUB-FUND								
Willamette Falls Riverwalk (Local Share Funding)	WF010	0	340,582	0	0	0	0	340,582
TOTAL WILLAMETTE FALLS CAPITAL SUB-FUND		0	340,582	0	0	0	0	340,582
SMITH AND BYBEE WETLANDS FUND								
Smith and Bybee Water Control Structure	LR408	0	80,000	0	0	0	0	80,000
TOTAL SMITH AND BYBEE WETLANDS FUND		0	80,000	0	0	0	0	80,000
REGIONAL PARKS CAPITAL FUND								
St. Johns Prairie Trail & Overlook	PTR001	0	150,000	700,000	0	0	0	850,000
TOTAL REGIONAL PARKS CAPITAL FUND		\$0	\$150,000	\$700,000	\$0	\$0	\$0	\$850,000
PARKS GENERAL FUND RENEWAL AND REPLACEMENT								
Parks R&R Projects < \$100,000	Various	0	632,602	319,325	319,325	319,325	319,325	1,909,902
Gravel Trails (2 miles) @ Oxbow Park	POX004	0	252,404	0	0	0	0	252,404
Parks Fleet (includes CF)	70001	0	207,983	310,014	277,668	131,405	76,615	1,003,685
Golf Cart path asphalt @ Glendoveer Golf	GF134	0	160,000	0	0	0	0	160,000
Oxbow Park Nature Play Area (R&R portion)	LI003	0	23,302	0	0	0	0	23,302
VOIP Phone System Upgrade Phase I - Blue Lake/Oxbow (CF)	65701B	0	9,000	0	0	0	0	9,000
VOIP Phone System Upgrade Phase II - Blue Lake/Oxbow	65701C	0	0	25,489	0	0	0	25,489
Chinook Landing Asphalt Pavement	RPRR07	0	0	270,703	0	0	0	270,703
Chinook Landing Boarding Dock and Steel Pilings	RPRR06	0	0	0	0	140,599	0	140,599
TOTAL PARKS GENERAL FUND RENEWAL AND REPLACEMENT		\$0	\$1,285,291	\$925,531	\$596,993	\$591,329	\$395,940	\$3,795,084
NATURAL AREAS FUND								
Natural Areas Acquisition	TBD	103,302,250	7,000,000	5,000,000	5,000,000	0	0	120,302,250
River Island Restoration	BA030	1,607,000	5,290,000	130,000	0	0	0	7,027,000
Orenco Nature Park (Sale)	G13052	400,000	570,000	0	0	0	0	970,000
Orenco Nature Park (Bond)	G13052	0	1,100,000	0	0	0	0	1,100,000
Willamette Falls Riverwalk (Bond)	WF010	172,000	1,000,000	750,000	750,000	1,250,000	400,000	4,322,000
Sellwood Gap	G24010	150,000	848,858	0	0	0	0	998,858
Tualatin River Launch (Bond)	71904	200,000	400,000	0	0	0	0	600,000
Tualatin River Launch (Special/Grant)	71904	0	288,500	0	0	0	0	288,500
Chimney Pk Trail and Columbia Blvd Br. Xing (Bond)	BA010	350,000	300,000	1,250,000	0	0	0	1,900,000
Chehalem Ridge (Bond)	LA110	100,000	150,000	600,000	2,050,000	0	0	2,900,000
Terramet Database Improvements (Bond)	52004	86,385	100,000	0	0	0	0	186,385
Fanno Creek	BA040	0	225,000	25,000	550,000	0	0	800,000
East Buttes (Bond)	LA200	30,500	100,000	245,000	1,425,000	0	0	1,800,500
Marine Drive	BA020	50,000	200,000	1,000,000	1,250,000	0	0	2,500,000
N. Columbia Slough Bridge (Bond)	BA011	0	80,000	0	600,000	0	0	680,000
N. Columbia Slough Bridge (Grant)	BA011	0	0	0	0	1,771,000	0	1,771,000
TOTAL NATURAL AREAS FUND		\$106,448,135	\$17,652,358	\$9,000,000	\$11,625,000	\$3,021,000	\$400,000	\$148,146,493
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
Oxbow Office	LI005	0	800,000	200,000	0	0	0	1,000,000
Blue Lake Curry Yard Improvements	LI202	100,000	350,000	0	0	0	0	450,000
Killin Design & Construction	LA300	125,000	250,000	450,000	0	0	0	825,000
Tualatin Forest (Burlington Forest/McCarty/Ennis)	LA120	50,000	250,000	477,500	0	0	0	777,500
Newell Canyon - Design & Construction (Incl CF)	LA250	20,000	250,000	477,500	0	0	0	747,500
Blue Lake Office	LI213	80,000	180,000	500,000	0	0	0	760,000
Multnomah Channel Water Contrl Structures (North & South)	LR662	0	170,000	0	0	0	0	170,000
Oxbow Park Nature Play Area (Grant)	LI003	0	167,500	0	0	0	0	167,500
Sauvie Island Boat Dock	LI503	0	125,000	0	0	0	0	125,000
Smith and Bybee Water Control Structure (Levy)	LR408	0	80,000	0	0	0	0	80,000
Oxbow Park Nature Play Area	LI003	65,000	52,237	0	0	0	0	117,237
Terramet Database Improvements (Levy)	LS010	103,740	50,000	0	0	0	0	153,740
Chehalem Ridge (Levy)	LA110	0	25,000	0	0	0	0	25,000
East Buttes (Levy)	LA200	0	25,000	0	0	0	0	25,000
East Council Creek	LA121	0	25,000	0	0	0	0	25,000
Smith and Bybee Pathway Renovations	TBD	0	0	0	100,000	0	0	100,000
Blue Lake Well Pump	LI212	0	0	0	100,000	0	0	100,000
Oxbow Park Well Pump	TBD	0	0	0	100,000	0	0	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		\$543,740	\$2,799,737	\$2,105,000	\$300,000	\$0	\$0	\$5,748,477
TOTAL PARKS AND NATURE		\$107,061,100	\$22,357,968	\$12,730,531	\$12,521,993	\$3,612,329	\$795,940	\$159,079,861
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21		\$52,018,761	Total Number of Projects 35					

Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	1,285,291	925,531	596,993	591,329	395,940
Fund Balance - General Fund	69,225	50,000	0	0	0	0
Fund Balance- Capital Reserve	0	150,000	700,000	0	0	0
Fund Balance - Willamette Falls Capital Subfund	0	340,582	0	0	0	0
Fund Balance - Smith & Bybee Wetlands Fund	0	80,000	0	0	0	0
G.O. Bonds- Natural Areas	106,448,135	13,573,858	9,000,000	11,625,000	1,250,000	400,000
Grants / Funding From Other Agencies	0	456,000	0	0	1,771,000	0
Local Options Levy	543,740	2,632,237	2,105,000	300,000	0	0
Contingency	0	3,790,000	0	0	0	0
Total- Parks and Nature		\$107,061,100	\$22,357,968	\$12,730,531	\$12,521,993	\$3,612,329

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

General Fund

One-time contributions from the General Fund will help fund improvements to the TerraMet Database, which is used to manage the Metro's natural areas acquisitions. These improvements will also be funded in part by the local option levy and natural areas bond.

Regional Parks Capital

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

Parks General Fund Renewal and Replacement

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

Willamette Falls Capital Sub-Fund

A dedicated fund was established for the Willamette Falls Riverwalk project. The project includes both Metro and non-Metro funding sources and is expected to take several years to complete.

Smith & Bybee Wetlands Fund

Reserves from the Smith & Bybee Wetlands Fund and a contribution from the local option levy will be used to help restore water control structures at the park.

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy includes 11 regional parks projects and 16 natural areas projects in the five-year CIP. Major projects include substantial renovations to buildings and play areas at Blue Lake and Oxbow parks. This capital plan also includes the continued acquisition of natural areas and several design and construction projects funded by the Parks and Natural Areas Local Option Levy. Natural areas projects in FY 2016-17 include the Willamette Falls Riverwalk, as well as improvements to the Chimney Park Trail and Orenco Nature Park.

PROJECTS FUNDING

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

OPERATIONAL IMPACTS

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



Property and Environmental Services



Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
CAPITAL FUND								
MRC Space Plan Remodel (Includes CF)	01327	118,000	326,000	0	0	0	0	444,000
MRC Building Envelope Phase I	01325	0	26,700	0	0	0	0	26,700
Motor Pool Fleet Vehicle (2)	70001	0	55,000	0	0	0	0	55,000
TOTAL CAPITAL FUND		\$118,000	\$407,700	\$0	\$0	\$0	\$0	\$525,700
MRC GENERAL FUND RENEWAL AND REPLACEMENT								
Property Services R&R Projects < \$100,000	Various	0	184,739	87,600	12,433	22,329	20,000	327,101
MRC Roof Phase II (Loan Portion)	01320A	0	607,541	0	0	0	0	607,541
MRC Roof Phase I (General Fund CF)	01320	61,282	503,718	0	0	0	0	565,000
Table 6 Tenant Improvements	TBD	0	280,000	0	0	0	0	280,000
MRC Building Envelope Phase II (Loan Portion)	01325A	0	217,000	0	0	0	0	217,000
MRC Security System (Includes CF)	01503	0	145,600	30,000	0	0	0	175,600
VOIP Phone System Upgrade Phase I (CF)	65701B	0	140,400	0	0	0	0	140,400
Central Environmental System (CF)	01324	0	126,800	0	0	0	0	126,800
PES Fleet (MRC Fleet + DAS Replacement+ CF)	70001	0	103,630	0	0	51,409	30,655	185,694
MRC Rooftop Air handler RAC (Units 1-4)	MRC0001	0	75,000	663,434	0	0	0	738,434
MRC Rooftop Air handler RAC (Units 1-4) Phase II	TBD	0	0	761,000	0	0	0	761,000
VOIP Phone System Upgrade Phase II	65701C	0	0	445,132	0	0	0	445,132
MRC Daycare Carpets	TBD	0	0	0	156,600	0	0	156,600
Parking Structure Resealing	TBD	0	0	0	0	233,750	0	233,750
TOTAL MRC GENERAL FUND RENEWAL AND REPLACEMENT		\$61,282	\$2,384,428	\$1,987,166	\$169,033	\$307,488	\$50,655	\$4,960,052
SOLID WASTE GENERAL ACCOUNT								
Metro Central Stormwater Improvements (incl CF)	76873	900,000	800,000	0	0	0	0	1,700,000
SW Roadmap Project (Least Cost Planning Model)	65770	150,000	300,000	0	0	0	0	450,000
Metro Central Organics Improvements	76872	0	230,000	0	0	0	0	230,000
Regulatory Affairs TL3 Grapple Truck	76856	0	145,000	0	0	0	0	145,000
Metro Central Camera Expansion (CF)	77106	0	100,000	0	0	0	0	100,000
Metro South Camera Expansion (CF)	77102	0	100,000	0	0	0	0	100,000
Metro South Truck Enhance and Exit Imprv	76840	40,728	75,000	0	0	0	0	115,728
TOTAL SOLID WASTE GENERAL ACCOUNT		\$1,090,728	\$1,750,000	\$0	\$0	\$0	\$0	\$2,840,728
SOLID WASTE LANDFILL CLOSURE ACCOUNT								
St. Johns Landfill - Remediation	76995	0	400,000	0	0	0	0	400,000
St. Johns - Habitat Restoration (subproject)	76995A	0	50,000	50,000	50,000	0	0	150,000
SILF - adapting flares to lower gas flow rates	77001	0	100,000	50,000	0	0	0	150,000
SILF - replace PLC and data device	77002	0	75,000	0	0	0	0	75,000
TOTAL SOLID WASTE LANDFILL CLOSURE ACCOUNT		\$0	\$625,000	\$100,000	\$50,000	\$0	\$0	\$775,000
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
SW Renewal and Replacement Acct <\$100K	Various	30,000	416,250	160,000	300,000	282,858	379,150	1,568,258
2nd Floor PES Furniture Replacement	01329	0	550,000	0	0	0	0	550,000
Metro Central - Replace Slow Speed Shredder	76889	0	550,000	0	0	0	0	550,000
Metro Central - Compactor #1	SMC002	0	400,000	1,000,000	0	0	0	1,400,000
Metro South - Compactor #1	SMS001	0	400,000	1,000,000	0	0	0	1,400,000
MSS HHW Roof Replacement (incl CF)	77110	0	250,000	0	0	0	0	250,000
Metro South Bays - 1&2 Ventilations System	76836	0	140,000	0	0	0	0	140,000
SW Fleet (incl. CF)	70001	0	138,800	307,933	69,850	137,859	58,150	712,592
MSS Pit Wall Refurbishment	77111	0	110,000	0	0	0	0	110,000
Metro Central - Annual Concrete Repair	77125	50,000	50,000	50,000	50,000	50,000	50,000	300,000
VOIP Phone System Upgrade Phase I (cf)	65701B	0	6,000	0	0	0	0	6,000
VOIP Phone System Upgrade Phase II	65701C	0	0	14,016	0	0	0	14,016
Metro Central- Conveyor #1	TBD	0	0	400,000	0	0	0	400,000
Platform Scale MCS-B	TBD	0	0	0	150,000	0	0	150,000
Metro Central - Compactor #3	TBD	0	0	0	400,000	1,000,000	0	1,400,000
Metro South - Compactor #2	TBD	0	0	0	400,000	1,000,000	0	1,400,000
Platform Scale MSS #1, 70ft	TBD	0	0	0	0	150,000	150,000	300,000
Metro Central - Conveyor #3	TBD	0	0	0	0	400,000	0	400,000
Metro Central - Compactor #2	TBD	0	0	0	0	0	1,400,000	1,400,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		\$80,000	\$3,011,050	\$2,931,949	\$1,369,850	\$3,020,717	\$2,037,300	\$12,450,866
TOTAL PROPERTY AND ENVIRONMENTAL SERVICES		\$1,350,010	\$8,178,178	\$5,019,115	\$1,588,883	\$3,328,205	\$2,087,955	\$21,552,346
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21		\$20,202,336	Total Number of Projects 47					

Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	141,282	4,260,937	4,158,115	1,538,883	3,328,205	2,087,955
Fund Balance- Capital Reserve	1,208,728	2,157,700	0	0	0	0
Interfund Loan - SW to MRC	0	1,134,541	761,000	0	0	0
Fund Balance- Landfill Closure	0	625,000	100,000	50,000	0	0
Total- Property and Environmental Services	\$1,350,010	\$8,178,178	\$5,019,115	\$1,588,883	\$3,328,205	\$2,087,955

OVERVIEW OF PROJECTS

General Renewal and Replacement and Capital

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

Solid Waste Revenue Fund

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

General Account

Projects financed through the Solid Waste General Account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's two transfer stations. The current five-year plan includes seven General Account projects. The largest project, planned for FY 2016-17, 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 current five-year plan includes the replacement of five compactors at Metro Transfer Stations. Two of these compactor replacements are scheduled to begin in FY 2016-17.

