



Adopted budget

FY 2017-18



If you picnic at Blue Lake or take your kids to the Oregon Zoo, enjoy symphonies at the Schnitz or auto shows at the convention center, put out your trash or drive your car – we’ve already crossed paths.

So, hello. We’re Metro – nice to meet you.

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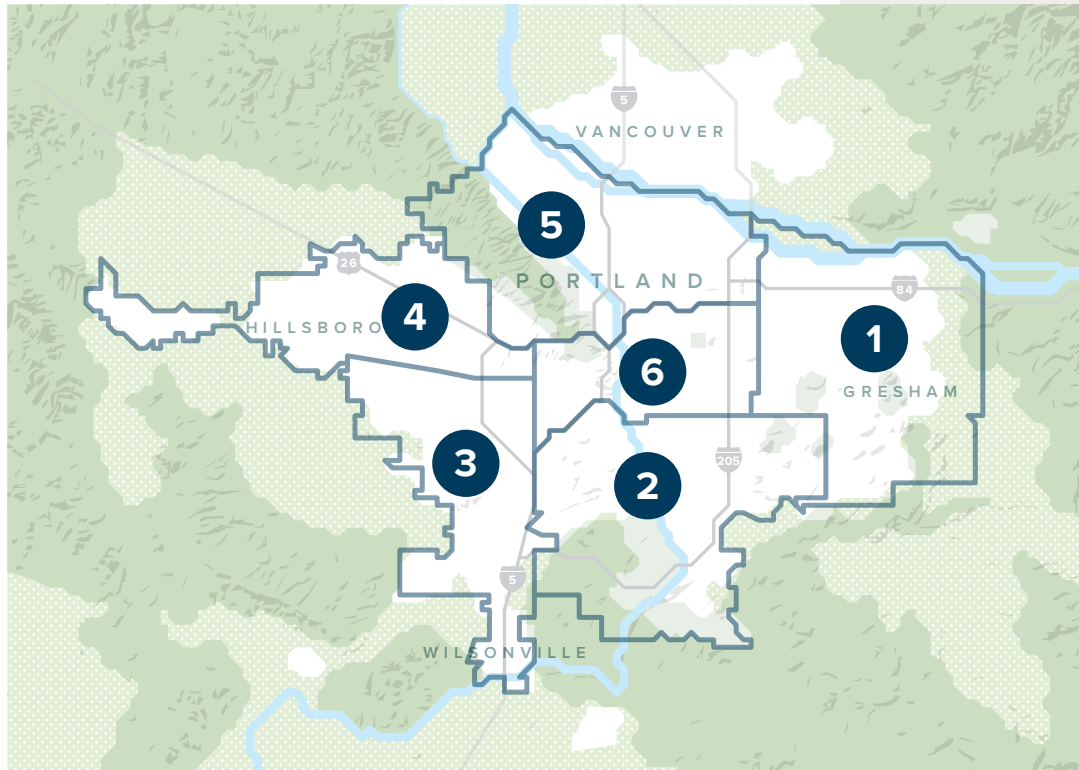
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Adopted Budget Fiscal Year 2017-18

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FY 2017-18 Adopted Budget

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Metro's adopted budget for FY 2017-18 is provided in one volume.

Budget message

By law the budget message is given at the time the budget is proposed and identifies any significant changes from one year to the next. The Metro Chief Operating Officer serves as Metro's Budget Officer.

What is Metro

This section provides the reader with an overview of Metro's history, a timeline showing the development of the agency and information regarding Metro's charter.

Budget summary

This section provides a comprehensive summary of the budget. It provides information on schedule of appropriations, property tax calculation, budget environment, revenues and expenditures, including trends and fund summaries, and summarizes staffing changes. It also includes the summaries of both the debt and five-year Capital Improvement Plan. Metro's financial policies are also included in this section.

Organizational summary

The organizational summary presents Metro's organizational units as required by Oregon budget law. Centers and services may be budgeted in a single fund or in several funds, but always by organizational unit. This section discusses the purpose and organization. It identifies service-level changes in the proposed 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 2017-18 through 2021-22 is included in the FY 2017-18 budget document. This section presents the overall summary and department specific project summaries and analyses.

Debt schedules

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

Appendices

The appendices include several related documents that are legally required to be included with Metro's budget document or that provide additional policy background information. These appendices include the charter of limitations on expenditures, 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, budget process, calendar and fund structure are also located in this section.



April 2017

To the Metro Council, citizens and regional partners and valued employees:

I am pleased to present Metro's FY 2017-18 proposed budget for Metro Council consideration. The annual budget is a financial plan for accomplishing goals for the region. It creates an annual opportunity for the Metro Council and staff to evaluate how we're faring as a region, to evaluate our progress towards the six desired regional outcomes, and to ensure that our programs and activities are effective and efficient in providing excellent public services to the people of our region. Our spending plan provides information to the region's residents about how Metro will work in the coming year.

As the Council begins consideration of this budget, there are four major themes that frame the story of this proposed budget.

This proposed budget funds important work for the region in FY 2017-18

Because of Metro's track record of strong financial management and because of the focus of the Metro Council and departments on the mission of the agency, this proposed budget positions Metro to continue to inspire, teach, engage and invite people to enhance the quality of life and environment for the region's current and future generations. Throughout our four major lines of business – solid waste, parks and nature, planning and development, and visitor venues – this budget provides funding for our core services and for key initiatives that improve the quality of our programs and services for the benefit of the people of our region. Some of the notable projects that will be funded in this budget include:

- Advancing projects to improve safe and reliable transportation throughout the region. The proposed budget includes continued support for the 2018 Regional Transportation Plan and for the Metro Council's initiative to build a coalition to increase funding for all modes of transportation in our region.
- Continuing efforts to strengthen the region's economy through projects like the economic value atlas and our leadership of the brownfields coalition.
- Continuing our region's leadership in preventing waste, recycling and reusing what we can, and protecting health and the environment in managing the stuff we have to throw away. This budget funds the next steps of projects inside the Solid Waste Roadmap, including critical decisions about food scraps and in long term management of waste. The budget also includes funding for update of the Regional Solid Waste Plan.
- Welcoming millions of visitors to our visitor venues. The proposed budget anticipates that 1.65 million people will visit the Oregon Zoo, more than 500,000 people will attend an event or show at Expo, the Oregon Convention Center will host 47 major conventions, and Portland's Centers for the Arts will host 10 weeks of Broadway shows (including Hamilton), nearly 60 shows booked by Portland's Presents, and hundreds of shows and concerts by the region's non-profit performing arts companies.
- Managing an estimated 6 percent increase in solid waste volume.
- Leading the 2018 Growth Management conversation. In 2015 the Council committed to revisiting questions about urban growth in calendar year 2018. This proposed budget includes funding for Planning and Development, the Research Center, Communications, and the Council Office to tackle this project.

This is just a small sampling of the work that will be accomplished in FY 2017-18. The proposed budget funds our core, everyday operations, and positions us to respond to changing conditions in our region.

Chief Operating Officer's Budget Message

This proposed budget continues to invest in equity, diversity and inclusion

As I wrote in last year's budget, Metro is focused on the future, and we know that our region's population will be more racially and ethnically diverse in the future than it is today. We also know that many people in our region face barriers that make it harder for them to succeed.

In June 2016 Metro Council adopted the agency's Strategic Plan to Advance Racial Equity, Diversity, and Inclusion; and in May 2017, Council will consider an update to our Diversity Action Plan. Council has made increasing the diversity of our workforce, increasing the percentage and dollar value of the contracts we award to minority, women, and emerging-owned businesses, improving our relationships with historically underserved communities, and ensuring that all of the region's residents have access to the six desired regional outcomes a high priority for our departments.

This proposed budget includes funding for programs and activities to support diversity, equity, and inclusion in every department of Metro. Some of the highlights of the proposed budget include:

- Continued support for the Diversity, Equity and Inclusion Team in the Office of the Chief Operating Officer. This team is facilitating the implementation of the Strategic Plan to Advance Racial Equity Diversity and Inclusion and the Diversity Action Plan. They are also facilitating the adoption of equity implementation plans in Planning and Development, Parks and Nature, Property and Environmental Services, and the Oregon Zoo;
- Funding for the Community Partnerships pilot project;
- Continued funding for the Equitable Housing Strategy next steps and integration of the Equitable Housing Planning and Development Grants into an updated "2040" Planning and Development Program;
- Integration of equity into the Regional Solid Waste Plan and into the options under consideration for the Solid Waste Roadmap;
- Funding of the Construction Careers Pathway Project (C2P2) next steps;
- Continued support for the Partners in Nature and Access to Nature programs in Parks and Nature;
- Continued support for increased staffing levels in Human Resources focused on employee engagement and retention and on outreach that supports the recruitment goals of the Equity Strategy and Diversity Action Plan;
- Continued support for outreach and process reform for procurement services and efforts to increase participation of Certification Office of Business Inclusion and Diversity (COBID) firms;
- Increased staffing for Portland's Centers for the Arts to allow them to expand sponsorships and programming for Title I schools in the region.

This budget begins to tackle the Financial "Headwinds"

In last year's budget message, I noted that Metro would likely be facing a more challenging financial condition in Fiscal Year 2017-18 than in any year since the Fiscal Year 2012-13 budget. This was based on our long-range forecast that projected that our expenditures would grow faster than our revenues in the Metro General Fund, the Oregon Zoo enterprise fund and a portion of our MERC operations.

This proposed budget reflects the conditions that we forecast last year. In particular, the budget reflects increases in personnel services of approximately 5.5 percent agency-wide, and 3.3 percent in the General Fund, 2.6 percent at the Oregon Zoo, and 9.9 percent at the Expo Center. This increase compares to a budgeted increase in general operating revenue in the General Fund of 1 percent (excise tax, property tax and interest earnings) and operating revenue at the Oregon Zoo of 2.9 percent.

The increases in personnel services are driven by two things. First, Metro's rates for Oregon's Public Employee Retirement System (PERS) will increase by 44 percent on July 1, 2017, from an average of 8.8 percent of total payroll to 12.6 percent of total payroll. Second, because Oregon and the Portland region have begun to experience inflation, cost of living increases for Metro employees will be higher than they have been since 2008. The combination of PERS rate increases and salary increases represent a total increase in personnel services, throughout the agency – all funds – of 5.5 percent.

The General Fund, Oregon Zoo and Expo budgets are balanced for FY 2017-18 through a combination of reductions in material and services, reductions in vacant positions, reductions in transfers from the General Fund and revenue strategies. Additionally, unless it was directed by Council, no significant reductions or increases in programs or activities were approved in the General Fund. Some of the notable changes reflected in this budget include:

- An allocation of Construction Excise Taxes (CET) to support technical assistance from Planning and Development to jurisdictions receiving Community Planning and Development Grants (CPDG). For many years, Metro staff have provided technical assistance in the form of planning support to jurisdictions that receive CPDG funds. In past fiscal years, that additional service was funded from general revenues. In this budget, I propose that the Metro Council recognize that technical assistance as a portion of the grant itself and allocate CET funds to pay for that portion of the grant. The budget reflects \$326,500 in CET as revenue to the General Fund.
- A reduction and reallocation of Metropolitan Tourism Opportunity Competitiveness Account (MTOCA) funds. The proposed budget includes a \$400,000 transfer from the General Fund to MERC, specifically for Expo operations. This represents a reduction of \$200,000 from FY 2016-17. Additionally, none of these funds will be transferred to the Oregon Convention Center. Rather, this recognizes the financial situation faced at Expo.
- Defunding of positions. The proposed budget does not eliminate any positions in the General Fund. At the same time, vacant positions are an opportunity for the agency to create a responsible glide path to a new or lower service level if reductions are needed to address fiscal constraints.

As Council is aware, the long-term forecasts for the General Fund and the Oregon Zoo in particular reflect that the financial constraints we have faced in preparing this budget are long-term and are structural in nature. The Metro Charter limits expenditures of excise taxes to increase no more than CPI – currently about 2.6 percent – and property taxes have been increasing at approximately 4.5 percent over the past three fiscal years. With personnel costs growing at more than 6 percent on average the last 3 years, revenues cannot – legally or actually – keep pace with the increasing costs of providing services. Additionally, Metro will continue to face increases that are outside of the agency's direct control for the foreseeable future. Oregon PERS rates will likely increase a comparable amount in FY 2019-20, and it is likely that increases in health care premium charges will resume in January 2018.

Because of the structural and long-term nature of these challenges, Metro's departments and staff will begin working on a three-to-five-year strategy for the major funds beginning this summer. Although the pressure is most acute in the General Fund and at the Oregon Zoo, all of Metro's operations will review and prioritize their programs and activities and will discuss opportunities to reduce costs or increase revenues. Staff will work with Council in the fall in advance of the budget process for FY 2018-19 to ensure that Council provides direction. As noted above, Metro has been a responsible and proactive steward of public funds throughout its history.

Lastly, I note that discussion of the costs of personal services is among the most challenging that we face as an agency. Metro has a high quality workforce that provides valuable services to the public every day. Our employees work hard to improve the economy, environment and quality of life in our region. And, as an employer, Metro strives to provide fair, competitive wages and benefits that attract and retain a high quality workforce. Many – in fact most – of the things that are driving the cost of personnel are outside of the control of the Metro Council, of Metro management, and of our employees and labor unions. As we have in the past, Metro management will work collaboratively with our employees to consider all of the options for a sustainable financial future for our agency, and we will continue to honor and respect our employees as dedicated public servants.

This proposed budget invests in Metro's infrastructure

As in the past three fiscal years, this proposed budget recommends that Metro invest in taking care of our systems and structures. The proposed budget includes funding to address these deferred investments and also to increase our efficiency.

- *Technology.* The proposed budget includes investments in our technology infrastructure, all of which are needed to update systems that have become outdated over time. In particular, this budget includes the next steps for replacing outdated phone systems throughout Metro with Voice over Internet Protocol (VOIP) and in assessing opportunities to replace outdated software and systems, particularly in Property and Environmental Services and at Oregon Zoo. The Oregon Convention Center will continue to replace outdated equipment such as security cameras and door access controls. The proposed budget anticipates continuing improvements to the PeopleSoft system.
- *Buildings and Physical Assets.* The proposed budget invests in Metro's capital assets, with significant investments contemplated in our visitor venues. As Council knows, the Oregon Zoo will begin construction of the three final projects of the 2008 zoo bond – Polar Passage, Primates and the Rhino Habitat – in FY 2017-18. Additionally, the Oregon Convention Center will complete design of a major renovation of the Oregon Ballroom and the entryways on Holladay and Martin Luther King, Jr. Boulevard. The proposed budget includes a project to repair the roofs of Hall D and E at Expo and to improve the HVAC system in Hall C. The proposed budget includes equipment upgrades at MetroPaint and maintenance projects at Metro Central and Metro South. The proposed budget includes projects to meet the commitments of the 2013 local option levy, including Newell Canyon, Killin Wetlands, Borland, and Oxbow campground improvements. Last but by no means least, the proposed budget anticipates that Metro will begin demolition work in 2018 for construction of the Riverwalk portion of the Willamette Falls Legacy Project.

How the budget proposal was developed

In two retreats in the winter of 2016-17, the Metro Council provided direction about strategic priorities and key Council initiatives that would focus their efforts through fiscal year 2017-18. Based on this direction, I instructed programs to prepare initial budget requests that emphasized these goals and initiatives, maintained the existing portfolio of Metro's programs and activities and provided a modest increase of 2.4 percent allocated to departments to cover inflation in their materials and services costs.

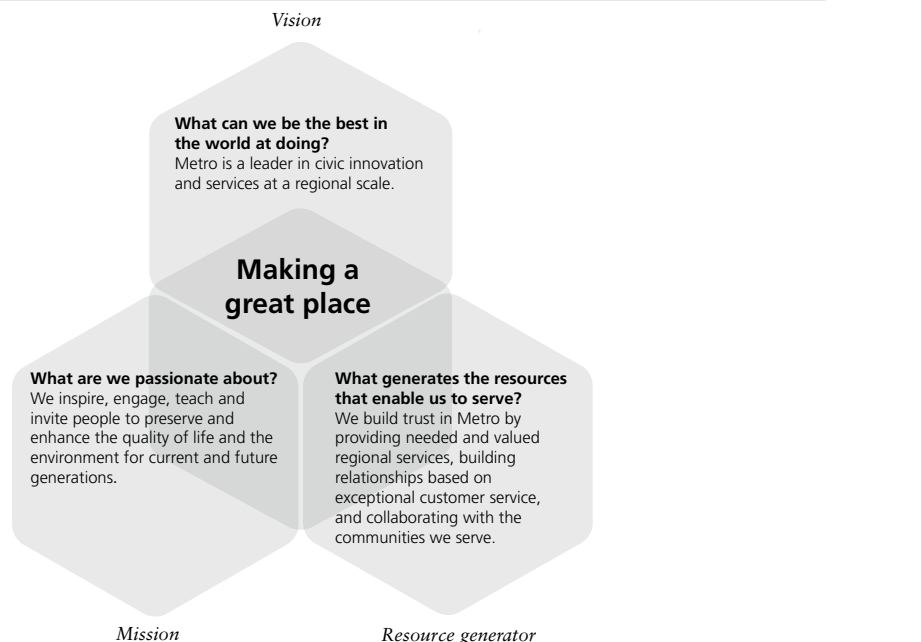
As we have in past years, we used three tools to frame the proposed budget. First, this proposed budget is anchored by the region's six desired outcomes. Developed in a collaborative process and adopted by the Metro Council in 2010, the six outcomes focus on what makes this region a great place. Department's activities and programs are tested against whether they are making these outcomes more likely over time.

Region's six desired outcomes



Second, the department directors and I used the Metro Compass to develop the Budget. The Metro Compass helps us ensure that Metro's programs and activities achieve our vision for the region, deliver on our core mission, and build public trust in Metro.

Metro Compass



Council Initiatives

As in past years, the Council identified several programs and projects as high priority items for funding. These programs, activities and projects are funded immediately after Metro's legal and policy requirements are met. In FY 2017-18, those initiatives include:

- 2018 Regional Transportation Plan and Long Term Transportation Funding
- Implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion, and Diversity Action Plan
- Solid Waste Roadmap and the new Regional Solid Waste Plan
- Equitable housing strategy next steps
- 2018 Urban Growth Report and Urban Growth Management Decision
- Construction Careers Pathways Project
- Willamette Falls Legacy Project
- Oregon Zoo Bond Projects
- Parks and Nature System Plan and renewed Local Option Levy implementation

SUMMARY OF CHANGES BY DEPARTMENT

The proposed budget includes the following service level changes:

Metro Council

The Metro Council budget includes the Council, the Office of the Chief Operating Officer and Government Affairs and Policy Development, and the Diversity, Equity and Inclusion Team.

The Metro Council leads Metro towards a regional vision of vibrant neighborhoods, economic prosperity, clean air and water, safe and reliable transportation and equity for all. The proposed budget enables Council to guide key agency projects, particularly those around economic development and equity. The proposed FY 2017-18 budget includes funding for the Government Affairs Policy Development team to support the Council's strategy for long term transportation funding.

Office of Metro Auditor

The Office of the Metro Auditor ensures that Metro and its activities are transparent and accountable to the public. Auditors objectively analyze Metro programs to determine areas where service quality can be improved and efficiencies can be gained. The Metro Auditor selects an external financial auditing firm to audit Metro's annual financial statements and administers the contract. There are no service level changes proposed for FY 2017-18.

Parks and Nature

Parks and Nature's mission is to protect water quality, fish and wildlife habitat and create opportunities to enjoy nature close to home through a connected system of parks, trails and natural areas.

This budget continues the funding for the local option Parks and Natural Areas levy, now in its fifth year. The budget extends two limited duration positions through the end of the fiscal year and includes the addition of 0.55 FTE to make two positions full time.

Planning and Development

Planning and Development provides a broad scope of planning services that assure Metro's compliance with federal and state land use and transportation planning requirements, manages grants to other agencies, leverages community development and stimulates private investments in communities that support Metro's desired outcomes in the region.

Major budget changes in the department for FY 2017-18 include defunding 2.0 FTE to reflect program changes.

Research Center

Research Center serves Metro's six regional outcomes by providing information that enables Council and client departments to make informed plans and decisions. The Research Center coordinates data and research activities with partners in government, academic institutions and the private sector.

The FY 2017-18 budget has no major changes.

Property and Environmental Services

Property and Environmental Services contributes directly to the preservation of the region's livability and supports the goals and objectives developed by the Metro Council by providing for the safe, efficient, and effective reuse, recycling, and disposal of solid and household hazardous waste and by promoting sustainable resource management through waste reduction initiatives, hands-on interpretive programs, youth and adult education, grants, demonstration projects, and volunteer opportunities.

This budget adds 1.0 FTE to provide program support for the Solid Waste Operation and a 0.5 FTE to provide natural gardening programs at the Oregon Zoo. It also adds 1.0 FTE for outreach to communities impacted by illegal dumping.

Visitor Venues

Metro's Visitor Venues include the Oregon Convention Center (OCC), Portland's Centers for the Arts (Portland's), Portland Expo Center (Expo) and the Oregon Zoo. Formed in July 2010 to enhance collaboration on operational issues, the venues team actively works toward a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors and creating significant economic impact throughout the region.

The OCC Convention Hotel is expected to financially close at the end of the 2016-17 fiscal year and begin construction in FY 2017-18. This will help enhance the OCC marketability for additional conventions to national audiences.

Portland's and Expo Center are looking forward to solid years. The overall MERC Fund will be adding 4.5 FTE.

Operational Support

Communications

Metro's Communications department supports the Metro Council and departments in providing public involvement in key agency decisions. Audiences include other government partners, specific advocacy groups, media outlets and the general public.

There are no major changes in the FY 2017-18 budget.

Finance and Regulatory Services

Finance and Regulatory Services provides financial management, administrative, regulatory and operational services to Metro's elected officials, operating centers and services, employees and the public. In addition, Finance and Regulatory Services licenses small contractors and sets rates for public solid waste disposal facilities.

There are no major changes in the FY 2017-18 budget.

Human Resources

Human Resources is a full service department providing benefits, classification and compensation, employee and labor relations, organization development and training, recruitment and selection, and systems administration for the agency.

There are no additional changes for the FY 2017-18 budget.

Information Services

Information Services supports Metro's goals and business processes through the development implementation, support and management of its information systems.

The FY 2017-18 budget reflects several large projects, including agency wide backup, Payment Card Industry Compliance and implementation of the Voice-over Internet Protocol (VoIP).

Office of Metro Attorney

The Office of Metro Attorney has full charge and control of all legal business for the agency. The Office of Metro Attorney provides legal representation to Metro, both formally and informally, in a manner consistent with Metro's goals and policies, and that fully complies with the highest professional and ethical standards of the Oregon State Bar, the Oregon Supreme Court and the legal profession.

There are no budget additions for FY 2017-18.

General Expense

The General Expense category includes non-program revenues such as property tax, excise tax and interest earnings as resources. On the expenditure side, it includes non-operating expenses such as general obligation debt, transfers and, in the General Fund, special appropriations that are not tied to an individual program, service or center. The greatest interest centers on the General Fund, which is discussed in detail below.

Revenues

The General Fund includes three important discretionary revenues: property tax, excise tax and interest earnings. These are the resources that the Council can direct by choice to any general purpose. Since 2008 interest earnings have remained at an unprecedented low, effectively removing them from being considered a primary resource. The excise tax on solid waste disposal is established in Metro Code to generate a defined yield and may increase annually based on a specific consumer price index. The rate is calculated based on tonnage of the prior two years. For FY 2017-18 the proposed rate will decrease by 95 cents per ton; excise tax on other Metro facilities and services remains at 7.5 percent. Discretionary excise tax is expected to generate \$18 million. Construction excise tax collections have continued to remain strong. The tax was extended by the Metro Council in September of 2014.

Property taxes are levied for both operations (discretionary) and general obligation debt service (dedicated). The operating levy has a permanent rate of \$0.0966 per thousand, about ten cents, and raises \$15 million for discretionary purposes. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, raises about \$14

million a year. The levy for general obligation debt will be \$36 million, based on debt schedules and cash flow requirements for existing debt. The estimated schedule is based on a not-to-exceed maximum for each issue, consistent with promises made to Metro taxpayers. Combined, the estimated tax rate for an urban Metro resident is 41 cents per thousand, or about \$82 for owners of property assessed at \$200,000.

Expenditures

The General Expense spending includes general agency payments for elections, the outside annual audit and, in accordance with the financial policies, the appropriated contingency for the General Fund and the annual contribution to renewal and replacement. A \$500,000 Opportunity fund provides the Council with a modest resource to take advantage of new opportunities that arise that require a partnership match or otherwise leverage existing budgeted funds.

The General Expense category also includes special appropriations. These include payments for previously awarded grants for Nature in Neighborhoods small projects and Community Planning and Development grants; and payments for specific organizational dues and sponsorships such as Rail~Volution, the Regional Arts and Culture Council and the Lloyd Business Improvement District. The proposed FY 2017-18 budget maintains \$25,000 for regional economic development membership, \$50,000 for Intertwine organizational support, and \$56,000 for Willamette Falls Locks, the regional indicators project housed at Portland State University. Also included is \$300,000 for Community Partnerships, implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and \$250,000 for development of the Regional Transportation Funding Strategy. The annual MTOCA transfer to MERC is reduced to \$400,000 and designated specifically for Expo operations.

CAPITAL IMPROVEMENT PLAN

The five-year Capital Improvement Plan identifies all capital projects that exceed \$100,000 and meet the State of Oregon's definition for public improvements. The \$179.2 million CIP ending plan includes 180 projects, about one quarter new capital projects and three quarters scheduled renewal and replacement projects. On a funding basis, it is the reverse – about 81 percent of the spending is related to new capital, led by the Natural Areas and zoo bond projects.

New Capital projects

The General Fund does not have a reserve for new capital projects, relying on the accumulation of one-time resources from unanticipated revenues or underspending in a prior year to fund the most critical new capital needs. For FY 2017-18 this includes the MLK Plaza and major upgrades at OCC, compactors at the transfer stations and Parks and Nature projects funded by the local option levy and Natural Areas Bonds. The Oregon Zoo Infrastructure and Animal Welfare Bond will begin construction of Polar Passage and primates projects.

Renewal and replacement

Renewal and replacement projects are scheduled according to the expected useful life of the asset and its condition. All operating funds make annual contributions for renewal and replacement. This accumulating strategy is intended to smooth out the funding in years when higher cost projects are scheduled. The General Fund contribution in FY 2017-18 will be \$1.4 million. Significant renewal and replacement projects for FY 2017-18 include an agency-wide renovations to the entry plaza at the Oregon Convention Center and roof replacements at the Expo Center and Metro Regional Center.

CHARTER LIMITATION ON EXPENDITURES

Metro's charter includes a limitation on expenditures of certain tax revenues imposed and collected by Metro, specifically the general excise tax and the construction excise tax. The general excise tax is a yield-base tax which may increase annually only by the consumer price index. The majority of the excise tax is collected on solid waste activities and is calculated as a per-ton tax. Metro assesses an excise tax on construction permits throughout the region to fund land use planning to make land ready for development. Collections continue to be strong overall. The expenditure limit for FY 2017-18 is \$22.3 million; budgeted expenditures are \$20.9 million. The proposed budget does not exceed this limitation.

I look forward to your deliberations.

Sincerely,

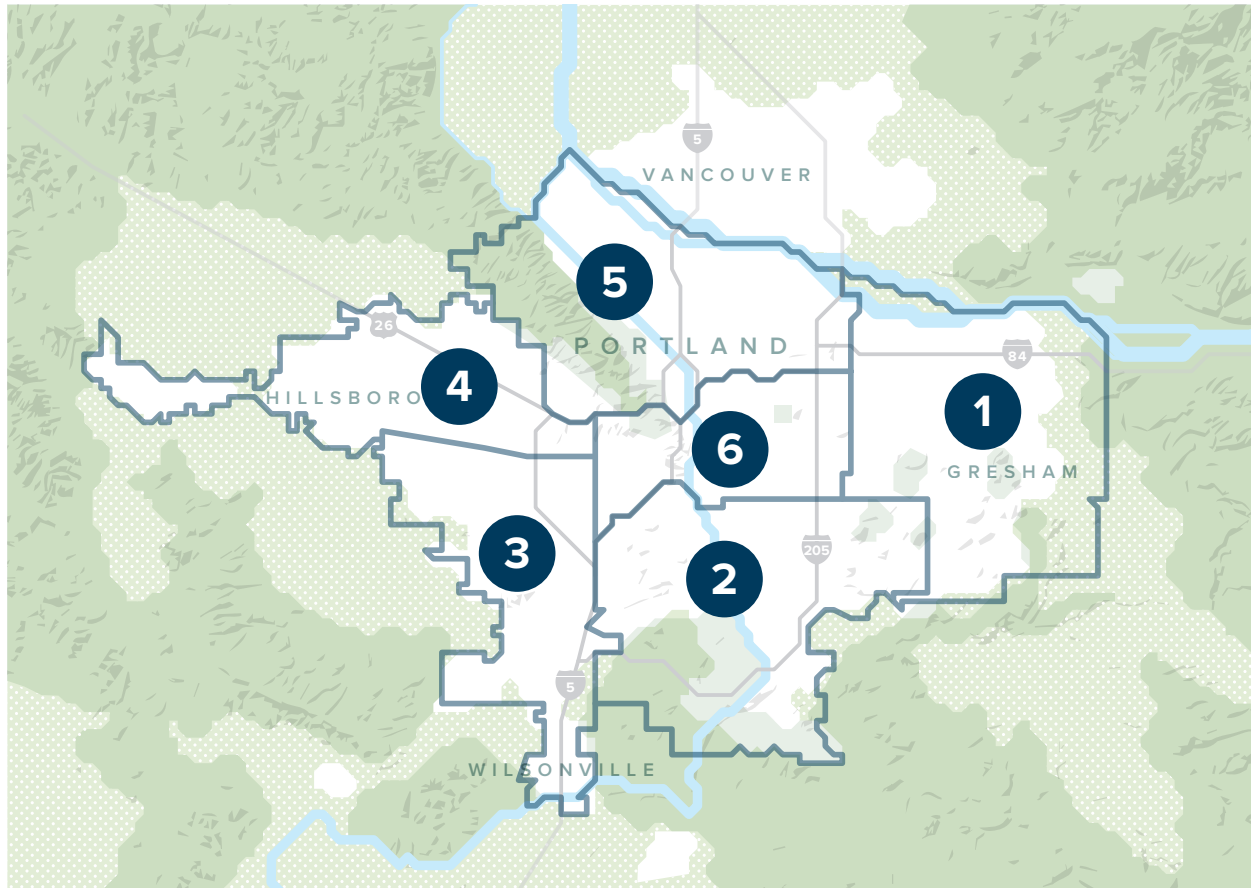


Martha J. Bennett
Chief Operating Officer.

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What is Metro





With its thriving communities, cultural amenities, economic vitality, scenic beauty and healthy natural ecosystems, the Portland region has advantages found in few other parts of the world, advantages that make this a great place. For the Portland-area's leaders and residents alike, nurturing this livability is a constant quest. Metro plays a unique and leading role in that effort.

Metro crosses city limits and county lines to make a better, brighter and wilder tomorrow. From protecting our region's air, water and natural beauty to supporting neighborhoods, businesses and farms that thrive, Metro makes this a great place. Metro serves more than 1.8 million residents in Clackamas, Multnomah and Washington counties, and the 24 cities in the Portland metropolitan area. Metro, the only directly elected regional body in the United States, is governed by a president, elected region-wide, and six councilors elected by district. Metro's home rule charter, approved by voters in 1992 and amended in 2000, assigns Metro responsibilities for engaging people in regional land use and transportation planning, and for other issues of metropolitan concern. The charter also reflects Oregon's strong commitment to participatory democracy by requiring that Metro councilors be elected by the people, visible and accountable.

Metro embodies the people of the Portland-area's commitment to maintain and enhance the livability and sustainability of the region. Working together across city and county lines simply makes sense when it comes to protecting natural areas, caring for parks, planning for the future of our neighborhoods, managing garbage disposal and increasing recycling. Metro manages world-class facilities such as the Oregon Zoo, which contributes to conservation and education, and the Oregon Convention Center, which benefits the region's economy.

HISTORY

Metro was first formed in 1979 when voters approved the merger of the Columbia Region Association of Governments with the Metropolitan Service District. Columbia Region Association of Governments was responsible for land use and transportation planning, and the Metropolitan Service District provided regional services that included management of the solid waste and operation of the region's zoo. An elected council and an elected executive officer governed the new Metropolitan Service District. The Metro Council had the combined authorities of the two merging agencies and additional powers.

Since then, the Oregon Legislature, with the concurrence of the cities, counties and other agencies in the region, assigned additional responsibilities to Metro. In 1980 Metro became responsible for regional solid waste disposal when it took over operation of one existing, publicly owned regional landfill and began construction of a solid waste transfer station. In 1986 voters approved general obligation bond funding for the Oregon Convention Center, to be built and operated by Metro. In 1990 Metro assumed management responsibility for the Portland Center for the Performing Arts, Portland Civic Stadium and Portland Memorial Coliseum (Metro no longer manages the stadium or the coliseum. Both are now managed by the City of Portland). Metro assumed management responsibility for the Multnomah County parks system and the Portland Expo Center in 1994. Ownership of these facilities was officially transferred to Metro in 1996.

CHARTER APPROVAL

Metro's home rule charter was approved by voters in 1992. Prior to that, Metro was organized under a grant of authority by the Oregon Legislature and the Oregon Revised Statutes. Metro's powers were limited to those expressly granted by the Legislature, and any extension of that authority first had to be approved by the Legislature.

With the growth of the Portland region, voters were asked whether Metro's power and authority should be controlled directly by the voters of the region and not the state legislature. In 1990 the Legislature referred a constitutional amendment to the voters to allow the creation of a home rule regional government in the Portland metropolitan area. Voters approved the amendment and a charter committee was formed shortly thereafter. In 1992 Metro's charter was referred to and approved by the voters. Metro thereby achieved the distinction not only of being the nation's only elected regional government (as it had been since 1979), but also the only regional government organized under a home rule charter approved by voters.

In 2000 voters in the region approved an amendment to the Metro Charter abolishing the position of an elected executive officer. On Jan. 6, 2003, a new regionally elected Metro Council President absorbed or delegated the authorities and functions previously vested in the executive officer.

REGIONAL LEADERSHIP AND SERVICE

Self-sufficiency

About half of Metro's operating revenues come from fees paid by customers who use Metro's facilities or services such as recycling and solid waste disposal. Other revenues include grants, intergovernmental funds, property taxes for voter-approved bond issues and a small permanent tax base (\$14.6 million), which is allocated annually through the budget process.

Projects and programs

Metro has emerged as a leader of regional initiatives – a collaborative partner, facilitator, technical assistance provider, process manager and advocate. Metro has involved regional homebuilders in the Nature in Neighborhoods program, teaching them how to develop projects that minimize water runoff and negative impacts on natural areas. Metro and its county partners reached an historic collaborative agreement to guide the future growth of the region for the next 50 years, setting aside 28,000 acres for future development if needed and protecting 270,000 acres of farms, forests and natural areas. The Metro-planned Orange Line of the regional light rail system opened in September 2015, and includes the nation's first transit, pedestrian and transit-only bridge built in decades.

Metro provides a rich mix of the region's public places where people are invited to gather to enjoy recreation, education and entertainment. The Metro Council appoints the Metro Exposition Recreation Commission to advise the Council and oversee public assembly facilities including the Oregon Convention Center, Portland's Centers for the Arts and Portland Expo Center. These venues host hundreds of events each year, drawing millions of people and creating hundreds of millions of dollars of local economic benefit.

Metro every day

Metro policies, programs and services are woven into the fabric of the Portland region's life. They are the common threads that connect neighborhood wetlands, the Portland Expo Center antique shows, penguins at the Oregon Zoo, recycled newspapers, extensive bike paths and live symphony performances at the Arlene Schnitzer Concert Hall.

Additionally, Metro is a leading player in preserving and expanding the natural areas available to the people of the region. This includes an interconnected system of parks, trails and greenways. Metro's inviting system of regional parks and natural areas includes Smith and Bybee Wetlands Natural Area, a 2,000-acre freshwater wetland in North Portland, and Oxbow Regional Park, a 1,200-acre forested natural area on the Sandy River east of Gresham. Voters passed a property tax levy that provides more

than \$13 million a year through 2023 to take care of the more than 17,000 acres of parks and natural areas Metro acquired with voter-approved bonds. The levy will support projects that will protect clean air and water and better access to nature for everyone.

Regional Planning and Stewardship

Metro has a primary responsibility for regional land use and transportation planning. The centerpiece of this responsibility is the 2040 Growth Concept. It ensures the region makes the most of its cities and towns and the roads, bridges, sewers, parks and other public structures and systems needed to create a community.

Green Choices

Metro's commitment to sustainability goes beyond its conservation, recycling and regional planning programs. Metro also teaches the community about safe and healthy choices in building and street design and natural gardening and recycling as ways to improve quality of life and leave a legacy for future generations. This is done through partnerships, seminars, publications, demonstration projects, clinics, tours and in-school presentations for teachers and students.

Waste Management and Recycling

Metro manages the region's solid waste system, which includes a renowned curbside residential recycling program. The agency owns and operates two solid waste and recycling transfer stations, which have household hazardous waste facilities. Metro also offers a toll-free recycling hotline, which helps people learn to recycle everything from yard debris to old paint.

Metro Charter

A home rule charter defines Metro's structure, assigns its working priorities and grants the power necessary to achieve its priorities. A home rule charter is a grant of power directly from the citizens of the jurisdiction rather than a grant of power from a legislature or some other body.

The voters of the region approved a home rule charter for Metro in 1992 and a charter amendment in 2000. Prior to the amendment, Metro was governed by a seven-member Council that was responsible for the policy direction of the organization and for legislative oversight of management activities. A regionally elected Executive Officer was responsible for carrying out the policy directives of the Council, day-to-day management of the organization and recommending policy initiatives to the Council. As a result of the charter amendment, effective Jan. 6, 2003, the Council and Executive offices were consolidated. Under the new structure, the number of districts and the number of Councilors were reduced to six. A regionally elected Council President presides over the Council, sets the policy agenda for the Council and has the authority to appoint all members of Metro committees, commissions and boards. A Chief Operating Officer is appointed by the Council President with Council consent and is responsible for day-to-day management of Metro.

The Metro charter also created the elected position of Metro Auditor. The Metro Auditor is responsible for engaging Metro's independent, outside financial auditor and for conducting performance and management audits of Metro operations and functions.

The home rule charter sets Metro's working priorities. Metro's primary responsibility under the charter is regional land use planning. To this end, Metro was required to adopt a future vision for the region. The Metro Council adopted the future vision document on June 15, 1995.

State law requires Metro to develop regional land-use goals and objectives. The Metro Council adopted Regional Urban Growth Goals and Objectives (RUGGO) in 1991. RUGGO provided a policy framework for guiding Metro's regional planning program and established a process for coordinating local planning in the region to maintain the region's livability.

In December 1995 the Metro Council adopted the 2040 Growth Concept which encourages compact development near existing or future transit centers to reduce land consumption. The concept encourages preservation of existing neighborhoods and identifies rural reserves as areas not subject to urban growth boundary expansion to serve as buffers between urban areas. The growth concept sets goals for providing permanent open space areas inside the urban growth boundary and recognizes that neighboring cities will grow and that cooperation is necessary to address common issues. On Dec. 11, 1997, the Council adopted the more detailed Regional Framework Plan (incorporating RUGGO), which specifies how the region will implement the 2040 Growth Concept.

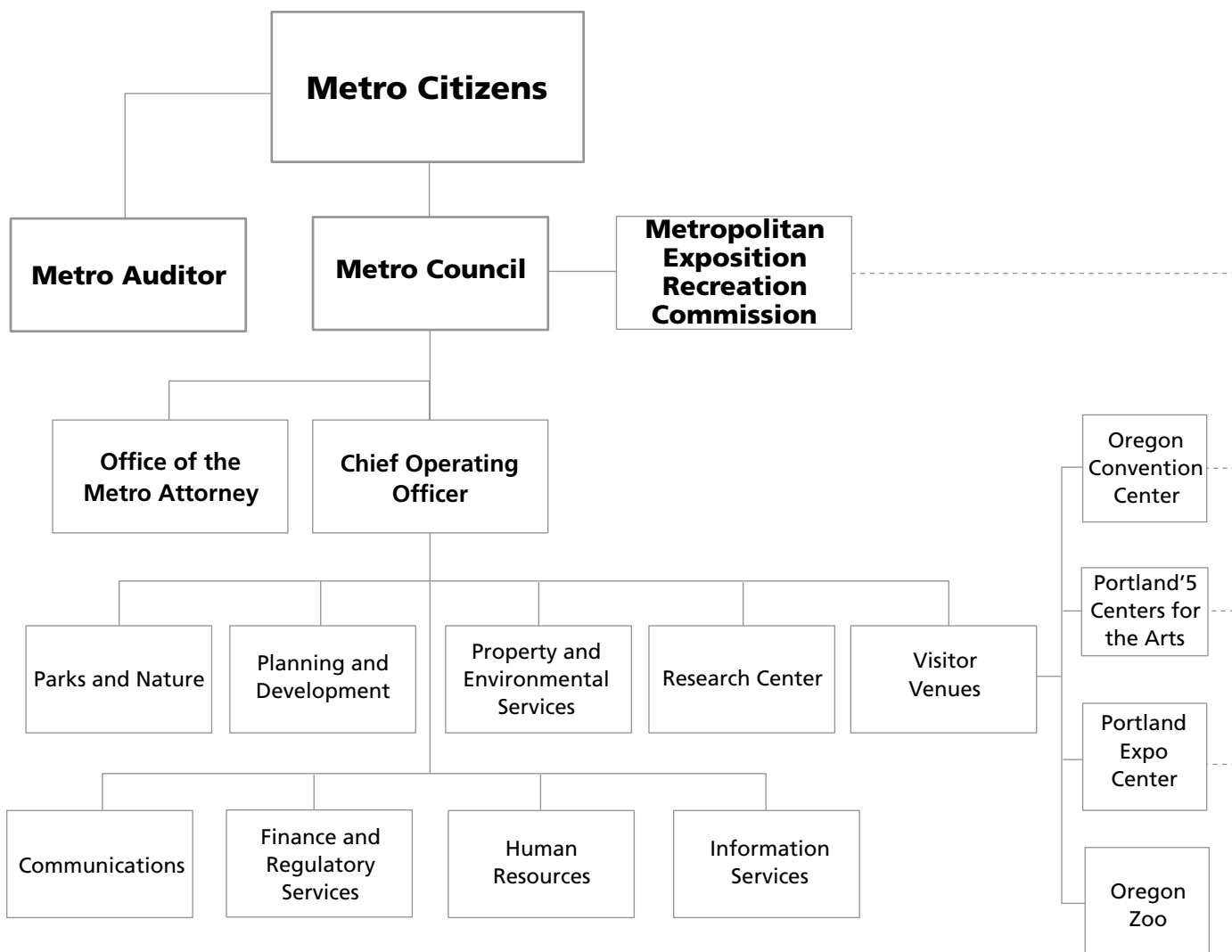
In June 2010 elected leaders from Clackamas, Multnomah and Washington counties and Metro worked together to identify the best places for future growth in the region and the most important lands to protect from development for the next half century. Because of the collaborative work, 266,954 acres of farms, forests and natural areas were set aside as rural reserves and 28,615 acres of land best suited for future urban development were designated as urban. This unprecedented agreement provides certainty for people on both sides of the urban growth boundary.

Although the charter makes regional land use planning Metro's primary responsibility, it also recognizes the significant role Metro has in other regional issues such as solid waste disposal, and the operation and development of regional recreation and visitor facilities such as the Oregon Zoo, the Oregon Convention Center and regional parks and open spaces.

Finally, the charter recognizes that regional government and regional issues evolve over time. The charter grants Metro authority to assume responsibility for issues of metropolitan concern. This allows Metro to work with local jurisdictions as needed to develop common solutions to problems that may exceed local boundaries and may be more difficult to address at the local level.

In addition to defining Metro's structure and priorities, the charter gives Metro the tools necessary to meet its financial resource needs. The charter gives Metro authority to ask voter approval for broad-based revenue sources. These sources include traditional revenues such as property tax, sales tax or income tax. The charter grants Council authority to adopt taxes of limited applicability without a vote of the people. The charter requires the Council to appoint a citizen review committee when it is considering the adoption of a new limited tax. These niche taxes could include a broad list of revenue sources levied on limited activities such as cigarette sales, real estate transfers, hotel/motel occupancy, etc. Expenditures from non-voter approved revenue sources are limited by charter to no more than \$12.5 million per year (in 1992 dollars). This expenditure limitation increases in each subsequent fiscal year by a percentage equal to the rate of increase in the Consumer Price Index (additional information on this charter limitation is available in the *Appendix* of this budget). Metro's FY 2017-18 budget authorizes approximately 83 percent of the expenditure limitation, funded by excise tax and construction excise tax. The charter grants Metro the authority for levying fees and charges for services it provides on an enterprise basis.

Organizational structure



Elected officials	Position	Service began	Current term expires
Tom Hughes	Metro Council President	January 2011	January 2019
Shirley Craddick	Councilor- District 1	January 2011	January 2019
Carlotta Collette	Councilor- District 2	November 2007	January 2019
Craig Dirksen	Councilor- District 3	January 2013	January 2021
Kathryn Harrington	Councilor- District 4	January 2007	January 2019
Sam Chase	Councilor- District 5	January 2013	January 2021
Bob Stacey	Councilor- District 6	January 2013	January 2021
Brian Evans	Metro Auditor	January 2015	January 2019

Organizational Structure

Metro's organizational structure includes three offices (Metro Council, Metro Auditor and Metro Attorney), Visitor Venues (Oregon Convention Center, Portland Expo Center, Portland's Centers for the Arts and Oregon Zoo) and eight departments (Parks and Nature, Property and Environmental Services, Planning and Development, Research Center, Communications, Finance and Regulatory Services, Human Resources and Information Services).

Office of the Council

The Metro Council is the governing body of Metro. It provides leadership from a "common good" perspective, reflects an ongoing, innovative planning orientation, and focuses on issues that cross local boundaries and require collaborative solutions.

The Office of the Council consists of the Council President and six Councilors; the Chief Operating Officer (COO); Government Affairs and Policy Development; and, the Diversity, Equity and Inclusion program. The Council sets overall policy direction and provides legislative oversight of management activities for the agency. The Council President presides over the Council, sets the policy agenda and has the authority to appoint all members of Metro committees, commissions and boards. The Chief Operating Officer, appointed by the Council President with Council consent, is responsible for the day-to-day management of the organization. The Council Office also provides staffing for the Metro Policy Advisory Committee.

Metro Auditor

The elected Auditor and staff make up the Office of the Metro Auditor. The Auditor is responsible for engaging the external financial auditing firm while focusing staff efforts on performance audits.

Office of Metro Attorney

The Office of Metro Attorney provides legal services to the Council, Chief Operating Officer, Auditor and Metro departments. This office includes the due diligence portion of the regional Open Spaces and Natural Areas acquisition programs.

Visitor Venues

A visitor venues group, including the Oregon Convention Center, the Portland's Centers for the Arts, the Portland Expo Center and the Oregon Zoo, reports to the General Manager of Visitor Venues. Nearly half of the permanent and part time staff at Metro are in the business of providing direct service to venue customers, and the four visitor venues are similar in the enterprise activities, services, customers and skills needed for success. An executive management team consisting of the four venue directors focuses on how best to apply strategies, resources and staff strengths to benefit all Metro's enterprise venues. The General Manager plays a leadership role in maintaining and improving Metro's relationships with the City of Portland and Multnomah County; non-profit conservation and education groups; and private sector partners in the lodging and rental car industries.

MERC Venues

The Metropolitan Exposition Recreation Commission (MERC) was established in 1987 and provides citizen oversight for the Oregon Convention Center, the Portland's Centers for the Arts (Portland's) and the Portland Expo Center (Expo). The management of the Portland's Centers for the Arts was transferred to Metro from the City of Portland in 1990 when the Convention Center opened. Management of the Expo Center was transferred to Metro from Multnomah County in January 1994, with ownership of the facility transferred in July 1996. The seven-member MERC

advises the General Manager and Metro's COO. The commissioners are appointed by Metro to serve four-year terms. The Metropolitan Exposition Recreation Commission does not oversee the Oregon Zoo.

Oregon Zoo

The Oregon Zoo provides important conservation learning opportunities to people of all ages. The zoo strives to motivate people to care and act on behalf of wildlife by offering opportunities for observation, discovery and engagement. The zoo also contributes cutting edge science and research about species conservation and breeding. The zoo supports economic development as a tourist attraction and community asset. As the state's top paid attraction, the zoo draws approximately 1.65 million visitors annually.

Parks and Nature

Parks and Nature focuses on the provision of accessible regional natural areas, parks and trails, including Metro's cemeteries, golf course and marine facilities. The mission of Parks and Nature is to demonstrate and inspire sustainable stewardship of the region's natural resources. The department also focuses on restoring natural areas and on planning, building and maintaining parks and trails.

Planning and Development

Planning and Development facilitates the creation of great places in centers and corridors and throughout the region. It manages the regional urban growth boundary, the primary urban growth management tool mandated by state land-use planning laws. Planning and Development is also responsible for regional transportation planning, which includes preparing the Regional Transportation Plan, securing and allocating federal highway and transit funds for the region and conducting all regional transit and light rail planning under contract with TriMet, the regional transit agency.

Property and Environmental Services

Property and Environmental Services manages Metro's headquarters and many other facilities. Property and Environmental Services also manages the region's solid waste in an effective, economical and environmentally sound manner, overseeing the operation of two Metro-owned regional solid waste transfer stations, operating two household hazardous waste facilities, managing contracts for the transport and disposal of waste brought to the regional transfer stations and developing the Regional Solid Waste Management Plan. Property and Environmental Services also promotes sustainable management of resources through waste reduction initiatives, youth and adult education and volunteer opportunities, grants and demonstration projects.

Research Center

The Research Center supports the Metro Council, Metro staff, external clients and the public by providing information, mapping and technical services to support public policy and regulatory compliance. The center coordinates data and research activities with government partners, academic institutions and the private sector. In addition, the regional economic and travel forecasts provided by the Research Center meet federal and state requirements for consistent, accurate and reliable data and forecasting tools.

Communications

Communications provides public involvement, media relations, marketing, writing, web and design services to advance Metro Council policy initiatives and Metro-department-led planning and stewardship efforts, public education campaigns, facilities and services. The disciplines represented range from media relations, journalism, marketing, graphic design and web design through event planning and issue management. It also provides support to the Metro Public Engagement Review Committee.

Finance and Regulatory Services

Finance and Regulatory Services provides financial management services for Metro's elected officials, operating departments, employees and the public. FRS includes Accounting, Budget and Financial Management, Procurement, and Risk Management. It provides accounting services for the agency; coordinates the preparation, monitoring, and implementation of the agency's annual budget and five-year capital budget; manages debt; performs long-range financial planning; administers Metro's risk management program; coordinates the agency's decentralized purchasing system; manages the Emerging Small Business and Minority- and Women-Owned Business program; processes the agency payroll; and directs solid waste rate setting and tax compliance.

Human Resources

Human Resources is dedicated to attracting and retaining an effective, engaged work force that reflects the community Metro serves. It provides key services like recruitment and staff development, classification and compensation, labor and employee relations, benefits administration. Human Resources also manages the agency's Human Resource Information System and works directly with the labor unions that represent many Metro employees.

Information Services

Information Services supports Metro's vision, goals and business processes by providing technology based leadership, consulting and direct services. This is accomplished through the support and development of enterprise, operational and custom applications, records management and management of Metro's network infrastructure, as well as development of policies and procedures for access to information within the agency.

METRO ADVISORY COMMITTEES

Metro's charter requires three advisory committees:

Metro Policy Advisory Committee: A committee consisting of representatives of local government and citizens to provide advice and consultation to the Metro Council on the Regional Framework Plan and approval or disapproval of Metro's provision or regulation of a local government service.

Metro Committee for Citizen Involvement: A citizen committee assisting in the development, implementation and evaluation of Metro's citizen involvement activities and advising on ways to involve citizens in regional planning activities.















Metropolitain Exposition Recreation Commission: Made up of business and civic leaders committed to the region's cultural and economic vitality, the Metro Exposition and Recreation Commission works to protect the public investment in Metro's visitor venues.

METRO BOND OVERSIGHT COMMITTEES

Both the 2006 Natural Areas Bond and the 2008 Oregon Zoo Infrastructure and Animal Welfare Bond programs include an oversight committee requirement. The Natural Areas Program Performance Oversight Committee includes citizens from throughout the region representing the fields of finance, auditing, accounting, real estate, banking, grant making and law. The 15-member committee is charged with providing the Metro Council and the citizens of the region an independent, outside review of the program in order to help Metro achieve the best results for clean water, fish, wildlife and future generations.

The Oregon Zoo Bond Citizens' Oversight Committee was created to provide a third-party review of the voter approved Oregon Zoo Infrastructure and Animal Welfare Bond program to the Metro Council and citizens. The committee looks at how decision-making occurs and how business is conducted, as well as determines whether the program is on the right path in terms of structure, management, expenditures, personnel and achievement of defined goals. Members include professionals with experience in construction, sustainability, animal welfare, labor, finance, public budgeting and auditing, and general business.

Metro milestones

- 1979  Columbia Region Association of Governments combines with the Metropolitan Service District to form Metro. Functions include solid waste and transportation planning, zoo operations and management of the urban growth boundary.
Joint Policy Advisory Committee on Transportation formed and staffed by Metro's Transportation Planning Department.
Transfer of the ownership and operation of the Washington Park Zoo to Metro.
- 1980  Solid waste operations (including the management of the St. Johns Landfill) added to Metro's functions.
- 1983  Clackamas Transfer and Recycling Center (now named Metro South Transfer Station) opens.
- 1986  Voters approve \$65 million general obligation bond issue to build the Oregon Convention Center.
- 1987  Metropolitan Exposition Recreation Commission established.
- 1988  Metro assumes responsibility of appointing members of the Portland Metropolitan Area Local Government Boundary Commission.
- 1989  Attendance at the Metro Washington Park Zoo breaks the one million mark.
- 1990  Metro assumes management responsibility for the Portland Center for the Performing Arts, Civic Stadium and Memorial Coliseum.
Columbia Ridge Landfill opens near Arlington to replace the St. Johns Landfill and serve the Portland metropolitan region.
Voters approve tax base for the Metro Washington Park Zoo.
Metro issues \$28.5 million in solid waste revenue bonds to construct the Metro East Transfer Station (now named Metro Central Transfer Station).
Metro initiates an excise tax on its own enterprise operations.
Oregon Convention Center opens for business and exceeds projected use and economic projections.
Voters approve amendment to the Oregon Constitution allowing creation of a home-rule regional government in the Portland metropolitan region and the creation of a charter committee.
- 1991  Metro Central Transfer Station opens.
- 1992  Voters approve a new home-rule charter for Metro, identifying Metro's primary mission, revising Metro's structure, and formally changing the name of the organization from Metropolitan Service District to Metro.
- 1993  Management of the Memorial Coliseum is returned to the City of Portland and subsequently transferred to the management of the Oregon Arena Corporation.
- 1994  Metro assumes management responsibility for the Multnomah County parks system and the Portland Expo Center.
Region 2040 Concept Plan adopted.
- 1995  New seven-member Metro Council, Executive Officer and Auditor take office under home rule charter.
Voters approve \$135.6 million general obligation bond measure to acquire and protect open spaces, parks and streams.
2040 Growth Concept and Future Vision adopted.
- 1996  Transfer of ownership of the Multnomah County Parks and Portland Expo Center to Metro.

		Voters approve \$28.8 million general obligation bond measure to fund construction of the Great Northwest Project at the Metro Washington Park Zoo.
		Urban Growth Management Functional Plan adopted.
1997		Open Spaces bond acquisition: 2,323 acres.
1998		Metro Washington Park Zoo renamed the Oregon Zoo.
		The Washington Park light rail station serving the Oregon Zoo opens.
		Great Northwest Phase II opens at Oregon Zoo, including new entrance designed with mountain goat exhibit, catering and restaurant facilities and new gift shop.
1999		Open Spaces bond acquisition: 4,400 acres.
2000		Voters approve charter amendment eliminating the Executive Officer position, establishing a regionally elected Council President and reducing council districts from seven to six.
		Steller Cove opens at the Oregon Zoo, setting a new attendance record of 1.2 million visitors.
2001		The reconstructed Expo Hall D opens, adding 72,000 feet of modern exhibit space, new meeting rooms and a full service commercial kitchen. Expo now offers 330,000 square feet of exhibition space and 3,000 parking spaces on a 60-acre campus.
		Work on the Oregon Convention Center expansion project begins. The expansion will provide an additional 105,000 square feet of exhibit space, 35,000 square feet of ballroom space and 30,000 square feet of meeting room space.
2002		Election of new Council President reflecting changes to the Charter adopted by the voters in November 2000.
2003		On Jan. 6, 2003, a new regionally elected Council President absorbs or delegates the authorities and functions previously vested in the Executive Officer.
		Work on the Oregon Convention Center expansion is completed, opening to the public in April 2003.
		The first endangered California Condors arrive at the Oregon Zoo's Condor Creek Conservation Facility.
2004		Oregon Zoo opens Eagle Canyon Exhibit and the Trillium Creek Family Farm, completing Phase IV of the Great Northwest Project.
2005		Tusko, a 13,500-pound, 33-year-old male Asian elephant arrives to join Packy and Rama in the Oregon Zoo's bull elephant group.
2006		Construction Excise Tax collections begins on July 1, 2006.
		Voters approve a \$227.4 million bond measure directing Metro to purchase natural areas, parks and streams.
2007		Metro achieves a bond rating of Aaa from Moody's Investors Service as well as a re-affirmation of its AAA rating from Standard & Poor's.
		The Oregon Legislature approves Senate Bill 1011, enabling Metro and the counties of the region to establish urban and rural reserves that provide greater predictability regarding where future growth may be accommodated and what valuable farm and forestland will be protected.
2008		Metro opens Mt. Talbert nature park, which stretches from Portland's Rocky Butte southward to the Clackamas River. Mt. Talbert is the largest of the undeveloped buttes in northern Clackamas County.

2009	<p>Cooper Mountain, a restored 231-acre nature park complete with nature house and three and a half miles of trails, opens to the public.</p> <p>Metro Council extends the construction excise tax for an additional five years, 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.</p> <p>The zoo opens the <i>Predators of the Serengeti</i> exhibit, bringing lions back to the zoo.</p>
2010	<p>Metro collaborates with counties, cities and a wide variety of stakeholders to reach agreements on the Urban and Rural Reserves that protect 270,000 acres of farms, forests and natural areas and provide up to 28,000 land for growth if needed.</p> <p>Zoo <i>Red Ape Reserve</i> exhibit opens.</p> <p>Metro opens Graham Oaks nature park which contains three miles of trails traversing 250 acres of restored oak woodland habitat, a conifer forest, wetlands, five creeks, interpretative plazas and scenic overlooks, a picnic area and the beginning of the regional Tonquin Trail, which will eventually connect Wilsonville, Tualatin and Sherwood.</p>
2011	<p>Metro Council adopts Community Investment Strategy and capacity ordinance to set the stage for meeting the region's 20-year growth needs.</p> <p>The Portland Expo Center opens West Delta Bar and Grill, providing needed onsite food services to visitors.</p>
2012	<p>Oregon Zoo opens new Veterinary Medical Center in January. The center is the first major new facility to be completed with funding from the community-supported Oregon Zoo Bond.</p> <p>The Oregon Convention Center's outdoor plaza opens between Grand Avenue and Martin Luther King Jr. Boulevard, providing an open space for outdoor events in the Lloyd District.</p> <p>The Oregon Zoo was granted a conditional use approval for its elephant habitat, releasing \$58 million in bonds for construction activity.</p> <p>Metro's AAA bond rating was reaffirmed and the regional government was issued \$140 million of general obligation bonds, receiving a \$25 million premium.</p>
2013	<p>Flamingo Aviary opens at the Oregon Zoo.</p> <p>Voters in the Metro region approve the five-year Parks and Natural Areas Local Option Levy. This levy 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.</p>
2014	<p>Condors of the Columbia exhibit opens at the Oregon Zoo.</p> <p>Metro Council approves the Development and Financing Agreement on the planned Oregon Convention Center Headquarters Hotel.</p> <p>The Oregon Convention Center achieves LEED Platinum Certification. It is the first convention center in the US to reach that level.</p> <p>Metro implements the Unclaimed Burial Spaces strategy to clarify ownership, eliminate risks, improve customer service, and create available inventory in Metro's historic cemeteries.</p>
2015	<p>Elephant Lands opens, a major project of the voter-approved 2008 Oregon Zoo bond measure, dramatically increased the elephant habitat from 1.5 to 6 acres. The LEED Gold facility features a 160,000-gallon pool, hilly corridors, shady areas, an expansive indoor space, and automatic feeders to promote natural behavior.</p>

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- A vertical timeline with a central line and circular markers for the years 2016 and 2017. The text for each year is positioned to the right of the timeline line.
- 2016 Metro's AAA bond rating was reaffirmed and received \$30 million from the 200 Oregon Zoo voter-approved bond measure.
Metro Council adopted the Parks and Nature System Plan which lays out Metro's mission and role, the state of the portfolio today, trends that will shape this work and a slate of strategies to guide the future of Metro's park and natural areas system.
 - 2017 Metro received a Aa3 rating for it's dedicated tax revenue bonds from Moody's Investor Services. These bonds will be used for the OCC Hotel project.

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Budget summary





Metro uses many important tools in building the budget, but one of the most important is the five-year forecast, primarily for the General Fund and Oregon Zoo Operating Fund. The other primary operating funds, Metropolitan Exposition Recreation Commission (MERC) Fund and the Solid Waste Revenue Fund, are assessed slightly differently. The MERC Fund has a shorter focus, but with an emphasis on long-term capital requirements. The Solid Waste Revenue Fund is assessed based on how future expenditures and tonnage forecasts will impact the overall rate. Each budget cycle begins with a review of how the funds are performing, what factors affect the funds in the same way and become the global assumptions, and what factors are related to the nature of the operations and need individual assumptions.

Global labor assumptions

Most labor costs affect the primary funds in the same way. There are some differences in individual collective bargaining agreements which are implemented and carried throughout the forecast period; benefit costs follow the same assumptions.

The Public Employee Retirement System (PERS) sets the rate for a two-year period, the current beginning in July 2017. To help mitigate the expected future increases, Metro established a PERS reserve, funded by capturing a temporary rate decrease from a prior period. These reserves, pooled from all operating funds, are being applied over the five-year period to help reduce pension bond debt service payments. The July 2017 increase is 3.8 percent, which represents a 44 percent increase over FY 2016-17. There are similar increases projected at the beginning of the next two biennia. These increases have been factored into the forecasts.

Metro has also implemented a specific cost sharing formula for its health insurance programs: all employees, regardless of bargaining group, pay an 8 percent share. This is intended to influence the design of future benefit plans where cost savings can be shared. Nevertheless, health insurance costs continue to rise over the forecast period.

Global operating assumptions

The principles of Metro's financial policies are followed throughout the five-year forecasts. Limited duration positions have been eliminated as scheduled; no additional positions are included. A factor for historic under spending is included in the forecast. In the absence of contractual escalators tied to specific indices, general inflationary increases are modest and uniform. Each operating fund must budget for prudent contingency and stabilization reserves. Annual renewal and replacement contributions are required, reflecting Metro's commitment to care for its assets.

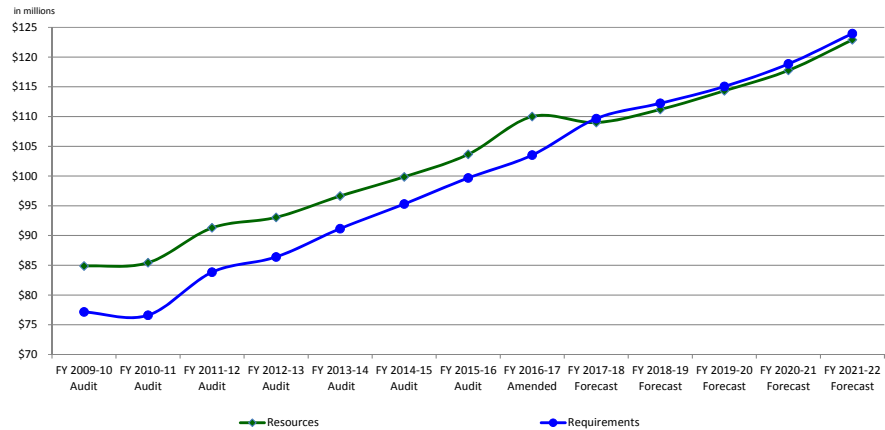
Unique operating assumptions

Each fund also has assumptions unique to its operations. Factors such as general and specialized taxes, federal and state grant funding, tonnage or attendance-driven enterprise activity impact the funds differently. Interest earnings calculations remain historically low and are applied uniformly. The visitor venues are more sensitive to utility costs, food and beverage margins or per capita spending. Planning and Development is experiencing constraints tied to uncertainties in funding at the national level. The unique assumptions are addressed in the individual forecasts.

Understanding the importance of the forecasts

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 help guide decision making. The forecasts serve as an early warning system and confirm that without continued strategic decision making, the current plan will not be sustainable. The five-year forecast keeps us focused on how decisions today set the path for future choices.

General Fund five-year forecast



General Fund

The General Fund has more complex challenges because of its mix of enterprise, grant and general governance activities. The developed parks and new natural areas coming into the parks system have become less dependent on general support, with the passage of the five-year Parks and Natural Areas Local Option Levy in May 2013 and renewal in 2016. Planning and Development is heavily reliant on federal transportation funding for general transportation system planning and for specific project planning, both areas where federal support has flattened or modestly increased. The Council has committed significant one-time general resources to complete the important policy framework for the 2040 Growth Concept, the plan intended to guide growth and development over 50 years.

The General Fund includes three important discretionary revenues for FY 2017-18: property tax (\$15 million), general excise tax (\$18 million) and interest earnings. These are the resources that the Council can direct by choice to any general purpose. Throughout the forecast period property taxes maintain their solid collection rate and continue to grow at a modest rate as the housing industry continues its recovery. Excise tax is established in Metro code and grows at the rate of the Consumer Price Index. Over the forecast period excise tax does grow modestly. Interest earnings, once a significant discretionary revenue source, continue to be constrained by the low market rates. The General Fund also includes the construction excise tax, which is expected to increase over the forecast period. The construction excise tax is a dedicated tax used 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.

Enterprise revenues in the General Fund are generated by parks programs and MRC parking. Discretionary federal funding for general system planning, the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, has not increased. The forecast reflects only those resources that are committed.

The forecast illustrates the application of one-time resources accumulated in one year to one-time spending, usually in a later year. Earlier multi-year special allocations were committed to urban and rural reserves and climate change start up; current multi-year allocations include programs such as Metro Export Initiative, Regional Disaster Preparedness Organization and the Intertwine. For the General Fund the five-year forecast reminds us of the need to be proactive, not reactive, to challenges that we see in the future years. Combined, the steps taken over the last several years have helped make the five-year gap manageable. However, the forecast does suggest that additional adjustments will be required in future years. Unique to the General Fund is Metro's charter limitation, a limit on excise tax spending, adjusted annually by the Consumer Price Index. This limit includes spending of general excise tax and any portion of construction excise tax spent directly by Metro. Construction excise tax granted to other agencies is considered passed through and does not fall under the charter limitation on excise tax spending. The budget and the forecast years do not exceed the spending limit.

Metropolitan Exposition Recreation Commission Fund

The Metropolitan Exposition Recreation Commission (MERC) Fund continues to be strong particularly at the Oregon Convention Center and Portland's Centers for the Arts. Transient lodging tax continues to show modest growth throughout the forecast.

Revenues throughout the forecast reflect only those bookings that are confirmed. Food and beverage margins are based on current performance and maintained throughout. Revenues and expenditures directly related to event activity rise and fall with bookings. Fixed costs, facility maintenance and capital improvements require operational support from public resources, primarily transient lodging taxes.

The Portland Expo Center continues to face challenges on the expenditure side over the long-term. Current projects include a detailed review to develop options for the future.

Solid Waste Revenue Fund

The Council sets rates to fund the current expenditures of the Solid Waste Revenue Fund, balancing the public's interest in its facilities with the pocketbook issues of its rate payers. Rates will rise modestly over the next five year period, as tonnage continues to increase. Metro has been able to accumulate sufficient resources to fund future capital improvements without impacting rates. In FY 2017-18 it is anticipated that reserves will be used to help subsidize commercial organics, and rates will decrease slightly. Reserves are sufficient to weather a downturn in any given year with rates being adjusted to compensate in future budget years. The Solid Waste Road Map discussions are examining how changes in the waste stream, increased residential organics diversion and new technology approaches to handling the waste fit into the regional system. Many of the Road Map projects will be coming to a conclusion over the next 18 months.

Oregon Zoo Operating Fund

FY 2017-18 represents the third year of the Oregon Zoo being in its own enterprise fund. Attendance continues to be forecast in the 1.65 to 1.7 million range. The opening of the new Education Center will result in increased revenue from camps and classes, however construction of the new Polar Passage and Primates exhibits beginning in FY 2017-18 may impact attendance. Per capita spending is also projected to increase moderately.



Adopting Resolution

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE ANNUAL)	RESOLUTION NO 17-4769B
BUDGET FOR FISCAL YEAR 2017-18, MAKING)	
APPROPRIATIONS AND LEVYING AD VALOREM)	Introduced by Martha Bennett, Chief
TAXES)	Operating Officer, with the concurrence of
)	Council President Tom Hughes

WHEREAS, the Multnomah County Tax Supervising and Conservation Commission held its public hearing on the annual Metro budget for the fiscal year beginning July 1, 2017, and ending June 30, 2018; and

WHEREAS, recommendations from the Multnomah County Tax Supervising and Conservation Commission have been received by Metro (attached as Exhibit A and made a part of the Resolution) and considered; now, therefore,

BE IT RESOLVED,

1. The "Fiscal Year 2017-18 Metro Budget," in the total amount of SIX HUNDRED FORTY SIX MILLION THREE HUNDRED TWENTY SIX THOUSAND FOURHUNDRED AND ONE DOLLARS (646,326,401), attached hereto as Exhibit B, and the Schedule of Appropriations, attached hereto as Exhibit C, are hereby adopted.

2. The Metro Council does hereby levy ad valorem taxes, as provided in the budget adopted by Section 1 of this Resolution, at the rate of \$0.0966 per ONE THOUSAND DOLLARS (\$1,000) of assessed value for operating rate levy; at the rate of \$0.0960 per ONE THOUSAND DOLLARS (\$1,000) of assessed values for local option rate levy and in the amount of THIRTY FIVE MILLION EIGHT HUNDRED NINETY SEVEN THOUSAND ONE HUNDRED SIXTEEN (\$35,897,116) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2017-18. The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy.

SUMMARY OF AD VALOREM TAX LEVY

	Subject to the General Government <u>Limitation</u>	Excluded from the <u>Limitation</u>
Operating Tax Rate Levy	\$0.0966/\$1,000	
Local Option Tax Rate Levy	\$0.0960/\$1,000	
General Obligation Bond Levy		\$35,897,116

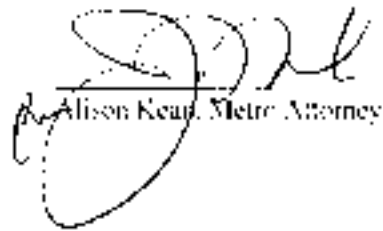
3. In accordance with Section 2.02.040 of the Metro Code, the Metro Council hereby authorizes positions and expenditures in accordance with the Annual Budget adopted by Section 1 of this Resolution, and hereby appropriates funds for the fiscal year beginning July 1, 2017, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

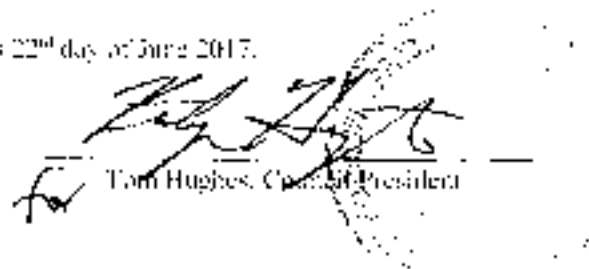
Adopting Resolution

4. The Chief Operating Officer shall make the filing as required by ORS 291.158 and ORS 711.060, or as requested by the Assessor's Office of Clatsop, Multnomah, and Washington Counties.

ADOPTED by the Metro Council on this 22nd day of June 2017.

APPROVED AS TO FORM:


Alison Kean, Metro Attorney


Tom Hughes, Council President

Schedule of Appropriations

	Adopted Budget
GENERAL FUND	
Council	4,870,875
Office of the Auditor	751,334
Office of Metro Attorney	2,602,771
Information Services	5,338,674
Communications	1,933,422
Finance and Regulatory Services	5,382,456
Human Resources	3,016,714
Property and Environmental Services	2,548,484
Parks and Nature	11,724,456
Planning and Development Department	16,599,483
Research Center	4,523,501
Special Appropriations	4,329,429
Non-Departmental	
Debt Service	2,011,850
Interfund Transfers	17,315,624
Contingency	2,375,198
<i>Total Appropriations</i>	85,324,271
Unappropriated Balance	28,642,989
Total Fund Requirements	\$113,967,260
CEMETERY PERPETUAL CARE FUND	
Non-Departmental	
Interfund Transfers	50,000
<i>Total Appropriations</i>	50,000
Unappropriated Balance	610,638
Total Fund Requirements	\$660,638
COMMUNITY ENHANCEMENT FUND	
Property and Environmental Services	1,308,706
Non-Departmental	
Interfund Transfers	872,388
Contingency	94,000
<i>Total Appropriations</i>	2,275,094
Total Fund Requirements	\$2,275,094
GENERAL ASSET MANAGEMENT FUND	
Asset Management Program	10,171,239
Non-Departmental	
Interfund Transfers	222,500
Contingency	6,007,105
<i>Total Appropriations</i>	16,400,844
Total Fund Requirements	\$16,400,844
GENERAL OBLIGATION DEBT SERVICE FUND	
Non-Departmental	
Debt Service	34,969,775
<i>Total Appropriations</i>	34,969,775
Total Fund Requirements	\$34,969,775
GENERAL REVENUE BOND FUND	
Bond Accounts	76,055,000
Bond Account	
Debt Service	7,918,143
<i>Total Appropriations</i>	83,973,143
Unappropriated Balance	4,009,658
Total Fund Requirements	\$87,982,801
MERC FUND	
MERC	73,395,537
Non-Departmental	
Interfund Transfers	5,830,412
Contingency	55,122,491
<i>Total Appropriations</i>	134,348,440
Total Fund Requirements	\$134,348,440
NATURAL AREAS FUND	
Parks and Nature	16,766,257
Non-Departmental	
Interfund Transfers	2,980,462
Contingency	4,000,000
<i>Total Appropriations</i>	23,746,719
Unappropriated Balance	1,670,121
Total Fund Requirements	\$25,416,840

	Adopted Budget
OPEN SPACES FUND	
Parks and Nature	339,828
<i>Total Appropriations</i>	339,828
Total Fund Requirements	\$339,828
OREGON ZOO ASSET MANAGEMENT FUND	
Visitor Venues - Oregon Zoo	5,415,100
Non-Departmental	
Contingency	137,400
<i>Total Appropriations</i>	5,552,500
Total Fund Requirements	\$5,552,500
OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND	
Visitor Venues - Oregon Zoo	12,678,074
Non-Departmental	
Interfund Transfers	515,894
Contingency	3,265,000
<i>Total Appropriations</i>	16,458,968
Unappropriated Balance	17,028,010
Total Fund Requirements	\$33,486,978
OREGON ZOO OPERATING FUND	
Visitor Venues - Oregon Zoo	36,453,401
Non-Departmental	
Interfund Transfers	4,431,724
Contingency	1,243,054
<i>Total Appropriations</i>	42,128,179
Total Fund Requirements	\$42,128,179
LEVY FUND	
Parks and Nature	12,450,136
Special Appropriations	2,240,711
Non-Departmental	
Interfund Transfers	4,308,772
Contingency	2,300,823
<i>Total Appropriations</i>	21,300,442
Total Fund Requirements	\$21,300,442
RISK MANAGEMENT FUND	
Finance and Regulatory Services	3,717,405
Non-Departmental	
Interfund Transfers	10,000
Contingency	279,326
<i>Total Appropriations</i>	4,006,731
Unappropriated Balance	45,517
Total Fund Requirements	\$4,052,248
SMITH AND BYBEE WETLANDS FUND	
Parks and Nature	430,000
Non-Departmental	
Interfund Transfers	72,510
Contingency	1,000,000
<i>Total Appropriations</i>	1,502,510
Unappropriated Balance	1,177,440
Total Fund Requirements	\$2,679,950
SOLID WASTE FUND	
Property and Environmental Services	68,549,126
Finance and Regulatory Services	103,083
Non-Departmental	
Interfund Transfers	6,110,323
Contingency	16,135,329
<i>Total Appropriations</i>	90,897,861
Unappropriated Balance	29,866,723
Total Fund Requirements	\$120,764,584
Total Appropriations	563,275,305
Total Unappropriated Balance	83,051,096
TOTAL BUDGET	\$646,326,401

Property Tax Levy

Permanent Tax Rate Levy Calculation

FY 2016-17 Assessed Value	\$155,955,555,797
Assessed Value Increase:	
Within 3% Statutory allowable	4,678,666,674
Estimate for new construction @ 1.5%	2,339,333,337
ESTIMATED FY 2017-18 ASSESSED VALUE	\$162,973,555,808
Tax Rate=	\$0.0966 /\$1000
FY 2017-18 TAX RATE LEVY (estimated assessed value x tax rate)	\$15,743,245
Less: Loss due to Measure 5 compression @ 1.7%	(\$267,635)
Estimated uncollectable @ 5.5%	(\$851,159)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$14,624,451
Previously levied taxes estimated to be received	\$292,000
ESTIMATED TOTAL TAXES TO BE RECEIVED	\$14,916,451

Local Option Rate Levy Calculation

FY 2016-17 Assessed Value	\$164,726,153,314
Assessed Value Increase:	
Within 3% Statutory allowable	4,941,784,599
Estimate for new construction @ 1.5%	2,470,892,300
ESTIMATED FY 2017-18 ASSESSED VALUE	\$172,138,830,213
Tax Rate=	\$0.0960 /\$1000
FY 2016-17 TAX RATE LEVY (estimated assessed value x tax rate)	\$16,525,327
Less: Loss due to Measure 5 compression @ 11%	(\$1,817,786)
Estimated uncollectable @ 5.5%	(\$808,915)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$13,898,626
Previously levied taxes estimated to be received	\$138,000
ESTIMATED TOTAL TAXES TO BE RECEIVED	\$14,036,626

General Obligation Bond Debt Service Calculation

FY 2017-18 REQUIREMENTS	
Natural Areas (2012A Series)	\$6,051,450
Zoo Infrastructure (2012A Series)	\$4,565,325
Natural Areas (2014 Series)	\$15,006,750
Zoo Infrastructure (2016 Series)	\$9,346,250
TOTAL REQUIREMENTS	\$34,969,775
Sources available for cash flow:	
Fund balance	\$504,000
Previously levied taxes estimated to be received	518,000
Interest earned, FY 2017-18	25,000
Total non-tax sources available in FY 2017-18	\$1,047,000
Tax resources required to balance	\$33,922,775
Levy (assume 94.5% collectable rate)	\$35,897,116
Estimated FY 2017-18 Assessed Value	\$162,973,555,808
Levy rate per \$1,000 of assessed value	\$0.2203
On \$100,000 of assessed property value	\$22.03
FY 2017-18 GO DEBT TAX LEVY AMOUNT	\$35,897,116

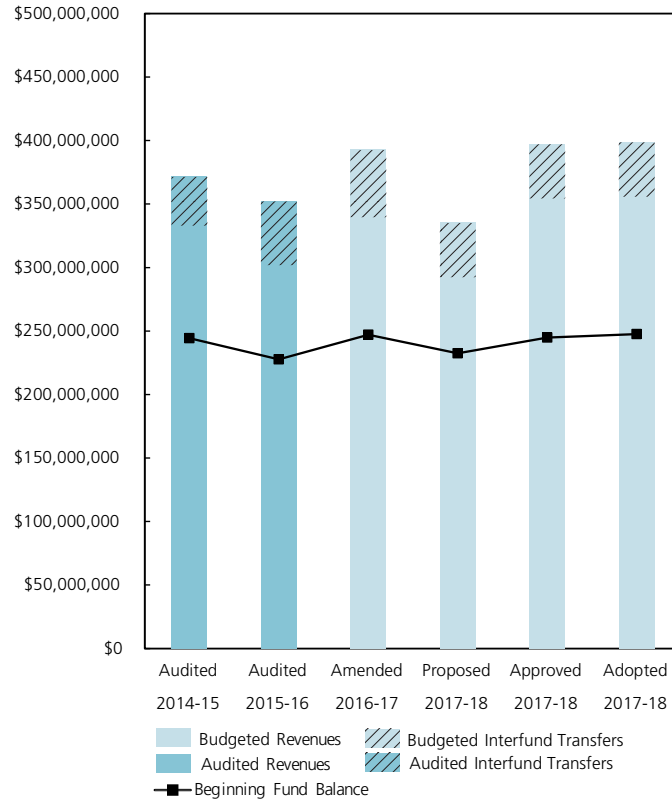
Property Tax Rate History

Fiscal Year	Permanent Rate	Local Option Levy Rate	General Obligation Bond Levy Rate	Total Rate
FY 2008-09	\$0.0966	-	\$0.3044	\$0.4010
FY 2009-10	\$0.0966	-	\$0.3437	\$0.4403
FY 2010-11	\$0.0966	-	\$0.3146	\$0.4112
FY 2011-12	\$0.0966	-	\$0.2202	\$0.3168
FY 2012-13	\$0.0966	-	\$0.4140	\$0.5106
FY 2013-14	\$0.0966	\$0.0960	\$0.2768	\$0.4694
FY 2014-15	\$0.0966	\$0.0960	\$0.2683	\$0.4609
FY 2015-16	\$0.0966	\$0.0960	\$0.1982	\$0.3908
FY 2016-17	\$0.0966	\$0.0960	\$0.2057	\$0.3983
FY 2017-18	\$0.0966	\$0.0960	\$0.2203	\$0.4129

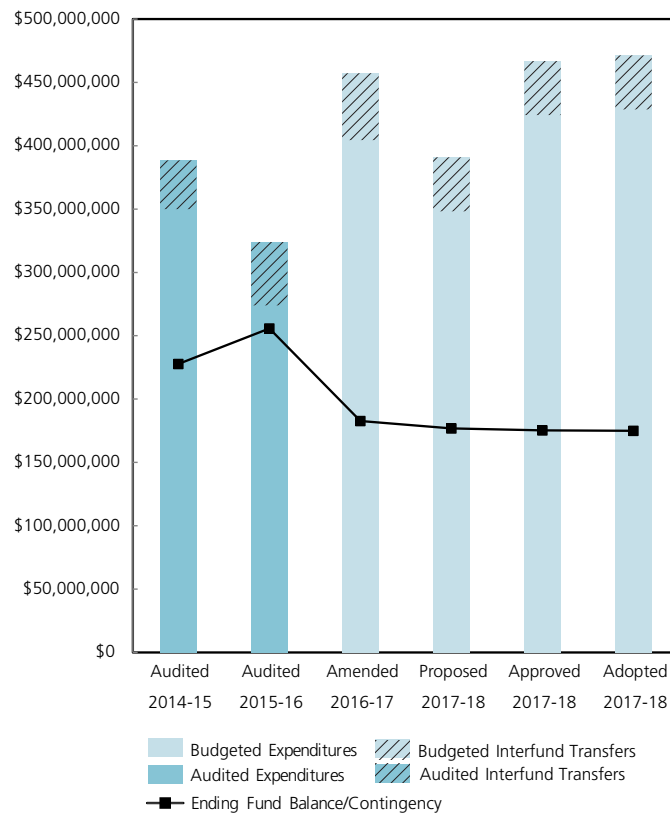
Budget summary by year

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	244,425,650	227,677,373	247,081,394	232,386,433	244,886,433	247,528,697	0.18%
Current Revenues							
Excise Tax	16,587,938	18,144,768	18,275,740	18,113,406	18,113,406	18,113,406	(0.89%)
Construction Excise Tax	2,669,188	3,338,479	2,549,000	3,991,000	3,991,000	3,991,000	56.57%
Real Property Taxes	61,790,542	55,397,507	59,060,934	63,393,852	63,393,852	63,393,852	7.34%
Other Tax Revenues	48,335	46,712	50,000	43,000	43,000	43,000	(14.00%)
Interest Earnings	1,330,127	2,275,115	1,609,235	1,754,043	1,754,043	1,754,043	9.00%
Grants	18,127,885	9,104,452	10,701,806	10,176,230	10,176,230	10,264,821	(4.08%)
Local Government Shared Revenues	19,654,340	22,136,148	19,532,729	25,443,586	25,443,586	30,943,586	58.42%
Contributions from Governments	4,208,511	4,671,016	8,410,017	10,508,378	10,508,378	5,343,378	(36.46%)
Licenses and Permits	393,796	507,560	475,000	629,124	629,124	629,124	32.45%
Charges for Services	133,951,752	148,140,075	146,991,924	155,207,473	155,207,473	155,869,439	6.04%
Contributions from Private Sources	7,832,885	1,589,439	2,244,197	2,247,235	2,247,235	2,550,235	13.64%
Internal Charges for Services	324,899	261,427	203,088	245,535	245,535	245,535	20.90%
Miscellaneous Revenue	1,543,551	2,638,163	1,777,905	935,676	935,676	935,676	(47.37%)
Other Financing Sources	43,819	354,870	-	-	-	-	0.00%
Bond Proceeds	64,735,891	33,479,164	68,000,000	-	62,000,000	62,000,000	(8.82%)
Subtotal Current Revenues	333,243,460	302,084,894	339,881,575	292,688,538	354,688,538	356,077,095	4.77%
Interfund Transfers							
Internal Service Transfers	2,059,900	4,587,185	6,194,046	5,950,756	5,950,756	5,068,713	(18.17%)
Interfund Reimbursements	14,113,695	15,935,080	16,556,552	16,831,562	16,831,562	16,831,562	1.66%
Interfund Loans	1,731,150	1,932,993	2,666,067	860,912	860,912	860,912	(67.71%)
Fund Equity Transfers	20,545,926	27,538,647	27,406,301	18,959,422	18,959,422	19,959,422	(27.17%)
Subtotal Interfund Transfers	38,450,671	49,993,905	52,822,966	42,602,652	42,602,652	42,720,609	(19.12%)
TOTAL RESOURCES	\$616,119,781	\$579,756,172	\$639,785,935	\$567,677,623	\$642,177,623	\$646,326,401	1.02%
REQUIREMENTS							
Current Expenditures							
Personnel Services	83,944,515	90,552,133	98,473,394	103,835,760	103,835,760	104,597,790	6.22%
Materials and Services	113,004,845	119,906,114	211,506,036	140,372,900	216,427,900	219,410,128	3.74%
Capital Outlay	46,502,991	28,764,397	58,364,773	59,018,634	59,018,634	59,687,284	2.27%
Debt Service	106,539,386	34,714,050	35,974,577	44,899,768	44,899,768	44,899,768	24.81%
Subtotal Current Expenditures	349,991,737	273,936,693	404,318,780	348,127,062	424,182,062	428,594,970	6.00%
Interfund Transfers							
Internal Service Transfers	2,059,900	4,587,185	6,194,046	5,950,756	5,950,756	5,068,713	(18.17%)
Interfund Reimbursements	14,113,695	15,935,080	16,556,552	16,831,562	16,831,562	16,831,562	1.66%
Fund Equity Transfers	20,545,926	27,538,647	27,406,301	18,959,422	18,959,422	19,959,422	(27.17%)
Interfund Loans	1,731,150	1,932,993	2,666,067	860,912	860,912	860,912	(67.71%)
Subtotal Interfund Transfers	38,450,671	49,993,905	52,822,966	42,602,652	42,602,652	42,720,609	(19.12%)
Contingency	-	-	86,900,258	92,332,197	92,332,197	91,959,726	5.82%
Unappropriated Fund Balance	227,677,373	255,825,574	95,743,931	84,615,712	83,060,712	83,051,096	(13.26%)
Subtotal Contingency/Ending Balance	227,677,373	255,825,574	182,644,189	176,947,909	175,392,909	175,010,822	(4.18%)
TOTAL REQUIREMENTS	\$616,119,781	\$579,756,172	\$639,785,935	\$567,677,623	\$642,177,623	\$646,326,401	1.02%
FULL-TIME EQUIVALENTS	811.80	844.05	860.66	865.71	865.71	879.31	2.17%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							18.65

Current revenues and fund balance



Current expenditures and full-time equivalents



Where the money comes from

Resources to meet Metro's obligations and needs are derived from three primary sources: beginning fund balance, current revenues and interfund transfers. Beginning fund balance consists of resources carried forward from previous fiscal years, including proceeds from voter-approved bonds (e.g., Natural Areas and Oregon Zoo Infrastructure and Animal Welfare), reserves for specific purposes (e.g., self insurance, debt reserves, renewal and replacement) and monies used for cash flow. Current revenues are those earned from Metro operations or taxes levied during the fiscal year. The principal sources of current revenues are user fees and charges from individuals and organizations that pay to use Metro facilities or buy its services. Interfund transfers are payments from one fund to another fund usually for services rendered.

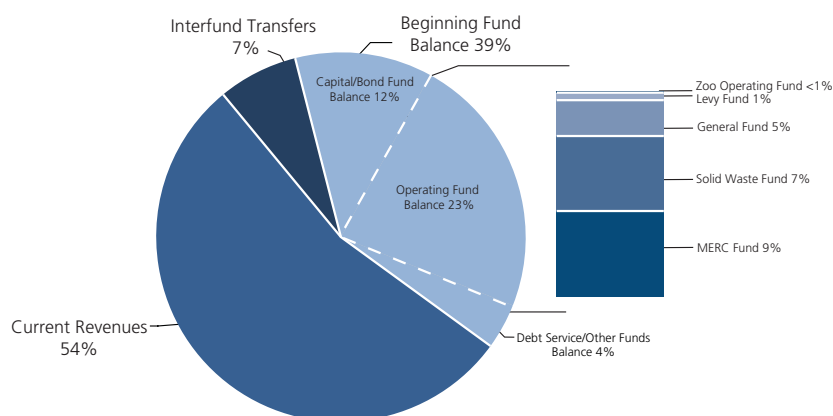
BEGINNING FUND BALANCE

Metro's beginning fund balance constitutes 39 percent of its total resources.

The beginning fund balance for each fund consists of unspent resources carried forward from the previous fiscal year. Primary among these are unspent bond proceeds for the Oregon Zoo and Parks and Natural Areas as well as fees collected in prior years in the Solid Waste Revenue Fund and MERC Fund for operations, capital projects and other dedicated accounts. Another element of the beginning fund balance includes reserves for specific purposes (e.g., self-insurance, future capital reserves, debt reserves and trust reserves), which are generally required by law, policy or operating agreements. The beginning fund balance also provides cash flow for specific operations until current year revenues are received.

The General Fund's \$34.2 million beginning fund balance accounts for 14 percent of the total beginning balances and is a combination of designated and undesignated reserves. Designated reserves include grant funds, construction excise tax for local development grants, PERS reserves and debt service reserves. Finally, as part of its financial policies, the Council also directed that undesignated reserves be maintained for contingency and stabilization reserves, available for any lawful purpose in the event of sudden and unforeseen revenue drops or unplanned expenditures. For FY 2017-18 about \$3.5 million of the General Fund's beginning fund balance is funding these financial reserves.

FY 2017-18 Total resources



Total resources \$646,326,401

CURRENT REVENUES

Current revenues account for 54 percent of Metro's total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

Enterprise revenues– 44 percent

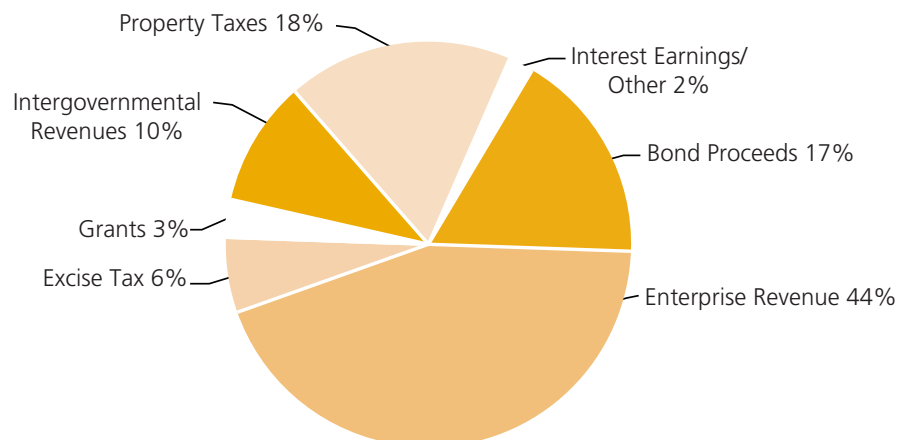
Enterprise activities generate the largest piece of current revenues at \$156.5 million. Metro's largest enterprise activity is solid waste disposal, generating \$73.5 million, which comes from fees charged on solid waste deposited at Metro's transfer stations or several other designated solid waste facilities. This is about a 6 percent increase from the FY 2016-17 budget. The per ton solid waste fee is expected to decrease in FY 2017-18 from \$96.25 per ton to \$94.95 per ton, a decrease of about 1.3 percent. Solid waste tonnage is directly related to the health of the economy. As the economy improves solid waste tonnage subject to Metro's fees rises. Tonnage processed at Metro and non-Metro facilities is currently trending about 12 percent over the three-year historical average.

The Visitor Venues (Oregon Zoo, Oregon Convention Center, Portland's Centers for the Arts and Portland Expo Center) produce \$74.7 million, about 7.9 percent above the prior year. The Oregon Zoo is showing revenue growth of about 3 percent. The budget assumes attendance of 1.65 million in FY 2017-18, slightly lower than FY 2016-17. No fee increases are planned for FY 2017-18, however, the implementation of seasonal pricing allows for a modest increase in admission per capita revenue. The Oregon Convention Center (OCC) relies on convention bookings made years in advance. The budget assumes 47 bookings for FY 2017-18, three fewer than the prior year, however, rate increases along with the mix of events results in about a 9 percent increase in revenue over FY 2016-17. The Portland Expo Center (Expo) is reflecting a 16 percent increase from FY 2016-17, due to the addition of *Cirque du Soleil*. The budget includes an increase in rental rates, the continuation of numerous three-year rental agreements, an expansion of sales efforts and the implementation of dynamic pricing with concessions and parking operations. Revenues generated at the Portland's Centers for the Arts (Portland's) are up about 13 percent. This includes 10 weeks of Broadway, including 3 weeks of the Broadway hit, *Hamilton*, a 25 percent increase in the number of commercial shows and a 3 percent increase in rental rates.

FY 2017-18 Current revenues

RESOURCES

<i>Beginning Fund Balance</i>	<i>\$247,528,697</i>
Current Revenues	
Real Property Taxes	63,393,852
Excise Tax	18,113,406
Construction Excise Tax	3,991,000
Other Derived Tax Revenue	43,000
Grants	10,264,821
Local Gov't Shared Revenues	30,943,586
Contributions from other Gov'ts	5,343,378
Enterprise Revenue	156,498,563
Bond Proceeds	62,000,000
Interest Earnings	1,754,043
Donations	2,550,235
Other Misc. Revenue	1,181,211
Subtotal Current Revenues	356,077,095
Interfund Transfers	
Interfund Reimbursements	16,831,562
Internal Service Transfers	5,068,713
Interfund Loan	860,912
Fund Equity Transfers	19,959,422
Subtotal Interfund Transfers	42,720,609
TOTAL RESOURCES	\$646,326,401



Total current revenues \$356,077,095

Regional parks facilities generate another \$5.4 million in fees and services, a decrease of about 5 percent. The budget for FY 2017-18, although lesser than the prior year, is believed to be a more realistic reflection of expected revenues. Revenue projections for FY 2016-17 proved to be slightly aggressive. Parking fees, business license fees, community enhancement fees and Data Resource Center revenues account for the remainder of enterprise revenues.

Property taxes– 18 percent

Metro expects to receive \$63.4 million in property tax revenues in FY 2017-18. This includes current year tax receipts to the General Fund directed toward operations (\$14.6 million), debt service levies for outstanding general obligation bond issues for the Natural Areas program and the Oregon Zoo Infrastructure and Animal Welfare bond projects (\$33.9 million), and the final year of the initial five-year local option levy for natural areas operations (\$13.9 million). The remainder, approximately \$1 million, will be received in the form of delinquent property taxes, levied in prior years but received in the current year, and interest and penalties on those late payments.

Bond proceeds– 17 Percent

Metro plans to issue revenue bonds for the OCC Hotel project in summer 2017. To accommodate ongoing changes in scheduling the agency conservatively budgeted the bond transaction in both FY 2016-17 and FY 2017-18. It is now known that the bond issuance will occur in summer 2017. The amount of the revenue bond issue is estimated to be \$62 million, sufficient to provide Metro's contribution of \$60 million to the project.

Excise taxes– 6 percent

Excise tax is recorded as revenue in the General Fund. It supports the costs of general government activities, such as the Council Office and elections expense. The tax also supports various planning, parks and venue activities.

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 \$18.1 million in FY 2017-18. 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 2017-18 will be \$10.81 per ton, a decrease of 95 cents, effective July 1st. The rate for all other authorized revenues, currently 7.5 percent, does not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo and the revenue generating functions resident in the General Fund – Parks and Nature, Metro Regional Center, and the Research Center – from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts Portland's from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning projects 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 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. The Council reauthorized the excise tax in June 2014 extending the tax through December 2020. The tax is expected to generate \$4 million in FY 2017-18.

Intergovernmental revenues– 10 percent

Metro receives revenue from both state and local agencies. Among these are transient lodging tax receipts from Multnomah County, funds from the City of Portland to support the Portland's, state marine fuel tax revenues and a portion of the recreational vehicle registration fees passed through Multnomah County from the State of Oregon to support the regional parks. It also receives an allocation from the Visitor Development Fund created as a cooperative agreement between Metro, Multnomah County, the City of Portland and the hotel and car rental industries to cooperatively support and market various visitor facilities and amenities in the region. Transient Lodging Tax receipts are projected to increase 65 percent in FY 2017-18, reflecting the more realistic growth over the last three years. The FY 2017-18 request to the Visitor Development Fund includes a one-time \$2 million request to support the convention center operations.

Also included is a \$3 million contribution from TriMet for the Transit Oriented Development program, \$5.5 million from Multnomah County for debt service on the OCC Hotel revenue bonds, and approximately \$1 million from various jurisdictions as contributions to transportation corridor projects.

Grants– 3 percent

Grants are anticipated to provide \$10.3 million to the revenue mix. The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$9.9 million in grant funds. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to increase about 9 percent due primarily to increased funding from TriMet on the Southwest Corridor project. Metro also receives grants for projects planned at regional parks and natural areas, Oregon Zoo and MERC venues. Non-planning grant funds are project specific and will vary from year to year.

Other miscellaneous revenues/Interest earnings– 2 percent

In FY 2017-18 other revenues include \$2.6 million in donations, \$1.8 million in projected interest earnings and about \$1.2 million in a variety of other miscellaneous revenue categories.

INTERFUND TRANSFERS

The final 7 percent of total resources comes from interfund transfers. Metro budgets its resources in separate and distinct funds. Transfers between funds pay for internal services provided directly by one department to another or indirectly on a cost-share basis as determined through the indirect cost allocation plan. Interfund reimbursements (indirect services) and internal service transfers (direct services) total \$21.9 million in FY 2017-18. The transfer classification also includes \$20 million in Fund Equity Transfers (revenue sharing between funds) such as the transfer of discretionary revenues from the General Fund to provide for Oregon Zoo operations and to assist in capital development and renewal and replacement of General Fund assets. Also included in FY 2017-18 are several interfund loan payments on outstanding internal loans made to fund large capital maintenance projects.

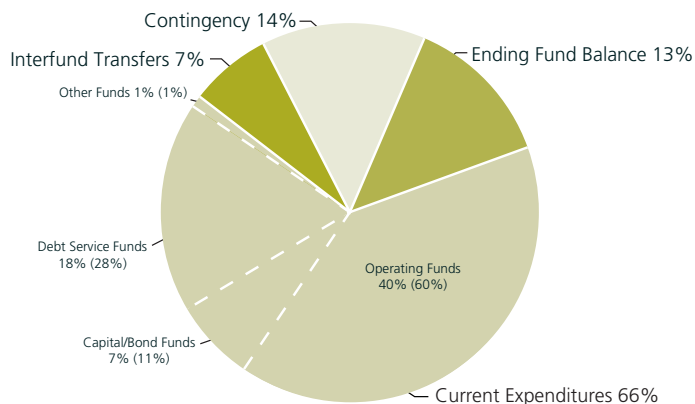
Where the money goes

Metro uses its resources for a variety of purposes prescribed by state law and Metro Charter. Ending fund balances are resources that are not spent during the year but carried over to subsequent year(s). They include reserves, monies for cash flow purposes and bond proceeds that will be spent in ensuing years for capital projects. Resources to be spent during the year can be categorized in one of several current expenditure categories.

Metro's total current expenditures are allocated for the specific programs and functions described in the Organizational Summary section contained in the body of this budget document. 60 percent of current expenditures support the operations of Metro facilities such as the Oregon Zoo, OCC, Expo, Portland's, regional park facilities and solid waste disposal facilities, as well as programs such as waste reduction, recycling information and regional transportation and growth management planning. Another 28 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds, and 11 percent is allocated for capital outlay and improvements to various facilities and acquisition of new natural areas. The final 1 percent is allocated for specific requirements such as cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands.

Interfund transfers between funds and contingencies for unforeseen needs, such as unexpected increases in costs or drops in revenue, make up the balance of Metro expenditure requirements.

FY 2017-18 Total requirements



Total requirements \$646,326,401

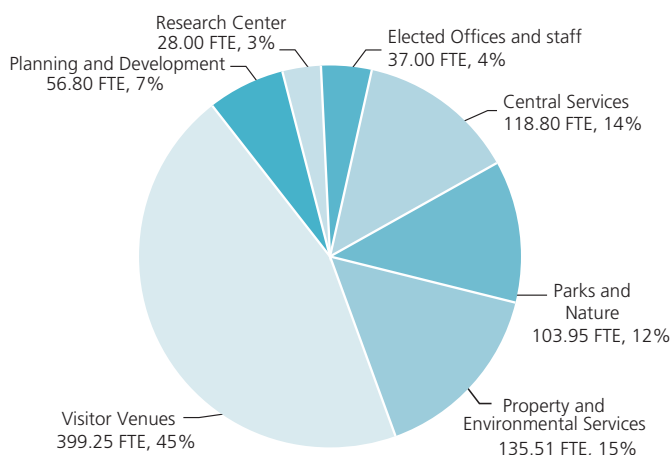
CURRENT EXPENDITURES

Current expenditures consist of amounts to be paid out in the current fiscal year by categories defined in budget law. This includes payments for operations, debt service, capital improvements and acquisitions. The major elements of current expenditures and the percentage of total current expenditures they represent include the following:

Personnel services– 24 percent

Metro plans to spend about \$104.6 million for salaries and wages and related expenditures for its employees in FY 2017-18. Personnel services includes employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 41 percent of salaries and wages and 29 percent of total personnel services costs. For a more detailed discussion of fringe benefits refer to the appendix "Fringe benefit rate calculation." A 10-year comparison of salaries, wages and benefits is provided later in this section.

FY 2017-18 FTE positions by function



Total FTE 879.31

The FY 2017-18 budget includes 879.31 full-time equivalent positions, an increase of 18.65 FTE. “FTE” means regular, benefit-eligible full or part-time positions. While temporary, seasonal and event-related labor costs are reflected in the total personnel services expenditures, these employees are not considered FTE. A discussion of staff levels is provided later in this section.

Materials and services– 51 percent

Metro plans to spend about \$219.4 million on materials and services in FY 2017-18. Large expenditures in this area include a \$76 million payment to escrow for the OCC Hotel project and \$49.6 million for solid waste transfer station operations and the transport of solid waste to the Columbia Ridge Landfill in Gilliam County. Materials and services at the visitor venues (OCC, Oregon Zoo, Expo and Portland’s) also include \$51.1 million for operations.

Capital outlay–14 percent

Approximately \$59.7 million is provided for capital expenditures. These funds provide for land acquisitions and major capital improvement projects at various facilities. The largest uses of capital funds are \$11.6 million for land acquisition and capital expenditures related to the Natural Areas program, \$4.8 million for capital expenditures related to the Parks and Natural Areas, \$11.9 million for capital improvements at the Oregon Zoo under the Oregon Zoo Infrastructure and Animal Welfare bond measure, \$14.1 million for capital improvements at MERC facilities and \$4.7 million for solid waste facility capital projects. Another \$7.6 million is provided for various capital or renewal and replacement projects at the regional parks or Metro Regional Center, including information technology infrastructure, and \$4.4 million in new non-bond related capital projects at the Oregon Zoo. Capital expenditures include purchases of land and equipment, improvements to facilities and other capital related expenditures. Projects costing \$100,000 or more are included in Metro’s capital improvement plan, which is updated and adopted annually.

Debt service– 11 percent

Debt service provides for payments on general obligation and full faith and credit bonds sold for OCC, Metro Regional Center, the Natural Areas program, Expo and the Oregon Zoo. FY 2017-18 also includes the first year of debt service for the Oregon Convention Center Hotel Project revenue bonds. A more detailed discussion

of outstanding debt is provided in the Debt Summary section of this document.

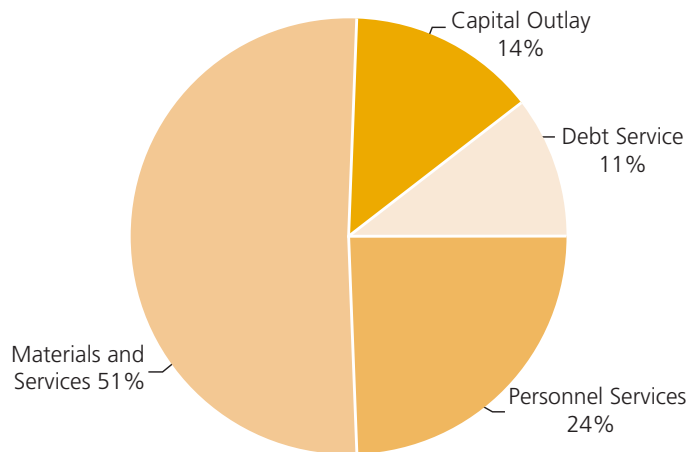
INTERFUND TRANSFERS

Metro budgets its resources in separate and distinct funds. Transfers between funds are made to pay for the cost of services provided in one fund for the benefit of another (e.g., payroll, fleet, etc.) or to share resources between funds. Interfund transfers in FY 2017-18 total about \$42.7 million. Interfund transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget. An explanation of all transfers is provided in the appendices.

CONTINGENCY

Contingencies in each fund are created to provide for unforeseen requirements such as unexpected increases in costs or drops in revenue. These funds may be spent only after an action of the Metro Council authorizes transferring appropriations from contingency to an expenditure line item.

FY 2017-18 Current expenditures by budget category



REQUIREMENTS

Current Expenditures

Personnel Services	\$104,597,790
Materials and Services	\$219,410,128
Capital Outlay	\$59,687,284
Debt Service	\$44,899,768

Subtotal Current Expenditures	\$428,594,970
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Interfund Transfers

Internal Service Transfers	\$5,068,713
Interfund Reimbursements	\$16,831,562
Fund Equity Transfers	\$19,959,422
Interfund Loans	\$860,912

Subtotal Interfund Transfers	\$42,720,609
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Contingency	\$91,959,726
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Ending Fund Balance	\$83,051,096
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TOTAL REQUIREMENTS	\$646,326,401
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Total current expenditures \$428,594,970



Fund Summary Highlights



FY 2017-18 Fund Summary by Category

	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
RESOURCES					
Beginning Fund Balance	147,713,464	75,285,758	18,513,572	6,015,903	247,528,697
Current Revenues					
Excise Tax	18,113,406	0	0	0	18,113,406
Construction Excise Tax	3,991,000	0	0	0	3,991,000
Real Property Taxes	28,953,077	0	34,440,775	0	63,393,852
Other Tax Revenues	0	0	0	43,000	43,000
Interest Earnings	1,032,600	596,161	80,086	45,196	1,754,043
Grants	10,214,821	0	0	50,000	10,264,821
Local Government Shared Revenues	25,443,586	0	5,500,000	0	30,943,586
Contributions from Governments	5,343,378	0	0	0	5,343,378
Licenses and Permits	629,124	0	0	0	629,124
Charges for Services	154,782,451	0	0	1,086,988	155,869,439
Contributions from Private Sources	1,589,735	960,500	0	0	2,550,235
Internal Charges for Services	0	0	0	245,535	245,535
Miscellaneous Revenue	897,175	28,501	0	10,000	935,676
Bond Proceeds	0	0	62,000,000	0	62,000,000
Subtotal Current Revenues	250,990,353	1,585,162	102,020,861	1,480,719	356,077,095
Interfund Transfers:					
Internal Service Transfers	5,068,713	0	0	0	5,068,713
Interfund Reimbursements	14,660,254	0	0	2,171,308	16,831,562
Interfund Loans	860,912	0	0	0	860,912
Fund Equity Transfers	13,215,209	4,326,070	2,418,143	0	19,959,422
Subtotal Interfund Transfers	33,805,088	4,326,070	2,418,143	2,171,308	42,720,609
TOTAL RESOURCES	\$432,508,905	\$81,196,990	\$122,952,576	\$9,667,930	\$646,326,401
REQUIREMENTS					
Current Expenditures:					
Personnel Services	101,286,831	3,310,959	0	0	104,597,790
Materials and Services	131,745,959	6,233,058	76,055,000	5,376,111	219,410,128
Capital Outlay	23,780,803	35,826,481	0	80,000	59,687,284
Debt Service	2,011,850	0	42,887,918	0	44,899,768
Subtotal Current Expenditures	258,825,443	45,370,498	118,942,918	5,456,111	428,594,970
Interfund Transfers:					
Internal Service Transfers	4,261,939	702,876	0	103,898	5,068,713
Interfund Reimbursements	15,038,082	1,793,480	0	0	16,831,562
Fund Equity Transfers	18,058,422	1,000,000	0	901,000	19,959,422
Interfund Loans	638,412	222,500	0	0	860,912
Subtotal Interfund Transfers	37,996,855	3,718,856	0	1,004,898	42,720,609
Contingency	77,176,895	13,409,505	0	1,373,326	91,959,726
Unappropriated Fund Balance	58,509,712	18,698,131	4,009,658	1,833,595	83,051,096
Subtotal Contingency/Ending Balance	135,686,607	32,107,636	4,009,658	3,206,921	175,010,822
TOTAL REQUIREMENTS	\$432,508,905	\$81,196,990	\$122,952,576	\$9,667,930	\$646,326,401
Full-Time Equivalents (FTE)	852.97	26.34	0.00	0.00	879.31

Operating Funds

The operating funds include the General Fund, MERC Fund, Oregon Zoo Operating Fund, Solid Waste Revenue Fund and the Parks and Natural Areas Local Option Levy Fund. A more detailed presentation of the operating funds follows this section.

- 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. All internal non-budgetary transfers between the Oregon Zoo and the General Fund are now reflected historically as budgetary interfund transfers. Refer to the table in the appendices for a summary of these transaction changes.
- Property taxes reflect Metro's permanent operating rate of \$0.0966/\$1,000 of assessed value and year five of the five-year local option levy rate of \$0.0960/\$1,000 of assessed value. Both levies assume a 4.5 percent increase in assessed value and a 94.5 percent collectible rate. Metro's November 2016 ballot measure to renew the local option levy for an additional five years was approved by the voters. The renewal will become effective in FY 2018-19. The rate remains unchanged at \$0.0960/\$1,000 of assessed value.
- Local Government Shared Revenues include a 65 percent increase in Transient Lodging tax over current year budget reflecting the more relative growth over the last three years. The Oregon Convention Center is requesting \$2 million from the Visitor Development Fund in FY 2017-18 to incentivize large scale national events to choose Portland. Both sources provide funding for MERC facilities and operations.
- Enterprise revenues include a 6 percent increase in solid waste revenues, a 3 percent increase in revenues generated at the Oregon Zoo and a 11 percent increase at MERC.
- Personnel services costs increased by 6 percent. The increase is driven by an increase in PERS costs and salary adjustments for COLA, merit and step increases. A large percentage of Metro staff are represented and salary increases are based on specific collective bargaining agreements. Personnel service costs also reflect a net increase of 18.65 FTE. MERC and Property and Environmental Services added 6.15 and 3.35 new FTE, respectively, to address programmatic concerns. The Oregon Zoo added 8.6 FTE in the food and beverage department, a shift from temporary to regular positions. Other FTE changes net to a 0.55 increase; a detailed chart of FTE changes is provided later in this section.
- Contingencies are replenished following Council approved financial policies.

Capital/Bond Funds

The capital/bond funds include the General Asset Management Fund, Natural Areas Fund, Open Spaces Fund, Oregon Zoo Asset Management Fund and Oregon Zoo Infrastructure and Animal Welfare Fund.

- The Oregon Zoo Capital Account, formerly budgeted in the General Asset Management Fund, is now budgeted as a separate Oregon Zoo Capital Asset Management Fund and includes the Oregon Zoo's renewal and replacement account.
- The Open Spaces Fund, Natural Areas Fund and Oregon Zoo Infrastructure and Animal Welfare Fund are funded through the sale of general obligation bonds following voter authorization in 1995, 2006 and 2008, respectively.

- In May 2012 Metro issued an additional \$75 million in bonds for the Natural Areas program and \$65 million for zoo infrastructure projects resulting in a tripling in the amount available for capital projects. An additional \$30 million of bonds was issued in 2016 for the Oregon Zoo. FY 2017-18 beginning fund balance reflects an 23 percent decrease as bond proceeds were used to fund capital projects.
- The Oregon Zoo intends to issue the remaining \$10 million Oregon Zoo Infrastructure authorization between spring 2018 and 2019. The Natural Areas also intend to issue their remaining \$28 million authorization in the same time frame.
- Significant project expenditures in FY 2017-18 include:
 - \$15 million for equipment, building and infrastructure improvements at the MERC facilities, a master plan renovation project at the Oregon Convention Center and building renovations at the Expo and Portland's facilities
 - \$11.5 million for land acquisition and development under the Natural Areas program
 - \$12.5 million in bond funded projects including the Polar Bear habitat at the Oregon Zoo

Debt Service Funds

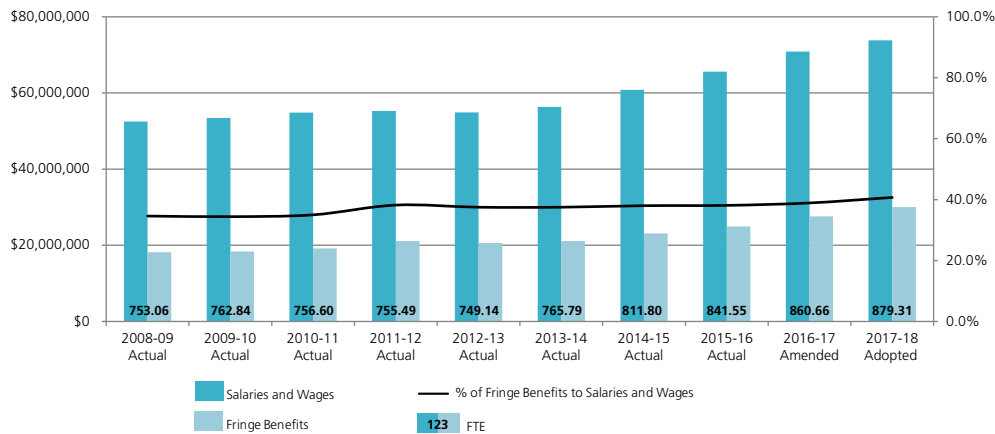
The debt service funds include the General Revenue Bond Fund and the General Obligation Bond Debt Service Fund. Property taxes provide for debt service payments on the outstanding general obligation bonds.

The sale of general revenue bonds for the OCC Hotel Project is scheduled for summer 2017. As the exact timing is unknown, it has been budgeted in both fiscal years.

Other Funds

The other funds include Cemetery Perpetual Care Fund, Community Enhancement Fund, Risk Management Fund and Smith and Bybee Wetlands Fund.

FY 2017-18 Comparison of salaries and wages



Salaries, wages and benefits

Over the 10-year period authorized FTE has risen by approximately 126 FTE. The largest impact has been the Parks and Natural Areas Local Option Levy, approved in May 2013, which increased staffing levels over three years beginning in FY 2013-14. Visitor Venues (Oregon Zoo, OCC, Expo Center and Portland's) have also increased staffing, to improve service levels and better manage the animal collection and exhibit structures. In addition, adjustments such as reclassifying temporary staff that were being used on a consistent basis to regular positions, and including all regular part-time, non-event driven positions in FTE, have impacted this number without a significant change in operations. The positions are a combination of limited duration and regular status.

Salaries are a reflection of authorized FTE and are adjusted based on cost of living, step increase or merit awards and other collective bargaining factors. Metro has eight collective bargaining units. AFSCME 3580 and LIUNA 483, the two largest collective bargaining units representing approximately 60 percent of all regular positions and 92 percent of represented regular positions, have agreements in place through June 30, 2017, and June 30, 2018, respectively. In addition, LIUNA 483 now represents all temporary and seasonal concessions employees at the Oregon Zoo. Both agreements provide for cost of living adjustments with set minimums and maximums as determined by CPI. The budget provides for a cost of living adjustment for regular employees ranging from 1.5 percent to 2.5 percent depending on bargaining unit, and a merit, for non-represented employees, of 2.6 percent. Represented employees are also eligible for step increases based on longevity as determined by each collective bargaining agreement. Metro's salary plan remains competitive in the market although there may be slight adjustments to salary ranges for specific classifications.

Fringe benefits include components such as payroll taxes, pension contribution and health and welfare premiums. Overall costs are driven primarily by two factors: pension contributions and health and welfare premiums. The PERS rate will increase from an average of 8.8 percent of total salary to 12.6 percent effective July 1, 2017, a 44 percent increase overall. This rate is set for two years; however another significant increase is expected with the new rates effective July 1, 2019. Anticipating this outcome, the Metro Council decided in FY 2009-10 to reserve for two years the 3 percent rate reduction of that actuarial period as a hedge against future rate increases. Legislative changes after the FY 2013-14 budget was prepared reduced Metro's employer PERS rate by 4.4 percent, which was also reserved. In addition, in FY 2016-17 health and welfare rates, which were budgeted to increase, saw a slight decrease

in cost, and the savings were allocated into the PERS reserve. This PERS reserve is now being used to partially offset PERS related costs for the next four to five years, resulting in a 2 percent offset in FY 2017-18.

The PERS rate is divided into two components – the employer rate and the employee contribution. The employer rate is determined through actuarial studies performed every two years. The employee pick-up rate is set at 6 percent. For years, Metro paid the employee contribution on behalf of the employee, except for one collective bargaining group, which opted to receive the salary increase. Beginning July 1, 2011, all newly hired non-represented employees began paying their own PERS employee contributions. Beginning July 1, 2012, all newly hired AFSCME employees began paying their own PERS employee contributions. As of July 1, 2014, almost all newly hired employees are now paying their own PERS employee contributions.

Metro provides medical, dental and vision coverage on behalf of its employees. Prior to FY 2011-12 the agency's cost was subject to a cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Monthly premium costs above the cap were paid by the employee. Historically, the cap increased approximately 5 percent annually. However, collective bargaining agreements negotiated a 10 percent cap increase from FY 2008-09 through FY 2010-11. Beginning in FY 2011-12 Metro moved to a cost sharing plan where the agency picks up a set percentage amount of the premium based on an employee's health and welfare elections. All regular eligible employees receive a 92 percent employer share and 8 percent employee share.

The FY 2017-18 budget assumes a 10 percent increase in health care premiums effective upon renewal in January. Actual costs will depend on provider proposals, which are reviewed by the agency's Joint Labor Management Committee on health care, and the enrollment choices made by Metro employees.

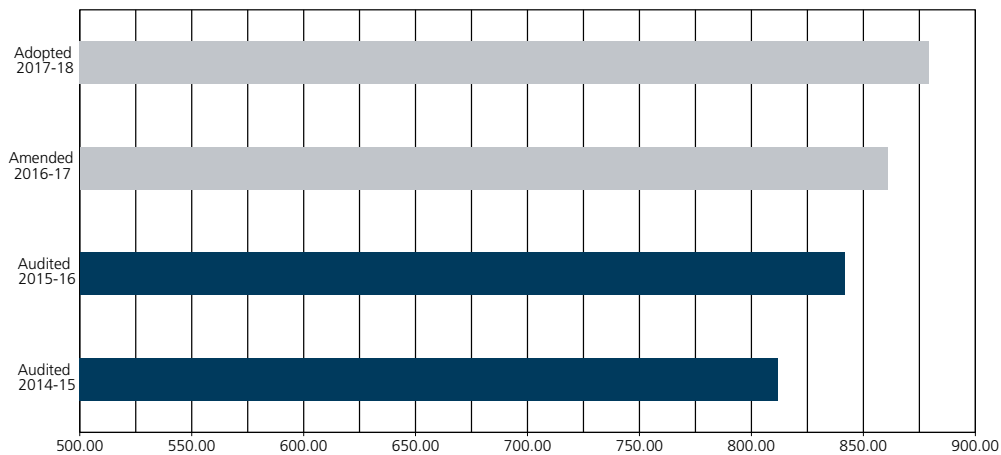
The appendices at the end of this volume provide more discussion on fringe benefit components.

Staff levels

Metro counts regular, benefit-eligible staff positions by full-time equivalent (FTE). One FTE equals one person working full-time for one year (2,080 hours). One FTE most often is one person working full-time, but it may also be two people each working half-time, or some other combination of people whose total work time does not exceed 2,080 hours. Temporary, seasonal and MERC event-related positions are not included in the FTE chart.

Overall staffing levels have gradually increased since the economic recovery with the one exception of positions added as a result of the passage of the FY 2013-14 Local Option Levy. Approximately 37 FTE have been added to the levy fund since the first year.

Historic staffing levels - overall



Historic staffing levels by service

<i>Total Agency</i>	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Change From FY 2016-17	Change From FY 2014-15
Communications	25.00	25.00	13.00	13.00	-	(12.00)
Council	30.00	31.50	30.00	31.00	1.00	1.00
Finance and Regulatory Services	42.00	40.30	37.50	37.50	-	(4.50)
Human Resources	19.00	19.80	21.80	21.80	-	2.80
Information Services	27.50	27.50	28.50	29.50	1.00	2.00
Office of Metro Attorney	15.50	16.00	16.00	16.00	-	0.50
Office of the Auditor	6.00	6.00	6.00	6.00	-	-
Parks and Nature	86.85	92.10	99.80	103.95	4.15	17.10
Planning and Development	47.15	48.30	57.30	56.80	(0.50)	9.65
Property and Environmental Services	114.80	124.55	132.21	135.51	3.30	20.71
Research Center	28.50	28.00	28.00	28.00	-	(0.50)
Visitor Venues	369.50	385.00	390.55	399.25	8.70	29.75
Non-departmental	-	-	-	1.00	1.00	1.00
TOTAL BUDGET	811.80	844.05	860.66	879.31	18.65	67.51

<i>Visitor Venues</i>	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Change From FY 2016-17	Change From FY 2014-15
Expo Center	14.80	15.80	15.30	15.80	0.50	1.00
MERC Administration	6.00	6.50	6.60	7.80	1.20	1.80
Oregon Convention Center	114.65	114.65	115.65	115.65	-	1.00
Oregon Zoo	187.15	198.65	200.60	203.60	3.00	16.45
Portland's 5 Centers for the Arts	46.90	49.40	52.40	56.40	4.00	9.50
Total Visitor Venue FTE	369.50	385.00	390.55	399.25	8.70	29.75

Staffing changes for FY 2017-18

The FY 2017-18 budget increases the number of authorized positions by a net 18.65 FTE. New positions were added in Property and Environmental Services to support Solid Waste operations, education and outreach. New positions were added in Visitor Venues, specifically Portland's Centers for the Arts and MERC Administration, to address service level concerns. The Oregon Zoo added 8.6 FTE in the food and beverage department, a shift from temporary to regular positions. Other staffing changes by service area reflect continuing consolidation and realignments arising from agency reorganizations.

A detailed list of all position changes is provided in the appendices of the Adopted Budget.

Full-time equivalent changes by organizational unit

	FY 2016-17 Amended FTE	FY 2017-18 Changes							FY 2017-18 Adopted FTE
		Misc. Changes in FTE	Other Transferred Positions	Eliminated LD Positions	Eliminated Regular Positions	New LD Positions	New Regular Positions	Total FTE Change	
Communications	13.00	-	-	-	-	-	-	-	13.00
Council	30.00	-	1.00	-	-	-	-	1.00	31.00
Finance and Regulatory Services	37.50	-	-	-	-	-	-	-	37.50
Human Resources	21.80	-	-	-	-	-	-	-	21.80
Information Services	28.50	-	-	-	-	-	1.00	1.00	29.50
Office of Metro Attorney	16.00	-	-	-	-	-	-	-	16.00
Office of the Auditor	6.00	-	-	-	-	-	-	-	6.00
Parks and Nature	99.80	0.55	4.60	(1.00)	-	-	-	4.15	103.95
Planning and Development	57.30	-	-	(0.50)	-	-	-	(0.50)	56.80
Property and Environmental Services	132.21	-	(0.05)	-	-	-	3.35	3.30	135.51
Research Center	28.00	-	-	-	-	-	-	-	28.00
Visitor Venues	390.55	0.50	(5.55)	(1.00)	(1.00)	2.00	13.75	8.70	399.25
Non-Departmental	-	-	-	-	-	1.00	-	1.00	1.00
TOTAL	860.66	1.05	-	(2.50)	(1.00)	3.00	18.10	18.65	879.31





BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE) RESOLUTION NO. 17-4799
CAPITAL IMPROVEMENT PLAN FOR FISCAL) Introduced by Martha Bennett, Chief
YEARS 2017-18 THROUGH 2021-22, APPROVING) Operating Officer, in concurrence with
THE METROPOLITAN TOURISM OPPORTUNITY) Council President Tom Hughes
COMPETITIVENESS ACCOUNT PROJECTS AND)
RE-ADOPTING METRO'S FINANCIAL POLICIES)

WHEREAS, Metro recognizes the need to prepare a long-range plan estimating the timing, scale and cost of its major capital projects and equipment purchases; and

WHEREAS, Metro's Chief Operating Officer has directed the preparation of a Capital Improvement Plan for fiscal years 2017-18 through 2021-22 that projects Metro's major capital spending needs over the next five years;

WHEREAS, the Metro Council has reviewed the FY 2017-18 through FY 2021-22 Capital Improvement Plan; and

WHEREAS, the Metro Council has conducted a public hearing on the FY 2017-18 budget including the FY 2017-18 through FY 2021-22 Capital Improvement Plan; and

WHEREAS, the Metro Council annually reviews and readopts its Comprehensive Financial Policies including the Capital Asset Management Policies and Debt Management Policies; and

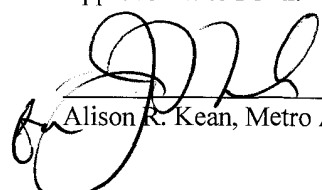
WHEREAS, the Metro Council annually approves funding from the Metropolitan Tourism Opportunity Competitiveness Account (MTOCA); now therefore

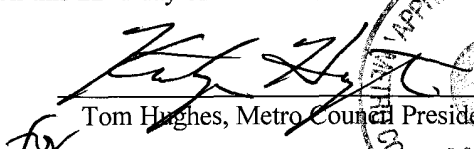
BE IT RESOLVED that the Metro Council hereby authorizes the following:

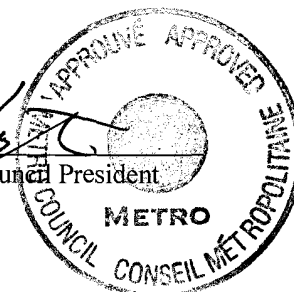
1. That the FY 2017-18 through FY 2021-22 Capital Improvement Plan (CIP), summarized in Exhibit A, is hereby adopted.
2. That the FY 2017-18 capital projects from the FY 2017-18 through FY 2021-22 Capital Improvement Plan be included and appropriated in the FY 2017-18 budget.
3. That the Comprehensive Financial Policies, including the Capital Asset Management Policies, included as Exhibit B to this Resolution, are re-adopted and will be published in the FY 2017-18 budget.
4. That MTOCA funding for the Oregon Convention Center and the Expo Center for FY 2017-18 is approved.

ADOPTED by the Metro Council this 22nd day of June 2017.

Approved as to Form:


Alison R. Kean, Metro Attorney


Tom Hughes, Metro Council President



Financial policies

In 2004 the Metro Council enacted Resolution No. 04-3465, “adopting comprehensive financial policies for Metro.”

Metro’s financial policies are reviewed annually and approved by the Metro Council for inclusion in the adopted budget. The financial policies are the cornerstone of Metro’s financial planning and financial management. Budget decisions are framed in relation to the policies; exceptions, usually related to fund balance, are disclosed in the budget message; and quarterly reporting on financial performance provides transparency and accountability. Metro’s strong financial policies and its commitment to following them are one reason it consistently receives high bond ratings.

Operating independently of changing circumstances and conditions, these policies are designed to help safeguard Metro’s assets, promote effective and efficient operations and support the achievement of Metro’s strategic goals.

These financial policies establish basic principles to guide Metro’s elected officials and staff in carrying out their financial duties and fiduciary responsibilities. The Chief Financial Officer shall establish procedures to implement the policies established in this document.

General policies

1. Metro’s financial policies shall be reviewed annually by the Council and shall be published in the adopted budget.
2. Metro shall prepare its annual budget and Comprehensive Annual Financial Report consistent with accepted public finance professional standards.
3. The Chief Financial Officer shall establish and maintain appropriate financial and internal control procedures to assure the integrity of Metro’s finances.
4. Metro shall comply with all applicable state and federal laws and regulations concerning financial management and reporting, budgeting and debt administration.

Accounting, auditing and financial reporting

1. Metro shall annually prepare and publish a Comprehensive Annual Financial Report including financial statements and notes prepared in conformity with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.
2. Metro shall maintain its accounting records on a basis of accounting consistent with the annual budget ordinance.
3. Metro shall have an independent financial and grant compliance audit performed annually in accordance with generally accepted auditing standards.

Budgeting and financial planning

1. As prescribed in Oregon budget law, total resources shall equal total requirements in each fund, including contingencies and fund balances. However, Metro considers a budget to be balanced whenever budgeted revenues equal or exceed budgeted expenditures. Beginning fund balances shall not be considered as revenue, nor shall contingencies or ending fund balances be considered expenditures, in determining whether a fund is in balance.
2. Metro shall maintain fund balance reserves that are appropriate to the needs of each fund. Targeted reserve levels shall be established and reviewed annually as part of the budget process. Use of fund balance to support budgeted operations in the General Fund, an operating fund, or a central service fund shall be

explained in the annual budget document; such explanation shall describe the nature of the budgeted reduction in fund balance and its expected future impact. Fund balances in excess of future needs shall be evaluated for alternative uses.

- a. The Metro Council delegates to the Chief Operating Officer the authority to assign (and un-assign) additional amounts intended to be used for specific purposes more narrow than the overall purpose of the fund established by Council. A schedule of such assignments shall be included within the adopted budget document.
 - b. Metro considers restricted amounts to have been spent prior to unrestricted (committed, assigned, or unassigned) amounts when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. Within unrestricted amounts, committed amounts are considered to have been spent first, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.
 - c. The following information shall be specified by Council in the establishment of Stabilization Arrangements as defined in GASB Statement No. 54: a) the authority for establishing the arrangement (resolution or ordinance), b) the requirements, if any, for additions to the stabilization amount, c) the specific conditions under which stabilization amounts may be spent, and d) the intended stabilization balance.
3. Metro staff shall regularly monitor actual revenues and expenditures and report to Council at least quarterly on how they compare to budgeted amounts, to ensure compliance with the adopted budget. Any significant changes in financial status shall be timely reported to the Council.
 4. Metro shall use its annual budget to identify and report on department or program goals and objectives and measures of performance.
 5. A new program or service shall be evaluated before it is implemented to determine its affordability.
 6. Metro shall authorize grant-funded programs and associated positions for a period not to exceed the length of the grant unless alternative funding can be secured.
 7. Each operating fund will maintain a contingency account to meet unanticipated requirements during the budget year. The amount shall be appropriate for each fund.
 8. Metro shall prepare annually a five-year forecast of revenues, expenditures, other financing sources and uses, and staffing needs for each of its major funds, identifying major anticipated changes and trends, and highlighting significant items which require the attention of the Council.
 9. Metro will annually prepare a cost allocation plan prepared in accordance with applicable federal guidelines to maintain and maximize the recovery of indirect costs from federal grants, and to maintain consistency and equity in the allocation process.

Capital asset management

1. Metro shall budget for the adequate maintenance of capital equipment and facilities and for their orderly replacement, consistent with longer-term planning for the management of capital assets.
2. The Council's previously-adopted policies governing capital asset management are incorporated by reference into these policies.

Cash management and investments

1. Metro shall maintain an investment policy in the Metro Code, which shall be subject to annual review and re-adoption.
2. Metro shall schedule disbursements, collections and deposits of all funds to ensure maximum cash availability and investment potential.
3. Metro shall manage its investment portfolio with the objectives of safety of principal as the highest priority, liquidity adequate to needs as the second highest priority and yield from investments as its third highest priority.

Debt management

1. Metro shall issue long-term debt only to finance capital improvements, including land acquisition, that cannot be readily financed from current revenues, or to reduce the cost of long-term financial obligations.
2. Metro will not use short-term borrowing to finance operating needs unless specifically authorized by the Council.
3. Metro shall repay all debt issued within a period not to exceed the expected useful life of the improvements financed by the debt.
4. Metro shall fully disclose financial and pertinent credit information as it relates to Metro's outstanding securities.
5. Metro shall strive to obtain the highest credit ratings to ensure that borrowing costs are minimized and Metro's access to credit is preserved.
6. Equipment and vehicles should be financed using the least costly method, including comparison to direct cash expenditure. This applies to purchase using operating leases, capital leases, bank financing, company financing or any other purchase programs.

Revenues

1. Metro shall estimate revenues through an objective, analytical process.
2. Metro shall strive to maintain a diversified and balanced revenue system to protect it from short-term fluctuations in any one revenue source.
3. One-time revenues shall be used to support one-time expenditures or increase fund balance.
4. Metro shall pursue appropriate grant opportunities; however, before accepting any grant, Metro will consider the current and future implications of either accepting or rejecting it. The Chief Financial Officer may establish criteria to be used in evaluating the potential implications of accepting grants.

Organizational summary

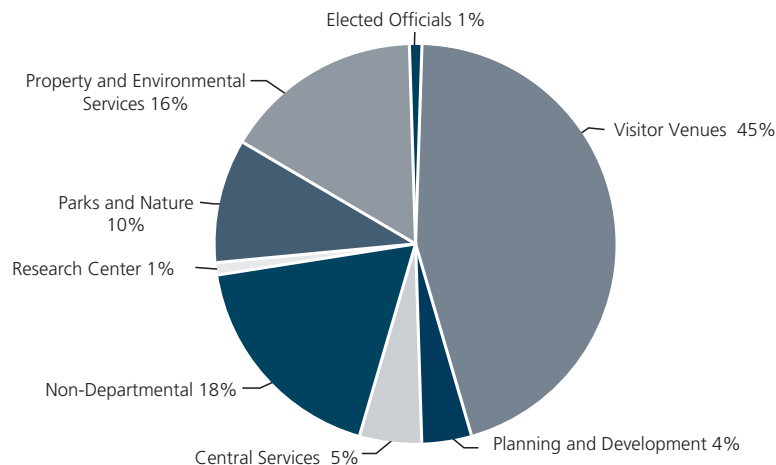
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Organizational summary

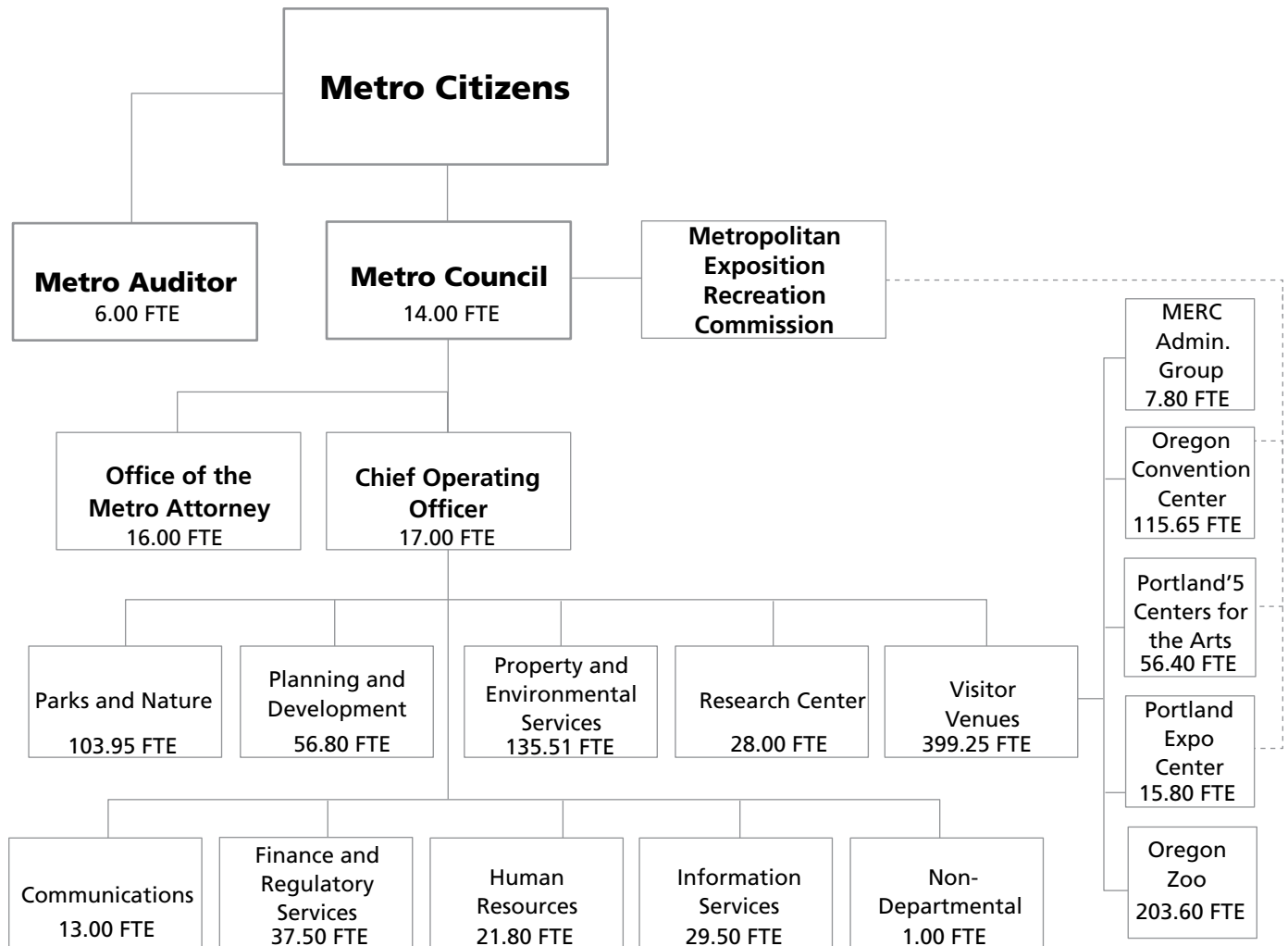
	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$83,944,515	\$90,552,133	\$98,473,394	\$103,835,760	\$103,835,760	\$104,597,790	6.22%
Materials and Services	113,004,845	119,906,114	211,506,036	140,372,900	216,427,900	219,410,128	3.74%
Capital Outlay	46,502,991	28,764,397	58,364,773	59,018,634	59,018,634	59,687,284	2.27%
Debt Service	106,539,386	34,714,050	35,974,577	44,899,768	44,899,768	44,899,768	24.81%
Internal Service Transfers	2,059,900	4,587,185	6,194,046	5,950,756	5,950,756	5,068,713	(18.17%)
Interfund Reimbursements	14,113,695	15,935,080	16,556,552	16,831,562	16,831,562	16,831,562	1.66%
Fund Equity Transfers	20,545,926	27,538,647	27,406,301	18,959,422	18,959,422	19,959,422	(27.17%)
Interfund Loans	1,731,150	1,932,993	2,666,067	860,912	860,912	860,912	(67.71%)
TOTAL	\$388,442,408	\$323,930,598	\$457,141,746	\$390,729,714	\$466,784,714	\$471,315,579	3.10%
BUDGET BY ORGANIZATION							
Communications	2,983,773	3,103,602	1,846,982	1,850,922	1,850,922	1,933,422	4.68%
Council	3,983,295	4,295,076	4,802,334	4,764,725	4,764,725	4,870,875	1.43%
Finance and Regulatory Services	6,226,868	9,139,027	9,771,648	9,202,944	9,202,944	9,202,944	(5.82%)
Human Resources	2,508,627	2,475,575	3,004,980	3,016,714	3,016,714	3,016,714	0.39%
Information Services	4,442,390	5,116,178	6,443,930	6,659,918	6,659,918	6,654,375	3.27%
Non-Departmental	146,141,364	84,659,066	91,837,746	85,760,272	85,760,272	86,272,374	(6.06%)
Office of Metro Attorney	2,194,412	2,280,267	2,458,903	2,602,771	2,602,771	2,602,771	5.85%
Office of the Auditor	559,331	591,863	701,182	751,334	751,334	751,334	7.15%
Parks and Nature	34,104,657	33,218,485	48,598,046	46,085,450	46,085,450	47,179,060	(2.92%)
Planning and Development Department	10,499,206	9,779,840	15,784,579	15,717,033	15,717,033	16,599,483	5.16%
Property and Environmental Services	57,864,196	61,026,008	74,829,728	76,588,444	76,588,444	77,189,339	3.15%
Research Center	4,178,091	3,573,818	4,556,613	4,245,501	4,245,501	4,523,501	(0.73%)
Visitor Venues - Expo Center	6,277,926	6,350,341	8,189,766	9,220,296	9,220,296	9,569,532	16.85%
Visitor Venues - MERC Administration	1,125,051	1,114,911	1,655,330	1,719,830	1,719,830	1,893,870	14.41%
Visitor Venues - Oregon Convention Center	30,846,579	32,857,389	114,330,206	49,435,503	125,490,503	125,490,503	9.76%
Visitor Venues - Oregon Zoo	60,868,479	48,968,403	48,666,984	54,089,150	54,089,150	54,546,575	12.08%
Visitor Venues - Portland's Centers for the Arts	13,638,163	15,380,752	19,662,789	19,018,907	19,018,907	19,018,907	(3.27%)
TOTAL	\$388,442,408	\$323,930,598	\$457,141,746	\$390,729,714	\$466,784,714	\$471,315,579	3.10%
Contingency	-	-	86,900,258	92,332,197	92,332,197	91,959,726	5.82%
Unappropriated Fund Balance	227,677,373	255,825,574	95,743,931	84,615,712	83,060,712	83,051,096	(13.26%)
TOTAL BUDGET	\$616,119,781	\$579,756,172	\$639,785,935	\$567,677,623	\$642,177,623	\$646,326,401	1.02%
FULL-TIME EQUIVALENTS	811.80	844.05	860.66	865.71	865.71	879.31	2.17%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							18.65

Organizational summary



Total expenditures: \$471,315,579

Organizational Chart



FY 2016-17 Total FTE – 860.66

FY 2017-18 Total FTE – 879.31



Summary of Metro Council

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,313,434	\$3,673,430	\$3,917,766	\$4,017,900	\$4,017,900	\$4,012,400	2.42%
Materials and Services	669,861	621,646	884,568	746,825	746,825	858,475	(2.95%)
TOTAL	\$3,983,295	\$4,295,076	\$4,802,334	\$4,764,725	\$4,764,725	\$4,870,875	1.43%
BUDGET BY FUND							
General Fund	3,983,295	4,295,076	4,802,334	4,764,725	4,764,725	4,870,875	1.43%
TOTAL	\$3,983,295	\$4,295,076	\$4,802,334	\$4,764,725	\$4,764,725	\$4,870,875	1.43%
FULL-TIME EQUIVALENTS	30.00	31.50	30.00	31.00	31.00	31.00	3.33%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							1.00

The Metro Council provides regional governance and leadership by fulfilling Metro's mission of crossing city limits and county lines to work with communities to create a vibrant and sustainable region for all. As the governing body of Metro, the Council develops long range plans for existing and future Metro activities, and assures the financial integrity of the agency. The Council Office supports the councilors as individuals as well as the Council as a whole in its role as a legislative body. Professional staff acts as a liaison between the councilors and Metro staff and external partners and stakeholders.

The Chief Operating Officer (COO) provides leadership and management authority to agency staff by implementing the Council's policy directives, goals and objectives. The COO and Deputy COO enforce Metro ordinances, provide day-to-day management of Metro's resources, programs, enterprise businesses, facilities and workforce, and prepare the proposed budget for Council consideration.

Government Affairs and Policy Development (GAPD) represents Metro's interests before local, state and federal governments, to help the Metro Council and agency departments develop policy concepts, initiatives, and strategies, and to carry out special projects and partnerships.

The Diversity, Equity and Inclusion (DEI) program coordinates and leads efforts to cultivate diversity, advance equity and practice inclusion across the agency by implementing the Diversity Action Plan, Equity Strategy, and inclusive public engagement practices to achieve equitable outcomes and strengthen relationships with diverse communities.

SIGNIFICANT CHANGES FOR THE BUDGET

- Extended a limited-duration 1.0 FTE Policy Analyst and transferred the position from Metropolitan Exposition Recreation Commission (MERC) to the DEI program.

REGION'S SIX DESIRED OUTCOMES

The Metro Council's alignment with the six desired outcomes include investing in public infrastructure by identifying sources of funding for transportation to build out important projects; participating in innovative planning to guide the growth management process, solid waste roadmap, 2018 Regional Transportation Plan, and equitable housing project; ensuring environmental preservation and enhancement through implementation of the natural areas system plan and climate smart strategies; investing in high wage jobs through the Oregon Convention Center hotel project, industrial lands and brownfields redevelopment and the Willamette Falls Legacy Project; and supporting regional efforts to promote diversity and equity.

GAPD focuses on working with the Metro Council and other departments to achieve key objectives that advance the agency's six desired outcomes. Critical activities in the FY 2017-18 budget include advancing Council's goals for regional transportation funding, including strategic conversations through the Joint Policy Advisory Committee on Transportation and broader outreach to the community. GAPD will be executing the agency's 2017 legislative strategy, including advocating for a state transportation package, land use priorities, brownfield cleanup, housing and household hazardous waste. Additionally, GAPD will support next steps on Metro's Equitable Housing Program and pursue funding options such as an expanded construction excise tax along with providing strategic advice and support to Property and Environmental Services (PES) in implementing waste-to-energy, food composting

and solid waste road map projects. GAPD will assist in efforts to finalize designation of urban and rural reserves, and advance the agency's work on economic development through the creation of the Economic Value Atlas and its integration into regional planning and investment.

DEI focuses primarily on the Equity outcome. Bringing racial equity to the forefront of Metro's work can help ensure a thriving, prosperous region by creating a place where everyone has access to the opportunities that provide the quality of life for which our region is known. In spite of progress, there is evidence that communities of color experience barriers to accessing the social, economic and educational opportunities the region provides. The DEI budget works to support other efforts and initiatives at Metro and in the region to reduce racial and ethnic disparities and to help create a more healthy, prosperous and equitable region for all.

THE METRO COMPASS

The Metro Council and Chief Operating Officer work together to set priorities according to the compass. At a high level, the Council reviews which projects will help the agency meet its six strategic goals during yearly retreats, and the COO balances the Council's vision and the agency's mission with the work that will also generate resources as part of the budget process. GAPD focuses on achieving the agency's vision and mission through leading, advocating for and supporting the policies, projects and initiatives set out by the Council and the COO, and to bring more resources to bear to accomplish the agency's priorities. Through the adoption of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion, the DEI Program strives to make Metro an innovative leader in performance-based racial equity approaches, and to highlight opportunities for Metro staff to provide excellent public services to all residents of the region, including communities of color who have traditionally been unable to access the same services as others.

METRO'S EQUITY STRATEGY

The Metro Council adopted the Strategic Plan to Advance Racial Equity, Diversity and Inclusion in June 2016, and directed the COO to incorporate equity into the agency's programs and projects. The strategic plan focuses on identifying and addressing the barriers facing communities of color as an effective path to achieving equitable outcomes. The DEI program has shifted into year one of implementing the plan by focusing on the launch of the Construction Career Pathways Project (C2P2), development of the racial equity cohort and creation of the new equity advisory committee. The COO has also directed the DEI Program to provide clear communications support to assist leadership and staff to better understand and convey the comprehensive nature of the DEI work taking place at Metro. The DEI program is taking proactive steps to ensure Metro departments, venues, units and individual staff members feel empowered to tackle issues related to diversity, racial equity and inclusion. In addition, DEI staff will focus on the following priority areas identified in the strategica plan and/or the Diversity Action Plan:

Training, facilitation and learning opportunities: Continue to build an inclusive work environment and cultural proficiency at Metro through coordinated and effective diversity, equity and inclusion trainings, facilitations and learning opportunities that address core competencies for staff, managers and elected/appointed leaders.

Hiring, retention and advancement of a diverse staff: Support Human Resources and hiring managers to improve diverse hiring, retention and advancement.

Research, reporting and accountability: Evaluate the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and report findings with support of the newly created Committee on Racial Equity.

PERFORMANCE MEASURES

Level of satisfaction through staff questionnaire, “I am proud to work for Metro.”

14/15	15/16	16/17	17/18	18/19	19/20	20/21
69.9%	N/A	72%	74%	76%	78%	80%

Level of satisfaction with timeliness of service from Council Office and Office of the COO through staff questionnaire (including access to councilors, COO and Deputy COO, diversity program manager, legislative process and public meetings)

14/15	15/16	16/17	17/18	18/19	19/20	20/21
69%	71%	77%	N/A	79%	N/A	81%

Metro is taking sufficient action to address and manage diversity according to two separate surveys.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
53.4%	48.4%	60%	62%	64%	66%	68%



Summary of Metro Auditor

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$528,838	\$569,080	\$663,520	\$712,834	\$712,834	\$712,834	7.43%
Materials and Services	30,493	22,783	37,662	38,500	38,500	38,500	2.23%
TOTAL	\$559,331	\$591,863	\$701,182	\$751,334	\$751,334	\$751,334	7.15%
BUDGET BY FUND							
General Fund	559,331	591,863	701,182	751,334	751,334	751,334	7.15%
TOTAL	\$559,331	\$591,863	\$701,182	\$751,334	\$751,334	\$751,334	7.15%
FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00	6.00	6.00	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

The Office of the Metro Auditor ensures that Metro and its activities are transparent and accountable to the public. The office has three core functions:

Performance Audits – Audit reports provide recommendations to improve the efficiency and effectiveness of Metro’s programs and services. Audits are conducted following Government Auditing Standards. The results are presented publicly to the Metro Council and published on the Auditor’s web site. The office tracks the implementation of audit recommendations and conducts follow-up audits after the original audit work is completed.

Metro Accountability Line – The office administers a phone and online system that allows employees and the public to anonymously report concerns related to fraud, waste, abuse and inefficiency. The Auditor oversees investigations conducted in response to reports and can initiate an audit if needed.

Financial Statement Audit – The Auditor appoints the external auditor and administers the contract for the annual audit of Metro’s financial statements.

SIGNIFICANT CHANGES FOR THE BUDGET

- No significant changes for the FY 2017-18 budget.

REGION'S SIX DESIRED OUTCOMES

The performance audits conducted by the Auditor’s Office provide information about Metro’s progress in achieving the region’s six desired outcomes.

THE METRO COMPASS

The Metro Charter and Code outline the role and authority of the Metro Auditor. As in previous years, this budget was developed based on those responsibilities, and a review of progress on the office’s audit plan and annual performance targets.

METRO'S EQUITY STRATEGY

Performance audits and the Accountability Line provide opportunities to evaluate Metro’s progress on the Equity Strategy. The mission of the Auditor’s Office is to ensure accountability and transparency to the public, which is consistent with goals of Metro’s Equity Strategy.