MAJOR FUNDING SOURCES

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



Visitor Venues





Visitor Venues

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

Total projects summary by year

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

Major funding sources

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

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

OVERVIEW OF PROJECTS

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

PROJECT FUNDING

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

OCC Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
MERC FUND								
OCC Projects <\$100,000	Various	0	382,500	769,493	769,493	769,493	769,493	3,460,472
MLK/OBR/Holladay Plaza/Entrance Construction (includes CF)	8R082	44,427	2,600,000	0	0	0	0	2,644,427
Parking Management Sys (include CF)	8R115	0	1,000,000	0	0	0	0	1,000,000
CCTV Replacement (CF)	8R032	230,000	450,000	0	0	0	0	680,000
OCC Mass Notification & EST-3 Fire Alarm Notification Upgrades (TLT Pooled)	8R163	0	375,000	0	0	0	0	375,000
Cucina Rossa Concession Remodel (CF)	85101	0	331,779	0	0	0	0	331,779
VOIP Phone System Upgrade Phase II - OCC Share	65701C	0	313,568	0	0	0	0	313,568
Integrated Door Access (CF)	8N025	0	302,712	0	0	0	0	302,712
OCC Drinking Fountains Replacement (R&R)	8R160	0	175,000	0	0	0	0	175,000
OCC WiFi Network Upgrade (MTOCA)	8R164	0	170,000	0	0	0	0	170,000
OCC Audio Visual Equipment (MTOCA)	8R118	0	150,000	0	0	0	0	150,000
OCC Cardboard Baler & Canopy (New Capital)	8N067	0	130,000	0	0	0	0	130,000
OCC OM4 Network Upgrade (R&R)	8R165	0	130,000	0	0	0	0	130,000
Tower Lighting Replacement (CF)	8R052	100	123,900	0	0	0	0	123,900
Oregon Ballroom Lighting Replacement (CF)	8R080	0	115,000	0	0	0	0	115,000
Portland Ballroom Down Lighting Replacement (CF)	8R053	0	112,000	0	0	0	0	112,000
VOIP Phone System Upgrade Phase I - OCC Share	65701B	0	52,500	0	0	0	0	52,500
OCC Facility Carpet Replacement (R&R)	TBD	0	0	2,300,000	0	0	0	2,300,000
Mtg Room/Ballroom Chair Replacement - (10,000)	TBD	0	0	960,000	0	0	0	960,000
Meeting Room & Ballroom Digital Signage	8N024	0	0	350,000	0	0	0	350,000
Orbit Café Concession Remodel	TBD	0	0	350,000	0	0	0	350,000
OCC Kitchen Digester (Aramark)	TBD	0	0	140,000	0	0	0	140,000
Built in Catering Bars	TBD	0	0	100,000	0	0	0	100,000
Original Facility Restroom Renovation (TLT Pooled)	TBD	0	0	0	1,750,000	0	0	1,750,000
Oregon Ballroom Renovation (TLT Pooled)	TBD	0	0	0	1,500,000	0	0	1,500,000
SkyView Remodel (Aramark)	TBD	0	0	0	400,000	0	0	400,000
Public Circulation Furniture Replacement (TLT Pooled)	TBD	0	0	0	250,000	0	0	250,000
HVAC System Replacement (R&R)	TBD	0	0	0	200,000	0	0	200,000
Boiler Replacement (two of three) (R&R)	TBD	0	0	0	0	975,000	0	975,000
External Digital Signage Replacement - Construction	TBD	0	0	0	0	600,000	0	600,000
Table Replacement (Expansion Side) (R&R)	TBD	0	0	0	0	575,000	0	575,000
Chiller Unit Replacement (four) (R&R)	TBD	0	0	0	0	0	1,750,000	1,750,000
Exhibit Hall Folding Chair Replacement - (12,000) (R&R)	TBD	0	0	0	0	0	1,100,000	1,100,000
Cooling Tower Replacement (four) (R&R)	TBD	0	0	0	0	0	975,000	975,000
TOTAL OREGON CONVENTION CENTER		\$274,527	\$6,913,959	\$4,969,493	\$4,869,493	\$2,919,493	\$4,594,493	\$24,541,358
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21		\$24,266,831	Total Number of Projects 34					

OCC Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	230,100	1,720,680	4,129,493	969,493	2,919,493	4,594,493
TLT Capital Reserves	0	1,375,000	0	3,500,000	0	0
MTOCA	0	320,000	0	0	0	0
Business Strategy Reserves	44,427	3,116,500	350,000	0	0	0
Currently Unfunded / Aramark	0	381,779	490,000	400,000	0	0
Total- Oregon Convention Center	\$274,527	\$6,913,959	\$4,969,493	\$4,869,493	\$2,919,493	\$4,594,493

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

OVERVIEW OF PROJECTS

The FY 2016-17 through FY 2020-21 OCC capital budget contains 34 projects; most projects are renewal and replacement. The largest projects during FY 2016-17 include upgrades to multiple OCC building entrances and replacement of the parking management system and CCTV infrastructure. Most new capital projects at OCC involve technology upgrades that are key to maintaining business in a competitive environment.

PROJECT FUNDING

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

Portland'5 Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
MERC FUND								
P'5 Projects <\$100,000	Various		505,138	270,000	95,000	80,000	0	950,138
Keller - Roof and Drains Replacement (inc CF)	8R098	0	1,509,793	0	0	0	0	1,509,793
P5 Keller Exterior Concrete Panels Repair (R&R)	8R145	0	500,000	0	0	0	0	500,000
P5 AHH - FOH Elevator Overhaul (2) (R&R)	8R152	0	480,000	0	0	0	0	480,000
8R099 - ASCH Portland Sign-assessment: re-paint, re-light (CF)	8R099	0	360,000	0	0	0	0	360,000
P5 AHH/ASCH/Keller - Stage Doors/Backstage/Box Office /Reh Hall Improvements/Renovations (CF)	8R101	0	241,719	0	0	0	0	241,719
P5 AHH-Backstage Elevator Overhaul (CF)	8R121	0	235,000	0	0	0	0	235,000
P5 AHH Fire Alarm System (R&R)	8R093	0	175,000	0	0	0	0	175,000
P5 Portable Concession Kiosks (CF)	85103	0	168,000	0	0	0	0	168,000
P5 ASCH Shell Rigging Overhaul (R&R)	8R092	0	150,000	0	0	0	0	150,000
Keller - North Concession Remodel (CF)	85103	0	150,000	0	0	0	0	150,000
P5 VOIP Phone System Upgrade Phase II	65701C	0	141,520	0	0	0	0	141,520
P5 Newmark Lighting Phase III (CF)	8R144	0	130,000	0	0	0	0	130,000
P5 Keller LED Lighting Conversion (CF)	8R094	0	110,635	0	0	0	0	110,635
Newmark Stage Floor (CF)	8R122	0	100,000	0	0	0	0	100,000
Newmark Main Speakers (CF)	8R128	0	100,000	0	0	0	0	100,000
VOIP Phone System Upgrade Phase I - P5 Share (CF)	65701B	0	72,600	0	0	0	0	72,600
ASCH - Cooling Tower Replacement (incl CF)	8R120	0	50,000	350,000	0	0	0	400,000
P5 Keller Electrical Panels Replacement (R&R)	8R158	0	25,000	300,000	0	0	0	325,000
P5 Keller Main Switchgear (R&R)	8R155	0	25,000	300,000	0	0	0	325,000
P5 ASCH Seat cushion/fabric replacement (R&R)		0	0	60,000	60,000	0	0	120,000
P5 ASCH - Roof Drains (R&R)		0	0	100,000	0	0	0	100,000
P5 ASCH Park Street Marquee (R&R)		0	0	100,000	0	150,000	0	250,000
P5 ASCH Audience Chamber Lighting Update to LED (R&R)		0	0	100,000	0	0	0	100,000
AHH-Storage Racking Systems - Basement & NMK Backstage	8R129	0	0	100,000	0	0	0	100,000
P5 AHH/ASCH/Keller - Operations Dept/NMK Improvements/Renovations (R&R)		0	0	150,000	0	0	0	150,000
P5 ASCH Broadway Marquee (R&R)		0	0	150,000	0	160,000	0	310,000
P5 AHH/ASCH/Keller -Access Control/CCTV replacement		0	0	200,000	0	0	0	200,000
P5 Keller Backstage Dressing Tower Elevator Overhaul (R&R)		0	0	260,000	0	0	0	260,000
P5 AHH Demand Control Ventilation/VAV HVAC Units (R&R)		0	0	0	15,000	100,000	0	115,000
P5 Keller Stage HVAC Improvements (R&R)		0	0	0	100,000	0	0	100,000
P5 Keller FOH Lobby Carpet Tile (R&R)		0	0	0	125,000	0	0	125,000
P5 Keller Main Speakers (R&R)		0	0	0	125,000	0	0	125,000
P5 Keller Carpet Front of House (R&R)		0	0	0	150,000	0	0	150,000
P5 Keller HVAC Controls Upgrades (R&R)		0	0	0	350,000	0	0	350,000
P5 ASCH Backstage Elevators Overhaul (R&R)		0	0	0	0	180,000	0	180,000
P5 AHH Roof (R&R)		0	0	0	0	200,000	0	200,000
P5 Keller Fore Stage (Pit) Elevator Lift (R&R)		0	0	0	0	250,000	0	250,000
P5 Keller Front of House Elevators Overhaul (2) (R&R)		0	0	0	0	0	520,000	520,000
P5 AHH EIFS Replacement Phase III (R&R)		0	0	0	0	0	350,000	350,000
P5 ASCH FOH Elevator Overhaul (R&R)		0	0	0	0	0	250,000	250,000
TOTAL Portland'5		\$0	\$5,229,405	\$2,440,000	\$1,020,000	\$1,120,000	\$1,120,000	\$10,929,405
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21	\$10,929,405	Total Number of Projects 41						

Portland'5 Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	0	4,374,686	2,360,000	1,020,000	1,120,000	1,120,000
Business Strategy Reserves	0	0	0	0	0	0
Aramark / Unfunded	0	854,719	0	0	0	0
Fund Balance- New Capital	0	0	80,000	0	0	0
Total- P'5	\$0	\$5,229,405	\$2,440,000	\$1,020,000	\$1,120,000	\$1,120,000

Portland's Centers for the Arts

Portland's Centers for the Arts (Portland's) 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's 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 2016-17 through FY 2020-21 Portland's capital budget contains 41 projects that are all renewal and replacement. The largest project in FY 2016-17 is the replacement of the roof and drains at the Keller Auditorium, which began in FY 2014-15 and is expected to be completed at the end of FY 2016-17. Other significant projects include concrete repairs to the exterior of the Keller Auditorium and an overhaul of two elevators 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 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
MERC FUND								
Expo R&R <\$100K			264,000	264,500	90,000	65,000	60,000	743,500
EXPO - Hall D Roof Repairs/Replacement (incl CF)	8R136	0	779,500	0	0	0	0	779,500
EXPO Electronic Reader Board (incl CF)	8N011	0	235,000	0	0	0	0	235,000
Hall D & E HVAC - Condition Analysis & Repair Budget (incl CF)	8R137	0	170,000	0	0	0	135,000	305,000
Expo Hall A Carpet & Paint (R&R)	8R149	0	100,000	0	0	0	0	100,000
Expo Halls D & E Solar Project (TLT Pooled)	8N064	0	100,000	0	0	0	0	100,000
Expo Connector - Glass Roll Up (CF)	85106	0	100,000	0	0	0	0	100,000
Expo Security Camera System Replacement Phase 1 of 2 (CF)	8R112	2,000	98,000	0	0	0	0	100,000
Expo - Parking Lot Asphalt Maintenance / Replacement (incl CF)	8R040	0	77,415	60,000	160,000	60,000	60,000	417,415
VOIP Phone System Upgrade Phase II	65701C	0	70,740	0	0	0	0	70,740
VOIP Phone System Upgrade Phase I (CF)	65701B	0	37,200	0	0	0	0	37,200
Hall D Carpet & Paint (CF)	8R042	148,535	25,065	0	0	0	0	173,600
Expo Stormwater Wall (CF)	8N032	160,755	14,460	0	0	0	0	175,215
Expo Halls ABC Exterior Paint	TBD	0	0	120,000	0	0	0	120,000
Roof Repair - Hall C Recoat	TBD	0	0	125,000	0	0	0	125,000
Expo Halls ABC Interior Paint (R&R)	TBD	0	0	0	120,000	0	0	120,000
Expo Hall E Roof Replacement (TLT Pooled)	TBD	0	0	0	525,000	525,000	0	1,050,000
Expo Electrical Equipment (New Bus/Capital)	TBD	0	0	0	0	150,000	0	150,000
Roof Repair - Hall E Loading Dock (TLT Pooled)	TBD	0	0	0	0	0	375,000	375,000
Expo Pipe & Drape (New Bus/Capital)	TBD	0	0	0	0	0	125,000	125,000
TOTAL EXPO CENTER		311,290	\$2,071,380	\$569,500	\$895,000	\$800,000	\$755,000	\$5,402,170
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21		\$5,090,880	Total Number of Projects 20					

Expo Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
Fund Balance- Renewal and Replacement	150,535	743,880	349,000	350,000	115,000	245,000
Fund Balance - New Capital	0	0	10,000	10,000	150,000	125,000
TLT Capital Reserves	160,755	992,500	180,000	535,000	535,000	385,000
Aramark Capital	0	335,000	30,500	0	0	0
Total- Expo Center	\$311,290	\$2,071,380	\$569,500	\$895,000	\$800,000	\$755,000

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

OVERVIEW OF PROJECTS

The FY 2016-17 through FY 2020-21 Expo capital budget contains 20 projects; all are renewal and replacement. The largest projects in FY 2016-17 include a roof replacement at Exhibit Hall D, upgrades to the electronic reader board and the assessment and repair of facility HVAC systems.

PROJECT FUNDING

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

Oregon Zoo Total projects summary by year

	ID	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Total
ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND								
Education Center (CDZ)	ZIP006	0	4,558,173	0	0	0	0	4,558,173
Polar Bear Habitat	ZIP004	0	1,713,872	13,671,247	14,971	0	0	15,400,090
Campus and Habitat Interpretive Design	ZIP013	0	287,790	132,704	19,186	0	0	439,680
One-Percent for Art Design and Installation	ZIP012	0	112,656	107,400	107,400	0	0	327,456
Primate & Rhino Habitat	ZIP005	0	85,708	972,640	2,506,201	10,638,550	0	14,203,099
TOTAL ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND			\$0	\$6,758,199	\$14,883,991	\$2,647,758	\$10,638,550	\$0
ZOO CAPITAL FUND								
Lower Track Remediation	ZOO52	0	725,000	0	0	0	0	725,000
Education Center -Backyard Habitat / Café	ZIP006	0	695,130	0	0	0	0	695,130
Stellar Cove Chiller Replacement	ZRW096	0	400,000	0	0	0	0	400,000
TOTAL ZOO CAPITAL FUND			\$0	\$1,820,130	\$0	\$0	\$0	\$1,820,130
GENERAL FUND RENEWAL AND REPLACEMENT								
Zoo R&R Projects < \$100,000	ZGFR01	0	872,485	765,088	504,252	751,997	630,340	3,524,162
Admin Bldg HVAC Unit 1 Education (CF)	ZRW067	0	118,849	0	0	0	0	118,849
WAY-FINDING SIGN SYSTEM (CF)	ZRW152	0	152,295	0	0	0	0	152,295
Railroad Roundhouse Roof (CF)	ZRW148	0	128,883	0	0	0	0	128,883
VOIP Infrastructure Remediation (CF)	65701B	0	127,200	0	0	0	0	127,200
VOIP Phone System Upgrade Phase II	65701C	0	0	332,231	0	0	0	332,231
Stellar Cove Digital Control System	ZGFR07	0	0	121,899	0	0	0	121,899
Vet Medical Center X-Ray Machine	ZGFR08	0	0	211,482	0	0	0	211,482
ZR37 - Africa Interpretive Graphics	ZR37	0	0	0	113,000	0	0	113,000
ZGFR10 - Gateway Ticketing System	ZGFR10	0	0	0	157,000	0	0	157,000
Railroad Tunnel 1200 kw Generator	TBD	0	0	0	209,757	453,000	0	662,757
Const/Maint 450 kw Generator	TBD	0	0	0	0	101,960	0	101,960
Cascade Crest - Elevator	TBD	0	0	0	0	0	100,000	100,000
Admin Building Carpet 1st & 2nd Floor	ZRW129	0	0	0	0	0	100,000	100,000
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT			\$0	\$1,399,711	\$1,430,700	\$984,009	\$1,306,957	\$5,951,717
TOTAL OREGON ZOO			\$0	\$9,978,040	\$16,314,691	\$3,631,767	\$11,945,507	\$830,340
FIVE YEAR TOTAL, FY 2016-17 THROUGH FY 2020-21		\$42,700,345	Total Number of Projects 22					

Oregon Zoo Major funding sources

	Prior Years	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
G.O. Bonds- Zoo	0	6,758,199	14,883,991	2,647,758	10,638,550	0
Donations - OZF	0	488,000	0	0	0	0
Interfund Loan - SW	0	1,125,000	0	0	0	0
Local Option Levy	0	50,000	0	0	0	0
Fund Balance- Capital Reserves	0	157,130	0	0	0	0
Fund Balance- Renewal and Replacement	0	1,399,711	1,430,700	984,009	1,306,957	830,340
Total- Oregon Zoo	\$0	\$9,978,040	\$16,314,691	\$3,631,767	\$11,945,507	\$830,340

The FY 2016-17 through FY 2020-21 Oregon Zoo capital budget includes 21 projects. Five 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 in the current five-year plan include:

- Education Center (Conservation Discovery Zone)
- Campus and Habitat Interpretive Design
- One-percent for Art Design and Installation
- Polar Bear Habitat
- Primate and Rhino Habitats

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

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

PROJECT FUNDING

Of the \$42.7 million in zoo projects in the FY 2016-17 through FY 2020-21 CIP, \$34.9 million (82 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The Zoo Renewal and Replacement Account provides \$5.9 million (14 percent). Capital projects are funded by a mix of zoo capital reserves and donations from the Oregon Zoo Foundation. The Steller Cove and train renovations are funded by a loan from the Solid Waste Fund, to be paid back with interest over 10 years. The Zoo will also receive a \$50,000 contribution from the Parks and Natural Areas Local Option Levy to help fund an exhibit at the Education Center.



Debt Schedules

Metro Washington Park Zoo Oregon Project, 2005 Series	D-3
Natural Areas Program, 2007 Series	D-4
Natural Areas Program, 2012 Series A	D-5
Natural Areas Program, Refunding Series 2014	D-6
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A	D-7
Oregon Zoo Infrastructure and Animal Welfare, 2016 Series	D-8
Full Faith and Credit Refunding Bonds, 2006 Series	D-9
Full Faith and Credit Refunding Bonds, 2013 Series	D-10
Limited Tax Pension Obligation Bonds, 2005 Series	D-11





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

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

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, 2016	\$2,210,000

Semi-annual debt service schedule

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

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, 2016	\$5,095,000

Semi-annual debt service schedule

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

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, 2016	\$58,730,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2016			1,420,475	1,420,475	
6/1/2017	5.00%	2,790,000	1,420,475	4,210,475	5,630,950
12/1/2017			1,350,725	1,350,725	
6/1/2018	5.00%	3,350,000	1,350,725	4,700,725	6,051,450
12/1/2018			1,266,975	1,266,975	
6/1/2019	5.00%	3,960,000	1,266,975	5,226,975	6,493,950
12/1/2019			1,167,975	1,167,975	
6/1/2020	5.00%	4,610,000	1,167,975	5,777,975	6,945,950
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
Total		\$58,730,000	\$18,286,500	\$77,016,500	\$77,016,500

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, 2016	\$47,200,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2016	-	-	1,019,575.00	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		\$47,200,000	\$5,962,000	\$53,162,000	\$53,162,000

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, 2016	\$47,330,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2016			1,084,162.50	1,084,162.50	
6/1/2017	5.00%	2,260,000.00	1,084,162.50	3,344,162.50	4,428,325.00
12/1/2017			1,027,662.50	1,027,662.50	
6/1/2018	5.00%	2,510,000.00	1,027,662.50	3,537,662.50	4,565,325.00
12/1/2018			964,912.50	964,912.50	
6/1/2019	5.00%	2,770,000.00	964,912.50	3,734,912.50	4,699,825.00
12/1/2019			895,662.50	895,662.50	
6/1/2020	5.00%	3,050,000.00	895,662.50	3,945,662.50	4,841,325.00
12/1/2020			819,412.50	819,412.50	
6/1/2021	5.00%	3,350,000.00	819,412.50	4,169,412.50	4,988,825.00
12/1/2021			735,662.50	735,662.50	
6/1/2022	5.00%	3,665,000.00	735,662.50	4,400,662.50	5,136,325.00
12/1/2022			644,037.50	644,037.50	
6/1/2023	5.00%	4,000,000.00	644,037.50	4,644,037.50	5,288,075.00
12/1/2023			544,037.50	544,037.50	
6/1/2024	5.00%	4,360,000.00	544,037.50	4,904,037.50	5,448,075.00
12/1/2024			435,037.50	435,037.50	
6/1/2025	5.00%	4,740,000.00	435,037.50	5,175,037.50	5,610,075.00
12/1/2025			316,537.50	316,537.50	
6/1/2026	4.00%	5,145,000.00	316,537.50	5,461,537.50	5,778,075.00
12/1/2026			213,637.50	213,637.50	
6/1/2027	4.50%	5,525,000.00	213,637.50	5,738,637.50	5,952,275.00
12/1/2027			89,325.00	89,325.00	
6/1/2028	3.00%	5,955,000.00	89,325.00	6,044,325.00	6,133,650.00
Total		\$47,330,000	\$15,540,175	\$62,870,175	\$62,870,175

General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, 2016 Series

In November 2008, the region's voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5,000,000 were issued December 22, 2008. A second series of bonds were issued on August 5, 2010 in the form of a two-year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65,000,000 of bonds was issued in May 2012. This series issues \$30 million of the remaining \$40 million authorization. The balance is anticipated to be issued in 2019.

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

Semi-annual debt service schedule

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

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, 2016	\$8,680,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-16	4.38%	795,000.00	202,459.38	997,459.38	
6-1-17			185,068.75	185,068.75	1,182,528.13
12-1-17	5.00%	830,000.00	185,068.75	1,015,068.75	
6-1-18			164,318.75	164,318.75	1,179,387.50
12-1-18	5.00%	870,000.00	164,318.75	1,034,318.75	
6-1-19			142,568.75	142,568.75	1,176,887.50
12-1-19	5.00%	915,000.00	142,568.75	1,057,568.75	
6-1-20			119,693.75	119,693.75	1,177,262.50
12-1-20	5.00%	960,000.00	119,693.75	1,079,693.75	
6-1-21			95,693.75	95,693.75	1,175,387.50
12-1-21	4.25%	1,010,000.00	95,693.75	1,105,693.75	
6-1-22			74,231.25	74,231.25	1,179,925.00
12-1-22	4.25%	1,055,000.00	74,231.25	1,129,231.25	
6-1-23			51,812.50	51,812.50	1,181,043.75
12-1-23	5.00%	1,095,000.00	51,812.50	1,146,812.50	
6-1-24			24,437.50	24,437.50	1,171,250.00
12-1-24	4.25%	1,150,000.00	24,437.50	1,174,437.50	1,174,437.50
Total		\$8,680,000.00	\$1,918,109.38	\$10,598,109.38	\$10,598,109.38

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, 2016	\$9,290,000

Semi-annual debt service schedule

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

Limited Tax Pension Obligation Bonds, 2005 Series

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 23, 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, 2016	\$20,155,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-16		0	501,019.23	501,019.23	
6-1-17	4.859%	930,000	501,019.23	1,431,019.23	1,932,038.46
12-1-17		0	478,424.88	478,424.88	
6-1-18	4.859%	1,055,000	478,424.88	1,533,424.88	2,011,849.76
12-1-18		0	452,793.65	452,793.65	
6-1-19	4.859%	1,185,000	452,793.65	1,637,793.65	2,090,587.30
12-1-19		0	424,004.08	424,004.08	
6-1-20	4.859%	1,325,000	424,004.08	1,749,004.08	2,173,008.16
12-1-20		0	391,813.20	391,813.20	
6-1-21	5.004%	1,480,000	391,813.20	1,871,813.20	2,263,626.40
12-1-21		0	354,783.60	354,783.60	
6-1-22	5.004%	1,645,000	354,783.60	1,999,783.60	2,354,567.20
12-1-22		0	313,625.70	313,625.70	
6-1-23	5.004%	1,820,000	313,625.70	2,133,625.70	2,447,251.40
12-1-23		0	268,089.30	268,089.30	
6-1-24	5.004%	2,010,000	268,089.30	2,278,089.30	2,546,178.60
12-1-24		0	217,799.10	217,799.10	
6-1-25	5.004%	2,210,000	217,799.10	2,427,799.10	2,645,598.20
12-1-25		0	162,504.90	162,504.90	
6-1-26	5.004%	2,430,000	162,504.90	2,592,504.90	2,755,009.80
12-1-26		0	101,706.30	101,706.30	
6-1-27	5.004%	2,660,000	101,706.30	2,761,706.30	2,863,412.60
12-1-27		0	35,153.10	35,153.10	
6-1-28	5.004%	1,405,000	35,153.10	1,440,153.10	1,475,306.20
Total		\$20,155,000.00	\$7,403,434.08	\$27,558,434.08	\$27,558,434.08



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

Budget and financial structure

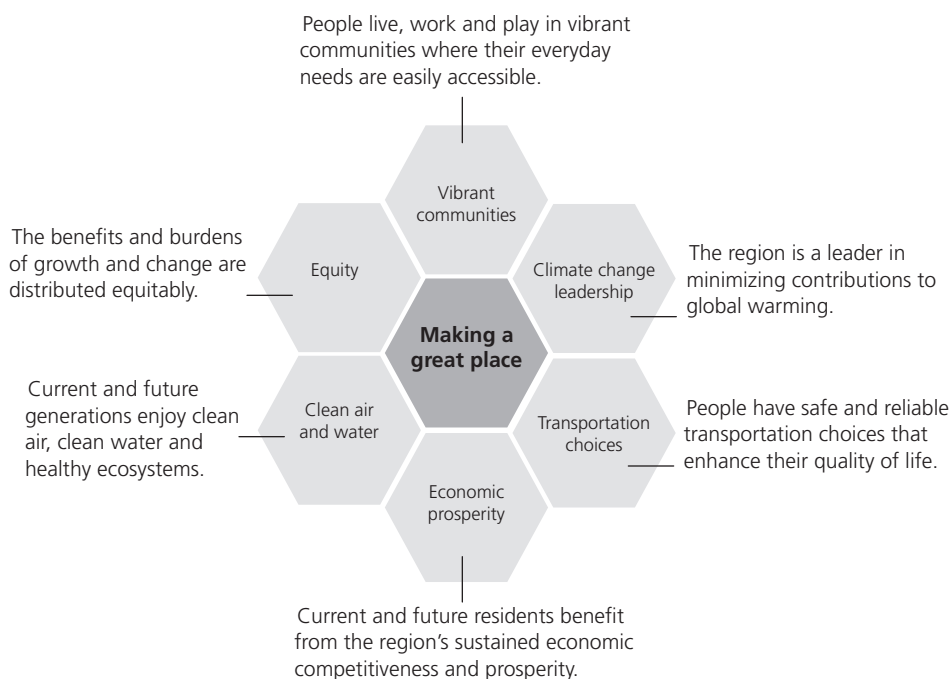




Development of the budget is an important and legally required process. The result is a policy and financial plan covering all of Metro's programs and services. The budget document presents a strategically focused discussion of goals and objectives, programs and outcomes and spending priorities within 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.

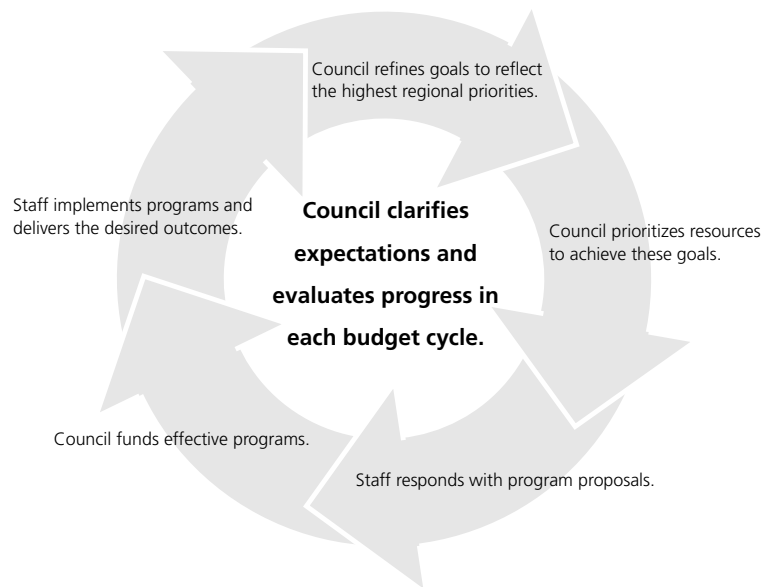
THE STRATEGIC BUDGET PROCESS

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

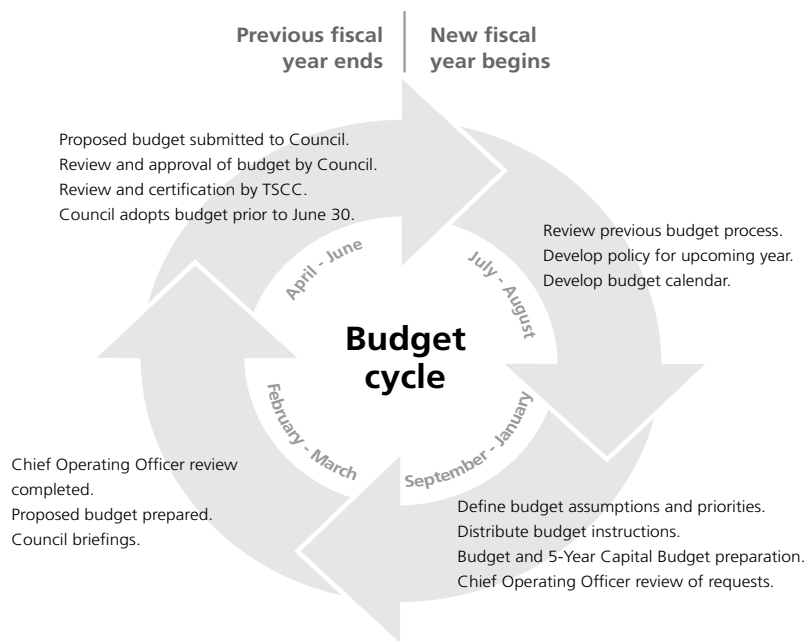
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation 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 included. The purpose of the forecasts is not to display a balanced budget in all future years. The purpose is 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 safeguard 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	December 8, 2015 January 19, 2016 February 9, 2016
Preparation, review, analysis and discussion of 5-year Forecasts for all major operating areas	September – November, 2015
Financial Planning issues budget instructions and assumptions	Mid December 2015
Budget requests, final modification packages, and status quo CIP, submitted to Financial Planning	January 5, 2016
Financial Planner review, analysis and consolidation of budget requests, modification packages and CIP	January 18 – 29, 20156
COO Analysis, review and discussion of department budget requests and add, cut, change proposals	February 1 – March 4, 2016
COO provides final direction on program proposals and makes final budget balancing decisions for Proposed Budget	By March 4, 2016
Final budgets due from operating units	March 11, 2016
Financial Planning produces Proposed Budget documents (summary budget, program budget, line item detail, five-year capital budget, update 5-year operating forecasts)	March 14 – 30, 2016
Prepare Chief Operating Officer Budget Message and presentation	Late March – early April, 2016
Proposed Budget released to Council for individual review	March 31, 2016
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 14, 2016
Council work sessions on proposed budget	April 19, 2016
Council public hearing; budget approval and tax levy (Resolution No. 16-4696))	May 5, 2016
Metro submits approved budget to Tax Supervising and Conservation Commission	May 6, 2016
Tax Supervising and Conservation Commission public comment period	May 7–June 8, 2016
Tax Supervising and Conservation Commission public hearing on approved budget	June 9, 2016
Council work session on approved budget	June 14, 2016
Council considers and approves final amendments to budget; public hearing	June 16, 2016
Council budget public hearing; adoption (Resolution No. 16-4697)	June 23, 2016
File property tax levies with Tax Supervising and Conservation Commission and three counties	By July 15, 2016

Budget development guidelines

The following financial assumptions were used in the development of the FY 2016-17 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 2016-17 budget, the CPI factor on base solid waste excise tax is 1.4 percent and yields \$12,915,727.

General Fund allocations

Operating departments resident in the General Fund will receive a CPI increase equal to 2.0 percent of the amount of the allocation provided in the FY 2015-16 budget. The amount of the FY 2016-17 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 2016-17:

To Parks and Nature	\$3,490,000
To Property & Environmental Services	\$1,172,000
To Research Center	\$895,000
To Research Center – Data Maintenance	\$153,000
To Planning and Development	\$4,391,000
To Oregon Zoo	\$12,546,000
Metro Tourism Opportunity & Competitiveness Account – OCC	\$320,000
Metro Tourism Opportunity & Competitiveness Account – Expo	\$280,000

Interest

Interest rate for resource calculations – 1.0 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 2015-16) as well as ensuing budget year (FY 2016-17). For non-rep employees whose salary is based on a pay range, 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

Per SB501 elected officials salaries will be adjusted in line with adjustments to the Circuit Court Judges salary. Beginning December 2015 circuit court judges' salaries will be adjusted by the same cost of living adjustment granted by the Governor of the State of Oregon to the employees in management services in the executive department. For FY 2016-17, the COLA award is estimated to be 2.0 percent.

Note: The Governor awarded a 2.25 percent cost of living award effective December 1, 2015.

Metro Non-Represented Employees

Assumed 2.0 percent on existing salaries and wages for COLA (effective July 1, 2016).

Assumed 3.0 percent on existing salaries and wages for Merit (effective July 1, 2016).

Note: Based on the actual Portland-Salem CPI-U 2nd half, the COO has awarded a 1.5 percent COLA for all non-represented employees effective July 1, 2016. In addition, a 3.5 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 2.0 percent on existing salaries and wages for COLA (effective July 1, 2016).

Assumed 3.0 percent on existing salaries and wages for Merit (effective July 1, 2016).

Note: Based on the actual Portland-Salem CPI-U 2nd half, the COO has awarded a 1.5 percent COLA for all non-represented employees effective July 1, 2016. In addition, a 3.5 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 2.0 percent cost of living adjustment to wages effective July 1, 2016.

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

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, 2016 was 1.12 percent. The minimum adjustment of 1.5 percent was awarded.

LIU Local 483

Assumed 2.0 percent cost of living adjustment to wages effective July 1, 2016.

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, 2016 was 1.23 percent. The minimum adjustment of 1.5 percent was awarded.

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

IUOE 701-1 - Assume 2.0 percent adjustment to wages effective July 1, 2016.

IUOE 701 – Assume 2.5 percent adjustment to wages effective July 1, 2016.

AFSCME 3580-1 – Assume 2.0 percent cost of living adjustment to wages effective July 1, 2016.

IATSE B-20 – Assume 30¢ per hours increase effective July 1, 2016.

IATSE B28 – Assume 2.0 percent adjustment to wages effective July 1, 2016.

ILWU 28 – Assume 2.0 percent adjustment to wages effective July 1, 2016.