PERFORMANCE MEASURES

Percent of recommendations implemented by five years after audit issued.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
44%	45%	71%	75%	75%	75%	75%

Average hours per audit completed.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
430	989	1,312	1,200	1,200	1,200	1,200

Reports issued per FTE.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
2.6	1.3	1.3	1.5	1.5	1.5	1.5



Summary of Parks and Nature

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$8,852,249	\$9,846,060	\$11,248,544	\$12,398,220	\$12,398,220	\$12,386,633	10.12%
Materials and Services	12,629,151	13,020,479	14,092,243	13,918,860	13,918,860	14,245,247	1.09%
Capital Outlay	12,623,257	10,351,946	23,257,259	19,768,370	19,768,370	20,547,180	(11.65%)
TOTAL	\$34,104,657	\$33,218,485	\$48,598,046	\$46,085,450	\$46,085,450	\$47,179,060	(2.92%)
BUDGET BY FUND							
General Fund	9,098,203	9,773,785	11,647,148	11,565,656	11,565,656	11,724,456	0.66%
General Asset Management Fund	1,553,853	942,869	3,755,550	5,387,383	5,387,383	5,468,383	45.61%
Natural Areas Fund	12,208,716	13,289,624	22,561,806	16,615,947	16,615,947	16,766,257	(25.69%)
Open Spaces Fund	17,171	338,500	759,486	339,828	339,828	339,828	(55.26%)
Parks and Natural Areas Local Option Levy Fund	11,076,968	8,733,721	9,384,056	11,746,636	11,746,636	12,450,136	32.67%
Smith and Bybee Wetlands Fund	149,746	139,985	490,000	430,000	430,000	430,000	(12.24%)
TOTAL	\$34,104,657	\$33,218,485	\$48,598,046	\$46,085,450	\$46,085,450	\$47,179,060	(2.92%)
FULL-TIME EQUIVALENTS	86.85	92.10	99.80	103.95	103.95	103.95	4.16%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							4.15

Parks and Nature protects water quality, fish and wildlife habitat and connects people to nature through a connected system of parks, trails and natural areas. With 17,000 acres, the department manages parks and natural areas across every community in the region – from Chehalem Ridge on the west to the Sandy River Gorge on the east, from Blue Lake and Broughton Beach on the north to Graham Oaks on the south. Our flourishing network of parks, trails, natural areas, nature programs and cemeteries supports Metro’s broader mission: making a great place.

SIGNIFICANT CHANGES IN THE BUDGET

- A net increase of 4.15 FTE due to departmental reorganization of personnel. This includes an increase of 4.6 FTE due to moving the Nature Education team from the Oregon Zoo to Parks and Nature. This move increased the FTE by 1.0 for the General Fund and 3.6 FTE for the Parks and Natural Areas Local Option Levy.
- A net increase of 0.55 FTE in Levy Park Operations administrative support for help with the Oxbow Park and developing a plan for evaluation of levy restoration investments.
- A decrease of 1.0 FTE due to the expiration of a limited duration position in the cemetery program.
- Extended 1.0 FTE limited duration Intertribal Cultural Resource Specialist position to June 30, 2018, to continue work identifying, cataloging, and assessing Native American cultural resources on Metro managed properties.
- Extended 0.50 FTE limited duration Willamette Falls Senior Public Affairs Specialist to June 30, 2018, to advance the public rollout of the riverwalk design, the launch of the Rediscover the Falls friends group and help with the engagement of the general public awareness.

REGION’S SIX DESIRED OUTCOMES

The work of Parks and Nature is primarily focused on ensuring that current and future generations enjoy clean air, clean water and healthy ecosystems. That work is organized into five program areas:

- Protect and conserve nature
- Create and maintain great places
- Connect people to nature
- Support community aspirations
- Convene, plan and build a regional trail system

The FY 2017-18 budget advances this work through a continuation of important efforts such natural area land acquisition that is funded by the voter-approved 2006 Natural Areas bond measure and the implementation of the fifth-year work plan that is funded by the 2013 Parks and Natural Areas Local Option Levy. The levy, along with Metro’s General Fund, support Parks and Nature operations and maintenance.

THE METRO COMPASS

Metro’s efforts to protect water quality and fish and wildlife habitat are one of the key areas where the three questions asked by the Metro compass come together. Metro is a leader in this type of work (best in the world), we are supported by a community of engaged staff, residents and partners (passion), and voters enthusiastically support the work (resources). The FY 2017-18 budget continues the work started in previous fiscal years and continues to align well with the Metro compass.

METRO'S EQUITY STRATEGY

Commitment to diversity, equity, and inclusion is woven through all Parks and Nature investments and programs. This budget supports implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion by continued investment in staff training and development to complete the strategies and actions included in the plan. Funding for programs like Partners in Nature and Access to Nature continues in this budget. These programs are specifically designed to connect communities of color to Metro's parks, trails, and natural areas, and improve Metro's park design to make our natural areas more welcoming to diverse communities.

PERFORMANCE MEASURES

Acres of land acquired for protection each year.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
361	185	150	150	50	50	0

Revenues as a percentage of total direct expenses at Oxbow, Blue Lake and marine facilities.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
69.2%	65.2%	68.5%	68.5%	68.5%	68.5%	68.5%

Planning and Development

Summary of Planning and Development

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$5,105,203	\$5,610,591	\$7,191,079	\$7,400,893	\$7,400,893	\$7,489,484	4.15%
Materials and Services	5,394,003	4,169,249	8,593,500	8,316,140	8,316,140	9,109,999	6.01%
TOTAL	\$10,499,206	\$9,779,840	\$15,784,579	\$15,717,033	\$15,717,033	\$16,599,483	5.16%
BUDGET BY FUND							
General Fund	10,499,206	9,779,840	15,784,579	15,717,033	15,717,033	16,599,483	5.16%
TOTAL	\$10,499,206	\$9,779,840	\$15,784,579	\$15,717,033	\$15,717,033	\$16,599,483	5.16%
FULL-TIME EQUIVALENTS	47.15	48.30	57.30	56.80	56.80	56.80	(0.87%)
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							(0.50)

Planning and Development works and engages with the public on the challenges and opportunities of community livability, development, growth and change over the long term. As such, our work must anticipate and respond to regional and national economic, demographic and financial trends impacting our region's ability to accomplish the vision of the 2040 Growth Concept.

While the department's work is fundamentally based on accomplishing federal, state and regional planning and policy requirements, our ability to accomplish these policy goals is directly linked to the programs and investments we deliver to our government and community partners, so these programs are an equally fundamental part of the department's work. Linking together planning, policy and programs has made Metro a national leader in planning and development. Because multiple external factors and changing trends affect community development, the department must continually assess and ensure that our resources and programs are investing in effective and relevant ways to help the region's communities plan for growth.

The FY 2017-18 budget reflects updates to the focus and delivery of key programs that respond to current market and community conditions for transportation funding, equitable housing, economic development and land development readiness. These budget changes are designed to align with organizational and program structure changes that will implement an updated business model.

SIGNIFICANT CHANGES IN THE BUDGET

- My Place in the Region one-time funding of \$200,000 has been eliminated.
- Equitable Housing one-time funding of \$143,000 has been eliminated.
- Enterprising Places one-time funding of \$105,000 has been eliminated.
- Powell/Division corridor project scope reduced by \$147,000.
- Defunded a vacant Senior Regional Planner position (0.50 FTE) to balance the General Fund budget.
- Eliminated a vacant Principal Regional Planner position (0.50 FTE) to balance the General Fund budget.

REGION'S SIX DESIRED OUTCOMES

In the early 1990s thousands of Portland area residents weighed in on a 50-year blueprint for growth that aims to protect farms, forests and historic neighborhoods and ensure access to good jobs, housing and transportation options for all. Planning and Development works with local partners to bring this vision to life across the region – targeting investments in downtowns and main streets that spur economic development and accommodate growth while preserving the unique character of each community for all residents. As the region's metroplitan planning organization, we work collaboratively with cities, counties, and transportation agencies to expand transportation options, make the most of existing streets and improve public transit service in order to provide safe, reliable transportation choices and to help continue our region's leadership on climate resilience and greenhouse gas reduction.

THE METRO COMPASS

As the department business model responds to changing conditions regarding federal funding, the development market cycle, technology's impact on transportation and the region's affordable housing crisis, we have had to consider the Metro Compass in order to determine the appropriate course of action regarding program and budget changes. Bringing Metro new resources is always a primary factor in department budget decisions, and as we have successfully sought federal grants for brownfield redevelopment and equitable housing planning, we have ensured that the resources we bring have also aligned with Metro's appropriate regional role.

METRO'S EQUITY STRATEGY

Planning and Development works with communities across the region to respond to the challenges that come with growth and change, which means that addressing disparity and inequity are fundamental to our work at all levels of partnership, planning and implementation. The FY 2017-18 budget builds on the work the department has been doing around new public engagement and partnership strategies, new models of governance and policy making, and new investment programs focused on building and preserving the cultural capital of places.

This will be the third year of the Equitable Housing Initiative, whose accomplishments to date include an opportunity analysis that culminated in a report and collaborative framework for supporting regional housing affordability; a regional leadership summit focused on building a shared understanding of challenges and opportunities; a Lunch-and-Learn series to highlight local best practices related to equitable housing development and preservation; and a special round of local planning grants focused on equitable housing.

In 2017 Metro will lead a statewide Build Small Coalition focused on supporting research, policy innovation, outreach and new partnerships to promote creation of and access to smaller housing (e.g., cottage clusters, accessory dwelling units, corner duplexes, etc.) as a key strategy for advancing equitable housing, community livability, and environmental and economic goals.

In addition to the ongoing Equitable Housing efforts, Metro was recently awarded an \$895,000 FTA grant to support the SW Corridor Equitable Development Strategy, of which equitable housing is a key component. The goal of the grant work is to work with local jurisdictions, institutions and stakeholders to develop a strategy that addresses current and future residents' housing, employment and educational needs in conjunction with planning for a new high capacity transit line.

PERFORMANCE MEASURES

Southwest Corridor Preferred Package – Percentage Completion.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
0%	0%	20%	50%	100%		

Cycle 1-3 Community Planning and Development Grants Completed.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
0	2	4	5	5	5	5

Number of 2040 centers that meet the requirement in Title 6 to be eligible for regional investments.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
2	2	4	6	6	6	6

Property and Environmental Services

Summary of Property and Environmental Services

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$11,626,713	\$13,026,949	\$14,960,882	\$15,794,642	\$15,794,642	\$15,860,037	6.01%
Materials and Services	43,785,335	44,641,142	50,990,927	51,773,430	51,773,430	52,281,430	2.53%
Capital Outlay	1,084,356	1,997,199	7,494,476	7,624,504	7,624,504	7,652,004	2.10%
Debt Service	1,367,793	1,360,718	1,383,443	1,395,868	1,395,868	1,395,868	0.90%
TOTAL	\$57,864,196	\$61,026,008	\$74,829,728	\$76,588,444	\$76,588,444	\$77,189,339	3.15%
BUDGET BY FUND							
General Fund	2,311,668	2,396,237	2,624,973	2,538,868	2,538,868	2,548,484	-2.91%
Community Enhancement Fund	585,335	1,032,362	1,437,608	1,308,706	1,308,706	1,308,706	-8.97%
General Asset Management Fund	364,467	647,428	2,792,128	3,399,155	3,399,155	3,387,155	21.31%
General Revenue Bond Fund	1,367,793	1,360,718	1,383,443	1,395,868	1,395,868	1,395,868	0.90%
Solid Waste Fund	53,234,934	55,589,263	66,591,576	67,945,847	67,945,847	68,549,126	2.94%
TOTAL	\$57,864,196	\$61,026,008	\$74,829,728	\$76,588,444	\$76,588,444	\$77,189,339	3.15%
FULL-TIME EQUIVALENTS	114.80	124.55	132.21	134.66	134.66	135.51	2.50%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							3.30

Solid Waste Operations:

Solid Waste Operations (SWO) – SWO’s primary responsibility is to ensure that the garbage delivered to Metro’s two transfer stations is promptly processed and transported to its final disposal site. These two facilities handle almost 40 percent of the solid waste generated by the homes and businesses in the Metro region. These facilities provide a convenient place where any individual or organization can dispose of their waste. While about 80 percent of the 450,000 tons of material delivered to these stations is delivered by commercial haulers, they are the primary sites for material directly hauled by homeowners and small businesses. These customers, who haul their own waste, account for 20 percent of the trash, but they represent almost 75 percent of all of the visits to the sites. PES’s transfer stations are operated by private companies under contract to Metro. Metro staff operate the scalehouses at both stations, processing approximately \$50 million in transactions each year.

SWO operates two hazardous waste facilities that safely dispose of hazardous materials from the region’s households and small businesses. These are located at the transfer stations and are operated by Metro staff. Each year Metro conducts 34 hazardous waste collection events in communities that are remote from the two permanent facilities. SWO’s MetroPaint facility returns 225,000 gallons of latex paint to productive use each year and is supported by the sale of paint and payments from the paint industry. In addition to Metro staff, MetroPaint also uses contracted personnel provided by a Qualified Rehabilitation Facility.

SWO cares for the closed St. Johns Landfill (S JL) and a City of Portland landfill making them benefit the surrounding communities. This work includes environmental monitoring, operation of the landfill gas flaring systems and general site maintenance. In addition to the operating budget, a second budget is maintained for capital projects associated with the closure of the S JL.

A team of engineers and a maintenance specialist provide support to all SWO facilities, ensuring timely capital improvements as well as routine maintenance. Due to hazards faced by Metro staff and station operators’ employees working in and around waste, compliance with health and safety standards is essential. A separate budget is maintained for training and personal protective equipment.

Solid Waste Information, Compliance and Cleanup:

The primary purpose of Solid Waste Information, Compliance and Cleanup (SWICC) is to ensure that solid waste within the Metro region is managed for maximum public and environmental benefit. SWICC is also responsible for managing and coordinating information and data about solid waste generation, management and recyclables. The program authorizes and inspects privately-owned solid waste facilities to assure compliance with regulatory, operational, environmental and financial standards. The program also assures that solid waste goes to appropriately authorized facilities and that all required regional system fees and excise taxes are paid to Metro. Through its Regional Illegal Dumping Patrol, SWICC cleans up illegal dumps and investigates illegal disposal activities. Regional Illegal Dumping Patrol also assists local jurisdictions in cleaning up illegal camps, and takes the lead on illegal camp cleanups on Metro-owned properties. Additionally, SWICC is responsible for disaster preparedness and planning for debris management in the case of a disaster.

Construction Project Management Office:

The Construction Project Management Office (cPMO) provides a centralized team of project management expertise and collaboration. The cPMO oversees the design and construction of public improvements across all Metro sites, including PES, the Oregon Zoo, MERC facilities and Parks and Nature. The cPMO is responsible for overseeing Metro's Construction Project Guide, which provides project management best practices and identifies Metro's required processes and procedures for executing, monitoring and controlling projects' scopes, schedules and budgets. The cPMO also provides biannual Project Management Tune-up training opportunities for project managers agency-wide.

Metro Regional Center (MRC):

Campus Operations provides reception, fleet service, maintenance, mail delivery, security and custodial services to both the MRC and agency. In addition, the administrative services team within Campus Operation provides program support to PES. Campus Operations also manages three tenants on the MRC campus: Table 6 Café, Joyful Noise Daycare and the Irving Street Parking garage.

Resource Conservation and Recycling:

The Resource Conservation and Recycling (RCR) division manages three critical functions within PES.

First, the division works with communities, local governments and state agencies to develop and deliver waste reduction programs around the Metro region. FY 2017-18 will feature education and community engagement programs designed to inform and encourage businesses and residents to reuse and recycle.

Second, the division leads Metro's sustainability program which involves collecting data and reporting results about Metro's path to ensuring its facilities are environmentally sustainable. Energy efficiency, renewable energy, water conservation, waste reduction and reducing the use of toxic chemicals are among the topics that will be addressed in RCR communications and education programming during FY 2017-18.

Finally, the division coordinates the department's effort to advance racial equity through the programs and services it provides. FY 2017-18 is the first year that Metro's Diversity, Equity, and Inclusion initiative will be infused into the design, delivery, and measurement of all of Metro's garbage and recycling programs to ensure that the region has the most equitable garbage and recycling system in the country.

SIGNIFICANT CHANGES IN THE BUDGET

- Estimating a 6 percent increase in tonnage and tonnage related materials and services costs.
- Expecting to initiate a new contract for maintenance of the new Storm Water Treatment System for \$100,000.
- Operations is planning on investing \$150,000 for developing a business continuity plan for Metro's solid waste facilities to ensure that Metro can continue to provide service in emergencies.
- MetroPaint will invest \$90,000 in process improvements at the paint facility and in current equipment to improve efficiency and reduce operating costs.

- A net increase of 3.3 FTE for the department:
 - An increase of 1.0 FTE for a Program Assistant III to provide program support to the Solid Waste Operations management team focusing primarily on contract support, data tracking and reporting.
 - An increase of 0.85 FTE for a Program Assistant II to provide program support to both of the cPMO and Solid Waste Compliance and Cleanup teams focusing primarily on compliance and data tracking, system and contract support, and reporting.
 - An increase of 1.0 FTE for a Solid Waste Community Outreach position to provide outreach to communities affected by illegal dumping, coordinate community enhancement programs with host communities, and coordinate the disposal voucher program.
 - An increase of 0.5 FTE for an Education Specialist II position to be responsible for implementing natural gardening education programs at the new Oregon Zoo Education Center Wildlife Garden.
 - A decrease of 0.05 FTE to reallocate for the cPMO Manager position due to the additional project impacts from other departments.

REGION'S SIX DESIRED OUTCOMES

PES contributes directly to the preservation of the region's livability and supports the goals and objectives developed by the Council by providing for safe, efficient and effective reuse, recycling and disposal of solid and household hazardous waste, while promoting sustainable resource management through waste reduction initiatives, hands-on interpretive programs, youth and adult education, grants demonstration projects and volunteer opportunities.

THE METRO COMPASS

PES uses the Metro compass to focus on talent (do we perform this service better than anyone else?), passion (how passionate are we about the program?) and resources (does the program bring in resources, including revenue, community trust and/or goodwill?). Each program within PES is evaluated regularly with the compass strategy.

METRO'S EQUITY STRATEGY

A central focus for FY 2017-18 is incorporating equity into development of the Regional Waste Plan. Throughout the planning process, PES will utilize an equity lens, conduct community engagement with a focus on historically underserved communities and communities of color, and convene an equity work group of community members to help guide the planning process. PES will also continue to develop equity goals for solid waste operations, incorporating equity into options for the Solid Waste Roadmap and other solid waste system decisions coming before Metro Council in the coming year.

PERFORMANCE MEASURES

SWO

Material recovery rate at Metro Central Transfer Station.**

14/15	15/16	16/17	17/18	18/19	19/20	20/21
34%	34%	18%	18%	18%	18% **	18% **

Material recovery rate at Metro South Transfer Station.**

14/15	15/16	16/17	17/18	18/19	19/20	20/21
17%	17%	7%	6%	6%	6% **	6% **

Revenues as a percentage of total expenses at MetroPaint.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
100%	100%	100%	100%	100%	100%	100%

SWICC

Tons of solid waste cleaned up from illegal disposal sites each year.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
230	314	360	390	410	430	450

Number of illegal disposal sites with potentially hazardous waste cleaned up each year.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
31	46	60	60	60	60	60

RCR

Regional per capita solid waste generation (in pounds). Goal is no annual increase.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
2,567	2,748	2,535	2,535	2,535	2,535	2,535

Regional recovery rate.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
60%	60%	60%	60%	60%	60%	60%

**Disposal contracts will be new and updated terms regarding recovery are likely to be part of the new contracts that will start January 1, 2020. Metro is establishing specific terms and actual selection process will happen in FY 2017-18.

Summary of the Research Center

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,045,849	\$3,083,877	\$3,418,874	\$3,548,921	\$3,548,921	\$3,548,921	3.80%
Materials and Services	1,132,242	489,941	1,137,739	696,580	696,580	974,580	(14.34%)
TOTAL	\$4,178,091	\$3,573,818	\$4,556,613	\$4,245,501	\$4,245,501	\$4,523,501	(0.73%)
BUDGET BY FUND							
General Fund	4,178,091	3,573,818	4,556,613	4,245,501	4,245,501	4,523,501	(0.73%)
TOTAL	\$4,178,091	\$3,573,818	\$4,556,613	\$4,245,501	\$4,245,501	\$4,523,501	(0.73%)
FULL-TIME EQUIVALENTS	28.50	28.00	28.00	28.00	28.00	28.00	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

The Research Center (RC) supports Metro's policy-making and program operations through the development and maintenance of objective and reliable data, analytic tools and analysis products. Two of three primary functions RC fulfills for Metro are providing decision-support analytics and providing program support software applications. Examples of decision support include the land use and travel demand forecasts that inform the Urban Growth Management and regional transportation planning processes respectively. Examples of program support include the ParkMap application used by Parks and Nature staff to manage Metro parks and natural areas and a mobile application recently developed for the Reduce Illegal Dumping Patrol team that allows them to collect and view citation-related information in the field in real time.

RC is able to deliver excellent decision and program support because it also supplies a third and crucial "foundational" function to Metro: the collection, management and provision to Metro staff of high-quality region-wide spatial data and information. The RC program that accomplishes this is the Regional Land Information System which now includes not only enterprise data but also the data systems, data processing methodology and application software platforms that enable RC staff to manage terabytes worth of data and make it accessible and meaningful to both Metro staff and users around the region. Metro is increasingly asking RC to apply Regional Land Information System and other data to measuring the performance of the region and of Metro in meeting the Metro Council's Six Desired Outcomes. RC has done so by acquiring additional data, through the creation of performance measurement 'dashboards' such as the MetroPulse web portal and by establishing a performance measurement program in the RC budget.

Research Center Structure

RC has three divisions:

- Client Services Division, part of the Data Resource Center (DRC), provides cartography and spatial analytics
- Enterprise Services Division, also part of the DRC, provides Enterprise data acquisition and management, Enterprise system development and application development
- Modeling Services Division provides land use forecasts, travel-demand forecasts and related analytics

SIGNIFICANT CHANGES IN THE BUDGET

The bulk of the RC base budget proposed for FY 2017-18 focuses on continuing important enterprise and client services functions. There are two primary areas where RC has budgeted for a programmatic shift:

- The DRC is shifting enterprise support more and more toward providing clients with dynamic data viewing applications for web and mobile users and increasingly toward mobile-device-optimized business applications such as the Reduce Illegal Dumping Patrol software noted above.
- RC as a whole is shifting its data and data visualizations to support performance measurement of the Six Desired Outcomes and detailed aspects of Metro plans and programs. RC and Planning and Development are bound by new federal rules requiring MPOs to report transportation system performance measures.

The net effects of these program shifts are twofold: RC must find ways to acquire more detailed data and to sustain more sophisticated software platforms for dynamic data visualization and delivery.

The RC also defunded a vacant Senior GIS Specialist to balance the General Fund budget.

REGION'S SIX DESIRED OUTCOMES

The RC directly supports actions designed to achieve key Metro outcomes through the department's decision-support and performance measurement functions, especially the safe and reliable transportation choices and sustained economic competitiveness and prosperity outcomes. Success on those outcomes is closely tied to Metro's ability to plan for and implement growth policies and transportation plans that build the infrastructure, living accommodations and economic activity locations that will help our region realize its vision as articulated in the 2040 Growth Concept and other plans. RC decision support analytics are key tools Metro uses when making planning and policy decisions in pursuit of this future vision.

In addition, RC analytics are used to assess the region's likely future air quality around EPA-designated pollutants, plus CO₂ - the "greenhouse gas." The Climate Smart Strategy was one planning product that was heavily influenced by such analysis. RC is now cooperating with Oregon Department of Transportation staff to prepare for the next round of greenhouse gas analysis under state law. RC air-quality analysis thus helps the region to realize its desire of being a leader on climate-change mitigation actions.

Finally, RC data, performance measurement tools and decision-support tools are instrumental in helping Metro assess its progress on the desired equity outcome. In FY 2016-17 Council funded development of a new decision-support tool, the Multi-Criterion Evaluation framework, which RC has carefully designed to provide (among other outputs) equity-related information about potential future transportation plans and investments. Critical supporting efforts such as integrating the Multi-Criterion Evaluation Phase 1 tool with the regional travel model will occur in FY 2017-18. Also during FY 2016-17 RC created the MetroPulse system, a first-draft dashboard for measuring the status of the Six Desired Outcomes at a high level.

THE METRO COMPASS

The RC budget proposal adheres closely to the principles in the Metro Compass. The RC is an internationally-recognized leader in the field of data management and decision-support forecasting. The RC is among the best in the world at providing analytics and forecasts. In addition, RC staff are passionate about providing high-quality decision- and program-support analytics because they are consummate professionals, innovative thinkers and dedicated public servants. The RC had both the highest customer service ratings of any Metro department in the recent 2016 customer satisfaction survey (more than 90 percent of clients stated they were "satisfied" or "very satisfied" with RC service quality and timeliness) and the highest two-year improvement of any department. External customer satisfaction with the Regional Land Information System data and systems increased as well. Through such customer satisfaction RC builds trust in Metro and trust within Metro.

METRO'S EQUITY STRATEGY

The FY 2017-18 RC budget proposal supports the Equity Strategy in several ways:

- The Strategy calls upon Metro to "Set and evaluate success indicators, progress measures and behavior impacts". RC data and analytics provide the kernel of Metro's indicator and performance measurement systems.

- RC data and analytics provide key support to the Metro Equitable Housing initiative.
- RC decision-support tool development will continue to build forecast measures that address equity concerns.
- RC employs interns through programs offered by organizations such as Self Enhancement, Incorporated (SEI). DRC managers had success with an intern from SEI during FY 2016-17 and hope to be able to repeat the experience with SEI and other community based organizations.
- RC provides on-call analytic support for Metro's DEI department.

Client Services

External Clients: Percent Rating Data Resource Center Services Excellent

14/15	15/16	16/17	17/18	18/19	19/20	20/21
68%	57%	71%	--	--	--	--

External Clients: Percent Rating RLIS relevancy to their needs Excellent

14/15	15/16	16/17	17/18	18/19	19/20	20/21
61%	58%	71%	--	--	--	--

Internal Clients: Percent Very Satisfied or Satisfied Overall with Research Center Quality and Timeliness

14/15	15/16	16/17	17/18	18/19	19/20	20/21
72%	--	91%	--	--	--	--



Visitor Venues

Summary of Visitor Venues

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$37,292,804	\$40,090,604	\$42,858,631	\$45,066,505	\$45,066,505	\$45,400,470	5.93%
Materials and Services	41,356,585	47,363,100	121,992,088	51,460,817	127,515,817	128,219,553	5.10%
Capital Outlay	32,521,160	15,628,267	26,306,002	30,434,089	30,434,089	30,377,089	15.48%
Debt Service	1,585,650	1,589,825	1,348,354	6,522,275	6,522,275	6,522,275	383.72%
TOTAL	\$112,756,198	\$104,671,795	\$192,505,075	\$133,483,686	\$209,538,686	\$210,519,387	9.36%
BUDGET BY FUND							
General Asset Management Fund	1,484,482	-	-	-	-	-	0.00%
General Revenue Bond Fund	1,585,650	1,589,945	77,406,354	6,522,275	82,577,275	82,577,275	6.68%
MERC Fund	50,699,669	54,517,098	66,597,562	72,872,261	72,872,261	73,395,537	3.68%
Oregon Zoo Asset Management Fund	4,345,031	2,405,971	3,737,582	5,112,100	5,112,100	5,415,100	44.88%
Oregon Zoo Infrastructure/Animal Welfare Fund	23,411,400	12,502,748	8,897,452	12,678,074	12,678,074	12,678,074	37.82%
Oregon Zoo Operating Fund	30,994,502	33,656,034	35,866,125	36,298,976	36,298,976	36,453,401	0.74%
Parks and Natural Areas Local Option Levy Fund	235,464	-	-	-	-	-	0.00%
TOTAL	\$112,756,198	\$104,671,795	\$192,505,075	\$133,483,686	\$209,538,686	\$210,519,387	9.36%
FULL-TIME EQUIVALENTS	369.50	385.00	390.55	389.50	389.50	399.25	2.23%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							8.70

Summary of MERC Administration

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$773,769	\$832,280	\$867,245	\$925,945	\$925,945	\$1,105,485	27.47%
Materials and Services	297,282	282,631	538,085	543,885	543,885	538,385	0.06%
Capital Outlay	54,000	-	250,000	250,000	250,000	250,000	0.00%
TOTAL	\$1,125,051	\$1,114,911	\$1,655,330	\$1,719,830	\$1,719,830	\$1,893,870	14.41%
BUDGET BY FUND							
MERC Fund	1,125,051	1,114,911	1,655,330	1,719,830	1,719,830	1,893,870	14.41%
TOTAL	\$1,125,051	\$1,114,911	\$1,655,330	\$1,719,830	\$1,719,830	\$1,893,870	14.41%
FULL-TIME EQUIVALENTS	6.00	6.50	6.60	6.65	6.65	7.80	18.18%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							1.20

Metro's Visitor Venues include the Oregon Convention Center (OCC), Portland's Centers for the Arts (Portland's), Portland Expo Center (Expo) and the Oregon Zoo. Formed in July 2010 to enhance collaboration on operational issues, the venues team actively works toward a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors and creating significant economic impact throughout the region. More than 3 million visitors attend the venues collectively each year, inducing more than \$969 million in direct and indirect regional spending, which supports more than 9,900 living wage jobs, based on the most recent economic report from FY 2015-16. For every \$1.00 Visitor Venues spend, more than \$9.50 of spending is generated in the local economy.

Community Leadership

Through its Metropolitan Exposition Recreation Commission (MERC), Metro benefits from business and community leaders whose expertise and guidance set the strategic business direction for three of the venues: OCC, Portland's and Expo. Commission members are nominated by Metro, Multnomah County and the City of Portland and are appointed by the Metro Council to serve four-year terms.

The Oregon Zoo also benefits from a key public/private partnership through the Oregon Zoo Foundation, comprised of business, philanthropic and community leaders. The foundation's mission is to foster community pride and involvement in the Oregon Zoo and to secure financial support for the zoo's conservation, education and animal welfare programs.

OCC and Expo are among the West Coast's largest convention and exhibition spaces, attracting a million visitors each year to a wide variety of international, national and regional events that foster business development and support the region's economy.

Portland's is a collection of five performance spaces serving the city's major resident companies, commercial promoters, local nonprofit arts groups and a national Broadway show touring series. A central component to Portland's thriving Cultural District, Portland's hosts more than 800,000 visitors who attend events and performances each year and contribute to the cultural vibrancy of the region.

The Oregon Zoo programs include: Environmental Education - zoo and sustainability instruction for all ages and cultures increase the public's understanding of environmental issues, the need for direct action related to clean air and water, the management of resources for future generations and improving access to nature; Conservation and Research - focusing on identification and implementation of in situ and ex situ wildlife conservation through direct fieldwork, research, improved animal husbandry techniques and captive propagation; Zoo Visitor Experience – providing guests a variety of opportunities for observation, discovery and engagement with animals in a naturalistic environment; Infrastructure and Animal Welfare Bond Program – The Oregon Zoo's bond program, A Better Zoo, implements the capital planning and construction activities funded through approval of the 2008 general obligation bond.

PERFORMANCE MEASURES

Estimated economic impact in metropolitan region (millions).

	14/15	15/16	16/17	17/18	18/19	19/20	20/21
OCC	\$538	\$729	\$770	\$813	\$859	\$907	\$957
OR Zoo	\$124	\$103	\$112	\$121	\$131	\$141	\$153
Portland's	\$82	\$93	\$101	\$110	\$119	\$129	\$140
Expo	\$41	\$43	\$45	\$47	\$49	\$51	\$53

Summary of the Oregon Convention Center

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$9,279,349	\$10,184,474	\$10,892,021	\$11,199,173	11,199,173	11,199,173	2.82%
Materials and Services	19,244,450	21,977,450	96,524,226	23,535,830	99,590,830	99,590,830	3.18%
Capital Outlay	2,322,780	695,466	6,913,959	9,200,500	9,200,500	9,200,500	33.07%
Debt Service	-	-	-	5,500,000	5,500,000	5,500,000	n/a
TOTAL	\$30,846,579	\$32,857,389	\$114,330,206	\$49,435,503	125,490,503	125,490,503	9.76%
BUDGET BY FUND							
General Revenue Bond Fund	-	120	76,058,000	5,500,000	81,555,000	81,555,000	7.23%
MERC Fund	30,846,579	32,857,269	38,272,206	43,935,503	43,935,503	43,935,503	14.80%
TOTAL	\$30,846,579	\$32,857,389	\$114,330,206	\$49,435,503	125,490,503	125,490,503	9.76%
FULL-TIME EQUIVALENTS	114.65	114.65	115.65	115.65	115.65	115.65	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

OCC is the largest convention facility in the Pacific Northwest serving as a significant economic activity generator for the region and state by attracting out-of-town visitors to national conventions, tradeshow, meetings and local residents to special events.

SIGNIFICANT CHANGES IN THE BUDGET

- OCC forecasts a \$1 million (10 percent) increase in Charges for Services Revenues in FY 2017-18 over FY 2016-17, based upon rate increases and the event schedule.
- OCC forecasts a \$1 million (9 percent) increase in Food and Beverage Revenues in FY 2017-18 over FY 2016-17, based upon rate increases and the event schedule including the mix of type of events, like catered events.
- Conversely, minimum wage requirements will most significantly impact Food and Beverage operations. Food and Beverage expenses are increasing at a higher than average rate over prior years, by \$1 million (11 percent).
- OCC expects Transient Lodging Tax (TLT) revenue to continue to be strong in FY 2017-18 and has budgeted to receive the full 7 percent maximum increase in TLT receipts over FY 2016-17. The slight decreases in the other Visitor Development Fund allocations to OCC are due to differences between the budgeted amounts in FY 2016-17 and the forecasted amounts in FY 2017-18 based on actual receipts in FY 2015-16. Actual CPI increases for these items were not available when the budget was produced one year ago.
- OCC received a one-time, \$4 million grant from the Visitor Development Fund for the Hotel Project in FY 2016-17. In FY 2017-18, OCC is requesting \$2 million to incentivize large scale national events to choose Portland.
- OCC managers have kept personnel services and materials and services cost increases, excluding OCC Hotel project costs, to a minimum at 3 percent and -3 percent growth respectively over the prior year.
- In summer 2017 Metro will issue revenue bonds, backed by site-specific TLT, to provide a net \$60 million in funding for the construction of the OCC Hotel. Debt Service on the bonds will begin in FY 2017-18.
- OCC is not planning to increase FTE in FY 2017-18. However, OCC is proposing to reclassify six utility worker positions in preparation for future operational needs in various departments. OCC plans to keep four of the six proposed reclassified positions vacant for FY 2017-18.
- OCC is embarking on a multi-year, multi-million dollar major facility remodel in FY 2017-18 in preparation for the opening of the Headquarters Hotel in FY 2019-20. \$6 million is included in the FY 2017-18 budget for the first phase of this work. OCC is paying 100 percent of an additional Senior Construction Project Manager in the cPMO within PES to coordinate this project. This position is currently in the process of being filled.

REGION'S SIX DESIRED OUTCOMES

The OCC's FY 2017-18 budget reflects its commitment toward key components of the Region's Desired Outcomes and Metro Council Priorities. The budget reflects allocated funds for maintaining the facility at a high level while focusing on sustainable operations and maintaining LEED Platinum Certification. OCC has a waste diversion policy and works with show management and exhibitors to reduce waste and collaborates with local community organizations to donate left over supplies and food from events. OCC is committed to expanding purchasing

opportunities with Certification Office of Business Inclusion and Diversity (COBID) firms and prioritizes hiring employees living within the First Opportunity Target Area. OCC will continue its active participation in Lloyd area organizations such as GoLloyd, Lloyd EcoDistrict, Lloyd District Community Association and Lloyd Enhanced Services District, all focused on neighborhood improvement efforts.

THE METRO COMPASS

OCC strives to be a premier event facility in North America. The organization is passionate about being a leader in the events industry, while simultaneously exemplifying the highest of standards for sustainability and operational efficiency. These standards also enable us to reflect on our commitment to contribute through community involvement and development. The OCC's proposed budget invests in facility and staff, both key aspects of event management.

METRO'S EQUITY STRATEGY

OCC's budget works to meet the goals of Metro's adopted Equity Strategy by ensuring ongoing staff participation in meetings and forums and a commitment to COBID purchasing. Like previous years, the Operations department will commit 15 staff hours to the annual Metro Small Business Open House networking event, continue to award direct award contracts to COBID firms and continue to place language in the requests for proposals, asking for subcontracting partnerships with COBID firms. OCC is collaborating with DEI staff and Hotel Project Management partners to ensure the Hotel project achieves its Construction Career Pathways Project goals. As the boundaries of the FOTA district have moved, OCC looks forward to expanding its pool of qualified vendors, contractors and prospective employees.

PERFORMANCE MEASURES

National Conventions.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
47	50	47	47	45	46	47

(Note: 2017 and beyond is projected to return to historical levels)

Food and Beverage Margin.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
19.4%	22.0%	18.6%	16.9%	17.0%	17.5%	18.0%

Ratio Operating Revenue to Expenditures.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
113.5%	107.0%	105.0%	107.2%	108.4%	110.6%	112.0%



Summary of Portland's Centers for the Arts

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$5,975,182	\$6,448,947	\$6,786,405	\$7,862,673	\$7,862,673	\$7,862,673	15.86%
Materials and Services	6,164,296	7,875,183	7,646,979	9,152,114	9,152,114	9,152,114	19.68%
Capital Outlay	1,498,685	1,056,623	5,229,405	2,004,120	2,004,120	2,004,120	(61.68%)
TOTAL	\$13,638,163	\$15,380,752	\$19,662,789	\$19,018,907	\$19,018,907	\$19,018,907	(3.27%)
BUDGET BY FUND							
MERC Fund	13,638,163	15,380,752	19,662,789	19,018,907	19,018,907	19,018,907	(3.27%)
TOTAL	\$13,638,163	\$15,380,752	\$19,662,789	\$19,018,907	\$19,018,907	\$19,018,907	(3.27%)
FULL-TIME EQUIVALENTS	46.90	49.40	52.40	56.40	56.40	56.40	7.63%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							4.00

Portland's Centers for the Arts (Portland's) provides sound stewardship and expert management of the region's most prominent performing arts venues. Portland's fosters an entrepreneurial environment in which diverse arts, events and audiences may flourish.

SIGNIFICANT CHANGES IN THE BUDGET

- An increase of 1.0 FTE for an Assistant Marketing Director to guide the day-to-day operations of the marketing team and increase brand recognition, revenues and equity opportunities.
- An increase of 1.0 FTE for an Administrative Technician to address capacity issues with operations staff including capital projects and purchasing.
- An increase of 1.0 FTE for an Administrative Assistant in the Booking and Sales Department to help with contracts, procurement, grant applications, stakeholder communications and assist with education and engagement and in Portland's Presents programs and marketing.
- An increase of 1.0 FTE for a day time Security Agent to address security needs at the Hatfield Hall and Schnitzer Hall facilities.

REGION'S SIX DESIRED OUTCOMES

Portland's contributes to vibrant communities by providing subsidized use of its venues for local arts organizations so they may grow and flourish. It is a gathering place for the region's citizens to come together to experience diverse art forms. Portland's's education program supports equity by seeking programming for the diverse communities of Portland as well as providing increased access to the arts for children and schools who do not have the resources to participate in the arts in these downtown venues.

THE METRO COMPASS

Portland's can be the best in the world in performing arts venue management by providing well trained staff who have the necessary resources to perform their jobs at the highest levels. Portland's is passionate about its mission to support local arts and continues to do so by generating the revenue necessary to provide heavily subsidized homes to the local arts community.

METRO'S EQUITY STRATEGY

This budget reflects an expansion of ongoing educational programming by bringing shows and providing the means to bring in students from Title I schools throughout the region. It provides sponsorship resources in order to participate more fully with the diverse communities in Portland.

PERFORMANCE MEASURES

Portland's total weeks of Broadway performances.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
9.5	12.5	11.5	10	10	10	10

Food and Beverage Margin.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
26.5%	24.9%	22.5%	21.2%	21.2%	21.2%	21.2%

Ratio Operating Revenue to Expenditures.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
115.9%	121.6%	110.0%	100.7%	103.8%	104.8%	106.9%

Summary of the Portland Expo Center

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$1,668,415	\$1,726,549	\$1,765,261	\$1,939,455	\$1,939,455	\$1,939,455	9.87%
Materials and Services	2,943,020	3,132,967	3,216,596	3,641,876	3,641,876	3,991,112	24.08%
Capital Outlay	478,441	304,650	2,025,380	2,616,690	2,616,690	2,616,690	29.20%
Debt Service	1,188,050	1,186,175	1,182,529	1,022,275	1,022,275	1,022,275	(13.55%)
TOTAL	\$6,277,926	\$6,350,341	\$8,189,766	\$9,220,296	\$9,220,296	\$9,569,532	16.85%
BUDGET BY FUND							
General Revenue Bond Fund	1,188,050	1,186,175	1,182,529	1,022,275	1,022,275	1,022,275	(13.55%)
MERC Fund	5,089,876	5,164,166	7,007,237	8,198,021	8,198,021	8,547,257	21.98%
TOTAL	\$6,277,926	\$6,350,341	\$8,189,766	\$9,220,296	\$9,220,296	\$9,569,532	16.85%
FULL-TIME EQUIVALENTS	14.80	15.80	15.30	15.80	15.80	15.80	3.27%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.50

The Portland Expo Center (Expo) is a multi-purpose exhibition facility comprised of meeting rooms, exhibit halls, a full-service restaurant and flexible outdoor exhibit space. Considered the region's primary destination for consumer public shows, tradeshow and special feature events, Expo hosts over a half a million visitors each year, and is considered #1 among Tier 3 event facilities according to *Tradeshow Executive Magazine*. Expo attracts regional visitors to diverse events that contribute to the livability of the region by inducing direct and indirect spending at local businesses that create and support living wage jobs and generate tax revenue for state and local governments. For every \$1.00 Expo spends, more than \$6.00 is spent in the regional economy. Expo induces more than \$43 million in annual local and regional economic impact, which in turn supports 470 living wage jobs.

SIGNIFICANT CHANGES IN THE BUDGET

- Expo's charges for services represent a continued growth from FY 2015-16 actuals. This includes bookings that are already now completed as part of their three-year renewal that allow for new booking potential. Rental rate increases over prior year represent 3-4 percent with staff focus turning to exhibitor sales potential and other policy revenue review and yield management efforts, such as seasonal bookings.
- Somewhat unique to Expo's FY 2017-18 budget, added only after the contract was signed, is the Cirque du Soleil event. The Cirque event adds 64 performances, additional rental, parking, and food and beverage revenues and expenditures to its budget. The Cirque du Soleil event opportunity presents itself every 2 to 3 years and is a significant boost (10 percent) to Expo's annual budget.
- In FY 2017-18 Expo has the capability to swiftly implement dynamic pricing both with concessions operations and with parking fees due to completion of phase two of the electronic signage capital project. This allows managers to review past history to review where margin increases may be possible.
- This year the Metropolitan Tourism Opportunity and Competitiveness Account or MTOCA transfer is budgeted at \$400,000 and will support numerous marketing and campus enhancement initiatives.
- Current budget reflects a 0.5 FTE staff increase with only slight modifications to departments for support. Contracted service agreements for Event marketing and development support will be utilized. Security plans and staffing are also supported by peer/t-shirt security agencies in a 24/7 coverage model.
- Expo historically under spends the personnel services lines by an average of 7 percent. We implemented a conservative adjustment (vacancy allowance) to bring the personnel budget in better alignment with historical actuals. The total personnel budget for Expo increased slightly, by 10 percent, for several reasons: key staff were noted in the recent MERC study as in need of adjustment with peer groups, part-time staffing adjustments due to minimum wage increases impacted multiple departments and PERS charges dramatically increased in FY 2017-18.
- Expo, along with Finance and Regulatory Services, was able to successfully refinance our Debt Service payment to \$1,022,275 which represents a 14 percent reduction over prior year.

REGION'S SIX DESIRED OUTCOMES

- Vibrant Communities – Expo continues to grow as Portland's gathering place, with varied events for the public and culturally significant event offerings that create over \$43 million in economic impact to our region.

- Sustained Economic Competitiveness and Prosperity – Expo is an economic success story in venue management. With more than \$40 million in economic investment, the Expo campus not only pays its own debt service, it provides both excise tax funding revenue support and hundreds of regional jobs.
- Safe and reliable transportation choices – Expo, in partnership with TriMet, encourages both ridership to events on light rail and carpool use through parking fee discounts.
- Leader on Climate Change – Expo is the home of the largest stormwater greenwall in the nation. This unique project was created in partnership with the EPA, the City of Portland and many others as a showcase of what visionary thinking can produce to support our environment.
- Clean Air, Water and Healthy Ecosystems – Expo’s recycling and solid waste diversion is second to none for facilities of its size and staffing level. Expo is a leader in sustainable practices and may be a candidate for LEED existing building designation in FY 2017-18.
- Equity – Expo and its employees have been hosts for a number of Metro DEI and Pacificwild events for both hiring fairs and also for our Metro procurement offices with outreach to potential COBID firms. Training and commitment by our staff have made a significant difference in our culture.

METRO’S EQUITY STRATEGY

Expo is focusing on event development and partnerships. One such partnership is with the 501(c)3 Vanport Mosaic, whom we are working with towards the presentation of historically significant subject matter in a way that generates greater community understanding. Additionally, Expo continues to lead with focused hiring efforts, unique partnerships with Aramark, DePaul Industries and outreach to our North and Northeast Portland community. Staff continue to be involved in neighborhood activities, schools and coalition building with events such as our drive-in movies. Staff and contracted agents are committed to COBID purchasing goals and renewed efforts that enhance the work done in the past year for the FOTA and EDI projects. Funding support for training and development is in place for the continuing education of staff.

PERFORMANCE MEASURES

Number of Events.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
112	121	120	184	121	122	122

Food and Beverage Margin.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
11.4%	15.3%	14.8%	17.0%	15.9%	16.0%	16.0%

Ratio Operating Revenue to Expenditures.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
94.5%	95%	97%	106%	100%	100%	100%



Summary of the Oregon Zoo

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$19,596,088	\$20,898,354	\$22,547,699	\$23,139,259	\$23,139,259	\$23,293,684	3.31%
Materials and Services	12,707,538	14,094,870	14,066,202	14,587,112	14,587,112	14,947,112	6.26%
Capital Outlay	28,167,254	13,571,528	11,887,258	16,362,779	16,362,779	16,305,779	37.17%
Debt Service	397,600	403,650	165,825	-	-	-	(100.00%)
TOTAL	\$60,868,479	\$48,968,403	\$48,666,984	\$54,089,150	\$54,089,150	\$54,546,575	12.08%
BUDGET BY FUND							
General Asset Management Fund	1,484,482	-	-	-	-	-	0.00%
General Revenue Bond Fund	397,600	403,650	165,825	-	-	-	(100.00%)
Oregon Zoo Asset Management Fund	4,345,031	2,405,971	3,737,582	5,112,100	5,112,100	5,415,100	44.88%
Oregon Zoo Infrastructure/Animal Welfare Fund	23,411,400	12,502,748	8,897,452	12,678,074	12,678,074	12,678,074	42.49%
Oregon Zoo Operating Fund	30,994,502	33,656,034	35,866,125	36,298,976	36,298,976	36,453,401	1.64%
Parks and Natural Areas Local Option Levy Fund	235,464	-	-	-	-	-	0.00%
TOTAL	\$60,868,479	\$48,968,403	\$48,666,984	\$54,089,150	\$54,089,150	\$54,546,575	12.08%
FULL-TIME EQUIVALENTS	187.15	198.65	200.60	195.00	195.00	203.60	1.50%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							3.00

The Oregon Zoo exists to inspire the community to respect animals and take action on behalf of the natural world. We do this by creating engaging experiences and advancing the highest level of animal welfare, environmental literacy and conservation science as we pursue our vision of a better future for wildlife.

The zoo is a treasured community asset and serves as a trusted resource for animal welfare and conservation education, a venue for world-class events and music, a place for families to continue traditions, and a destination for tourists visiting our region. The zoo has a long history of community support and, since its humble beginnings as a menagerie in 1888, has evolved into a leader in conservation, animal welfare and education among zoos and conservation organizations.

With the 2008 voter-approved bond measure and additional support provided through grants and private donations, the zoo is undergoing a major transformation. In FY 2017-18 construction on the sixth of eight major capital projects will begin. Each project is targeted to improve animal welfare, provide increased educational opportunities and/or improve the zoo's infrastructure and environmental sustainability. Between day-to-day operations and capital projects, the zoo has a positive economic impact on the region.

SIGNIFICANT CHANGES IN THE BUDGET

Overall, the FY 2017-18 budget has no large programmatic changes, from the prior year. Capital outlay increases significantly due to the major capital projects planned for the current year.

Revenue is based on 1.65 million visitors and no change to the admission fee structure. With the opening of the new bond-funded education facility, camps and classes are budgeted at an 8 percent increase in revenue based on increases in program participation and camp fees. New revenue streams include a carousel, photo souvenirs and a giraffe-feeding station.

Personnel Changes

Changes in FTE:

- Converted food services temporary labor to 8.6 FTE (ten positions) to provide base level of staffing needed for year round food service.
- Converted a 1.0 FTE Bird Keeper position to a 1.0 FTE Education Specialist I for the Insect Zoo and to support conservation of a third butterfly population.
- Created a 1.0 FTE limited duration Maintenance Worker I instead of using contracted labor for painting and gutter cleaning.
- Extended a limited duration 0.6 FTE Zoo Animal Presenters Coordinator to June 30, 2018.
- Extended limited duration 0.75 FTE Conservation Action Coordinator to June 30, 2018.
- Extended limited duration 1.0 FTE Lead Outreach Coordinator to June 30, 2018.
- Decreased of 2.0 FTE due to the elimination of a Maintenance Worker III position and expiration of a limited duration Program Director position.
- Decrease of 4.6 FTE due to the transfer of the Nature Education team to Parks and Nature.

There was a significant increase to temporary labor of \$184,000, primarily in the Guest Services division. This increase is largely due to the collective-bargaining addition of certain temporary employee groups and an increase in the minimum wage.

It also reflects actual historic spending trends required to meet basic service-level needs.

Non-Personnel Changes

Approximately \$350,000 of one-time expenditures were included in the FY 2016-17 budget and subsequently removed from the FY 2017-18 budget. While remaining relatively flat in total budget, the Facilities Management division continues shifting its focus to preventative maintenance and addressing deferred maintenance.

The zoo increased its transfer to renewal and replacement by 3 percent to \$257,500, and its contingency to \$1.2 million, as a buffer against fluctuations in enterprise revenue.

REGION'S SIX DESIRED OUTCOMES

The zoo contributes to vibrant communities in the region by providing appropriate education, conservation and venue activities, programs and events to engage a wide range of community members.

With sustainably designed capital projects, the zoo is leading by example while showing visitors how they too can make a difference.

Zoo leadership is working with Explore Washington Park and TriMet leadership to increase mass transit use for trips to the zoo and park by all user groups, to ensure that more people use mass transit transportation to enhance quality of life by getting outside in the park and its venues including the zoo. This effort is being sustained by the current zoo budget.

The zoo's next major project, Polar Passage, will educate visitors on the direct and negative impact climate change is having on polar bears and show how individuals can help.

The zoo's education programs increase the public's understanding of environmental issues and the need for direct action related to clean air and water, the sustainable management of resources for future generations and improving access to nature.

THE METRO COMPASS

The zoo can be the best at providing opportunities for visitors to connect and learn about nature, ultimately inspiring behavioral change that can make a difference for the environment and wildlife. The zoo is accredited by the Association of Zoos and Aquariums and is recognized by wildlife and conservation organizations as a valued partner and collaborator. Organizations such as the U.S. Fish and Wildlife Service and the U.S. Geological Survey rely on the zoo to provide scientific research opportunities, endangered species breeding and access to the zoo's audiences. With its expertise in animal care and welfare, the zoo is uniquely suited to contribute to the body of knowledge used in field conservation work for a variety of species.

METRO'S EQUITY STRATEGY

As far as advancing equity in the region, in FY 2017-18 the zoo will add to opportunities for community members with lower income to access the zoo through ticket distribution to community organizations and a new discount pricing program for qualifying individuals. Equity in contracting is also a focus. The aspirational contracting goal for the zoo bond-funded construction projects is 15 percent participation from minority-owned, women-owned and emerging small business firms. The zoo is in the process of developing an action plan for implementing Metro's

strategy to advance racial equity, which was adopted in 2016. The zoo will complete this plan and begin implementation as a pilot venue in FY 2017-18.

PERFORMANCE MEASURES

Total conservation education program attendance (thousands):

14/15	15/16	16/17	17/18	18/19	19/20	20/21
169	155	200	205	207	208	209

Enterprise Revenue: Comparison of current achievement to the adopted budget.

Admissions, food service and catering, retail, classes and camps, train and special exhibits.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
99%	97%	99%	100%	100%	100%	100%



Summary of Communications

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,696,035	\$2,933,498	\$1,650,084	\$1,642,443	\$1,642,443	\$1,724,943	4.54%
Materials and Services	287,738	170,103	196,898	208,479	208,479	208,479	5.88%
TOTAL	\$2,983,773	\$3,103,602	\$1,846,982	\$1,850,922	\$1,850,922	\$1,933,422	4.68%
BUDGET BY FUND							
General Fund	2,975,773	3,103,602	1,846,982	1,850,922	1,850,922	1,933,422	4.68%
General Asset Management Fund	8,000	-	-	-	-	-	0.00%
TOTAL	\$2,983,773	\$3,103,602	\$1,846,982	\$1,850,922	\$1,850,922	\$1,933,422	4.68%
FULL-TIME EQUIVALENTS	25.00	25.00	13.00	12.00	12.00	13.00	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

Communications advocates for the people who live in the Portland area by ensuring they are aware of and understand Metro's work and that they are able to make their voices heard in Metro decisions. Communications serves as the people's liaison with Metro's elected officials and staff. Communications helps make the most of public resources by working hard to align and leverage different MRC departments' work when there are shared audiences or communications needs.

Communications' staff includes professionals in media relations, public involvement, journalism, marketing, graphic and web design, issue management, stakeholder analysis and advocacy. Its integrated communication plans and digital strategies help make the most of existing resources, and its staff continues to adjust to the rapid changes in the public's communication habits and preferences. Communications helps the public understand and respond to Metro's portfolio of projects and connect to Metro services, fulfilling its ultimate goal of building trust with the voters and residents of the region.

SIGNIFICANT CHANGES IN THE BUDGET

- No significant changes.

REGION'S SIX DESIRED OUTCOMES

Communications is a key part of the foundation of each of the six desired outcomes. Communications' core services, venues communications and marketing staff help make the people of the Portland region aware of Metro's programs, policies and places. They also help people engage with Metro's staff and decision makers. Finally, by providing unified and integrated tools and services, Communications help ensure efficient use of public resources.

THE METRO COMPASS

The Compass identifies public trust as Metro's key resource. Communications' role in building trust drives our budgeting. Communications provides the stories, the outreach, the engagement and the marketing required to attract volunteers and partners, involve the public, welcome visitors and serve customers – all of which are key to building trust and generating support for regional plans, programs and services.

Consistent with the Compass, Communications' budget request is focused on ensuring local government and community leaders trust Metro; that Metro employees understand and are advocates for Metro's mission; and that Metro attracts highly skilled and diverse candidates to Metro jobs.

METRO'S EQUITY STRATEGY

Communications leads Metro's Title VI compliance strategy. Communications, in partnership with DEI, leads the agency-wide partnership program. Communications champions translation and closed captioning. Communications is focused on co-creating engagement and awareness plans with community based organizations. Communications also seeks to give voice to community members in all of Metro's news coverage and storytelling work.

PERFORMANCE MEASURES

A biennial public survey in which an increasing percentage of respondents can identify Metro and one or more of its programs.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
	51%*					

*Fifty one percent of respondents in a June 2015 telephone survey had a favorable opinion of Metro while 20 percent had an unfavorable opinion. In an unaided, open-ended question asking respondents to name the first few things that come to mind when you hear Metro, 43 percent of respondents correctly identified a Metro function.

*An April 2015 online poll (with an independent, private panel) found 21 percent of people who had lived in the Portland area for more than 10 years recognized the Metro logo and that 6 percent of those who had lived here for less than five years recognized the logo.

Percent of the region's elected officials who agree with the following: "Metro provides valuable services that have positive impacts on my constituents."

14/15	15/16	16/17	17/18	18/19	19/20	20/21
*	75%*					

Percent of employees reporting in a biennial survey that they agree or strongly agree with the following: "The agency has a well formulated strategy to achieve overall goals and directions."

14/15	15/16	16/17	17/18	18/19	19/20	20/21
50%		65%		65%		

Percent of website survey respondents reporting that they could easily find the information they were looking for on the Metro web site.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
67.5	68.6					

Summary of Finance and Regulatory Services

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$4,162,142	\$4,227,752	\$4,165,815	\$4,337,511	\$4,337,511	\$4,337,511	4.12%
Materials and Services	2,039,727	4,911,274	5,605,833	4,865,433	4,865,433	4,865,433	(13.21%)
Capital Outlay	25,000	-	-	-	-	-	
TOTAL	\$6,226,868	\$9,139,027	\$9,771,648	\$9,202,944	\$9,202,944	\$9,202,944	(5.82%)
BUDGET BY FUND							
General Fund	4,440,583	4,859,602	5,220,767	5,382,456	5,382,456	5,382,456	3.10%
General Asset Management Fund	25,000	-	-	-	-	-	
Risk Management	1,122,207	4,001,811	4,452,703	3,717,405	3,717,405	3,717,405	(16.51%)
Solid Waste Fund	639,078	277,613	98,178	103,083	103,083	103,083	5.00%
TOTAL	\$6,226,868	\$9,139,027	\$9,771,648	\$9,202,944	\$9,202,944	\$9,202,944	(5.82%)
FULL-TIME EQUIVALENTS	42.00	40.30	37.50	37.50	37.50	37.50	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

Finance and Regulatory Services (FRS) provides financial management, administrative, regulatory and operational services to Metro's elected officials, operating centers and services, employees and the public. Key functions include: Budget and Financial Management, Accounting, Payroll, Risk Management and Procurement. In addition, FRS licenses small contractors and sets rates for public solid waste disposal facilities.

SIGNIFICANT CHANGES IN THE BUDGET

- No significant changes for the FY 2017-18 budget.

REGION'S SIX DESIRED OUTCOMES

As the financial arm of the agency, FRS focuses on serving the other operating departments and Council in their programmatic work that achieves the desired outcomes. By managing the processing and reporting of all financial transactions, budgetary oversight, and critical forecasting services, FRS ensures the highest level of accountability in financial and operational performance. The annual budget provides sufficient funding to support these functions in an efficient manner.

A critical activity included in the FY 2017-18 budget is the continued work providing a sustainable financing plan for the Convention Center Hotel. The Convention Center Hotel aims to improve the economic prosperity and create a vibrant community in the region. FRS has played a key role in identifying funding sources and securing revenue-backed bonds for this major project.

Other services include the management of the Contractor's Business License program and collection of the Construction Excise Tax. FRS also sets Solid Waste Rates at Metro owned facilities, excise tax and regional system fees based off of forecasting, modeling and analysis provided by Solid Waste Policy and Compliance. Risk Management is responsible for the agency safety program, general liability and property claims.

All of these functions, key to remaining accountable to Metro employees, elected officials and most importantly to the citizens of our region, assist Metro in achieving all of the six desired outcomes.

THE METRO COMPASS

Metro can be the best at providing open and transparent financial reporting. For the 24th straight year, Metro received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association for its Annual Comprehensive Financial Report. This award signifies excellence in providing accessible data to the public regarding Metro's finances. In the FY 2017-18 budget, funds have been allocated to continue work on our financial system to increase automation and improve data analytics.

METRO'S EQUITY STRATEGY

The budget includes support for the Workforce Equity program in procurement. Procurement Services oversees the contracting and purchasing activities of Metro's operating centers to assure compliance with state and federal regulations and Metro Code and to encourage a competitive process that supports openness and impartiality. Metro Code establishes policies that encourage use of COBID certified firms (minority, women, service-disabled veteran owned and emerging small businesses) by creating the maximum possible opportunity for such businesses to compete for and participate in Metro contracting activities. Success measures in COBID utilization have steadily increased due to the establishment of the Contracting Equity Program and Procurement Services is now moving its focus to measuring and improving the diversity of the contracted workforces on Metro's jobsites.

PERFORMANCE MEASURES

Percentage of contracts and contract dollars awarded to MWESB firms.

	14/15	15/16	16/17	17/18	18/19	19/20	20/21
Contract \$	15%	15%	15%	15%	15%	15%	15%
Contract #	30%	35%	35%	35%	35%	35%	35%

Total Cost of Risk

14/15	15/16	16/17	17/18	18/19	19/20	20/21
<0.67%	<1.0%	<1.0%	<1.0%	<1.0%	<1.0%	<1.0%

Summary of Human Resources

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,078,564	\$2,027,332	\$2,513,129	\$2,666,899	\$2,666,899	\$2,666,899	6.12%
Materials and Services	430,063	448,243	491,851	349,815	349,815	349,815	(28.88%)
TOTAL	\$2,508,627	\$2,475,575	\$3,004,980	\$3,016,714	\$3,016,714	\$3,016,714	0.39%
BUDGET BY FUND							
General Fund	2,508,627	2,475,575	3,004,980	3,016,714	3,016,714	3,016,714	0.39%
TOTAL	\$2,508,627	\$2,475,575	\$3,004,980	\$3,016,714	\$3,016,714	\$3,016,714	0.39%
FULL-TIME EQUIVALENTS	19.00	19.80	21.80	21.80	21.80	21.80	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

Human Resources (HR) provides strategic and sustainable human resources services and consultation so that our customers are able to fulfill their mission. Key functions include: Total Compensation - benefits, classification and compensation; Employee Engagement - employee and labor relations, organization development and training; Talent Sources - recruitment and selection; and Systems Administration.

SIGNIFICANT CHANGES IN THE BUDGET

- Approximately \$160,000 of one-time expenditures were included in the FY 2016-17 budget and were subsequently removed from the FY 2017-18 budget.

REGION'S SIX DESIRED OUTCOMES

HR assists the organization in achieving the six desired outcomes by ensuring Metro has highly qualified human resources to carry out the agency's work. HR's goals directly align with the internal agency goals that were developed this past year. In particular the people goal: By December 31, 2021, employ a highly engaged workforce that reflects or exceeds the diversity of the region.

THE METRO COMPASS

Human Resources most closely correlates with the two prongs of the compass related to 1) what can we be the best at, and 2) what are we passionate about. We work with departments to understand their specific business needs in addition to the overall agency goals so that we are uniquely situated to best meet the HR needs off the agency and ensure a highly qualified staff to carry out the agency's mission and goals. We are realigning our resources to focus on engagement and are providing venues and departments dedicated business partners which will allow us to better understand, anticipate and respond to our customers' needs.

METRO'S EQUITY STRATEGY

HR either facilitates or participates in a number of DEI related committees and activities. We work closely with both DEI and the departments to fulfill the Diversity and Equity Strategy of the agency. During FY 2016-17, HR added an additional position in recruitment per the Equity Strategy in order to increase our diversity outreach efforts. We have made recruitment a stand alone division and increased staffing levels this past year so that we have the resources to focus on diversity outreach. Further we are continuing to enhance our focus on employee engagement as we recognize retention is key to having a diverse workforce.

PERFORMANCE MEASURES

Human Resources staff is consistent with industry standards of HR to employee ratio*.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
1:94	1:87	1:88	1:100	1:100	1:100	1:100

*Employee ratio includes part-time, seasonal, limited duration and temporary employees. SHRM Human Capital Benchmarking Study notes the average HR to staff ratio for an agency of Metro's size is 1:79

Progress made toward reaching goals as set forth in the affirmative action plan.
Number of areas with goals met – out of 16 areas

14/15	15/16	16/17	17/18	18/19	19/20	20/21
12	12	14	16	16	16	16



Summary of Information Services

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,104,709	\$3,246,665	\$3,497,934	\$3,719,711	\$3,719,711	\$3,810,168	8.93%
Materials and Services	1,088,462	1,180,757	1,738,960	1,748,536	1,748,536	1,762,536	1.36%
Capital Outlay	249,219	688,756	1,207,036	1,191,671	1,191,671	1,081,671	(10.39%)
TOTAL	\$4,442,390	\$5,116,178	\$6,443,930	\$6,659,918	\$6,659,918	\$6,654,375	3.27%
BUDGET BY FUND							
General Fund	4,055,078	4,382,231	4,968,788	5,248,217	5,248,217	5,338,674	7.44%
General Asset Management Fund	387,311	733,947	1,475,142	1,411,701	1,411,701	1,315,701	(10.81%)
TOTAL	\$4,442,390	\$5,116,178	\$6,443,930	\$6,659,918	\$6,659,918	\$6,654,375	3.27%
FULL-TIME EQUIVALENTS	27.50	27.50	28.50	28.50	28.50	29.50	3.51%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							1.00

Information Services provides the professional skills, strategies, services and tools to deliver technical and information solutions for all Metro departments in order to serve its customers and constituents and to achieve the goals of the agency. The department strives for results that balance clients' needs with cost and ability to support implemented solutions.

SIGNIFICANT CHANGES IN THE BUDGET

- Information Services added a new 1.0 FTE Systems Analyst II to provide capacity for Enterprise database applications and computer hardware for the Solid Waste Operations Division.
- The General Asset Management Fund includes Information Services new capital and renewal and replacement projects. FY 2017-18 projects include multiple server upgrades, a new learning management system and improvements to Metro's payment card systems, while continuing the lead an agency-wide migration to a Voice-over Internet Protocol phone system.

REGION'S SIX DESIRED OUTCOMES

As a support department, Information Services participates in each of Metro's regional desired outcomes. From ensuring operation of payroll services, communication systems, event management systems and financial transactions at Metro's venues to providing fast, reliable data systems for mapping and web services throughout the agency, Information Services provides a foundation of transactional and data systems. These systems help support creation of vibrant communities, safe, reliable transportation, economic prosperity, equity, clean air and water and leadership on climate change.

THE METRO COMPASS

As a foundation for activities across Metro, Information Services provides systems to enable each area of the agency to achieve its goals and passions. The budget for Information Services is centered around providing the support needed to deliver services to the citizens of the region. The resources for Information Services are focused on generating resources and supporting effective and secure financial transactions.

METRO'S EQUITY STRATEGY

Information Services supports equity strategies throughout the agency. The department intentionally increased resources which could be leveraged for outreach and communication with underserved populations. The Metro website project was predicated on accessibility and flexibility. Adopting the World Wide Web Consortium accessibility standards and the ability to add easy, intuitive access to translated versions of the website were core values of the project. With a specific understanding of the demographic of the mobile user community, the web team responded with a tenet of 'mobile first' (a site that is responsive and easily read on a mobile device). Other items inherent in the department's list of offerings in support of DEI include, support for Research Center mapping, support for contracting, recruitment support, (including an in-house kiosk for applicants without a computer) access to public records and video feeds of council meetings (with closed captioning services). These

advancements ensure that Metro is well-positioned to deliver accessible information and communications to a diverse population.

PERFORMANCE MEASURES

Percent of Metro clients who rate the services of the helpdesk as satisfactory or better.*

14/15	15/16	16/17	17/18	18/19	19/20	20/21
95.2%	86.2%	92%	92%	92%	92%	92%

*measured by annual customer survey

Percent of Metro clients who rate Records Information Management services as satisfactory or better.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
97.6%	76%	82%	82%	82%	82%	82%

Percent uptime of HR Finance and timekeeping software.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
99.5%	99.7%	99.5%	99.5%	99.5%	99.5%	99.5

Percent uptime of network, internet and email availability.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
99.7%	99.7%	99.4%	99.7%	99.7%	99.7%	99.7%

Percent cost reduction of record storage costs due to timely destruction of records and promotion of e-filing through TRIM.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
30%	28%	30%	30%	30%	30%	30%

Summary of the Office of Metro Attorney

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,137,976	\$2,216,295	\$2,387,136	\$2,529,281	\$2,529,281	\$2,529,281	5.95%
Materials and Services	56,436	63,972	71,767	73,490	73,490	73,490	2.40%
TOTAL	\$2,194,412	\$2,280,267	\$2,458,903	\$2,602,771	\$2,602,771	\$2,602,771	5.85%
BUDGET BY FUND							
General Fund	2,194,412	2,280,267	2,458,903	2,602,771	2,602,771	2,602,771	5.85%
TOTAL	\$2,194,412	\$2,280,267	\$2,458,903	\$2,602,771	\$2,602,771	\$2,602,771	5.85%
FULL-TIME EQUIVALENTS	15.50	16.00	16.00	16.00	16.00	16.00	0.00%
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							0.00

The Office of Metro Attorney (OMA) is required by the Metro Charter and created by the Metro Code. The core function of OMA is to provide legal advice and legal services to the Metro Council, Metro COO, Metro Departments and the Auditor.

SIGNIFICANT CHANGES IN THE BUDGET

- No significant changes for the FY 2017-18 budget.

REGION'S SIX DESIRED OUTCOMES

OMA's FY 2017-18 budget fully aligns with the Region's Six Desired Outcomes and the Metro Compass by providing legal advice and services to the Metro Council and all of its approved and/or legally required programs and activities.

METRO'S EQUITY STRATEGY

OMA's work aligns with Metro's Equity, Diversity and Inclusion Strategic Plan in many ways. For example, OMA staff support the work of Equity, Diversity and Inclusion through participation on the DEI oversight committee, by providing legal advice to the DEI group and working with the DEI department on various projects. OMA's internship program focuses on Diversity and Equity by hiring law students from diverse backgrounds and has been very successful in this endeavor.

OMA is also drafting the Equity Contracting rules with the Metro Procurement Department and handles the legal issues under Title VI of the 1964 Civil Rights Act for the Planning and Development department.

PERFORMANCE MEASURES

OMA will use the Metro Customer Survey results as its performance measure. OMA's goal is to remain above an 80 percent approval rating on the Metro Customer Survey.



Non- departmental summary

Summary of Non-departmental expenses

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	% Change From Amended 2016-17
BUDGET BY CLASSIFICATION							
Personnel Services	-	-	-	-	-	118,209	n/a
Materials and Services	4,104,750	2,803,425	5,672,000	6,175,995	6,175,995	6,422,591	13.23%
Capital Outlay	-	98,229	100,000	-	-	29,340	(70.66%)
Debt Service	103,585,943	31,763,507	33,242,780	36,981,625	36,981,625	36,981,625	11.25%
Internal Service Transfers	2,059,900	4,587,185	7,194,046	5,950,756	5,950,756	5,068,713	(29.54%)
Interfund Reimbursements	14,113,695	15,935,080	16,556,552	16,831,562	16,831,562	16,831,562	1.66%
Fund Equity Transfers	20,545,926	27,538,647	26,406,301	18,959,422	18,959,422	19,959,422	(24.41%)
Interfund Loans	1,731,150	1,932,993	2,666,067	860,912	860,912	860,912	(67.71%)
TOTAL	\$146,141,364	\$84,659,066	\$91,837,746	\$85,760,272	\$85,760,272	\$86,272,374	(6.06%)
BUDGET BY ORGANIZATION							
General Fund	23,976,143	23,838,338	26,133,304	23,262,758	23,262,758	23,656,903	(9.48%)
Cemetery Perpetual Care Fund	-	-	-	50,000	50,000	50,000	n/a
Community Enhancement Fund	58,951	60,514	868,310	872,388	872,388	872,388	0.47%
General Asset Management Fund	-	1,311,500	214,625	222,500	222,500	222,500	3.67%
General Obligation Debt Service Fund	101,955,429	29,901,625	31,310,742	34,969,775	34,969,775	34,969,775	11.69%
MERC Fund	5,414,178	8,994,887	9,814,830	5,824,912	5,824,912	5,830,412	(40.60%)
Natural Areas Fund	1,604,683	3,040,175	3,120,936	2,980,462	2,980,462	2,980,462	(4.50%)
Oregon Zoo Capital Asset Management Fund	-	198,400	-	-	-	-	0.0%
Oregon Zoo Infrastructure/Animal Welfare Fund	366,831	704,656	675,868	515,894	515,894	515,894	(23.67%)
Oregon Zoo Operating Fund	3,535,651	3,821,897	4,719,845	4,431,724	4,431,724	4,431,724	(6.10%)
Parks and Natural Areas Local Option Levy Fund	1,910,125	4,820,307	6,480,920	6,549,483	6,549,483	6,549,483	1.06%
Risk Management	301,451	324,892	25,000	10,000	10,000	10,000	(60.00%)
Smith and Bybee Wetlands Fund	87,697	127,114	121,752	72,510	72,510	72,510	(40.44%)
Solid Waste Fund	6,930,224	7,514,761	8,351,614	5,997,866	5,997,866	6,110,323	(26.84%)
TOTAL	\$146,141,364	\$84,659,066	\$91,837,746	\$85,760,272	\$85,760,272	\$86,272,374	(6.06%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	1.00	n/a
FTE CHANGE FROM FY 2016-2017 AMENDED BUDGET							1.00

Non-departmental summary

The expenditures listed in the non-departmental summary are primarily non-operating expenses such as general obligation debt service and interfund transfers. Expenditures also include items such as special appropriations that cannot be easily tied to a single program, center or service and costs such as election expenses that do not occur every year.

PERFORMANCE MEASURES

Complies fully with Governmental Accounting Standards Board standards; achieves unqualified audit opinion.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
YES	YES	YES	YES	YES	YES	YES

Maintains agency's underlying AAA/Aaa Bond Rating.

14/15	15/16	16/17	17/18	18/19	19/20	20/21
YES	YES	YES	YES	YES	YES	YES

Highlights of the FY 2017-18 non-departmental budget are:

- Included in the FY 2017-18 budget is a 1.0 FTE Program Analyst IV to support the Transportation Funding Strategy division.
- Debt service on general obligation bonds totaling \$35.0 million.
- Debt service on pension obligation bonds of \$2.0 million.
- Interfund reimbursements of \$16.8 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management.
- Transfer of \$12.7 million in ongoing operating support from the General Fund to the Oregon Zoo Operating Fund.
- Transfer of \$2.4 million for the Parks and Natural Areas Local Option Levy Fund to the General Fund to support park operations.
- Transfer of \$1.2 million from the General Fund to the General Asset Management Fund and \$620,000 and \$260,000 from the General Fund and the Oregon Zoo Operating Fund, respectively, to the Oregon Zoo Asset Management Fund to support renewal and replacement needs.
- Transfer of \$1.4 million from the General Fund to the General Revenue Bond Fund to fund debt service payments on the Metro Regional Center bonds.
- Transfer of \$1.0 million from the MERC Fund to the General Revenue Bond Fund for debt service on outstanding bonds at the Expo Center.
- Transfers of \$1.0 million from the Natural Areas Fund to the General Asset Management Fund for the Willamette Falls Riverwalk project.
- Transfer of approximately \$480,000 each from the Natural Areas Fund and the Parks and Natural Areas Local Option Levy Fund to the General Fund to support Communications staff embedded in the Parks and Nature department in the General Fund.
- Interfund loan payments of \$860,000 on three outstanding interfund loan for the OCC Streetcar assessment, Oregon Zoo capital projects and Metro Regional Center capital projects.
- Transfer of \$850,000 from the Community Enhancement Fund to the General Asset Management Fund for the St. Johns Prairie Trail project.
- Transfer of \$500,000 from the Solid Waste Revenue Fund to the General Fund for project support by the Research Center.

- Transfer of \$400,000 from the General Fund to MERC to support operations at the Expo Center designed to increase the competitiveness of the facility.