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 2016-17

	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)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
Non-Represented/Unclassified (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
AFSCME 3580 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
LIUNA 483 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
IUOE 701 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
IUOE 701-1 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----

	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)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
ILWU 28 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
IATSE 28 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	6.00%	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
B-20 (if benefit eligible)						
Variable (% of salary/wage)	8.38%	8.8%	-----	-----	0.32%	2.00%
Fixed (per FTE)	\$34	-----	-----	\$15,300	\$74	-----
Temporary/Seasonal						
Variable (% of salary/wage)	8.38%	-----	-----	-----	-----	-----
Fixed (per FTE)	\$34	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 percent when calculating benefit costs.

(2) Almost all new employees pay their own 6.0 percent employee PERS Rate. TeamBudget is able to identify these employees and calculate the 6

Note: The FY 2016-17 was developed assuming a 10 percent increase in health & welfare costs over the current year. Based on insurer quotes received in late spring 2016 the actual costs of health & welfare will decrease 2.3 percent from FY 2015-16 reducing the average cost per FTE to approximately \$13,600. An adjustment was made to capture most of the budget savings as a contribution to the PERS reserve.

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

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

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

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

514000 – Unemployment Expense

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

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

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

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 2016-17. 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 5140 - Unemployment will be a fixed dollar amount per department based on actual prior year payment. Schedule of expense for FY 2016-17 is provided at the end of the assumptions.

Account 5190 - PERS Bond Recovery will be partially subsidized from the accumulated PERS Reserve for FY 2016-17. 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 2016-17, 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 = 2.0 percent . There will be a 2.0 percent materials & services inflation factor. You can move and adjust between materials and services 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 2016-17 costs reflect actual expenditure incurred in FY 2014-15.

Unemployment expense

Council Office	\$172
Finance & Regulatory Services	10,760
Human Resources	278
Oregon Zoo	86,037
Parks and Nature	35,004
Planning and Development	(1,081)
Property and Environmental Services	8,867
MERC	63,051
TOTAL UNEMPLOYMENT CHARGES	\$203,088

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.

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's 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 OCC hotel) 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 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.



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

Section 14. Limitations on Expenditures of Certain Tax Revenues

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

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

The Consumer Price Index for All Urban Consumers, Portland-Salem Consolidated Metropolitan Statistical Area now stands at 245.41 on the 1982–84=100 reference base.

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

15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
2002–03	183.60	2.30	16,276,000
2003–04	184.00	0.20	16,309,000
2004–05	186.50	1.40	16,537,000
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008–09	210.50	4.00	18,666,000
2009–10	216.20	2.70	19,170,000
2010–11	217.20	0.50	19,266,000
2011–12	219.20	0.90	19,439,000
2012–13	226.10	3.20	20,061,000
2013–14	230.81	2.10	20,482,000
2014–15	237.32	2.80	21,055,000
2015–16	242.68	2.30	21,539,000
2016–17	245.41	1.10	21,776,000

Charter limitation on expenditures

Cost Allocation Plan for Federal Grant Purposes

Department	Total	Communications	Council	Solid Waste Fund	Parks and Nature	Parks Levy Fund	Natural Areas Bond Fund	Zoo Bond Fund	Oregon Zoo
Information Services	\$4,225,077	\$179,290	\$84,245	\$925,763	\$184,947	\$163,021	\$82,983	\$110,612	\$666,155
Office of the CFO	\$820,964	\$9,037	\$9,063	\$200,639	\$39,887	\$43,344	\$45,613	\$87,468	\$137,579
FRS - Accounting	\$2,054,503	\$28,582	\$28,666	\$626,088	\$111,003	\$97,646	\$49,702	\$7,999	\$370,953
FRS - Budget and Financial Management	\$352,282	\$3,862	\$3,873	\$85,746	\$17,045	\$18,523	\$19,493	\$37,380	\$58,796
FRS - Procurement	\$890,946	\$1,537	\$2,037	\$254,925	\$39,689	\$52,987	\$61,213	\$134,600	\$106,343
FRS - Risk Management	\$247,782	\$7,703	\$7,426	\$37,806	\$15,443	\$9,424	\$6,629	\$2,323	\$67,229
Communications - Design and Standards Division	\$530,442	\$2,959	\$70,524	\$83,812	\$100,671	\$26,919	\$49,250	\$71	\$14,460
IS - Records Information Management	\$405,354	\$11,596	\$12,180	\$62,005	\$25,329	\$15,456	\$10,872	\$3,809	\$110,265
Human Resources	\$2,509,379	\$71,993	\$75,393	\$383,819	\$156,784	\$95,678	\$67,300	\$23,581	\$682,542
Office of the Metro Attorney	\$2,657,324	\$26,163	\$27,408	\$548,159	\$137,039	\$191,855	\$493,343	\$137,039	\$246,672
Office of the Auditor	\$701,645	\$9,201	\$9,798	\$213,992	\$37,940	\$33,374	\$16,988	\$2,734	\$126,789
Office of the Chief Operating Officer	\$2,147,982	\$10,917	\$11,447	\$253,431	\$50,381	\$54,748	\$57,614	\$110,481	\$173,779
Non Departmental	\$284,253	\$8,746	\$8,430	\$52,224	\$16,994	\$12,737	\$4,918	\$8,161	\$102,850
PES Central Services	\$968,587	\$68,703	\$80,259	\$168,625	\$70,114	\$128,476	\$79,123	-	-
MRC Debt Service	\$451,833	\$38,666	\$36,849	\$77,422	\$32,192	\$58,988	\$36,328	-	-
FRS - Risk-Worker's Comp	\$646,593	-	-	\$179,084	\$75,133	-	-	-	\$251,673
FRS - Risk-Liability and Property	\$557,636	\$3,388	\$3,151	\$55,684	\$74,111	\$1,175	\$1,540	\$185	\$115,436
Total Actual Costs	\$20,452,582	\$482,343	\$470,749	\$4,209,222	\$1,184,702	\$1,004,351	\$1,082,908	\$666,444	\$3,231,521
Regular Adjustments (Carry Forward)	\$41,079	(\$284,511)	-	-	-	-	-	-	-
Total Claimable Costs	\$20,493,661	\$197,832	\$470,749	\$4,209,222	\$1,184,702	\$1,004,351	\$1,082,908	\$666,444	\$3,231,521

*The Equity Program column includes the Equity, Diversity, and Inclusion division of the Chief Operating Officer's office, which is unallocated and paid for by the general fund.

Cost Allocation Plan for Federal Grant Purposes, *continued*

Department	Oregon Convention Center	Expo Center	Portland'5	Planning and Development	Research Center	Property and Environmental Services	Equity Program	2nd Alloc Remains
Information Services	\$526,931	\$177,841	\$265,967	\$373,728	\$410,848	\$72,744	-	\$2
Office of the CFO	\$117,695	\$19,439	\$52,286	\$39,226	\$15,610	\$4,076	-	\$2
FRS - Accounting	\$344,466	\$55,760	\$147,445	\$124,069	\$49,373	\$12,748	-	\$3
FRS - Budget and Financial Management	\$50,298	\$8,307	\$22,345	\$18,198	\$6,671	\$1,743	-	-
FRS - Procurement	\$128,909	\$20,451	\$45,811	\$31,898	\$6,696	\$3,850	-	-
FRS - Risk Management	\$34,624	\$6,225	\$22,295	\$18,217	\$10,867	\$1,571	-	-
Communications - Design and Standards Division	\$17,909	\$6,264	\$6,752	\$140,982	\$2,051	\$7,816	-	\$2
IS - Records Information Management	\$56,787	\$10,210	\$36,566	\$29,877	\$17,825	\$2,576	-	\$1
Human Resources	\$351,516	\$63,203	\$226,350	\$184,937	\$110,337	\$15,946	-	\$1
Office of the Metro Attorney	\$219,263	\$82,224	\$54,816	\$465,935	\$27,408	-	-	\$1
Office of the Auditor	\$117,736	\$19,058	\$50,395	\$42,407	\$16,875	\$4,358	-	-
Office of the Chief Operating Officer	\$148,662	\$24,555	\$66,044	\$49,548	\$19,716	\$5,149	\$1,111,510	-
Non Departmental	\$23,711	\$5,165	\$12,101	\$22,307	\$3,307	\$2,601	-	-
PES Central Services	\$5,386	\$979	\$3,428	\$183,314	\$109,675	\$70,505	-	-
MRC Debt Service	\$2,473	\$450	\$1,574	\$84,166	\$50,356	\$32,371	-	-
FRS - Risk-Worker's Comp	\$59,255	\$1,702	\$61,486	-	\$16,801	\$1,460	-	-
FRS - Risk-Liability and Property	\$149,892	\$63,977	\$63,888	\$6,028	\$3,276	\$15,906	-	\$1
Total Actual Costs	\$2,355,512	\$565,811	\$1,139,547	\$1,814,836	\$877,693	\$255,421	\$1,111,510	\$13
Regular Adjustments (Carry Forward)	-	-	-	\$195,345	\$130,245	-	-	-
Total Claimable Costs	\$2,355,512	\$565,811	\$1,139,547	\$2,010,181	\$1,007,938	\$255,421	\$1,111,510	\$13

Excise tax

Chapter III Section 10 of the Metro Charter authorizes Metro to levy and collect taxes except as prohibited by law or restricted by the Charter. The Metro Code Chapter 7.01.020 imposes a tax on each user for the privilege of using the facilities, equipment, systems, functions, services or improvements owned, operated, franchised or provided by Metro. Certain exemptions to the tax are specified in Section 7.01.050 of the Code. The tax is not applied to the Portland's Centers for the Arts under terms of the Consolidation Agreement with the City of Portland, nor to the Oregon Zoo operations by Council action. Beginning July 1, 2016, all resources in the General Fund are also exempt.

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

Almost 86 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, solid waste excise tax is calculated by a per-ton fee instead of a percentage of the tipping fee. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$18.3 million in FY 2016-17. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The flat rate per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2016-17 will be \$11.76 per ton, an increase of 28 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Budgeted FY 2015-16	Budgeted FY 2016-17
Planning	10,525	7,374	6,665	6,687	6,107	0	0
Parks / Property Services	216,964	232,462	306,802	415,258	455,590	475,234	0
Portland Expo Center	350,500	453,167	429,998	449,897	425,966	510,381	499,757
Oregon Convention Center	1,396,147	1,351,302	1,585,421	1,393,700	1,794,326	1,782,704	1,845,767
Solid Waste - Product Sales	160,057	182,356	183,035	181,238	222,222	210,810	235,135
Solid Waste Facilities						14,388,220	15,695,081
Solid Waste - Metro Facilities	4,953,430	4,986,519	4,872,920	5,293,764	5,581,100		
Solid Waste - Non-Metro Facilities	6,980,372	7,199,734	7,972,419	8,262,246	8,102,628		
TOTAL EXCISE TAX EARNED	\$14,067,995	\$14,412,914	\$15,357,261	\$16,002,790	\$16,587,938	\$17,367,349	\$18,275,740

FY 2016-17 budget transfers

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

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

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
General Fund	Risk Management Fund	Indirect	\$485,676	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs, including \$44,938 from the Planning subfund.
	Zoo Operating Fund	Resource	\$12,546,000	Allocation for general operations
	Zoo Renewal and Replacement Fund	Resource	\$619,900	Renewal and replacement contribution to provide for General Fund assets
	Parks Capital Fund	Resource	\$23,610	Purchase of Glendoveer merchandise
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,383,443	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due.
	Solid Waste Revenue Fund	Resource	\$205,642	Transfer to support agency Sustainability program.
	MERC Fund	Resource	\$600,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist event facilities' competitiveness in attracting conventions from outside the region.
	Willamette Falls Capital Fund	Resource	\$186,670	Transfer for salary and M&S in the Willamette Falls project
	General Asset Management Fund	Resource	\$1,371,325	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks, Sustainability, and Information Services.
	General Asset Management Fund	Resource	\$500,000	Transfer to the renewal and replacement subfund to support specific R&R projects in FY 2016-17.
MERC Fund	General Fund	Indirect	\$3,686,336	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	\$393,892	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$4,000,000	Transfer to OCC Hotel Escrow Account for development contribution and funds for the Expo Center's Hall D.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,182,528	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECD loan for the Expo Center Hall D construction.
	Renewal and Replacement Fund	Resource	\$2,100	Renewal & replacement costs for the MERC admin subfund
	General Fund	Direct	\$72,212	Reimbursed salary costs for hotel project.
	General Fund	Interfund Loan	\$190,787	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.
	General Fund	Resource	\$264,475	Transfer to PERS Reserve
	General Fund	Resource	\$5,000	Videographer position

FY 2016-17 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	\$1,402,658	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$5,459	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$469,564	A direct transfer for Communications operating expenditures
	Planning Fund	Direct	\$214,430	Project expenses for the Data Resource Center
	Willamette Falls Capital Fund	Direct	\$1,000,000	Portion for FY 16-17 Of the \$5,000,000 for the WF Riverwalk Project.
	General Fund	Resource	\$28,825	Transfer to PERS Reserve
Parks and Natural Areas Local Option Levy Fund	General Fund	Indirect	\$1,293,721	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$1,033	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$874,655	Charges for services provided by General Fund staff in support of the Levy program.
	General Fund	Direct	\$2,010,320	Property Taxes.
	General Fund	Direct	\$82,526	Increase in legal counsel by 0.5 FTE.
	Zoo Operating Fund	Direct	\$402,969	Parks education funding.
	Planning Fund	Direct	\$112,671	Use of Planning department personnel for Active Transportation and of Research Center services.
	Renewal and Replacement Fund	Resources	\$16,800	Levy share of the R&R Loan Repayment to the SW Fund for a \$2,000,000 loan for MRC Capital projects.
	General Fund	Resource	\$41,725	Transfer to PERS Reserve
Solid Waste Revenue Fund	General Fund	Indirect	\$4,862,314	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$287,785	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Parks and Nature)	Direct	\$6,873	Natural Technician Support for St. Johns Landfill
	General Fund	Direct	\$150,000	Diversity plan funding
	General Fund (Property and Environmental Services)	Direct	\$12,000	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	Zoo Operating Fund	Direct	\$59,721	Waste reduction education support.
	Planning Fund	Direct	\$535,013	Charges for services provided by the Data Resource Center and for data maintenance
	General Fund New Capital	Direct	\$125,000	PCI Remediation project
	Renewal and Replacement Fund	Resource	\$23,100	SW Funding share of Loan Repayment made by Fund 611 to SW Fund for the \$2,000,000 MRC capital projects loan
	Renewal and Replacement Fund	Loan	\$2,000,000	Loan to Fund 611 Renewal & Replacement for MRC Capital Projects
	General Fund	Resource	\$157,400	Transfer to PERS Reserve
	General Fund	Resource	\$20,000	Videographer position

FY 2016-17 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount Purpose
Zoo Operating Fund	General Fund	Indirect	\$2,971,550 Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$498,710 Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$203,030 CPMO Services
	General Revenue Bond Fund (Debt Service Account)	Resource	\$165,825 Light Rail Station debt service.
	Zoo Capital Projects	Resource	\$95,000 Transfer of Picnic Lands capital cost to Capital Fund
	Zoo Renewal and Replacement	Resource	\$250,000 Transfer to R&R fund
	Solid Waste Operating Account	Interfund Loan	\$265,280 Principal and Interest on outstanding interfund loan.
	General Fund	Resource	\$270,450 Transfer to PERS Reserve
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	\$17,310 Charges for administrative support
	Parks Capital Fund	Resource	\$851,000 St. John's Prairie Trail Project
General Asset Management Fund	Solid Waste Revenue Fund	Loan	\$210,000 Principal and interest on loan for MRCprojects
	General Fund	Resource	\$4,625 Transfer to PERS Reserve for Willamette Falls Subfund
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	\$666,269 Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$1,149 Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Resource	\$8,450 Transfer to PERS Reserve
Risk Management Fund	General Fund	Direct	\$25,000 HR Physical capacity testing
Smith and Bybee Wetlands Fund	General Fund	Direct	\$121,752 Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
TOTAL FY 2016-17 TRANSFERS			\$51,180,558

GASB 54 fund balance designations

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

The hierarchy of five possible classifications of fund balance is:

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

Estimated July 1, 2016, fund balance designations are:

Fund	FY 2016-17 Beginning Fund Balance	FY 2016-17 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$27,926,217	\$0	\$10,097,074	\$5,168,000	\$0	\$12,661,143
General Obligation Bond Debt Service Fund	270,000	0	270,000	0	0	0
General Revenue Bond Fund	13,464,947	0	10,058,000	3,400,000	0	6,947
General Asset Management Fund	10,861,601	0	5,893,860	0	0	4,967,741
Natural Areas Fund	40,459,986	0	40,459,986	0	0	0
Natural Areas Local Option Levy Fund	4,413,031	0	4,413,031	0	0	0
Open Spaces Fund	751,980	0	751,980	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	40,506,138	0	40,506,138	0	0	0
Pioneer Cemetery Perpetual Care Fund	567,254	532,036	0	0	35,218	0
Rehab. And Enhancement Fund	1,377,259	0	1,377,259	0	0	0
Smith and Bybee Wetlands Fund	2,993,986	0	2,993,986	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	\$143,592,399	\$532,036	\$116,821,314	\$8,568,000	\$35,218	\$17,635,831

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 2016-17 General Fund.