General Fund special appropriations: \$3.972 million

- \$2.5 million for Construction Excise Tax grants to local governments for concept planning.
- \$500,000 for Community Partnerships, implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion.
- \$410,000 for Regional Transportation Funding Strategy.
- \$220,000 for the TriMet passport program, Metro's primary employee commute option strategy.
- \$160,000 for Metro's required outside financial audit.
- \$100,000 for May 2018 primary election expenses.
- \$51,000 for year one of Metro's seven year commitment to the Columbia Corridor Drainage Districts Joint Contracting Authority for the Infrastructure Finance Authority loan #1.
- \$50,000 for year one of a two year commitment for cost sharing of the proposed Levee Ready Columbia project office budget.
- \$30,000 for customer relationship software.
- \$22,000 for general Metro sponsorship account.
- The following designated contributions are also included: (# of years of contribution, if known)
 - \$15,000 for Lloyd Business Improvement District Dues
 - \$15,000 for Rail~Volution
 - \$2,700 for Clackamas County Business Alliance (year 4)
 - \$2,700 for East Metro Business Alliance (year 4)
 - \$2,700 for Westside Economic Alliance (year 4)
 - \$2,700 for Columbia Corridor Association (year 4)
 - \$50,000 to the Intertwine Alliance
 - \$25,000 to the Regional Arts and Culture Council
 - \$25,000 to the Metropolitan Export Initiative (year 6)
 - \$25,000 for Greater Portland, Inc.
 - \$25,000 for the Regional Disaster Preparedness Organization (year 4)
 - \$15,000 for First Stop Portland
 - \$4,700 for Transportation for America (T4A) (year 4)
 - \$50,000 for Speaker Bureau (year 3)
 - \$56,000 for Willamette Falls Lock Sponsorship (year 3)

Fund summary and detail

Summary of all funds	E-2
General Fund	E-5
Cemetery Perpetual Care Fund	E-105
Community Enhancement Fund	E-111
General Asset Management Fund	E-127
General Obligation Bond Debt Service Fund	E-145
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Metropolitan Exposition Recreation Commission Fund	E-161
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Parks and Natural Areas Local Option Levy Fund	E-259
Risk Management Fund	E-273
Smith and Bybee Wetlands Fund	E-279
Solid Waste Revenue Fund	E-285



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	Open Spaces Fund
RESOURCES									
Beginning Fund Balance	34,242,243	613,392	1,177,106	12,889,218	504,000	18,009,572	59,543,671	25,065,140	332,322
Current Revenues									
Excise Tax	18,113,406	0	0	0	0	0	0	0	0
Construction Excise Tax	3,991,000	0	0	0	0	0	0	0	0
Real Property Taxes	14,916,451	0	0	0	34,440,775	0	0	0	0
Other Tax Revenues	0	43,000	0	0	0	0	0	0	0
Interest Earnings	175,000	4,246	11,000	26,955	25,000	55,086	445,000	351,700	7,506
Grants	9,897,631	0	0	0	0	0	38,000	0	0
Local Government Shared Revenues	670,158	0	0	0	0	5,500,000	24,773,428	0	0
Contributions from Governments	4,118,937	0	0	0	0	0	889,441	0	0
Licenses and Permits	629,124	0	0	0	0	0	0	0	0
Charges for Services	6,656,260	0	1,086,988	0	0	0	47,307,634	0	0
Contributions from Private Sources	0	0	0	7,500	0	0	837,501	0	0
Internal Charges for Services	0	0	0	0	0	0	0	0	0
Miscellaneous Revenue	696,410	0	0	28,501	0	0	113,765	0	0
Bond Proceeds	0	0	0	0	0	62,000,000	0	0	0
Subtotal Current Revenues	59,864,377	47,246	1,097,988	62,956	34,465,775	67,555,086	74,404,769	351,700	7,506
Interfund Transfers:									
Internal Service Transfers	5,006,899	0	0	0	0	0	0	0	0
Interfund Reimbursements	14,660,254	0	0	0	0	0	0	0	0
Interfund Loans	193,487	0	0	0	0	0	0	0	0
Fund Equity Transfers	0	0	0	3,448,670	0	2,418,143	400,000	0	0
Subtotal Interfund Transfers	19,860,640	0	0	3,448,670	0	2,418,143	400,000	0	0
TOTAL RESOURCES	113,967,260	660,638	2,275,094	16,400,844	34,969,775	87,982,801	134,348,440	25,416,840	339,828
REQUIREMENTS									
Current Expenditures:									
Personnel Services	38,426,277	0	0	465,204	0	0	22,106,786	2,063,360	0
Materials and Services	24,985,982	0	1,308,706	2,100,471	0	76,055,000	37,217,441	3,097,587	10,000
Capital Outlay	209,340	0	0	7,605,564	0	0	14,071,310	11,605,310	329,828
Debt Service	2,011,850	0	0	0	34,969,775	7,918,143	0	0	0
Subtotal Current Expenditures	65,633,449	0	1,308,706	10,171,239	34,969,775	83,973,143	73,395,537	16,766,257	339,828
Interfund Transfers:									
Internal Service Transfers	0	0	21,388	0	0	0	5,500	702,876	0
Interfund Reimbursements	581,477	0	0	0	0	0	4,606,925	1,277,586	0
Fund Equity Transfers	16,734,147	50,000	851,000	0	0	0	1,024,500	1,000,000	0
Interfund Loans	0	0	0	222,500	0	0	193,487	0	0
Subtotal Interfund Transfers	17,315,624	50,000	872,388	222,500	0	0	5,830,412	2,980,462	0
Contingency	2,375,198	0	94,000	6,007,105	0	0	55,122,491	4,000,000	0
Unappropriated Fund Balance	28,642,989	610,638	0	0	0	4,009,658	0	1,670,121	0
Subtotal Designated Ending Balance	31,018,187	610,638	94,000	6,007,105	0	4,009,658	55,122,491	5,670,121	0
TOTAL REQUIREMENTS	113,967,260	660,638	2,275,094	16,400,844	34,969,775	87,982,801	134,348,440	25,416,840	339,828
Full-Time Equivalents (FTE)	303.75	0.00	0.00	4.00	0.00	0.00	195.65	16.34	0.00

Summary of all funds, *continued*

	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	3,712,100	33,286,978	1,000,000	6,832,816	1,565,405	2,660,000	46,094,734	247,528,697
Current Revenues								
Excise Tax	0	0	0	0	0	0	0	18,113,406
Construction Excise Tax	0	0	0	0	0	0	0	3,991,000
Real Property Taxes	0	0	0	14,036,626	0	0	0	63,393,852
Other Tax Revenues	0	0	0	0	0	0	0	43,000
Interest Earnings	10,000	200,000	15,000	6,000	10,000	19,950	391,600	1,754,043
Grants	0	0	179,190	100,000	50,000	0	0	10,264,821
Local Government Shared Revenues	0	0	0	0	0	0	0	30,943,586
Contributions from Governments	0	0	0	325,000	0	0	10,000	5,343,378
Licenses and Permits	0	0	0	0	0	0	0	629,124
Charges for Services	0	0	27,354,329	0	0	0	73,464,228	155,869,439
Contributions from Private Sources	953,000	0	752,234	0	0	0	0	2,550,235
Internal Charges for Services	0	0	0	0	245,535	0	0	245,535
Miscellaneous Revenue	0	0	60,000	0	10,000	0	27,000	935,676
Bond Proceeds	0	0	0	0	0	0	0	62,000,000
Subtotal Current Revenues	963,000	200,000	28,360,753	14,467,626	315,535	19,950	73,892,828	356,077,095
Interfund Transfers:								
Internal Service Transfers	0	0	40,426	0	0	0	21,388	5,068,713
Interfund Reimbursements	0	0	0	0	2,171,308	0	0	16,831,562
Interfund Loans	0	0	0	0	0	0	667,425	860,912
Fund Equity Transfers	877,400	0	12,727,000	0	0	0	88,209	19,959,422
Subtotal Interfund Transfers	877,400	0	12,767,426	0	2,171,308	0	777,022	42,720,609
TOTAL RESOURCES	5,552,500	33,486,978	42,128,179	21,300,442	4,052,248	2,679,950	120,764,584	\$646,326,401
REQUIREMENTS								
Current Expenditures:								
Personnel Services	0	782,395	22,511,289	3,916,173	0	0	14,326,306	104,597,790
Materials and Services	1,010,000	15,000	13,922,112	5,979,370	3,717,405	350,000	49,641,054	219,410,128
Capital Outlay	4,405,100	11,880,679	20,000	4,795,304	0	80,000	4,684,849	59,687,284
Debt Service	0	0	0	0	0	0	0	44,899,768
Subtotal Current Expenditures	5,415,100	12,678,074	36,453,401	14,690,847	3,717,405	430,000	68,652,209	428,594,970
Interfund Transfers:								
Internal Service Transfers	0	0	172,084	3,158,389	10,000	72,510	925,966	5,068,713
Interfund Reimbursements	0	515,894	3,557,215	1,132,583	0	0	5,159,882	16,831,562
Fund Equity Transfers	0	0	257,500	17,800	0	0	24,475	19,959,422
Interfund Loans	0	0	444,925	0	0	0	0	860,912
Subtotal Interfund Transfers	0	515,894	4,431,724	4,308,772	10,000	72,510	6,110,323	42,720,609
Contingency	137,400	3,265,000	1,243,054	2,300,823	279,326	1,000,000	16,135,329	91,959,726
Unappropriated Fund Balance	0	17,028,010	0	0	45,517	1,177,440	29,866,723	83,051,096
Subtotal Designated Ending Balance	137,400	20,293,010	1,243,054	2,300,823	324,843	2,177,440	46,002,052	175,010,822
TOTAL REQUIREMENTS	5,552,500	33,486,978	42,128,179	21,300,442	4,052,248	2,679,950	120,764,584	\$646,326,401
Full-Time Equivalents (FTE)	0.00	6.00	197.60	37.18	0.00	0.00	118.79	879.31



**General
Fund**



General Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	32,583,026	29,077,941	27,926,217	32,486,289	32,486,289	34,242,243	22.62%
Current Revenues							
Excise Tax	16,587,938	18,144,769	18,275,740	18,113,406	18,113,406	18,113,406	(0.89%)
Construction Excise Tax	2,669,188	3,338,479	2,549,000	3,991,000	3,991,000	3,991,000	56.57%
Real Property Taxes	13,071,534	13,787,578	14,423,060	14,916,451	14,916,451	14,916,451	3.42%
Interest Earnings	151,288	341,969	200,000	175,000	175,000	175,000	(12.50%)
Grants	6,838,507	7,753,311	9,121,366	9,809,040	9,809,040	9,897,631	8.51%
Local Government Shared Revenues	773,657	761,253	613,979	670,158	670,158	670,158	9.15%
Contributions from Governments	3,370,903	3,814,143	7,493,988	4,118,937	4,118,937	4,118,937	(45.04%)
Licenses and Permits	393,796	507,560	475,000	629,124	629,124	629,124	32.45%
Charges for Services	6,993,523	6,154,405	6,865,482	6,656,260	6,656,260	6,656,260	(3.05%)
Internal Charges for Services	7,390	5,861	-	-	-	-	0.00%
Miscellaneous Revenue	677,919	1,039,445	1,478,964	696,410	696,410	696,410	(52.91%)
Other Financing Sources	12,542	16,176	-	-	-	-	0.00%
Subtotal Current Revenues	51,548,184	55,664,948	61,496,579	59,775,786	59,775,786	59,864,377	(2.65%)
Interfund Transfers							
Internal Service Transfers	1,822,711	3,732,193	4,837,352	4,888,942	4,888,942	5,006,899	3.50%
Interfund Reimbursements	12,934,079	14,660,011	14,882,848	14,660,254	14,660,254	14,660,254	(1.50%)
Interfund Loans	227,400	188,681	190,787	193,487	193,487	193,487	1.42%
Fund Equity Transfers	742,951	324,892	800,950	-	-	-	(100.00%)
Subtotal Interfund Transfers	15,727,141	18,905,777	20,711,937	19,742,683	19,742,683	19,860,640	(4.11%)
TOTAL RESOURCES	\$99,858,352	\$103,648,666	\$110,134,733	\$112,004,758	\$112,004,758	\$113,967,260	3.48%
REQUIREMENTS							
Current Expenditures							
Personnel Services	31,550,617	33,655,858	36,831,443	38,042,404	38,042,404	38,426,277	4.33%
Materials and Services	18,853,555	15,621,167	24,867,806	23,397,077	23,397,077	24,985,982	0.48%
Capital Outlay	60,200	174,247	190,000	180,000	180,000	209,340	10.18%
Debt Service	1,786,381	1,861,882	1,932,038	2,011,850	2,011,850	2,011,850	4.13%
Subtotal Current Expenditures	52,250,752	51,313,155	63,821,287	63,631,331	63,631,331	65,633,449	2.84%
Interfund Transfers							
Internal Service Transfers	-	194,000	654,000	-	-	-	(100.00%)
Interfund Reimbursements	312,334	374,341	485,676	581,477	581,477	581,477	19.73%
Fund Equity Transfers	18,217,325	19,468,737	18,789,590	16,734,147	16,734,147	16,734,147	(10.94%)
Subtotal Interfund Transfers	18,529,659	20,037,078	19,929,266	17,315,624	17,315,624	17,315,624	(13.11%)
Contingency	-	-	5,776,706	2,405,198	2,405,198	2,375,198	(58.88%)
Unappropriated Fund Balance	29,077,941	32,298,432	20,607,474	28,652,605	28,652,605	28,642,989	38.99%
Subtotal Contingency/Ending Balance	29,077,941	32,298,432	26,384,180	31,057,803	31,057,803	31,018,187	17.56%
TOTAL REQUIREMENTS	\$99,858,352	\$103,648,666	\$110,134,733	\$112,004,758	\$112,004,758	\$113,967,260	3.48%
FULL-TIME EQUIVALENTS	291.55	297.05	302.43	300.63	300.63	303.75	0.44%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							1.32

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 accounts for the operating costs of all general government and central service functions including Metro Council, Metro Auditor, Metro Attorney, Communications, Finance and Regulatory Services, Human Resources and Information Services. It also accounts for operating costs of Planning and Development and the Research Center, as well as for segments of Property and Environmental Services and Parks and Nature. 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 the operating areas described above. It includes several components including the restricted Transit Oriented Development program balance, the committed Construction Excise Tax grants program balance and reserves for the Oregon Public Employees Retirement System (PERS) pension liability, future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center and 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.

Please refer to 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 of the region. Assessed value is expected to increase 4.5 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1.5 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately \$300,000 in delinquent taxes.

Excise tax

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$18.1 million in FY 2017-18. 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 2017-18 is \$10.81 per ton, a decrease of 95 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—were also made exempt from excise tax.

In 2006 Metro 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 \$4.0 million in FY 2017-18.

Grants

The primary planning functions of the agency—Planning and Development and the Research Center—receive \$9.9 million in grant funds which constitutes approximately 99.7 percent of all General Fund grants. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to increase by about 8.5 percent, primarily due to an increase in funding from TriMet on the Southwest Corridor project.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles and payments from other governmental agencies for services provided by Parks and Nature and the Research Center. Slight increases are projected in both of these revenue streams. This category also includes county marine fuel taxes and gain share revenues received from other Oregon counties, both of which are projected to remain flat.

Contribution from other governments

This category includes government contributions to Metro programs and projects and FY 2017-18 revenues are estimated to decline by approximately \$3.3 million or about 44 percent. The significant decrease is due to smaller contributions from other government in support to of the South West Corridor and Powell/Division Corridor projects. TriMet's \$3.0 million contribution for the Transit Oriented Development program remains unchanged from FY 2016-17.

Licenses and Permits

This category reflects fees received under Metro's regional contractor's business license program. Revenues increased due to a rate increase at the beginning of calendar year 2016 and continuing economic growth in the region.

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund. 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. Approximately 81 percent of all General Fund enterprise revenue is generated at the regional parks or Glendoveer Golf and Tennis Center and both are 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 4 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 2017-18 are down 3 percent from FY 2016-17, primarily due to lower estimates in Parks and Nature admissions and Glendoveer Golf and Tennis Center revenues.

Miscellaneous Revenues

Over 95 percent of miscellaneous revenues, approximately \$660,000, is from charges to departments to pay for the debt service on the pension obligation bonds. This amount has decreased approximately \$630,000 from FY 2016-17, as the PERS Reserve will pick up a larger share of the debt service this year to help offset the increased PERS rate.

Interfund transfers

Costs of Metro's central services are allocated to operating units through a cost allocation plan. Operating units that are budgeted outside the General Fund transfer approximately \$14.7 million in reimbursements. The Parks and Natural Areas Local Option Levy transfers approximately \$2.4 million in support of Parks and Nature functions resident in the General Fund. Finally, the Research Center, Communications and other General Fund operating units receive approximately \$2.6 million in transfers for other direct charges.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 303.75 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE increased by a net 1.32 from the FY 2016-17 Amended Budget. All departments experienced increases in personnel services costs due to salary increases (cost of living, merit and annual step) and increases in pension and health and welfare costs.

Please refer to the budget summary for a ten-year comparison of Metro's salary and benefit costs as well as a general discussion of staff changes. The appendices also include detailed information on FTE changes and fringe benefits.

Materials and services

Expenditures in this category increased approximately 0.5 percent from FY 2016-17. In general, departments were required to propose budgets with minimal increases and new proposed costs were approved on a very limited basis. The Construction Excise Tax grants program costs were also reduced to more closely align with historical spending averages

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The capital outlay budgeted in FY 2017-18 relates to three small projects planned for the Glendoveer Golf Course, a customer relationship software project, and the General Fund's portion of a database improvement project.

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 salaries and are paid through the general expense section of the General Fund. For FY 2017-18 debt payments, two thirds of the payment will be funded from reserves accumulated for future pension liability. The remaining portion will be funded through the PERS Bond Recovery Charge to departments. Additional explanation is provided under the section on ending fund balance that follows.

Interfund Transfers

There are two types of transfers budgeted from the General Fund in FY 2017-18; Interfund Reimbursements for risk management services and Fund Equity Transfers of resources. Fund Equity Transfers of resources account for 97 percent of the expenditures in this category and include the following:

- The transfer of \$12.7 million for ongoing operational support to the Oregon Zoo
- The transfer of approximately \$2.0 million in renewal and replacement contributions for General Fund and Oregon Zoo assets
- The transfer of approximately \$1.4 million for debt service on the outstanding full faith and credit obligations
- The transfer of \$400,000 to the MERC Venues for Metropolitan Tourism Opportunity Competitiveness Account (MTOCA) authorized projects supporting the Portland Expo Center's competitiveness

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 exceeds a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2017-18 contingency includes a general contingency to provide for unforeseen events through the year and an Opportunity Account provided to the Council to take advantage of unanticipated opportunities that may come up during the year after budget adoption.

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

ENDING FUND BALANCE

The ending fund balance of the General Fund is the combined balance for the major operating units. It includes several components including the restricted Transit Oriented Development program balance, the committed Construction Excise Tax grants program balance and reserves for the Oregon PERS Reserve for pension liability (see further discussion below), future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center and cash flow and fund stabilization.

PERS Reserve

Metro's required PERS contributions have fluctuated significantly over the last two decades due to actuarial studies, state legislative actions and changes in investment market returns. In 2005 Metro joined other Oregon municipalities and issued limited tax pension obligation bonds to finance the agency's PERS unfunded actuarial liabilities and a reduced employer contribution rate. Since then, Metro has taken the fiscally conservative position that short term savings due to changes in PERS contribution rates should be placed in PERS reserves and used to offset future rate increases or payments due on the pension obligation bonds. Although the PERS savings were originally retained by each contributing fund, all accumulated reserves have now been transferred to the General Fund and earmarked for the purposes described above. The PERS reserve balance at the end of FY 2017-18 is estimated to be \$2.6 million. The reserve should extend the subsidy of the debt payments through FY 2020-21.

Please refer to the appendices for a complete listing of specific reserves.



General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund - Total Resources							
Revenues							
Beginning Fund Balance							
10,806,805	10,268,210	10,097,074	326100	Fund Bal-Restr by TOD IGA	11,302,937	11,302,937	11,302,937
5,836,554	5,626,594	5,168,000	330300	Fund Bal-Comm for CET	9,048,669	9,048,669	9,048,669
5,486,244	4,559,883	3,300,000	340000	Fund Bal-Unassigned/Undesignated	3,500,000	3,500,000	3,500,000
1,070,111	1,116,958	1,288,152	340300	Fund Bal-Dsg Debt Service	1,353,773	1,353,773	1,353,773
246,500	481,800	495,000	340500	Fund Bal-Dsg RISE	-	-	-
2,237,851	1,318,769	-	340900	Fund Bal-Desg Future Expenditure	-	-	-
3,611,903	2,856,528	3,425,587	341500	Fund Bal-Dsg PERS	3,975,864	3,975,864	3,975,864
3,287,058	2,849,199	4,152,404	349000	Fund Balance-Unassigned/Reserved	3,305,046	3,305,046	5,061,000
32,583,026	29,077,941	27,926,217	Total Beginning Fund Balance		32,486,289	32,486,289	34,242,243
Current Revenue							
12,808,321	13,551,167	14,123,060	401000	Real Property Taxes-Current Yr	14,624,451	14,624,451	14,624,451
240,838	208,398	300,000	401500	Real Property Taxes-Prior Yrs	292,000	292,000	292,000
13,371	17,603	-	401800	Payment in Lieu of R Prop Tax	-	-	-
9,003	10,410	-	401900	Interest and Penalty-R Prop Tax	-	-	-
16,587,938	18,144,769	18,275,740	405000	Excise Taxes	18,113,406	18,113,406	18,113,406
2,541,908	3,171,393	2,421,550	405500	Construction Excise Tax	3,791,450	3,791,450	3,791,450
127,280	167,085	127,450	405600	CET Administration Fee	199,550	199,550	199,550
1,132,465	1,555,309	1,868,397	410000	Federal Grants - Direct	2,099,833	2,099,833	2,188,424
4,260,855	4,941,211	5,776,710	410500	Federal Grants - Indirect	5,594,821	5,594,821	5,594,821
689,630	450,297	251,259	411000	State Grants - Direct	225,000	225,000	225,000
755,557	803,494	1,225,000	412000	Local Grants - Direct	1,889,386	1,889,386	1,889,386
-	3,000	-	412900	Intra-Metro Grants	-	-	-
41,623	55,115	50,000	413500	Marine Board Fuel Tax	50,500	50,500	50,500
234,392	121,240	121,000	413700	Gain Share-OR Str Invest Prog	121,500	121,500	121,500
483,202	568,158	428,400	413900	Other Local Govt Shared Rev.	462,000	462,000	462,000
14,440	16,740	14,579	414000	Local Government Service Fee	36,158	36,158	36,158
3,370,903	3,814,143	7,493,988	414500	Government Contributions	4,118,937	4,118,937	4,118,937
393,796	507,560	475,000	415000	Contractor's Business License	629,124	629,124	629,124
278,809	222,912	270,270	416500	Boat Launch Fees	228,000	228,000	228,000
13,449	11,608	-	417000	Fines and Forfeits	10,500	10,500	10,500
828,144	249,034	187,180	418000	Contract and Professional Servic	203,485	203,485	203,485
10,602	3,630	-	421000	Documents and Publications	-	-	-
1,888	1,125	-	421100	Public Record Request Fees	-	-	-
83,235	71,481	16,541	423000	Product Sales	66,500	66,500	66,500

General Fund

FY 2014-15	FY 2015-16	FY 2016-17				FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended				Proposed	Approved	Adopted
		Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
General Fund - Total Resources								
108,535	111,325	124,000	428000	Cemetery Service Sales		124,000	124,000	124,000
196,033	147,365	220,000	428500	Cemetery Property Sales		220,000	220,000	220,000
49,595	76,504	56,000	428800	Cemetery Merchandise Sales		56,000	56,000	56,000
520,860	460,713	674,594	450000	Admission Fees		560,000	560,000	560,000
29,118	7,135	9,730	451000	Rentals - Equipment		6,000	6,000	6,000
5	1,551	-	451090	Rentals - Liquidated Damages		-	-	-
(2,423)	(26,642)	-	451110	Rentals - Less Comp Services		-	-	-
325,166	385,794	355,784	452000	Rentals - Space		305,483	305,483	305,483
539,743	528,906	623,034	452100	Rentals - Building		543,497	543,497	543,497
1,674	-	-	452103	Rentals - Meeting Room		-	-	-
-	-	-	452109	Rentals - Other Space		61,475	61,475	61,475
3,053,905	2,997,457	3,301,622	453000	Golf Course Revenues		3,250,900	3,250,900	3,250,900
6,970	5,491	14,292	455000	Food and Beverage Service Revenue		8,500	8,500	8,500
9,526	8,009	10,270	459200	Commissions - Outside Catering		7,000	7,000	7,000
538	-	-	459940	Commissions - Vending Machine		-	-	-
-	308	-	461000	Contract Revenue		-	-	-
899,887	886,099	967,570	462000	Parking Fees		973,920	973,920	973,920
-	-	-	463000	Tuition and Lectures		13,000	13,000	13,000
3,148	1,202	-	464500	Reimbursed Services		-	-	-
48,565	15,007	34,595	465000	Miscellaneous Charges for Svc		28,500	28,500	28,500
7,390	5,861	-	467000	Charges for Services		-	-	-
139,268	215,479	200,000	470000	Interest on Investments		175,000	175,000	175,000
23,834	39,071	-	471900	Unrealized Gain/Loss -FMV Adj		-	-	-
(11,815)	87,419	-	473000	Gain or Loss on Sale of Investment		-	-	-
1,546	417	-	480000	Cash Over and Short		-	-	-
3,554	-	-	480800	Loan Principal Receipts		-	-	-
1,196	-	-	480900	Loan Interest Receipts		-	-	-
12,542	16,176	-	481000	Sale of Capital Assets		-	-	-
13,000	13,000	-	482000	Program Income		-	-	-
3,089	21,688	49,500	489000	Miscellaneous Revenue		22,000	22,000	22,000
642,086	992,733	1,294,464	489100	Refunds/Reimbursements		663,910	663,910	663,910
-	-	135,000	489110	Damage Reimbursements		-	-	-
51,548,184	55,664,948	61,496,579	Total Current Revenue			59,775,786	59,775,786	59,864,377
Interfund Transfers								
220,000	179,988	179,988	496000	Interfund Loan - Principal		179,988	179,988	179,988
7,400	8,693	10,799	496500	Interfund Loan - Interest		13,499	13,499	13,499
742,951	324,892	800,950	497000	Transfer of Resources		-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund - Total Resources							
12,934,079	14,660,011	14,882,848	497500	Transfer for Indirect Costs	14,660,254	14,660,254	14,660,254
1,822,711	3,732,193	4,837,352	498000	Transfer for Direct Costs	4,888,942	4,888,942	5,006,899
-	(0)	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
15,727,141	18,905,777	20,711,937	Total Interfund Transfers		19,742,683	19,742,683	19,860,640
\$99,858,352	\$103,648,666	\$110,134,733	TOTAL RESOURCES		\$112,004,758	\$112,004,758	\$113,967,260

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (General Government)							
Revenues							
<i>Beginning Fund Balance</i>							
5,836,554	5,626,594	5,168,000	330300	Fund Bal-Comm for CET	9,048,669	9,048,669	9,048,669
5,486,244	4,559,883	3,300,000	340000	Fund Bal-Unassigned/Undesignated	3,500,000	3,500,000	3,500,000
600,993	571,155	571,155	340300	Fund Bal-Dsg Debt Service	506,798	506,798	506,798
246,500	481,800	495,000	340500	Fund Bal-Dsg RISE	-	-	-
2,237,851	1,318,769	-	340900	Fund Bal-Desg Future Expenditure	-	-	-
3,611,903	2,856,528	3,425,587	341500	Fund Bal-Dsg PERS	3,975,864	3,975,864	3,975,864
1,534,691	945,736	1,969,681	349000	Fund Balance-Unassigned/Reserved	1,784,834	1,784,834	2,330,129
19,554,736	16,360,465	14,929,423		Total Beginning Fund Balance	18,816,165	18,816,165	19,361,460
<i>Current Revenue</i>							
12,808,321	13,551,167	14,123,060	401000	Real Property Taxes-Current Yr	14,624,451	14,624,451	14,624,451
240,838	208,398	300,000	401500	Real Property Taxes-Prior Yrs	292,000	292,000	292,000
13,371	17,603	-	401800	Payment in Lieu of R Prop Tax	-	-	-
9,003	10,410	-	401900	Interest and Penalty-R Prop Tax	-	-	-
16,587,938	18,144,769	18,275,740	405000	Excise Taxes	18,113,406	18,113,406	18,113,406
2,541,908	3,171,393	2,421,550	405500	Construction Excise Tax	3,791,450	3,791,450	3,791,450
127,280	167,085	127,450	405600	CET Administration Fee	199,550	199,550	199,550
15,000	-	-	411000	State Grants - Direct	-	-	-
10,000	-	-	414500	Government Contributions	-	-	-
-	3,000	-	412900	Intra-Metro Grants	-	-	-
234,392	121,240	121,000	413700	Gain Share-OR Str Invest Prog	121,500	121,500	121,500
393,796	507,560	475,000	415000	Contractor's Business License	629,124	629,124	629,124
1,323	2	-	417000	Fines and Forfeits	-	-	-
2,112	-	-	418000	Contract and Professional Servic	-	-	-
1,888	1,125	-	421100	Public Record Request Fees	-	-	-
91,938	146,496	200,000	470000	Interest on Investments	175,000	175,000	175,000
23,834	39,071	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
(11,815)	87,419	-	473000	Gain or Loss on Sale of Investment	-	-	-
6,727	(597)	-	480000	Cash Over and Short	-	-	-
2,577	6,483	-	489000	Miscellaneous Revenue	-	-	-
626,799	984,141	1,294,464	489100	Refunds/Reimbursements	663,910	663,910	663,910
33,727,233	37,166,766	37,338,264		Total Current Revenue	38,610,391	38,610,391	38,610,391
<i>Interfund Transfers</i>							
742,951	324,892	800,950	497000	Transfer of Resources	-	-	-
12,340,789	14,031,494	14,038,631	497500	Transfer for Indirect Costs	13,928,086	13,928,086	13,928,086
227,898	383,054	654,738	498000	Transfer for Direct Costs	667,560	667,560	785,517
13,311,638	14,739,440	15,494,319		Total Interfund Transfers	14,595,646	14,595,646	14,713,603
\$66,593,607	\$68,266,671	\$67,762,006	TOTAL RESOURCES		\$72,022,202	\$72,022,202	\$72,685,454

General Fund

FY 2014-15	FY 2015-16	FY 2016-17		For Information Only	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Parks and Nature)							
Revenues							
Beginning Fund Balance							
455,000	337,000	247,160	349000	Fund Balance-Unassigned/Reserved	37,550	37,550	154,350
455,000	337,000	247,160		Total Beginning Fund Balance	37,550	37,550	154,350
Current Revenue							
9,241	18,952	25,000	410000	Federal Grants - Direct	25,000	25,000	25,000
10,774	7,259	-	410500	Federal Grants - Indirect	-	-	-
81,783	-	-	411000	State Grants - Direct	-	-	-
41,623	55,115	50,000	413500	Marine Board Fuel Tax	50,500	50,500	50,500
483,202	568,158	428,400	413900	Other Local Govt Shared Rev.	462,000	462,000	462,000
14,920	-	-	414500	Government Contributions	-	-	-
278,809	222,912	270,270	416500	Boat Launch Fees	228,000	228,000	228,000
12,126	11,606	-	417000	Fines and Forfeits	10,500	10,500	10,500
14,297	10,129	16,541	423000	Product Sales	11,500	11,500	11,500
108,535	111,325	124,000	428000	Cemetery Service Sales	124,000	124,000	124,000
196,033	147,365	220,000	428500	Cemetery Property Sales	220,000	220,000	220,000
49,595	76,504	56,000	428800	Cemetery Merchandise Sales	56,000	56,000	56,000
520,860	460,713	674,594	450000	Admission Fees	560,000	560,000	560,000
29,118	7,135	9,730	451000	Rentals - Equipment	6,000	6,000	6,000
5	1,551	-	451090	Rentals - Liquidated Damages	-	-	-
(2,423)	(26,642)	-	451110	Rentals - Less Comp Services	-	-	-
325,166	385,794	355,784	452000	Rentals - Space	305,483	305,483	305,483
523,531	505,270	596,009	452100	Rentals - Building	516,472	516,472	516,472
-	-	-	452109	Rentals - Other Space	61,475	61,475	61,475
3,053,905	2,997,457	3,301,622	453000	Golf Course Revenues	3,250,900	3,250,900	3,250,900
6,970	5,491	14,292	455000	Food and Beverage Service Revenue	8,500	8,500	8,500
9,526	8,009	10,270	459200	Commissions - Outside Catering	7,000	7,000	7,000
538	-	-	459940	Commissions - Vending Machine	-	-	-
-	308	-	461000	Contract Revenue	-	-	-
-	-	-	463000	Tuition and Lectures	13,000	13,000	13,000
3,148	1,202	-	464500	Reimbursed Services	-	-	-
44,577	15,007	34,595	465000	Miscellaneous Charges for Svc	28,500	28,500	28,500
(5,182)	1,014	-	480000	Cash Over and Short	-	-	-
3,554	-	-	480800	Loan Principal Receipts	-	-	-
1,196	-	-	480900	Loan Interest Receipts	-	-	-
12,542	16,176	-	481000	Sale of Capital Assets	-	-	-
437	14,900	49,500	489000	Miscellaneous Revenue	22,000	22,000	22,000
12,163	6,386	-	489100	Refunds/Reimbursements	-	-	-
-	-	135,000	489110	Damage Reimbursements	-	-	-
5,840,569	5,629,095	6,371,607		Total Current Revenue	5,966,830	5,966,830	5,966,830

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Parks and Nature)							
<i>Interfund Transfers</i>							
1,353,483	2,902,161	3,105,470	498000	Transfer for Direct Costs	3,192,439	3,192,439	3,192,439
1,353,483	2,902,161	3,105,470		Total Interfund Transfers	3,192,439	3,192,439	3,192,439
\$7,649,052	\$8,868,256	\$9,724,237	TOTAL RESOURCES		\$9,196,819	\$9,196,819	\$9,313,619

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Planning and Development Department)							
Revenues							
				<i>Beginning Fund Balance</i>			
10,806,805	10,268,210	10,097,074	326100	Fund Bal-Restr by TOD IGA	11,302,937	11,302,937	11,302,937
1,282,367	1,566,463	1,775,563	349000	Fund Balance-Unassigned/Reserved	1,384,015	1,384,015	2,199,874
12,089,172	11,834,673	11,872,637		Total Beginning Fund Balance	12,686,952	12,686,952	13,502,811
				<i>Current Revenue</i>			
1,123,224	1,535,678	1,843,397	410000	Federal Grants - Direct	2,061,297	2,061,297	2,149,888
3,197,733	3,466,229	3,729,629	410500	Federal Grants - Indirect	3,510,242	3,510,242	3,510,242
302,277	134,320	26,259	411000	State Grants - Direct	-	-	-
530,222	578,494	1,000,000	412000	Local Grants - Direct	1,583,360	1,583,360	1,583,360
3,345,983	3,774,484	7,381,160	414500	Government Contributions	4,118,937	4,118,937	4,118,937
6,377	11,768	-	418000	Contract and Professional Servic	-	-	-
7,900	746	-	421000	Documents and Publications	-	-	-
47,330	68,983	-	470000	Interest on Investments	-	-	-
13,000	13,000	-	482000	Program Income	-	-	-
-	3	-	489000	Miscellaneous Revenue	-	-	-
274	-	-	489100	Refunds/Reimbursements	-	-	-
8,574,321	9,583,705	13,980,445		Total Current Revenue	11,273,836	11,273,836	11,362,427
				<i>Interfund Transfers</i>			
-	26,865	27,671	498000	Transfer for Direct Costs	21,210	21,210	21,210
3,838	(201,559)	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
3,838	(174,694)	27,671		Total Interfund Transfers	21,210	21,210	21,210
\$20,667,331	\$21,243,684	\$25,880,753	TOTAL RESOURCES		\$23,981,998	\$23,981,998	\$24,886,448

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Property and Environmental Services)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
469,118	545,803	716,997	340300	Fund Bal-Dsg Debt Service	846,975	846,975	846,975
15,000	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
484,118	545,803	716,997		Total Beginning Fund Balance	846,975	846,975	846,975
<i>Current Revenue</i>							
16,212	23,636	27,025	452100	Rentals - Building	27,025	27,025	27,025
1,674	-	-	452103	Rentals - Meeting Room	-	-	-
899,887	886,099	967,570	462000	Parking Fees	973,920	973,920	973,920
74	301	-	489000	Miscellaneous Revenue	-	-	-
2,850	2,205	-	489100	Refunds/Reimbursements	-	-	-
920,697	912,241	994,595		Total Current Revenue	1,000,945	1,000,945	1,000,945
<i>Interfund Transfers</i>							
220,000	179,988	179,988	496000	Interfund Loan - Principal	179,988	179,988	179,988
7,400	8,693	10,799	496500	Interfund Loan - Interest	13,499	13,499	13,499
593,290	628,517	844,217	497500	Transfer for Indirect Costs	732,168	732,168	732,168
-	-	215,030	498000	Transfer for Direct Costs	184,684	184,684	184,684
820,690	817,198	1,250,034		Total Interfund Transfers	1,110,339	1,110,339	1,110,339
\$2,225,505	\$2,275,242	\$2,961,626	TOTAL RESOURCES		\$2,958,259	\$2,958,259	\$2,958,259

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Research Center)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
-	-	160,000	349000	Fund Balance-Unassigned/Reserved	98,647	98,647	376,647
-	-	160,000		Total Beginning Fund Balance	98,647	98,647	376,647
<i>Current Revenue</i>							
-	680	-	410000	Federal Grants - Direct	13,536	13,536	13,536
1,052,347	1,467,724	2,047,081	410500	Federal Grants - Indirect	2,084,579	2,084,579	2,084,579
290,570	315,977	225,000	411000	State Grants - Direct	225,000	225,000	225,000
225,335	225,000	225,000	412000	Local Grants - Direct	306,026	306,026	306,026
14,440	16,740	14,579	414000	Local Government Service Fee	36,158	36,158	36,158
-	39,659	112,828	414500	Government Contributions	-	-	-
819,655	237,266	187,180	418000	Contract and Professional Servic	203,485	203,485	203,485
2,702	2,884	-	421000	Documents and Publications	-	-	-
68,938	61,352	-	423000	Product Sales	55,000	55,000	55,000
3,988	-	-	465000	Miscellaneous Charges for Svc	-	-	-
7,390	5,861	-	467000	Charges for Services	-	-	-
2,485,364	2,373,141	2,811,668		Total Current Revenue	2,923,784	2,923,784	2,923,784
<i>Interfund Transfers</i>							
241,330	420,113	834,443	498000	Transfer for Direct Costs	823,049	823,049	823,049
(3,838)	201,559	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
237,492	621,672	834,443		Total Interfund Transfers	823,049	823,049	823,049
\$2,722,856	\$2,994,813	\$3,806,111	TOTAL RESOURCES		\$3,845,480	\$3,845,480	\$4,123,480

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund - Total Requirements							
<u>Expenditures</u>							
				<i>Personnel Services</i>			
463,257	479,186	527,342	500000	Elected Official Salaries	523,134	523,134	523,134
16,979,575	17,929,459	20,876,145	501000	Reg Employees-Full Time-Exempt	21,123,456	21,123,456	21,393,768
3,191,913	3,715,074	3,499,214	501500	Reg Empl-Full Time-Non-Exempt	3,744,883	3,744,883	3,744,883
996,411	825,847	533,879	502000	Reg Employees-Part Time-Exempt	500,423	500,423	500,423
269,461	342,598	181,341	502500	Reg Empl-Part Time-Non-Exempt	159,654	159,654	159,654
364,603	476,749	540,892	503000	Temporary Employees - Hourly	456,546	456,546	451,046
131,169	297,322	402,110	504000	Seasonal Employees	517,060	517,060	517,060
220,680	130,564	56,959	508000	Overtime	60,694	60,694	60,694
44,888	51,241	16,200	508600	Mobile Comm Allowance	15,000	15,000	15,000
1,850,482	1,948,148	2,169,117	511000	Fringe - Payroll Taxes	2,174,567	2,174,567	2,197,421
2,691,907	2,988,147	3,216,482	512000	Fringe - Retirement PERS	4,148,959	4,148,959	4,183,017
3,860,549	3,933,056	4,150,297	513000	Fringe - Health and Welfare	4,187,525	4,187,525	4,245,836
40,000	19,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
125,631	75,285	47,295	514000	Fringe - Unemployment	68,780	68,780	68,780
64,162	67,108	102,726	515000	Fringe - Other Benefits	102,568	102,568	103,703
216,704	342,799	511,444	519000	Pension Oblig Bonds Contrib	259,155	259,155	261,858
39,225	34,275	-	519500	Fringe - Insurance - Opt Out	-	-	-
31,550,617	33,655,858	36,831,443		Total Personnel Services	38,042,404	38,042,404	38,426,277
				<i>Materials and Services</i>			
287,372	244,602	463,099	520100	Office Supplies	462,868	462,868	462,868
144,543	233,433	8,356	520110	Computer Equipment	21,554	21,554	21,554
72,362	96,798	13,833	520120	Meetings Expenditures	50,839	50,839	50,839
52,126	22,807	362	520130	Postage	350	350	350
7,369	2,401	-	520140	OfficeSupply-PromoandConsult Sup	300	300	300
112,374	196,328	219,619	520500	Operating Supplies	188,020	188,020	188,020
58,629	28,404	22,512	520510	Operating Supplies - Small Tools, Equip	28,012	28,012	28,012
1,505	447	-	520520	Operating Supplies - Audio Visual	-	-	-
(584)	-	-	520535	Operating Supplies - Food for Prg Part	250	250	250
102	449	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
30,207	3,057	6,282	520550	Operating Supplies - Telecommunications	6,282	6,282	6,282
250	63	-	520560	Operating Supplies - Tickets	-	-	-
35,286	15,031	6,173	520580	Operating Supplies - Uniforms	6,259	6,259	6,259
32,736	69,259	111,309	521000	Subscriptions and Dues	153,975	153,975	153,975

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i> FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund - Total Requirements							
106,723	105,241	51,669	521100	Membership and Professional Dues	42,278	42,278	42,278
42,745	45,134	1,285	521200	Publications and Subscriptions	2,380	2,380	2,380
258	487	-	521300	Fuels - Waste Transport	-	-	-
56,482	63,874	79,792	521400	Fuels and Lubricants - General	82,818	82,818	82,818
13,429	20,469	173,057	521500	Maintenance and Repairs Supplies	140,778	140,778	140,778
4,892	205	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
49,597	42,664	-	521520	Maintenance and Repairs Supplies - Building	23,000	23,000	23,000
-	2,305	-	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
2,072	1,097	-	521530	Maintenance and Repairs Supplies - Custodial	250	250	250
7,772	9,775	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
50,687	52,826	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	3,100	3,100	3,100
35,600	36,987	10,271	521560	Maintenance and Repairs Supplies - Equipment	7,100	7,100	7,100
8,590	2,797	-	521570	Maintenance and Repairs Supplies - Vehicles	1,100	1,100	1,100
1,963	2,306	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	750	750	750
14	594	-	522000	Food	-	-	-
560	-	-	522100	Cost of Food and Beverage	-	-	-
43,216	76,445	13,612	522500	Retail	13,610	13,610	13,610
2,051,348	2,312,425	4,295,246	524000	Contracted Professional Svcs	2,887,561	2,887,561	3,851,966
133,235	150,155	152,000	524010	Contracted Prof Svcs - Accounting and Auditing	157,320	157,320	157,320
4,367	3,718	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
7,500	2,750	-	524030	Contracted Prof Svcs - Architect	-	-	-
6,028	23,273	-	524040	Contracted Prof Svcs - Promotion and Public Relations	2,500	2,500	2,500
13,845	19,835	85,000	524050	Contracted Prof Svcs - Advertising	72,550	72,550	72,550
121,654	4,938	165,000	524060	Contracted Prof Svcs - Information Technology Services	150,000	150,000	150,000
249,644	39,714	1,544,617	524070	Contracted Prof Svcs - Management, Consulting and Communication	1,512,700	1,512,700	1,642,700
-	607	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
21,358	23,142	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
7,785	60,982	91,162	524500	Marketing Expenditures	127,705	127,705	127,705
407,142	458,107	432,361	524600	Sponsorship Expenditures	410,271	410,271	410,271
50	7,500	-	524710	Marketing Incentives	-	-	-
254,115	264,840	343,529	525000	Contracted Property Services	358,057	358,057	358,057
11,583	20,507	710,100	525100	Utility Services	668,689	668,689	668,689
11,166	19,911	-	525110	Utility Services - Internet	-	-	-
61,436	62,939	-	525120	Utility Services - Telecommunications	3,200	3,200	3,200
193,477	237,093	-	525130	Utility Services - Electricity	1,500	1,500	1,500
5,638	5,733	-	525140	Utility Services - Natural Gas	-	-	-
50,857	75,529	-	525150	Utility Services - Sanitation and Refuse Removal	3,500	3,500	3,500

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i> FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund - Total Requirements							
83,647	152,907	-	525160	Utility Services - Water and Sewer	2,100	2,100	2,100
908	607	42,173	525500	Cleaning Services	15,706	15,706	15,706
674,051	753,952	1,376,733	526000	Maintenance and Repair Services	1,370,805	1,370,805	1,370,805
117,488	156,243	12,564	526010	Maintenance and Repair Services - Building	44,564	44,564	44,564
-	9,398	-	526011	Maintenance and Repair Services - Painting	1,000	1,000	1,000
2,748	10,091	-	526012	Maintenance and Repair Services - Electricity	1,500	1,500	1,500
15,736	13,019	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
3,779	75,610	-	526014	Maintenance and Repair Services - HVAC	2,300	2,300	2,300
3,439	3,776	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	500	500	500
59,478	91,741	-	526020	Maintenance and Repair Services - Equipment	4,200	4,200	4,200
80,950	45,115	-	526030	Maintenance and Repair Services - Grounds	250	250	250
138,623	158,561	182,200	526040	Maintenance and Repair Services - Technology	195,630	195,630	195,630
17,745	18,858	21,988	526050	Maintenance and Repair Services - Vehicles	23,088	23,088	23,088
2,459	1,864	-	526060	Maintenance and Repair Services - Safety	-	-	-
10,070	1,797	10,000	526100	Capital Maintenance - CIP	-	-	-
-	17,188	-	526200	Capital Maintenance - Non-CIP	2,500	2,500	2,500
10,658	4,035	-	526300	Software Maintenance	8,500	8,500	8,500
2,996	2,590	52,992	526500	Rentals	50,608	50,608	50,608
1,770	219	-	526510	Rentals - Building	-	-	-
7,929	8,848	-	526520	Rentals - Equipment	200	200	200
2,047	1,758	-	526530	Rentals - Office Equipment	-	-	-
27,420	17,321	4,711	526540	Rentals - Vehicle	4,750	4,750	4,750
12,600	12,558	-	526560	Rentals - Parking Space	7,200	7,200	7,200
163,806	256,674	332,717	528000	Other Purchased Services	268,504	268,504	268,504
16	-	111,000	528010	Other Purchased Services - Commissions	-	-	-
31	279	-	528020	Other Purchased Services - Audio Visual	-	-	-
4,096	6,930	-	528030	Other Purchased Services - Delivery, Shipping and Courier	500	500	500
14	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
35	160	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	2,990	-	528070	Other Purchased Services - Trade Shows	-	-	-
931	146	-	528080	Other Purchased Services - Agency Fees	-	-	-
115	357	-	528090	Other Purchased Svs - Event	-	-	-
3,100	-	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
55,130	54,868	-	528200	Banking Services	62,500	62,500	62,500
125,752	188,061	60,000	528210	Credit Card Fees	80,790	80,790	80,790
37,980	7,918	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
87,470	82,493	183,000	528400	Other Purchased Services - Printing and Graphics	218,138	218,138	218,138

General Fund

FY 2014-15		FY 2015-16		FY 2016-17		For Information Only		FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT		DESCRIPTION			Proposed Amount	Approved Amount	Adopted Amount
General Fund - Total Requirements										
63,768	75,656	113,603	528500		Cemetery Services Expenditures			112,500	112,500	112,500
1,022	-	-	529400		Special Waste Disposal Fees			-	-	-
2,650,075	2,757,053	2,648,000	529800		Glendoveer Golf Ops Contract			2,700,000	2,700,000	2,700,000
4,395,907	2,509,111	4,337,046	530000		Payments to Other Agencies			3,947,658	3,947,658	3,947,658
21,538	10,286	523	530010		License and Permit Fees			2,250	2,250	2,250
63,052	18,937	75,000	530500		Election Expenses			100,000	100,000	100,000
191,611	195,743	167,970	531000		Taxes (Non-Payroll)			187,259	187,259	187,259
464,059	446,745	542,520	531500		Grants to Other Governments			656,436	656,436	656,436
451,000	-	-	531800		Contributions to Other Govt			1,500	1,500	1,500
9	634	-	532000		Government Assessments			101,138	101,138	101,138
7,390	5,861	-	540000		Charges for Services			-	-	-
2,660,721	955,826	4,000,000	544000		Program Purchases			4,000,000	4,000,000	4,000,000
648,964	669,522	725,000	544500		Grants and Loans			745,000	745,000	1,222,500
33,656	19,825	242,557	545000		Travel			251,425	251,425	268,425
130,792	134,359	6,617	545100		Travel and Lodging			6,950	6,950	6,950
16,497	14,557	2,105	545200		Mileage, Taxi and Parking			200	200	200
26,639	25,666	2,523	545300		Meals and Entertainment			600	600	600
92,444	121,694	299,564	545500		Staff Development			316,878	316,878	316,878
9,095	14,014	-	545510		Tuition Reimbursement			-	-	-
81,980	83,192	11,208	545520		Conference Fees			16,350	16,350	16,350
8,310	1,625	-	545530		Outreach Development			-	-	-
-	-	26,166	547000		Council Costs			26,796	26,796	26,796
19,094	22,643	50,000	548000		Fee Reimbursements			25,000	25,000	25,000
3,654	8,755	22,280	549000		Miscellaneous Expenditures			19,756	19,756	19,756
186,152	200,555	204,800	549010		Tri-Met Transit Pass			221,122	221,122	221,122
18,853,555	15,621,167	24,867,806	Total Materials and Services					23,397,077	23,397,077	24,985,982
Debt Service										
710,000	820,000	930,000	563000		Revenue Bond Pmts-Principal			1,055,000	1,055,000	1,055,000
1,076,381	1,041,882	1,002,038	563500		Revenue Bond Payments-Interest			956,850	956,850	956,850
1,786,381	1,861,882	1,932,038	Total Debt Service					2,011,850	2,011,850	2,011,850
Capital Outlay										
117	-	-	570000		Land			-	-	-
-	-	-	571000		Improve-Other than Bldg			75,000	75,000	75,000
36,530	4,830	-	572000		Buildings and Related			-	-	-
10,500	12,731	35,000	574000		Equipment and Vehicles			50,000	50,000	50,000
11,405	-	-	574500		Vehicles			-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund - Total Requirements								
1,647	-	-	575000	Office Furn and Equip		-	-	-
-	156,686	155,000	579000	Intangible Assets		55,000	55,000	84,340
60,200	174,247	190,000		Total Capital Outlay		180,000	180,000	209,340
<i>Interfund Transfers</i>								
312,334	374,341	485,676	580000	Transfer for Indirect Costs		581,477	581,477	581,477
18,217,325	19,468,737	18,789,590	581000	Transfer of Resources		16,734,147	16,734,147	16,734,147
-	194,000	654,000	582000	Transfer for Direct Costs		-	-	-
18,529,659	20,037,078	19,929,266		Total Interfund Transfers		17,315,624	17,315,624	17,315,624
<i>Contingency</i>								
-	-	5,000	701001	Contingency - Opportunity Account		200,000	200,000	170,000
-	-	671,665	701002	Contingency - Operating		2,205,198	2,205,198	2,205,198
-	-	5,100,041	709000	Contingency - All Other		-	-	-
-	-	5,776,706		Total Contingency		2,405,198	2,405,198	2,375,198
<i>Unappropriated Fund Balance</i>								
5,626,594	7,735,522	4,698,550	801002	Unapp FB - Restricted CET		10,046,619	10,046,619	10,046,619
10,268,210	11,849,453	6,365,810	801003	Unapp FB - Restricted TOD		9,667,975	9,667,975	9,667,975
4,559,883	3,966,257	-	805000	Unapp FB - Reserves		-	-	-
-	-	1,795,000	805100	Unapp FB - Stabilization Reserve		1,806,000	1,806,000	1,806,000
1,318,769	-	-	805300	Unapp FB - Reserve for one-time expenditures		-	-	-
1,116,958	1,264,965	1,418,886	805400	Unapp FB - Reserve for Future Debt Service		1,384,311	1,384,311	1,384,311
2,856,528	3,425,587	3,975,814	805450	Unapp FB - PERS Reserve		2,627,924	2,627,924	2,627,924
3,330,999	4,056,648	2,353,414	805900	Unapp FB - Other Reserves and Designations		3,119,776	3,119,776	3,110,160
29,077,941	32,298,432	20,607,474		Total Unappropriated Fund Balance		28,652,605	28,652,605	28,642,989
\$99,858,352	\$103,648,666	\$110,134,733	TOTAL REQUIREMENTS			\$112,004,758	\$112,004,758	\$113,967,260
291.55	297.05	302.43	FULL-TIME EQUIVALENTS			300.63	300.63	303.75

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
General Fund (Communications)							
Expenditures							
Personnel Services							
1,868,653	2,022,945	1,189,187	501000	Reg Employees-Full Time-Exempt	1,098,081	1,098,081	1,153,887
20,004	52,768	-	501500	Reg Empl-Full Time-Non-Exempt	67,050	67,050	67,050
82,149	67,066	-	503000	Temporary Employees - Hourly	-	-	-
3,944	2,219	-	508000	Overtime	-	-	-
2,486	1,560	-	508600	Mobile Comm Allowance	-	-	-
163,821	175,872	99,281	511000	Fringe - Payroll Taxes	95,663	95,663	100,387
223,604	259,711	151,246	512000	Fringe - Retirement PERS	193,826	193,826	200,857
293,786	310,809	182,195	513000	Fringe - Health and Welfare	169,632	169,632	183,768
1,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
10,900	-	-	514000	Fringe - Unemployment	2,059	2,059	2,059
5,222	5,552	4,624	515000	Fringe - Other Benefits	4,479	4,479	4,724
17,842	31,195	23,551	519000	Pension Oblig Bonds Contrib	11,653	11,653	12,211
2,625	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,696,035	2,933,498	1,650,084	Total Personnel Services		1,642,443	1,642,443	1,724,943
Materials and Services							
13,901	11,817	41,860	520100	Office Supplies	42,865	42,865	42,865
20,534	30,314	-	520110	Computer Equipment	-	-	-
2,817	1,114	-	520120	Meetings Expenditures	-	-	-
77	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
391	-	4,916	520500	Operating Supplies	5,034	5,034	5,034
114	40	-	520520	Operating Supplies - Audio Visual	-	-	-
1,859	444	-	520580	Operating Supplies - Uniforms	-	-	-
11,019	7,034	3,090	521000	Subscriptions and Dues	3,164	3,164	3,164
550	658	-	521100	Membership and Professional Dues	-	-	-
878	95	-	521200	Publications and Subscriptions	-	-	-
14	-	-	522000	Food	-	-	-
202,717	105,150	86,714	524000	Contracted Professional Svcs	95,650	95,650	95,650
88	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
-	343	-	524050	Contracted Prof Svcs - Advertising	-	-	-
59	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	607	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	2,141	-	524500	Marketing Expenditures	-	-	-
2,100	(2,100)	-	524600	Sponsorship Expenditures	-	-	-
-	-	3,142	525100	Utility Services	3,217	3,217	3,217
573	626	-	525120	Utility Services - Telecommunications	-	-	-
-	-	5,702	526000	Maintenance and Repair Services	5,839	5,839	5,839

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (Communications)							
3,829	561	23,042	528000	Other Purchased Services	23,595	23,595	23,595
23	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
866	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
610	3,718	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
3,189	790	-	540000	Charges for Services	-	-	-
15	-	2,408	545000	Travel	2,466	2,466	2,466
457	1,459	-	545100	Travel and Lodging	-	-	-
359	363	-	545200	Mileage, Taxi and Parking	-	-	-
207	449	-	545300	Meals and Entertainment	-	-	-
8,329	1,093	18,017	545500	Staff Development	18,450	18,450	18,450
430	375	-	545510	Tuition Reimbursement	-	-	-
3,730	3,010	-	545520	Conference Fees	-	-	-
-	-	8,007	549000	Miscellaneous Expenditures	8,199	8,199	8,199
279,738	170,103	196,898	Total Materials and Services		208,479	208,479	208,479
\$2,975,773	\$3,103,602	\$1,846,982	TOTAL REQUIREMENTS		\$1,850,922	\$1,850,922	\$1,933,422
25.00	25.00	13.00	FULL-TIME EQUIVALENTS		12.00	12.00	13.00

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Communications (Director's Office) - combined with Program & Facility Expenditures							
<i>Personnel Services</i>							
261,690	234,654	302,858	501000	Reg Employees-Full Time-Exempt	-	-	-
20,004	46,560	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
2,820	1,815	-	508000	Overtime	-	-	-
22,385	21,694	25,524	511000	Fringe - Payroll Taxes	-	-	-
35,673	40,151	41,286	512000	Fringe - Retirement PERS	-	-	-
52,254	46,572	41,724	513000	Fringe - Health and Welfare	-	-	-
646	580	1,164	515000	Fringe - Other Benefits	-	-	-
2,831	4,208	6,057	519000	Pension Oblig Bonds Contrib	-	-	-
600	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
398,903	396,234	418,613		Total Personnel Services	-	-	-
<i>Materials and Services</i>							
1,859	-	-	520580	Operating Supplies - Uniforms	-	-	-
-	200	-	524500	Marketing Expenditures	-	-	-
30	-	-	545300	Meals and Entertainment	-	-	-
22	-	-	545500	Staff Development	-	-	-
1,911	200	-		Total Materials and Services	-	-	-
\$400,814	\$396,434	\$418,613	TOTAL REQUIREMENTS		\$0	\$0	\$0

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Communications (Program & Facility)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
896,068	1,042,637	471,736	501000	Reg Employees-Full Time-Exempt	775,165	775,165	830,971
-	199	-	501500	Reg Empl-Full Time-Non-Exempt	67,050	67,050	67,050
38,156	1,615	-	503000	Temporary Employees - Hourly	-	-	-
281	-	-	508000	Overtime	-	-	-
2,486	1,560	-	508600	Mobile Comm Allowance	-	-	-
77,472	85,937	39,765	511000	Fringe - Payroll Taxes	68,391	68,391	73,115
108,834	135,735	53,819	512000	Fringe - Retirement PERS	139,487	139,487	146,518
137,090	151,974	70,936	513000	Fringe - Health and Welfare	113,088	113,088	127,224
1,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
9,852	-	-	514000	Fringe - Unemployment	2,059	2,059	2,059
2,433	2,784	1,836	515000	Fringe - Other Benefits	3,189	3,189	3,434
8,463	15,670	9,435	519000	Pension Oblig Bonds Contrib	8,423	8,423	8,981
1,282,134	1,438,111	647,527		Total Personnel Services	1,176,852	1,176,852	1,259,352
<i>Materials and Services</i>							
10,181	6,575	35,210	520100	Office Supplies	36,055	36,055	36,055
9,535	19,474	-	520110	Computer Equipment	-	-	-
2,817	1,114	-	520120	Meetings Expenditures	-	-	-
77	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
11	-	4,396	520500	Operating Supplies	4,502	4,502	4,502
114	40	-	520520	Operating Supplies - Audio Visual	-	-	-
-	444	-	520580	Operating Supplies - Uniforms	-	-	-
162	588	2,407	521000	Subscriptions and Dues	2,465	2,465	2,465
550	658	-	521100	Membership and Professional Dues	-	-	-
19	35	-	521200	Publications and Subscriptions	-	-	-
14	-	-	522000	Food	-	-	-
202,270	101,157	86,714	524000	Contracted Professional Svcs	95,650	95,650	95,650
48	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
-	343	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	453	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	1,941	-	524500	Marketing Expenditures	-	-	-
2,100	(2,100)	-	524600	Sponsorship Expenditures	-	-	-
-	-	3,142	525100	Utility Services	3,217	3,217	3,217
155	620	-	525120	Utility Services - Telecommunications	-	-	-
-	-	4,498	526000	Maintenance and Repair Services	4,606	4,606	4,606
3,829	561	17,279	528000	Other Purchased Services	17,694	17,694	17,694
23	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
866	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Communications (Program & Facility)							
544	1,080	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
3,189	790	-	540000	Charges for Services	-	-	-
15	-	1,255	545000	Travel	1,285	1,285	1,285
457	1,459	-	545100	Travel and Lodging	-	-	-
359	363	-	545200	Mileage, Taxi and Parking	-	-	-
178	449	-	545300	Meals and Entertainment	-	-	-
8,307	1,093	12,203	545500	Staff Development	12,496	12,496	12,496
430	-	-	545510	Tuition Reimbursement	-	-	-
3,730	3,010	-	545520	Conference Fees	-	-	-
-	-	8,007	549000	Miscellaneous Expenditures	8,199	8,199	8,199
249,979	140,147	175,111	Total Materials and Services		186,169	186,169	186,169
\$1,532,114	\$1,578,258	\$822,638	TOTAL REQUIREMENTS		\$1,363,021	\$1,363,021	\$1,445,521

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Communications (Policy & Planning) - core functions combined with Program & Facility, program-oriented functions embedded in other departments							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
331,266	376,962	-	501000	Reg Employees-Full Time-Exempt	-	-	-
-	6,009	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
30,548	42,408	-	503000	Temporary Employees - Hourly	-	-	-
223	355	-	508000	Overtime	-	-	-
30,846	35,780	-	511000	Fringe - Payroll Taxes	-	-	-
28,469	35,589	-	512000	Fringe - Retirement PERS	-	-	-
49,710	47,085	-	513000	Fringe - Health and Welfare	-	-	-
1,048	-	-	514000	Fringe - Unemployment	-	-	-
978	1,111	-	515000	Fringe - Other Benefits	-	-	-
2,731	6,025	-	519000	Pension Oblig Bonds Contrib	-	-	-
2,025	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
477,846	553,123	-		Total Personnel Services	-	-	-
				<u>Materials and Services</u>			
-	-	-	520110	Computer Equipment	-	-	-
-	-	-		Total Materials and Services	-	-	-
\$477,846	\$553,123	\$0	TOTAL REQUIREMENTS		\$0	\$0	\$0

General Fund

				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Communications (Design & Standards)							
<u>Expenditures</u>							
<u>Personnel Services</u>							
379,629	368,692	414,593	501000	Reg Employees-Full Time-Exempt	322,916	322,916	322,916
13,444	23,043	-	503000	Temporary Employees - Hourly	-	-	-
620	49	-	508000	Overtime	-	-	-
33,117	32,461	33,992	511000	Fringe - Payroll Taxes	27,272	27,272	27,272
50,629	48,237	56,141	512000	Fringe - Retirement PERS	54,339	54,339	54,339
54,731	65,179	69,535	513000	Fringe - Health and Welfare	56,544	56,544	56,544
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,164	1,078	1,624	515000	Fringe - Other Benefits	1,290	1,290	1,290
3,817	5,291	8,059	519000	Pension Oblig Bonds Contrib	3,230	3,230	3,230
537,152	546,029	583,944		Total Personnel Services	465,591	465,591	465,591
<u>Materials and Services</u>							
3,721	5,242	6,650	520100	Office Supplies	6,810	6,810	6,810
10,999	10,841	-	520110	Computer Equipment	-	-	-
381	-	520	520500	Operating Supplies	532	532	532
10,858	6,446	683	521000	Subscriptions and Dues	699	699	699
859	60	-	521200	Publications and Subscriptions	-	-	-
447	3,994	-	524000	Contracted Professional Svcs	-	-	-
40	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
59	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	154	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
418	6	-	525120	Utility Services - Telecommunications	-	-	-
-	-	1,204	526000	Maintenance and Repair Services	1,233	1,233	1,233
-	-	5,763	528000	Other Purchased Services	5,901	5,901	5,901
66	2,638	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	1,153	545000	Travel	1,181	1,181	1,181
-	-	5,814	545500	Staff Development	5,954	5,954	5,954
-	375	-	545510	Tuition Reimbursement	-	-	-
27,847	29,757	21,787		Total Materials and Services	22,310	22,310	22,310
\$564,999	\$575,786	\$605,731	TOTAL REQUIREMENTS		\$487,901	\$487,901	\$487,901

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Council)							
Expenditures							
Personnel Services							
365,904	378,306	416,317	500000	Elected Official Salaries	412,995	412,995	412,995
1,802,558	1,992,589	2,332,850	501000	Reg Employees-Full Time-Exempt	2,365,131	2,365,131	2,365,131
144,110	222,316	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
52,370	54,019	-	502000	Reg Employees-Part Time-Exempt	-	-	-
73,021	77,468	101,560	503000	Temporary Employees - Hourly	102,279	102,279	96,779
38,997	15,255	5,100	508000	Overtime	5,222	5,222	5,222
13,151	13,500	12,600	508600	Mobile Comm Allowance	11,400	11,400	11,400
185,217	203,448	240,882	511000	Fringe - Payroll Taxes	227,831	227,831	227,831
247,074	284,240	325,026	512000	Fringe - Retirement PERS	409,471	409,471	409,471
349,970	379,961	417,150	513000	Fringe - Health and Welfare	424,081	424,081	424,081
4,405	930	172	514000	Fringe - Unemployment	22,458	22,458	22,458
6,107	6,752	11,025	515000	Fringe - Other Benefits	10,983	10,983	10,983
22,524	37,447	55,084	519000	Pension Oblig Bonds Contrib	26,049	26,049	26,049
8,025	7,200	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,313,434	3,673,430	3,917,766	Total Personnel Services		4,017,900	4,017,900	4,012,400
Materials and Services							
32,629	17,047	73,181	520100	Office Supplies	63,482	63,482	63,482
14,458	22,197	-	520110	Computer Equipment	-	-	-
53,652	54,555	-	520120	Meetings Expenditures	32,000	32,000	32,000
71	-	-	520130	Postage	-	-	-
116	2,122	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
47	1,552	10,923	520500	Operating Supplies	945	945	945
600	-	-	520520	Operating Supplies - Audio Visual	-	-	-
94	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	370	-	520580	Operating Supplies - Uniforms	-	-	-
1,800	1,662	2,430	521000	Subscriptions and Dues	2,488	2,488	2,488
11,069	11,463	-	521100	Membership and Professional Dues	3,000	3,000	3,000
1,825	615	-	521200	Publications and Subscriptions	-	-	-
400,000	331,463	612,145	524000	Contracted Professional Svcs	458,587	458,587	570,237
5,940	12,713	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
208	7,598	-	524050	Contracted Prof Svcs - Advertising	-	-	-
12,435	2,142	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	383	-	524500	Marketing Expenditures	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Council)							
17,937	38,861	23,000	524600	Sponsorship Expenditures	20,000	20,000	20,000
-	-	1,816	525100	Utility Services	1,860	1,860	1,860
23	256	-	525120	Utility Services - Telecommunications	-	-	-
-	-	1,068	526000	Maintenance and Repair Services	1,094	1,094	1,094
465	-	961	526500	Rentals	984	984	984
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
676	4,131	20,292	528000	Other Purchased Services	20,779	20,779	20,779
155	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
15,995	20,188	-	528400	Other Purchased Services - Printing and Graphics	10,000	10,000	10,000
4,200	4,800	-	530000	Payments to Other Agencies	-	-	-
4,201	5,071	-	540000	Charges for Services	-	-	-
14,463	7,210	56,948	545000	Travel	58,316	58,316	58,316
33,979	31,994	-	545100	Travel and Lodging	-	-	-
6,649	5,037	-	545200	Mileage, Taxi and Parking	-	-	-
4,434	6,503	-	545300	Meals and Entertainment	-	-	-
2,208	4,015	48,418	545500	Staff Development	39,101	39,101	39,101
20,643	19,078	-	545520	Conference Fees	-	-	-
7,750	-	-	545530	Outreach Development	-	-	-
-	-	26,166	547000	Council Costs	26,796	26,796	26,796
-	7,479	7,220	549000	Miscellaneous Expenditures	7,393	7,393	7,393
669,861	621,646	884,568	Total Materials and Services		746,825	746,825	858,475
\$3,983,295	\$4,295,076	\$4,802,334	TOTAL REQUIREMENTS		\$4,764,725	\$4,764,725	\$4,870,875
30.00	31.50	30.00	FULL-TIME EQUIVALENTS		31.00	31.00	31.00

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Council (Leadership and Policy Develop)							
Expenditures							
				<i>Personnel Services</i>			
365,904	378,306	416,317	500000	Elected Official Salaries	412,995	412,995	412,995
473,350	545,143	607,113	501000	Reg Employees-Full Time-Exempt	593,004	593,004	593,004
19,742	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
52,370	54,019	-	502000	Reg Employees-Part Time-Exempt	-	-	-
65,096	60,501	66,300	503000	Temporary Employees - Hourly	67,891	67,891	62,391
30,929	478	5,100	508000	Overtime	5,222	5,222	5,222
8,476	8,575	7,200	508600	Mobile Comm Allowance	7,200	7,200	7,200
74,356	75,293	92,371	511000	Fringe - Payroll Taxes	89,664	89,664	89,664
95,116	94,585	117,365	512000	Fringe - Retirement PERS	133,812	133,812	133,812
162,196	169,873	194,650	513000	Fringe - Health and Welfare	197,904	197,904	197,904
4,405	930	172	514000	Fringe - Unemployment	10,551	10,551	10,551
3,040	3,209	4,431	515000	Fringe - Other Benefits	4,339	4,339	4,339
8,258	12,680	20,570	519000	Pension Oblig Bonds Contrib	8,329	8,329	8,329
5,250	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,368,489	1,407,191	1,531,589		Total Personnel Services	1,530,911	1,530,911	1,525,411
				<i>Materials and Services</i>			
12,739	2,509	27,767	520100	Office Supplies	28,433	28,433	28,433
5,197	15,204	-	520110	Computer Equipment	-	-	-
20,711	16,523	-	520120	Meetings Expenditures	-	-	-
2	-	-	520130	Postage	-	-	-
65	2,122	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
9	1,552	10,923	520500	Operating Supplies	945	945	945
94	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	370	-	520580	Operating Supplies - Uniforms	-	-	-
250	-	721	521000	Subscriptions and Dues	738	738	738
3,625	5,462	-	521100	Membership and Professional Dues	-	-	-
197	440	-	521200	Publications and Subscriptions	-	-	-
47,893	44,140	43,058	524000	Contracted Professional Svcs	49,211	49,211	49,211
1,040	3,495	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
5,001	392	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
4,635	8,300	-	524600	Sponsorship Expenditures	-	-	-
-	-	1,816	525100	Utility Services	1,860	1,860	1,860
-	256	-	525120	Utility Services - Telecommunications	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Council (Leadership and Policy Develop)							
-	-	1,068	526000	Maintenance and Repair Services	1,094	1,094	1,094
-	-	961	526500	Rentals	984	984	984
-	3,742	20,292	528000	Other Purchased Services	20,779	20,779	20,779
12,380	16,250	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
12,154	3,584	34,175	545000	Travel	34,995	34,995	34,995
28,888	21,079	-	545100	Travel and Lodging	-	-	-
4,785	4,571	-	545200	Mileage, Taxi and Parking	-	-	-
3,376	5,070	-	545300	Meals and Entertainment	-	-	-
150	1,149	7,155	545500	Staff Development	7,327	7,327	7,327
12,055	11,110	-	545520	Conference Fees	-	-	-
-	-	26,166	547000	Council Costs	26,796	26,796	26,796
-	7,479	7,220	549000	Miscellaneous Expenditures	7,393	7,393	7,393
175,246	174,799	181,322		Total Materials and Services	180,555	180,555	180,555
<u>Capital Outlay</u>							
-	-	-	575000	Office Furn and Equip	-	-	-
-	-	-		Total Capital Outlay	-	-	-
\$1,543,735	\$1,581,990	\$1,712,911	TOTAL REQUIREMENTS		\$1,711,466	\$1,711,466	\$1,705,966

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Council (Office of Chief Oper Officer)							
Expenditures							
				<i>Personnel Services</i>			
842,488	528,658	625,667	501000	Reg Employees-Full Time-Exempt	657,376	657,376	657,376
82,395	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
6,751	7,637	13,260	503000	Temporary Employees - Hourly	13,578	13,578	13,578
6,571	21	-	508000	Overtime	-	-	-
2,275	1,325	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
70,660	36,418	53,800	511000	Fringe - Payroll Taxes	46,416	46,416	46,416
90,245	75,154	71,938	512000	Fringe - Retirement PERS	100,798	100,798	100,798
115,584	64,379	69,525	513000	Fringe - Health and Welfare	70,680	70,680	70,680
-	-	-	514000	Fringe - Unemployment	7,371	7,371	7,371
2,001	954	2,358	515000	Fringe - Other Benefits	2,397	2,397	2,397
8,948	7,948	12,513	519000	Pension Oblig Bonds Contrib	6,574	6,574	6,574
1,125	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,229,045	722,494	852,061		Total Personnel Services	908,190	908,190	908,190
				<i>Materials and Services</i>			
10,820	3,224	21,360	520100	Office Supplies	21,873	21,873	21,873
4,843	-	-	520110	Computer Equipment	-	-	-
21,490	11,986	-	520120	Meetings Expenditures	-	-	-
37	-	-	520500	Operating Supplies	-	-	-
600	-	-	520520	Operating Supplies - Audio Visual	-	-	-
70	456	1,709	521000	Subscriptions and Dues	1,750	1,750	1,750
4,044	401	-	521100	Membership and Professional Dues	-	-	-
139,099	46,733	79,260	524000	Contracted Professional Svcs	81,162	81,162	81,162
-	9,218	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
-	7,598	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,750	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
5,302	1,030	-	524600	Sponsorship Expenditures	-	-	-
476	-	-	528000	Other Purchased Services	-	-	-
106	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
536	267	8,900	545000	Travel	9,114	9,114	9,114
5,066	3,680	-	545100	Travel and Lodging	-	-	-
241	65	-	545200	Mileage, Taxi and Parking	-	-	-
428	-	-	545300	Meals and Entertainment	-	-	-
1,633	1,626	19,117	545500	Staff Development	19,576	19,576	19,576
4,269	3,627	-	545520	Conference Fees	-	-	-
7,750	-	-	545530	Outreach Development	-	-	-
206,809	91,659	130,346		Total Materials and Services	133,475	133,475	133,475
\$1,435,854	\$814,153	\$982,407	TOTAL REQUIREMENTS		\$1,041,665	\$1,041,665	\$1,041,665

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			For Information Only	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Council (Government Affairs and Policy Develop)								
Expenditures								
Personnel Services								
486,720	615,980	575,083	501000		Reg Employees-Full Time-Exempt	505,465	505,465	505,465
39,337	38,323	-	501500		Reg Empl-Full Time-Non-Exempt	-	-	-
1,174	5,761	22,000	503000		Temporary Employees - Hourly	20,810	20,810	20,810
1,263	1,663	-	508000		Overtime	-	-	-
2,400	3,000	2,400	508600		Mobile Comm Allowance	1,200	1,200	1,200
39,960	49,960	50,440	511000		Fringe - Payroll Taxes	40,524	40,524	40,524
61,695	78,140	74,597	512000		Fringe - Retirement PERS	82,412	82,412	82,412
72,189	81,730	69,525	513000		Fringe - Health and Welfare	56,545	56,545	56,545
-	-	-	514000		Fringe - Unemployment	4,536	4,536	4,536
1,066	1,339	2,159	515000		Fringe - Other Benefits	1,855	1,855	1,855
5,315	9,870	11,501	519000		Pension Oblig Bonds Contrib	5,054	5,054	5,054
1,650	1,800	-	519500		Fringe - Insurance - Opt Out	-	-	-
712,768	887,565	807,705	Total Personnel Services			718,401	718,401	718,401
Materials and Services								
1,590	2,560	11,554	520100		Office Supplies	4,663	4,663	4,663
4,046	4,018	-	520110		Computer Equipment	-	-	-
9,434	14,587	-	520120		Meetings Expenditures	-	-	-
68	-	-	520130		Postage	-	-	-
52	-	-	520140		OfficeSupply-PromoandConsult Sup	-	-	-
-	-	-	520500		Operating Supplies	-	-	-
480	46	-	521000		Subscriptions and Dues	-	-	-
3,400	5,600	-	521100		Membership and Professional Dues	-	-	-
1,613	175	-	521200		Publications and Subscriptions	-	-	-
126,288	64,073	201,865	524000		Contracted Professional Svcs	93,744	93,744	93,744
5,900	-	-	524070		Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
1,250	1,500	3,000	524600		Sponsorship Expenditures	-	-	-
23	-	-	525120		Utility Services - Telecommunications	-	-	-
465	-	-	526500		Rentals	-	-	-
1,140	1,140	-	526560		Rentals - Parking Space	-	-	-
-	390	-	528000		Other Purchased Services	-	-	-
155	-	-	528030		Other Purchased Services - Delivery, Shipping and Courier	-	-	-
1,461	-	-	528400		Other Purchased Services - Printing and Graphics	-	-	-
4,200	4,800	-	530000		Payments to Other Agencies	-	-	-
4,201	5,071	-	540000		Charges for Services	-	-	-
-	1,240	13,873	545000		Travel	14,207	14,207	14,207
25	7,236	-	545100		Travel and Lodging	-	-	-