Total Beginning Fund Balance / Reserves	\$27,926,217
340000 - Fund Bal-Unassigned/Undesignated	\$3,300,000
Undesignated	3,300,000
326100 - Fund Bal-Restr by TOD IGA	\$10,097,074
Reserved for Transit Oriented Development Program	10,097,074
330300 - Fund Bal-Comm for CET	\$5,168,000
Reserved for Local Gov't Grants (CET)	5,168,000
340300 - Fund Bal-Dsg Debt Service	\$1,288,152
Reserve for Future Debt Service - Metro Regional Center	716,997
Reserve for Future Debt Service Pension Bonds	571,155
340500 - Fund Bal-Dsg Comm Invest Initiative	\$495,000
Carryover for RISE	495,000
341500 - Fund Bal-Dsg PERS	\$3,425,587
PERS Reserve	3,425,587
349000 - Fund Bal-Unassigned/Reserved	\$4,152,404
<i>Planning & Development</i>	
Planning Department - Grant matching funds and other carryover	1,103,863
Project Carryover - Enterprising Places (DOF)	505,200
Economic value atlas	15,000
Housing lunch and learn series	15,000
Equity housing feasibility analysis and partnership development	128,000
UGM Task Force Facilitation	8,500
<i>Research Center</i>	
Residential housing preferences study	35,000
Least cost planning technical development	125,000
<i>Central Service Departments</i>	
CRM project software	100,000
Cost Allocation Plan Adjustments	1,736,431
Microsoft Office upgrade training	28,250
Employee & Labor Relations Strategy	40,000
Class & Comp studay	65,000
<i>Parks and Nature</i>	
Lone Fir Block 14 Master Plan Update	5,000
Park Development Cost Estimates	5,000
Standard Detail & Specifications	10,000
Troutdale to Springwater Trail 40 Mile Loop	60,000
Intertwine Signage	167,160

Total Ending Reserves (Contingency / Unappropriated Balance)	\$28,741,139
701001 - Contingency - Opportunity Account	\$215,000
Council Opportunity Account (per Council policy)	500,000
Reduction: Least Cost Planning	(150,000)
Reduction: Metroscope enhancement for UGR	(135,000)
701002 - Contingency - Operating	\$2,457,665
General Contingency	2,457,665
709000 - Contingency - All Other	\$5,461,000
<i>Planning & Development / Research Center</i>	
Powell/Division	1,050,000
Enterprising Places	400,000
SW Corridor	1,600,000
TOD ~ Program Purchases	2,000,000
<i>Central Service Departments</i>	
Reserved for HR Diversity/Outreach Analyst	111,000
Reserved for Diversity Program spending plan	300,000
801002 - Unapp FB - Restricted CET	\$4,698,550
Reserved for Local Gov't Grants (CET)	4,698,550
801003 - Uapp FB - Restricted TOD	\$6,365,810
Reserved for Transit Oriented Development Program	6,365,810
805100 - Unapp FB - Stabilization Reserve	\$1,795,000
Stabilization Reserve	1,795,000
805400 - Unapp FB - Reserve for Future Debt Service	\$1,418,886
Reserve for Future Debt Service - Metro Regional Center bonds	847,731
Reserve for Future Debt Service Pension Obligation Bonds	571,155
805450 - Unapp FB - PERS Reserve	\$3,975,814
PERS Reserve	3,975,814
805900 - Unapp FB - Other Reserves & Designations	\$2,353,414
Planning Department - Grant matching funds and other carryover	1,034,013
Reserved for Cost Allocation Adjustments	1,319,401

Oregon Zoo Historical Changes

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

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

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

Fringe benefit rate calculation

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

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

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

Explanation of individual benefits

FICA (Social Security tax): The total tax rate is 15.3 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 6.2 percent of salary.

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

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

Pension: Metro's pension is provided through PERS. 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 2016-17 Metro's average composite employer rate is estimated at 8.8 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 began to be used to offset all or a portion of the costs of the PERS Bond Recovery rate. Due to the continuing offset, the rate charged to departments for FY 2016-17 will be 2.0 percent. This offset is expected to last for up to five years and will be gradually increased, from the FY 2011-12 rate, to the fund rate.

Workers' Compensation Tax: State tax calculated at \$0.016 per hour worked.

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

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

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

Dependent Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.10 per employee per month.

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

Health and Welfare Program: Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Historically, the cost was subject to a monthly cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Beginning July 1, 2011, Metro shifted to cost sharing for health and welfare premiums. Most employee groups now pay a 92 percent/8 percent cost sharing plan. The remaining represented group to continue to utilize a 94 percent/6 percent cost sharing plan through FY 2015-16 discontinued that practice and moved to the 92 percent/8 percent cost sharing model in 2016-17. The FY 2016-17 Budget assumes that Metro's total health and welfare contribution will average \$1,159.17 per month per FTE. This is a decrease of 10.6 percent compared to the FY 2015-16 budgeted monthly average of \$1,296.

Variable rate components

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

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

Fixed rate components (annual budgeted cost)

	Elected and non-represented benefit eligible employees	AFSCME 3580-1 represented employees	Other represented benefit eligible employees	Temporary/seasonal employees
Worker Comp Tax	\$33	\$33	\$33	\$33
Life Insurance	\$54	\$54	\$54	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$8	\$8	\$8	\$0
Health and Welfare	\$13,910	\$13,910	\$13,910	\$0
TOTAL FIXED RATE COMPONENT	\$14,017	\$14,017	\$14,017	\$33

Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2016-17:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated in FY 2015-16</i>					
Program Analyst III	1209	Council	6/30/2016	0.50	Equity Program
Education Specialist III	1285	Oregon Zoo	6/30/2017	1.00	Evaluator
<i>Duration Extended</i>					
Venues Policy Project Coordinator	1212	MERC	6/30/2017	1.00	MERC Policy Coordination
Senior Public Affairs Specialist	1124	Planning & Development	6/30/2019	1.00	Regional Transportation Options
Program Assistant II	1300	Parks and Nature	6/30/2017	1.00	Local Option Levy/Intertribal Resource Spec
<i>Continued without Change</i>					
Program Analyst IV	1214	Parks & Environmental Services	6/30/2017	1.00	Cemetery Program
Education Specialist III	1250	Oregon Zoo	6/30/2017	1.00	Grant/OZF funds
Program Director	1260	Oregon Zoo	6/30/2018	1.00	Strategic Initiatives
Education Specialist I	1286	Oregon Zoo	6/30/2017	0.60	ZAP Program
Associate Management Analyst	1301	Property & Environmental Services	6/30/2018	0.60	Integrated Pest Management
Park Ranger	1187	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	1188	Parks and Nature	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1189	Parks and Nature	6/30/2018	1.00	Local Option Levy
Construction Coordinator	1190	Parks and Nature	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	1191	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1192	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1193	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1194	Parks and Nature	6/30/2018	1.00	Local Option Levy
Natural Resource Technican	1195	Parks and Nature	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator II	1196	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1197	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1198	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Sci	1199	Parks and Nature	6/30/2018	1.00	Local Option Levy
Program Assistant II	1200	Parks and Nature	6/30/2018	1.00	Local Option Levy
Education Specialist II	1201	Oregon Zoo	6/30/2018	1.00	Local Option Levy
Education Specialist II	1202	Oregon Zoo	6/30/2018	0.50	Local Option Levy
Legal Counsel I	1210	Metro Attorney	6/30/2018	1.00	Local Option Levy
Senior Public Affairs Specialist	1216	Communications	6/30/2018	1.00	Local Option Levy
Service Supervisor III	1223	Parks and Nature	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1224	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1225	Parks and Nature	6/30/2018	0.80	Local Option Levy
Associate Regional Planner	1226	Parks and Nature	6/30/2018	1.00	Local Option Levy
Associate Public Affairs Specialist	1240	Parks and Nature	6/30/2018	1.00	Local Option Levy
Service Supervisor IV	1263	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	1265	Parks and Nature	6/30/2018	1.00	Local Option Levy
Park Ranger	1264	Parks and Nature	6/30/2018	1.00	Local Option Levy

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Assistant Management Analyst	1295	Parks and Nature	6/30/2018	1.00	Levy/NA Bond/SW
Maintenance Worker I	1296	Parks and Nature	6/30/2018	0.50	Local Option Levy
Assistant Regional Planner	1297	Parks and Nature	6/30/2018	1.00	Local Option Levy
Event Coordinator	1298	Parks and Nature	6/30/2018	0.50	Local Option Levy
Administrative Specialist I	1299	Parks and Nature	6/30/2018	0.75	Local Option Levy
Senior Public Affairs Specialist	1304	Communications	12/31/2017	0.50	Willamette Falls Program
Position Increases					
Education Specialist II	1284	Oregon Zoo	6/30/2017	0.75	Conservation Action Coordinator
New Positions					
Regional Principal Planner	New FY17 - P&D#1	Planning & Development	6/30/2018	0.50	Housing program
Administrative Specialist III	New FY17 - PARKS#1	Parks & Nature	6/30/2021	1.00	Willamette Falls Program
Video and Photography Technician	New FY17 - COMM#2	Communications	6/30/2017	1.00	

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

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

Action - Eliminated Positions (during FY 2015-16)	FTE Change
Program Analyst III	(0.50)
Marketing and Promotions Coordinator 1	(0.50)
Education Specialist III	(1.00)
Associate Visual Communications Designer	(0.50)
TOTAL	(2.50)
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Action - New Positions	FTE Change
Audio Visual Supervisor	1.00
Administrative Technician	1.00
Education and Community Engagement Manager	1.00
Utility Lead	1.00
Program Supervisor I	1.00
Education Specialist I	0.50
Education Specialist I	0.60
Program Supervisor I	1.00
Administrative Specialist II	0.50
Program Analyst IV	1.00
Program Supervisor II	1.00
Limited Duration Principal Regional Planner (LD through 6/30/18)	0.50
Limited Duration Administrative Specialist III (LD for duration of project)	1.00
Program Analyst IV	1.00
Systems Analyst III	1.00
Limited Duration Video and Photography Technician	1.00
TOTAL	14.10
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Action - Misc. Actions	FTE Change
Education Specialist II (increase FTE)	0.25
Scalehouse Technicians (misc. changes to true up FTE between budget & Pos Mgmt)	(0.09)
Senior Regional Planner	(0.50)
Principal Regional Planner	0.50
Administrative Specialist III	(0.50)
Education Specialist II (increase FTE)	0.20
TOTAL	(0.14)
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TOTAL	11.46

Personnel Services changes detail

The preceding actions can also be summarized by organizational unit:

	FTE
Communications	
Transfer Senior Public Affairs Specialist to Parks & Nature	(1.00)
Transfer Associate Public Affairs Specilist to Parks & Nature	(1.00)
Transfer Program Supervisor II to Parks & Nature	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Senior Public Affairs Specialist to Property & Environ Services	(1.00)
Transfer Program Supervisor II to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Transfer Senior Public Affairs Specialist to Planning & Development	(1.00)
Add limited duration Video and Photography Technican	1.00
<i>Subtotal</i>	<u>(12.00)</u>
Council	
Eliminate Program Analyst III (limited duration)	(0.50)
Transfer Program Analyst IV to Parks and Nature	(1.00)
<i>Subtotal</i>	<u>(1.50)</u>
Finance and Regulatory Services	
Transfer Senior Management Analyst to Property & Environ. Services	(1.00)
Transfer Manager II (formerly Policy Advisor I) to Property & Environ. Services	(1.00)
Add Program Analyst IV	1.00
<i>Subtotal</i>	<u>(1.00)</u>
Human Resources	
Add Program Analyst IV	1.00
<i>Subtotal</i>	<u>1.00</u>
Information Services	
Add System Analyst III	1.00
<i>Subtotal</i>	<u>1.00</u>
Parks and Nature	
Add Limited Duration Administrative Specialist III (LD for duration of project)	1.00
Transfer Program Analyst IV from Council	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Associate Public Affairs Specilist from Communications	1.00
Transfer Program Supervisor II from Communications	1.00
Transfer Misc. FTE from Property & Envirn. Services (complete reorganization)	2.70
<i>Subtotal</i>	<u>7.70</u>
Planning and Development	
Add Administrative Specialist II	0.50
Add Limited Duration Principal Regional Planner (LD through 6/30/18)	0.50
Decrease Senior Regional Planner	(0.50)
Increase Principal Regional Planner	0.50
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Program Supervisor II from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
<i>Subtotal</i>	<u>7.00</u>

Property and Environmental Services

Add Education Specialist I	0.60
Add Program Supervisor I	1.00
Add Program Supervisor II	1.00
Decrease Scalehouse Technicians	(0.09)
Transfer Senior Management Analyst from Finance & Regulatory Services	1.00
Transfer Manager II (formerly Policy Advisor I) from Finance & Regulatory Services	1.00
Increase Manager II (transferred from MERC)	0.05
Reduce Assistant Management Analyst (transferred to MERC)	(0.15)
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Senior Public Affairs Specialist from Communications	1.00
Transfer Misc. FTE to Parks & Nature (complete reorganization)	(2.70)

Subtotal 5.71

Visitor Venues*MERC Administration*

Reduce Manager II (transferred to Property & Environ. Services)	(0.05)
Increase Assistant Management Analyst (transferred from Property & Environ. Services)	0.15

Expo Center

Eliminate Marketing and Promotions Coordinator 1	(0.50)
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Oregon Convention Center

Add Audio Visual Supervisor	1.00
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Portland's 5 Centers for the Arts

Add Administrative Technician	1.00
Add Education and Community Engagement Manager	1.00
Add Utility Lead	1.00

Oregon Zoo

Eliminate Education Specialist III (limited duration)	(1.00)
Eliminate Associate Visual Communications Designer	(0.50)
Add Program Supervisor I	1.00
Add Education Specialist I	0.50
Increase Education Specialist II	0.25
Decrease Administrative Specialist III	(0.50)
Increase Education Specialist II	0.20

Subtotal 3.55

Total FTE Changes

11.46

Four-year FTE history

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17
TOTAL AGENCY	765.79	811.80	844.05	852.51	852.51	855.51
General Fund	290.24	291.55	297.05	297.98	297.98	300.98
Communications	22.25	25.00	25.00	12.00	12.00	13.00
Administrative Specialist IV	1.00	1.00	1.00	1.00	1.00	1.00
Asso Visual Communication Designer	1.00					
Associate Public Affairs Specialist	3.25	5.00	2.00	1.00	1.00	1.00
Digital Media Specialist		2.00	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	2.00	2.00	2.00	2.00	2.00
Program Supervisor II	1.00	2.00	2.00			
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	10.00	10.00	13.00	3.00	3.00	3.00
Sr Visual Communication Designer	1.00	1.00	1.00	1.00	1.00	1.00
Video and Photography Tech						1.00
Council	26.69	30.00	31.50	30.00	30.00	30.00
Administrative Assistant II		1.00	1.00	1.00	1.00	1.00
Administrative Assistant III		1.00	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	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					
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	3.00	3.00	2.00	1.00	1.00	1.00
Policy Advisor II	2.00	2.00	2.00	3.00	3.00	3.00
Policy Analyst	4.00	5.00	6.00	7.00	7.00	7.00
Policy Analyst II			1.00			
Program Analyst II	1.00	1.00	1.00			
Program Analyst III	1.69	1.00	0.50	1.00	1.00	1.00
Program Analyst IV	2.00	4.00	4.00	3.00	3.00	3.00
Program Analyst V	1.00	1.00	2.00	2.00	2.00	2.00
Program Director		1.00	1.00	1.00	1.00	1.00
Finance and Regulatory Services	36.50	37.00	37.80	37.80	37.80	38.80
Accountant I	2.00	3.00	2.00	2.00	2.00	2.00
Accountant II	6.00	5.00	5.70	6.70	6.70	6.70
Accountant III	1.00	1.00				
Accounting Technician II	5.00	5.00	5.00	4.00	4.00	4.00
Administrative Assistant III	1.00					
Administrative Specialist II	1.00	1.00				
Assistant Management Analyst	0.70	1.70	1.00			
Associate Management Analyst	3.00	3.00	4.00	5.00	5.00	5.00
Budget Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Director	1.00					
Director	1.00	1.00	1.00	1.00	1.00	1.00
Investment Coordinator	0.80	0.80	0.80	0.80	0.80	0.80
Manager I	5.00	4.00	6.00	6.00	6.00	6.00
Manager II	2.00	1.00	1.00	1.00	1.00	1.00
Payroll Specialist		0.50	1.80	1.80	1.80	1.80
Program Analyst I		1.00	1.00	1.00	1.00	1.00
Program Analyst III	2.00	1.00	1.00	1.00	1.00	1.00
Program Analyst IV		1.00				1.00
Program Analyst V	1.00	1.00	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17
Program Director		1.00	1.00	1.00	1.00	1.00
Program Supervisor II		1.00				
Senior Management Analyst	3.00	3.00	4.50	4.50	4.50	4.50
Human Resources	17.75	19.00	19.80	20.80	20.80	20.80
Administrative Assistant III	2.00	1.00	2.00	2.00	2.00	2.00
Director	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
Payroll Specialist	2.00	2.00				
Program Analyst I	2.00	3.00	3.80	3.80	3.80	3.80
Program Analyst II		1.00				
Program Analyst III	3.75	3.00	3.00	3.00	3.00	3.00
Program Analyst IV	2.00	3.00	5.00	6.00	6.00	6.00
Program Analyst V	3.00	3.00	3.00	3.00	3.00	3.00
Information Services	27.50	27.50	27.50	27.50	27.50	28.50
Administrative Assistant III	1.00					
Administrative Specialist IV		1.00	1.00	1.00	1.00	1.00
Director	1.00	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 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			
Systems Analyst II	4.00	3.00	3.00	2.00	2.00	2.00
Systems Analyst III	5.00	4.00	4.00	5.00	5.00	6.00
Systems Analyst IV	2.00	3.00	3.00	3.00	3.00	3.00
Technical Specialist II	4.00	4.00	4.00	4.00	4.00	4.00
Systems Administrator II				1.00	1.00	1.00
Non-Departmental	1.00					
Associate Public Affairs Specialist	1.00					
Office of Metro Attorney	15.00	15.50	16.00	16.00	16.00	16.00
Administrative Assistant III	1.00					
Deputy Metro Attorney		1.00	1.00	1.00	1.00	1.00
Legal Assistant I		2.00	2.00	2.00	2.00	2.00
Legal Assistant II		2.00	2.00	2.00	2.00	2.00
Legal Counsel I		0.50	1.00	1.00	1.00	1.00
Legal Counsel II	8.00	7.00	7.00	7.00	7.00	7.00
Legal Secretary	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
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	3.00	3.00	3.00	3.00
Senior Management Auditor	2.00	2.00	1.00	1.00	1.00	1.00
Parks and Nature	51.20	37.40	37.55	46.28	46.28	46.28
Administrative Specialist II				1.00	1.00	1.00
Administrative Specialist IV	2.00	0.30	0.30	0.50	0.50	0.50
Arborist	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Management Analyst	6.40	2.00	2.00			
Associate Management Analyst			0.15	2.85	2.85	2.85
Associate Natural Resource Scientist			0.80	0.80	0.80	0.80
Associate Public Affairs Specialist				2.00	2.00	2.00

Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17
Director	2.00	0.40	0.40	0.65	0.65	0.65
Maintenance Technician	1.00	1.00	1.00	1.00	1.00	1.00
Manager I	2.70	1.70	1.00	1.70	1.70	1.70
Manager II	3.10	2.70	3.40	2.70	2.70	2.70
Natural Resource Specialist			1.00	1.00	1.00	1.00
Natural Resource Specialist Lead		2.00	2.00	2.00	2.00	2.00
Natural Resource Technician	2.00	2.00	1.00	1.00	1.00	1.00
Natural Resource Technician Lead	2.00					
Park Ranger	8.00	6.00	5.00	6.00	6.00	6.00
Park Ranger Lead	1.00	3.00	4.00	3.00	3.00	3.00
Principal Regional Planner	3.00	2.00	2.00	2.00	2.00	2.00
Program Analyst IV	1.00	1.00	1.00			
Program Assistant III	5.00	2.50	2.50	2.50	2.50	2.50
Program Director	1.00	1.00	1.00	1.33	1.33	1.33
Program Supervisor II	1.70	0.40	0.40	1.65	1.65	1.65
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	0.80
Senior Management Analyst	1.00	1.00	1.00	2.00	2.00	2.00
Senior Natural Resource Scientist	4.00	4.00	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist	0.20	0.00		3.00	3.00	3.00
Volunteer Coordinator I	1.80					
Volunteer Coordinator II		1.80	1.00	1.00	1.00	1.00
Planning and Development Department	45.40	47.15	48.30	55.30	55.30	55.30
Administrative Specialist II	2.00	2.00	2.00	2.50	2.50	2.50
Administrative Specialist IV	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Engineer		1.00				
Assistant Management Analyst	1.00					
Assistant Transportation Planner	1.00		1.00			
Associate Management Analyst		1.00	1.00	1.00	1.00	1.00
Associate Regional Planner	1.00					
Associate Transportation Planner	1.00	1.00	2.00	2.00	2.00	2.00
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
Manager I	1.00	1.00	2.00	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	5.50	7.50	7.50	7.50
Principal Transportatin Planner	6.00	6.00	6.00	6.00	6.00	6.00
Program Assistant II	1.00	1.00	1.80	1.80	1.80	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
Program Supervisor II				1.00	1.00	1.00
Records & Information Analyst		0.35				
Senior Management Analyst	3.60	4.00	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist				5.00	5.00	5.00
Senior Regional Planner	6.00	7.00	5.00	4.50	4.50	4.50
Senior Transportation Planner	7.00	8.00	9.00	8.00	8.00	8.00
Transportation Engineer	1.00	1.00	1.00	1.00	1.00	1.00
Assistant Transportation Plann				1.00	1.00	1.00
Property and Environmental Services	14.20	18.50	19.60	18.30	18.30	18.30
Administrative Specialist I	1.00	1.00	1.00			
Administrative Specialist II	1.00	1.00	1.00	2.00	2.00	2.00
Administrative Specialist IV		0.25	0.25			
Assistant Management Analyst		1.40	0.40	0.25	0.25	0.25

Four-year FTE history, *continued*

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

Four-year FTE history, *continued*

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

Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17
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			
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			
Services Sales Coordinator I	1.00	1.00	1.00	1.00	1.00	1.00
Services Sales Coordinator II		1.00	1.00	2.00	2.00	2.00
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	1.00
Telecom & Info Systems Technician	1.00	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	3.00	3.00	3.00	3.00	3.00	3.00
Utility Maintenance Lead	1.00	1.00	1.00			
Volunteer Services Coordinator		0.60	0.60	0.60	0.60	0.60
Sales Manager II				4.00	4.00	4.00
Director of Sales				1.00	1.00	1.00
Operations Mgr - Hskpg and Setup				1.00	1.00	1.00
Event Manager II				4.00	4.00	4.00
Audio Visual Manager				1.00	1.00	1.00
Event Manager III				1.00	1.00	1.00
Utility Worker II	40.00	40.00	40.00	40.00	40.00	40.00
Portland'S Centers for the Arts	44.40	46.90	49.40	52.40	52.40	52.40
Administrative Assistant		1.00	1.00	1.00	1.00	1.00
Administrative Technician	1.80	1.80	1.80	0.80	0.80	0.80
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	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			
Asst Sales & Booking Manager			1.00	1.00	1.00	1.00
Asst. Executive Director	1.00					
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	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			
Maintenance Supervisor	1.00					
Marketing & Promotions Coordinator I	1.00	0.50	1.00			
Operating Engineer II	2.00	2.00	3.00	4.00	4.00	4.00
Operations Manager	1.00					
Operations Manager - P'5		1.00	1.00	1.00	1.00	1.00
Sales & Booking Manager - P'5	1.00	1.00	1.00	1.00	1.00	1.00
Sales Manager	2.00	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 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
Telecom & Info Systems Technician	2.00					
Ticket Services Coordinator	1.00	1.00	2.00	2.00	2.00	2.00

Four-year FTE history, *continued*

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

Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17
Cash Office Clerk	0.75	0.75	0.75	0.75	0.75	0.75
Construction Coordinator			1.00			
Custodial Lead	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
Digital Media Specialist				1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00	1.00	1.00
Education Specialist I	0.50	0.50	4.60	6.10	6.10	6.10
Education Specialist II	5.05	5.05	4.90	3.75	3.75	3.75
Education Specialist III	6.75	5.00	6.00	6.00	6.00	6.00
Electrician II		1.00	1.00	1.00	1.00	1.00
Endocrinology Research Technician			1.00	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	0.80
Food Service/Retail Specialist	3.90	3.90	4.80	4.80	4.80	4.80
Gardener	7.00	7.00	8.00			
General Manager, Visitor Venues	0.25	0.25				
General Manager,Visitor Venues			0.25	0.25	0.25	0.25
Lead Cash Office Clerk	0.85	0.85	0.85	0.85	0.85	0.85
Maintenance Electrician	1.00					
Maintenance Lead	1.00	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	10.00	11.00	11.00	11.00
Maintenance Worker 3	3.00	3.00	3.00	3.00	3.00	3.00
Manager I	2.00	2.00	2.00	2.00	2.00	2.00
Manager II	4.00	5.00	5.00	6.00	6.00	6.00
Nutrition Technician	2.50					
Nutritionist		1.00	1.00	1.00	1.00	1.00
Policy Advisor I		0.50				
Program Analyst II	2.15	2.15				
Program Analyst III	1.00	1.00				
Program Analyst IV	1.00	1.00	2.00	2.00	2.00	2.00
Program Assistant I	2.55	2.55	1.75	1.75	1.75	1.75
Program Assistant II	2.50	2.50	2.50	2.50	2.50	2.50
Program Assistant III				0.60	0.60	0.60
Program Director		1.00	1.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	2.00	3.00	3.00	3.00
Program Supervisor II	5.00	5.00	6.00	5.00	5.00	5.00
Project Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Safety and Security Officer	5.00	5.00	5.00	5.00	5.00	5.00
Senior Animal Keeper	7.00	7.50	7.50	8.50	8.50	8.50
Senior Gardener	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	4.00	4.00	3.00	3.00	3.00	3.00
Service Supervisor II	6.00	7.00	8.00	7.00	7.00	7.00
Service Supervisor III	3.00	3.00	4.00	4.00	4.00	4.00
Service Supervisor IV	1.00	1.00	1.00	2.00	2.00	2.00
Sr Visual Communication Designer	1.00	1.00	1.00	1.00	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

Four-year FTE history, *continued*

	Amended FY 2013-14	Amended FY 2014-15	Amended FY 2015-16	Proposed FY 2016-17	Approved FY 2016-17	Adopted FY 2016-17
Veterinary Technician	2.50	2.50	3.00	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				
Volunteer Coordinator I	1.00					
Volunteer Coordinator II	1.00	2.00	2.00	2.00	2.00	2.00
Warehouse Lead	1.00	1.00	1.00			
Warehouse Worker		2.00	2.00			
Zoo Hospital Manager		1.00				
Zoo Registrar	1.00	1.00	1.00	1.00	1.00	1.00
Nutrition Technician 1		1.50	2.00	2.00	2.00	2.00
Senior Horticulturist				1.00	1.00	1.00
Horticulturist				8.00	8.00	8.00
Operations Lead				2.00	2.00	2.00
Food Service Worker 3		3.20	3.20	3.20	3.20	3.20
Operations/Warehouse Worker				2.00	2.00	2.00
Parks and Natural Areas Local Option Levy Fund	21.65	30.90	33.80	29.73	29.73	29.73
Oregon Zoo	1.50	1.50				
Education Specialist II	1.50	1.50				
Parks and Nature	20.15	29.40	33.80	29.73	29.73	29.73
Administrative Specialist I			0.75			
Administrative Specialist II	1.00	1.00	1.00	0.75	0.75	0.75
Assistant Management Analyst	1.00	1.00	1.50	1.50	1.50	1.50
Assistant Public Affairs Specialist		1.00	1.00			
Assistant Regional Planner	1.00		1.00	1.00	1.00	1.00
Associate Management Analyst		1.80	1.95	1.95	1.95	1.95
Associate Natural Resource Scientist	2.00	2.00	2.20	2.20	2.20	2.20
Associate Regional Planner		1.00	1.00	1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Event Coordinator			0.50	0.50	0.50	0.50
Field Assistant	1.00					
Manager II		0.10	0.10	0.10	0.10	0.10
Natural Resource Specialist			1.00			
Natural Resource Technician	3.00	4.00	4.00	4.00	4.00	4.00
Natural Resources Enforcement Specialist		1.00				
Park Ranger	2.00	4.00	4.00	4.00	4.00	4.00
Policy Advisor II	1.00	1.00	1.00			
Program Assistant II		1.00	2.00	2.00	2.00	2.00
Program Assistant III		0.30	0.30	0.50	0.50	0.50
Program Director				0.33	0.33	0.33
Program Supervisor I		1.00				
Program Supervisor II				1.40	1.40	1.40
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	0.75	1.00	1.00			
Senior Regional Planner	1.20	3.00	3.00	3.00	3.00	3.00
Service Supervisor II	2.00					
Service Supervisor III			1.00			
Service Supervisor IV		2.00	2.00	2.00	2.00	2.00
Volunteer Coordinator I	2.20					
Volunteer Coordinator II		1.20	1.00	1.00	1.00	1.00
Maintenance Worker 1			0.50	0.50	0.50	0.50

Four-year FTE history, *continued*

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



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, Sustainability 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 state-wide promotion of recycling by the State of Oregon’s Department of Environmental Quality (assessed on waste disposed at all sites).

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

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 case-by-case basis.

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

Interest and Other Earnings on Investments

Interest on Investments

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

Change in Investment Value

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

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

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

OTHER FINANCING SOURCES–BOND AND LOAN PROCEEDS

Bond and Loan Proceeds

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

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

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

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

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

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

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

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 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 Expenses-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 Expenses-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 casualty 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 exchange-like transactions and include:

Internal Service Transfers

582000 Transfer of Direct Costs: A payment for services provided to a funding source by another funding source, which services can be specifically identified and billed to the recipient entity.

Interfund Loans

586000 Interfund Loan–Principal: A transfer to another fund in repayment of an interfund loan's principal balance.

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 BalanceF-Restricted

801001 Unappropriated Fund BalanceF-Restricted-Restricted by TLT Agreement

801002 Unappropriated Fund BalanceF-Restricted-Restricted for CET

801003 Unappropriated Fund BalanceF-Restricted-Restricted for TOD

805000 Unappropriated Fund BalanceF-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



The following list contains all known, existing or anticipated contracts for FY 2016-17 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 2016-17 Amount
COMMUNICATIONS						
TBD	On-call sign planning, design and fabrication	Project planning and management, design and fabrication services for signs, displays and exhibits.	PS	04/01/17 - 03/31/20	500,000	100,000
TBD	On-call translation services	Professional document and in person translation services	PS	04/01/17 - 03/31/20	250,000	50,000
TBD	On-call Research	Qualitative and quantitative research, public opinion research	PS	10/01/17 - 09/30/20	500,000	150,000
TBD	On-call multicultural communication services	Provide recommendations, strategies and other services for communication and outreach projects to engage diverse and historically underserved audiences.	PS	10/01/17 - 09/30/20	350,000	100,000
TBD	On-call Spanish marketing and outreach services	Professional communications services for promotion of Metro programs and projects to Spanish-speaking audiences.	PS	10/01/17 - 09/30/20	350,000	50,000
TBD	On-call digital ad and promotions planning	Professional services for digital promotion services	PS	10/01/17 - 09/30/20	150,000	30,000
COUNCIL						
934160	Patti Lind	Facilitator, strategic support	PS	05/23/16 - 06/30/18	150,000	75,000