General Fund

		FY 2016-17	<i>For Information Only</i>			FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Council (Government Affairs and Policy Develop)								
1,523	300	-	545200	Mileage, Taxi and Parking		-	-	-
204	1,050	-	545300	Meals and Entertainment		-	-	-
425	1,180	12,146	545500	Staff Development		2,198	2,198	2,198
1,369	1,570	-	545520	Conference Fees		-	-	-
169,311	116,536	242,438		Total Materials and Services		114,812	114,812	114,812
\$882,079	\$1,004,101	\$1,050,143	TOTAL REQUIREMENTS			\$833,213	\$833,213	\$833,213

General Fund

				<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Council (Diversity Equity and Inclusion)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
-	302,808	524,987	501000	Reg Employees-Full Time-Exempt		609,286	609,286	609,286
2,636	183,994	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
-	3,569	-	503000	Temporary Employees - Hourly		-	-	-
234	13,093	-	508000	Overtime		-	-	-
-	600	-	508600	Mobile Comm Allowance		-	-	-
242	41,777	44,271	511000	Fringe - Payroll Taxes		51,227	51,227	51,227
19	36,361	61,126	512000	Fringe - Retirement PERS		92,449	92,449	92,449
-	63,979	83,450	513000	Fringe - Health and Welfare		98,952	98,952	98,952
-	1,250	2,077	515000	Fringe - Other Benefits		2,392	2,392	2,392
3	6,949	10,500	519000	Pension Oblig Bonds Contrib		6,092	6,092	6,092
-	1,800	-	519500	Fringe - Insurance - Opt Out		-	-	-
3,133	656,180	726,411	Total Personnel Services			860,398	860,398	860,398
<i>Materials and Services</i>								
7,480	8,754	12,500	520100	Office Supplies		8,513	8,513	8,513
373	2,974	-	520110	Computer Equipment		-	-	-
2,017	11,460	-	520120	Meetings Expenditures		32,000	32,000	32,000
1,000	1,160	-	521000	Subscriptions and Dues		-	-	-
-	-	-	521100	Membership and Professional Dues		3,000	3,000	3,000
15	-	-	521200	Publications and Subscriptions		-	-	-
86,720	176,517	287,962	524000	Contracted Professional Svcs		234,470	234,470	346,120
4,900	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
208	-	-	524050	Contracted Prof Svcs - Advertising		-	-	-
1,535	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
-	383	-	524500	Marketing Expenditures		-	-	-
6,750	28,031	20,000	524600	Sponsorship Expenditures		20,000	20,000	20,000
200	-	-	528000	Other Purchased Services		-	-	-
2,048	3,938	-	528400	Other Purchased Services - Printing and Graphics		10,000	10,000	10,000
1,773	2,120	-	545000	Travel		-	-	-
100	101	-	545200	Mileage, Taxi and Parking		-	-	-
426	384	-	545300	Meals and Entertainment		-	-	-
-	60	10,000	545500	Staff Development		10,000	10,000	10,000
2,950	2,771	-	545520	Conference Fees		-	-	-
118,495	238,652	330,462	Total Materials and Services			317,983	317,983	429,633
\$121,627	\$894,832	\$1,056,873	TOTAL REQUIREMENTS			\$1,178,381	\$1,178,381	\$1,290,031

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
General Fund (Finance and Regulatory Services)							
Expenditures							
Personnel Services							
2,009,946	2,061,911	2,190,980	501000	Reg Employees-Full Time-Exempt	2,250,455	2,250,455	2,250,455
407,454	476,476	586,446	501500	Reg Empl-Full Time-Non-Exempt	603,656	603,656	603,656
130,516	128,056	70,556	502000	Reg Employees-Part Time-Exempt	73,908	73,908	73,908
20,125	52,421	49,951	502500	Reg Empl-Part Time-Non-Exempt	53,640	53,640	53,640
6,711	7,748	-	503000	Temporary Employees - Hourly	-	-	-
11,624	19,489	1,020	508000	Overtime	1,044	1,044	1,044
1,200	750	600	508600	Mobile Comm Allowance	600	600	600
210,216	219,448	244,548	511000	Fringe - Payroll Taxes	248,698	248,698	248,698
329,190	372,446	391,860	512000	Fringe - Retirement PERS	488,418	488,418	488,418
503,882	520,750	500,825	513000	Fringe - Health and Welfare	523,032	523,032	523,032
10,000	3,092	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
3,549	3,228	10,760	514000	Fringe - Unemployment	-	-	-
8,043	8,279	11,686	515000	Fringe - Other Benefits	11,906	11,906	11,906
25,094	39,313	57,977	519000	Pension Oblig Bonds Contrib	29,832	29,832	29,832
6,525	4,650	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,684,075	3,918,057	4,117,209	Total Personnel Services		4,285,189	4,285,189	4,285,189
Materials and Services							
38,453	13,503	27,948	520100	Office Supplies	18,000	18,000	18,000
-	10,207	-	520110	Computer Equipment	10,620	10,620	10,620
1,203	765	-	520120	Meetings Expenditures	-	-	-
212	760	-	520500	Operating Supplies	-	-	-
332	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
22	-	-	520520	Operating Supplies - Audio Visual	-	-	-
(584)	-	-	520535	Operating Supplies - Food for Prg Part	-	-	-
-	94	-	520550	Operating Supplies - Telecommunications	-	-	-
-	14	-	520580	Operating Supplies - Uniforms	-	-	-
2,334	5,607	13,901	521000	Subscriptions and Dues	7,054	7,054	7,054
8,585	12,748	-	521100	Membership and Professional Dues	10,239	10,239	10,239
635	682	-	521200	Publications and Subscriptions	595	595	595
-	-	724	521500	Maintenance and Repairs Supplies	-	-	-
108,530	135,443	162,169	524000	Contracted Professional Svcs	221,000	221,000	221,000
20,750	1,825	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	128	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,334	1,788	-	524050	Contracted Prof Svcs - Advertising	2,000	2,000	2,000
-	3,000	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
24,812	11,385	230,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	150,000	150,000	150,000

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (Finance and Regulatory Services)							
104	1,782	-	524500	Marketing Expenditures	-	-	-
25,300	22,072	20,149	524600	Sponsorship Expenditures	20,000	20,000	20,000
-	-	2,458	526000	Maintenance and Repair Services	-	-	-
-	867	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	2,032	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	-	526300	Software Maintenance	5,500	5,500	5,500
52,628	114,978	108,977	528000	Other Purchased Services	16,476	16,476	16,476
567	685	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
51,667	54,828	-	528200	Banking Services	62,500	62,500	62,500
43,018	99,015	-	528210	Credit Card Fees	12,500	12,500	12,500
27,405	15,033	-	528400	Other Purchased Services - Printing and Graphics	14,000	14,000	14,000
302,316	388,729	472,788	530000	Payments to Other Agencies	483,134	483,134	483,134
423	452	28,867	545000	Travel	21,400	21,400	21,400
10,669	9,333	-	545100	Travel and Lodging	-	-	-
686	1,447	-	545200	Mileage, Taxi and Parking	-	-	-
3,055	2,058	-	545300	Meals and Entertainment	-	-	-
14,337	12,620	31,304	545500	Staff Development	41,100	41,100	41,100
2,660	3,455	-	545510	Tuition Reimbursement	-	-	-
13,191	11,921	-	545520	Conference Fees	-	-	-
560	1,325	-	545530	Outreach Development	-	-	-
1,304	966	4,273	549000	Miscellaneous Expenditures	1,149	1,149	1,149
756,509	941,545	1,103,558	Total Materials and Services		1,097,267	1,097,267	1,097,267
\$4,440,583	\$4,859,602	\$5,220,767	TOTAL REQUIREMENTS		\$5,382,456	\$5,382,456	\$5,382,456
37.00	37.80	37.00	FULL-TIME EQUIVALENTS		37.00	37.00	37.00

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Finance and Regulatory Services (Office of the CFO)							
Expenditures							
				<i>Personnel Services</i>			
339,967	423,605	478,869	501000	Reg Employees-Full Time-Exempt	476,799	476,799	476,799
35,233	56,190	58,676	501500	Reg Empl-Full Time-Non-Exempt	61,624	61,624	61,624
1,750	292	-	508000	Overtime	-	-	-
600	600	-	508600	Mobile Comm Allowance	-	-	-
29,045	35,989	45,290	511000	Fringe - Payroll Taxes	42,197	42,197	42,197
54,615	79,123	79,558	512000	Fringe - Retirement PERS	92,557	92,557	92,557
61,700	78,830	69,549	513000	Fringe - Health and Welfare	70,680	70,680	70,680
820	1,153	2,042	515000	Fringe - Other Benefits	2,028	2,028	2,028
3,776	7,203	10,752	519000	Pension Oblig Bonds Contrib	5,384	5,384	5,384
527,505	682,984	744,736		Total Personnel Services	751,269	751,269	751,269
				<i>Materials and Services</i>			
7,733	1,754	3,040	520100	Office Supplies	2,000	2,000	2,000
-	1,681	-	520110	Computer Equipment	10,620	10,620	10,620
252	76	-	520120	Meetings Expenditures	-	-	-
-	345	-	520500	Operating Supplies	-	-	-
22	-	-	520520	Operating Supplies - Audio Visual	-	-	-
99	-	1,071	521000	Subscriptions and Dues	1,000	1,000	1,000
850	750	-	521100	Membership and Professional Dues	-	-	-
135	104	-	521200	Publications and Subscriptions	-	-	-
7,260	69,600	18,156	524000	Contracted Professional Svcs	20,000	20,000	20,000
-	128	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
384	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	230,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	150,000	150,000	150,000
-	2,032	-	526040	Maintenance and Repair Services - Technology	-	-	-
585	423	-	528000	Other Purchased Services	-	-	-
-	-	4,927	545000	Travel	6,000	6,000	6,000
2,292	1,554	-	545100	Travel and Lodging	-	-	-
150	57	-	545200	Mileage, Taxi and Parking	-	-	-
121	304	-	545300	Meals and Entertainment	-	-	-
106	5,427	2,173	545500	Staff Development	18,000	18,000	18,000
-	(796)	-	545510	Tuition Reimbursement	-	-	-
4,715	3,065	-	545520	Conference Fees	-	-	-
-	17	530	549000	Miscellaneous Expenditures	776	776	776
24,705	86,519	259,897		Total Materials and Services	208,396	208,396	208,396
\$552,209	\$769,503	\$1,004,633	TOTAL REQUIREMENTS		\$959,665	\$959,665	\$959,665

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Finance and Regulatory Services (Accounting Services)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
713,697	813,283	850,535	501000	Reg Employees-Full Time-Exempt	673,963	673,963	782,931
324,262	339,214	442,818	501500	Reg Empl-Full Time-Non-Exempt	452,793	452,793	452,793
91,590	128,056	70,556	502000	Reg Employees-Part Time-Exempt	73,908	73,908	73,908
20,125	47,657	49,951	502500	Reg Empl-Part Time-Non-Exempt	53,640	53,640	53,640
6,711	7,748	-	503000	Temporary Employees - Hourly	-	-	-
2,424	8,716	1,020	508000	Overtime	1,044	1,044	1,044
96,457	108,275	119,422	511000	Fringe - Payroll Taxes	106,131	106,131	115,322
146,560	162,427	183,644	512000	Fringe - Retirement PERS	192,263	192,263	212,531
228,342	265,458	271,361	513000	Fringe - Health and Welfare	261,516	261,516	275,652
6,000	1,092	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
3,964	4,365	5,848	515000	Fringe - Other Benefits	5,219	5,219	5,629
11,196	18,285	28,297	519000	Pension Oblig Bonds Contrib	12,560	12,560	13,650
4,725	2,850	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,656,055	1,907,427	2,023,452		Total Personnel Services	1,833,037	1,833,037	1,987,100
<i>Materials and Services</i>							
20,520	8,439	13,994	520100	Office Supplies	11,000	11,000	11,000
-	3,206	-	520110	Computer Equipment	-	-	-
27	-	-	520120	Meetings Expenditures	-	-	-
-	155	-	520500	Operating Supplies	-	-	-
332	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	94	-	520550	Operating Supplies - Telecommunications	-	-	-
-	-	5,120	521000	Subscriptions and Dues	5,250	5,250	5,250
3,240	3,689	-	521100	Membership and Professional Dues	-	-	-
500	513	-	521200	Publications and Subscriptions	-	-	-
-	-	724	521500	Maintenance and Repairs Supplies	-	-	-
87,909	48,367	144,013	524000	Contracted Professional Svcs	151,000	151,000	151,000
20,750	925	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	-	2,458	526000	Maintenance and Repair Services	-	-	-
-	867	-	526020	Maintenance and Repair Services - Equipment	-	-	-
50,571	103,461	87,516	528000	Other Purchased Services	4,000	4,000	4,000
567	685	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
51,667	54,828	-	528200	Banking Services	62,500	62,500	62,500
43,018	99,015	-	528210	Credit Card Fees	12,500	12,500	12,500
10,107	11,869	-	528400	Other Purchased Services - Printing and Graphics	12,000	12,000	12,000
297,316	383,208	464,250	530000	Payments to Other Agencies	478,134	478,134	478,134
-	-	8,170	545000	Travel	7,400	7,400	7,400
4,996	4,170	-	545100	Travel and Lodging	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Finance and Regulatory Services (Accounting Services)							
82	497	-	545200	Mileage, Taxi and Parking	-	-	-
1,631	1,046	-	545300	Meals and Entertainment	-	-	-
8,166	1,580	17,013	545500	Staff Development	11,100	11,100	11,100
698	1,296	-	545510	Tuition Reimbursement	-	-	-
6,446	5,839	-	545520	Conference Fees	-	-	-
1,304	941	1,989	549000	Miscellaneous Expenditures	373	373	373
609,847	734,690	745,247	Total Materials and Services		755,257	755,257	755,257
\$2,265,902	\$2,642,117	\$2,768,699	TOTAL REQUIREMENTS		\$2,588,294	\$2,588,294	\$2,742,357

General Fund

FY 2016-17				For Information Only	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Actual	Actual	Amount			Amount	Amount	Amount
Finance and Regulatory Services (Budget and Financial Mgmt)							
Expenditures							
Personnel Services							
313,189	201,217	216,309	501000	Reg Employees-Full Time-Exempt	431,041	431,041	322,073
14,393	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	4,055	-	508000	Overtime	-	-	-
600	150	-	508600	Mobile Comm Allowance	-	-	-
26,619	16,832	18,240	511000	Fringe - Payroll Taxes	36,375	36,375	27,184
34,717	28,614	29,924	512000	Fringe - Retirement PERS	72,330	72,330	52,062
53,257	32,836	34,768	513000	Fringe - Health and Welfare	63,612	63,612	49,476
3,549	-	-	514000	Fringe - Unemployment	-	-	-
995	605	859	515000	Fringe - Other Benefits	1,660	1,660	1,250
3,278	3,097	4,325	519000	Pension Oblig Bonds Contrib	4,310	4,310	3,220
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
452,397	289,207	304,425	Total Personnel Services		609,328	609,328	455,265
Materials and Services							
4,099	2,812	4,396	520100	Office Supplies	2,000	2,000	2,000
147	124	-	520120	Meetings Expenditures	-	-	-
-	5,500	1,836	521000	Subscriptions and Dues	-	-	-
1,460	554	-	521100	Membership and Professional Dues	1,880	1,880	1,880
4,440	15,399	-	524000	Contracted Professional Svcs	-	-	-
-	1,788	-	524050	Contracted Prof Svcs - Advertising	2,000	2,000	2,000
24,812	11,385	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	-	-	526300	Software Maintenance	5,500	5,500	5,500
382	1,193	13,984	528000	Other Purchased Services	4,820	4,820	4,820
2,735	2,070	-	528400	Other Purchased Services - Printing and Graphics	2,000	2,000	2,000
-	-	7,120	545000	Travel	3,000	3,000	3,000
291	-	-	545100	Travel and Lodging	-	-	-
99	-	-	545200	Mileage, Taxi and Parking	-	-	-
84	178	-	545300	Meals and Entertainment	-	-	-
-	-	4,712	545500	Staff Development	4,500	4,500	4,500
295	2,955	-	545510	Tuition Reimbursement	-	-	-
1,074	-	-	545520	Conference Fees	-	-	-
-	-	683	549000	Miscellaneous Expenditures	-	-	-
39,919	43,957	32,731	Total Materials and Services		25,700	25,700	25,700
\$492,316	\$333,164	\$337,156	TOTAL REQUIREMENTS		\$635,028	\$635,028	\$480,965

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Finance and Regulatory Services (Risk Management)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
113,343	88,350	92,599	501000	Reg Employees-Full Time-Exempt	97,284	97,284	97,284
47,959	81,072	84,952	501500	Reg Empl-Full Time-Non-Exempt	89,239	89,239	89,239
24,533	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	4,764	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
7,449	2,503	-	508000	Overtime	-	-	-
-	-	600	508600	Mobile Comm Allowance	600	600	600
15,036	14,164	14,972	511000	Fringe - Payroll Taxes	15,744	15,744	15,744
26,447	26,509	26,278	512000	Fringe - Retirement PERS	34,693	34,693	34,693
48,210	37,174	27,800	513000	Fringe - Health and Welfare	28,272	28,272	28,272
586	482	700	515000	Fringe - Other Benefits	723	723	723
1,933	2,639	3,551	519000	Pension Oblig Bonds Contrib	1,865	1,865	1,865
285,495	257,656	251,452		Total Personnel Services	268,420	268,420	268,420
<i>Materials and Services</i>							
1,177	-	1,071	520100	Office Supplies	1,000	1,000	1,000
212	-	-	520500	Operating Supplies	-	-	-
-	-	785	521000	Subscriptions and Dues	804	804	804
1,060	895	-	521100	Membership and Professional Dues	-	-	-
6	-	-	528000	Other Purchased Services	-	-	-
-	521	-	530000	Payments to Other Agencies	-	-	-
-	450	1,173	545000	Travel	800	800	800
834	491	-	545100	Travel and Lodging	-	-	-
107	71	-	545300	Meals and Entertainment	-	-	-
467	115	1,000	545500	Staff Development	1,200	1,200	1,200
501	425	-	545520	Conference Fees	-	-	-
-	8	-	549000	Miscellaneous Expenditures	-	-	-
4,363	2,975	4,029		Total Materials and Services	3,804	3,804	3,804
\$289,858	\$260,631	\$255,481	TOTAL REQUIREMENTS		\$272,224	\$272,224	\$272,224

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Finance and Regulatory Services (Procurement)							
Expenditures							
				<i>Personnel Services</i>			
529,750	535,456	552,668	501000	Reg Employees-Full Time-Exempt	571,368	571,368	571,368
-	3,922	-	508000	Overtime	-	-	-
43,060	44,188	46,624	511000	Fringe - Payroll Taxes	48,251	48,251	48,251
66,852	75,773	72,456	512000	Fringe - Retirement PERS	96,575	96,575	96,575
112,373	106,454	97,347	513000	Fringe - Health and Welfare	98,952	98,952	98,952
4,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	3,228	10,760	514000	Fringe - Unemployment	-	-	-
1,677	1,673	2,237	515000	Fringe - Other Benefits	2,276	2,276	2,276
4,911	8,088	11,052	519000	Pension Oblig Bonds Contrib	5,713	5,713	5,713
762,623	780,783	793,144		Total Personnel Services	823,135	823,135	823,135
				<i>Materials and Services</i>			
4,923	498	5,447	520100	Office Supplies	2,000	2,000	2,000
-	5,320	-	520110	Computer Equipment	-	-	-
777	565	-	520120	Meetings Expenditures	-	-	-
-	260	-	520500	Operating Supplies	-	-	-
(584)	-	-	520535	Operating Supplies - Food for Prg Part	-	-	-
-	14	-	520580	Operating Supplies - Uniforms	-	-	-
2,235	107	5,089	521000	Subscriptions and Dues	-	-	-
1,975	6,860	-	521100	Membership and Professional Dues	8,359	8,359	8,359
-	65	-	521200	Publications and Subscriptions	595	595	595
8,920	2,077	-	524000	Contracted Professional Svcs	50,000	50,000	50,000
-	900	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
950	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	3,000	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
104	1,782	-	524500	Marketing Expenditures	-	-	-
25,300	22,072	20,149	524600	Sponsorship Expenditures	20,000	20,000	20,000
1,084	9,902	7,477	528000	Other Purchased Services	7,656	7,656	7,656
14,563	1,094	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
5,000	5,000	8,538	530000	Payments to Other Agencies	5,000	5,000	5,000
423	2	7,477	545000	Travel	4,200	4,200	4,200
2,256	3,118	-	545100	Travel and Lodging	-	-	-
355	893	-	545200	Mileage, Taxi and Parking	-	-	-
1,114	460	-	545300	Meals and Entertainment	-	-	-
5,597	5,498	6,406	545500	Staff Development	6,300	6,300	6,300
1,667	-	-	545510	Tuition Reimbursement	-	-	-
455	2,592	-	545520	Conference Fees	-	-	-

General Fund

				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Finance and Regulatory Services (Procurement)							
560	1,325	-	545530	Outreach Development	-	-	-
(0)	-	1,071	549000	Miscellaneous Expenditures	-	-	-
77,675	73,403	61,654	Total Materials and Services		104,110	104,110	104,110
\$840,298	\$854,186	\$854,798	TOTAL REQUIREMENTS		\$927,245	\$927,245	\$927,245

General Fund

FY 2014-15	FY 2015-16	FY 2016-17				FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
General Fund (Human Resources)								
Expenditures								
Personnel Services								
929,372	842,171	1,461,375	501000	Reg Employees-Full Time-Exempt		1,516,143	1,516,143	1,516,143
362,423	522,958	269,201	501500	Reg Empl-Full Time-Non-Exempt		287,020	287,020	287,020
63,884	6,518	55,492	502000	Reg Employees-Part Time-Exempt		56,333	56,333	56,333
20,643	53,954	-	502500	Reg Empl-Part Time-Non-Exempt		-	-	-
40,051	43,077	47,940	503000	Temporary Employees - Hourly		47,940	47,940	47,940
80,019	9,095	-	508000	Overtime		-	-	-
960	955	-	508600	Mobile Comm Allowance		-	-	-
118,506	116,554	149,517	511000	Fringe - Payroll Taxes		158,036	158,036	158,036
157,487	143,058	189,590	512000	Fringe - Retirement PERS		267,106	267,106	267,106
253,799	260,964	298,139	513000	Fringe - Health and Welfare		308,165	308,165	308,165
9,000	3,908	-	513305	Health Savings - Metro Contrib/HSA Contrib		-	-	-
22,699	158	278	514000	Fringe - Unemployment		77	77	77
4,048	4,080	7,101	515000	Fringe - Other Benefits		7,484	7,484	7,484
13,874	19,883	34,496	519000	Pension Oblig Bonds Contrib		18,595	18,595	18,595
1,800	-	-	519500	Fringe - Insurance - Opt Out		-	-	-
2,078,564	2,027,332	2,513,129	Total Personnel Services			2,666,899	2,666,899	2,666,899
Materials and Services								
13,837	21,412	12,196	520100	Office Supplies		12,489	12,489	12,489
3,165	3,216	-	520110	Computer Equipment		-	-	-
100	-	-	520120	Meetings Expenditures		-	-	-
10	-	-	520130	Postage		-	-	-
6,715	-	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
1,209	1,543	8,378	520500	Operating Supplies		8,579	8,579	8,579
1,513	4,789	6,664	521000	Subscriptions and Dues		6,823	6,823	6,823
4,705	4,634	-	521100	Membership and Professional Dues		-	-	-
2,999	3,338	-	521200	Publications and Subscriptions		-	-	-
269,145	247,424	396,311	524000	Contracted Professional Svcs		251,982	251,982	251,982
-	18,300	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
25	-	-	524500	Marketing Expenditures		-	-	-
700	1,717	-	524600	Sponsorship Expenditures		-	-	-
7,282	-	-	525000	Contracted Property Services		-	-	-
795	-	-	526000	Maintenance and Repair Services		-	-	-
-	4,500	-	526010	Maintenance and Repair Services - Building		-	-	-
76,064	104,925	50,536	528000	Other Purchased Services		52,079	52,079	52,079
22	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
681	-	-	528080	Other Purchased Services - Agency Fees		-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (Human Resources)							
115	72	-	528090	Other Purchased Svs - Event	-	-	-
3,463	-	-	528200	Banking Services	-	-	-
11,406	2,000	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
2,566	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
9	-	-	532000	Government Assessments	-	-	-
826	35	5,176	545000	Travel	4,970	4,970	4,970
3,263	5,766	-	545100	Travel and Lodging	-	-	-
1,554	1,172	-	545200	Mileage, Taxi and Parking	-	-	-
336	680	-	545300	Meals and Entertainment	-	-	-
13,923	18,887	12,590	545500	Staff Development	12,893	12,893	12,893
3,585	3,822	-	545520	Conference Fees	-	-	-
49	-	-	548000	Fee Reimbursements	-	-	-
-	10	-	549000	Miscellaneous Expenditures	-	-	-
430,063	448,243	491,851	Total Materials and Services		349,815	349,815	349,815
\$2,508,627	\$2,475,575	\$3,004,980	TOTAL REQUIREMENTS		\$3,016,714	\$3,016,714	\$3,016,714
19.00	19.80	21.80	FULL-TIME EQUIVALENTS		21.80	21.80	21.80

General Fund

FY 2014-15	FY 2015-16	FY 2016-17	<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Human Resources (Director's Office)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
151,751	158,889	224,890	501000	Reg Employees-Full Time-Exempt	236,077	236,077	236,077
-	55,627	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
9,058	125	47,940	503000	Temporary Employees - Hourly	47,940	47,940	47,940
-	327	-	508000	Overtime	-	-	-
360	355	-	508600	Mobile Comm Allowance	-	-	-
11,242	15,707	22,966	511000	Fringe - Payroll Taxes	20,938	20,938	20,938
22,465	38,327	33,285	512000	Fringe - Retirement PERS	43,911	43,911	43,911
11,220	27,002	27,800	513000	Fringe - Health and Welfare	28,272	28,272	28,272
4,009	4	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
22,699	158	278	514000	Fringe - Unemployment	77	77	77
237	483	997	515000	Fringe - Other Benefits	1,026	1,026	1,026
1,526	3,231	4,498	519000	Pension Oblig Bonds Contrib	2,361	2,361	2,361
234,567	300,235	362,654	Total Personnel Services		380,602	380,602	380,602
<i>Materials and Services</i>							
11,168	20,768	9,184	520100	Office Supplies	9,404	9,404	9,404
957	3,216	-	520110	Computer Equipment	-	-	-
10	-	-	520130	Postage	-	-	-
-	418	-	520500	Operating Supplies	-	-	-
1,323	300	-	521000	Subscriptions and Dues	-	-	-
1,835	1,671	-	521100	Membership and Professional Dues	-	-	-
185	-	-	521200	Publications and Subscriptions	-	-	-
21,220	76,336	23,496	524000	Contracted Professional Svcs	24,060	24,060	24,060
700	1,717	-	524600	Sponsorship Expenditures	-	-	-
7,282	-	-	525000	Contracted Property Services	-	-	-
-	4,500	-	526010	Maintenance and Repair Services - Building	-	-	-
2,936	24,161	571	528000	Other Purchased Services	585	585	585
3,463	-	-	528200	Banking Services	-	-	-
11,406	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
36	-	427	545000	Travel	666	666	666
1,442	2,739	-	545100	Travel and Lodging	-	-	-
340	261	-	545200	Mileage, Taxi and Parking	-	-	-
18	142	-	545300	Meals and Entertainment	-	-	-
1,577	4,729	1,068	545500	Staff Development	1,094	1,094	1,094
470	974	-	545520	Conference Fees	-	-	-
66,368	141,932	34,746	Total Materials and Services		35,809	35,809	35,809
\$300,936	\$442,167	\$397,400	TOTAL REQUIREMENTS		\$416,411	\$416,411	\$416,411

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Human Resources (Total Rewards)							
<u>Expenditures</u>							
				<i>Personnel Services</i>			
93,955	164,025	187,140	501000	Reg Employees-Full Time-Exempt	229,419	229,419	229,419
72,248	95,998	109,432	501500	Reg Empl-Full Time-Non-Exempt	107,908	107,908	107,908
-	-	55,492	502000	Reg Employees-Part Time-Exempt	56,333	56,333	56,333
20,643	53,954	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
1,950	-	-	503000	Temporary Employees - Hourly	-	-	-
1,428	437	-	508000	Overtime	-	-	-
14,656	24,365	29,714	511000	Fringe - Payroll Taxes	33,262	33,262	33,262
15,901	29,269	39,857	512000	Fringe - Retirement PERS	52,980	52,980	52,980
47,520	66,797	66,765	513000	Fringe - Health and Welfare	74,921	74,921	74,921
2,000	1,904	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
596	997	1,452	515000	Fringe - Other Benefits	1,601	1,601	1,601
1,401	4,227	7,042	519000	Pension Oblig Bonds Contrib	3,937	3,937	3,937
272,298	441,972	496,894		Total Personnel Services	560,361	560,361	560,361
				<i>Materials and Services</i>			
95	-	1,989	520100	Office Supplies	2,037	2,037	2,037
6,715	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
48	-	-	520500	Operating Supplies	-	-	-
-	-	597	521000	Subscriptions and Dues	611	611	611
361	1,270	-	521100	Membership and Professional Dues	-	-	-
80	-	-	521200	Publications and Subscriptions	-	-	-
131,531	103,644	157,275	524000	Contracted Professional Svcs	130,330	130,330	130,330
-	18,300	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
15,080	7,801	-	528000	Other Purchased Services	-	-	-
115	-	-	528090	Other Purchased Svs - Event	-	-	-
389	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
68	-	3,254	545000	Travel	1,229	1,229	1,229
106	147	-	545200	Mileage, Taxi and Parking	-	-	-
1,960	4,115	2,871	545500	Staff Development	2,940	2,940	2,940
530	1,300	-	545520	Conference Fees	-	-	-
-	10	-	549000	Miscellaneous Expenditures	-	-	-
157,078	136,587	165,986		Total Materials and Services	137,147	137,147	137,147
\$429,376	\$578,559	\$662,880	TOTAL REQUIREMENTS		\$697,508	\$697,508	\$697,508

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Human Resources (Talent Sourcing)							
Expenditures							
<i>Personnel Services</i>							
321,052	190,523	588,068	501000	Reg Employees-Full Time-Exempt	383,733	383,733	383,733
165,914	336,095	94,160	501500	Reg Empl-Full Time-Non-Exempt	123,610	123,610	123,610
71,637	7,461	-	508000	Overtime	-	-	-
45,093	42,867	54,678	511000	Fringe - Payroll Taxes	42,856	42,856	42,856
52,225	46,964	65,943	512000	Fringe - Retirement PERS	79,192	79,192	79,192
80,717	105,533	120,149	513000	Fringe - Health and Welfare	91,884	91,884	91,884
1,000	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,428	1,660	2,653	515000	Fringe - Other Benefits	2,041	2,041	2,041
5,368	7,651	12,960	519000	Pension Oblig Bonds Contrib	5,073	5,073	5,073
1,800	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
746,235	739,754	938,611		Total Personnel Services	728,389	728,389	728,389
<i>Materials and Services</i>							
51	310	695	520100	Office Supplies	712	712	712
345	-	-	520110	Computer Equipment	-	-	-
12	-	-	520120	Meetings Expenditures	-	-	-
975	1,125	4,379	520500	Operating Supplies	4,484	4,484	4,484
190	4,489	4,059	521000	Subscriptions and Dues	4,156	4,156	4,156
953	978	-	521100	Membership and Professional Dues	-	-	-
2,188	1,465	-	521200	Publications and Subscriptions	-	-	-
35,447	31,046	108,000	524000	Contracted Professional Svcs	28,432	28,432	28,432
25	-	-	524500	Marketing Expenditures	-	-	-
43,420	55,115	36,253	528000	Other Purchased Services	37,453	37,453	37,453
524	-	1,068	545000	Travel	1,229	1,229	1,229
472	585	-	545100	Travel and Lodging	-	-	-
270	185	-	545200	Mileage, Taxi and Parking	-	-	-
-	323	-	545300	Meals and Entertainment	-	-	-
1,343	4,037	3,738	545500	Staff Development	3,828	3,828	3,828
2,060	600	-	545520	Conference Fees	-	-	-
88,274	100,258	158,192		Total Materials and Services	80,294	80,294	80,294
\$834,509	\$840,012	\$1,096,803	TOTAL REQUIREMENTS		\$808,683	\$808,683	\$808,683

General Fund

FY 2014-15	FY 2015-16	FY 2016-17		<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Human Resources (Employee Engagement)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
260,925	262,512	372,466	501000	Reg Employees-Full Time-Exempt	398,616	398,616	398,616
29,015	981	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
29,043	34,997	-	503000	Temporary Employees - Hourly	-	-	-
4,772	-	-	508000	Overtime	-	-	-
600	600	-	508600	Mobile Comm Allowance	-	-	-
26,258	24,021	30,047	511000	Fringe - Payroll Taxes	33,633	33,633	33,633
31,491	22,710	37,879	512000	Fringe - Retirement PERS	50,225	50,225	50,225
60,300	47,652	55,625	513000	Fringe - Health and Welfare	56,544	56,544	56,544
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
776	645	1,405	515000	Fringe - Other Benefits	1,524	1,524	1,524
2,948	3,906	7,127	519000	Pension Oblig Bonds Contrib	3,986	3,986	3,986
446,129	399,023	504,549	Total Personnel Services		544,528	544,528	544,528
<i>Materials and Services</i>							
-	230	164	520100	Office Supplies	168	168	168
1,864	-	-	520110	Computer Equipment	-	-	-
68	-	-	520120	Meetings Expenditures	-	-	-
186	-	3,999	520500	Operating Supplies	4,095	4,095	4,095
-	-	1,004	521000	Subscriptions and Dues	1,028	1,028	1,028
1,158	630	-	521100	Membership and Professional Dues	-	-	-
9,678	18,102	40,000	524000	Contracted Professional Svcs	-	-	-
8,841	10,450	13,712	528000	Other Purchased Services	14,041	14,041	14,041
22	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
681	-	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	72	-	528090	Other Purchased Svs - Event	-	-	-
198	35	427	545000	Travel	1,229	1,229	1,229
883	2,442	-	545100	Travel and Lodging	-	-	-
838	570	-	545200	Mileage, Taxi and Parking	-	-	-
318	215	-	545300	Meals and Entertainment	-	-	-
1,737	3,377	3,738	545500	Staff Development	3,828	3,828	3,828
500	938	-	545520	Conference Fees	-	-	-
26,970	37,060	63,044	Total Materials and Services		24,389	24,389	24,389
\$473,100	\$436,083	\$567,593	TOTAL REQUIREMENTS		\$568,917	\$568,917	\$568,917

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Human Resources (Culture & People Develop)							
Expenditures							
				<i>Personnel Services</i>			
17,695	66,223	88,811	501000	Reg Employees-Full Time-Exempt	99,303	99,303	99,303
34,098	34,257	65,609	501500	Reg Empl-Full Time-Non-Exempt	55,502	55,502	55,502
63,884	6,518	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	7,955	-	503000	Temporary Employees - Hourly	-	-	-
1,707	870	-	508000	Overtime	-	-	-
9,671	9,594	12,112	511000	Fringe - Payroll Taxes	13,077	13,077	13,077
15,095	5,788	12,626	512000	Fringe - Retirement PERS	19,505	19,505	19,505
26,469	13,980	27,800	513000	Fringe - Health and Welfare	28,272	28,272	28,272
462	296	594	515000	Fringe - Other Benefits	624	624	624
1,174	867	2,869	519000	Pension Oblig Bonds Contrib	1,548	1,548	1,548
170,255	146,347	210,421		Total Personnel Services	217,831	217,831	217,831
				<i>Materials and Services</i>			
404	104	164	520100	Office Supplies	168	168	168
20	-	-	520120	Meetings Expenditures	-	-	-
-	-	1,004	521000	Subscriptions and Dues	1,028	1,028	1,028
399	85	-	521100	Membership and Professional Dues	-	-	-
546	1,873	-	521200	Publications and Subscriptions	-	-	-
71,269	18,296	67,540	524000	Contracted Professional Svcs	69,160	69,160	69,160
5,787	7,399	-	528000	Other Purchased Services	-	-	-
-	2,000	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
111	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	-	545000	Travel	617	617	617
466	-	-	545100	Travel and Lodging	-	-	-
-	10	-	545200	Mileage, Taxi and Parking	-	-	-
7,307	2,630	1,175	545500	Staff Development	1,203	1,203	1,203
25	10	-	545520	Conference Fees	-	-	-
86,334	32,407	69,883		Total Materials and Services	72,176	72,176	72,176
\$256,589	\$178,754	\$280,304	TOTAL REQUIREMENTS		\$290,007	\$290,007	\$290,007

General Fund

FY 2016-17				<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Human Resources (Systems Efficiency)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
-	-	-	501000	Reg Employees-Full Time-Exempt		168,995	168,995	168,995
-	-	-	511000	Fringe - Payroll Taxes		14,270	14,270	14,270
-	-	-	512000	Fringe - Retirement PERS		21,293	21,293	21,293
-	-	-	513000	Fringe - Health and Welfare		28,272	28,272	28,272
-	-	-	515000	Fringe - Other Benefits		668	668	668
-	-	-	519000	Pension Oblig Bonds Contrib		1,690	1,690	1,690
-	-	-	Total Personnel Services			235,188	235,188	235,188
\$0	\$0	\$0 TOTAL REQUIREMENTS				\$235,188	\$235,188	\$235,188

General Fund

					<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Human Resources (Payroll) - transferred to Finance and Regulatory Services								
<u>Expenditures</u>								
<i>Personnel Services</i>								
83,993	-	-	501000	Reg Employees-Full Time-Exempt		-	-	-
61,147	-	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
475	-	-	508000	Overtime		-	-	-
11,584	-	-	511000	Fringe - Payroll Taxes		-	-	-
20,309	-	-	512000	Fringe - Retirement PERS		-	-	-
27,573	-	-	513000	Fringe - Health and Welfare		-	-	-
1,991	-	-	513305	Health Savings - Metro Contrib/HSA Contrib		-	-	-
549	-	-	515000	Fringe - Other Benefits		-	-	-
1,456	-	-	519000	Pension Oblig Bonds Contrib		-	-	-
209,079	-	-	Total Personnel Services			-	-	-
<i>Materials and Services</i>								
2,119	-	-	520100	Office Supplies		-	-	-
795	-	-	526000	Maintenance and Repair Services		-	-	-
2,066	-	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
9	-	-	532000	Government Assessments		-	-	-
49	-	-	548000	Fee Reimbursements		-	-	-
5,038	-	-	Total Materials and Services			-	-	-
\$214,117	\$0	\$0 TOTAL REQUIREMENTS				\$0	\$0	\$0

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Information Services)							
<u>Expenditures</u>							
<u>Personnel Services</u>							
1,798,457	1,963,251	2,138,721	501000	Reg Employees-Full Time-Exempt	2,242,247	2,242,247	2,304,558
333,444	325,530	320,470	501500	Reg Empl-Full Time-Non-Exempt	332,337	332,337	332,337
63,230	15,514	34,943	502000	Reg Employees-Part Time-Exempt	37,386	37,386	37,386
3,017	2,398	-	508000	Overtime	-	-	-
3,960	4,285	-	508600	Mobile Comm Allowance	-	-	-
180,388	188,306	209,833	511000	Fringe - Payroll Taxes	217,950	217,950	223,221
286,296	330,995	336,267	512000	Fringe - Retirement PERS	450,645	450,645	458,496
398,661	364,274	398,082	513000	Fringe - Health and Welfare	402,876	402,876	417,012
3,000	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
2,180	4,904	-	514000	Fringe - Unemployment	-	-	-
6,418	6,443	9,849	515000	Fringe - Other Benefits	10,150	10,150	10,415
22,058	34,366	49,769	519000	Pension Oblig Bonds Contrib	26,120	26,120	26,743
3,600	5,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,104,709	3,246,665	3,497,934		Total Personnel Services	3,719,711	3,719,711	3,810,168
<u>Materials and Services</u>							
23,884	30,751	29,816	520100	Office Supplies	45,351	45,351	45,351
1,091	7,810	-	520110	Computer Equipment	-	-	-
-	8	100	520130	Postage	100	100	100
805	-	-	520500	Operating Supplies	-	-	-
22	872	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
1,811	2,104	4,250	521000	Subscriptions and Dues	4,650	4,650	4,650
200	519	-	521100	Membership and Professional Dues	-	-	-
-	57	-	521200	Publications and Subscriptions	-	-	-
4,310	11,405	7,000	521500	Maintenance and Repairs Supplies	7,000	7,000	7,000
-	81	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
275,386	329,865	361,447	524000	Contracted Professional Svcs	383,197	383,197	383,197
-	5,558	130,400	525100	Utility Services	130,400	130,400	130,400
942	780	-	525110	Utility Services - Internet	-	-	-
3,160	2,842	-	525120	Utility Services - Telecommunications	-	-	-
-	22,430	-	525130	Utility Services - Electricity	-	-	-
623,598	696,185	896,741	526000	Maintenance and Repair Services	916,708	916,708	916,708
50	560	-	526040	Maintenance and Repair Services - Technology	-	-	-
4	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
16	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
1,040	2,993	12,100	545000	Travel	12,100	12,100	12,100
2,244	4,182	-	545100	Travel and Lodging	-	-	-
90	179	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (Information Services)							
109	864	-	545300	Meals and Entertainment	-	-	-
7,641	3,806	23,000	545500	Staff Development	23,000	23,000	23,000
-	3,595	-	545510	Tuition Reimbursement	-	-	-
2,319	3,289	6,000	545520	Conference Fees	6,000	6,000	6,000
948,722	1,130,736	1,470,854		Total Materials and Services	1,528,506	1,528,506	1,528,506
<i>Capital Outlay</i>							
-	4,830	-	572000	Buildings and Related	-	-	-
1,647	-	-	575000	Office Furn and Equip	-	-	-
1,647	4,830	-		Total Capital Outlay	-	-	-
\$4,055,078	\$4,382,231	\$4,968,788	TOTAL REQUIREMENTS		\$5,248,217	\$5,248,217	\$5,338,674
27.50	27.50	28.50	FULL-TIME EQUIVALENTS		28.50	28.50	29.50

General Fund

				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
Information Services (Director's Office)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
135,953	142,348	149,607	501000	Reg Employees-Full Time-Exempt	167,899	167,899	167,899
48,813	53,998	58,001	501500	Reg Empl-Full Time-Non-Exempt	62,057	62,057	62,057
398	260	-	508000	Overtime	-	-	-
360	360	-	508600	Mobile Comm Allowance	-	-	-
14,444	15,055	17,494	511000	Fringe - Payroll Taxes	16,870	16,870	16,870
26,428	32,099	30,725	512000	Fringe - Retirement PERS	42,771	42,771	42,771
34,616	34,031	27,812	513000	Fringe - Health and Welfare	28,272	28,272	28,272
454	472	794	515000	Fringe - Other Benefits	856	856	856
1,855	2,954	4,152	519000	Pension Oblig Bonds Contrib	2,300	2,300	2,300
263,322	281,578	288,585	Total Personnel Services		321,025	321,025	321,025
<i>Materials and Services</i>							
2,331	2,176	6,760	520100	Office Supplies	6,760	6,760	6,760
-	37	-	520110	Computer Equipment	-	-	-
-	8	100	520130	Postage	100	100	100
-	763	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
219	100	500	521000	Subscriptions and Dues	500	500	500
-	57	-	521200	Publications and Subscriptions	-	-	-
-	-	-	524000	Contracted Professional Svcs	-	-	-
-	400	-	526040	Maintenance and Repair Services - Technology	-	-	-
2	-	1,500	545000	Travel	1,500	1,500	1,500
351	-	-	545100	Travel and Lodging	-	-	-
4	-	-	545200	Mileage, Taxi and Parking	-	-	-
-	200	-	545300	Meals and Entertainment	-	-	-
-	-	1,000	545500	Staff Development	1,000	1,000	1,000
225	-	1,500	545520	Conference Fees	1,500	1,500	1,500
3,132	3,741	11,360	Total Materials and Services		11,360	11,360	11,360
\$266,454	\$285,320	\$299,945	TOTAL REQUIREMENTS		\$332,385	\$332,385	\$332,385

General Fund

					<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Information Services (Applications Development and Maintenance)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
693,926	798,289	926,459	501000	Reg Employees-Full Time-Exempt		969,079	969,079	1,031,390
63,230	12,803	-	502000	Reg Employees-Part Time-Exempt		-	-	-
62,120	65,965	78,105	511000	Fringe - Payroll Taxes		81,779	81,779	87,050
99,677	115,901	127,360	512000	Fringe - Retirement PERS		169,359	169,359	177,210
175,943	174,877	140,633	513000	Fringe - Health and Welfare		141,360	141,360	155,496
2,106	2,145	3,620	515000	Fringe - Other Benefits		3,723	3,723	3,988
7,572	12,168	18,530	519000	Pension Oblig Bonds Contrib		9,690	9,690	10,313
1,104,574	1,182,147	1,294,707	Total Personnel Services			1,374,990	1,374,990	1,465,447
<i>Materials and Services</i>								
-	4,735	2,160	520100	Office Supplies		2,160	2,160	2,160
-	400	1,100	521000	Subscriptions and Dues		1,500	1,500	1,500
-	99	-	521100	Membership and Professional Dues		-	-	-
10,191	71,315	83,757	524000	Contracted Professional Svcs		128,757	128,757	128,757
1,449	1,278	-	525120	Utility Services - Telecommunications		-	-	-
364,142	430,913	487,438	526000	Maintenance and Repair Services		499,515	499,515	499,515
50	-	-	526040	Maintenance and Repair Services - Technology		-	-	-
4	-	-	528020	Other Purchased Services - Audio Visual		-	-	-
1,038	2,993	8,000	545000	Travel		8,000	8,000	8,000
1,893	2,798	-	545100	Travel and Lodging		-	-	-
68	118	-	545200	Mileage, Taxi and Parking		-	-	-
109	573	-	545300	Meals and Entertainment		-	-	-
4,245	3,806	13,000	545500	Staff Development		13,000	13,000	13,000
2,094	1,474	1,000	545520	Conference Fees		1,000	1,000	1,000
385,284	520,502	596,455	Total Materials and Services			653,932	653,932	653,932
1,489,858	1,702,649	1,891,162	TOTAL REQUIREMENTS			2,028,922	2,028,922	2,119,379

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Information Services (Technical Services)							
Expenditures							
				<i>Personnel Services</i>			
507,351	529,250	551,609	501000	Reg Employees-Full Time-Exempt	578,646	578,646	578,646
254,312	263,850	262,469	501500	Reg Empl-Full Time-Non-Exempt	270,280	270,280	270,280
2,620	2,138	-	508000	Overtime	-	-	-
3,600	3,925	-	508600	Mobile Comm Allowance	-	-	-
63,035	65,478	68,674	511000	Fringe - Payroll Taxes	71,683	71,683	71,683
91,967	102,564	99,984	512000	Fringe - Retirement PERS	135,852	135,852	135,852
143,692	114,482	139,233	513000	Fringe - Health and Welfare	141,360	141,360	141,360
2,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
2,180	4,904	-	514000	Fringe - Unemployment	-	-	-
2,331	2,361	3,273	515000	Fringe - Other Benefits	3,353	3,353	3,353
7,679	11,634	16,284	519000	Pension Oblig Bonds Contrib	8,490	8,490	8,490
-	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,080,767	1,102,385	1,141,526		Total Personnel Services	1,209,664	1,209,664	1,209,664
				<i>Materials and Services</i>			
20,378	21,753	17,646	520100	Office Supplies	33,181	33,181	33,181
1,091	7,705	-	520110	Computer Equipment	-	-	-
22	109	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
26	-	150	521000	Subscriptions and Dues	150	150	150
4,310	11,405	7,000	521500	Maintenance and Repairs Supplies	7,000	7,000	7,000
-	81	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
208,759	240,784	224,490	524000	Contracted Professional Svcs	201,240	201,240	201,240
-	5,558	130,400	525100	Utility Services	130,400	130,400	130,400
942	780	-	525110	Utility Services - Internet	-	-	-
941	945	-	525120	Utility Services - Telecommunications	-	-	-
-	22,430	-	525130	Utility Services - Electricity	-	-	-
234,550	240,514	379,303	526000	Maintenance and Repair Services	387,193	387,193	387,193
-	160	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	1,500	545000	Travel	1,500	1,500	1,500
18	25	-	545200	Mileage, Taxi and Parking	-	-	-
3,360	-	6,500	545500	Staff Development	6,500	6,500	6,500
-	3,595	-	545510	Tuition Reimbursement	-	-	-
474,397	555,843	766,989		Total Materials and Services	767,164	767,164	767,164
				<i>Capital Outlay</i>			
-	4,830	-	572000	Buildings and Related	-	-	-
1,647	-	-	575000	Office Furn and Equip	-	-	-
1,647	4,830	-		Total Capital Outlay	-	-	-
\$1,556,811	\$1,663,059	\$1,908,515	TOTAL REQUIREMENTS		\$1,976,828	\$1,976,828	\$1,976,828

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Information Services (Project Management Office)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
251,640	266,932	276,168	501000	Reg Employees-Full Time-Exempt	284,677	284,677	284,677
21,013	22,238	23,284	511000	Fringe - Payroll Taxes	24,025	24,025	24,025
35,671	42,771	40,873	512000	Fringe - Retirement PERS	52,951	52,951	52,951
14,106	14,140	41,724	513000	Fringe - Health and Welfare	42,408	42,408	42,408
701	715	1,081	515000	Fringe - Other Benefits	1,099	1,099	1,099
2,534	4,031	5,524	519000	Pension Oblig Bonds Contrib	2,847	2,847	2,847
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
327,466	352,627	388,654		Total Personnel Services	408,007	408,007	408,007
<i>Materials and Services</i>							
28	51	1,000	520100	Office Supplies	1,000	1,000	1,000
214	687	1,000	521000	Subscriptions and Dues	1,000	1,000	1,000
769	620	-	525120	Utility Services - Telecommunications	-	-	-
-	-	500	545000	Travel	500	500	500
-	-	1,500	545500	Staff Development	1,500	1,500	1,500
-	498	1,000	545520	Conference Fees	1,000	1,000	1,000
1,011	1,856	5,000		Total Materials and Services	5,000	5,000	5,000
\$328,477	\$354,483	\$393,654	TOTAL REQUIREMENTS		\$413,007	\$413,007	\$413,007

General Fund

					<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Information Services (Records Information Management)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
209,587	226,432	234,878	501000	Reg Employees-Full Time-Exempt		241,946	241,946	241,946
30,319	7,681	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
-	2,711	34,943	502000	Reg Employees-Part Time-Exempt		37,386	37,386	37,386
19,776	19,570	22,276	511000	Fringe - Payroll Taxes		23,593	23,593	23,593
32,554	37,660	37,325	512000	Fringe - Retirement PERS		49,712	49,712	49,712
30,303	26,745	48,680	513000	Fringe - Health and Welfare		49,476	49,476	49,476
1,000	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib		-	-	-
825	750	1,081	515000	Fringe - Other Benefits		1,119	1,119	1,119
2,417	3,579	5,279	519000	Pension Oblig Bonds Contrib		2,793	2,793	2,793
1,800	1,800	-	519500	Fringe - Insurance - Opt Out		-	-	-
328,580	327,928	384,462		Total Personnel Services		406,025	406,025	406,025
<i>Materials and Services</i>								
1,147	2,037	2,250	520100	Office Supplies		2,250	2,250	2,250
-	69	-	520110	Computer Equipment		-	-	-
805	-	-	520500	Operating Supplies		-	-	-
1,352	917	1,500	521000	Subscriptions and Dues		1,500	1,500	1,500
200	420	-	521100	Membership and Professional Dues		-	-	-
14,927	16,101	21,200	524000	Contracted Professional Svcs		21,200	21,200	21,200
19,675	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
-	1,384	-	545100	Travel and Lodging		-	-	-
-	36	-	545200	Mileage, Taxi and Parking		-	-	-
-	91	-	545300	Meals and Entertainment		-	-	-
36	-	1,000	545500	Staff Development		1,000	1,000	1,000
-	1,317	2,500	545520	Conference Fees		2,500	2,500	2,500
38,159	42,046	54,050		Total Materials and Services		54,050	54,050	54,050
\$366,739	\$369,974	\$438,512	TOTAL REQUIREMENTS			\$460,075	\$460,075	\$460,075

General Fund

FY 2014-15	FY 2015-16	FY 2016-17	<i>For Information Only</i>			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
Amount	Amount	Amount				Amount	Amount	Amount
Information Services (Systems Security)								
Expenditures								
<i>Materials and Services</i>								
-	-	-	520100	Office Supplies		-	-	-
41,508	1,665	32,000	524000	Contracted Professional Svcs		32,000	32,000	32,000
5,231	5,082	5,000	526000	Maintenance and Repair Services		5,000	5,000	5,000
46,739	6,747	37,000		Total Materials and Services		37,000	37,000	37,000
\$46,739	\$6,747	\$37,000	TOTAL REQUIREMENTS			\$37,000	\$37,000	\$37,000

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Office of Metro Attorney)							
Expenditures							
Personnel Services							
993,196	1,068,755	1,261,965	501000	Reg Employees-Full Time-Exempt	1,326,355	1,326,355	1,326,355
334,567	350,838	378,979	501500	Reg Empl-Full Time-Non-Exempt	392,150	392,150	392,150
242,369	186,854	101,245	502000	Reg Employees-Part Time-Exempt	106,369	106,369	106,369
3,026	1,834	4,692	503000	Temporary Employees - Hourly	4,692	4,692	4,692
527	291	5,100	508000	Overtime	5,100	5,100	5,100
5,125	5,850	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
122,645	124,796	147,601	511000	Fringe - Payroll Taxes	143,462	143,462	143,462
179,490	197,122	220,408	512000	Fringe - Retirement PERS	296,788	296,788	296,788
233,874	247,345	222,550	513000	Fringe - Health and Welfare	226,176	226,176	226,176
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	248	-	514000	Fringe - Unemployment	-	-	-
3,600	3,637	6,632	515000	Fringe - Other Benefits	6,843	6,843	6,843
14,117	24,124	34,964	519000	Pension Oblig Bonds Contrib	18,346	18,346	18,346
5,438	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,137,976	2,216,295	2,387,136	Total Personnel Services		2,529,281	2,529,281	2,529,281
Materials and Services							
4,691	9,757	13,830	520100	Office Supplies	14,162	14,162	14,162
2,175	4,135	-	520110	Computer Equipment	-	-	-
720	299	-	520120	Meetings Expenditures	-	-	-
-	46	-	520130	Postage	-	-	-
(150)	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	71	27,981	521000	Subscriptions and Dues	28,653	28,653	28,653
7,440	7,971	-	521100	Membership and Professional Dues	-	-	-
11,680	16,016	-	521200	Publications and Subscriptions	-	-	-
2,454	86	3,204	524000	Contracted Professional Svcs	3,281	3,281	3,281
4,278	800	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
210	(39)	-	525120	Utility Services - Telecommunications	-	-	-
141	2,182	6,675	528000	Other Purchased Services	6,835	6,835	6,835
-	34	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
500	5,918	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
360	446	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	2,670	545000	Travel	2,734	2,734	2,734
7,366	4,827	-	545100	Travel and Lodging	-	-	-
2,796	1,231	-	545200	Mileage, Taxi and Parking	-	-	-
1,326	1,754	-	545300	Meals and Entertainment	-	-	-
9,607	8,313	14,951	545500	Staff Development	15,310	15,310	15,310
420	-	-	545510	Tuition Reimbursement	-	-	-

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Office of Metro Attorney)							
422	126	2,456	549000	Miscellaneous Expenditures	2,515	2,515	2,515
56,436	63,972	71,767		Total Materials and Services	73,490	73,490	73,490
\$2,194,412	\$2,280,267	\$2,458,903	TOTAL REQUIREMENTS		\$2,602,771	\$2,602,771	\$2,602,771
15.50	16.00	16.00	FULL-TIME EQUIVALENTS		16.00	16.00	16.00

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
General Fund (Office of the Auditor)							
Expenditures							
Personnel Services							
97,353	100,881	111,025	500000	Elected Official Salaries	110,139	110,139	110,139
288,862	321,156	346,674	501000	Reg Employees-Full Time-Exempt	364,188	364,188	364,188
-	-	21,500	503000	Temporary Employees - Hourly	21,500	21,500	21,500
31,496	34,126	40,454	511000	Fringe - Payroll Taxes	41,869	41,869	41,869
39,057	31,915	49,001	512000	Fringe - Retirement PERS	68,653	68,653	68,653
65,025	69,668	83,450	513000	Fringe - Health and Welfare	84,816	84,816	84,816
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	-	-	514000	Fringe - Unemployment	14,742	14,742	14,742
1,062	1,418	1,938	515000	Fringe - Other Benefits	1,970	1,970	1,970
3,683	6,117	9,478	519000	Pension Oblig Bonds Contrib	4,957	4,957	4,957
300	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
528,838	569,080	663,520	Total Personnel Services		712,834	712,834	712,834
Materials and Services							
2,029	4,479	5,000	520100	Office Supplies	5,000	5,000	5,000
59	1,795	-	520110	Computer Equipment	-	-	-
136	81	-	520120	Meetings Expenditures	-	-	-
-	30	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
-	647	1,500	520500	Operating Supplies	1,750	1,750	1,750
-	138	-	520550	Operating Supplies - Telecommunications	-	-	-
268	240	1,500	521000	Subscriptions and Dues	1,500	1,500	1,500
960	1,195	-	521100	Membership and Professional Dues	-	-	-
40	48	-	521200	Publications and Subscriptions	-	-	-
13,349	4,800	16,500	524000	Contracted Professional Svcs	16,500	16,500	16,500
384	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
179	-	700	528000	Other Purchased Services	1,000	1,000	1,000
539	265	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
65	25	5,615	545000	Travel	5,750	5,750	5,750
6,491	2,763	-	545100	Travel and Lodging	-	-	-
258	181	-	545200	Mileage, Taxi and Parking	-	-	-
1,393	438	-	545300	Meals and Entertainment	-	-	-
336	562	6,523	545500	Staff Development	6,500	6,500	6,500
3,904	5,096	-	545520	Conference Fees	-	-	-
104	-	324	549000	Miscellaneous Expenditures	500	500	500
30,493	22,783	37,662	Total Materials and Services		38,500	38,500	38,500
559,331	591,863	701,182	TOTAL REQUIREMENTS		751,334	751,334	751,334
6.00	6.00	6.00 FULL-TIME EQUIVALENTS		6.00	6.00	6.00	

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Parks and Nature)							
Expenditures							
Personnel Services							
1,741,175	1,737,983	2,412,402	501000	Reg Employees-Full Time-Exempt	2,351,481	2,351,481	2,351,481
1,065,934	1,086,559	1,271,190	501500	Reg Empl-Full Time-Non-Exempt	1,339,298	1,339,298	1,339,298
42,473	71,855	19,801	502000	Reg Employees-Part Time-Exempt	18,648	18,648	18,648
66,127	180,168	151,337	503000	Temporary Employees - Hourly	85,770	85,770	85,770
131,169	297,322	402,110	504000	Seasonal Employees	517,060	517,060	517,060
72,047	56,190	23,894	508000	Overtime	27,483	27,483	27,483
12,970	18,866	-	508600	Mobile Comm Allowance	-	-	-
279,179	289,243	312,416	511000	Fringe - Payroll Taxes	311,333	311,333	311,333
350,299	388,662	439,930	512000	Fringe - Retirement PERS	555,666	555,666	555,666
617,280	583,478	643,514	513000	Fringe - Health and Welfare	656,335	656,335	656,335
6,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
31,411	35,330	35,004	514000	Fringe - Unemployment	26,885	26,885	26,885
8,868	8,867	14,951	515000	Fringe - Other Benefits	14,842	14,842	14,842
31,088	47,498	74,068	519000	Pension Oblig Bonds Contrib	37,095	37,095	37,095
750	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
4,456,770	4,805,821	5,800,617	Total Personnel Services		5,941,896	5,941,896	5,941,896
Materials and Services							
48,121	41,548	49,767	520100	Office Supplies	44,753	44,753	44,753
29,758	20,954	8,094	520110	Computer Equipment	10,594	10,594	10,594
4,494	10,412	12,262	520120	Meetings Expenditures	17,239	17,239	17,239
1,452	349	262	520130	Postage	250	250	250
361	(0)	-	520140	OfficeSupply-PromoandConsult Sup	300	300	300
68,872	84,034	91,881	520500	Operating Supplies	88,425	88,425	88,425
46,129	24,979	22,512	520510	Operating Supplies - Small Tools, Equip	28,012	28,012	28,012
769	59	-	520520	Operating Supplies - Audio Visual	-	-	-
-	-	-	520535	Operating Supplies - Food for Prg Part	250	250	250
43	115	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
28,644	684	6,282	520550	Operating Supplies - Telecommunications	6,282	6,282	6,282
250	-	-	520560	Operating Supplies - Tickets	-	-	-
29,259	8,242	5,859	520580	Operating Supplies - Uniforms	5,859	5,859	5,859
1,491	5,089	4,673	521000	Subscriptions and Dues	4,596	4,596	4,596
8,430	7,908	2,285	521100	Membership and Professional Dues	3,035	3,035	3,035
9,252	1,385	1,285	521200	Publications and Subscriptions	1,785	1,785	1,785
258	487	-	521300	Fuels - Waste Transport	-	-	-
50,846	58,410	74,556	521400	Fuels and Lubricants - General	77,582	77,582	77,582
4,531	8,636	139,157	521500	Maintenance and Repairs Supplies	107,602	107,602	107,602
4,862	194	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Parks and Nature)							
33,511	40,387	-	521520	Maintenance and Repairs Supplies - Building	23,000	23,000	23,000
-	1,929	-	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
2,038	1,097	-	521530	Maintenance and Repairs Supplies - Custodial	250	250	250
1,581	1,762	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
49,622	52,826	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	3,100	3,100	3,100
24,528	36,064	-	521560	Maintenance and Repairs Supplies - Equipment	2,100	2,100	2,100
8,452	2,141	-	521570	Maintenance and Repairs Supplies - Vehicles	1,100	1,100	1,100
1,963	2,306	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	750	750	750
-	594	-	522000	Food	-	-	-
43,216	76,445	13,612	522500	Retail	13,610	13,610	13,610
291,449	320,145	856,785	524000	Contracted Professional Svcs	467,226	467,226	626,026
-	2,791	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	2,500	2,500	2,500
8,130	6,579	85,000	524050	Contracted Prof Svcs - Advertising	70,550	70,550	70,550
2	1,696	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
522	7,886	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
7,794	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
92	2,401	7,000	524500	Marketing Expenditures	40,078	40,078	40,078
26,650	9,750	16,121	524600	Sponsorship Expenditures	17,571	17,571	17,571
114,073	134,433	218,781	525000	Contracted Property Services	203,307	203,307	203,307
11,583	14,949	313,840	525100	Utility Services	265,333	265,333	265,333
10,224	19,130	-	525110	Utility Services - Internet	-	-	-
27,699	27,617	-	525120	Utility Services - Telecommunications	3,200	3,200	3,200
38,484	53,217	-	525130	Utility Services - Electricity	1,500	1,500	1,500
1,037	782	-	525140	Utility Services - Natural Gas	-	-	-
45,889	70,361	-	525150	Utility Services - Sanitation and Refuse Removal	3,500	3,500	3,500
44,091	105,438	-	525160	Utility Services - Water and Sewer	2,100	2,100	2,100
908	607	15,997	525500	Cleaning Services	15,706	15,706	15,706
20,393	25,589	239,446	526000	Maintenance and Repair Services	215,846	215,846	215,846
55,971	96,645	12,564	526010	Maintenance and Repair Services - Building	44,564	44,564	44,564
-	3,200	-	526011	Maintenance and Repair Services - Painting	1,000	1,000	1,000
2,132	9,607	-	526012	Maintenance and Repair Services - Electricity	1,500	1,500	1,500
1,655	4,305	-	526014	Maintenance and Repair Services - HVAC	2,300	2,300	2,300
3,439	3,776	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	500	500	500
27,220	38,757	-	526020	Maintenance and Repair Services - Equipment	4,200	4,200	4,200
39,669	11,283	-	526030	Maintenance and Repair Services - Grounds	250	250	250
252	1,845	-	526040	Maintenance and Repair Services - Technology	-	-	-
15,090	16,443	21,988	526050	Maintenance and Repair Services - Vehicles	23,088	23,088	23,088
2,027	1,864	-	526060	Maintenance and Repair Services - Safety	-	-	-
10,070	-	10,000	526100	Capital Maintenance - CIP	-	-	-

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Parks and Nature)							
-	17,188	-	526200	Capital Maintenance - Non-CIP	2,500	2,500	2,500
3,815	-	-	526300	Software Maintenance	3,000	3,000	3,000
1,290	(72)	18,336	526500	Rentals	15,979	15,979	15,979
849	-	-	526510	Rentals - Building	-	-	-
6,638	8,848	-	526520	Rentals - Equipment	200	200	200
-	77	-	526530	Rentals - Office Equipment	-	-	-
2,922	3,851	-	526540	Rentals - Vehicle	-	-	-
10,320	10,278	-	526560	Rentals - Parking Space	7,200	7,200	7,200
23,576	11,675	47,719	528000	Other Purchased Services	66,964	66,964	66,964
16	-	111,000	528010	Other Purchased Services - Commissions	-	-	-
27	96	-	528020	Other Purchased Services - Audio Visual	-	-	-
676	2,710	-	528030	Other Purchased Services - Delivery, Shipping and Courier	500	500	500
14	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
35	160	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	2,990	-	528070	Other Purchased Services - Trade Shows	-	-	-
250	146	-	528080	Other Purchased Services - Agency Fees	-	-	-
82,734	89,046	60,000	528210	Credit Card Fees	68,290	68,290	68,290
3,913	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
31,726	39,710	183,000	528400	Other Purchased Services - Printing and Graphics	194,138	194,138	194,138
63,768	75,656	113,603	528500	Cemetery Services Expenditures	112,500	112,500	112,500
1,022	-	-	529400	Special Waste Disposal Fees	-	-	-
2,650,075	2,757,053	2,648,000	529800	Glendoveer Golf Ops Contract	2,700,000	2,700,000	2,700,000
63,752	69,787	51,687	530000	Payments to Other Agencies	143,953	143,953	143,953
18,602	9,179	523	530010	License and Permit Fees	2,250	2,250	2,250
191,611	195,743	167,970	531000	Taxes (Non-Payroll)	187,259	187,259	187,259
10,000	-	-	531500	Grants to Other Governments	-	-	-
1,000	-	-	531800	Contributions to Other Govt	1,500	1,500	1,500
16,860	7,760	16,337	545000	Travel	16,333	16,333	16,333
22,423	21,418	-	545100	Travel and Lodging	4,250	4,250	4,250
2,363	3,859	-	545200	Mileage, Taxi and Parking	-	-	-
8,019	5,046	-	545300	Meals and Entertainment	-	-	-
14,010	25,696	54,605	545500	Staff Development	55,901	55,901	55,901
4,882	1,907	-	545510	Tuition Reimbursement	-	-	-
17,108	33,858	3,742	545520	Conference Fees	8,750	8,750	8,750
-	300	-	545530	Outreach Development	-	-	-
19,046	22,643	50,000	548000	Fee Reimbursements	25,000	25,000	25,000
261	40	-	549000	Miscellaneous Expenditures	-	-	-
4,582,880	4,896,775	5,756,531	Total Materials and Services		5,443,760	5,443,760	5,602,560
Capital Outlay							
117	-	-	570000	Land	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Parks and Nature)							
-	-	-	571000	Improve-Other than Bldg	75,000	75,000	75,000
36,530	-	-	572000	Buildings and Related	-	-	-
10,500	12,731	35,000	574000	Equipment and Vehicles	50,000	50,000	50,000
11,405	-	-	574500	Vehicles	-	-	-
-	58,457	55,000	579000	Intangible Assets	55,000	55,000	55,000
58,552	71,188	90,000	Total Capital Outlay		180,000	180,000	180,000
\$9,098,203	\$9,773,785	\$11,647,148	TOTAL REQUIREMENTS		\$11,565,656	\$11,565,656	\$11,724,456
37.40	37.55	46.28	FULL-TIME EQUIVALENTS		46.43	46.43	46.43

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Parks and Nature (Administration)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
167,807	145,381	665,308	501000	Reg Employees-Full Time-Exempt	693,773	693,773	693,773
71,779	93,735	146,708	501500	Reg Empl-Full Time-Non-Exempt	145,634	145,634	145,634
-	-	5,550	503000	Temporary Employees - Hourly	14,550	14,550	14,550
2,379	14,846	2,550	508000	Overtime	2,550	2,550	2,550
325	-	-	508600	Mobile Comm Allowance	-	-	-
19,004	26,846	68,489	511000	Fringe - Payroll Taxes	69,766	69,766	69,766
32,071	31,511	94,296	512000	Fringe - Retirement PERS	121,441	121,441	121,441
38,381	25,307	135,230	513000	Fringe - Health and Welfare	138,250	138,250	138,250
-	6,378	14,102	514000	Fringe - Unemployment	-	-	-
710	655	3,247	515000	Fringe - Other Benefits	3,308	3,308	3,308
2,390	3,579	16,240	519000	Pension Oblig Bonds Contrib	8,394	8,394	8,394
-	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
334,846	350,038	1,151,720		Total Personnel Services	1,197,666	1,197,666	1,197,666
<i>Materials and Services</i>							
19,684	21,264	21,501	520100	Office Supplies	21,501	21,501	21,501
9,429	12,212	6,000	520110	Computer Equipment	7,000	7,000	7,000
902	3,265	7,549	520120	Meetings Expenditures	10,549	10,549	10,549
2,507	14	500	520500	Operating Supplies	500	500	500
1,848	830	1,000	520580	Operating Supplies - Uniforms	-	-	-
-	129	-	521000	Subscriptions and Dues	-	-	-
2,175	1,750	1,500	521100	Membership and Professional Dues	1,500	1,500	1,500
429	424	500	521200	Publications and Subscriptions	500	500	500
1,242	58,755	36,000	524000	Contracted Professional Svcs	90,725	90,725	132,725
1,997	35	85,000	524050	Contracted Prof Svcs - Advertising	70,000	70,000	70,000
-	1,198	7,000	524500	Marketing Expenditures	40,000	40,000	40,000
3,900	-	-	524600	Sponsorship Expenditures	16,000	16,000	16,000
-	-	-	525100	Utility Services	-	-	-
-	-	545	526000	Maintenance and Repair Services	545	545	545
45	7	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	-	526300	Software Maintenance	3,000	3,000	3,000
204	-	2,172	528000	Other Purchased Services	11,172	11,172	11,172
-	-	111,000	528010	Other Purchased Services - Commissions	-	-	-
14	514	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
16,867	33,502	183,000	528400	Other Purchased Services - Printing and Graphics	193,438	193,438	193,438
269	-	-	530000	Payments to Other Agencies	70,000	70,000	70,000
-	461	3,069	545000	Travel	3,069	3,069	3,069
796	3,544	-	545100	Travel and Lodging	-	-	-

General Fund

		FY 2016-17		<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT		DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Administration)								
263	410	-	545200		Mileage, Taxi and Parking	-	-	-
103	514	-	545300		Meals and Entertainment	-	-	-
2,124	9,998	10,094	545500		Staff Development	12,094	12,094	12,094
1,599	4,588	600	545520		Conference Fees	600	600	600
150	-	-	549000		Miscellaneous Expenditures	-	-	-
66,547	153,413	477,030	Total Materials and Services			552,193	552,193	594,193
\$401,393	\$503,452	\$1,628,750	TOTAL REQUIREMENTS			\$1,749,859	\$1,749,859	\$1,791,859

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Parks and Nature (Community Investments and Partnerships)							
Expenditures							
<i>Personnel Services</i>							
-	2,887	-	501000	Reg Employees-Full Time-Exempt	16,444	16,444	16,444
24,797	26,886	28,645	501500	Reg Empl-Full Time-Non-Exempt	86,463	86,463	86,463
7,741	5,692	10,403	502000	Reg Employees-Part Time-Exempt	8,591	8,591	8,591
285	286	-	508000	Overtime	-	-	-
2,704	2,946	3,298	511000	Fringe - Payroll Taxes	8,779	8,779	8,779
2,882	3,238	4,060	512000	Fringe - Retirement PERS	14,563	14,563	14,563
5,272	5,213	8,336	513000	Fringe - Health and Welfare	22,618	22,618	22,618
132	139	166	515000	Fringe - Other Benefits	461	461	461
328	536	781	519000	Pension Oblig Bonds Contrib	1,116	1,116	1,116
44,139	47,823	55,689		Total Personnel Services	159,035	159,035	159,035
<i>Materials and Services</i>							
433	2,000	2,094	520100	Office Supplies	2,094	2,094	2,094
-	2,167	-	520110	Computer Equipment	-	-	-
125	1,623	3,142	520120	Meetings Expenditures	3,142	3,142	3,142
-	-	-	520140	OfficeSupply-PromoandConsult Sup	300	300	300
-	-	-	520500	Operating Supplies	1,000	1,000	1,000
-	-	-	520535	Operating Supplies - Food for Prg Part	250	250	250
215	1,720	-	521100	Membership and Professional Dues	-	-	-
10	-	-	524000	Contracted Professional Svcs	10,000	10,000	10,000
-	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	2,500	2,500	2,500
-	-	-	524050	Contracted Prof Svcs - Advertising	500	500	500
500	3,000	-	524600	Sponsorship Expenditures	-	-	-
-	120	-	525000	Contracted Property Services	-	-	-
-	85	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	-	-	528400	Other Purchased Services - Printing and Graphics	700	700	700
-	-	-	530000	Payments to Other Agencies	2,750	2,750	2,750
691	286	-	545100	Travel and Lodging	-	-	-
45	249	-	545200	Mileage, Taxi and Parking	-	-	-
25	1,053	2,094	545500	Staff Development	2,094	2,094	2,094
45	85	-	545520	Conference Fees	-	-	-
-	200	-	545530	Outreach Development	-	-	-
2,089	12,587	7,330		Total Materials and Services	25,330	25,330	25,330
\$46,228	\$60,410	\$63,019	TOTAL REQUIREMENTS		\$184,365	\$184,365	\$184,365

General Fund

FY 2016-17				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Visitor Services)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
590,093	609,485	646,744	501000	Reg Employees-Full Time-Exempt	611,587	611,587	611,587
605,025	619,951	646,841	501500	Reg Empl-Full Time-Non-Exempt	666,114	666,114	666,114
33,998	85,551	74,567	503000	Temporary Employees - Hourly	-	-	-
122,306	290,735	402,110	504000	Seasonal Employees	517,060	517,060	517,060
48,389	25,395	19,035	508000	Overtime	22,624	22,624	22,624
5,295	9,800	-	508600	Mobile Comm Allowance	-	-	-
139,371	137,089	109,134	511000	Fringe - Payroll Taxes	107,711	107,711	107,711
148,480	166,790	150,276	512000	Fringe - Retirement PERS	182,154	182,154	182,154
273,834	265,233	228,043	513000	Fringe - Health and Welfare	231,830	231,830	231,830
4,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
30,143	20,054	19,138	514000	Fringe - Unemployment	25,121	25,121	25,121
3,768	3,799	5,242	515000	Fringe - Other Benefits	5,140	5,140	5,140
14,085	21,223	25,872	519000	Pension Oblig Bonds Contrib	12,776	12,776	12,776
2,018,786	2,257,105	2,327,002	Total Personnel Services		2,382,117	2,382,117	2,382,117
<i>Materials and Services</i>							
15,016	7,252	13,455	520100	Office Supplies	13,455	13,455	13,455
1,388	4,974	-	520110	Computer Equipment	-	-	-
966	3,829	-	520120	Meetings Expenditures	-	-	-
1,384	219	-	520130	Postage	-	-	-
285	(0)	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
21,417	42,497	62,543	520500	Operating Supplies	62,207	62,207	62,207
21,847	15,296	1,571	520510	Operating Supplies - Small Tools, Equip	1,571	1,571	1,571
704	-	-	520520	Operating Supplies - Audio Visual	-	-	-
-	19	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
4,855	28	-	520550	Operating Supplies - Telecommunications	-	-	-
20,644	4,601	1,717	520580	Operating Supplies - Uniforms	1,717	1,717	1,717
652	1,000	3,246	521000	Subscriptions and Dues	3,596	3,596	3,596
1,723	3,426	-	521100	Membership and Professional Dues	-	-	-
2,629	261	-	521200	Publications and Subscriptions	-	-	-
258	487	-	521300	Fuels - Waste Transport	-	-	-
23,869	39,349	43,139	521400	Fuels and Lubricants - General	43,135	43,135	43,135
1,304	2,355	80,291	521500	Maintenance and Repairs Supplies	80,288	80,288	80,288
1,545	9	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
13,407	8,629	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
1,658	380	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
163	976	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
42,309	40,511	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Parks and Nature (Visitor Services)							
20,500	32,884	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
5,058	1,058	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
1,393	991	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
-	533	-	522000	Food	-	-	-
9,450	12,600	13,612	522500	Retail	13,610	13,610	13,610
145,520	186,901	469,449	524000	Contracted Professional Svcs	264,325	264,325	357,325
-	82	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
131	419	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,646	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
522	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
92	972	-	524500	Marketing Expenditures	-	-	-
15,000	1,000	14,550	524600	Sponsorship Expenditures	-	-	-
4,097	4,419	5,025	525000	Contracted Property Services	5,025	5,025	5,025
9,375	14,504	288,991	525100	Utility Services	245,169	245,169	245,169
9,024	17,930	-	525110	Utility Services - Internet	-	-	-
20,792	19,677	-	525120	Utility Services - Telecommunications	-	-	-
32,964	46,004	-	525130	Utility Services - Electricity	-	-	-
955	782	-	525140	Utility Services - Natural Gas	-	-	-
41,314	62,361	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
41,957	94,762	-	525160	Utility Services - Water and Sewer	-	-	-
708	-	-	525500	Cleaning Services	-	-	-
9,893	11,355	163,302	526000	Maintenance and Repair Services	179,401	179,401	179,401
22,275	14,675	-	526010	Maintenance and Repair Services - Building	-	-	-
2,132	4,807	-	526012	Maintenance and Repair Services - Electricity	-	-	-
2,459	3,326	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
23,987	28,661	-	526020	Maintenance and Repair Services - Equipment	-	-	-
18,836	6,985	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	1,845	-	526040	Maintenance and Repair Services - Technology	-	-	-
9,111	10,383	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
2,027	1,763	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	-	13,141	526500	Rentals	13,142	13,142	13,142
314	-	-	526510	Rentals - Building	-	-	-
4,584	6,768	-	526520	Rentals - Equipment	-	-	-
-	77	-	526530	Rentals - Office Equipment	-	-	-
1,010	224	-	526540	Rentals - Vehicle	-	-	-
1,200	1,158	-	526560	Rentals - Parking Space	-	-	-
17,793	6,457	25,130	528000	Other Purchased Services	25,128	25,128	25,128
-	15	-	528020	Other Purchased Services - Audio Visual	-	-	-
504	175	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
35	85	-	528060	Other Purchased Services - EMT and Medical	-	-	-

General Fund

		FY 2016-17			<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Visitor Services)								
-	2,990	-	528070	Other Purchased Services - Trade Shows		-	-	-
250	-	-	528080	Other Purchased Services - Agency Fees		-	-	-
23,982	28,951	-	528210	Credit Card Fees		-	-	-
1,813	-	-	528300	Other Purchased Services - Temporary Help Services		-	-	-
3,484	3,841	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
1,022	-	-	529400	Special Waste Disposal Fees		-	-	-
37,817	29,678	18,429	530000	Payments to Other Agencies		18,435	18,435	18,435
11,453	2,284	-	530010	License and Permit Fees		-	-	-
86,127	86,264	59,891	531000	Taxes (Non-Payroll)		73,000	73,000	73,000
16,670	6,176	4,892	545000	Travel		4,882	4,882	4,882
12,579	13,253	-	545100	Travel and Lodging		-	-	-
1,198	1,451	-	545200	Mileage, Taxi and Parking		-	-	-
4,969	2,813	-	545300	Meals and Entertainment		-	-	-
5,984	10,879	24,234	545500	Staff Development		24,231	24,231	24,231
2,841	1,077	-	545510	Tuition Reimbursement		-	-	-
6,200	11,445	-	545520	Conference Fees		-	-	-
-	100	-	545530	Outreach Development		-	-	-
111	-	-	549000	Miscellaneous Expenditures		-	-	-
869,531	975,585	1,306,608		Total Materials and Services		1,072,317	1,072,317	1,165,317
<i>Capital Outlay</i>								
66	-	-	570000	Land		-	-	-
-	-	-	571000	Improve-Other than Bldg		-	-	-
-	-	-	574000	Equipment and Vehicles		-	-	-
11,405	-	-	574500	Vehicles		-	-	-
-	-	-	579000	Intangible Assets		-	-	-
11,471	-	-		Total Capital Outlay		-	-	-
\$2,899,788	\$3,232,690	\$3,633,610	TOTAL REQUIREMENTS			\$3,454,434	\$3,454,434	\$3,547,434

General Fund

FY 2014-15	FY 2015-16	FY 2016-17		<i><u>For Information Only</u></i>	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
Parks and Nature (Land, Science and Conservation)							
<u>Expenditures</u>							
<i><u>Personnel Services</u></i>							
731,807	742,367	765,292	501000	Reg Employees-Full Time-Exempt	789,267	789,267	789,267
294,371	265,416	309,977	501500	Reg Empl-Full Time-Non-Exempt	306,433	306,433	306,433
-	7,489	9,398	502000	Reg Employees-Part Time-Exempt	10,057	10,057	10,057
32,130	88,418	37,475	503000	Temporary Employees - Hourly	37,475	37,475	37,475
15,455	12,343	2,309	508000	Overtime	2,309	2,309	2,309
5,550	7,075	-	508600	Mobile Comm Allowance	-	-	-
88,599	91,520	91,485	511000	Fringe - Payroll Taxes	93,369	93,369	93,369
133,087	151,924	137,347	512000	Fringe - Retirement PERS	182,395	182,395	182,395
223,383	205,576	181,507	513000	Fringe - Health and Welfare	184,475	184,475	184,475
2,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	2,315	216	514000	Fringe - Unemployment	216	216	216
3,018	2,968	4,339	515000	Fringe - Other Benefits	4,367	4,367	4,367
10,586	16,231	21,694	519000	Pension Oblig Bonds Contrib	11,060	11,060	11,060
1,539,986	1,593,641	1,561,039	Total Personnel Services		1,621,423	1,621,423	1,621,423
<i><u>Materials and Services</u></i>							
10,902	8,084	10,361	520100	Office Supplies	5,103	5,103	5,103
14,926	1,025	2,094	520110	Computer Equipment	3,594	3,594	3,594
1,680	1,254	1,048	520120	Meetings Expenditures	3,048	3,048	3,048
-	33	-	520130	Postage	-	-	-
33,080	35,422	26,918	520500	Operating Supplies	23,018	23,018	23,018
22,413	8,899	20,941	520510	Operating Supplies - Small Tools, Equip	26,441	26,441	26,441
65	38	-	520520	Operating Supplies - Audio Visual	-	-	-
43	95	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
23,789	656	6,282	520550	Operating Supplies - Telecommunications	6,282	6,282	6,282
250	-	-	520560	Operating Supplies - Tickets	-	-	-
5,866	2,713	3,142	520580	Operating Supplies - Uniforms	4,142	4,142	4,142
690	3,648	1,427	521000	Subscriptions and Dues	1,000	1,000	1,000
1,880	910	785	521100	Membership and Professional Dues	1,535	1,535	1,535
6,094	617	785	521200	Publications and Subscriptions	1,285	1,285	1,285
17,677	13,304	21,858	521400	Fuels and Lubricants - General	24,847	24,847	24,847
3,227	5,987	49,609	521500	Maintenance and Repairs Supplies	18,064	18,064	18,064
3,317	60	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
19,790	31,635	-	521520	Maintenance and Repairs Supplies - Building	23,000	23,000	23,000
-	1,929	-	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
380	717	-	521530	Maintenance and Repairs Supplies - Custodial	250	250	250
1,418	786	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
2,620	8,186	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	3,100	3,100	3,100

General Fund

FY 2016-17				For Information Only		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Land, Science and Conservation)								
2,822	2,092	-	521560	Maintenance and Repairs Supplies - Equipment		2,100	2,100	2,100
3,138	678	-	521570	Maintenance and Repairs Supplies - Vehicles		1,100	1,100	1,100
361	1,164	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear		750	750	750
-	60		522000	Food		-	-	
122,731	64,705	240,496	524000	Contracted Professional Svcs		101,336	101,336	101,336
-	2,709	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
590	582	-	524050	Contracted Prof Svcs - Advertising		50	50	50
2	50	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
-	231	-	524500	Marketing Expenditures		78	78	78
6,750	5,750	1,571	524600	Sponsorship Expenditures		1,571	1,571	1,571
109,977	129,895	213,756	525000	Contracted Property Services		198,282	198,282	198,282
2,208	445	21,095	525100	Utility Services		16,564	16,564	16,564
1,199	1,200	-	525110	Utility Services - Internet		-	-	-
6,536	7,571	-	525120	Utility Services - Telecommunications		3,200	3,200	3,200
4,938	7,061	-	525130	Utility Services - Electricity		1,500	1,500	1,500
83	-	-	525140	Utility Services - Natural Gas		-	-	-
2,768	4,917	-	525150	Utility Services - Sanitation and Refuse Removal		3,500	3,500	3,500
1,102	1,707	-	525160	Utility Services - Water and Sewer		2,100	2,100	2,100
200	607	15,997	525500	Cleaning Services		15,706	15,706	15,706
10,404	8,924	47,429	526000	Maintenance and Repair Services		7,750	7,750	7,750
9,001	81,706	12,564	526010	Maintenance and Repair Services - Building		44,564	44,564	44,564
-	3,200	-	526011	Maintenance and Repair Services - Painting		1,000	1,000	1,000
-	4,800	-	526012	Maintenance and Repair Services - Electricity		1,500	1,500	1,500
1,655	4,305	-	526014	Maintenance and Repair Services - HVAC		2,300	2,300	2,300
-	450	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)		500	500	500
2,731	9,505	-	526020	Maintenance and Repair Services - Equipment		4,200	4,200	4,200
1,612	1,008	-	526030	Maintenance and Repair Services - Grounds		250	250	250
252	-	-	526040	Maintenance and Repair Services - Technology		-	-	-
5,219	2,992	21,988	526050	Maintenance and Repair Services - Vehicles		23,088	23,088	23,088
-	101	-	526060	Maintenance and Repair Services - Safety		-	-	-
-	-	10,000	526100	Capital Maintenance - CIP		-	-	-
-	17,188	-	526200	Capital Maintenance - Non-CIP		2,500	2,500	2,500
1,290	(72)	4,336	526500	Rentals		1,837	1,837	1,837
535	-	-	526510	Rentals - Building		-	-	-
67	590	-	526520	Rentals - Equipment		200	200	200
1,912	2,677	-	526540	Rentals - Vehicle		-	-	-
7,980	7,980	-	526560	Rentals - Parking Space		7,200	7,200	7,200
4,648	3,159	12,564	528000	Other Purchased Services		23,164	23,164	23,164
16	-	-	528010	Other Purchased Services - Commissions		-	-	-
27	-	-	528020	Other Purchased Services - Audio Visual		-	-	-
46	102	-	528030	Other Purchased Services - Delivery, Shipping and Courier		500	500	500

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17	ACCT	DESCRIPTION	FY 2017-18	FY 2017-18	FY 2017-18
		Amended Amount			Proposed Amount	Approved Amount	Adopted Amount
Parks and Nature (Land, Science and Conservation)							
14	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	75	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	146	-	528080	Other Purchased Services - Agency Fees	-	-	-
9,054	1,471	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
21,850	36,652	30,116	530000	Payments to Other Agencies	49,768	49,768	49,768
905	5,525	-	530010	License and Permit Fees	250	250	250
105,484	109,478	108,079	531000	Taxes (Non-Payroll)	114,259	114,259	114,259
10,000	-	-	531500	Grants to Other Governments	-	-	-
1,000	-	-	531800	Contributions to Other Govt	1,500	1,500	1,500
-	551	6,282	545000	Travel	6,282	6,282	6,282
6,721	2,917	-	545100	Travel and Lodging	4,250	4,250	4,250
768	647	-	545200	Mileage, Taxi and Parking	-	-	-
2,009	924	-	545300	Meals and Entertainment	-	-	-
5,878	3,525	14,161	545500	Staff Development	13,452	13,452	13,452
2,041	830	-	545510	Tuition Reimbursement	-	-	-
8,484	16,951	-	545520	Conference Fees	5,000	5,000	5,000
657,114	685,731	905,684	Total Materials and Services		808,860	808,860	808,860
Capital Outlay							
-	-	-	571000	Improve-Other than Bldg	-	-	-
-	-	35,000	574000	Equipment and Vehicles	-	-	-
-	58,457	55,000	579000	Intangible Assets	55,000	55,000	55,000
-	58,457	90,000	Total Capital Outlay		55,000	55,000	55,000
\$2,197,100	\$2,337,829	\$2,556,723	TOTAL REQUIREMENTS		\$2,485,283	\$2,485,283	\$2,485,283

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	For Information Only	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Parks and Nature (Historic Cemeteries)								
Expenditures								
<i>Personnel Services</i>								
251,467	237,863	335,058	501000	Reg Employees-Full Time-Exempt		240,410	240,410	240,410
69,962	80,571	139,019	501500	Reg Empl-Full Time-Non-Exempt		134,654	134,654	134,654
34,732	58,675	-	502000	Reg Employees-Part Time-Exempt		-	-	-
-	6,199	33,745	503000	Temporary Employees - Hourly		33,745	33,745	33,745
8,863	6,587	-	504000	Seasonal Employees		-	-	-
5,540	3,320	-	508000	Overtime		-	-	-
1,800	1,991	-	508600	Mobile Comm Allowance		-	-	-
29,500	30,842	40,010	511000	Fringe - Payroll Taxes		31,708	31,708	31,708
33,780	35,199	53,951	512000	Fringe - Retirement PERS		55,113	55,113	55,113
76,411	82,149	90,398	513000	Fringe - Health and Welfare		79,162	79,162	79,162
1,268	6,583	1,548	514000	Fringe - Unemployment		1,548	1,548	1,548
1,242	1,306	1,957	515000	Fringe - Other Benefits		1,566	1,566	1,566
3,698	5,928	9,481	519000	Pension Oblig Bonds Contrib		3,749	3,749	3,749
750	-	-	519500	Fringe - Insurance - Opt Out		-	-	-
519,013	557,213	705,167		Total Personnel Services		581,655	581,655	581,655
<i>Materials and Services</i>								
2,086	2,948	2,356	520100	Office Supplies		2,600	2,600	2,600
4,015	576	-	520110	Computer Equipment		-	-	-
820	441	523	520120	Meetings Expenditures		500	500	500
69	97	262	520130	Postage		250	250	250
76	-	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
4,935	4,903	1,920	520500	Operating Supplies		1,700	1,700	1,700
1,869	783	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
-	21	-	520520	Operating Supplies - Audio Visual		-	-	-
902	99	-	520580	Operating Supplies - Uniforms		-	-	-
150	312	-	521000	Subscriptions and Dues		-	-	-
952	102	-	521100	Membership and Professional Dues		-	-	-
100	83	-	521200	Publications and Subscriptions		-	-	-
9,301	5,757	9,559	521400	Fuels and Lubricants - General		9,600	9,600	9,600
-	294	9,257	521500	Maintenance and Repairs Supplies		9,250	9,250	9,250
-	125	-	521510	Maintenance and Repairs Supplies - Technology		-	-	-
314	123	-	521520	Maintenance and Repairs Supplies - Building		-	-	-
-	-	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-
4,692	4,129	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape		-	-	-
1,207	1,088	-	521560	Maintenance and Repairs Supplies - Equipment		-	-	-
256	406	-	521570	Maintenance and Repairs Supplies - Vehicles		-	-	-
209	150	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear		-	-	-

General Fund

FY 2016-17				<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Historic Cemeteries)								
33,766	63,845	-	522500	Retail		-	-	-
21,946	9,784	110,840	524000	Contracted Professional Svcs		840	840	24,640
5,413	5,543	-	524050	Contracted Prof Svcs - Advertising		-	-	-
-	7,886	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
3,500	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)		-	-	-
500	-	-	524600	Sponsorship Expenditures		-	-	-
-	-	3,754	525100	Utility Services		3,600	3,600	3,600
371	369	-	525120	Utility Services - Telecommunications		-	-	-
582	151	-	525130	Utility Services - Electricity		-	-	-
1,807	3,083	-	525150	Utility Services - Sanitation and Refuse Removal		-	-	-
1,033	8,969	-	525160	Utility Services - Water and Sewer		-	-	-
96	-	28,170	526000	Maintenance and Repair Services		28,150	28,150	28,150
-	257	-	526010	Maintenance and Repair Services - Building		-	-	-
980	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)		-	-	-
502	591	-	526020	Maintenance and Repair Services - Equipment		-	-	-
6,077	3,290	-	526030	Maintenance and Repair Services - Grounds		-	-	-
760	3,067	-	526050	Maintenance and Repair Services - Vehicles		-	-	-
3,815	-	-	526300	Software Maintenance		-	-	-
-	-	859	526500	Rentals		1,000	1,000	1,000
1,987	1,490	-	526520	Rentals - Equipment		-	-	-
-	950	-	526540	Rentals - Vehicle		-	-	-
1,140	1,140	-	526560	Rentals - Parking Space		-	-	-
931	2,060	7,853	528000	Other Purchased Services		7,500	7,500	7,500
-	81	-	528020	Other Purchased Services - Audio Visual		-	-	-
92	1,833	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
488	-	-	528210	Credit Card Fees		-	-	-
2,100	-	-	528300	Other Purchased Services - Temporary Help Services		-	-	-
2,321	895	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
63,768	75,656	113,603	528500	Cemetery Services Expenditures		112,500	112,500	112,500
3,816	3,457	3,142	530000	Payments to Other Agencies		3,000	3,000	3,000
3,078	(217)	523	530010	License and Permit Fees		2,000	2,000	2,000
190	572	2,094	545000	Travel		2,100	2,100	2,100
1,637	1,418	-	545100	Travel and Lodging		-	-	-
89	1,101	-	545200	Mileage, Taxi and Parking		-	-	-
938	795	-	545300	Meals and Entertainment		-	-	-
-	242	4,022	545500	Staff Development		4,030	4,030	4,030
780	789	3,142	545520	Conference Fees		3,150	3,150	3,150
19,046	22,643	50,000	548000	Fee Reimbursements		25,000	25,000	25,000
-	40	-	549000	Miscellaneous Expenditures		-	-	-
215,498	244,217	351,879	Total Materials and Services			216,770	216,770	240,570

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Parks and Nature (Historic Cemeteries)							
				<i>Capital Outlay</i>			
51	-	-	570000	Land	-	-	-
51	-	-		Total Capital Outlay	-	-	-
\$734,562	\$801,431	\$1,057,046	TOTAL REQUIREMENTS		\$798,425	\$798,425	\$822,225

General Fund

FY 2014-15	FY 2015-16	FY 2016-17	<i>For Information Only</i>			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT			Proposed	Approved	Adopted
		Amount		DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Glendoveer Golf Course)								
<u>Expenditures</u>								
<i>Materials and Services</i>								
6,933	1,198	-	520500	Operating Supplies		-	-	-
1,485	-	-	521100	Membership and Professional Dues		-	-	-
-	-	-	524000	Contracted Professional Svcs		-	-	-
4,294	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)		-	-	-
-	5,310	-	526000	Maintenance and Repair Services		-	-	-
24,650	-	-	526010	Maintenance and Repair Services - Building		-	-	-
13,144	-	-	526030	Maintenance and Repair Services - Grounds		-	-	-
10,070	-	-	526100	Capital Maintenance - CIP		-	-	-
20	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
58,264	60,094	60,000	528210	Credit Card Fees		68,290	68,290	68,290
2,650,075	2,757,053	2,648,000	529800	Glendoveer Golf Ops Contract		2,700,000	2,700,000	2,700,000
3,166	1,586	-	530010	License and Permit Fees		-	-	-
2,772,101	2,825,242	2,708,000	Total Materials and Services			2,768,290	2,768,290	2,768,290
<i>Capital Outlay</i>								
-	-	-	571000	Improve-Other than Bldg		75,000	75,000	75,000
36,530	-	-	572000	Buildings and Related		-	-	-
10,500	12,731	-	574000	Equipment and Vehicles		50,000	50,000	50,000
-	-	-	574500	Vehicles		-	-	-
47,030	12,731	-	Total Capital Outlay			125,000	125,000	125,000
\$2,819,131	\$2,837,973	\$2,708,000	TOTAL REQUIREMENTS			\$2,893,290	\$2,893,290	\$2,893,290

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Planning and Development Department)							
Expenditures							
Personnel Services							
3,195,972	3,502,407	4,570,331	501000	Reg Employees-Full Time-Exempt	4,717,276	4,717,276	4,778,064
164,429	297,471	308,198	501500	Reg Empl-Full Time-Non-Exempt	323,230	323,230	323,230
152,155	109,218	82,942	502000	Reg Employees-Part Time-Exempt	-	-	-
47,282	42,748	62,985	502500	Reg Empl-Part Time-Non-Exempt	64,673	64,673	64,673
58,985	50,234	191,916	503000	Temporary Employees - Hourly	172,418	172,418	172,418
2,956	7,792	-	508000	Overtime	-	-	-
2,485	2,800	-	508600	Mobile Comm Allowance	-	-	-
295,337	326,230	423,061	511000	Fringe - Payroll Taxes	430,705	430,705	435,845
474,260	527,372	644,572	512000	Fringe - Retirement PERS	838,344	838,344	846,003
607,989	648,459	785,267	513000	Fringe - Health and Welfare	781,722	781,722	795,858
5,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
50,487	26,530	1,081	514000	Fringe - Unemployment	1,667	1,667	1,667
9,271	10,681	20,238	515000	Fringe - Other Benefits	19,808	19,808	20,068
35,519	55,950	100,488	519000	Pension Oblig Bonds Contrib	51,050	51,050	51,658
3,075	2,700	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,105,203	5,610,591	7,191,079	Total Personnel Services		7,400,893	7,400,893	7,489,484
Materials and Services							
29,244	30,816	89,900	520100	Office Supplies	94,400	94,400	94,400
30,674	70,578	-	520110	Computer Equipment	-	-	-
7,254	23,981	-	520120	Meetings Expenditures	-	-	-
549	142	-	520130	Postage	-	-	-
-	250	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
653	-	12,300	520500	Operating Supplies	11,300	11,300	11,300
-	130	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,759	36,400	521000	Subscriptions and Dues	86,100	86,100	86,100
22,305	17,187	-	521100	Membership and Professional Dues	-	-	-
-	15,527	-	521200	Publications and Subscriptions	-	-	-
-	376	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
60	-	-	522100	Cost of Food and Beverage	-	-	-
408,554	722,009	827,527	524000	Contracted Professional Svcs	142,507	142,507	458,866
7,500	2,750	-	524030	Contracted Prof Svcs - Architect	-	-	-
-	10,560	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
2,251	1,240	-	524050	Contracted Prof Svcs - Advertising	-	-	-
34,621	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
201,905	-	1,170,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	1,360,000	1,360,000	1,360,000
3,695	23,142	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Planning and Development Department)							
7,563	54,277	84,162	524500	Marketing Expenditures	87,627	87,627	87,627
34,840	52,275	60,391	524600	Sponsorship Expenditures	76,000	76,000	76,000
50	7,500	-	524710	Marketing Incentives	-	-	-
-	-	1,500	525100	Utility Services	2,000	2,000	2,000
393	1,455	-	525120	Utility Services - Telecommunications	-	-	-
185	-	-	525130	Utility Services - Electricity	-	-	-
942	180	-	525160	Utility Services - Water and Sewer	-	-	-
18,420	12,553	21,000	526000	Maintenance and Repair Services	21,000	21,000	21,000
-	3,395	-	526010	Maintenance and Repair Services - Building	-	-	-
-	275	-	526014	Maintenance and Repair Services - HVAC	-	-	-
1,225	165	3,900	526500	Rentals	3,850	3,850	3,850
921	219	-	526510	Rentals - Building	-	-	-
1,291	-	-	526520	Rentals - Equipment	-	-	-
3,663	14,795	49,200	528000	Other Purchased Services	50,200	50,200	50,200
84	34	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
3,100	-	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
-	40	-	528200	Banking Services	-	-	-
18,553	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
442	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
409,795	953,172	850,000	530000	Payments to Other Agencies	852,000	852,000	852,000
454,059	446,745	542,520	531500	Grants to Other Governments	656,436	656,436	656,436
450,000	-	-	531800	Contributions to Other Govt	-	-	-
-	-	-	540000	Charges for Services	-	-	-
2,660,721	955,826	4,000,000	544000	Program Purchases	4,000,000	4,000,000	4,000,000
517,998	667,351	725,000	544500	Grants and Loans	745,000	745,000	1,222,500
-	1,200	82,200	545000	Travel	89,620	89,620	89,620
27,524	42,809	-	545100	Travel and Lodging	-	-	-
1,214	854	-	545200	Mileage, Taxi and Parking	-	-	-
4,878	5,525	-	545300	Meals and Entertainment	-	-	-
15,228	26,869	37,500	545500	Staff Development	38,100	38,100	38,100
360	95	-	545510	Tuition Reimbursement	-	-	-
10,123	1,195	-	545520	Conference Fees	-	-	-
1,167	0	-	549000	Miscellaneous Expenditures	-	-	-
5,394,003	4,169,249	8,593,500	Total Materials and Services		8,316,140	8,316,140	9,109,999
\$10,499,206	\$9,779,840	\$15,784,579	TOTAL REQUIREMENTS		\$15,717,033	\$15,717,033	\$16,599,483
47.15	48.30	57.30	FULL-TIME EQUIVALENTS		56.80	56.80	56.80

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
General Fund (Property and Environmental Services)							
Expenditures							
Personnel Services							
457,563	507,018	700,754	501000	Reg Employees-Full Time-Exempt	631,908	631,908	638,315
336,961	380,157	338,974	501500	Reg Empl-Full Time-Non-Exempt	350,131	350,131	350,131
181,411	193,475	68,405	502500	Reg Empl-Part Time-Non-Exempt	41,341	41,341	41,341
6,171	8,529	21,947	503000	Temporary Employees - Hourly	21,947	21,947	21,947
7,342	17,480	21,845	508000	Overtime	21,845	21,845	21,845
2,550	2,675	-	508600	Mobile Comm Allowance	-	-	-
85,481	91,294	94,020	511000	Fringe - Payroll Taxes	86,623	86,623	87,165
118,517	142,335	146,442	512000	Fringe - Retirement PERS	165,325	165,325	166,132
182,665	203,921	254,625	513000	Fringe - Health and Welfare	241,726	241,726	243,493
-	-	-	514000	Fringe - Unemployment	892	892	892
5,600	5,667	4,826	515000	Fringe - Other Benefits	4,419	4,419	4,448
9,953	15,887	22,257	519000	Pension Oblig Bonds Contrib	10,280	10,280	10,344
4,950	2,775	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,399,164	1,571,213	1,674,095	Total Personnel Services		1,576,437	1,576,437	1,586,053
Materials and Services							
71,576	33,076	50,207	520100	Office Supplies	54,366	54,366	54,366
3,567	9,563	262	520110	Computer Equipment	340	340	340
1,474	4,764	1,571	520120	Meetings Expenditures	1,600	1,600	1,600
50,045	22,262	-	520130	Postage	-	-	-
100	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
38,703	33,746	55,121	520500	Operating Supplies	57,387	57,387	57,387
12,147	2,423	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	348	-	520520	Operating Supplies - Audio Visual	-	-	-
59	335	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
1,619	2,142	-	520550	Operating Supplies - Telecommunications	-	-	-
-	63	-	520560	Operating Supplies - Tickets	-	-	-
4,167	5,961	314	520580	Operating Supplies - Uniforms	400	400	400
-	-	4,295	521000	Subscriptions and Dues	3,397	3,397	3,397
3,009	2,002	184	521100	Membership and Professional Dues	300	300	300
165	413	-	521200	Publications and Subscriptions	-	-	-
5,636	5,464	5,236	521400	Fuels and Lubricants - General	5,236	5,236	5,236
4,588	429	26,176	521500	Maintenance and Repairs Supplies	26,176	26,176	26,176
30	11	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
16,086	2,276	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
34	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
6,191	7,932	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
1,065	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Property and Environmental Services)							
11,072	923	10,271	521560	Maintenance and Repairs Supplies - Equipment	5,000	5,000	5,000
138	655	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
500	-	-	522100	Cost of Food and Beverage	-	-	-
48,778	2,809	47,624	524000	Contracted Professional Svcs	47,631	47,631	47,631
89	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,538	2,287	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	242	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
9,910	-	2,617	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	2,700	2,700	2,700
9,870	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
2,940	1,563	10,200	524600	Sponsorship Expenditures	10,200	10,200	10,200
132,760	130,406	124,748	525000	Contracted Property Services	154,750	154,750	154,750
-	-	259,402	525100	Utility Services	265,879	265,879	265,879
29,380	30,155	-	525120	Utility Services - Telecommunications	-	-	-
154,808	161,447	-	525130	Utility Services - Electricity	-	-	-
4,601	4,951	-	525140	Utility Services - Natural Gas	-	-	-
4,968	5,168	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
38,614	47,289	-	525160	Utility Services - Water and Sewer	-	-	-
-	-	26,176	525500	Cleaning Services	-	-	-
7,975	12,725	210,318	526000	Maintenance and Repair Services	210,318	210,318	210,318
61,517	51,704	-	526010	Maintenance and Repair Services - Building	-	-	-
-	6,198	-	526011	Maintenance and Repair Services - Painting	-	-	-
617	484	-	526012	Maintenance and Repair Services - Electricity	-	-	-
15,736	13,019	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
2,124	71,030	-	526014	Maintenance and Repair Services - HVAC	-	-	-
32,258	52,116	-	526020	Maintenance and Repair Services - Equipment	-	-	-
41,282	33,832	-	526030	Maintenance and Repair Services - Grounds	-	-	-
19,529	8,075	-	526040	Maintenance and Repair Services - Technology	-	-	-
2,655	2,415	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
432	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	1,797	-	526100	Capital Maintenance - CIP	-	-	-
3,843	4,035	-	526300	Software Maintenance	-	-	-
17	2,497	29,795	526500	Rentals	29,795	29,795	29,795
2,047	1,681	-	526530	Rentals - Office Equipment	-	-	-
24,498	13,470	4,711	526540	Rentals - Vehicle	4,750	4,750	4,750
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
2,454	2,204	25,576	528000	Other Purchased Services	25,576	25,576	25,576
-	183	-	528020	Other Purchased Services - Audio Visual	-	-	-
2,552	3,437	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	285	-	528090	Other Purchased Svs - Event	-	-	-
7,827	3,131	-	528400	Other Purchased Services - Printing and Graphics	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (Property and Environmental Services)							
1,082	1,868	1,571	530000	Payments to Other Agencies	1,571	1,571	1,571
2,935	1,107	-	530010	License and Permit Fees	-	-	-
-	150	8,236	545000	Travel	8,236	8,236	8,236
1,908	131	2,617	545100	Travel and Lodging	2,700	2,700	2,700
332	235	105	545200	Mileage, Taxi and Parking	200	200	200
742	148	523	545300	Meals and Entertainment	600	600	600
4,838	8,489	41,556	545500	Staff Development	41,723	41,723	41,723
283	4,587	-	545510	Tuition Reimbursement	-	-	-
1,631	1,723	1,466	545520	Conference Fees	1,600	1,600	1,600
24	24	-	549000	Miscellaneous Expenditures	-	-	-
912,504	825,024	950,878	Total Materials and Services		962,431	962,431	962,431
\$2,311,668	\$2,396,237	\$2,624,973	TOTAL REQUIREMENTS		\$2,538,868	\$2,538,868	\$2,548,484
18.50	19.60	18.55	FULL-TIME EQUIVALENTS		17.10	17.10	17.22

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Property and Environmental Services (Administration)							
Expenditures							
				<i>Personnel Services</i>			
67,533	58,581	55,531	501000	Reg Employees-Full Time-Exempt	55,663	55,663	55,663
7,921	28,858	37,851	501500	Reg Empl-Full Time-Non-Exempt	33,905	33,905	33,905
-	-	9,947	503000	Temporary Employees - Hourly	9,947	9,947	9,947
531	10,637	609	508000	Overtime	609	609	609
600	-	-	508600	Mobile Comm Allowance	-	-	-
9,889	8,060	7,870	511000	Fringe - Payroll Taxes	7,209	7,209	7,209
11,265	13,207	12,109	512000	Fringe - Retirement PERS	13,268	13,268	13,268
10,031	13,577	13,882	513000	Fringe - Health and Welfare	14,137	14,137	14,137
141	242	367	515000	Fringe - Other Benefits	350	350	350
764	1,396	1,868	519000	Pension Oblig Bonds Contrib	895	895	895
108,674	134,558	140,034		Total Personnel Services	135,983	135,983	135,983
				<i>Materials and Services</i>			
11,409	15,609	24,166	520100	Office Supplies	24,166	24,166	24,166
118	-	-	520110	Computer Equipment	-	-	-
1,124	2,282	-	520120	Meetings Expenditures	-	-	-
100	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
100	-	3,293	520500	Operating Supplies	3,293	3,293	3,293
59	-	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
-	-	3,247	521000	Subscriptions and Dues	3,247	3,247	3,247
2,055	999	-	521100	Membership and Professional Dues	-	-	-
93	-	-	521200	Publications and Subscriptions	-	-	-
-	19	-	524000	Contracted Professional Svcs	-	-	-
500	1,563	10,200	524600	Sponsorship Expenditures	10,200	10,200	10,200
-	-	2,879	525100	Utility Services	2,879	2,879	2,879
1,190	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	545	526000	Maintenance and Repair Services	545	545	545
82	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	350	478	526500	Rentals	478	478	478
-	-	23,220	528000	Other Purchased Services	23,220	23,220	23,220
226	872	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	3,000	545000	Travel	3,000	3,000	3,000
210	131	-	545100	Travel and Lodging	-	-	-
267	66	-	545200	Mileage, Taxi and Parking	-	-	-
206	148	-	545300	Meals and Entertainment	-	-	-
1,049	642	10,487	545500	Staff Development	10,487	10,487	10,487
510	1,693	-	545520	Conference Fees	-	-	-
2	-	-	549000	Miscellaneous Expenditures	-	-	-
19,299	24,375	81,515		Total Materials and Services	81,515	81,515	81,515
\$127,973	\$158,932	\$221,549	TOTAL REQUIREMENTS		\$217,498	\$217,498	\$217,498

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Property and Environmental Services (Construction Project Management Office)							
Expenditures							
				<i>Personnel Services</i>			
141,992	204,644	237,418	501000	Reg Employees-Full Time-Exempt	207,997	207,997	214,404
1,350	2,075	-	508600	Mobile Comm Allowance	-	-	-
12,487	17,500	20,011	511000	Fringe - Payroll Taxes	17,562	17,562	18,104
18,439	22,337	30,338	512000	Fringe - Retirement PERS	28,561	28,561	29,368
26,702	39,226	34,059	513000	Fringe - Health and Welfare	33,926	33,926	35,693
328	512	919	515000	Fringe - Other Benefits	817	817	846
1,432	2,533	4,749	519000	Pension Oblig Bonds Contrib	2,080	2,080	2,144
202,729	288,826	327,494		Total Personnel Services	290,943	290,943	300,559
				<i>Materials and Services</i>			
103	2,785	5,100	520100	Office Supplies	5,200	5,200	5,200
3,449	4,298	262	520110	Computer Equipment	340	340	340
300	1,665	1,571	520120	Meetings Expenditures	1,600	1,600	1,600
88	-	-	520500	Operating Supplies	-	-	-
343	398	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
776	448	314	520580	Operating Supplies - Uniforms	400	400	400
368	380	184	521100	Membership and Professional Dues	300	300	300
-	83	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521400	Fuels and Lubricants - General	-	-	-
500	-	-	522100	Cost of Food and Beverage	-	-	-
-	2,000	-	524000	Contracted Professional Svcs	-	-	-
89	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
510	1,596	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	2,617	524070	Contracted Prof Svcs - Management, Consulting and Comm	2,700	2,700	2,700
2,440	-	-	524600	Sponsorship Expenditures	-	-	-
922	925	-	525120	Utility Services - Telecommunications	-	-	-
7	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
3,051	2,348	4,711	526540	Rentals - Vehicle	4,750	4,750	4,750
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
56	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,000	500	-	530000	Payments to Other Agencies	-	-	-
1,329	-	2,617	545100	Travel and Lodging	2,700	2,700	2,700
46	155	105	545200	Mileage, Taxi and Parking	200	200	200
150	-	523	545300	Meals and Entertainment	600	600	600
2,216	7,155	25,833	545500	Staff Development	26,000	26,000	26,000
-	752	-	545510	Tuition Reimbursement	-	-	-
747	30	1,466	545520	Conference Fees	1,600	1,600	1,600
19,631	26,657	45,303		Total Materials and Services	46,390	46,390	46,390
\$222,360	\$315,483	\$372,797	TOTAL REQUIREMENTS		\$337,333	\$337,333	\$346,949

General Fund

FY 2014-15	FY 2015-16	FY 2016-17	For Information Only			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
Property and Environmental Services (MRC Building Operations)								
Expenditures								
Personnel Services								
248,039	243,793	407,805	501000	Reg Employees-Full Time-Exempt	368,248	368,248	368,248	
329,040	351,299	301,123	501500	Reg Empl-Full Time-Non-Exempt	316,226	316,226	316,226	
181,411	193,475	68,405	502500	Reg Empl-Part Time-Non-Exempt	41,341	41,341	41,341	
6,171	8,529	12,000	503000	Temporary Employees - Hourly	12,000	12,000	12,000	
6,811	6,844	21,236	508000	Overtime	21,236	21,236	21,236	
600	600	-	508600	Mobile Comm Allowance	-	-	-	
63,105	65,734	66,139	511000	Fringe - Payroll Taxes	61,852	61,852	61,852	
88,814	106,791	103,995	512000	Fringe - Retirement PERS	123,496	123,496	123,496	
145,932	151,117	206,684	513000	Fringe - Health and Welfare	193,663	193,663	193,663	
-	-	-	514000	Fringe - Unemployment	892	892	892	
5,132	4,913	3,540	515000	Fringe - Other Benefits	3,252	3,252	3,252	
7,757	11,958	15,640	519000	Pension Oblig Bonds Contrib	7,305	7,305	7,305	
4,950	2,775	-	519500	Fringe - Insurance - Opt Out	-	-	-	
1,087,761	1,147,829	1,206,567	Total Personnel Services		1,149,511	1,149,511	1,149,511	
Materials and Services								
60,063	14,681	20,941	520100	Office Supplies	25,000	25,000	25,000	
-	5,265	-	520110	Computer Equipment	-	-	-	
49	816	-	520120	Meetings Expenditures	-	-	-	
50,045	22,262	-	520130	Postage	-	-	-	
38,515	33,746	51,828	520500	Operating Supplies	54,094	54,094	54,094	
11,803	2,024	-	520510	Operating Supplies - Small Tools, Equip	-	-	-	
-	348	-	520520	Operating Supplies - Audio Visual	-	-	-	
-	335	-	520540	Operating Supplies - Medical and Veterinary	-	-	-	
1,619	2,142	-	520550	Operating Supplies - Telecommunications	-	-	-	
-	63	-	520560	Operating Supplies - Tickets	-	-	-	
3,391	5,513	-	520580	Operating Supplies - Uniforms	-	-	-	
-	-	1,048	521000	Subscriptions and Dues	150	150	150	
586	623	-	521100	Membership and Professional Dues	-	-	-	
72	330	-	521200	Publications and Subscriptions	-	-	-	
5,636	5,464	5,236	521400	Fuels and Lubricants - General	5,236	5,236	5,236	
4,588	429	26,176	521500	Maintenance and Repairs Supplies	26,176	26,176	26,176	
30	11	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-	
16,086	2,276	-	521520	Maintenance and Repairs Supplies - Building	-	-	-	
34	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-	
6,191	7,932	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-	
1,065	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-	
11,072	923	10,271	521560	Maintenance and Repairs Supplies - Equipment	5,000	5,000	5,000	
Fund summary and detail – General Fund								
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General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Property and Environmental Services (MRC Building Operations)							
138	655	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
48,778	790	47,624	524000	Contracted Professional Svcs	47,631	47,631	47,631
1,028	691	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	242	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
9,910	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
9,870	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
132,760	130,406	124,748	525000	Contracted Property Services	154,750	154,750	154,750
-	-	256,523	525100	Utility Services	263,000	263,000	263,000
27,268	29,230	-	525120	Utility Services - Telecommunications	-	-	-
154,808	161,447	-	525130	Utility Services - Electricity	-	-	-
4,601	4,951	-	525140	Utility Services - Natural Gas	-	-	-
4,968	5,168	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
38,614	47,289	-	525160	Utility Services - Water and Sewer	-	-	-
-	-	26,176	525500	Cleaning Services	-	-	-
7,975	12,725	209,773	526000	Maintenance and Repair Services	209,773	209,773	209,773
61,435	51,704	-	526010	Maintenance and Repair Services - Building	-	-	-
-	6,198	-	526011	Maintenance and Repair Services - Painting	-	-	-
617	484	-	526012	Maintenance and Repair Services - Electricity	-	-	-
15,736	13,019	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
2,124	71,030	-	526014	Maintenance and Repair Services - HVAC	-	-	-
32,258	52,116	-	526020	Maintenance and Repair Services - Equipment	-	-	-
41,282	33,832	-	526030	Maintenance and Repair Services - Grounds	-	-	-
19,529	8,075	-	526040	Maintenance and Repair Services - Technology	-	-	-
2,648	2,415	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
432	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	1,797	-	526100	Capital Maintenance - CIP	-	-	-
3,843	4,035	-	526300	Software Maintenance	-	-	-
17	2,147	29,317	526500	Rentals	29,317	29,317	29,317
2,047	1,681	-	526530	Rentals - Office Equipment	-	-	-
21,447	11,122	-	526540	Rentals - Vehicle	-	-	-
2,454	2,204	2,356	528000	Other Purchased Services	2,356	2,356	2,356
-	183	-	528020	Other Purchased Services - Audio Visual	-	-	-
2,552	3,437	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	285	-	528090	Other Purchased Svcs - Event	-	-	-
7,545	2,259	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
82	1,368	1,571	530000	Payments to Other Agencies	1,571	1,571	1,571
2,935	1,107	-	530010	License and Permit Fees	-	-	-
-	150	5,236	545000	Travel	5,236	5,236	5,236
369	-	-	545100	Travel and Lodging	-	-	-
19	14	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Property and Environmental Services (MRC Building Operations)							
386	-	-	545300	Meals and Entertainment	-	-	-
1,573	692	5,236	545500	Staff Development	5,236	5,236	5,236
283	3,835	-	545510	Tuition Reimbursement	-	-	-
374	-	-	545520	Conference Fees	-	-	-
22	24	-	549000	Miscellaneous Expenditures	-	-	-
873,574	773,993	824,060	Total Materials and Services		834,526	834,526	834,526
\$1,961,335	\$1,921,822	\$2,030,627	TOTAL REQUIREMENTS		\$1,984,037	\$1,984,037	\$1,984,037

General Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Research Center)							
<u>Expenditures</u>							
<u>Personnel Services</u>							
1,893,821	1,909,273	2,270,906	501000	Reg Employees-Full Time-Exempt	2,260,191	2,260,191	2,260,191
22,587	-	25,756	501500	Reg Empl-Full Time-Non-Exempt	50,011	50,011	50,011
249,415	253,815	168,900	502000	Reg Employees-Part Time-Exempt	207,779	207,779	207,779
28,362	40,626	-	503000	Temporary Employees - Hourly	-	-	-
205	355	-	508000	Overtime	-	-	-
-	-	-	508600	Mobile Comm Allowance	-	-	-
178,195	178,831	207,504	511000	Fringe - Payroll Taxes	212,397	212,397	212,397
286,632	310,292	322,140	512000	Fringe - Retirement PERS	414,717	414,717	414,717
353,618	343,427	364,500	513000	Fringe - Health and Welfare	368,964	368,964	368,964
4,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	3,957	-	514000	Fringe - Unemployment	-	-	-
5,924	5,731	9,856	515000	Fringe - Other Benefits	9,684	9,684	9,684
20,953	31,021	49,312	519000	Pension Oblig Bonds Contrib	25,178	25,178	25,178
2,138	2,550	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,045,849	3,083,877	3,418,874	Total Personnel Services		3,548,921	3,548,921	3,548,921
<u>Materials and Services</u>							
9,007	30,396	69,394	520100	Office Supplies	68,000	68,000	68,000
39,061	51,805	-	520110	Computer Equipment	-	-	-
512	561	-	520120	Meetings Expenditures	-	-	-
1,482	74,047	34,600	520500	Operating Supplies	14,600	14,600	14,600
-	18,403	6,125	521000	Subscriptions and Dues	5,550	5,550	5,550
1,206	574	-	521100	Membership and Professional Dues	-	-	-
15,271	6,957	-	521200	Publications and Subscriptions	-	-	-
2,987	97,450	574,820	524000	Contracted Professional Svcs	200,000	200,000	461,000
-	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
87,031	-	165,000	524060	Contracted Prof Svcs - Information Technology Services	150,000	150,000	150,000
-	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
500	3,250	2,500	524600	Sponsorship Expenditures	3,500	3,500	3,500
-	28	-	525120	Utility Services - Telecommunications	-	-	-
2,870	6,900	-	526000	Maintenance and Repair Services	-	-	-
118,791	146,049	182,200	526040	Maintenance and Repair Services - Technology	195,630	195,630	195,630
3,000	-	-	526300	Software Maintenance	-	-	-
595	1,221	-	528000	Other Purchased Services	5,000	5,000	5,000
-	30	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
2,742	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
822,406	28,737	70,000	530000	Payments to Other Agencies	-	-	-

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Fund (Research Center)							
(36)	-	22,000	545000	Travel	29,500	29,500	46,500
14,467	9,677	-	545100	Travel and Lodging	-	-	-
196	-	-	545200	Mileage, Taxi and Parking	-	-	-
2,140	2,202	-	545300	Meals and Entertainment	-	-	-
1,987	11,343	11,100	545500	Staff Development	24,800	24,800	24,800
60	-	-	545510	Tuition Reimbursement	-	-	-
5,747	200	-	545520	Conference Fees	-	-	-
220	110	-	549000	Miscellaneous Expenditures	-	-	-
1,132,242	489,941	1,137,739	Total Materials and Services		696,580	696,580	974,580
\$4,178,091	\$3,573,818	\$4,556,613	TOTAL REQUIREMENTS		\$4,245,501	\$4,245,501	\$4,523,501
28.50	28.00	28.00 FULL-TIME EQUIVALENTS			28.00	28.00	28.00

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (Non-Departmental)							
Expenditures							
				<u>Personnel Services</u>			
-	-	-	501000	Reg Employees-Full Time-Exempt	-	-	85,000
-	-	-	511000	Fringe - Payroll Taxes	-	-	7,177
-	-	-	512000	Fringe - Retirement PERS	-	-	10,710
-	-	-	513000	Fringe - Health and Welfare	-	-	14,136
-	-	-	515000	Fringe - Other Benefits	-	-	336
-	-	-	519000	Pension Oblig Bonds Contrib	-	-	850
-	-	-		Total Personnel Services	-	-	118,209
				<u>Materials and Services</u>			
-	858	-	520110	Computer Equipment	-	-	-
-	266	-	520120	Meetings Expenditures	-	-	-
12,500	22,500	-	521000	Subscriptions and Dues	-	-	-
38,264	38,381	49,200	521100	Membership and Professional Dues	25,704	25,704	25,704
28,000	15,781	350,000	524000	Contracted Professional Svcs	600,000	600,000	716,596
112,485	148,330	152,000	524010	Contracted Prof Svcs - Accounting and Auditing	157,320	157,320	157,320
-	-	142,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	130,000
296,175	330,719	300,000	524600	Sponsorship Expenditures	263,000	263,000	263,000
2,792,356	1,062,018	2,891,000	530000	Payments to Other Agencies	2,467,000	2,467,000	2,467,000
63,052	18,937	75,000	530500	Election Expenses	100,000	100,000	100,000
-	634	-	532000	Government Assessments	101,138	101,138	101,138
130,966	2,171	-	544500	Grants and Loans	-	-	-
-	-	4,000	545100	Travel and Lodging	-	-	-
-	-	2,000	545200	Mileage, Taxi and Parking	-	-	-
-	-	2,000	545300	Meals and Entertainment	-	-	-
153	-	-	549000	Miscellaneous Expenditures	-	-	-
186,152	200,555	204,800	549010	Tri-Met Transit Pass	221,122	221,122	221,122
3,660,103	1,841,149	4,172,000		Total Materials and Services	3,935,284	3,935,284	4,181,880
				<u>Debt Service</u>			
710,000	820,000	930,000	563000	Revenue Bond Pmts-Principal	1,055,000	1,055,000	1,055,000
1,076,381	1,041,882	1,002,038	563500	Revenue Bond Payments-Interest	956,850	956,850	956,850
1,786,381	1,861,882	1,932,038		Total Debt Service	2,011,850	2,011,850	2,011,850
				<u>Capital Outlay</u>			
-	98,229	100,000	579000	Intangible Assets	-	-	29,340
-	98,229	100,000		Total Capital Outlay	-	-	29,340
\$5,446,484	\$3,801,260	\$6,204,038	TOTAL REQUIREMENTS		\$5,947,134	\$5,947,134	\$6,341,279
0.00	0.00	0.00	FULL-TIME EQUIVALENTS		0.00	0.00	1.00

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Non-Departmental (Special Appropriations)							
Expenditures							
<i>Materials and Services</i>							
-	858	-	520110	Computer Equipment	-	-	-
-	266	-	520120	Meetings Expenditures	-	-	-
12,500	22,500	-	521000	Subscriptions and Dues	-	-	-
38,264	38,381	49,200	521100	Membership and Professional Dues	25,704	25,704	25,704
28,000	15,782	50,000	524000	Contracted Professional Svcs	50,000	50,000	50,000
112,485	148,330	152,000	524010	Contracted Prof Svcs - Accounting and Auditing	157,320	157,320	157,320
296,175	330,719	300,000	524600	Sponsorship Expenditures	263,000	263,000	263,000
2,792,356	1,062,018	2,891,000	530000	Payments to Other Agencies	2,467,000	2,467,000	2,467,000
63,052	18,937	75,000	530500	Election Expenses	100,000	100,000	100,000
-	634	-	532000	Government Assessments	101,138	101,138	101,138
130,966	2,171	-	544500	Grants and Loans	-	-	-
153	-	-	549000	Miscellaneous Expenditures	-	-	-
186,152	200,555	204,800	549010	Tri-Met Transit Pass	221,122	221,122	221,122
3,660,103	1,841,149	3,722,000		Total Materials and Services	3,385,284	3,385,284	3,385,284
<i>Capital Outlay</i>							
-	98,229	100,000	579000	Intangible Assets	-	-	29,340
-	98,229	100,000		Total Capital Outlay	-	-	29,340
<i>Debt Service</i>							
710,000	820,000	930,000	563000	Revenue Bond Pmts-Principal	1,055,000	1,055,000	1,055,000
1,076,381	1,041,882	1,002,038	563500	Revenue Bond Payments-Interest	956,850	956,850	956,850
1,786,381	1,861,882	1,932,038		Total Debt Service	2,011,850	2,011,850	2,011,850
\$5,446,484	\$3,801,260	\$5,754,038	TOTAL REQUIREMENTS		\$5,397,134	\$5,397,134	\$5,426,474

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Non-Departmental (Community Partnerships)							
<u>Expenditures</u>							
				<u>Materials and Services</u>			
-	-	300,000	524000	Contracted Professional Svcs	300,000	300,000	504,805
-	-	300,000		Total Materials and Services	300,000	300,000	504,805
\$0	\$0	\$300,000	TOTAL REQUIREMENTS		\$300,000	\$300,000	\$504,805
Non-Departmental (Transportation Funding Strategy)							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
-	-	-	501000	Reg Employees-Full Time-Exempt	-	-	85,000
-	-	-	511000	Fringe - Payroll Taxes	-	-	7,177
-	-	-	512000	Fringe - Retirement PERS	-	-	10,710
-	-	-	513000	Fringe - Health and Welfare	-	-	14,136
-	-	-	515000	Fringe - Other Benefits	-	-	336
-	-	-	519000	Pension Oblig Bonds Contrib	-	-	850
-	-	-		Total Personnel Services	-	-	118,209
				<u>Materials and Services</u>			
-	-	-	524000	Contracted Professional Svcs	250,000	250,000	161,791
-	-	142,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	130,000
-	-	4,000	545100	Travel and Lodging	-	-	-
-	-	2,000	545200	Mileage, Taxi and Parking	-	-	-
-	-	2,000	545300	Meals and Entertainment	-	-	-
-	-	150,000		Total Materials and Services	250,000	250,000	291,791
\$0	\$0	\$150,000	TOTAL REQUIREMENTS		\$250,000	\$250,000	\$410,000

General Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Fund (General Expenses)							
Expenditures							
				<i>Interfund Transfers</i>			
312,334	374,341	485,676	580000	Transfer for Indirect Costs	581,477	581,477	581,477
18,217,325	19,468,737	18,789,590	581000	Transfer of Resources	16,734,147	16,734,147	16,734,147
-	194,000	654,000	582000	Transfer for Direct Costs	-	-	-
18,529,659	20,037,078	19,929,266		Total Interfund Transfers	17,315,624	17,315,624	17,315,624
				<i>Contingency</i>			
-	-	5,000	701001	Contingency - Opportunity Account	200,000	200,000	170,000
-	-	671,665	701002	Contingency - Operating	2,205,198	2,205,198	2,205,198
-	-	-	701004	Contingency - Rsv One Time Exp	-	-	-
-	-	5,100,041	709000	Contingency - All Other	-	-	-
-	-	5,776,706		Total Contingency	2,405,198	2,405,198	2,375,198
				<i>Unappropriated Fund Balance</i>			
5,626,594	7,735,522	4,698,550	801002	Unapp FB - Restricted CET	10,046,619	10,046,619	10,046,619
10,268,210	11,849,453	6,365,810	801003	Unapp FB - Restricted TOD	9,667,975	9,667,975	9,667,975
4,559,883	3,966,257	-	805000	Unapp FB - Reserves	-	-	-
-	-	1,795,000	805100	Unapp FB - Stabilization Reserve	1,806,000	1,806,000	1,806,000
1,318,769	-	-	805300	Unapp FB - Reserve for one-time expenditures	-	-	-
1,116,958	1,264,965	1,418,886	805400	Unapp FB - Reserve for Future Debt Service	1,384,311	1,384,311	1,384,311
2,856,528	3,425,587	3,975,814	805450	Unapp FB - PERS Reserve	2,627,924	2,627,924	2,627,924
3,330,999	4,056,648	2,353,414	805900	Unapp FB - Other Reserves and Designations	3,119,776	3,119,776	3,110,160
29,077,941	32,298,432	20,607,474		Total Unappropriated Fund Balance	28,652,605	28,652,605	28,642,989
\$47,607,600	\$52,335,510	\$46,313,446	TOTAL REQUIREMENTS		\$48,373,427	\$48,373,427	\$48,333,811



**Cemetery
Perpetual
Care Fund**



Cemetery Perpetual Care Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	464,038	514,876	567,254	613,392	613,392	613,392	8.13%
Current Revenues							
Other Tax Revenues	48,335	46,712	50,000	43,000	43,000	43,000	(14.00%)
Interest Earnings	2,503	4,559	5,672	4,246	4,246	4,246	(25.14%)
Subtotal Current Revenues	50,838	51,270	55,672	47,246	47,246	47,246	(15.14%)
TOTAL RESOURCES	\$514,876	\$566,146	\$622,926	\$660,638	\$660,638	\$660,638	6.05%
REQUIREMENTS							
Interfund Transfers							
Fund Equity Transfers	-	-	-	50,000	50,000	50,000	n/a
Subtotal Interfund Transfers	-	-	-	50,000	50,000	50,000	n/a
Unappropriated Fund Balance	514,876	566,146	622,926	610,638	610,638	610,638	(1.97%)
Subtotal Contingency/Ending Balance	514,876	566,146	622,926	610,638	610,638	610,638	(1.97%)
TOTAL REQUIREMENTS	\$514,876	\$566,146	\$622,926	\$660,638	\$660,638	\$660,638	6.05%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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.

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.

CURRENT EXPENDITURES

Interfund Transfers

The fund has a transfer of assigned monies from interest earnings for repairs and maintenance in the historical cemeteries.

FUND BALANCE

The fund balance will continue to grow annually with additional contributions from grave sales and interest earnings.



Cemetery Perpetual Care Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount	Amount	Amount			Amount	Amount	Amount
Cemetery Perpetual Care Fund							
Revenues							
Beginning Fund Balance							
433,701	482,036	532,036	302000	Fund Bal-Nonspend-Intact	551,485	551,485	551,485
30,337	32,840	35,218	350000	Fund Balance-Assigned	61,907	61,907	61,907
464,038	514,876	567,254		Total Beginning Fund Balance	613,392	613,392	613,392
Current Revenue							
48,335	46,712	50,000	406000	Cemetery Revenue Surcharge	43,000	43,000	43,000
2,246	4,001	5,672	470000	Interest on Investments	4,246	4,246	4,246
257	557	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
50,838	51,270	55,672		Total Current Revenue	47,246	47,246	47,246
514,876	566,146	622,926	TOTAL RESOURCES		660,638	660,638	660,638
Expenditures							
Interfund Transfers							
-	-	-	581000	Transfer of Resources	50,000	50,000	50,000
-	-	-		Total Interfund Transfers	50,000	50,000	50,000
Unappropriated Fund Balance							
482,036	528,748	582,036	801000	Unapp FB - Restricted	594,485	594,485	594,485
32,840	37,398	40,890	805900	Unapp FB - Other Reserves and Designations	16,153	16,153	16,153
514,876	566,146	622,926		Total Unappropriated Fund Balance	610,638	610,638	610,638
514,876	566,146	622,926	TOTAL REQUIREMENTS		660,638	660,638	660,638



**Community
Enhancement
Fund**



Community Enhancement Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	1,938,092	1,644,020	1,377,259	1,177,106	1,177,106	1,177,106	(14.53%)
Current Revenues							
Interest Earnings	9,302	14,756	13,773	11,000	11,000	11,000	(20.13%)
Charges for Services	340,912	985,486	1,151,208	1,086,988	1,086,988	1,086,988	(5.58%)
Subtotal Current Revenues	350,214	1,000,242	1,164,981	1,097,988	1,097,988	1,097,988	(5.75%)
TOTAL RESOURCES	\$2,288,306	\$2,644,262	\$2,542,240	\$2,275,094	\$2,275,094	\$2,275,094	(10.51%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	585,335	1,032,362	1,437,608	1,308,706	1,308,706	1,308,706	(8.97%)
Subtotal Current Expenditures	585,335	1,032,362	1,437,608	1,308,706	1,308,706	1,308,706	(8.97%)
Interfund Transfers							
Internal Service Transfers	58,951	60,514	17,310	21,388	21,388	21,388	23.56%
Fund Equity Transfers	-	-	851,000	851,000	851,000	851,000	0.00%
Subtotal Interfund Transfers	58,951	60,514	868,310	872,388	872,388	872,388	0.47%
Contingency	-	-	151,061	94,000	94,000	94,000	(37.77%)
Unappropriated Fund Balance	1,644,020	1,551,386	85,261	-	-	-	(100.00%)
Subtotal Contingency/Ending Balance	1,644,020	1,551,386	236,322	94,000	94,000	94,000	(60.22%)
TOTAL REQUIREMENTS	\$2,288,306	\$2,644,262	\$2,542,240	\$2,275,094	\$2,275,094	\$2,275,094	(10.51%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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 2017-18. Funds are used for community enhancement projects in the 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 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 and recipients have used and received almost all of these funds. No further grants will be awarded and, in FY 2017-18, the remaining \$26,600 was budgeted.

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 \$329,300 will be collected in FY 2017-18 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 \$303,000 will be collected in FY 2017-18 from Metro Central.

Forest Grove Community Enhancement Program: Fees collected at a privately owned transfer station in Forest Grove are paid to the City of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$124,600 will be collected in FY 2017-18 from Forest Grove Transfer Station (owned by Waste Management).

Troutdale Community Enhancement Program: 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 \$94,000 will be collected in FY 2017-18 from Troutdale Transfer Station (owned by Waste Management).

Sherwood Community Enhancement Program: 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 \$80,000 will be collected in FY 2017-18 from Pride Recycling (owned by Pride Disposal).

Wilsonville Community Enhancement Program: 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 \$101,500 will be collected in FY 2017-18 from Willamette Resources, Inc. (owned by Republic Waste).

Suttle Road Community Enhancement Program: 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 by a local committee working through an IGA with Metro. The committee and agreement are under development. It is expected that about \$30,400 will be collected in FY 2017-18 from the Suttle Road Recovery Facility (owned by Recology, Inc.)

Gresham Community Enhancement Program: A new program was established in 2016 upon Council's approval of a new privately-owned solid waste transfer station in Gresham. Fees will be collected by the station and be remitted to the City of Gresham by Metro to be used for local community enhancement projects as determined by a local committee working through an IGA with Metro. The committee and agreement are under development. It is expected that about \$24,000 will be collected each year.

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 2017-18.

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 in FY 2017-18 will decrease by \$64,200 (5.5 percent) compared to FY 2016-17.

CURRENT EXPENDITURES

Materials and services

97.3 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, Gresham and Forest Grove.

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Community Enhancement Fund							
Revenues							
Beginning Fund Balance							
1,550,021	1,239,988	990,357	325100	Fund Bal-Restr for N Portland	870,162	870,162	870,162
388,071	404,032	386,902	325200	Fund Bal-Restr for Metro Centr	277,395	277,395	277,395
-	-	-	325300	Fund Bal-Restr for Suttle Road/FBR-SRd	29,549	29,549	29,549
1,938,092	1,644,020	1,377,259	Total Beginning Fund Balance		1,177,106	1,177,106	1,177,106
Current Revenue							
131,310	280,269	276,680	432500	Rehabilitation and Enhance Fee	303,074	303,074	303,074
209,602	705,217	874,528	433500	Host Fees	783,914	783,914	783,914
7,689	12,828	13,773	470000	Interest on Investments	11,000	11,000	11,000
1,612	1,928	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
350,214	1,000,242	1,164,981	Total Current Revenue		1,097,988	1,097,988	1,097,988
\$2,288,306	\$2,644,262	\$2,542,240	TOTAL RESOURCES		\$2,275,094	\$2,275,094	\$2,275,094
Expenditures							
Materials and Services							
-	3,181	1,400	520100	Office Supplies	250	250	250
998	850	500	520120	Meetings Expenditures	-	-	-
-	500	-	521100	Membership and Professional Dues	-	-	-
16,439	1,998	-	524000	Contracted Professional Svcs	26,662	26,662	26,662
475	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,100	23,000	528000	Other Purchased Services	6,500	6,500	6,500
236	45	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
209,602	675,668	784,528	530000	Payments to Other Agencies	719,463	719,463	719,463
357,560	348,352	626,680	544500	Grants and Loans	555,081	555,081	555,081
25	-	500	545000	Travel	250	250	250
-	168	-	545300	Meals and Entertainment	-	-	-
-	-	1,000	545500	Staff Development	500	500	500
-	500	-	545520	Conference Fees	-	-	-
585,335	1,032,362	1,437,608	Total Materials and Services		1,308,706	1,308,706	1,308,706
Interfund Transfers							
-	-	851,000	581000	Transfer of Resources	851,000	851,000	851,000
58,951	60,514	17,310	582000	Transfer for Direct Costs	21,388	21,388	21,388
58,951	60,514	868,310	Total Interfund Transfers		872,388	872,388	872,388

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Community Enhancement Fund							
				<u>Contingency</u>			
-	-	151,061	700000	Contingency	94,000	94,000	94,000
-	-	151,061		Total Contingency	94,000	94,000	94,000
 <u>Unappropriated Fund Balance</u>							
1,644,020	1,551,386	85,261	805000	Unapp FB - Reserves	-	-	-
1,644,020	1,551,386	85,261		Total Unappropriated Fund Balance	-	-	-
\$2,288,306	\$2,644,262	\$2,542,240	TOTAL REQUIREMENTS		\$2,275,094	\$2,275,094	\$2,275,094

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR - Forest Grove (768-35202)							
<u>Revenues</u>							
				<i>Current Revenue</i>			
57,818	120,054	143,279	433500	Host Fees	124,648	124,648	124,648
57,818	120,054	143,279		Total Current Revenue	124,648	124,648	124,648
57,818	120,054	143,279	TOTAL RESOURCES		124,648	124,648	124,648
<u>Expenditures</u>							
				<i>Materials and Services</i>			
57,818	120,054	128,279	530000	Payments to Other Agencies	109,648	109,648	109,648
57,818	120,054	128,279		Total Materials and Services	109,648	109,648	109,648
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	-	15,000		Total Contingency	15,000	15,000	15,000
57,818	120,054	143,279	TOTAL REQUIREMENTS		124,648	124,648	124,648

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR - North Portland (768-35203)							
Revenues							
Beginning Fund Balance							
1,550,021	1,239,988	990,357	325100	Fund Bal-Restr for N Portland	870,162	870,162	870,162
1,550,021	1,239,988	990,357	Total Beginning Fund Balance		870,162	870,162	870,162
Current Revenue							
6,152	9,877	9,904	470000	Interest on Investments	7,500	7,500	7,500
1,353	1,531	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
7,505	11,408	9,904	Total Current Revenue		7,500	7,500	7,500
\$1,557,526	\$1,251,396	\$1,000,261	TOTAL RESOURCES		\$877,662	\$877,662	\$877,662
Expenditures							
Materials and Services							
-	-	450	520100	Office Supplies	-	-	-
529	300	500	520120	Meetings Expenditures	-	-	-
16,439	1,998	-	524000	Contracted Professional Svcs	26,662	26,662	26,662
-	-	11,500	528000	Other Purchased Services	-	-	-
236	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
268,667	218,160	125,000	544500	Grants and Loans	-	-	-
25	-	250	545000	Travel	-	-	-
-	-	500	545500	Staff Development	-	-	-
285,896	220,457	138,200	Total Materials and Services		26,662	26,662	26,662
Interfund Transfers							
-	-	851,000	581000	Transfer of Resources	851,000	851,000	851,000
31,642	32,481	-	582000	Transfer for Direct Costs	-	-	-
31,642	32,481	851,000	Total Interfund Transfers		851,000	851,000	851,000
Contingency							
-	-	11,061	700000	Contingency	-	-	-
-	-	11,061	Total Contingency		-	-	-
Unappropriated Fund Balance							
1,239,988	998,458	-	805000	Unapp FB - Reserves	-	-	-
1,239,988	998,458	-	Total Unappropriated Fund Balance		-	-	-
\$1,557,526	\$1,251,396	\$1,000,261	TOTAL REQUIREMENTS		\$877,662	\$877,662	\$877,662

Community Enhancement Fund

				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17			Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION	Amount	Amount	Amount
CR - Metro South (768-35204)							
Revenues							

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR - Metro Central (768-35205)							
Revenues							
Beginning Fund Balance							
388,071	404,032	386,902	325200	Fund Bal-Restr for Metro Centr	277,395	277,395	277,395
388,071	404,032	386,902		Total Beginning Fund Balance	277,395	277,395	277,395
Current Revenue							
131,310	280,269	276,680	432500	Rehabilitation and Enhance Fee	303,074	303,074	303,074
1,538	2,950	3,869	470000	Interest on Investments	3,500	3,500	3,500
260	398	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
133,107	283,616	280,549		Total Current Revenue	306,574	306,574	306,574
\$521,178	\$687,648	\$667,451	TOTAL RESOURCES		\$583,969	\$583,969	\$583,969
Expenditures							
Materials and Services							
-	3,181	950	520100	Office Supplies	250	250	250
469	550	-	520120	Meetings Expenditures	-	-	-
-	500	-	521100	Membership and Professional Dues	-	-	-
475	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	1,100	11,500	528000	Other Purchased Services	6,500	6,500	6,500
-	45	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
88,893	130,193	501,680	544500	Grants and Loans	555,081	555,081	555,081
-	-	250	545000	Travel	250	250	250
-	168	-	545300	Meals and Entertainment	-	-	-
-	-	500	545500	Staff Development	500	500	500
-	500	-	545520	Conference Fees	-	-	-
89,837	136,236	514,880		Total Materials and Services	562,581	562,581	562,581
Interfund Transfers							
27,309	28,033	17,310	582000	Transfer for Direct Costs	21,388	21,388	21,388
27,309	28,033	17,310		Total Interfund Transfers	21,388	21,388	21,388
Contingency							
-	-	50,000	700000	Contingency	-	-	-
-	-	50,000		Total Contingency	-	-	-
Unappropriated Fund Balance							
404,032	523,379	85,261	805000	Unapp FB - Reserves	-	-	-
404,032	523,379	85,261		Total Unappropriated Fund Balance	-	-	-
\$521,178	\$687,648	\$667,451	TOTAL REQUIREMENTS		\$583,969	\$583,969	\$583,969

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR - Pride Recycling (768-35206)							
Revenues							
				<i>Current Revenue</i>			
-	74,543	101,418	433500	Host Fees	80,022	80,022	80,022
-	74,543	101,418		Total Current Revenue	80,022	80,022	80,022
\$0	\$74,543	\$101,418	TOTAL RESOURCES		\$80,022	\$80,022	\$80,022
Expenditures							
				<i>Materials and Services</i>			
-	74,543	86,418	530000	Payments to Other Agencies	65,022	65,022	65,022
-	74,543	86,418		Total Materials and Services	65,022	65,022	65,022
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	-	15,000		Total Contingency	15,000	15,000	15,000
\$0	\$74,543	\$101,418	TOTAL REQUIREMENTS		\$80,022	\$80,022	\$80,022

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR - Willamette Resources (768-35207)							
<u>Revenues</u>							
				<i>Current Revenue</i>			
-	86,676	110,604	433500	Host Fees	101,508	101,508	101,508
-	86,676	110,604		Total Current Revenue	101,508	101,508	101,508
\$0	\$86,676	\$110,604	TOTAL RESOURCES		\$101,508	\$101,508	\$101,508
<u>Expenditures</u>							
				<i>Materials and Services</i>			
-	86,676	95,604	530000	Payments to Other Agencies	86,508	86,508	86,508
-	86,676	95,604		Total Materials and Services	86,508	86,508	86,508
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	-	15,000		Total Contingency	15,000	15,000	15,000
\$0	\$86,676	\$110,604	TOTAL REQUIREMENTS		\$101,508	\$101,508	\$101,508

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR - Troutdale Transfer Stations (768-35208)							
<u>Revenues</u>							
				<i>Current Revenue</i>			
-	85,866	104,073	433500	Host Fees	93,975	93,975	93,975
-	85,866	104,073		Total Current Revenue	93,975	93,975	93,975
\$0	\$85,866	\$104,073	TOTAL RESOURCES		\$93,975	\$93,975	\$93,975
<u>Expenditures</u>							
				<i>Materials and Services</i>			
-	85,866	89,073	530000	Payments to Other Agencies	78,975	78,975	78,975
-	85,866	89,073		Total Materials and Services	78,975	78,975	78,975
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	-	15,000		Total Contingency	15,000	15,000	15,000
\$0	\$85,866	\$104,073	TOTAL REQUIREMENTS		\$93,975	\$93,975	\$93,975

Community Enhancement Fund

FY 2014-15	FY 2015-16	FY 2016-17		<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
CR - Suttle Road Recovery Facility (768-35209)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
-	-	-	325300	Fund Bal-Restr for Suttle Road/FBR-SRd	29,549	29,549	29,549
-	-	-		Total Beginning Fund Balance	29,549	29,549	29,549
<i>Current Revenue</i>							
-	29,549	52,797	433500	Host Fees	30,410	30,410	30,410
-	29,549	52,797		Total Current Revenue	30,410	30,410	30,410
\$0	\$29,549	\$52,797	TOTAL RESOURCES		\$59,959	\$59,959	\$59,959
<u>Expenditures</u>							
<i>Materials and Services</i>							
-	-	37,797	530000	Payments to Other Agencies	44,959	44,959	44,959
-	-	37,797		Total Materials and Services	44,959	44,959	44,959
<i>Contingency</i>							
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	-	15,000		Total Contingency	15,000	15,000	15,000
<i>Unappropriated Fund Balance</i>							
-	29,549	-	805000	Unapp FB - Reserves	-	-	-
-	29,549	-		Total Unappropriated Fund Balance	-	-	-
\$0	\$29,549	\$52,797	TOTAL REQUIREMENTS		\$59,959	\$59,959	\$59,959

Community Enhancement Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
CR-Gresham Transfer Station (768-35210)							
Revenues							
				<i>Current Revenue</i>			
-	-	20,000	433500	Host Fees	24,011	24,011	24,011
-	-	20,000		Total Current Revenue	24,011	24,011	24,011
\$0	\$0	\$20,000	TOTAL RESOURCES		\$24,011	\$24,011	\$24,011
Expenditures							
				<i>Materials and Services</i>			
-	-	20,000	530000	Payments to Other Agencies	20,011	20,011	20,011
-	-	20,000		Total Materials and Services	20,011	20,011	20,011
				<i>Contingency</i>			
-	-	-	700000	Contingency	4,000	4,000	4,000
-	-	-		Total Contingency	4,000	4,000	4,000
\$0	\$0	\$20,000	TOTAL REQUIREMENTS		\$24,011	\$24,011	\$24,011



**General
Asset
Management
Fund**



General Asset Management Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	5,391,882	9,981,817	10,861,601	12,916,218	12,916,218	12,889,218	18.67%
Current Revenues							
Interest Earnings	27,888	77,098	29,151	26,955	26,955	26,955	(7.53%)
Grants	159,917	251,261	133,250	-	-	-	(100.00%)
Contributions from Private Sources	5,000,000	-	100,000	7,500	7,500	7,500	(92.50%)
Miscellaneous Revenue	200,000	28,500	28,501	28,501	28,501	28,501	0.00%
Other Financing Sources	4,020	-	-	-	-	-	0.00%
Subtotal Current Revenues	5,391,825	356,859	290,902	62,956	62,956	62,956	(78.36%)
Interfund Transfers							
Internal Service Transfers	-	231,908	824,000	1,000,000	1,000,000	-	(100.00%)
Interfund Loans	-	-	2,000,000	-	-	-	(100.00%)
Fund Equity Transfers	3,021,223	3,534,576	3,974,605	2,448,670	2,448,670	3,448,670	(13.23%)
Subtotal Interfund Transfers	3,021,223	3,766,484	6,798,605	3,448,670	3,448,670	3,448,670	(49.27%)
TOTAL RESOURCES	\$13,804,931	\$14,105,161	\$17,951,108	\$16,427,844	\$16,427,844	\$16,400,844	(8.64%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	13,957	342,302	379,204	379,204	465,204	35.90%
Materials and Services	664,614	910,897	2,328,520	2,091,471	2,091,471	2,100,471	(9.79%)
Capital Outlay	3,158,500	1,399,390	5,351,998	7,727,564	7,727,564	7,605,564	42.11%
Subtotal Current Expenditures	3,823,114	2,324,245	8,022,820	10,198,239	10,198,239	10,171,239	26.78%
Interfund Transfers							
Fund Equity Transfers	-	1,311,500	4,625	-	-	-	(100.00%)
Interfund Loans	-	-	210,000	222,500	222,500	222,500	5.95%
Subtotal Interfund Transfers	-	1,311,500	214,625	222,500	222,500	222,500	3.67%
Contingency	-	-	9,713,663	6,007,105	6,007,105	6,007,105	(38.16%)
Unappropriated Fund Balance	9,981,817	10,469,416	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	9,981,817	10,469,416	9,713,663	6,007,105	6,007,105	6,007,105	(38.16%)
TOTAL REQUIREMENTS	\$13,804,931	\$14,105,161	\$17,951,108	\$16,427,844	\$16,427,844	\$16,400,844	(8.64%)
FULL-TIME EQUIVALENTS	0.00	0.50	3.30	3.50	3.50	4.00	21.21%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							0.70

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 as a part of the renewal and replacement account. 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 has since been moved to the Oregon Zoo Capital Asset Management Fund.