Contracts

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
FINANCE AND REGULATORY SERVICES						
New	Financial Advisor	Financial Advisor Services for Bond Issues	PS	09/15/16 - 06/30/21	150,000	30,000
New	Inventory Services	Accounting inventory for all agency Capital Assets	PS	07/01/16 - 06/30/19	250,000	100,000
HUMAN RESOURCES						
New	Go Lloyd	2016 Metro Tri-Met Stickers	PS	08/31/16 - 08/31/17	144,441	144,441
New	Go Lloyd	2016 Non-MRC Tri-Met Stickers	PS	08/31/16 - 08/31/17	90,434	90,434
INFORMATION SERVICES						
New	TBD	Data Backup Solutions	PS	07/01/16 06/30/17	250,000	250,000
New	TBD	Purchasing Card Institute Data Security Standard (PCI-DSS) remediation	UNK	07/01/16 06/30/18	UNK	UNK
New	TBD	VoIP Communication System Support	PS	07/01/16 06/30/19	UNK	63,000
New	TBD	Application Roadmap Consulting Services for Oregon Zoo	PS	07/01/16 06/30/17	164,000	164,000
New	TBD	VoIP Implementation. Hardware/ Software and Project Services	PS	07/01/16 06/30/20	2,000,000	700,000
METROPOLATIN EXPOSITION RECREATION CENTER - Oregon Convention Center						
New	TBD	Audio Visual Equipment Purchase	PUB	07/01/16 - 06/30/17	150,000	150,000
New	TBD	WiFi & Show Network Upgrade	PUB	07/01/16 - 06/30/17	170,000	170,000
New	TBD	Network OM4 Fiber Upgrade	PUB	07/01/16 - 06/30/17	130,000	130,000
New	TBD	CCTV Digital Camera Upgrade	PUB	07/01/16 - 06/30/17	450,000	450,000
New	TBD	Administrative & Guest Services Office Carpet Replacement	PUB	07/01/16 - 06/30/17	95,000	95,000
New	TBD	Drinking Fountain Replacement	PUB	07/01/16 - 06/30/17	175,000	175,000
New	TBD	Alerton Global Controller & Software Upgrade	PUB	07/01/16 - 06/30/17	70,000	70,000
New	TBD	Cardboard Baler & Canopy	PUB	07/01/16 - 06/30/17	130,000	130,000
New	TBD	Telecom MDF Fire Suppression Upgrade	PUB	07/01/16 - 06/30/17	55,000	55,000
New	TBD	Mass Notification & EST-3 Fire Alarm Notification Upgrades	PUB	07/01/16 - 06/30/17	375,000	375,000
METROPOLATIN EXPOSITION RECREATION CENTER - Portland's Centers for the Arts						
New	TBD	HVAC On-call Services	PS	07/01/16 - 06/30/19	100,000	33,000
New	TBD	Chiller Service & Maintenance Services	PS	07/01/16 - 06/30/19	150,000	50,000
New	TBD	Fire Alarm System	PUB	07/01/16 - 06/30/17	175,000	175,000
New	TBD	Shell Rigging Overhaul	PUB	07/01/16 - 06/30/17	150,000	150,000
New	TBD	Keller Exterior Pre-Cast concrete panel repairs	PUB	07/01/16 - 06/30/17	500,000	500,000
New	TBD	Lighting System Overhaul FOH/Controls	PUB	07/01/16 - 06/30/17	80,000	80,000
New	TBD	Main Switchgear	PUB	07/01/16 - 06/30/18	325,000	25,000
New	TBD	Electrical Panels (w/ switchgear)	PUB	07/01/16 - 06/30/18	325,000	25,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
METROPOLATIN EXPOSITION RECREATION CENTER - Portland's Centers for the Arts						
New	TBD	Solar Project	PUB	07/01/16 - 06/30/18	100,000	100,000
New	TBD	Halls A,B,C, Carpet and Paint	PUB	07/01/16 - 06/30/18	100,000	100,000
New	TBD	HVAC Analysis & Repair	PUB	07/01/16 - 06/30/18	135,000	135,000
METROPOLATIN EXPOSITION RECREATION CENTER - MERC Administration						
New	TBD	Expo Market Assessment	PS	07/01/16 - 06/30/18	100,000	100,000
OREGON ZOO- Bond						
934150	CLR Design, Inc.	Polar Bear Habitat Design	PS	07/01/16 - 01/31/20	2,133,875	1,500,000
New	Lease Crutcher Lewis	Polar Bear Habitat CM/GC	PUB	07/01/16 - 06/30/20	16,000,000	50,000
New	To be determined	Commissioned Artist #3 (Polar Bear project/Central Plaza)	AGR	10/31/16 - 10/31/46	200,000	50,000
New	To be determined	Building Commissioning for Polar Bear, Primates and Rhino projects	PS	07/01/16 - 06/30/20	60,000	10,000
New	To be determined	On-call Hazardous Material Assessment	PS	07/01/16 - 06/30/20	60,000	30,000
New	To be determined	On-call Survey Services	PS	4/1/2017 - 06/30/20	188,000	-
New	To be determined	Primates/Rhino Project Design	PS	01/09/17 - 06/30/20	1,300,000	150,000
New	To be determined	Primates/Rhino Project General Contractor or CM/GC	PUB	02/01/17 - 06/30/20	10,300,000	50,000
OREGON ZOO- Marketing and Communications						
New	To be determined	Digital Media Firms	PS	TBD - TBD	100,000	33,333
New	To be determined	Technical Support for interpretives and wayfinding	PS	TBD - TBD	50,000	16,666
New	To be determined	Set Design & Fabrication for WLL (Wild Life Live)	PS	TBD - TBD	50,000	50,000
New	To be determined	Communication Firm	PS	TBD - TBD	TBD	TBD
OREGON ZOO - Animal Health						
New	To be determined	Laboratory Services	PS	07/01/16 - 06/30/19	180,000	60,000
New	To be determined	Veterinary Supplies	PUB	07/01/16 - 06/30/19	210,000	70,000
New	To be determined	Pathology Services	PS	07/01/16 - 06/30/19	60,000	20,000
PARKS AND NATURAL AREAS - Land Conservation: Science and Stewardship - General Fund						
New	TBD	Terramet Database	PS	TBD - TBD	50,000	50,000
New	TBD - Multiple	Vegetation Management	PUB	TBD - TBD	250,000	250,000
PARKS AND NATURAL AREAS - Land Conservation: Science and Stewardship - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Restoration and Maintenance	PUB	TBD - TBD	1,850,000	1,850,000
New	TBD	Multnomah Channel Water Control Structure	PUB	TBD - TBD	170,000	170,000
New	TBD	Smith & Bybee Water Control Structure	PUB	TBD - TBD	80,000	80,000
PARKS AND NATURAL AREAS - Land Conservation: Natural Areas Fund						
New	TBD	Nature in Neighborhoods Capital Grants	PS/IGA	TBD - TBD	1,000,000	1,000,000
New	TBD	NA Environmental Assessments	PS	TBD - TBD	600,000	600,000
New	TBD	NA Appraisals	PS	TBD - TBD	600,000	600,000
New	TBD	Local Share	IGA	TBD - TBD	1,500,000	1,500,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
PARKS AND NATURAL AREAS - Parks Planning - Natural Areas Fund						
New	TBD	River Island Restoration	PUB	TBD - TBD	5,290,000	5,290,000
New	TBD	Terramet Database	PS	TBD - TBD	100,000	100,000
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 Water Control Structure	PUB	TBD - TBD	80,000	80,000
New	TBD	Various	PUB	TBD - TBD	285,000	285,000
New	TBD	Nature Parks Improvements	PUB	TBD - TBD	50,000	50,000
PARKS AND NATURAL AREAS - Natural Areas Management - General Fund						
New	TBD	Various	PS	TBD - TBD	750,000	750,000
PARKS AND NATURAL AREAS - Natural Areas Management - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Vegetation Management	PUB	TBD - TBD	400,000	400,000
New	TBD - Multiple	Community - Partners in Nature	PS	TBD - TBD	250,000	250,000
New	TBD	Parks Volunteer Management	PS	TBD - TBD	50,000	50,000
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 - General Fund						
New	TBD - Multiple	Intertwine Signage	PUB/PS	TBD - TBD	167,000	167,000
New	TBD	Parks Planning and Design	PS	TBD - TBD	140,000	140,000
PARKS AND NATURAL AREAS - Parks Planning - Local Option Levy Fund						
New	TBD	Newell Canyon Design & Construction - LA	PUB/PS	TBD - TBD	250,000	250,000
New	TBD	Killin Wetland Design & Construction	PUB/PS	TBD - TBD	250,000	250,000
New	TBD	Tualatin Forest - LA	PS	TBD - TBD	250,000	250,000
New	TBD	Blue Lake Office Renovations	PUB	TBD - TBD	180,000	180,000
New	TBD	Blue Lake Curry Building Exterior Renovations	PUB	TBD - TBD	450,000	450,000
New	TBD	Oxbow Office Renovations	PUB	TBD - TBD	800,000	800,000
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	240,000	240,000
New	TBD	Misc. Consulting Services - LI	PS	TBD - TBD	100,000	100,000
PARKS AND NATURAL AREAS - Parks Planning - Parks Capital Account						
New	TBD	St. Johns Prairie Trail	PS	TBD - TBD	150,000	150,000
PARKS AND NATURAL AREAS - Parks Planning - Willamette Falls Sub-Fund						
New	TBD - Multiple	Willamette Falls Legacy Project	PS	TBD - TBD	125,000	125,000
New	TBD - Multiple	Willamette Falls Riverwalk	PS	TBD - TBD	1,000,000	1,000,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
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	Glendoveer Fencing (West Course)	PUB	07/01/16 - 06/30/17	160,000	160,000
New	TBD	Oxbow Signage	PUB	07/01/16 - 06/30/17	70,000	70,000
New	TBD	Chinook Transient Float	PUB	07/01/16 - 06/30/17	85,000	85,000
New	TBD	Glendoveer Golf Cart Path	PUB	07/01/16 - 06/30/17	160,000	160,000
New	TBD	Oxbow Gravel Trails	PUB	07/01/16 - 06/30/17	250,000	250,000
New	TBD	Glendoveer Patio Paving	PUB	07/01/16 - 06/30/17	65,000	65,000
New	TBD	Blue Lake Park Canopies	PUB	07/01/16 - 06/30/17	160,000	160,000
New	TBD	Fleet	PUB	07/01/16 - 06/30/17	165,000	165,000
PARKS AND NATURAL AREAS - Property Stewardship: Pioneer Cemeteries - Operating Account						
New	TBD	Professional Services	PS	07/01/16 - 06/30/17	100,000	100,000
New	TBD	Cemetery Services	PS	07/01/16 - 06/30/17	100,000	100,000
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/5303 Support	General Planning funds for transportation and research projects	IGA, REV	07/01/16 - 06/30/17	5,411,642	5,411,642
New	TriMet	General Planning funds for transportation and research projects	IGA, REV	07/01/16 - 06/30/17	225,000	225,000
PLANNING & DEVELOPMENT - Regional Planning						
New	ODOT	Active Transportation	IGA, REV	07/01/16 - 06/30/17	250,000	250,000
PLANNING & DEVELOPMENT - Resource Development						
New	To be determined	MTIP Database Tracking	PS, EXP	07/01/16 - 06/30/17	50,000	50,000
New	To be determined	RTO Contracted Professional Services	PS, EXP	07/01/16 - 06/30/17	398,905	398,905
New	To be determined	RTO Grants to Other Governments	IGA, EXP	07/01/16 - 06/30/17	542,520	542,520
New	To be determined	RTO Grants & Loans to carry out Regional Travel Options strategic plan goals	GRANT, EXP	07/01/16 - 06/30/17	525,000	525,000
New	To be determined	RTO Grants & Loans to carry out Regional Travel Options strategic plan goals	GRANT, EXP	07/01/16 - 06/30/17	525,000	525,000
New	ODOT	RTO Funding	IGA, REV	07/01/16 - 06/30/17	303,000	303,000
New	FTA	RTO Funding	GRANT, REV	07/01/16 - 06/30/17	1,830,379	1,830,379
New	To be determined	Community Planning & Development Grants (Cycle 4)	GRANT, EXP	07/01/16 - 06/30/17	1,800,000	1,800,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
PLANNING & DEVELOPMENT - Investment Areas						
New	To be determined	Various Consultant Contracts for the Southwest Corridor Refinement Plan Analysis & Design	PS, EXP	07/01/16 - 06/30/17	500,000	500,000
New	To be determined	Various IGAs for Regional Partners Assistance with the Southwest Corridor Refinement Plan	IGA, EXP, REV	07/01/16 - 06/30/17	500,000	500,000
New	To be determined	Various Consultant Contracts for the Powell/Division Transit Project	PS, EXP	07/01/16 - 06/30/17	250,000	250,000
New	To be determined	Various IGAs for Regional Partners Assistance with the Powell/Division Transit Project	IGA, EXP, REV	07/01/16 - 06/30/17	200,000	200,000
New	EPA	Brownfields Grant Funding	GRANT, REV	07/01/16 - 06/30/17	600,000	600,000
New	To be determined	Various Consultant Contracts for the Brownfields Assessment	PS, EXP	07/01/16 - 06/30/17	550,000	550,000
New	ODOT	Economic Value Atlas with SW Corridor Implementation	IGA, REV	07/01/16 - 06/30/17	325,000	325,000
New	To be determined	Various Consultant Contracts for the Economic Value Atlas with SW Corridor Implementation	PS, EXP	07/01/16 - 06/30/17	325,000	325,000
PLANNING & DEVELOPMENT - Development Center						
New	To be determined	Various TOD Program Purchases	PS/IGA, EXP	07/01/16 - 06/30/17	4,100,000	4,100,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS, EXP	07/01/16 - 06/30/17	250,000	250,000
New	To be determined	Contracts for Enterprising Places Development Opportunities	PS, EXP	07/01/16 - 06/30/17	50,000	50,000
New	To be determined	Grants & Loans for Enterprising Places Development Opportunities	GRANT, EXP	07/01/16 - 06/30/17	50,000	50,000
New	To be determined	Various Contracts for Equitable Housing Strategies	PS, EXP	07/01/16 - 06/30/17	328,000	328,000
PROPERTIES AND ENVIRONMENTAL SERVICES- Solid Waste Operations - Operating Account						
New	TBD - Multiple	Misc. Technical Services	PS	07/01/16 - 06/30/17	355,000	355,000
New	TBD - Multiple	Consulting Services - Solid Waste Roadmap (Road Map)	PS	07/01/16 - 06/30/17	745,000	745,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Operations - General Account						
New	TBD - Multiple	Consulting for Various Projects	PS	07/01/16 - 06/30/17	100,000	100,000
New	TBD	Metro Central - Storm Water	PUB	07/01/16 - 06/30/17	100,000	100,000
New	TBD	Metro Central - Organics/Food Handling	PUB	07/01/16 - 06/30/17	230,000	230,000
New	TBD	76856 - Regulatory Affairs Vehicle - TL-3 Crew Cab Grapple Truck	PUB	07/01/16 - 06/30/17	145,000	145,000
New	TBD	Metro Central - Camera Expansion	PUB	07/01/16 - 06/30/17	25,000	25,000
New	TBD	Metro South - Camera expansion	PUB	07/01/16 - 06/30/17	25,000	25,000
New	TBD	Disposl Systm (SW Road Map) Software	PS	07/01/16 - 06/30/17	300,000	300,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Operations - Closure Account						
New	TBD	Landfill Remediation	PUB	07/01/16 - 06/30/17	400,000	400,000
New	TBD	Habitat Restoration - Subproject	PUB	07/01/16 - 06/30/17	50,000	50,000
New	TBD	Re-establish proper drainage	PUB	07/01/16 - 06/30/17	100,000	100,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Operations - Renewal & Replacement Account						
New	TBD - Multiple	Various Non-CIP Projects	PS	07/01/16 - 06/30/17	250,000	250,000
New	TBD	Metro South - Bays 1 and 2 Lighting Repl	PUB	07/01/16 - 06/30/17	30,000	30,000
New	TBD	Metro South & Central - VolP Implementation Phase I	PUB	07/01/16 - 06/30/17	6,000	6,000
New	TBD	Metro Central - Annual Concrete Repair	PUB	07/01/16 - 06/30/17	50,000	50,000
New	TBD	Metro South - HHW Roof	PUB	07/01/16 - 06/30/17	155,000	155,000
New	TBD	Mertro South - Pit Wall Refurbishment	PUB	07/01/16 - 06/30/17	110,000	110,000
New	TBD	Metro Central - HHW HVAC Controls	PUB	07/01/16 - 06/30/17	50,000	50,000
New	TBD	Metro South - Bays 1 and 2 Ventilation System	PUB	07/01/16 - 06/30/17	140,000	140,000
New	TBD	Metro South & Central - Automation Kiosks	PUB	07/01/16 - 06/30/17	25,000	25,000
New	TBD	Metro Central - Replace Slow Speed Shredder	PUB	07/01/16 - 06/30/17	550,000	550,000
New	TBD	Metro South - Compactor #1	PUB	07/01/16 - 06/30/17	400,000	400,000
New	TBD	Central - Compactor #1	PUB	07/01/16 - 06/30/17	400,000	400,000
New	TBD-Multiple	Solid Waste fleet vehicles	PUB	07/01/16 - 06/30/17	170,050	170,050
PROPERTIES AND ENVIRONMENTAL SERVICES - Solid Waste Compliance and Cleanup - Operating Account						
New	Multnomah County	Investigative Services	IGA	07/01/16 - 06/30/17	298,000	298,000
New	City of Tigard	Tigard Officer Illegal Dumping	IGA	07/01/16 - 06/30/17	149,000	149,000
PROPERTY AND ENVIRONMENTAL SERVICES - Metro Regional Center - Operating Account						
New	TBD - Multiple	Contracted Property Services	PUB	07/01/16 - 06/30/17	172,372	172,372
New	TBD - Multiple	Maintenance & Repair Services	PUB	07/01/16 - 06/30/17	209,773	209,773

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2016-17 Amount
PROPERTIES AND ENVIRONMENTAL SERVICES - Metro Regional Center - Renewal & Replacement						
New	TBD	Security Panel	PUB	07/01/16 - 06/30/17	145,600	145,600
New	TBD-Multiple	VoIP Implementation Phase I	PUB	07/01/16 - 06/30/17	140,400	140,400
New	TBD	Rooftop Airhandler	PUB	07/01/16 - 06/30/17	75,000	75,000
New	TBD-Multiple	Electrical Lighting Panels	PUB	07/01/16 - 06/30/17	90,000	90,000
New	TBD	Central Environmental System Replacement	PUB	07/01/16 - 06/30/17	101,800	101,800
New	TBD	Roof Replacement - Phase 2	PUB	07/01/16 - 06/30/17	607,541	607,541
New	TBD-Multiple	Table 6 Tenant Improvements	PUB	07/01/16 - 06/30/17	503,718	503,718
New	TBD-Multiple	Fleet Replacements	PUB	07/01/16 - 06/30/17	280,000	280,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Metro Regional Center - Capital Account						
New	TBD	MRC Remodel - 2nd Floor-PES/SW	PUB	07/01/16 - 06/30/17	550,000	550,000
New	TBD	Building Envelope Repairs - Phase 2	PUB	07/01/16 - 06/30/17	247,000	247,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Resource Conservation and Recycling - Operating Account						
New	City of Beaverton Clackamas County City of Gresham City of Portland Washington County	Local Government Waste Reduction Program Implementation	IGA	07/01/16 - 06/30/17	889,000	889,000
New	City of Beaverton Clackamas County City of Gresham City of Portland Washington County	Local Government Recycle At Work Program Implementation	IGA	07/01/16 - 06/30/17	880,000	880,000
New	Oregon State University	OSU partnership for IPM web resource development (\$50K will be funded by outside revenue).	IGA	07/01/16 - 06/30/17	75,000	75,000
New	Oregon State University	OSU Extension partnership for residential pesticide use reduction	IGA	07/01/16 - 06/30/17	83,000	83,000
New	TBD	Find A Recycler enhancements and user testing	PS	07/01/16 - 06/30/17	50,000	50,000
PROPERTIES AND ENVIRONMENTAL SERVICES - Enhancement Grants - Community Enhancement Account						
New	TBD-- multiple	Enhancement Grants Awarded by Metro Central Enhancement Committee	PS	01/01/17 - 12/30/17	501,680	501,680
RESEARCH CENTER						
New	To be determined	MetroScope Update Enhancement	PS, EXP	07/01/16 - 06/30/17	135,000	135,000
New	To be determined	MCE Toolkit/LCP Tool Development	PS, EXP	07/01/16 - 06/30/17	275,000	275,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/16 - 06/30/17	75,000	75,000
New	To be determined	Various Revenue Agreements for Aerial Photo Consortium	IGA, REV	07/01/16 - 06/30/17	112,000	112,000

2040: See *Metro 2040 Growth Concept*.