With the approval of the Parks and Natural Areas Local Option Levy in 2013, most large capital projects are now funded and managed through separate bond and levy funds. What remains are generally smaller projects that are often a combination of renewal and replacement and new capital. Maintaining separate budgetary funds often made management of these projects difficult and inefficient. The consolidation into one fund provides greater efficiency 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

The capital portion of this fund is renamed "New Project" 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 (including parks capital and parks special projects).

RENEWAL AND REPLACEMENT

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 2017-18 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 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

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 \$8.9 million of the beginning fund balance is dedicated funding for specific capital projects, including \$6.4 million reserved for the Willamette Falls Riverwalk project. Another \$1.9 million of the restricted balance represents remaining funds from a \$2 million interfund loan dedicated to finance improvements at the Metro Regional Center and surrounding facilities. The fund's unrestricted balance, approximately \$4 million, provides long term funding for the future renewal and replacement of the General Fund's assets. The renewal and replacement reserve is managed to provide a positive balance for a minimum of two years.

CURRENT REVENUES

Interfund transfers

Interfund transfers are received for a variety of purposes. In FY 2017-18, the Natural Areas Fund will transfer \$1 million to fund the Willamette Falls Riverwalk project, while the Community Enhancement Fund is transferring \$851,000 to help fund the St. John's Prairie Trail. Annual ongoing contributions to the renewal and replacement reserve are necessary to fund scheduled replacements. The General Fund will contribute approximately \$1.4 million in FY 2017-18.

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 2017-18 the contingency also includes portions of the Willamette Falls Riverwalk project (\$4.1 million) and St. John's Prairie Trail (\$658,500) that are expected to be appropriated at a later date.

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 is being repaid with interest over 10 years with additional contributions from other departments benefiting from the Metro Regional Center improvements. In FY 2017-18 the General Asset Management Fund will make \$222,500 in combined principal and interest payments.

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 two years.



General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Asset Management Fund							
<u>Revenues</u>							
				<u>Beginning Fund Balance</u>			
-	-	340,582	300000	Fund Balance-Nonspend	-	-	-
-	-	66,851	320500	Fund Bal-Restr for Capital	112,961	112,961	112,961
-	-	-	326000	Fund Bal-Restr by IGA	57,866	57,866	57,866
-	-	-	330000	Fund Balance-Committed	930,582	930,582	930,582
5,391,882	9,981,817	4,224,657	340000	Fund Bal-Unassigned/Undesignated	4,030,033	4,030,033	4,030,033
-	-	-	340900	Fund Bal-Desg Future Expenditure	1,927,389	1,927,389	1,927,389
-	-	20,000	349000	Fund Balance-Unassigned/Reserved	-	-	(27,000)
-	-	6,209,511	350000	Fund Balance-Assigned	5,857,387	5,857,387	5,857,387
5,391,882	9,981,817	10,861,601		Total Beginning Fund Balance	12,916,218	12,916,218	12,889,218
				<u>Current Revenue</u>			
455	10,991	133,250	411000	State Grants - Direct	-	-	-
40,722	1,480	-	411500	State Grants - Indirect	-	-	-
100,000	-	-	412000	Local Grants - Direct	-	-	-
18,740	238,790	-	412800	Local Capital Grants	-	-	-
28,180	65,751	29,151	470000	Interest on Investments	26,955	26,955	26,955
(292)	11,348	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	475000	Donations and Bequests - Oper	7,500	7,500	7,500
5,000,000	-	100,000	475500	Capital Contrib and Donations	-	-	-
-	21,955	23,078	480800	Loan Principal Receipts	24,259	24,259	24,259
-	6,545	5,423	480900	Loan Interest Receipts	4,242	4,242	4,242
4,020	-	-	481000	Sale of Capital Assets	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
200,000	-	-	489100	Refunds/Reimbursements	-	-	-
5,391,825	356,859	290,902		Total Current Revenue	62,956	62,956	62,956
				<u>Interfund Transfers</u>			
-	-	2,000,000	496900	Internal Loan Proceeds	-	-	-
3,021,223	3,534,576	3,974,605	497000	Transfer of Resources	2,448,670	2,448,670	3,448,670
-	231,908	824,000	498000	Transfer for Direct Costs	1,000,000	1,000,000	-
3,021,223	3,766,484	6,798,605		Total Interfund Transfers	3,448,670	3,448,670	3,448,670
\$13,804,931	\$14,105,161	\$17,951,108	TOTAL RESOURCES		\$16,427,844	\$16,427,844	\$16,400,844

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Asset Management Fund							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
-	-	90,315	501000	Reg Employees-Full Time-Exempt	188,551	188,551	257,273
-	-	41,382	501500	Reg Empl-Full Time-Non-Exempt	43,912	43,912	43,912
-	12,775	116,034	502000	Reg Employees-Part Time-Exempt	36,808	36,808	-
-	-	-	508912	Other Salary Adjustments (Budgetary)	-	-	39,844
-	912	20,907	511000	Fringe - Payroll Taxes	22,748	22,748	25,447
-	-	21,800	512000	Fringe - Retirement PERS	33,929	33,929	37,950
-	-	45,893	513000	Fringe - Health and Welfare	49,476	49,476	56,544
-	46	1,016	515000	Fringe - Other Benefits	1,087	1,087	1,222
-	-	4,955	519000	Pension Oblig Bonds Contrib	2,693	2,693	3,012
-	225	-	519500	Fringe - Insurance - Opt Out	-	-	-
-	13,957	342,302		Total Personnel Services	379,204	379,204	465,204
				<u>Materials and Services</u>			
-	7,467	9,102	520100	Office Supplies	-	-	-
57,857	46,853	104,106	520110	Computer Equipment	70,030	70,030	70,030
-	8,948	-	520120	Meetings Expenditures	-	-	-
10,582	850	-	520500	Operating Supplies	-	-	-
15,192	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
6,402	-	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
141,660	641,855	1,996,207	524000	Contracted Professional Svcs	1,601,441	1,601,441	1,529,441
1,518	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
1,650	-	-	526000	Maintenance and Repair Services	-	-	39,000
-	159,051	9,000	526010	Maintenance and Repair Services - Building	300,000	300,000	300,000
6,273	12,112	64,505	526100	Capital Maintenance - CIP	120,000	120,000	120,000
423,082	-	145,600	526200	Capital Maintenance - Non-CIP	-	-	42,000
302	1,038	-	528000	Other Purchased Services	-	-	-
-	48	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
17	1,049	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	27,398	-	530000	Payments to Other Agencies	-	-	-
-	250	-	530010	License and Permit Fees	-	-	-
-	3,528	-	545100	Travel and Lodging	-	-	-
77	13	-	545200	Mileage, Taxi and Parking	-	-	-
-	437	-	545300	Meals and Entertainment	-	-	-
4	-	-	549000	Miscellaneous Expenditures	-	-	-
664,614	910,897	2,328,520		Total Materials and Services	2,091,471	2,091,471	2,100,471

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Asset Management Fund							
				<u>Capital Outlay</u>			
198,336	186,433	1,043,376	571000	Improve-Other than Bldg	3,111,424	3,111,424	3,111,424
35,071	-	-	571500	Intangibles - Non-Depreciable	-	-	-
1,031,077	456,428	2,597,053	572000	Buildings and Related	2,988,155	2,988,155	2,976,155
320	-	-	573000	Exhibits and Related	-	-	-
1,069,024	315,810	102,146	574000	Equipment and Vehicles	37,000	37,000	37,000
179,056	85,127	336,747	574500	Vehicles	373,825	373,825	373,825
74,132	285,133	813,192	575000	Office Furn and Equip	846,372	846,372	736,372
356,029	-	-	576000	Railroad Equip and Facilities	-	-	-
31,338	-	-	578800	Art and Collections	-	-	-
184,117	70,460	459,484	579000	Intangible Assets	370,788	370,788	370,788
3,158,500	1,399,390	5,351,998		Total Capital Outlay	7,727,564	7,727,564	7,605,564
				<u>Interfund Transfers</u>			
-	1,311,500	4,625	581000	Transfer of Resources	-	-	-
-	-	200,000	586000	Interfund Loan - Principal	200,000	200,000	200,000
-	-	10,000	586500	Interfund Loan - Interest	22,500	22,500	22,500
-	1,311,500	214,625		Total Interfund Transfers	222,500	222,500	222,500
				<u>Contingency</u>			
-	-	7,744,383	700000	Contingency	5,264,605	5,264,605	5,264,605
-	-	1,969,280	709000	Contingency - All Other	742,500	742,500	742,500
-	-	9,713,663		Total Contingency	6,007,105	6,007,105	6,007,105
				<u>Unappropriated Fund Balance</u>			
9,981,817	10,469,416	-	801000	Unapp FB - Restricted	-	-	-
-	-	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
9,981,817	10,469,416	-		Total Unappropriated Fund Balance	-	-	-
\$13,804,931	\$14,105,161	\$17,951,108	TOTAL REQUIREMENTS		\$16,427,844	\$16,427,844	\$16,400,844
0.00	0.50	3.30	FULL-TIME EQUIVALENTS		3.50	3.50	4.00

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Asset Management Fund (General Renewal and Replacement)							
Revenues							
				<i>Beginning Fund Balance</i>			
4,939,431	4,115,684	4,197,957	340000	Fund Bal-Unassigned/Undesignated	3,649,000	3,649,000	3,649,000
-	-	-	340900	Fund Bal-Desg Future Expenditure	1,927,389	1,927,389	1,927,389
-	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	(41,000)
4,939,431	4,115,684	4,197,957		Total Beginning Fund Balance	5,576,389	5,576,389	5,535,389
				<i>Current Revenue</i>			
455	4	-	411000	State Grants - Direct	-	-	-
4,434	1,480	-	411500	State Grants - Indirect	-	-	-
18,740	166,790	-	412800	Local Capital Grants	-	-	-
19,790	23,475	20,000	470000	Interest on Investments	20,000	20,000	20,000
4,046	4,995	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	21,955	23,078	480800	Loan Principal Receipts	24,259	24,259	24,259
-	6,545	5,423	480900	Loan Interest Receipts	4,242	4,242	4,242
4,020	-	-	481000	Sale of Capital Assets	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
51,486	225,243	48,501		Total Current Revenue	48,501	48,501	48,501
				<i>Interfund Transfers</i>			
-	-	2,000,000	496900	Internal Loan Proceeds	-	-	-
2,786,420	1,353,308	1,913,325	497000	Transfer of Resources	1,462,000	1,462,000	1,462,000
-	181,908	-	498000	Transfer for Direct Costs	-	-	-
2,786,420	1,535,216	3,913,325		Total Interfund Transfers	1,462,000	1,462,000	1,462,000
\$7,777,337	\$5,876,143	\$8,159,783	TOTAL RESOURCES		\$7,086,890	\$7,086,890	\$7,045,890

Expenditures

				<i>Materials and Services</i>			
-	7,467	9,102	520100	Office Supplies	-	-	-
57,857	46,853	104,106	520110	Computer Equipment	70,030	70,030	70,030
10,582	-	-	520500	Operating Supplies	-	-	-
15,192	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
6,402	-	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
82,203	16,252	-	524000	Contracted Professional Svcs	-	-	-
473	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
1,650	-	-	526000	Maintenance and Repair Services	-	-	39,000
-	-	9,000	526010	Maintenance and Repair Services - Building	300,000	300,000	300,000

General Asset Management Fund

		FY 2016-17	<i>For Information Only</i>			FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
General Asset Management Fund (General Renewal and Replacement)								
6,273	-	64,505	526100	Capital Maintenance - CIP		120,000	120,000	120,000
423,082	-	145,600	526200	Capital Maintenance - Non-CIP		-	-	42,000
302	-	-	528000	Other Purchased Services		-	-	-
17	-	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
4	-	-	549000	Miscellaneous Expenditures		-	-	-
604,035	70,572	332,313		Total Materials and Services		490,030	490,030	571,030
<i><u>Capital Outlay</u></i>								
172,407	175,673	747,626	571000	Improve-Other than Bldg		838,964	838,964	838,964
-	-	-	571500	Intangibles - Non-Depreciable		-	-	-
1,031,077	187,221	2,224,353	572000	Buildings and Related		2,988,155	2,988,155	2,976,155
320	-	-	573000	Exhibits and Related		-	-	-
1,017,766	315,810	102,146	574000	Equipment and Vehicles		37,000	37,000	37,000
179,056	85,127	281,747	574500	Vehicles		373,825	373,825	373,825
74,132	185,567	563,192	575000	Office Furn and Equip		846,372	846,372	736,372
356,029	-	-	576000	Railroad Equip and Facilities		-	-	-
31,338	-	-	578800	Art and Collections		-	-	-
75,554	23,447	119,484	579000	Intangible Assets		139,755	139,755	139,755
2,937,679	972,845	4,038,548		Total Capital Outlay		5,224,071	5,224,071	5,102,071
<i><u>Interfund Transfers</u></i>								
-	1,163,000	-	581000	Transfer of Resources		-	-	-
-	-	200,000	586000	Interfund Loan - Principal		200,000	200,000	200,000
-	-	10,000	586500	Interfund Loan - Interest		22,500	22,500	22,500
-	1,163,000	210,000		Total Interfund Transfers		222,500	222,500	222,500
<i><u>Contingency</u></i>								
-	-	2,653,922	700000	Contingency		1,066,289	1,066,289	1,066,289
-	-	895,000	709000	Contingency - All Other		84,000	84,000	84,000
-	-	3,548,922		Total Contingency		1,150,289	1,150,289	1,150,289
<i><u>Unappropriated Fund Balance</u></i>								
4,115,684	3,669,726	-	801000	Unapp FB - Restricted		-	-	-
4,115,684	3,669,726	-		Total Unappropriated Fund Balance		-	-	-
\$7,657,398	\$5,876,143	\$8,129,783	TOTAL REQUIREMENTS			\$7,086,890	\$7,086,890	\$7,045,890

General Asset Management Fund

FY 2014-15	FY 2015-16	FY 2016-17			For Information Only	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Asset Management Fund (New Capital)								
Revenues								
					Beginning Fund Balance			
2	57,440	26,700	340000		Fund Bal-Unassigned/Undesignated	381,033	381,033	381,033
-	-	20,000	349000		Fund Balance-Unassigned/Reserved	-	-	14,000
-	-	326,000	350000		Fund Balance-Assigned	-	-	-
2	57,440	372,700			Total Beginning Fund Balance	381,033	381,033	395,033
					Current Revenue			
-	72,000	-	412800		Local Capital Grants	-	-	-
1	-	-	470000		Interest on Investments	-	-	-
(0)	-	-	471900		Unrealized Gain/Loss -FMV Adj	-	-	-
1	72,000	-			Total Current Revenue	-	-	-
					Interfund Transfers			
166,000	686,400	-	497000		Transfer of Resources	-	-	-
-	50,000	779,000	498000		Transfer for Direct Costs	-	-	-
166,000	736,400	779,000			Total Interfund Transfers	-	-	-
\$166,003	\$865,840	\$1,151,700	TOTAL RESOURCES			\$381,033	\$381,033	\$395,033
Expenditures								
					Materials and Services			
-	-	164,000	524000		Contracted Professional Svcs	150,000	150,000	164,000
-	159,051	-	526010		Maintenance and Repair Services - Building	-	-	-
-	12,112	-	526100		Capital Maintenance - CIP	-	-	-
-	250	-	530010		License and Permit Fees	-	-	-
-	171,413	164,000			Total Materials and Services	150,000	150,000	164,000
					Capital Outlay			
-	269,207	372,700	572000		Buildings and Related	-	-	-
-	-	55,000	574500		Vehicles	-	-	-
-	99,566	250,000	575000		Office Furn and Equip	-	-	-
108,563	47,013	340,000	579000		Intangible Assets	231,033	231,033	231,033
108,563	415,786	1,017,700			Total Capital Outlay	231,033	231,033	231,033
					Unappropriated Fund Balance			
57,440	278,641	-	801000		Unapp FB - Restricted	-	-	-
57,440	278,641	-			Total Unappropriated Fund Balance	-	-	-
\$166,003	\$865,840	\$1,181,700	TOTAL REQUIREMENTS			\$381,033	\$381,033	\$395,033

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Asset Management Fund (Parks Capital)								
<u>Revenues</u>								
				<i>Beginning Fund Balance</i>				
-	-	66,851	320500	Fund Bal-Restr for Capital		112,961	112,961	112,961
86,092	5,440,495	-	340000	Fund Bal-Unassigned/Undesignated		-	-	-
-	-	27,500	350000	Fund Balance-Assigned		-	-	-
86,092	5,440,495	94,351		Total Beginning Fund Balance		112,961	112,961	112,961
				<i>Current Revenue</i>				
-	10,988	73,250	411000	State Grants - Direct		-	-	-
36,288	-	-	411500	State Grants - Indirect		-	-	-
100,000	-	-	412000	Local Grants - Direct		-	-	-
6,783	8,275	-	470000	Interest on Investments		-	-	-
(4,574)	4,633	-	471900	Unrealized Gain/Loss -FMV Adj		-	-	-
-	-	-	475000	Donations and Bequests - Oper		7,500	7,500	7,500
5,000,000	-	-	475500	Capital Contrib and Donations		-	-	-
-	-	-	489000	Miscellaneous Revenue		-	-	-
200,000	-	-	489100	Refunds/Reimbursements		-	-	-
5,338,498	23,895	73,250		Total Current Revenue		7,500	7,500	7,500
				<i>Interfund Transfers</i>				
68,803	22,286	874,610	497000	Transfer of Resources		925,000	925,000	925,000
-	-	45,000	498000	Transfer for Direct Costs		-	-	-
68,803	22,286	919,610		Total Interfund Transfers		925,000	925,000	925,000
\$5,493,393	\$5,486,677	\$1,087,211		TOTAL RESOURCES		\$1,045,461	\$1,045,461	\$1,045,461

Expenditures

				<i>Materials and Services</i>				
-	-	-	520120	Meetings Expenditures		-	-	-
59,457	399	-	524000	Contracted Professional Svcs		-	-	-
1,045	-	-	524050	Contracted Prof Svcs - Advertising		-	-	-
-	78	-	530000	Payments to Other Agencies		-	-	-
77	13	-	545200	Mileage, Taxi and Parking		-	-	-
60,579	490	-		Total Materials and Services		-	-	-
				<i>Capital Outlay</i>				
25,929	10,760	295,750	571000	Improve-Other than Bldg		250,000	250,000	250,000

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Asset Management Fund (Parks Capital)							
35,071	-	-	571500	Intangibles - Non-Depreciable	-	-	-
-	-	-	572000	Buildings and Related	-	-	-
51,258	-	-	574000	Equipment and Vehicles	-	-	-
112,258	10,760	295,750		Total Capital Outlay	250,000	250,000	250,000
<i>Interfund Transfers</i>							
-	148,500	-	581000	Transfer of Resources	-	-	-
-	148,500	-		Total Interfund Transfers	-	-	-
<i>Contingency</i>							
-	-	90,461	700000	Contingency	136,961	136,961	136,961
-	-	701,000	709000	Contingency - All Other	658,500	658,500	658,500
-	-	791,461		Total Contingency	795,461	795,461	795,461
<i>Unappropriated Fund Balance</i>							
5,440,495	122,500	-	801000	Unapp FB - Restricted	-	-	-
-	-	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
5,440,495	122,500	-		Total Unappropriated Fund Balance	-	-	-
\$5,613,332	\$282,250	\$1,087,211	TOTAL REQUIREMENTS		\$1,045,461	\$1,045,461	\$1,045,461

General Asset Management Fund

FY 2014-15	FY 2015-16	FY 2016-17		<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Asset Management Fund (Parks Special Projects)							
<u>Revenues</u>							
				<u>Beginning Fund Balance</u>			
366,357	368,198	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	-	369,584	350000	Fund Balance-Assigned	370,960	370,960	370,960
366,357	368,198	369,584		Total Beginning Fund Balance	370,960	370,960	370,960
				<u>Current Revenue</u>			
1,606	2,679	3,696	470000	Interest on Investments	1,500	1,500	1,500
235	391	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
1,841	3,071	3,696		Total Current Revenue	1,500	1,500	1,500
\$368,198	\$371,269	\$373,280	TOTAL RESOURCES		\$372,460	\$372,460	\$372,460
<u>Expenditures</u>							
				<u>Capital Outlay</u>			
-	-	-	571000	Improve-Other than Bldg	372,460	372,460	372,460
-	-	-		Total Capital Outlay	372,460	372,460	372,460
				<u>Contingency</u>			
-	-	373,280	709000	Contingency - All Other	-	-	-
-	-	373,280		Total Contingency	-	-	-
				<u>Unappropriated Fund Balance</u>			
368,198	371,269	-	801000	Unapp FB - Restricted	-	-	-
368,198	371,269	-		Total Unappropriated Fund Balance	-	-	-
\$368,198	\$371,269	\$373,280	TOTAL REQUIREMENTS		\$372,460	\$372,460	\$372,460

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Asset Management Fund (Willamette Falls)							
Revenues							
				<i>Beginning Fund Balance</i>			
-	-	340,582	300000	Fund Balance-Nonspend	-	-	-
-	-	-	326000	Fund Bal-Restr by IGA	57,866	57,866	57,866
-	-	-	330000	Fund Balance-Committed	930,582	930,582	930,582
-	-	5,486,427	350000	Fund Balance-Assigned	5,486,427	5,486,427	5,486,427
-	-	5,827,009		Total Beginning Fund Balance	6,474,875	6,474,875	6,474,875
				<i>Current Revenue</i>			
-	-	60,000	411000	State Grants - Direct	-	-	-
-	31,321	5,455	470000	Interest on Investments	5,455	5,455	5,455
-	1,329	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	100,000	475500	Capital Contrib and Donations	-	-	-
-	32,650	165,455		Total Current Revenue	5,455	5,455	5,455
				<i>Interfund Transfers</i>			
-	1,472,582	1,186,670	497000	Transfer of Resources	61,670	61,670	1,061,670
-	-	-	498000	Transfer for Direct Costs	1,000,000	1,000,000	-
-	1,472,582	1,186,670		Total Interfund Transfers	1,061,670	1,061,670	1,061,670
\$0	\$1,505,232	\$7,179,134	TOTAL RESOURCES		\$7,542,000	\$7,542,000	\$7,542,000

Expenditures

				<i>Personnel Services</i>			
-	-	90,315	501000	Reg Employees-Full Time-Exempt	188,551	188,551	257,273
-	-	41,382	501500	Reg Empl-Full Time-Non-Exempt	43,912	43,912	43,912
-	12,775	116,034	502000	Reg Employees-Part Time-Exempt	36,808	36,808	-
-	-	-	508912	Other Salary Adjustments (Budgetary)	-	-	39,844
-	912	20,907	511000	Fringe - Payroll Taxes	22,748	22,748	25,447
-	-	21,800	512000	Fringe - Retirement PERS	33,929	33,929	37,950
-	-	45,893	513000	Fringe - Health and Welfare	49,476	49,476	56,544
-	46	1,016	515000	Fringe - Other Benefits	1,087	1,087	1,222
-	-	4,955	519000	Pension Oblig Bonds Contrib	2,693	2,693	3,012
-	225	-	519500	Fringe - Insurance - Opt Out	-	-	-
-	13,957	342,302		Total Personnel Services	379,204	379,204	465,204

General Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
General Asset Management Fund (Willamette Falls)							
				<u><i>Materials and Services</i></u>			
-	8,948	-	520120	Meetings Expenditures	-	-	-
-	850	-	520500	Operating Supplies	-	-	-
-	625,204	1,832,207	524000	Contracted Professional Svcs	1,451,441	1,451,441	1,365,441
-	1,038	-	528000	Other Purchased Services	-	-	-
-	48	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	1,049	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	27,320	-	530000	Payments to Other Agencies	-	-	-
-	3,528	-	545100	Travel and Lodging	-	-	-
-	437	-	545300	Meals and Entertainment	-	-	-
-	668,422	1,832,207		Total Materials and Services	1,451,441	1,451,441	1,365,441
				<u><i>Capital Outlay</i></u>			
-	-	-	571000	Improve-Other than Bldg	1,650,000	1,650,000	1,650,000
-	-	-		Total Capital Outlay	1,650,000	1,650,000	1,650,000
				<u><i>Interfund Transfers</i></u>			
-	-	4,625	581000	Transfer of Resources	-	-	-
-	-	4,625		Total Interfund Transfers	-	-	-
				<u><i>Contingency</i></u>			
-	-	5,000,000	700000	Contingency	4,061,355	4,061,355	4,061,355
-	-	5,000,000		Total Contingency	4,061,355	4,061,355	4,061,355
				<u><i>Unappropriated Fund Balance</i></u>			
-	6,027,280	-	801000	Unapp FB - Restricted	-	-	-
-	6,027,280	-		Total Unappropriated Fund Balance	-	-	-
\$0	\$6,709,659	\$7,179,134	TOTAL REQUIREMENTS		\$7,542,000	\$7,542,000	\$7,542,000



**General
Obligation
Bond Debt
Service
Fund**



General Obligation Bond Debt Service Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	1,107,953	1,270,502	270,000	504,000	504,000	504,000	86.67%
Current Revenues							
Real Property Taxes	37,304,107	29,038,030	31,035,742	34,440,775	34,440,775	34,440,775	10.97%
Interest Earnings	77,981	88,819	5,000	25,000	25,000	25,000	400.00%
Bond Proceeds	64,735,891	-	-	-	-	-	0.00%
Subtotal Current Revenues	102,117,978	29,126,849	31,040,742	34,465,775	34,465,775	34,465,775	11.03%
TOTAL RESOURCES	\$103,225,931	\$30,397,351	\$31,310,742	\$34,969,775	\$34,969,775	\$34,969,775	11.69%
REQUIREMENTS							
Current Expenditures							
Materials and Services	155,867	-	-	-	-	-	0.00%
Debt Service	101,799,562	29,901,625	31,310,742	34,969,775	34,969,775	34,969,775	11.69%
Subtotal Current Expenditures	101,955,429	29,901,625	31,310,742	34,969,775	34,969,775	34,969,775	11.69%
Unappropriated Fund Balance	1,270,502	495,726	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	1,270,502	495,726	-	-	-	-	0.00%
TOTAL REQUIREMENTS	\$103,225,931	\$30,397,351	\$31,310,742	\$34,969,775	\$34,969,775	\$34,969,775	11.69%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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.

- 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 as well as detailed debt service schedules for each of the issues may be found in the debt summary section.

BEGINNING FUND BALANCE

The residual balance remaining from the previous year after all debt service is paid, which will be used to offset the FY 2017-18 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 FY 2016-17 the Metro Washington Park Zoo Oregon Project, 2005 Series and Natural Areas Program, 2007 Series both fully matured. 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 2017-18 the following debt service payments will be made:

	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2012A Series	3,350,000	2,701,450	6,051,450
Oregon Zoo Infrastructure 2012A Series	2,510,000	2,055,325	4,565,325
Oregon Zoo Infrastructure 2016 Series	8,095,000	1,251,250	9,346,250
<i>General Obligation Refunding Bonds</i>			
Natural Areas 2014 Series	13,160,000	1,846,750	15,006,750
	\$27,115,000	\$7,854,775	\$34,969,775



General Obligation Bond Debt Service Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
General Obligation Debt Service Fund							
Revenues							
Beginning Fund Balance							
1,107,953	1,270,502	270,000	320000	Fund Bal-Restr for Debt Svc	504,000	504,000	504,000
1,107,953	1,270,502	270,000		Total Beginning Fund Balance	504,000	504,000	504,000
Current Revenue							
36,535,600	28,358,321	30,535,742	401000	Real Property Taxes-Current Yr	33,922,775	33,922,775	33,922,775
702,867	617,228	500,000	401500	Real Property Taxes-Prior Yrs	518,000	518,000	518,000
39,595	39,577	-	401800	Payment in Lieu of R Prop Tax	-	-	-
26,045	22,905	-	401900	Interest and Penalty-R Prop Tax	-	-	-
77,654	87,953	5,000	470000	Interest on Investments	25,000	25,000	25,000
327	866	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
6,780,891	-	-	491500	Premium on Bonds Sold	-	-	-
57,955,000	-	-	494000	Refunding Bonds Issued	-	-	-
102,117,978	29,126,849	31,040,742		Total Current Revenue	34,465,775	34,465,775	34,465,775
\$103,225,931	\$30,397,351	\$31,310,742	TOTAL RESOURCES		\$34,969,775	\$34,969,775	\$34,969,775
Expenditures							
Materials and Services							
54,800	-	-	524000	Contracted Professional Svcs	-	-	-
101,067	-	-	528000	Other Purchased Services	-	-	-
155,867	-	-		Total Materials and Services	-	-	-
Debt Service							
27,360,000	21,740,000	22,140,000	562000	GO Bond Payments-Principal	27,115,000	27,115,000	27,115,000
8,471,942	8,161,625	9,170,742	562500	GO Bond Payments-Interest	7,854,775	7,854,775	7,854,775
65,967,620	-	-	565000	Defeasence Payments to Escrow	-	-	-
101,799,562	29,901,625	31,310,742		Total Debt Service	34,969,775	34,969,775	34,969,775
Unappropriated Fund Balance							
1,270,502	495,726	-	801000	Unapp FB - Restricted	-	-	-
1,270,502	495,726	-		Total Unappropriated Fund Balance	-	-	-
\$103,225,931	\$30,397,351	\$31,310,742	TOTAL REQUIREMENTS		\$34,969,775	\$34,969,775	\$34,969,775



**General
Revenue
Bond Fund**



General Revenue Bond Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	6,471	10,010,615	13,464,947	5,509,572	18,009,572	18,009,572	33.75%
Current Revenues							
Interest Earnings	4,144	70,362	100,071	55,086	55,086	55,086	(44.95%)
Grants	10,000,000	-	-	-	-	-	0.00%
Local Government Shared Revenues	-	-	-	-	-	5,500,000	n/a
Contributions from Governments	-	-	-	5,500,000	5,500,000	-	0.00%
Bond Proceeds	-	-	68,000,000	-	62,000,000	62,000,000	(8.82%)
Subtotal Current Revenues	10,004,144	70,362	68,100,071	5,555,086	67,555,086	67,555,086	(0.80%)
Interfund Transfers							
Fund Equity Transfers	2,953,443	6,350,544	6,731,796	2,418,143	2,418,143	2,418,143	(64.08%)
Subtotal Interfund Transfers	2,953,443	6,350,544	6,731,796	2,418,143	2,418,143	2,418,143	(64.08%)
TOTAL RESOURCES	\$12,964,058	\$16,431,521	\$88,296,814	\$13,482,801	\$87,982,801	\$87,982,801	(0.36%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	-	120	76,058,000	-	76,055,000	76,055,000	(0.00%)
Debt Service	2,953,443	2,950,543	2,731,797	7,918,143	7,918,143	7,918,143	189.85%
Subtotal Current Expenditures	2,953,443	2,950,663	78,789,797	7,918,143	83,973,143	83,973,143	6.58%
Unappropriated Fund Balance	10,010,615	13,480,858	9,507,017	5,564,658	4,009,658	4,009,658	(57.82%)
Subtotal Contingency/Ending Balance	10,010,615	13,480,858	9,507,017	5,564,658	4,009,658	4,009,658	(57.82%)
TOTAL REQUIREMENTS	\$12,964,058	\$16,431,521	\$88,296,814	\$13,482,801	\$87,982,801	\$87,982,801	(0.36%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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. That debt fully matured in FY 2016-17. 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 will also be used 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.

Contributions from Governments

The OCC hotel project debt service will be funded by transient lodging taxes, to be received from Multnomah County.

Bond Proceeds

Revenue bonds will be issued in summer 2017 to fund the outstanding public contribution to the OCC hotel project. The bonds will be issued in an amount necessary to net \$60 million in proceeds after financing costs.

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 on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund. In addition, the Oregon Convention Center contributed \$3.4 million to the OCC hotel project in FY 2015-16, and another \$4 million, through a request to the Visitor Development Fund, in FY 2016-17.

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 full contribution will be expensed when transferred, in FY 2016-17 or FY 2017-18, depending on the issue date.

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. The 2013 Series full faith and credit bonds will mature in 2022. The 2016 series full faith and credit bonds will mature in 2024. Beginning in FY 2017-18 Metro will also be responsible for debt service payments on the OCC Hotel project revenue bonds. Funding for debt service will come from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement.

The following debt service payments by issue will be made in FY 2017-18:

	Principal	Interest	Total
<i>Full Faith & Credit Refunding Bonds</i>			
2013 Series (Metro Regional Center)	1,270,000	125,868	1,395,868
2016 Series (Expo Center)	785,000	237,275	1,022,275
<i>Revenue Bonds</i>			
OCC Hotel Project (estimate only)	4,000,000	1,500,000	5,500,000
Total Debt Service	\$6,055,000	\$1,863,143	\$7,918,143

ENDING FUND BALANCE

A debt service reserve estimated at \$5.5 million will be maintained on the OCC hotel project throughout the life of the debt. The remaining balance is residual interest earnings which will be used for future debt service payments.

General Revenue Bond Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Revenue Bond Fund							
Revenues							
Beginning Fund Balance							
-	-	-	310500	Net Assets-Restr for Debt Svc	-	-	-
-	10,004,077	10,058,000	326000	Fund Bal-Restr by IGA	-	10,500,000	10,500,000
-	-	3,400,000	330000	Fund Balance-Committed	-	3,500,000	3,500,000
6,471	6,538	6,947	340300	Fund Bal-Dsg Debt Service	5,509,572	4,009,572	4,009,572
6,471	10,010,615	13,464,947	Total Beginning Fund Balance		5,509,572	18,009,572	18,009,572
Current Revenue							
10,000,000	-	-	411000	State Grants - Direct	-	-	-
-	-	-	413000	Hotel/Motel Tax	-	-	5,500,000
-	-	-	414500	Government Contributions	5,500,000	5,500,000	-
4,140	69,609	100,071	470000	Interest on Investments	55,086	55,086	55,086
4	753	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	68,000,000	490500	Revenue Bond Proceeds	-	62,000,000	62,000,000
10,004,144	70,362	68,100,071	Total Current Revenue		5,555,086	67,555,086	67,555,086
Interfund Transfers							
2,953,443	6,350,544	6,731,796	497000	Transfer of Resources	2,418,143	2,418,143	2,418,143
2,953,443	6,350,544	6,731,796	Total Interfund Transfers		2,418,143	2,418,143	2,418,143
\$12,964,058	\$16,431,521	\$88,296,814	TOTAL RESOURCES		\$13,482,801	\$87,982,801	\$87,982,801
Expenditures							
Materials and Services							
-	-	700,000	524000	Contracted Professional Svcs	-	1,000,000	1,000,000
-	120	-	528200	Banking Services	-	-	-
-	-	75,358,000	544500	Grants and Loans	-	75,055,000	75,055,000
-	120	76,058,000	Total Materials and Services		-	76,055,000	76,055,000
Debt Service							
2,330,000	2,375,000	2,205,000	563000	Revenue Bond Pmts-Principal	6,055,000	6,055,000	6,055,000
623,443	575,543	526,797	563500	Revenue Bond Payments-Interest	1,863,143	1,863,143	1,863,143
2,953,443	2,950,543	2,731,797	Total Debt Service		7,918,143	7,918,143	7,918,143
Unappropriated Fund Balance							
10,004,077	13,473,881	9,500,000	801000	Unapp FB - Restricted	5,555,000	4,000,000	4,000,000
6,538	6,977	7,017	805000	Unapp FB - Reserves	9,658	9,658	9,658
10,010,615	13,480,858	9,507,017	Total Unappropriated Fund Balance		5,564,658	4,009,658	4,009,658
\$12,964,058	\$16,431,521	\$88,296,814	TOTAL REQUIREMENTS		\$13,482,801	\$87,982,801	\$87,982,801

General Revenue Bond Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Revenue Bond Fund (Metro Regional Center)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
6,103	6,165	6,569	340300	Fund Bal-Dsg Debt Service	8,581	8,581	8,581
6,103	6,165	6,569		Total Beginning Fund Balance	8,581	8,581	8,581
<i>Current Revenue</i>							
58	424	66	470000	Interest on Investments	77	77	77
4	7	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
62	431	66		Total Current Revenue	77	77	77
<i>Interfund Transfers</i>							
1,367,793	1,360,718	1,383,443	497000	Transfer of Resources	1,395,868	1,395,868	1,395,868
1,367,793	1,360,718	1,383,443		Total Interfund Transfers	1,395,868	1,395,868	1,395,868
\$1,373,958	\$1,367,314	\$1,390,078	TOTAL RESOURCES		\$1,404,526	\$1,404,526	\$1,404,526
<u>Expenditures</u>							
<i>Debt Service</i>							
1,205,000	1,210,000	1,245,000	563000	Revenue Bond Pmts-Principal	1,270,000	1,270,000	1,270,000
162,793	150,718	138,443	563500	Revenue Bond Payments-Interest	125,868	125,868	125,868
1,367,793	1,360,718	1,383,443		Total Debt Service	1,395,868	1,395,868	1,395,868
<i>Unappropriated Fund Balance</i>							
6,165	6,596	6,635	805000	Unapp FB - Reserves	8,658	8,658	8,658
6,165	6,596	6,635		Total Unappropriated Fund Balance	8,658	8,658	8,658
\$1,373,958	\$1,367,314	\$1,390,078	TOTAL REQUIREMENTS		\$1,404,526	\$1,404,526	\$1,404,526

General Revenue Bond Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Revenue Bond Fund (Expo Center)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
368	373	378	340300	Fund Bal-Dsg Debt Service	991	991	991
368	373	378		Total Beginning Fund Balance	991	991	991
<i>Current Revenue</i>							
5	6	5	470000	Interest on Investments	9	9	9
0	0	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
5	7	5		Total Current Revenue	9	9	9
<i>Interfund Transfers</i>							
1,188,050	1,186,176	1,182,528	497000	Transfer of Resources	1,022,275	1,022,275	1,022,275
1,188,050	1,186,176	1,182,528		Total Interfund Transfers	1,022,275	1,022,275	1,022,275
\$1,188,423	\$1,186,556	\$1,182,911	TOTAL RESOURCES		\$1,023,275	\$1,023,275	\$1,023,275
<u>Expenditures</u>							
<i>Debt Service</i>							
735,000	765,000	795,000	563000	Revenue Bond Pmts-Principal	785,000	785,000	785,000
453,050	421,175	387,529	563500	Revenue Bond Payments-Interest	237,275	237,275	237,275
1,188,050	1,186,175	1,182,529		Total Debt Service	1,022,275	1,022,275	1,022,275
<i>Unappropriated Fund Balance</i>							
373	381	382	805000	Unapp FB - Reserves	1,000	1,000	1,000
373	381	382		Total Unappropriated Fund Balance	1,000	1,000	1,000
\$1,188,423	\$1,186,556	\$1,182,911	TOTAL REQUIREMENTS		\$1,023,275	\$1,023,275	\$1,023,275

General Revenue Bond Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
General Revenue Bond Fund (OCC Hotel Project)							
Revenues							
Beginning Fund Balance							
-	-	-	310500	Net Assets-Restr for Debt Svc	-	-	-
-	10,004,077	10,058,000	326000	Fund Bal-Restr by IGA	-	10,500,000	10,500,000
-	-	3,400,000	330000	Fund Balance-Committed	-	3,500,000	3,500,000
-	-	-	340300	Fund Bal-Dsg Debt Service	5,500,000	4,000,000	4,000,000
-	10,004,077	13,458,000		Total Beginning Fund Balance	5,500,000	18,000,000	18,000,000
Current Revenue							
10,000,000	-	-	411000	State Grants - Direct	-	-	-
-	-	-	413000	Hotel/Motel Tax	-	-	5,500,000
-	-	-	414500	Government Contributions	5,500,000	5,500,000	-
4,077	69,178	100,000	470000	Interest on Investments	55,000	55,000	55,000
-	746	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	68,000,000	490500	Revenue Bond Proceeds	-	62,000,000	62,000,000
10,004,077	69,924	68,100,000		Total Current Revenue	5,555,000	67,555,000	67,555,000
Interfund Transfers							
-	3,400,000	4,000,000	497000	Transfer of Resources	-	-	-
-	3,400,000	4,000,000		Total Interfund Transfers	-	-	-
\$10,004,077	\$13,474,001	\$85,558,000	TOTAL RESOURCES		\$11,055,000	\$85,555,000	\$85,555,000
Expenditures							
Materials and Services							
-	-	700,000	524000	Contracted Professional Svcs	-	1,000,000	1,000,000
-	120	-	528200	Banking Services	-	-	-
-	-	75,358,000	544500	Grants and Loans	-	75,055,000	75,055,000
-	120	76,058,000		Total Materials and Services	-	76,055,000	76,055,000
Debt Service							
-	-	-	563000	Revenue Bond Pmts-Principal	4,000,000	4,000,000	4,000,000
-	-	-	563500	Revenue Bond Payments-Interest	1,500,000	1,500,000	1,500,000
-	-	-		Total Debt Service	5,500,000	5,500,000	5,500,000
Unappropriated Fund Balance							
10,004,077	13,473,881	9,500,000	801000	Unapp FB - Restricted	5,555,000	4,000,000	4,000,000
10,004,077	13,473,881	9,500,000		Total Unappropriated Fund Balance	5,555,000	4,000,000	4,000,000
\$10,004,077	\$13,474,001	\$85,558,000	TOTAL REQUIREMENTS		\$11,055,000	\$85,555,000	\$85,555,000

General Revenue Bond Fund

FY 2014-15	FY 2015-16	FY 2016-17	For Information Only		FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Revenue Bond Fund (Oregon Zoo - fully matured in FY 2016-17)							
Revenues							
				Interfund Transfers			
397,600	403,650	165,825	497000	Transfer of Resources	-	-	-
397,600	403,650	165,825		Total Interfund Transfers	-	-	-
\$397,600	\$403,650	\$165,825	TOTAL RESOURCES		\$0	\$0	\$0
Expenditures							
				Debt Service			
390,000	400,000	165,000	563000	Revenue Bond Pmts-Principal	-	-	-
7,600	3,650	825	563500	Revenue Bond Payments-Interest	-	-	-
397,600	403,650	165,825		Total Debt Service	-	-	-
\$397,600	\$403,650	\$165,825	TOTAL REQUIREMENTS		\$0	\$0	\$0



**Metropolitan
Exposition
Recreation
Commission
Fund**



Metropolitan Exposition Recreation Commission Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	32,059,959	40,365,842	46,923,973	59,543,671	59,543,671	59,543,671	26.89%
Current Revenues							
Interest Earnings	211,752	443,548	171,000	445,000	445,000	445,000	160.23%
Grants	256,022	56,132	55,000	38,000	38,000	38,000	(30.91%)
Local Government Shared Revenues	18,880,684	21,374,895	18,918,750	24,773,428	24,773,428	24,773,428	30.95%
Contributions from Governments	837,608	856,873	871,029	889,441	889,441	889,441	2.11%
Charges for Services	42,717,860	50,472,037	42,532,213	46,645,668	46,645,668	47,307,634	11.23%
Contributions from Private Sources	200,000	544,917	650,501	837,501	837,501	837,501	28.75%
Miscellaneous Revenue	174,417	461,518	103,440	113,765	113,765	113,765	9.98%
Other Financing Sources	3,125	-	-	-	-	-	0.00%
Subtotal Current Revenues	63,281,467	74,209,920	63,301,933	73,742,803	73,742,803	74,404,769	17.54%
Interfund Transfers							
Internal Service Transfers	-	39,300	-	-	-	-	0.00%
Fund Equity Transfers	1,138,263	860,132	650,000	400,000	400,000	400,000	(38.46%)
Subtotal Interfund Transfers	1,138,263	899,432	650,000	400,000	400,000	400,000	(38.46%)
TOTAL RESOURCES	\$96,479,689	\$115,475,194	\$110,875,906	\$133,686,474	\$133,686,474	\$134,348,440	21.17%
REQUIREMENTS							
Current Expenditures							
Personnel Services	17,696,716	19,192,250	20,310,932	21,927,246	21,927,246	22,106,786	8.84%
Materials and Services	28,649,047	33,268,110	31,867,886	36,873,705	36,873,705	37,217,441	16.79%
Capital Outlay	4,353,906	2,056,738	14,418,744	14,071,310	14,071,310	14,071,310	(2.41%)
Subtotal Current Expenditures	50,699,669	54,517,098	66,597,562	72,872,261	72,872,261	73,395,537	10.21%
Interfund Transfers							
Internal Service Transfers	97,604	63,654	72,212	-	-	5,500	(92.38%)
Interfund Reimbursements	3,663,124	4,156,376	4,080,228	4,606,925	4,606,925	4,606,925	12.91%
Fund Equity Transfers	1,426,050	4,586,176	5,471,603	1,024,500	1,024,500	1,024,500	(81.28%)
Interfund Loans	227,400	188,681	190,787	193,487	193,487	193,487	1.42%
Subtotal Interfund Transfers	5,414,178	8,994,887	9,814,830	5,824,912	5,824,912	5,830,412	(40.60%)
Contingency	-	-	34,463,514	54,989,301	54,989,301	55,122,491	59.94%
Unappropriated Fund Balance	40,365,842	51,963,209	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	40,365,842	51,963,209	34,463,514	54,989,301	54,989,301	55,122,491	59.94%
TOTAL REQUIREMENTS	\$96,479,689	\$115,475,194	\$110,875,906	\$133,686,474	\$133,686,474	\$134,348,440	21.17%
FULL-TIME EQUIVALENTS	182.35	186.35	189.95	194.50	194.50	195.65	3.00%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							5.70

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) owned by the City of Portland and operated by Metro through an intergovernmental agreement. The venues are overseen by the Metropolitan Exposition Recreation Commission, whose members are appointed by the Metro Council, Multnomah County and the City of Portland.

BEGINNING FUND BALANCE

The beginning fund balance, projected to be \$59.5 million, represents Transient Lodging Tax (TLT) Pooled Capital reserves, 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 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 receipts are projected to increase by 65 percent in FY 2017-18. Historically MERC did not budget for additional resources generated by the TLT intergovernmental agreement and this year's budget starts to account for that revenue. The combined TLT allocations to OCC and Portland's is budgeted at a 9 percent increase over the prior year. In FY 2017-18 MERC budgeted a placeholder of \$6.7 million for forecasted additional revenues generated by the TLT agreement. Per the agreement, these additional resources are dedicated to facility capital refurbishments. 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 \$2 million grant for incentives for large scale events to choose Portland.

Contributions from other governments

The only contribution included in this category is from the City of Portland to support the operations of Portland's. The contribution is based on the prior year's actual receipts increased or decreased by the Portland-Salem 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 11.23 percent over the prior year based upon the event booking schedule, rate increases and the Cirque du Soleil event at Portland Expo Center. FY 2017-18 forecasts include increased event bookings across the venues. Portland's has booked 10 weeks of Broadway shows, which while fewer weeks than the record 12 weeks in FY 2015-16, is still above average. OCC forecasts a record number of events in FY 2016-17 with 47 conventions already booked and an expectation of a few more usual bookings as the year progresses. Excluding the Cirque du Soleil event, which occurs every 2-3 years, Expo anticipates a 3 percent compound annual increase in actual event revenues over FY 2014-15, which is necessary to keep the Expo fund solvent through the conclusion of its debt service in 2025.

Interfund transfers

This category includes an allocation of \$400,000 to Expo from General Fund revenues under the Metro Tourism Opportunity and Competitiveness Account (MTOCA) for specific competitive enhancement projects.

CURRENT EXPENDITURES

Personnel services

The 9 percent (\$1.8 million) increase in budgeted personnel services expense in FY 2017-18 over FY 2016-17 is a result of four primary items: a net increase of 5.15 full-time equivalent (FTE) positions, Oregon PERS rates increases (29 percent), a 2 percent Cost of Living Allowance base salary increase and potential 3 percent base salary increase based upon annual goal achievement. The net 5.7 FTE increase includes a 0.20 increase in allocation of the Construction Project Management Office Manager and program assistant position to MERC, adding back a 0.50 FTE position at the Portland Expo Center, the transfer of a 1.0 FTE Policy Analyst to Council the addition of a new Strategic Initiatives Program Director position in MERC Administration and 4.0 FTE at the Portland's Centers for the Arts: a new 1.0 FTE Assistant Marketing and Promotions Manager, a new 1.0 FTE Day-time Security Agent, a 1.0 FTE Administrative Assistant for Booking and Sales, and a 1.0 FTE Administrative Technician for Operations.

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 17 percent over the prior year due to the one-time \$2 million pass-through grant from the VFTA to Travel Portland for incentives for large-scale events to choose Portland. Excluding this one-time pass-through grant, the materials and services expense budget has increased 10 percent. Non-event-related materials and services expenditures increased slightly at Portland's, increased less than one half of 1 percent at the Expo Center, and decreased 3 percent at the Convention Center due to the conclusion of OCC Hotel project management expenses in OCC's budget (\$930,000) which included attorney and consultant fees as well as bond financing fees.

Capital outlay

Capital Project budgets decreased by 2 percent over the prior year. Significant projects in FY 2017-18 include The OCC Plaza, Entries, and Interiors Renovation project, Expo Halls D and E Roofs refurbishment, security camera, phone, fire and mass notification systems upgrades at OCC, and elevators overhaul at Portland's.

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 fifth year principal and interest repayment for the 10-year loan from the General Fund for the Eastside Streetcar Local Improvement District (LID) Assessment. The significant year over year reduction in interfund transfers is due to one-time transfers in the past two years. In FY 2015-16 OCC transferred \$4.0 million

of its fund balance to the OCC Hotel Project. In FY 2016-17 OCC received a \$4.0 million one-time grant from VFTA for the OCC Hotel Project. This revenue was then 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 (\$55 million) have been budgeted in contingency reserves, to provide the most flexibility to the venues in FY 2017-18 for capital projects and new business strategies. The contingency amount represents contingencies and fund balances combined.



Metropolitan Exposition Recreation Commission Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
MERC Fund							
Revenues							
Beginning Fund Balance							
3,734,869	7,979,696	7,003,338	320530	Fund Bal-Restr for Capital TLT	17,274,479	17,274,479	17,274,479
8,724,304	-	16,449,522	340000	Fund Bal-Unassigned/Undesignated	10,435,510	10,435,510	10,435,510
238,000	-	-	341500	Fund Bal-Dsg PERS	-	-	-
476,515	291,763	267,350	345200	Fund Bal-Dsg Renewal Expo	-	-	-
6,593,503	9,499,030	9,499,030	345300	Fund Bal-Dsg Renewal OCC	15,130,192	15,130,192	15,130,192
6,307,547	6,867,228	6,867,229	345400	Fun Bal-DsgG Renewal P'5	9,148,122	9,148,122	9,148,122
556,606	713,983	713,983	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	1,193,560	1,193,560	1,193,560
2,297,958	2,297,958	2,297,958	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,006,195	2,006,195	2,006,195
1,334,856	1,821,308	1,821,308	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	2,092,302	2,092,302	2,092,302
1,795,801	2,004,255	2,004,255	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,263,311	2,263,311	2,263,311
-	8,890,621	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
32,059,959	40,365,842	46,923,973	Total Beginning Fund Balance		59,543,671	59,543,671	59,543,671
Current Revenue							
100,000	-	-	410500	Federal Grants - Indirect	-	-	-
43,003	2,201	-	411000	State Grants - Direct	-	-	-
-	30,980	-	411500	State Grants - Indirect	-	-	-
34,525	-	40,000	412000	Local Grants - Direct	10,000	10,000	10,000
78,494	22,951	15,000	412900	Intra-Metro Grants	28,000	28,000	28,000
16,072,466	18,268,118	11,964,317	413000	Hotel/Motel Tax	19,793,911	19,793,911	19,793,911
2,345,524	2,633,638	6,468,315	413300	Visitor Development Fund Alloc	4,488,395	4,488,395	4,488,395
462,694	473,139	486,118	413310	Enhanced Marketing VDF	491,122	491,122	491,122
837,608	856,873	871,029	414500	Government Contributions	889,441	889,441	889,441
8,446	7,830	6,600	417000	Fines and Forfeits	7,700	7,700	7,700
2,189,727	2,513,542	2,075,395	450000	Admission Fees	2,299,083	2,299,083	2,299,083
52	-	-	450101	Admission User Fees - Children's Theater	-	-	-
145,742	663,846	1,048,800	450300	Admission - Special Concerts	1,260,750	1,260,750	1,260,750
-	-	-	451000	Rentals - Equipment	-	-	-
1,846,228	2,652,623	1,831,500	451010	Rentals - Audio Visual Equipment Fees	1,990,000	1,990,000	1,990,000
21,078	28,241	19,258	451015	Rentals - Presentation Equipment Fees	21,376	21,376	21,376
26,194	34,800	25,291	451020	Rentals - Bleacher Fees	29,720	29,720	29,720
10,209	10,862	8,500	451030	Rentals - Dance Floor Fees	10,500	10,500	10,500
53,263	51,563	43,225	451040	Rentals - Misc. Equipment Fees	47,725	47,725	47,725
1,892	2,605	-	451041	Rentals - ATM	-	-	-
70,760	61,957	74,583	451050	Rentals - Tables and Chairs Fees	75,940	75,940	75,940

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund							
65,026	(18,372)	1,250	451090	Rentals - Liquidated Damages	2,500	2,500	2,500
(737,294)	(942,679)	(208,907)	451110	Rentals - Less Comp Services	(242,741)	(242,741)	(242,741)
(1,140,539)	(1,362,034)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(4,733)	(4,728)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(17,674)	(13,953)	(15,813)	451140	Rental Refunds - Off-Site Parking Incentive	(15,813)	(15,813)	(15,813)
75,334	135,101	-	451998	Deferred Rental Rev Collected	-	-	-
46,167	55,732	44,736	452000	Rentals - Space	54,736	54,736	54,736
3,991,174	4,433,556	5,526,288	452101	Rentals - Exhibit Hall	5,801,766	5,801,766	5,801,766
60,769	53,820	9,482	452102	Rentals - Lobby	9,500	9,500	9,500
711,554	544,776	37,929	452103	Rentals - Meeting Room	45,000	45,000	45,000
1,191,520	1,160,230	-	452104	Rentals - Ballroom	-	-	-
1,571,699	1,801,840	1,382,343	452105	Rentals - Theater	1,657,652	1,657,652	1,657,652
33,727	28,871	-	452109	Rentals - Other Space	-	-	-
163,522	159,624	151,716	452110	Rentals - Outdoor Space	160,000	160,000	315,000
1,153,725	1,362,071	-	452190	Rentals - Paid by VDF/POVA	-	-	-
677,887	798,306	817,636	455110	Food Service Revenue - Liquor	838,276	838,276	856,776
1,113,379	1,370,900	1,056,571	455120	Food Service Revenue - Beer	1,082,548	1,082,548	1,192,253
1,047,514	1,199,334	1,022,204	455130	Food Service Revenue - Wine	1,033,096	1,033,096	1,137,806
950,523	1,114,553	870,707	455200	Food Service Revenue - Beverage	975,230	975,230	975,230
44,167	82,683	-	455210	Food Service Revenue - Water	-	-	-
542,445	826,133	-	455220	Food Service Revenue - Coffee	-	-	-
43,677	40,420	500,000	455310	Food Service Rev - Spec Coffee Regular	515,000	515,000	515,000
152,164	135,891	-	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,173	3,178	-	455330	Food Service Rev - Spec Coffee Other	-	-	-
107,509	106,410	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
75,813	77,773	-	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
18,549	19,595	-	455370	Food Service Rev - Spec Coffee Food	-	-	-
39,377	31,268	-	455380	Food Service Revenue - Smoothies	-	-	-
36,267	49,807	-	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
9,796,116	11,185,224	10,465,391	455500	Food Service Revenue - Food	11,011,320	11,011,320	11,014,558
57,825	83,340	69,000	455900	Miscellaneous Food and Beverage Revenue	69,000	69,000	69,000
-	-	-	455910	Outside Catering Buyout	-	-	13,875
1,992,850	2,382,311	1,849,320	455920	Recovery - Billed Gratuity	2,083,107	2,083,107	2,090,045
173,583	167,609	150,000	455930	Recovery - Billed Labor	150,000	150,000	150,000
8,237	5,615	-	455941	Food Service Rev - Rental Linens	-	-	-
45,930	4,394	-	455942	Food Service Rev - Rental Equipment	-	-	-
562,328	719,064	500,000	455950	Subcontractor Revenue	575,000	575,000	575,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund							
1,064	1,008	-	455951	Sub Contract Reimbursement - Short	-	-	-
(132,363)	(223,615)	(52,500)	455990	Misc Food and Beverage - Less Comp Services	(65,000)	(65,000)	(65,000)
25,237	76,953	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
28	-	-	456100	Retail Sales - Brochure Display	-	-	-
16,776	14,765	16,000	457100	Gift Shop Sales	16,000	16,000	16,000
-	300	750	457200	Merchanise Buyout/Merch_Buy	500	500	500
5,825	13,450	56,000	457500	Advertising Revenue	30,000	30,000	30,000
15,050	30,560	15,250	457510	Advertising Rev - Banner Outdoors	17,500	17,500	17,500
500	2,750	2,000	457520	Display Advertising	2,000	2,000	2,000
-	-	1,000	457530	Advertising Rev - Marquee	500	500	500
-	17,000	5,000	457540	Website Advertising	5,000	5,000	5,000
3,630	4,200	-	457560	Advert Rev - Printed Material/Adv Rev PM	-	-	-
800	-	-	457570	Advert Rev - Social Media/Adv Rev SM	-	-	-
-	-	-	458000	Utility Services	25,000	25,000	25,000
18,080	10,791	10,500	458200	Utility Services - Compressed Air	11,125	11,125	11,125
1,426,343	1,677,802	1,320,000	458300	Utility Services - Electricity and Hookup	1,495,000	1,495,000	1,495,000
160,428	135,265	160,000	458310	Utility Services - Commission-Electrical	165,000	165,000	165,000
-	6,977	-	458400	Utility Services - HVAC	1,000	1,000	1,000
6,871	7,358	8,750	458500	Utility Services - Natural Gas	7,900	7,900	7,900
6,230	41,091	18,500	458600	Utility Services - Refuse Removal	32,500	32,500	32,500
43,990	41,998	41,200	458700	Utility Services - Telephone and Hookup	39,450	39,450	39,450
950,663	1,598,208	837,000	458800	Utility Services - WiFi - Internet Network	963,500	963,500	963,500
7,259	6,814	7,500	458910	Utility Services - Freight	7,200	7,200	7,200
8,763	18,970	6,000	458920	Utility Services - Water and Sewer	6,600	6,600	6,600
15,158	14,340	14,500	458930	Utitiy Services - Keys	14,500	14,500	14,500
8,262	5,780	5,000	458940	Utility Services - Storage	5,500	5,500	5,500
743	23	-	458950	Utility Services - Supplies Billed AV	-	-	-
7,209	6,418	7,000	458960	Utility Services - Rent Portable Sink	6,500	6,500	6,500
47,573	37,594	52,000	459100	Commissions - ATM	47,000	47,000	47,000
11,250	14,100	-	459200	Commissions - Outside Catering	-	-	-
-	7,815	5,000	459800	Commissions-Promoter Rev Share/Pro RevShr	5,000	5,000	5,000
134,447	175,007	116,250	459910	Commissions - Souvenir Sales	166,250	166,250	166,250
19,321	40,538	27,000	459920	Commissions - Tickets	27,000	27,000	27,000
1,102	(423)	1,100	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
3,022,102	4,117,997	2,330,800	459922	Commissions - Ticket Service Charge	2,759,225	2,759,225	2,759,225
20,000	20,000	20,000	459930	Ticket Advertising Allowance	20,000	20,000	20,000
2,747,015	2,706,965	2,840,039	462000	Parking Fees	2,992,000	2,992,000	3,242,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund							
44,371	87,276	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
62,947	62,744	60,000	462120	Parking Fees - Employee	62,000	62,000	62,000
63,427	70,622	97,460	462130	Parking Fees - Exhibitor	89,460	89,460	89,460
93,334	88,540	90,000	462140	Parking Fees - Special Pass	90,000	90,000	90,000
57,092	70,151	66,238	462190	Parking Fees - Lot Buy Out	61,000	61,000	61,000
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955	43,955	43,955
-	7,361	5,000	464500	Reimbursed Services	7,500	7,500	7,500
3,282	3,901	9,302	464511	Reimbursed Services - Production	9,302	9,302	9,302
88,701	191,465	202,290	464512	Reimbursed Services - Security	243,802	243,802	243,802
100,326	100,735	91,000	464514	Reimbursed Services - License and Permits Billed	102,500	102,500	102,500
345,728	425,699	300,000	464515	Reimbursed Services - Stagehand	350,000	350,000	350,000
9,215	109,402	155,650	464516	Reimbursed Services - Marketing/Reim Mktg	233,625	233,625	233,625
60,523	152,387	35,327	464521	Reimbursed Services - City Police	71,725	71,725	71,725
11,415	17,925	11,200	464522	Reimbursed Services - Piano Tuning	15,000	15,000	15,000
212	-	-	464523	Reimbursed Services - Traffic Control	-	-	-
62,553	57,677	71,280	464591	Reimbursed Services - Ticket Printing Fee	63,000	63,000	63,000
-	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
8,745	12,490	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
3,994	10,199	2,500	464599	Reimbursed Services - Miscellaneous	5,000	5,000	5,000
-	-	3,200	464900	Reimbursed Labor	3,200	3,200	3,200
225,352	304,605	158,671	464901	Reimbursed Labor - Admission	204,704	204,704	204,704
73,389	84,851	64,555	464902	Reimbursed Labor - Admission Lead	76,257	76,257	76,257
62,708	60,227	60,000	464903	Reimbursed Labor - Aisle Cleaning	61,500	61,500	61,500
381,153	538,508	351,500	464904	Reimbursed Labor - Audio Visual	420,383	420,383	420,383
109,867	129,737	65,000	464905	Reimbursed Labor - Booth Cleaning	110,000	110,000	110,000
51,147	54,018	62,487	464906	Reimbursed Labor - Coat Check	59,655	59,655	59,655
32,620	36,185	31,667	464907	Reimbursed Labor - Elevator Operator	35,762	35,762	35,762
105,568	120,998	100,356	464908	Reimbursed Labor - EMT and Medical	110,839	110,839	110,839
-	750	500	464909	Reimbursed Labor - Event Service	500	500	500
106,293	115,100	101,941	464910	Reimbursed Labor - Gate	121,792	121,792	121,792
151,922	156,694	133,593	464911	Reimbursed Labor - House Manager	135,991	135,991	135,991
182,863	197,819	192,275	464912	Reimb Labor-Oper and Setup	245,420	245,420	245,420
12,996	11,058	10,000	464913	Reimbursed Labor - Porter	10,500	10,500	10,500
55,518	48,043	44,000	464914	Reimbursed Labor - Security	44,000	44,000	44,000
148,488	152,327	152,615	464915	Reimbursed Labor - Stagedoor	171,821	171,821	171,821
22,555	33,939	22,000	464916	Reimbursed Labor - Technical	75,000	75,000	75,000
117,913	120,013	110,316	464917	Reimbursed Labor - Ticket Sellers	122,890	122,890	122,890

Metropolitan Exposition Recreation Commission Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
MERC Fund							
79,509	83,058	73,102	464918	Reimbursed Labor - Ticket Supervisor	81,464	81,464	81,464
479,802	527,588	512,901	464919	Reimbursed Labor - Ushers	572,446	572,446	572,446
767	1,228	-	464920	Reimbursed Labor - Utility	775	775	775
21,665	26,182	15,000	464921	Reimbursed Labor - Staging Fees	21,500	21,500	21,500
1,248,792	1,308,348	1,321,624	464922	Reimbursed Labor - Stagehand	1,618,988	1,618,988	1,618,988
280,691	329,194	313,664	465000	Miscellaneous Charges for Svc	320,091	320,091	320,091
166,343	360,225	171,000	470000	Interest on Investments	445,000	445,000	445,000
10,327	46,144	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
35,081	37,179	-	472000	Interest Revenue - Licensee	-	-	-
-	-	108,625	475000	Donations and Bequests - Oper	189,375	189,375	189,375
200,000	544,917	541,876	475500	Capital Contrib and Donations	648,126	648,126	648,126
88,671	72,537	100,000	476000	Sponsorship Revenue	165,200	165,200	165,200
(4,375)	(5,093)	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
71,892	81,363	70,500	480010	Credit Card Machine Fees Billed	76,000	76,000	76,000
30,251	30,709	-	480020	Finance Charges	-	-	-
3,125	-	-	481000	Sale of Capital Assets	-	-	-
26,343	187,692	40,590	489000	Miscellaneous Revenue	40,590	40,590	40,590
19,197	148,173	-	489100	Refunds/Reimbursements	-	-	-
375	500	-	489101	Key Reimbursement	-	-	-
22,288	10,344	750	489110	Damage Reimbursements	4,475	4,475	4,475
63,281,467	74,209,920	63,301,933	Total Current Revenue		73,742,803	73,742,803	74,404,769
Interfund Transfers							
1,138,263	860,132	650,000	497000	Transfer of Resources	400,000	400,000	400,000
-	39,300	-	498000	Transfer for Direct Costs	-	-	-
-	-	(0)	499310	Intrafund Clearing Direct	(0)	(0)	(0)
-	-	-	499500	Intrafund Clearing Capital	-	-	-
1,138,263	899,432	650,000	Total Interfund Transfers		400,000	400,000	400,000
\$96,479,689	\$115,475,194	\$110,875,906	TOTAL RESOURCES		\$133,686,474	\$133,686,474	\$134,348,440

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund							
<u>Expenditures</u>							
				<u>Personnel Services</u>			
4,685,589	5,127,411	5,326,475	501000	Reg Employees-Full Time-Exempt	5,943,692	5,943,692	6,077,088
4,188,023	4,368,727	5,091,723	501500	Reg Empl-Full Time-Non-Exempt	5,122,961	5,122,961	5,122,961
-	-	(719,594)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(1,103,683)	(1,103,683)	(1,103,683)
16,596	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
106,128	125,107	163,480	502500	Reg Empl-Part Time-Non-Exempt	155,082	155,082	155,082
61,235	49,651	107,298	503000	Temporary Employees - Hourly	125,194	125,194	125,194
895,816	1,010,449	1,236,264	504300	Non-Reimbursable Labor	1,543,938	1,543,938	1,543,938
2,331,017	2,598,010	2,321,916	504500	Reimbursable Labor	2,587,730	2,587,730	2,587,730
471,346	501,183	422,048	508000	Overtime	555,052	555,052	555,052
-	-	492,241	508500	Premium Pay	504,120	504,120	504,120
12,480	14,972	16,920	508600	Mobile Comm Allowance	21,720	21,720	21,720
-	-	-	508900	Merit/Bonus Pay	-	-	-
-	-	31,250	508921	Sales Incentive Program (Budgetary)	33,000	33,000	33,000
1,053,027	1,136,816	1,077,552	511000	Fringe - Payroll Taxes	1,124,758	1,124,758	1,136,007
1,397,514	1,584,708	1,586,182	512000	Fringe - Retirement PERS	2,066,181	2,066,181	2,082,989
2,215,894	2,337,982	2,798,509	513000	Fringe - Health and Welfare	2,999,354	2,999,354	3,015,610
11,000	13,226	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
72,595	70,286	62,950	514000	Fringe - Unemployment	31,989	31,989	31,989
49,773	51,615	71,456	515000	Fringe - Other Benefits	91,186	91,186	91,683
114,284	186,996	221,862	519000	Pension Oblig Bonds Contrib	122,572	122,572	123,906
14,400	15,113	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
17,696,716	19,192,250	20,310,932		Total Personnel Services	21,927,246	21,927,246	22,106,786
				<u>Materials and Services</u>			
52,631	56,993	48,870	520100	Office Supplies	55,915	55,915	55,915
54,918	38,855	67,694	520110	Computer Equipment	72,762	72,762	72,762
28,573	32,568	45,579	520120	Meetings Expenditures	56,029	56,029	56,029
5,124	5,067	12,483	520130	Postage	12,383	12,383	12,383
46,925	81,492	82,500	520140	OfficeSupply-PromoandConsult Sup	76,500	76,500	76,500
105,089	94,327	94,450	520500	Operating Supplies	113,850	113,850	113,850
17,795	99,632	70,150	520510	Operating Supplies - Small Tools, Equip	87,950	87,950	87,950
33,061	19,496	17,100	520520	Operating Supplies - Audio Visual	25,100	25,100	25,100
3,506	3,212	2,400	520530	Operating Supplies - Coat Check	3,900	3,900	3,900
-	-	-	520535	Operating Supplies - Food for Prg Part	8,000	8,000	8,000
3,944	5,572	5,000	520540	Operating Supplies - Medical and Veterinary	6,700	6,700	6,700
6,242	6,857	10,750	520550	Operating Supplies - Telecommunications	9,750	9,750	9,750
11,783	11,601	12,000	520560	Operating Supplies - Tickets	10,750	10,750	10,750
2,615	6,545	4,250	520570	Operating Supplies - Production	90,160	90,160	90,160

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund							
26,222	57,860	37,700	520571	Operating Supplies - Show and Stage	37,700	37,700	37,700
42,095	58,866	55,627	520580	Operating Supplies - Uniforms	68,750	68,750	68,750
6,002	3,087	12,500	520590	Operating Supplies - Sustainability	7,500	7,500	7,500
-	-	-	521000	Subscriptions and Dues	-	-	-
48,785	62,311	62,837	521100	Membership and Professional Dues	62,097	62,097	62,097
4,060	3,454	4,400	521200	Publications and Subscriptions	4,400	4,400	4,400
16,238	15,576	21,300	521400	Fuels and Lubricants - General	20,050	20,050	20,050
6,542	20,495	17,000	521500	Maintenance and Repairs Supplies	21,000	21,000	21,000
6,471	54,866	22,500	521510	Maintenance and Repairs Supplies - Technology	24,500	24,500	24,500
87,945	123,545	84,350	521520	Maintenance and Repairs Supplies - Building	83,000	83,000	83,000
77,723	64,819	83,250	521521	Maintenance and Repairs Supplies - HVAC	79,250	79,250	79,250
50,127	40,634	27,400	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	27,400	27,400	27,400
144,831	158,285	134,700	521530	Maintenance and Repairs Supplies - Custodial	158,100	158,100	158,100
39,306	29,589	40,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000	40,000	40,000
113,610	82,489	85,900	521540	Maintenance and Repairs Supplies - Electrical	95,000	95,000	95,000
4,388	2,919	7,300	521550	Maintenance and Repairs Supplies - Grounds/Landscape	5,500	5,500	5,500
95,388	99,906	85,510	521560	Maintenance and Repairs Supplies - Equipment	99,350	99,350	99,350
182	556	1,600	521570	Maintenance and Repairs Supplies - Vehicles	1,600	1,600	1,600
103	223	2,500	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	2,000	2,000	2,000
15,945	13,973	13,000	522500	Retail	13,000	13,000	13,000
2,000	18,861	50,000	524000	Contracted Professional Svcs	1,000	1,000	1,000
20,006	20,050	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	20,000	20,000	20,000
309,696	135,972	275,000	524020	Contracted Prof Svcs - Attorney and Legal	75,000	75,000	75,000
1,160	-	400,000	524030	Contracted Prof Svcs - Architect	-	-	-
6,300	12,849	72,700	524040	Contracted Prof Svcs - Promotion and Public Relations	78,700	78,700	78,700
78,669	138,051	160,200	524050	Contracted Prof Svcs - Advertising	152,700	152,700	152,700
74,566	12,160	41,500	524060	Contracted Prof Svcs - Information Technology Services	41,500	41,500	41,500
206,839	564,446	869,060	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	959,000	959,000	953,500
3,350	1,183	2,000	524075	Contracted Prof Svcs - Recruiting Services	1,750	1,750	1,750
477,326	131,947	130,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	150,000	150,000	150,000
32,990	213,435	303,200	524500	Marketing Expenditures	462,250	462,250	462,250
3,100,000	3,350,004	3,600,000	524510	Sales and Marketing Contract	3,848,000	3,848,000	3,848,000
15,787	17,949	12,500	524600	Sponsorship Expenditures	37,000	37,000	37,000
462,694	473,139	486,118	524700	Visitor Develop Marketing	2,491,122	2,491,122	2,508,282
66,045	116,906	72,500	525110	Utility Services - Internet	90,000	90,000	90,000
99,781	98,341	121,900	525120	Utility Services - Telecommunications	118,900	118,900	118,900
1,473,122	1,514,376	1,455,000	525130	Utility Services - Electricity	1,465,000	1,465,000	1,465,000
235,089	199,739	272,700	525140	Utility Services - Natural Gas	232,700	232,700	232,700
124,189	129,205	121,300	525150	Utility Services - Sanitation and Refuse Removal	123,500	123,500	123,500
399,352	470,670	565,656	525160	Utility Services - Water and Sewer	455,000	455,000	455,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund							
-	35,725	-	525165	Utility Services - Stormwater	110,000	110,000	110,000
19,735	29,740	86,000	525500	Cleaning Services	86,500	86,500	86,500
9,429	2,918	12,810	526000	Maintenance and Repair Services	36,500	36,500	36,500
366,196	566,004	461,250	526010	Maintenance and Repair Services - Building	490,500	490,500	490,500
50,586	42,520	100,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
2,707	15,421	7,600	526012	Maintenance and Repair Services - Electricity	5,300	5,300	5,300
271,583	235,096	253,000	526013	Maintenance and Repair Services - Elevator and Escalator	269,000	269,000	269,000
126,507	268,081	143,200	526014	Maintenance and Repair Services - HVAC	157,650	157,650	157,650
2,613	2,543	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
68,465	99,856	110,350	526020	Maintenance and Repair Services - Equipment	117,850	117,850	117,850
72,397	125,517	143,000	526030	Maintenance and Repair Services - Grounds	155,500	155,500	155,500
30,807	57,720	116,000	526040	Maintenance and Repair Services - Technology	111,000	111,000	111,000
1,775	3,193	3,750	526050	Maintenance and Repair Services - Vehicles	3,750	3,750	3,750
65,554	87,060	60,000	526060	Maintenance and Repair Services - Safety	72,000	72,000	72,000
332,763	75,271	73,300	526100	Capital Maintenance - CIP	802,300	802,300	802,300
-	231	7,500	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
132,558	131,161	162,800	526300	Software Maintenance	162,800	162,800	162,800
-	640	-	526500	Rentals	12,000	12,000	12,000
9,600	24,315	43,785	526510	Rentals - Building	44,110	44,110	44,110
12,872	36,086	72,515	526520	Rentals - Equipment	100,300	100,300	100,300
31,852	28,765	30,660	526530	Rentals - Office Equipment	30,660	30,660	30,660
4,479	14,580	10,716	526540	Rentals - Vehicle	11,700	11,700	11,700
8,962	5,816	16,250	526550	Rentals - Production	19,000	19,000	19,000
271,307	278,033	358,938	526555	Rentals - Air Space	396,524	396,524	396,524
16,556	16,580	11,620	526560	Rentals - Parking Space	14,120	14,120	14,120
446,174	823,845	469,000	526580	Rentals - Audio Visual	465,500	465,500	465,500
662	9,206	7,993	527000	Insurance	8,704	8,704	8,704
43,831	53,529	53,000	528000	Other Purchased Services	53,500	53,500	53,500
24,182	17,931	37,475	528030	Other Purchased Services - Delivery, Shipping and Courier	43,975	43,975	43,975
2,956	1,710	6,552	528060	Other Purchased Services - EMT and Medical	7,667	7,667	7,667
2,921	3,109	6,000	528070	Other Purchased Services - Trade Shows	6,000	6,000	6,000
956,661	1,276,795	880,000	528080	Other Purchased Services - Agency Fees	1,206,279	1,206,279	1,206,279
75,433	157,991	35,964	528091	Other Purchased Services - City Police	68,271	68,271	68,271
22,827	24,610	19,254	528092	Other Purchased Services - Traffic Control	27,000	27,000	57,000
10,890	19,335	12,000	528093	Other Purchased Services - Piano Tuning	15,000	15,000	15,000
11,932	12,777	13,000	528094	Other Purchased Services - Linens	14,100	14,100	14,100
2,575	1,595	3,075	528095	Other Purchased Services - Physical Capacity Testing	5,050	5,050	5,050
17,347	15,228	9,900	528099	Other Purchased Services - Sustainability	17,500	17,500	17,500
7,151	8,037	2,500	528110	Other Purch Services - Reimb - Show Services	5,000	5,000	5,000
84,735	192,395	206,303	528120	Other Purch Services - Reimb - Security	291,376	291,376	291,376
392,544	533,667	400,000	528130	Other Purch Services - Reimb - Stagehand	500,000	500,000	500,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund							
52,929	9,676	10,000	528140	Other Purch Services - Reimb - Talent and Entertainment	10,000	10,000	10,000
91,654	173,217	80,000	528150	Other Purch Services - Reimb - Audio Visual	90,000	90,000	90,000
4,200	-	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
2,288	2,717	6,850	528200	Banking Services	6,000	6,000	6,000
722,166	892,474	588,671	528210	Credit Card Fees	708,413	708,413	708,413
128,868	135,770	109,650	528300	Other Purchased Services - Temporary Help Services	159,200	159,200	159,200
31,300	27,037	76,200	528400	Other Purchased Services - Printing and Graphics	89,550	89,550	89,550
43,472	384,661	412,080	528600	Other Purchased Services - Artist and Talent	492,263	492,263	492,263
16,769	20,831	79,375	528610	Other Purchased Services - Artist Hosp	74,000	74,000	74,000
19,210	61,980	93,189	528620	Other Purchased Services - Music License and Royalty	93,962	93,962	93,962
409	3,763	-	528630	Promoter Rev Share Payment	-	-	-
4,163	800	3,400	529101	Food and Beverage Services - Advertising and Promotion	1,900	1,900	1,900
738	528	535	529102	Food and Beverage Services - Banking Fees	729	729	729
-	111,257	93,000	529103	Food and Beverage Services - Credit Card Expense	121,000	121,000	121,000
189	353	400	529104	Food and Beverage Services - Postage	400	400	400
319,280	385,153	394,021	529106	Food and Beverage Services - General Insurance	404,699	404,699	404,699
5,220	12,936	5,000	529107	Food and Beverage Services - Cash Over/Short	3,500	3,500	3,500
1,889	838	2,000	529108	Food and Beverage Services - Rental Exp - Vehicle	-	-	-
992	883	1,750	529109	Food and Beverage Services - Services - Vehicles	500	500	500
4,060	6,066	2,500	529110	Food and Beverage Services - Freight Chargeouts	4,500	4,500	4,500
15,657	8,283	12,200	529111	Food and Beverage Services - Recruiting	9,950	9,950	9,950
16,684	27,002	19,914	529112	Food and Beverage Services - Other	19,914	19,914	19,914
1,998,862	2,652,008	2,992,393	529120	Food and Beverage Services - Food Cost	3,173,347	3,173,347	3,173,995
523,492	567,026	196,352	529121	Food and Beverage Services - Beverage Cost	183,616	183,616	184,116
121,298	141,894	87,450	529122	Food and Bev Svcs-Liquor Cost	84,414	84,414	89,964
190,603	222,513	134,090	529123	Food and Beverage Services - Wine Cost	122,768	122,768	143,710
237,006	280,573	119,990	529124	Food and Beverage Services - Beer Cost	117,629	117,629	139,570
431,894	9,421	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(213,222)	(262,515)	(249,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(259,000)	(259,000)	(259,000)
-	-	-	529128	Food and Beverage Services - Promoter Revenue Share	-	-	65,865
186	-	3,000	529129	Food and Beverage Services - Other	3,000	3,000	6,000
3,064,513	1,714,049	1,663,789	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,794,589	1,794,589	1,806,589
3,387,740	4,987,191	3,888,987	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	4,505,723	4,505,723	4,536,723
22,014	45,707	45,000	529132	Food and Beverage Services - Payroll Laundry	35,000	35,000	35,000
362,086	431,768	291,075	529133	Food and Beverage Services - Subcontractor Payout	307,950	307,950	307,950
37,441	19,388	19,000	529134	Food and Beverage Services - Rental Exp - Equipment	19,000	19,000	19,000
19,102	12,991	11,700	529135	Food and Beverage Services - Replacements	11,700	11,700	11,700
1,759	2,076	3,800	529136	Food and Beverage Services - Travel - Meals and Entertainment	2,800	2,800	2,800
2,393	774	4,000	529137	Food and Beverage Services - Travel - Lodging	4,000	4,000	4,000
944,321	1,506,751	1,991,142	529139	Food and Beverage Services - Other Labor and Related	2,015,282	2,015,282	2,015,282
5,504	6,808	5,500	529140	Food and Beverage Services - Employee Welfare	5,500	5,500	5,500