Accrual Basis of Accounting: Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

Ad Valorem Tax: A tax based on the assessed value of taxable property.

AFSCME: See *American Federation of State, County, and Municipal Employees*.

American Federation of State, County, and Municipal Employees (AFSCME): An organized labor bargaining unit.

Appropriation: The legal spending authority approved by Metro Council to fund Metro activities. Can be changed only by the action of the Council and in some instances is further restricted by Oregon budget law.

Arbitrage: Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds. Arbitrage earnings must be reported to the Internal Revenue Service.

Arbitrage Rebate: Money owed to the Internal Revenue Service from interest earnings on bond proceeds that exceed the interest (bond yield) owed on the bonds.

Assessed Value: The value set by a county assessor on real and personal taxable property as a basis for levying taxes.

Ballot Measure 5: Amendment to the Oregon Constitution approved by the voters in 1990, which limits property tax rates. This is now Article XI, Section 11(b) of the Oregon Constitution.

Ballot Measure 37: Constitutional amendment approved by voters in November 2004. Measure 37 requires that governments pay owners, or waive enforcement by repealing, changing or not applying restrictions, when certain land use restrictions reduce owners' property value.

Ballot Measure 47: Constitutional amendment approved by voters in November 1996. Ballot Measure 47 rolled back property taxes on individual properties to either the FY 1994–95 tax or the FY 1995–96 tax less 10 percent, whichever was less. The measure allowed increases of no more than 3 percent per year in property tax bills in ensuing years and limited fee increases without voter approval. Ballot Measure 47 was to take effect in FY 1997–98, but was repealed in May 1997 by Ballot Measure 50.

Ballot Measure 50: A Constitutional amendment referred to the voters by the Legislature in May 1997. Ballot Measure 50 repealed and replaced Ballot Measure 47. Ballot Measure 50 rolled assessed values back to FY 1994–95 levels less 10 percent and allows them to increase no more than 3 percent per year. Existing operating tax levies (including tax bases and levies approved in November 1996) were reduced by a statewide average of 17 percent and were converted to ratF-based levies. Ballot Measure 50 took effect in FY 1997–98.

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

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

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

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

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

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

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

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

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

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

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

Budget Program: A portfolio of products, services, funding and performance measures that links to Council goals within a performance-based program budget. A performance-based program budget links funding to agency results affecting external audiences. Metro budget programs include varying levels of programs, projects and operations.

Budget Program Performance Measures: Designed to measure the effectiveness of Metro budget programs. These outcome-based measures should specifically track Metro's efforts relative to achieving regional goals. Budget program performance measures provide feedback for strategic guidance in aligning budget programs with regional goals. Regularly provided to Council in the quarterly management report.

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

CAFR: See *Comprehensive Annual Financial Report*.

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

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

Capital Project: A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of \$100,000 or more and a useful life of at least five years. It can include land, facilities, trails, roads, other infrastructure, major equipment and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

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

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

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

CET: See *Construction Excise Tax*.

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

CII: See *Community Investment Initiative*.

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

CIS: See *Community Investment Strategy*.

COLA: Cost of Living Adjustment.

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

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

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

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

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

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

Compression: The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of \$10 tax per \$1000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction’s rate so the total rate does not exceed \$10.

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

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

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

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

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

COO: Chief Operating Officer.

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

CPI: Consumer Price Index.

CRA: Columbia Region Association of Governments.

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

DBE: See *Disadvantaged Business Enterprise*.

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

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro.

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

DEQ: See *Department of Environmental Quality*.

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

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

DRC: See *Data Resource Center*.

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

EBMS: See *Event Business Management System*.

EEO: Equal Employment Opportunity.

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

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

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

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

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

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business*.

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

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

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

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

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

FRS: Finance and Regulatory Services.

Fiscal Year: Metro's annual budget and accounting period, from July 1 through June 30.

FMLA: Family Medical Leave Act.

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts and/or Council policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday and sick leave; workers' compensation and unemployment insurance. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation and unemployment insurance.

FTA: Federal Transit Administration (formerly UMTA, Urban Mass Transit Administration).

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

Functional Plan: Urban Growth Management Functional Plan.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives. Metro maintains several types of funds, including:

General: Revenues may be spent for any legitimate Metro purpose.

Enterprise: A fiscal and budgeting entity that accounts for a specific Metro operation that earns a substantial portion of its money through enterprise activities. An example of a Metro enterprise fund is the Solid Waste Revenue Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes, generally in support of the department that manages the fund.

Capital Projects: Dedicated to acquisition, construction or improvement of the fixed assets managed by a particular department.

Internal Service: Accounts for the financing of goods or services provided by a central service department, with revenues coming from benefiting units on a cost-reimbursement basis.

Debt Service: Dedicated to paying debt service obligations.

Trust: Expenditures are dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

Fund Balance: The difference between a fund's assets and its liabilities; a fund's net resources.

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

General Obligation Bonds: Bonds that are backed by the full faith and credit of the issuing government. General obligation bonds must be approved by the voters, and are paid through property taxes.

General Renewal and Replacement Fund: The General Renewal and Replacement Fund was created as a separate fund in FY 2008-09 to provide for Metro's general assets including the Oregon Zoo, Regional Parks, Metro Regional Center and Information Services. Now a subfund of the General Asset Management Fund.

Generally Accepted Accounting Principles (GAAP): A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

Governmental Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Greater Portland Pulse: Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

Greater Portland Inc (GPI): Greater Portland Inc. is the Portland-Vancouver regional economic development partnership collaboratively driving quality economic expansion and job creation. Founded as a public/private effort, the region's private sector industry leaders, elected officials and economic development groups have joined together to represent and further the economic future of the entire region. With its state and local economic development partners, Greater Portland Inc. is advancing a coordinated regional economic development strategy, a coordinated brand to promote the region's assets, and a coordinated business retention, expansion and targeted recruitment program to stimulate capital investment and job creation in the region.

Greenhouse gases: Gases in an atmosphere that absorb and emit radiation within the thermal infrared range.

Greenspaces: Open areas, usually in public ownership, that are available for public use. While mostly undeveloped or developed only minimally, greenspaces may also include parks, cemeteries, natural areas and golf courses.

Greenspaces Master Plan: The Council-adopted document that establishes policies and lays out long-range plans and goals for Metro's program of acquiring, preserving and developing open spaces for public use and protection of wildlife habitat.

Growth Concept: See *Metro 2040 Growth Concept*.

High Capacity Transit (HCT): High capacity transit includes any form of public transit that has an exclusive right of way, a non-exclusive right of way or a possible combination of both. High capacity transit includes options such as light rail, commuter rail and bus rapid transit; these and others will be examined as part of the High Capacity Transit System Plan.

Household Hazardous Waste: Any discarded chemical materials or products that are or may be hazardous or toxic to the public or the environment and are commonly used in or around households.

International Alliance of Theatrical State Employees (IATSE): An organized labor bargaining unit.

IGA: See *Intergovernmental Agreement*.

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

In Situ research: Research conducted with wildlife in its native range.

Interfund Transfer: 1. An amount of money distributed from one fund to finance activities in another fund. The most common types of interfund transfers are for central services, payment for specific services performed or for general financial support. 2. A major expenditure category that accounts for all movement of money from one fund to another.

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Revenue: Funds received from a unit of government other than Metro in support of a Metro activity.

The Intertwine: A network of integrated parks, trails and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water and wildlife habitat.

IT: Information Technology.

IS: Information Services.

Joint Policy Advisory Committee on Transportation (JPACT): This committee consists of elected and appointed officials from jurisdictions throughout the region who are charged with developing and approving regional transportation plans.

KFD: Killingsworth Fast Disposal (landfill site).

Latex Paint Facility: Metro facility which treats, recycles and disposes of latex paint.

Leadership in Energy and Environmental Design (LEED): A Green Building Rating System; a voluntary, consensus-based national standard for developing high-performance, sustainable buildings; developed by U.S. Green Building Council, representing all segments of the building industry.

Line Item: An individual object of expenditure. See *Chart of Accounts*.

Line Item Budget: An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

Major Expenditure Category: One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers and contingency.

Master Plan: A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

Material Recovery Facility (MRF): A waste facility that receives commingled loads of waste and sorts them into recyclable and non-recyclable components.

Materials and Services (M&S): A major expenditure category that includes contractual and other services, materials, supplies and other charges.

MAX: TriMet's Light Rail system, Metropolitan Area Express, connects Portland, Gresham, Beaverton, Hillsboro, Clackamas and the Portland Airport.

MBE: See *Minority Business Enterprise*.

MCCI: Metro Committee for Citizen Involvement.

Minority Business Enterprise (MBE): A business concern 1. that is at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and 2. whose daily business operations are managed and directed by one or more of the minority owners.

Measure 5, Measure 37, Measure 47, Measure 50: See *Ballot Measures*.

MERC: See *Metropolitan Exposition Recreation Commission*.

Metropolitan Exposition Recreation Commission (MERC): An appointed seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland Center for the Performing Arts and the Portland Expo Center.

Metro 2040 Growth Concept: Defines regional growth and development in the Portland Metropolitan region. The growth concept was adopted in the Region 2040 planning and public involvement process in December 1995.

Metro Central: Metro's solid waste transfer station at 6161 NW 61st Avenue, Portland.

Metro Export Initiative (MEI): a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

MetroPaint: A high quality, affordable, 100 percent recycled latex paint produced in Portland, Oregon, since 1992. Metro produces and sells recycled latex paint in 5-gallon pails and 1-gallon cans.

Metro Regional Center: Metro's governmental headquarters, located at 600 NE Grand Avenue, Portland.

MetroScope: MetroScope is a set of decision support tools used by Metro and the City of Portland to model changes in measures of economic, demographic, land use and transportation activity. MetroScope comprises four models and a set of GIS (geographic information system) tools that keep track of the location of development activities and produce visual representations (maps) from the models' output.

Metro South: Metro's solid waste transfer station at 2001 Washington St., Oregon City.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility*.

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

MTP: Metropolitan Transportation Plan (Clark County, Washington).

Natural Areas Program (2006): Program designed to conserve a regional system that protects the very best remaining fish and wildlife habitats, lands around local rivers and streams that are important to water quality and natural areas threatened by urban development. It establishes target areas for protection by incorporating some of the target areas established in the 1995 open spaces, parks and streams bond measure and adding new areas that have been recognized as priorities during the past decade.

Natural Areas Bond Measure: A voter-approved bond measure passed in November 2006. The \$227.4 million bond measure protects natural areas and lands near rivers and streams throughout the metro region, safeguarding the quality of our water while managing the impacts of growth and maintaining the area's quality of life for future generations.

Nature in Neighborhoods: A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

OCC: See *Oregon Convention Center*.

ODOT: See *Oregon Department of Transportation*.

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

OMA: Office of Metro Attorney.

OnF-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Open Spaces: Undeveloped land, preserved for its natural, environmental or recreational benefits.

Open Spaces Bond Measure: The Metro bond measure approved by the voters in 1995, authorizing \$135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

Open Spaces Program: Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

Oregon Convention Center (OCC): The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation.

Oregon Economic and Community Development Department (OECD): Invests lottery, federal and other funds to help communities and regions build a healthy business climate that stimulates employment, enhances quality of life and sustains Oregon's long-term prosperity.

ORS: Oregon Revised Statute.

PaintCare: A non-profit corporation established by the paint industry to manage leftover paint, as mandated by HB3037, which became law in July of 2009. PaintCare contracts with local governments, paint retail stores, and waste contractors to collect, transport and process all of the leftover paint generated in the state.

Pass-through: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

Portland's: See *Portland's 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's Centers for the Arts (Portland's): 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 fund regional solid waste programs. Rate is set annually and adopted by ordinance.

Regional Transportation Plan (RTP): The plan required by the federal government, in order to receive federal transportation funds that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the Joint Policy Advisory Committee on Transportation and the Metro Council.

Regional Travel Options (RTO): Promotes and supports the transportation choices available in the region to reduce the number of drive-alone trips. Reducing the number of vehicles on the road cuts vehicle emissions, decreases congestion, extends the life cycle of existing roadways and promotes a healthier community.

Regional Urban Growth Goals and Objectives: A policy and planning document approved by the Metro Council in ordinance form that establishes policies to guide growth management planning in the region.

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

Resources: All financial assets of a fund, including anticipated revenues plus cash available at the start of the fiscal year.

Restoration/Education Grants: Grants administered by the Sustainability Center for funding projects of public education on natural resource preservation or in support of restoring land to its natural state.

Revenue: Assets earned or received by a Metro fund during a fiscal year.

RIC: See *Recycling Information Center*.

RISE: Regional Infrastructure Supporting Our Economy.

RLIS: See *Regional Land Information System*.

RSWMP: See *Regional Solid Waste Management Plan*.

RTC: Regional Transportation Council (of southwest Washington, formerly IRC).

RTO: See *Regional Travel Options*.

RTP: See *Regional Transportation Plan*.

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a five-year period; currently expired and awaiting federal reauthorization.

St. Johns Landfill: A 238-acre parcel of land in North Portland used as the region's principal general purpose landfill for more than fifty years until its closure in 1991. Metro manages activity at the facility, which primarily consists of implementing an approved closure plan.

SMI: See *Sustainable Metro Initiative*.

Smith and Bybee Wetlands Area: The area including Smith and Bybee Lakes and surrounding property in North Portland that is managed as an environmental and recreational resource for the region.

Solid Waste Information System (SWIS): The data base maintained by Metro staff providing statistical analyses of the region's solid waste generation, recovery and disposal characteristics.

SOV: Single Occupancy Vehicle.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required if resources greater than those identified in the budget are to be used, or if additional expenditures greater than the amount in contingency, or greater than 15 percent of total appropriations are required. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by ordinance. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption.

Sustainability: Using, developing and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

SWIS: *See Solid Waste Information System.*

Target Area: An area containing regionally significant open spaces that are to be preserved through public acquisition.

Tax Base: Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

Tax Supervising and Conservation Commission (TSCC): Review body composed of citizens appointed by the governor, whose charge under state law is to review the budgets of jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

TOD: *See Transit-Oriented Development.*

TPAC: Transportation Policy Alternatives Committee.

Transfer Station: A facility that receives solid waste from commercial haulers and private citizens and ships the material to an appropriate disposal facility.

Transit Oriented Development (TOD): Development of property near major transit stations that supports reduced dependence on automobile use by mixing housing, retail and commercial activity with access to transit.

TriMet: Provides public transportation in the Portland, Oregon, metropolitan area, including most of Clackamas, Multnomah and Washington counties.

Triple Bottom Line Sustainability: Triple Bottom Line Sustainability means using, developing and protecting resources in a manner that enables people to meet current needs and provides that future generations can also meet future needs, from the joint perspective of environmental, economic and community objectives.

TSCC: *See Tax Supervising and Conservation Commission.*

Unappropriated Balance: A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. Unappropriated balances may not be spent in the current fiscal year.

UGA: Urban Growth Area.

UGB: *See Urban Growth Boundary.*

UPWP: Unified Planning Work Program.

Urban Growth Boundary (UGB): A line delineating the area within the Metro region that may be developed at urban density levels.

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center, and capital improvements to the Portland's 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.