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund							
6,161	2,900	7,300	529150	Food and Beverage Services - Services - Software License Fees	3,000	3,000	3,000
54,556	61,530	57,600	529151	Food and Beverage Services - Services - Contract Cleaning	57,600	57,600	57,600
1,900	994	2,000	529152	Food and Beverage Services - Services - Consulting	2,000	2,000	2,000
10,077	4,225	8,000	529153	Food and Beverage Services - Services - Legal	4,000	4,000	4,000
19,710	30,060	12,000	529154	Food and Beverage Services - Services - Repair and Maintenance	14,000	14,000	14,000
4,422	5,980	9,000	529155	Food and Beverage Services - Services - Professional	5,000	5,000	5,000
45,615	56,737	37,500	529157	Food and Beverage Services - Services - Security	42,500	42,500	42,500
1,175	201	6,500	529158	Food and Beverage Services - Services - Technology R and M	5,000	5,000	5,000
19,527	17,781	13,750	529159	Food and Beverage Services - Services - Telecommunications	13,750	13,750	13,750
-	459	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
500	-	15,000	529161	Food and Beverage Services - Supplies - Equipment	-	-	-
5,039	16,809	2,000	529169	Food and Beverage Services - Services - Other	30,000	30,000	30,000
151,616	177,821	88,000	529170	Food and Beverage Services - Supplies - Cafeteria	110,000	110,000	110,000
45	1,174	600	529171	Food and Beverage Services - Supplies - Flowers and Decoration	600	600	600
186,277	207,427	174,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	172,000	172,000	172,000
276	1,182	1,950	529173	Food and Beverage Services - Supplies - Misc.	1,950	1,950	1,950
12,167	14,544	18,000	529174	Food and Beverage Services - Supplies - Office	18,500	18,500	18,500
3,192	3,672	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
1,263	31	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
2,646	-	-	529179	Food and Beverage Services - Services - Other	-	-	-
95,119	184,120	(67,517)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	(77,881)	(77,881)	(77,881)
(438)	-	480,000	529190	Food and Beverage Services - Reserve Capital 2%	520,000	520,000	520,000
444,257	433,739	(135,034)	529191	Food and Beverage Services - Spent Capital Reserve 2%	(155,763)	(155,763)	(141,863)
102	-	240,000	529192	Food and Beverage Services - Reserve Maintenance 1%	260,000	260,000	260,000
167,355	218,905	(67,517)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	(77,881)	(77,881)	(77,881)
612	639	240,000	529194	Food and Beverage Services - Reserve Utilities 1%	260,000	260,000	260,000
34,505	71,750	(67,517)	529195	Food and Beverage Services - Spent Utility Reserve 1%	(77,881)	(77,881)	(77,881)
665	-	240,000	529196	Food and Beverage Services - Reserve Marketing 1%	260,000	260,000	260,000
251,148	309,517	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
528,361	606,259	560,571	529198	Food and Beverage Services - Net Gross Receipts Percent	591,886	591,886	600,886
392,452	514,248	366,255	529199	Food and Beverage Services - Percent of Net Profit	384,690	384,690	391,520
253,875	268,970	266,392	529210	Parking Services - Parking Lot Management	294,000	294,000	370,000
119,368	112,731	110,873	530010	License and Permit Fees	124,650	124,650	124,650
27,698	28,648	37,000	531000	Taxes (Non-Payroll)	25,000	25,000	25,000
3,259	3,303	4,500	532000	Government Assessments	4,500	4,500	4,500
14,607	98,488	169,700	540000	Charges for Services	203,650	203,650	203,650
121,221	117,343	178,109	545100	Travel and Lodging	175,423	175,423	175,423
9,440	9,238	72,775	545200	Mileage, Taxi and Parking	68,770	68,770	68,770
49,519	52,612	81,340	545300	Meals and Entertainment	76,585	76,585	76,585

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund							
51,031	50,550	79,275	545500	Staff Development	94,420	94,420	94,420
50,582	60,930	82,427	545520	Conference Fees	81,931	81,931	81,931
60,979	72,948	86,174	549000	Miscellaneous Expenditures	87,624	87,624	122,524
465,350	486,449	506,883	549010	Tri-Met Transit Pass	517,730	517,730	517,730
3,434	48,961	-	552000	Bad Debt Expense	-	-	-
28,649,047	33,268,110	31,867,886		Total Materials and Services	36,873,705	36,873,705	37,217,441
<u>Capital Outlay</u>							
58,827	42,585	1,448,280	571000	Improve-Other than Bldg	6,250,000	6,250,000	6,250,000
-	-	-	571500	Intangibles - Non-Depreciable	250,000	250,000	250,000
3,379,121	1,399,419	9,234,177	572000	Buildings and Related	5,311,790	5,311,790	5,241,790
608,082	551,448	2,508,906	574000	Equipment and Vehicles	1,338,000	1,338,000	1,338,000
-	29,061	-	574500	Vehicles	-	-	-
204,359	10,974	1,221,788	575000	Office Furn and Equip	921,520	921,520	991,520
103,516	23,251	5,593	579000	Intangible Assets	-	-	-
4,353,906	2,056,738	14,418,744		Total Capital Outlay	14,071,310	14,071,310	14,071,310
<u>Interfund Transfers</u>							
3,663,124	4,156,376	4,080,228	580000	Transfer for Indirect Costs	4,606,925	4,606,925	4,606,925
1,426,050	4,586,176	5,471,603	581000	Transfer of Resources	1,024,500	1,024,500	1,024,500
97,604	63,654	72,212	582000	Transfer for Direct Costs	-	-	5,500
220,000	179,988	179,988	586000	Interfund Loan - Principal	179,988	179,988	179,988
7,400	8,693	10,799	586500	Interfund Loan - Interest	13,499	13,499	13,499
5,414,178	8,994,887	9,814,830		Total Interfund Transfers	5,824,912	5,824,912	5,830,412
<u>Contingency</u>							
-	-	2,497,500	701002	Contingency - Operating	2,515,000	2,515,000	2,816,190
-	-	6,219,393	701003	Contingency - New Capital-Business Strategy Reserve	6,615,882	6,615,882	6,615,882
-	-	21,993,979	706000	Contingency - Renew and Replacement	40,746,355	40,746,355	40,578,355
-	-	3,752,642	709000	Contingency - All Other	5,112,064	5,112,064	5,112,064
-	-	34,463,514		Total Contingency	54,989,301	54,989,301	55,122,491
<u>Unappropriated Fund Balance</u>							
7,979,696	14,601,071	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
8,718,999	8,244,765	-	805000	Unapp FB - Reserves	-	-	-
17,372,004	21,941,758	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
171,622	658,158	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
6,123,521	6,517,457	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
40,365,842	51,963,209	-		Total Unappropriated Fund Balance	-	-	-
\$96,479,689	\$115,475,194	\$110,875,906	TOTAL REQUIREMENTS		\$133,686,474	\$133,686,474	\$134,348,440
182.35	186.35	189.95	FULL-TIME EQUIVALENTS		194.50	194.50	195.65

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (MERC Administration)							
Revenues							
Beginning Fund Balance							
3,244,587	7,003,338	7,003,338	320530	Fund Bal-Restr for Capital TLT	17,274,479	17,274,479	17,274,479
272,162	-	471,601	340000	Fund Bal-Unassigned/Undesignated	289,546	289,546	289,546
12,000	-	-	341500	Fund Bal-Dsg PERS	-	-	-
556,606	713,983	713,983	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	1,193,560	1,193,560	1,193,560
-	284,162	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
4,085,355	8,001,483	8,188,922	Total Beginning Fund Balance		18,757,585	18,757,585	18,757,585
Current Revenue							
5,241,751	6,741,441	-	413000	Hotel/Motel Tax	6,741,441	6,741,441	6,741,441
17,384	-	-	451998	Deferred Rental Rev Collected	-	-	-
22	-	-	465000	Miscellaneous Charges for Svc	-	-	-
16,760	59,368	18,000	470000	Interest on Investments	50,000	50,000	50,000
673	5,134	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
5,276,590	6,805,943	18,000	Total Current Revenue		6,791,441	6,791,441	6,791,441
Interfund Transfers							
-	39,300	-	498000	Transfer for Direct Costs	-	-	-
-	-	1,250,977	499310	Intrafund Clearing Direct	1,424,152	1,424,152	1,424,152
(1,483,000)	(820,000)	(2,391,740)	499500	Intrafund Clearing Capital	(18,850,000)	(18,850,000)	(18,850,000)
(1,483,000)	(780,700)	(1,140,763)	Total Interfund Transfers		(17,425,848)	(17,425,848)	(17,425,848)
\$7,878,945	\$14,026,726	\$7,066,159	TOTAL RESOURCES		\$8,123,178	\$8,123,178	\$8,123,178

Expenditures

<i>Personnel Services</i>							
546,306	560,128	601,296	501000	Reg Employees-Full Time-Exempt	629,044	629,044	762,440
-	32,753	51,809	501500	Reg Empl-Full Time-Non-Exempt	43,780	43,780	43,780
-	-	(43,462)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	-	-	-
16,596	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
3,030	-	10,000	503000	Temporary Employees - Hourly	10,000	10,000	10,000
-	8,133	-	508000	Overtime	-	-	-
2,400	1,975	2,400	508600	Mobile Comm Allowance	2,400	2,400	2,400
43,755	46,625	55,047	511000	Fringe - Payroll Taxes	51,040	51,040	62,289
58,750	66,257	82,822	512000	Fringe - Retirement PERS	86,645	86,645	103,453
94,249	90,129	91,751	513000	Fringe - Health and Welfare	94,005	94,005	110,261
-	226	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
MERC Fund (MERC Administration)							
-	13,988	-	514000	Fringe - Unemployment	-	-	-
1,388	1,464	2,519	515000	Fringe - Other Benefits	2,502	2,502	2,999
5,494	8,203	13,063	519000	Pension Oblig Bonds Contrib	6,529	6,529	7,863
1,800	2,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
773,769	832,280	867,245		Total Personnel Services	925,945	925,945	1,105,485
<i>Materials and Services</i>							
2,195	102	1,500	520100	Office Supplies	1,500	1,500	1,500
1,413	1,455	16,000	520110	Computer Equipment	16,000	16,000	16,000
8,380	12,137	13,000	520120	Meetings Expenditures	13,000	13,000	13,000
146	164	-	520130	Postage	-	-	-
635	413	3,500	520140	OfficeSupply-PromoandConsult Sup	3,500	3,500	3,500
1,041	-	-	520500	Operating Supplies	-	-	-
167	434	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	-	500	520580	Operating Supplies - Uniforms	500	500	500
1,111	820	3,925	521100	Membership and Professional Dues	3,925	3,925	3,925
1,005	414	1,500	521200	Publications and Subscriptions	1,500	1,500	1,500
-	41,977	3,000	521510	Maintenance and Repairs Supplies - Technology	3,000	3,000	3,000
-	-	-	524000	Contracted Professional Svcs	-	-	-
20,006	20,050	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	20,000	20,000	20,000
-	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	2,500	2,500	2,500
-	2,391	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
91,449	15,513	213,500	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	213,500	213,500	208,000
-	-	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000	1,000	1,000
7,387	2,993	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
-	-	2,400	525120	Utility Services - Telecommunications	2,400	2,400	2,400
-	6,922	22,500	526040	Maintenance and Repair Services - Technology	22,500	22,500	22,500
116,084	123,736	155,000	526300	Software Maintenance	155,000	155,000	155,000
-	-	660	526530	Rentals - Office Equipment	660	660	660
10,317	11,046	25,200	528030	Other Purchased Services - Delivery, Shipping and Courier	25,200	25,200	25,200
12,437	574	15,000	528400	Other Purchased Services - Printing and Graphics	15,000	15,000	15,000
7,646	427	12,500	545100	Travel and Lodging	12,500	12,500	12,500
275	108	1,600	545200	Mileage, Taxi and Parking	1,600	1,600	1,600
331	181	3,300	545300	Meals and Entertainment	3,300	3,300	3,300
5,576	3,467	4,600	545500	Staff Development	10,400	10,400	10,400
3,947	100	4,500	545520	Conference Fees	4,500	4,500	4,500
733	306	400	549000	Miscellaneous Expenditures	400	400	400
-	36,900	-	549010	Tri-Met Transit Pass	-	-	-
297,282	282,631	538,085		Total Materials and Services	543,885	543,885	538,385

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (MERC Administration)								
<i>Capital Outlay</i>								
-	-	-	571500	Intangibles - Non-Depreciable		250,000	250,000	250,000
-	-	-	572000	Buildings and Related		-	-	-
54,000	-	250,000	575000	Office Furn and Equip		-	-	-
54,000	-	250,000		Total Capital Outlay		250,000	250,000	250,000
<i>Interfund Transfers</i>								
12,000	-	33,850	581000	Transfer of Resources		2,225	2,225	2,225
-	-	-	582000	Transfer for Direct Costs		-	-	5,500
12,000	-	33,850		Total Interfund Transfers		2,225	2,225	7,725
<i>Contingency</i>								
-	-	47,500	701002	Contingency - Operating		65,000	65,000	53,460
-	-	1,576,837	706000	Contingency - Renew and Replacement		1,224,059	1,224,059	1,056,059
-	-	3,752,642	709000	Contingency - All Other		5,112,064	5,112,064	5,112,064
-	-	5,376,979		Total Contingency		6,401,123	6,401,123	6,221,583
<i>Unappropriated Fund Balance</i>								
7,003,338	12,924,778	-	801001	Unapp FB - Restricted by TLT Agreement		-	-	-
284,162	289,547	-	805000	Unapp FB - Reserves		-	-	-
713,983	945,079	-	805200	Unapp FB - Renew and Replace Reserve		-	-	-
-	12,000	-	805900	Unapp FB - Other Reserves and Designations		-	-	-
8,001,483	14,171,404	-		Total Unappropriated Fund Balance		-	-	-
\$9,138,534	\$15,286,315	\$7,066,159	TOTAL REQUIREMENTS			\$8,123,178	8,123,178	8,123,178

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Expo Center)							
<u>Revenues</u>							
				<i>Beginning Fund Balance</i>			
4,747	203,434	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
566,515	-	1,273,374	340000	Fund Bal-Unassigned/Undesignated	520,817	520,817	520,817
21,500	-	-	341500	Fund Bal-Dsg PERS	-	-	-
476,515	291,763	267,350	345200	Fund Bal-Dsg Renewal Expo	-	-	-
2,297,958	2,297,958	2,297,958	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,006,195	2,006,195	2,006,195
-	374,710	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
3,367,235	3,167,865	3,838,682		Total Beginning Fund Balance	2,527,012	2,527,012	2,527,012
				<i>Current Revenue</i>			
100,000	-	-	410500	Federal Grants - Indirect	-	-	-
29,250	-	-	412000	Local Grants - Direct	-	-	-
-	10,800	-	412900	Intra-Metro Grants	-	-	-
6,335	5,873	5,600	417000	Fines and Forfeits	6,000	6,000	6,000
157,063	141,852	164,395	450000	Admission Fees	172,395	172,395	172,395
-	-	-	451000	Rentals - Equipment	-	-	-
4,342	7,159	6,500	451010	Rentals - Audio Visual Equipment Fees	7,500	7,500	7,500
279	-	258	451015	Rentals - Presentation Equipment Fees	266	266	266
6,335	9,266	14,291	451020	Rentals - Bleacher Fees	14,720	14,720	14,720
10,065	4,495	10,225	451040	Rentals - Misc. Equipment Fees	10,225	10,225	10,225
15,566	18,806	28,583	451050	Rentals - Tables and Chairs Fees	29,440	29,440	29,440
-	1,992	1,250	451090	Rentals - Liquidated Damages	2,500	2,500	2,500
(19,204)	(8,204)	-	451110	Rentals - Less Comp Services	-	-	-
-	-	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(4,733)	(4,728)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(17,674)	(13,953)	(15,813)	451140	Rental Refunds - Off-Site Parking Incentive	(15,813)	(15,813)	(15,813)
20,465	28,578	20,000	452000	Rentals - Space	30,000	30,000	30,000
1,474,203	1,577,168	1,527,671	452101	Rentals - Exhibit Hall	1,618,746	1,618,746	1,618,746
1,874	3,098	9,482	452102	Rentals - Lobby	9,500	9,500	9,500
34,964	48,019	37,929	452103	Rentals - Meeting Room	45,000	45,000	45,000
158,482	156,099	151,716	452110	Rentals - Outdoor Space	160,000	160,000	315,000
39,201	47,122	93,383	455110	Food Service Revenue - Liquor	95,000	95,000	113,500
338,028	361,348	416,916	455120	Food Service Revenue - Beer	425,000	425,000	534,705
11,915	12,430	62,255	455130	Food Service Revenue - Wine	63,000	63,000	167,710
264,689	299,345	217,163	455200	Food Service Revenue - Beverage	220,000	220,000	220,000
4,764	1,427	-	455210	Food Service Revenue - Water	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Expo Center)							
26,321	11,549	-	455220	Food Service Revenue - Coffee	-	-	-
798,063	789,962	756,993	455500	Food Service Revenue - Food	751,656	751,656	754,894
9,045	5,493	-	455900	Miscellaneous Food and Beverage Revenue	-	-	-
-	-	-	455910	Outside Catering Buyout	-	-	13,875
55,049	45,127	77,000	455920	Recovery - Billed Gratuity	77,000	77,000	83,938
3,388	1,221	-	455930	Recovery - Billed Labor	-	-	-
1,471	649	-	455942	Food Service Rev - Rental Equipment	-	-	-
375,211	432,941	375,000	455950	Subcontractor Revenue	425,000	425,000	425,000
446	222	-	455951	Sub Contract Reimbursement - Short	-	-	-
(18,810)	(11,787)	(2,500)	455990	Misc Food and Beverage - Less Comp Services	(15,000)	(15,000)	(15,000)
-	300	750	457200	Merchanise Buyout/Merch_Buy	500	500	500
5,825	-	5,000	457500	Advertising Revenue	5,000	5,000	5,000
-	-	5,000	457540	Website Advertising	5,000	5,000	5,000
160,428	135,265	160,000	458310	Utility Services - Commission-Electrical	165,000	165,000	165,000
4,032	4,488	5,000	458500	Utility Services - Natural Gas	5,000	5,000	5,000
4,325	6,274	6,000	458600	Utility Services - Refuse Removal	6,750	6,750	6,750
7,709	10,279	10,000	458700	Utility Services - Telephone and Hookup	10,250	10,250	10,250
38,264	48,487	50,000	458800	Utility Services - WiFi - Internet Network	53,500	53,500	53,500
22,771	19,806	27,000	459100	Commissions - ATM	22,000	22,000	22,000
8,694	13,493	13,000	459920	Commissions - Tickets	13,000	13,000	13,000
1,265,298	1,260,886	1,390,039	462000	Parking Fees	1,492,000	1,492,000	1,742,000
66,630	73,612	89,460	462130	Parking Fees - Exhibitor	89,460	89,460	89,460
57,092	70,151	66,238	462190	Parking Fees - Lot Buy Out	61,000	61,000	61,000
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955	43,955	43,955
-	7,361	5,000	464500	Reimbursed Services	7,500	7,500	7,500
3,282	3,901	9,302	464511	Reimbursed Services - Production	9,302	9,302	9,302
27,917	34,089	27,761	464512	Reimbursed Services - Security	39,079	39,079	39,079
6,586	7,646	7,500	464514	Reimbursed Services - License and Permits Billed	9,000	9,000	9,000
20,535	21,742	27,327	464521	Reimbursed Services - City Police	29,725	29,725	29,725
212	-	-	464523	Reimbursed Services - Traffic Control	-	-	-
29,998	27,181	31,280	464591	Reimbursed Services - Ticket Printing Fee	28,000	28,000	28,000
-	-	3,200	464900	Reimbursed Labor	3,200	3,200	3,200
56,593	54,111	60,235	464901	Reimbursed Labor - Admission	65,304	65,304	65,304
5,318	5,813	6,489	464902	Reimbursed Labor - Admission Lead	7,977	7,977	7,977
-	-	1,500	464904	Reimbursed Labor - Audio Visual	-	-	-
29,954	29,218	35,188	464908	Reimbursed Labor - EMT and Medical	32,045	32,045	32,045
2,938	5,233	5,000	464912	Reimb Labor-Oper and Setup	5,000	5,000	5,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15		FY 2015-16		FY 2016-17		<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount		
MERC Fund (Expo Center)										
91	-	-	464914	Reimbursed Labor - Security		-	-	-		
57,038	54,566	60,400	464917	Reimbursed Labor - Ticket Sellers		61,382	61,382	61,382		
28,581	27,733	31,744	464918	Reimbursed Labor - Ticket Supervisor		31,667	31,667	31,667		
3,141	3,004	7,600	465000	Miscellaneous Charges for Svc		7,600	7,600	7,600		
16,147	25,393	18,000	470000	Interest on Investments		35,000	35,000	35,000		
1,267	4,064	-	471900	Unrealized Gain/Loss -FMV Adj		-	-	-		
30,000	58,125	143,438	475500	Capital Contrib and Donations		171,563	171,563	171,563		
12,364	23,133	20,000	476000	Sponsorship Revenue		25,000	25,000	25,000		
(4,334)	(2,099)	-	480000	Cash Over and Short		-	-	-		
18,632	23,114	18,500	480010	Credit Card Machine Fees Billed		24,000	24,000	24,000		
2,458	2,085	-	480020	Finance Charges		-	-	-		
3,125	-	-	481000	Sale of Capital Assets		-	-	-		
-	3,225	-	489000	Miscellaneous Revenue		-	-	-		
-	967	-	489100	Refunds/Reimbursements		-	-	-		
-	-	-	489101	Key Reimbursement		-	-	-		
10,010	6,770	750	489110	Damage Reimbursements		4,475	4,475	4,475		
5,933,267	6,096,741	6,349,953	Total Current Revenue			6,701,369	6,701,369	7,363,335		
Interfund Transfers										
336,666	327,333	280,000	497000	Transfer of Resources		400,000	400,000	400,000		
-	-	-	499310	Intrafund Clearing Direct		-	-	-		
360,000	280,000	1,016,740	499500	Intrafund Clearing Capital		2,850,000	2,850,000	2,850,000		
696,666	607,333	1,296,740	Total Interfund Transfers			3,250,000	3,250,000	3,250,000		
9,997,168	9,871,939	11,485,375	TOTAL RESOURCES			12,478,381	12,478,381	13,140,347		

Expenditures

<i>Personnel Services</i>							
480,487	484,544	515,028	501000	Reg Employees-Full Time-Exempt	582,817	582,817	582,817
382,077	395,723	407,581	501500	Reg Empl-Full Time-Non-Exempt	431,243	431,243	431,243
-	-	(141,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(123,000)	(123,000)	(123,000)
59,203	58,250	54,774	502500	Reg Empl-Part Time-Non-Exempt	38,189	38,189	38,189
19,108	17,869	70,423	503000	Temporary Employees - Hourly	72,200	72,200	72,200
112,254	129,096	153,097	504300	Non-Reimbursable Labor	161,372	161,372	161,372
151,616	155,798	148,311	504500	Reimbursable Labor	153,032	153,032	153,032
3,927	4,474	2,500	508000	Overtime	2,500	2,500	2,500
-	-	2,206	508500	Premium Pay	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Expo Center)							
1,130	1,080	720	508600	Mobile Comm Allowance	720	720	720
99,885	102,678	113,506	511000	Fringe - Payroll Taxes	124,269	124,269	124,269
136,370	153,272	169,812	512000	Fringe - Retirement PERS	226,362	226,362	226,362
201,093	193,469	238,040	513000	Fringe - Health and Welfare	248,649	248,649	248,649
6,108	6,634	4,008	514000	Fringe - Unemployment	2,281	2,281	2,281
2,943	3,158	6,707	515000	Fringe - Other Benefits	8,300	8,300	8,300
10,414	16,716	19,548	519000	Pension Oblig Bonds Contrib	10,521	10,521	10,521
1,800	3,788	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,668,415	1,726,549	1,765,261		Total Personnel Services	1,939,455	1,939,455	1,939,455
<i>Materials and Services</i>							
6,544	5,650	3,000	520100	Office Supplies	3,000	3,000	3,000
-	2,475	2,000	520110	Computer Equipment	2,000	2,000	2,000
-	37	-	520120	Meetings Expenditures	-	-	-
241	267	300	520130	Postage	200	200	200
3,929	8,118	17,000	520140	OfficeSupply-PromoandConsult Sup	11,000	11,000	11,000
31,260	33,473	11,250	520500	Operating Supplies	30,000	30,000	30,000
2,853	2,876	4,000	520510	Operating Supplies - Small Tools, Equip	3,000	3,000	3,000
9,333	582	600	520520	Operating Supplies - Audio Visual	600	600	600
1,334	575	2,000	520540	Operating Supplies - Medical and Veterinary	1,500	1,500	1,500
808	283	2,000	520550	Operating Supplies - Telecommunications	1,000	1,000	1,000
6,878	7,525	8,000	520560	Operating Supplies - Tickets	5,750	5,750	5,750
4,269	3,972	4,117	520580	Operating Supplies - Uniforms	4,000	4,000	4,000
491	353	3,000	520590	Operating Supplies - Sustainability	2,000	2,000	2,000
2,807	2,829	4,933	521100	Membership and Professional Dues	3,712	3,712	3,712
1,133	200	-	521200	Publications and Subscriptions	-	-	-
6,139	7,481	10,000	521400	Fuels and Lubricants - General	9,000	9,000	9,000
750	1,176	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,395	9,579	15,000	521520	Maintenance and Repairs Supplies - Building	13,000	13,000	13,000
5,307	4,316	7,500	521521	Maintenance and Repairs Supplies - HVAC	5,500	5,500	5,500
23,785	35,628	28,000	521530	Maintenance and Repairs Supplies - Custodial	28,000	28,000	28,000
7,409	4,923	9,000	521540	Maintenance and Repairs Supplies - Electrical	7,000	7,000	7,000
2,333	2,067	5,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	3,500	3,500	3,500
4,237	2,147	3,000	521560	Maintenance and Repairs Supplies - Equipment	3,000	3,000	3,000
182	309	600	521570	Maintenance and Repairs Supplies - Vehicles	600	600	600
-	57	1,000	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	500	500	500
3,000	11,793	40,000	524040	Contracted Prof Svcs - Promotion and Public Relations	20,000	20,000	20,000
23,827	16,757	40,000	524050	Contracted Prof Svcs - Advertising	22,500	22,500	22,500
25,620	498	10,000	524060	Contracted Prof Svcs - Information Technology Services	10,000	10,000	10,000
10,555	4,522	48,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000	5,000	5,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Expo Center)							
1,817	-	500	524075	Contracted Prof Svcs - Recruiting Services	250	250	250
1,000	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
500	-	-	524600	Sponsorship Expenditures	-	-	-
-	-	-	524700	Visitor Develop Marketing	-	-	17,160
3,000	4,125	8,000	525110	Utility Services - Internet	5,000	5,000	5,000
20,442	23,483	17,500	525120	Utility Services - Telecommunications	17,500	17,500	17,500
328,553	339,396	315,000	525130	Utility Services - Electricity	340,000	340,000	340,000
72,860	61,681	89,000	525140	Utility Services - Natural Gas	72,000	72,000	72,000
32,896	37,143	36,000	525150	Utility Services - Sanitation and Refuse Removal	36,000	36,000	36,000
125,644	130,935	176,156	525160	Utility Services - Water and Sewer	70,000	70,000	70,000
-	35,725	-	525165	Utility Services - Stormwater	110,000	110,000	110,000
4,085	2,552	9,560	526000	Maintenance and Repair Services	6,000	6,000	6,000
37,481	96,942	104,750	526010	Maintenance and Repair Services - Building	94,000	94,000	94,000
2,125	1,541	3,000	526013	Maintenance and Repair Services - Elevator and Escalator	3,000	3,000	3,000
4,811	61,401	3,000	526014	Maintenance and Repair Services - HVAC	3,000	3,000	3,000
5,756	1,086	6,000	526020	Maintenance and Repair Services - Equipment	6,000	6,000	6,000
1,646	574	3,000	526030	Maintenance and Repair Services - Grounds	2,500	2,500	2,500
10,459	12,393	15,000	526040	Maintenance and Repair Services - Technology	12,000	12,000	12,000
-	1,725	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
53,748	3,513	73,300	526100	Capital Maintenance - CIP	477,300	477,300	477,300
-	231	7,500	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
-	405	-	526500	Rentals	12,000	12,000	12,000
3,137	3,950	4,015	526520	Rentals - Equipment	3,800	3,800	3,800
2,892	5,484	3,500	526530	Rentals - Office Equipment	3,500	3,500	3,500
2,900	12,939	9,216	526540	Rentals - Vehicle	10,000	10,000	10,000
8,290	4,641	9,250	526550	Rentals - Production	5,000	5,000	5,000
12,300	12,350	7,500	526560	Rentals - Parking Space	10,000	10,000	10,000
-	25,290	10,000	526580	Rentals - Audio Visual	6,500	6,500	6,500
234	53	-	528000	Other Purchased Services	-	-	-
2,278	1,921	3,325	528030	Other Purchased Services - Delivery, Shipping and Courier	2,325	2,325	2,325
907	570	900	528060	Other Purchased Services - EMT and Medical	1,400	1,400	1,400
36,768	38,202	27,964	528091	Other Purchased Services - City Police	33,271	33,271	33,271
22,827	24,610	18,254	528092	Other Purchased Services - Traffic Control	27,000	27,000	57,000
-	310	350	528095	Other Purchased Services - Physical Capacity Testing	350	350	350
29,179	51,294	28,848	528120	Other Purch Services - Reimb - Security	91,500	91,500	91,500
1,560	-	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
834	861	1,500	528200	Banking Services	1,000	1,000	1,000
47,853	39,056	30,000	528210	Credit Card Fees	40,000	40,000	40,000
33,213	55,219	30,000	528300	Other Purchased Services - Temporary Help Services	30,000	30,000	30,000
8,096	12,901	13,000	528400	Other Purchased Services - Printing and Graphics	10,000	10,000	10,000
306	-	400	529101	Food and Beverage Services - Advertising and Promotion	400	400	400

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Expo Center)							
108	108	125	529102	Food and Beverage Services - Banking Fees	125	125	125
-	13,563	12,000	529103	Food and Beverage Services - Credit Card Expense	15,000	15,000	15,000
-	12	100	529104	Food and Beverage Services - Postage	100	100	100
25,451	24,996	46,690	529106	Food and Beverage Services - General Insurance	30,000	30,000	30,000
6,121	5,805	3,000	529107	Food and Beverage Services - Cash Over/Short	1,500	1,500	1,500
193	-	250	529109	Food and Beverage Services - Services - Vehicles	-	-	-
587	604	500	529110	Food and Beverage Services - Freight Chargeouts	500	500	500
479	322	1,500	529111	Food and Beverage Services - Recruiting	750	750	750
5,674	11,474	9,414	529112	Food and Beverage Services - Other	9,414	9,414	9,414
227,825	253,008	255,729	529120	Food and Beverage Services - Food Cost	255,729	255,729	256,377
95,788	94,170	129,179	529121	Food and Beverage Services - Beverage Cost	129,179	129,179	129,679
6,949	6,868	6,842	529122	Food and Bev Svcs-Liquor Cost	6,842	6,842	12,392
2,431	2,429	2,100	529123	Food and Beverage Services - Wine Cost	2,100	2,100	23,042
78,651	88,657	57,295	529124	Food and Beverage Services - Beer Cost	57,295	57,295	79,236
42,282	-	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(42,026)	(50,815)	(49,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(49,000)	(49,000)	(49,000)
-	-	-	529128	Food and Beverage Services - Promoter Revenue Share	-	-	65,865
186	-	-	529129	Food and Beverage Services - Other	-	-	3,000
257,619	179,110	234,000	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	238,680	238,680	250,680
386,543	457,411	410,000	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	475,000	475,000	506,000
2,888	2,311	-	529132	Food and Beverage Services - Payroll Laundry	-	-	-
249,500	264,022	187,500	529133	Food and Beverage Services - Subcontractor Payout	187,500	187,500	187,500
24,528	9,095	5,000	529134	Food and Beverage Services - Rental Exp - Equipment	5,000	5,000	5,000
2,885	3,261	2,500	529135	Food and Beverage Services - Replacements	2,500	2,500	2,500
183	53	-	529136	Food and Beverage Services - Travel - Meals and Entertainment	-	-	-
-	-	-	529137	Food and Beverage Services - Travel - Lodging	-	-	-
85,212	67,162	130,000	529139	Food and Beverage Services - Other Labor and Related	100,000	100,000	100,000
193	555	500	529140	Food and Beverage Services - Employee Welfare	500	500	500
1,642	600	2,500	529150	Food and Beverage Services - Services - Software License Fees	500	500	500
8,490	5,028	9,000	529151	Food and Beverage Services - Services - Contract Cleaning	9,000	9,000	9,000
571	1,630	3,000	529153	Food and Beverage Services - Services - Legal	1,500	1,500	1,500
6,209	4,056	2,000	529154	Food and Beverage Services - Services - Repair and Maintenance	2,000	2,000	2,000
1,958	-	4,000	529155	Food and Beverage Services - Services - Professional	-	-	-
2,973	2,951	2,500	529157	Food and Beverage Services - Services - Security	2,500	2,500	2,500
459	-	1,500	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
941	967	1,750	529159	Food and Beverage Services - Services - Telecommunications	1,750	1,750	1,750
-	-	15,000	529161	Food and Beverage Services - Supplies - Equipment	-	-	-
25,000	15,620	-	529170	Food and Beverage Services - Supplies - Cafeteria	15,000	15,000	15,000
24	70	120	529171	Food and Beverage Services - Supplies - Flowers and Decoration	120	120	120

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Expo Center)							
8,171	8,672	12,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	10,000	10,000	10,000
139	76	500	529173	Food and Beverage Services - Supplies - Misc.	500	500	500
2,656	1,706	2,500	529174	Food and Beverage Services - Supplies - Office	2,000	2,000	2,000
292	45	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
239	28	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
3,929	8,345	19,962	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	20,361	20,361	20,361
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-	-	-
30,094	20,154	39,924	529191	Food and Beverage Services - Spent Capital Reserve 2%	40,722	40,722	54,622
102	-	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-
30,905	34,377	19,962	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	20,361	20,361	20,361
612	639	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
1,862	28,401	19,962	529195	Food and Beverage Services - Spent Utility Reserve 1%	20,361	20,361	20,361
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-
12,231	25,982	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
62,779	63,336	64,877	529198	Food and Beverage Services - Net Gross Receipts Percent	66,174	66,174	75,174
27,950	35,260	35,000	529199	Food and Beverage Services - Percent of Net Profit	35,000	35,000	41,830
92,967	121,266	106,392	529210	Parking Services - Parking Lot Management	129,000	129,000	205,000
6,618	7,857	7,000	530010	License and Permit Fees	9,150	9,150	9,150
27,698	28,648	37,000	531000	Taxes (Non-Payroll)	25,000	25,000	25,000
1,236	1,880	6,650	545100	Travel and Lodging	5,000	5,000	5,000
1,348	1,166	2,300	545200	Mileage, Taxi and Parking	1,950	1,950	1,950
4,004	1,818	3,205	545300	Meals and Entertainment	3,355	3,355	3,355
184	472	1,550	545500	Staff Development	1,050	1,050	1,050
1,420	1,515	4,530	545520	Conference Fees	3,750	3,750	3,750
3,651	1,248	1,100	549000	Miscellaneous Expenditures	600	600	35,500
603	0	-	552000	Bad Debt Expense	-	-	-
2,943,020	3,132,967	3,216,596		Total Materials and Services	3,641,876	3,641,876	3,991,112
<u>Capital Outlay</u>							
14,400	42,585	182,415	571000	Improve-Other than Bldg	250,000	250,000	250,000
368,132	174,395	1,266,546	572000	Buildings and Related	2,186,690	2,186,690	2,186,690
75,520	76,695	446,219	574000	Equipment and Vehicles	-	-	-
20,389	10,974	130,200	575000	Office Furn and Equip	180,000	180,000	180,000
478,441	304,650	2,025,380		Total Capital Outlay	2,616,690	2,616,690	2,616,690
<u>Interfund Transfers</u>							
406,544	555,157	530,430	580000	Transfer for Indirect Costs	647,815	647,815	647,815
1,209,550	1,186,176	1,203,878	581000	Transfer of Resources	1,022,275	1,022,275	1,022,275
1,616,094	1,741,333	1,734,308		Total Interfund Transfers	1,670,090	1,670,090	1,670,090

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Expo Center)							
-	-	350,000	701002	<u>Contingency</u> Contingency - Operating	350,000	350,000	662,730
-	-	2,393,830	701003	Contingency - New Capital-Business Strategy Reserve	2,260,270	2,260,270	2,260,270
-	-	2,743,830		Total Contingency	2,610,270	2,610,270	2,923,000
<u>Unappropriated Fund Balance</u>							
203,434	386,344	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
344,710	49,177	-	805000	Unapp FB - Reserves	-	-	-
291,763	-	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
30,000	109,626	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
2,297,958	2,297,958	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
3,167,865	2,843,105	-		Total Unappropriated Fund Balance	-	-	-
\$9,873,835	\$9,748,604	\$11,485,375	TOTAL REQUIREMENTS		\$12,478,381	\$12,478,381	\$13,140,347

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
485,535	772,924	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
6,230,283	-	10,150,658	340000	Fund Bal-Unassigned/Undesignated	7,743,545	7,743,545	7,743,545
125,500	-	-	341500	Fund Bal-Dsg PERS	-	-	-
6,593,503	9,499,030	9,499,030	345300	Fund Bal-Dsg Renewal OCC	15,130,192	15,130,192	15,130,192
1,334,856	1,821,308	1,821,308	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	2,092,302	2,092,302	2,092,302
-	6,480,783	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
14,769,677	18,574,045	21,470,996		Total Beginning Fund Balance	24,966,039	24,966,039	24,966,039
<i>Current Revenue</i>							
6,878	2,201	-	411000	State Grants - Direct	-	-	-
-	6,151	-	412900	Intra-Metro Grants	-	-	-
9,519,489	10,185,853	10,593,288	413000	Hotel/Motel Tax	11,661,784	11,661,784	11,661,784
1,682,329	1,955,473	5,771,546	413300	Visitor Development Fund Alloc	3,784,454	3,784,454	3,784,454
462,694	473,139	486,118	413310	Enhanced Marketing VDF	491,122	491,122	491,122
-	-	-	414500	Government Contributions	-	-	-
2,112	1,958	1,000	417000	Fines and Forfeits	1,700	1,700	1,700
3,376	4,384	3,000	450000	Admission Fees	3,000	3,000	3,000
1,804,366	2,595,390	1,800,000	451010	Rentals - Audio Visual Equipment Fees	1,950,000	1,950,000	1,950,000
20,799	28,241	19,000	451015	Rentals - Presentation Equipment Fees	21,110	21,110	21,110
19,860	25,534	11,000	451020	Rentals - Bleacher Fees	15,000	15,000	15,000
10,209	10,862	8,500	451030	Rentals - Dance Floor Fees	10,500	10,500	10,500
23,044	26,908	23,000	451040	Rentals - Misc. Equipment Fees	24,500	24,500	24,500
1,892	2,605	-	451041	Rentals - ATM	-	-	-
53,702	42,115	45,000	451050	Rentals - Tables and Chairs Fees	45,500	45,500	45,500
65,026	(20,364)	-	451090	Rentals - Liquidated Damages	-	-	-
(314,068)	(461,675)	(21,000)	451110	Rentals - Less Comp Services	(25,000)	(25,000)	(25,000)
(1,140,539)	(1,362,034)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
4,948	4,918	2,500	452000	Rentals - Space	2,500	2,500	2,500
2,516,971	2,856,388	3,998,617	452101	Rentals - Exhibit Hall	4,183,020	4,183,020	4,183,020
25,680	34,932	-	452102	Rentals - Lobby	-	-	-
676,590	496,757	-	452103	Rentals - Meeting Room	-	-	-
1,191,520	1,160,230	-	452104	Rentals - Ballroom	-	-	-
30,092	26,321	-	452109	Rentals - Other Space	-	-	-
1,153,725	1,362,071	-	452190	Rentals - Paid by VDF/POVA	-	-	-
224,097	276,517	300,000	455110	Food Service Revenue - Liquor	335,000	335,000	335,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Oregon Convention Center)							
297,166	447,271	309,680	455120	Food Service Revenue - Beer	340,000	340,000	340,000
193,747	273,007	300,000	455130	Food Service Revenue - Wine	335,000	335,000	335,000
313,089	345,211	300,000	455200	Food Service Revenue - Beverage	415,000	415,000	415,000
32,263	76,013	-	455210	Food Service Revenue - Water	-	-	-
498,783	800,680	-	455220	Food Service Revenue - Coffee	-	-	-
43,677	40,420	500,000	455310	Food Service Rev - Spec Coffee Regular	515,000	515,000	515,000
152,164	135,891	-	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,173	3,178	-	455330	Food Service Rev - Spec Coffee Other	-	-	-
107,509	106,410	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
75,813	77,773	-	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
18,549	19,595	-	455370	Food Service Rev - Spec Coffee Food	-	-	-
39,377	31,268	-	455380	Food Service Revenue - Smoothies	-	-	-
36,267	49,807	-	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
8,304,666	9,654,266	8,381,000	455500	Food Service Revenue - Food	8,931,050	8,931,050	8,931,050
39,999	68,754	-	455900	Miscellaneous Food and Beverage Revenue	-	-	-
1,856,626	2,269,650	1,684,320	455920	Recovery - Billed Gratuity	1,929,107	1,929,107	1,929,107
148,548	150,462	150,000	455930	Recovery - Billed Labor	150,000	150,000	150,000
8,237	4,805	-	455941	Food Service Rev - Rental Linens	-	-	-
36,556	16,894	-	455942	Food Service Rev - Rental Equipment	-	-	-
110,289	186,893	125,000	455950	Subcontractor Revenue	150,000	150,000	150,000
447	640	-	455951	Sub Contract Reimbursement - Short	-	-	-
(78,407)	(166,924)	(50,000)	455990	Misc Food and Beverage - Less Comp Services	(50,000)	(50,000)	(50,000)
22,616	70,837	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
28	-	-	456100	Retail Sales - Brochure Display	-	-	-
15,050	30,560	15,250	457510	Advertising Rev - Banner Outdoors	17,500	17,500	17,500
500	2,750	2,000	457520	Display Advertising	2,000	2,000	2,000
-	-	-	458000	Utility Services	25,000	25,000	25,000
18,080	10,791	10,500	458200	Utility Services - Compressed Air	11,125	11,125	11,125
1,363,913	1,609,872	1,275,000	458300	Utility Services - Electricity and Hookup	1,440,000	1,440,000	1,440,000
-	6,977	-	458400	Utility Services - HVAC	1,000	1,000	1,000
2,839	2,870	3,750	458500	Utility Services - Natural Gas	2,900	2,900	2,900
1,887	34,818	2,500	458600	Utility Services - Refuse Removal	15,750	15,750	15,750
34,531	29,009	30,000	458700	Utility Services - Telephone and Hookup	28,000	28,000	28,000
896,281	1,528,841	775,000	458800	Utility Services - WiFi - Internet Network	895,000	895,000	895,000
7,259	6,814	7,500	458910	Utility Services - Freight	7,200	7,200	7,200
8,763	18,970	6,000	458920	Utility Services - Water and Sewer	6,600	6,600	6,600

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
15,158	14,340	14,500	458930	Utitiy Services - Keys	14,500	14,500	14,500
8,262	5,780	5,000	458940	Utility Services - Storage	5,500	5,500	5,500
743	23	-	458950	Utility Services - Supplies Billed AV	-	-	-
7,209	6,418	7,000	458960	Utility Services - Rent Portable Sink	6,500	6,500	6,500
18,710	12,244	18,000	459100	Commissions - ATM	18,000	18,000	18,000
10,627	27,045	14,000	459920	Commissions - Tickets	14,000	14,000	14,000
41	49,541	-	459922	Commissions - Ticket Service Charge	-	-	-
1,481,717	1,446,079	1,450,000	462000	Parking Fees	1,500,000	1,500,000	1,500,000
44,371	87,276	50,000	462100	Parking Fees - Contract	50,000	50,000	50,000
62,947	62,744	60,000	462120	Parking Fees - Employee	62,000	62,000	62,000
(3,204)	(2,991)	8,000	462130	Parking Fees - Exhibitor	-	-	-
93,334	88,540	90,000	462140	Parking Fees - Special Pass	90,000	90,000	90,000
92,372	91,068	80,000	464514	Reimbursed Services - License and Permits Billed	90,000	90,000	90,000
39,988	130,645	8,000	464521	Reimbursed Services - City Police	42,000	42,000	42,000
32,556	30,496	40,000	464591	Reimbursed Services - Ticket Printing Fee	35,000	35,000	35,000
-	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
270	19	-	464593	Reimbursed Services - Coat Check Revenue	-	-	-
168,759	250,494	98,436	464901	Reimbursed Labor - Admission	139,400	139,400	139,400
33,529	40,437	24,230	464902	Reimbursed Labor - Admission Lead	30,030	30,030	30,030
62,708	60,227	60,000	464903	Reimbursed Labor - Aisle Cleaning	61,500	61,500	61,500
381,153	538,508	350,000	464904	Reimbursed Labor - Audio Visual	420,383	420,383	420,383
109,867	129,737	65,000	464905	Reimbursed Labor - Booth Cleaning	110,000	110,000	110,000
-	-	7,481	464906	Reimbursed Labor - Coat Check	-	-	-
70,010	84,471	60,000	464908	Reimbursed Labor - EMT and Medical	71,000	71,000	71,000
-	750	500	464909	Reimbursed Labor - Event Service	500	500	500
96,490	93,896	75,000	464912	Reimb Labor-Oper and Setup	95,000	95,000	95,000
12,996	11,058	10,000	464913	Reimbursed Labor - Porter	10,500	10,500	10,500
55,427	48,043	44,000	464914	Reimbursed Labor - Security	44,000	44,000	44,000
22,555	33,939	22,000	464916	Reimbursed Labor - Technical	75,000	75,000	75,000
32,223	36,095	30,000	464917	Reimbursed Labor - Ticket Sellers	35,000	35,000	35,000
15,735	16,884	16,000	464918	Reimbursed Labor - Ticket Supervisor	18,000	18,000	18,000
767	1,228	-	464920	Reimbursed Labor - Utility	775	775	775
21,665	26,182	15,000	464921	Reimbursed Labor - Staging Fees	21,500	21,500	21,500
15,855	5,196	5,200	465000	Miscellaneous Charges for Svc	1,900	1,900	1,900
74,190	160,432	75,000	470000	Interest on Investments	190,000	190,000	190,000
1,747	20,022	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
125,000	399,605	398,438	475500	Capital Contrib and Donations	476,563	476,563	476,563
47,056	30,736	20,000	476000	Sponsorship Revenue	45,000	45,000	45,000
4,808	1,991	-	480000	Cash Over and Short	-	-	-
16,495	18,773	16,000	480010	Credit Card Machine Fees Billed	16,000	16,000	16,000
5,052	15,902	-	480020	Finance Charges	-	-	-
3,602	102	-	489000	Miscellaneous Revenue	-	-	-
14,633	10,510	-	489100	Refunds/Reimbursements	-	-	-
375	500	-	489101	Key Reimbursement	-	-	-
12,278	3,574	-	489110	Damage Reimbursements	-	-	-
35,965,154	41,768,504	40,105,854		Total Current Revenue	41,460,973	41,460,973	41,460,973
				<i>Interfund Transfers</i>			
801,597	486,599	370,000	497000	Transfer of Resources	-	-	-
-	-	(808,751)	499310	Intrafund Clearing Direct	(937,926)	(937,926)	(937,926)
1,123,000	540,000	1,375,000	499500	Intrafund Clearing Capital	16,000,000	16,000,000	16,000,000
1,924,597	1,026,599	936,249		Total Interfund Transfers	15,062,074	15,062,074	15,062,074
\$52,659,428	\$61,369,148	\$62,513,099	TOTAL RESOURCES		\$81,489,086	\$81,489,086	\$81,489,086

Expenditures

				<i>Personnel Services</i>			
2,269,726	2,564,429	2,737,112	501000	Reg Employees-Full Time-Exempt	3,043,155	3,043,155	3,043,155
3,178,369	3,365,737	3,717,172	501500	Reg Empl-Full Time-Non-Exempt	3,572,490	3,572,490	3,572,490
-	-	(420,132)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(899,683)	(899,683)	(899,683)
35,592	50,946	108,706	502500	Reg Empl-Part Time-Non-Exempt	116,893	116,893	116,893
34,966	30,415	22,575	503000	Temporary Employees - Hourly	37,994	37,994	37,994
202,310	239,249	204,797	504300	Non-Reimbursable Labor	402,807	402,807	402,807
649,015	765,124	649,111	504500	Reimbursable Labor	711,794	711,794	711,794
140,611	128,186	127,077	508000	Overtime	151,912	151,912	151,912
-	-	193,965	508500	Premium Pay	192,169	192,169	192,169
8,950	11,917	13,800	508600	Mobile Comm Allowance	18,600	18,600	18,600
-	-	-	508900	Merit/Bonus Pay	-	-	-
-	-	31,250	508921	Sales Incentive Program (Budgetary)	33,000	33,000	33,000
536,195	588,989	654,217	511000	Fringe - Payroll Taxes	664,093	664,093	664,093
738,394	840,184	942,305	512000	Fringe - Retirement PERS	1,213,716	1,213,716	1,213,716
1,346,072	1,432,323	1,689,923	513000	Fringe - Health and Welfare	1,791,969	1,791,969	1,791,969
5,000	10,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
31,315	13,887	40,446	514000	Fringe - Unemployment	15,226	15,226	15,226

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
35,317	35,978	47,442	515000	Fringe - Other Benefits	63,921	63,921	63,921
60,166	100,099	129,855	519000	Pension Oblig Bonds Contrib	66,717	66,717	66,717
7,350	7,013	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
9,279,349	10,184,474	10,892,021		Total Personnel Services	11,199,173	11,199,173	11,199,173
<i>Materials and Services</i>							
34,518	37,067	24,620	520100	Office Supplies	26,915	26,915	26,915
36,513	26,470	34,694	520110	Computer Equipment	39,762	39,762	39,762
19,760	20,292	29,029	520120	Meetings Expenditures	39,029	39,029	39,029
524	556	2,183	520130	Postage	2,183	2,183	2,183
42,362	72,961	61,000	520140	OfficeSupply-PromoandConsult Sup	61,000	61,000	61,000
57,819	51,086	59,200	520500	Operating Supplies	64,100	64,100	64,100
8,398	78,121	54,750	520510	Operating Supplies - Small Tools, Equip	61,250	61,250	61,250
23,728	18,913	16,500	520520	Operating Supplies - Audio Visual	24,500	24,500	24,500
326	437	400	520530	Operating Supplies - Coat Check	400	400	400
-	-	-	520535	Operating Supplies - Food for Prg Part	8,000	8,000	8,000
2,609	4,997	3,000	520540	Operating Supplies - Medical and Veterinary	5,200	5,200	5,200
3,321	5,073	6,000	520550	Operating Supplies - Telecommunications	6,000	6,000	6,000
4,906	4,076	4,000	520560	Operating Supplies - Tickets	5,000	5,000	5,000
17,023	36,323	25,700	520571	Operating Supplies - Show and Stage	25,700	25,700	25,700
26,407	37,599	32,640	520580	Operating Supplies - Uniforms	41,400	41,400	41,400
5,511	2,735	9,500	520590	Operating Supplies - Sustainability	5,500	5,500	5,500
-	-	-	521000	Subscriptions and Dues	-	-	-
34,975	47,360	41,064	521100	Membership and Professional Dues	42,360	42,360	42,360
767	1,001	1,100	521200	Publications and Subscriptions	1,100	1,100	1,100
9,077	7,852	10,300	521400	Fuels and Lubricants - General	10,300	10,300	10,300
6,542	20,225	17,000	521500	Maintenance and Repairs Supplies	21,000	21,000	21,000
5,654	11,698	19,500	521510	Maintenance and Repairs Supplies - Technology	21,500	21,500	21,500
37,136	77,576	38,350	521520	Maintenance and Repairs Supplies - Building	45,000	45,000	45,000
67,906	57,065	63,750	521521	Maintenance and Repairs Supplies - HVAC	65,750	65,750	65,750
50,127	40,634	27,400	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	27,400	27,400	27,400
55,601	52,571	50,000	521530	Maintenance and Repairs Supplies - Custodial	54,000	54,000	54,000
39,306	29,589	40,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000	40,000	40,000
81,242	55,567	51,900	521540	Maintenance and Repairs Supplies - Electrical	53,000	53,000	53,000
1,971	779	1,800	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1,500	1,500	1,500
61,803	54,044	47,250	521560	Maintenance and Repairs Supplies - Equipment	52,300	52,300	52,300
-	189	500	521570	Maintenance and Repairs Supplies - Vehicles	500	500	500
1,000	18,861	50,000	524000	Contracted Professional Svcs	1,000	1,000	1,000
-	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
309,696	135,972	275,000	524020	Contracted Prof Svcs - Attorney and Legal	75,000	75,000	75,000
1,160	-	400,000	524030	Contracted Prof Svcs - Architect	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
3,200	-	30,000	524040	Contracted Prof Svcs - Promotion and Public Relations	50,000	50,000	50,000
49,871	93,141	100,200	524050	Contracted Prof Svcs - Advertising	100,200	100,200	100,200
41,525	8,801	25,000	524060	Contracted Prof Svcs - Information Technology Services	25,000	25,000	25,000
67,599	482,939	570,810	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	692,000	692,000	692,000
1,399	534	500	524075	Contracted Prof Svcs - Recruiting Services	500	500	500
474,456	131,947	130,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	150,000	150,000	150,000
3,100,000	3,350,004	3,600,000	524510	Sales and Marketing Contract	3,848,000	3,848,000	3,848,000
500	2,500	2,500	524600	Sponsorship Expenditures	4,000	4,000	4,000
462,694	473,139	486,118	524700	Visitor Develop Marketing	2,491,122	2,491,122	2,491,122
63,045	112,781	64,500	525110	Utility Services - Internet	85,000	85,000	85,000
36,020	37,135	41,500	525120	Utility Services - Telecommunications	38,500	38,500	38,500
776,981	826,810	815,000	525130	Utility Services - Electricity	775,000	775,000	775,000
97,635	71,618	110,700	525140	Utility Services - Natural Gas	87,700	87,700	87,700
63,249	54,375	55,300	525150	Utility Services - Sanitation and Refuse Removal	57,500	57,500	57,500
192,331	257,307	287,500	525160	Utility Services - Water and Sewer	295,000	295,000	295,000
19,735	29,702	84,500	525500	Cleaning Services	85,000	85,000	85,000
4,647	366	2,750	526000	Maintenance and Repair Services	30,000	30,000	30,000
144,748	253,542	130,000	526010	Maintenance and Repair Services - Building	145,000	145,000	145,000
50,586	42,520	100,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
150	-	3,000	526012	Maintenance and Repair Services - Electricity	3,000	3,000	3,000
216,506	181,700	190,000	526013	Maintenance and Repair Services - Elevator and Escalator	196,000	196,000	196,000
82,947	107,487	66,500	526014	Maintenance and Repair Services - HVAC	86,500	86,500	86,500
2,613	2,543	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
47,840	52,399	59,350	526020	Maintenance and Repair Services - Equipment	61,350	61,350	61,350
63,207	120,794	125,000	526030	Maintenance and Repair Services - Grounds	125,000	125,000	125,000
20,163	38,405	78,500	526040	Maintenance and Repair Services - Technology	76,500	76,500	76,500
1,755	1,417	1,750	526050	Maintenance and Repair Services - Vehicles	1,750	1,750	1,750
65,554	87,060	60,000	526060	Maintenance and Repair Services - Safety	72,000	72,000	72,000
33,358	10,072	-	526100	Capital Maintenance - CIP	-	-	-
8,553	1,444	4,800	526300	Software Maintenance	2,800	2,800	2,800
-	235	-	526500	Rentals	-	-	-
4,030	9,921	10,000	526520	Rentals - Equipment	10,000	10,000	10,000
3,383	941	1,500	526530	Rentals - Office Equipment	1,500	1,500	1,500
1,579	1,642	1,500	526540	Rentals - Vehicle	1,700	1,700	1,700
93,423	87,509	168,414	526555	Rentals - Air Space	206,000	206,000	206,000
4,256	4,230	4,120	526560	Rentals - Parking Space	4,120	4,120	4,120
442,509	791,585	378,000	526580	Rentals - Audio Visual	378,000	378,000	378,000
-	5,923	-	527000	Insurance	-	-	-
39,735	51,789	53,000	528000	Other Purchased Services	53,500	53,500	53,500
5,986	2,284	4,450	528030	Other Purchased Services - Delivery, Shipping and Courier	11,950	11,950	11,950

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
1,142	570	780	528060	Other Purchased Services - EMT and Medical	780	780	780
2,921	3,109	6,000	528070	Other Purchased Services - Trade Shows	6,000	6,000	6,000
38,665	119,788	8,000	528091	Other Purchased Services - City Police	35,000	35,000	35,000
-	-	1,000	528092	Other Purchased Services - Traffic Control	-	-	-
11,932	12,777	13,000	528094	Other Purchased Services - Linens	14,100	14,100	14,100
2,575	1,000	2,500	528095	Other Purchased Services - Physical Capacity Testing	3,500	3,500	3,500
17,347	15,228	9,900	528099	Other Purchased Services - Sustainability	17,500	17,500	17,500
3,534	793	14,500	528120	Other Purch Services - Reimb - Security	6,000	6,000	6,000
13,343	8,300	10,000	528140	Other Purch Services - Reimb - Talent and Entertainment	10,000	10,000	10,000
90,094	173,217	80,000	528150	Other Purch Services - Reimb - Audio Visual	90,000	90,000	90,000
1,443	1,853	5,000	528200	Banking Services	5,000	5,000	5,000
176,174	173,876	160,000	528210	Credit Card Fees	120,000	120,000	120,000
91,343	76,555	42,400	528300	Other Purchased Services - Temporary Help Services	63,000	63,000	63,000
4,580	5,232	8,000	528400	Other Purchased Services - Printing and Graphics	8,500	8,500	8,500
3,290	289	2,000	529101	Food and Beverage Services - Advertising and Promotion	500	500	500
570	360	360	529102	Food and Beverage Services - Banking Fees	360	360	360
-	43,904	35,000	529103	Food and Beverage Services - Credit Card Expense	40,000	40,000	40,000
189	336	-	529104	Food and Beverage Services - Postage	-	-	-
243,622	301,696	284,632	529106	Food and Beverage Services - General Insurance	312,000	312,000	312,000
(978)	3,720	-	529107	Food and Beverage Services - Cash Over/Short	-	-	-
1,574	-	2,000	529108	Food and Beverage Services - Rental Exp - Vehicle	-	-	-
562	245	1,500	529109	Food and Beverage Services - Services - Vehicles	500	500	500
3,196	4,938	2,000	529110	Food and Beverage Services - Freight Chargeouts	4,000	4,000	4,000
13,314	6,802	7,500	529111	Food and Beverage Services - Recruiting	6,000	6,000	6,000
8,415	9,356	10,500	529112	Food and Beverage Services - Other	10,500	10,500	10,500
1,619,424	2,215,086	2,402,363	529120	Food and Beverage Services - Food Cost	2,600,000	2,600,000	2,600,000
350,888	384,324	-	529121	Food and Beverage Services - Beverage Cost	-	-	-
35,227	46,553	-	529122	Food and Bev Svcs-Liquor Cost	-	-	-
38,174	51,256	-	529123	Food and Beverage Services - Wine Cost	-	-	-
68,874	87,240	-	529124	Food and Beverage Services - Beer Cost	-	-	-
378,205	7,312	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(148,790)	(181,766)	(175,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(185,000)	(185,000)	(185,000)
2,159,051	1,101,450	1,195,330	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,219,236	1,219,236	1,219,236
2,689,828	3,998,984	2,687,957	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	3,349,000	3,349,000	3,349,000
15,806	35,472	45,000	529132	Food and Beverage Services - Payroll Laundry	35,000	35,000	35,000
66,423	108,158	65,625	529133	Food and Beverage Services - Subcontractor Payout	82,500	82,500	82,500
12,322	10,293	12,000	529134	Food and Beverage Services - Rental Exp - Equipment	12,000	12,000	12,000
14,753	8,084	5,000	529135	Food and Beverage Services - Replacements	5,000	5,000	5,000
542	1,253	2,000	529136	Food and Beverage Services - Travel - Meals and Entertainment	1,000	1,000	1,000
2,393	774	4,000	529137	Food and Beverage Services - Travel - Lodging	4,000	4,000	4,000
727,420	1,247,174	1,609,355	529139	Food and Beverage Services - Other Labor and Related	1,662,868	1,662,868	1,662,868

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Oregon Convention Center)							
4,030	5,077	5,000	529140	Food and Beverage Services - Employee Welfare	5,000	5,000	5,000
4,520	2,300	4,800	529150	Food and Beverage Services - Services - Software License Fees	2,500	2,500	2,500
43,168	53,006	45,000	529151	Food and Beverage Services - Services - Contract Cleaning	45,000	45,000	45,000
583	811	-	529152	Food and Beverage Services - Services - Consulting	-	-	-
9,506	2,595	5,000	529153	Food and Beverage Services - Services - Legal	2,500	2,500	2,500
9,421	19,833	10,000	529154	Food and Beverage Services - Services - Repair and Maintenance	12,000	12,000	12,000
2,464	5,980	5,000	529155	Food and Beverage Services - Services - Professional	5,000	5,000	5,000
21,834	18,440	5,000	529157	Food and Beverage Services - Services - Security	10,000	10,000	10,000
67	201	-	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
16,419	15,003	12,000	529159	Food and Beverage Services - Services - Telecommunications	12,000	12,000	12,000
500	-	-	529161	Food and Beverage Services - Supplies - Equipment	-	-	-
3,953	16,100	-	529169	Food and Beverage Services - Services - Other	-	-	-
110,566	124,084	83,000	529170	Food and Beverage Services - Supplies - Cafeteria	90,000	90,000	90,000
-	1,028	-	529171	Food and Beverage Services - Supplies - Flowers and Decoration	-	-	-
148,205	166,068	142,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	142,000	142,000	142,000
26	1,078	-	529173	Food and Beverage Services - Supplies - Misc.	-	-	-
7,875	8,164	7,000	529174	Food and Beverage Services - Supplies - Office	8,000	8,000	8,000
297	-	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
214	-	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
60,349	147,786	(120,000)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	(130,000)	(130,000)	(130,000)
(438)	-	480,000	529190	Food and Beverage Services - Reserve Capital 2%	520,000	520,000	520,000
350,573	333,841	(240,000)	529191	Food and Beverage Services - Spent Capital Reserve 2%	(260,000)	(260,000)	(260,000)
-	-	240,000	529192	Food and Beverage Services - Reserve Maintenance 1%	260,000	260,000	260,000
109,697	160,562	(120,000)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	(130,000)	(130,000)	(130,000)
-	-	240,000	529194	Food and Beverage Services - Reserve Utilities 1%	260,000	260,000	260,000
23,471	29,433	(120,000)	529195	Food and Beverage Services - Spent Utility Reserve 1%	(130,000)	(130,000)	(130,000)
665	-	240,000	529196	Food and Beverage Services - Reserve Marketing 1%	260,000	260,000	260,000
182,214	224,650	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
370,053	436,698	390,000	529198	Food and Beverage Services - Net Gross Receipts Percent	422,500	422,500	422,500
273,947	382,647	250,000	529199	Food and Beverage Services - Percent of Net Profit	275,000	275,000	275,000
160,908	147,705	160,000	529210	Parking Services - Parking Lot Management	165,000	165,000	165,000
95,108	92,294	80,645	530010	License and Permit Fees	94,000	94,000	94,000
-	-	1,000	532000	Government Assessments	1,000	1,000	1,000
70,000	70,671	100,490	545100	Travel and Lodging	103,400	103,400	103,400
5,292	5,177	10,805	545200	Mileage, Taxi and Parking	11,130	11,130	11,130
12,485	15,282	33,250	545300	Meals and Entertainment	34,800	34,800	34,800
40,589	37,951	61,200	545500	Staff Development	69,720	69,720	69,720
27,553	33,754	48,175	545520	Conference Fees	50,615	50,615	50,615
44,391	38,856	35,474	549000	Miscellaneous Expenditures	37,274	37,274	37,274

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17	ACCT	DESCRIPTION	FY 2017-18	FY 2017-18	FY 2017-18
		Amended Amount			Proposed Amount	Approved Amount	Adopted Amount
MERC Fund (Oregon Convention Center)							
436,370	449,549	466,293	549010	Tri-Met Transit Pass	469,706	469,706	469,706
2,736	48,889	-	552000	Bad Debt Expense	-	-	-
19,244,450	21,977,330	20,466,226		Total Materials and Services	23,535,830	23,535,830	23,535,830
Capital Outlay							
44,427	-	1,265,865	571000	Improve-Other than Bldg	6,000,000	6,000,000	6,000,000
1,717,969	432,379	3,283,026	572000	Buildings and Related	1,902,500	1,902,500	1,832,500
347,725	234,026	1,665,000	574000	Equipment and Vehicles	948,000	948,000	948,000
-	29,061	-	574500	Vehicles	-	-	-
129,970	-	700,068	575000	Office Furn and Equip	350,000	350,000	420,000
82,690	-	-	579000	Intangible Assets	-	-	-
2,322,780	695,466	6,913,959		Total Capital Outlay	9,200,500	9,200,500	9,200,500
Interfund Transfers							
2,080,459	2,381,661	2,366,532	580000	Transfer for Indirect Costs	2,637,001	2,637,001	2,637,001
125,500	3,400,000	4,160,950	581000	Transfer of Resources	-	-	-
97,604	63,654	72,212	582000	Transfer for Direct Costs	-	-	-
220,000	179,988	179,988	586000	Interfund Loan - Principal	179,988	179,988	179,988
7,400	8,693	10,799	586500	Interfund Loan - Interest	13,499	13,499	13,499
2,530,963	6,033,996	6,790,481		Total Interfund Transfers	2,830,488	2,830,488	2,830,488
Contingency							
-	-	1,500,000	701002	Contingency - Operating	1,500,000	1,500,000	1,500,000
-	-	1,821,308	701003	Contingency - New Capital-Business Strategy Reserve	2,092,301	2,092,301	2,092,301
-	-	14,129,104	706000	Contingency - Renew and Replacement	31,130,794	31,130,794	31,130,794
-	-	17,450,412		Total Contingency	34,723,095	34,723,095	34,723,095
Unappropriated Fund Balance							
772,924	1,289,949	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
6,355,783	6,242,625	-	805000	Unapp FB - Reserves	-	-	-
9,499,030	11,927,557	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
125,000	353,724	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
1,821,308	1,956,187	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
18,574,045	21,770,042	-		Total Unappropriated Fund Balance	-	-	-
\$51,951,587	\$60,661,307	\$62,513,099	TOTAL REQUIREMENTS		\$81,489,086	\$81,489,086	\$81,489,086

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Portland's Centers for the Arts)							
Revenues							
<i>Beginning Fund Balance</i>							
1,655,344	-	4,553,889	340000	Fund Bal-Unassigned/Undesignated	1,881,602	1,881,602	1,881,602
79,000	-	-	341500	Fund Bal-Dsg PERS	-	-	-
6,307,547	6,867,228	6,867,229	345400	Fund Bal-DsgG Renewal P'5	9,148,122	9,148,122	9,148,122
1,795,801	2,004,255	2,004,255	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,263,311	2,263,311	2,263,311
-	1,750,966	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
9,837,692	10,622,449	13,425,373		Total Beginning Fund Balance	13,293,035	13,293,035	13,293,035
<i>Current Revenue</i>							
36,125	-	-	411000	State Grants - Direct	-	-	-
-	30,980	-	411500	State Grants - Indirect	-	-	-
5,275	-	40,000	412000	Local Grants - Direct	10,000	10,000	10,000
78,494	6,000	15,000	412900	Intra-Metro Grants	28,000	28,000	28,000
1,311,226	1,340,824	1,371,029	413000	Hotel/Motel Tax	1,390,686	1,390,686	1,390,686
663,195	678,165	696,769	413300	Visitor Development Fund Alloc	703,941	703,941	703,941
837,608	856,873	871,029	414500	Government Contributions	889,441	889,441	889,441
2,029,289	2,367,307	1,908,000	450000	Admission Fees	2,123,688	2,123,688	2,123,688
52	-	-	450101	Admission User Fees - Children's Theater	-	-	-
145,742	663,846	1,048,800	450300	Admission - Special Concerts	1,260,750	1,260,750	1,260,750
37,520	50,075	25,000	451010	Rentals - Audio Visual Equipment Fees	32,500	32,500	32,500
20,153	20,160	10,000	451040	Rentals - Misc. Equipment Fees	13,000	13,000	13,000
1,491	1,036	1,000	451050	Rentals - Tables and Chairs Fees	1,000	1,000	1,000
(404,022)	(472,799)	(187,907)	451110	Rentals - Less Comp Services	(217,741)	(217,741)	(217,741)
57,950	135,101	-	451998	Deferred Rental Rev Collected	-	-	-
20,754	22,236	22,236	452000	Rentals - Space	22,236	22,236	22,236
33,215	15,790	-	452102	Rentals - Lobby	-	-	-
1,571,699	1,801,840	1,382,343	452105	Rentals - Theater	1,657,652	1,657,652	1,657,652
3,635	2,550	-	452109	Rentals - Other Space	-	-	-
5,040	3,525	-	452110	Rentals - Outdoor Space	-	-	-
414,588	474,667	424,253	455110	Food Service Revenue - Liquor	408,276	408,276	408,276
478,185	562,282	329,975	455120	Food Service Revenue - Beer	317,548	317,548	317,548
841,851	913,896	659,949	455130	Food Service Revenue - Wine	635,096	635,096	635,096
372,746	469,997	353,544	455200	Food Service Revenue - Beverage	340,230	340,230	340,230
7,140	5,243	-	455210	Food Service Revenue - Water	-	-	-
17,341	13,904	-	455220	Food Service Revenue - Coffee	-	-	-
693,387	740,997	1,327,398	455500	Food Service Revenue - Food	1,328,614	1,328,614	1,328,614

Metropolitan Exposition Recreation Commission Fund

FY 2016-17				For Information Only		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
MERC Fund (Portland'5 Centers for the Arts)								
8,781	9,093	69,000	455900	Miscellaneous Food and Beverage Revenue		69,000	69,000	69,000
81,175	67,533	88,000	455920	Recovery - Billed Gratuity		77,000	77,000	77,000
21,648	15,926	-	455930	Recovery - Billed Labor		-	-	-
-	810	-	455941	Food Service Rev - Rental Linens		-	-	-
7,903	(13,149)	-	455942	Food Service Rev - Rental Equipment		-	-	-
76,829	99,230	-	455950	Subcontractor Revenue		-	-	-
171	146	-	455951	Sub Contract Reimbursement - Short		-	-	-
(35,146)	(44,903)	-	455990	Misc Food and Beverage - Less Comp Services		-	-	-
2,621	6,116	-	455998	Deferred Food and Bev Revenue Collected		-	-	-
16,776	14,765	16,000	457100	Gift Shop Sales		16,000	16,000	16,000
-	13,450	51,000	457500	Advertising Revenue		25,000	25,000	25,000
-	-	1,000	457530	Advertising Rev - Marquee		500	500	500
-	17,000	-	457540	Website Advertising		-	-	-
3,630	4,200	-	457560	Advert Rev - Printed Material/Adv Rev PM		-	-	-
800	-	-	457570	Advert Rev - Social Media/Adv Rev SM		-	-	-
62,430	67,930	45,000	458300	Utility Services - Electricity and Hookup		55,000	55,000	55,000
18	-	10,000	458600	Utility Services - Refuse Removal		10,000	10,000	10,000
1,750	2,710	1,200	458700	Utility Services - Telephone and Hookup		1,200	1,200	1,200
16,118	20,880	12,000	458800	Utility Services - WiFi - Internet Network		15,000	15,000	15,000
6,092	5,544	7,000	459100	Commissions - ATM		7,000	7,000	7,000
11,250	14,100	-	459200	Commissions - Outside Catering		-	-	-
-	7,815	5,000	459800	Commissions-Promoter Rev Share/Pro RevShr		5,000	5,000	5,000
134,447	175,007	116,250	459910	Commissions - Souvenir Sales		166,250	166,250	166,250
1,102	(423)	1,100	459921	Commissions - Ticket Exchange		1,100	1,100	1,100
3,022,061	4,068,456	2,330,800	459922	Commissions - Ticket Service Charge		2,759,225	2,759,225	2,759,225
20,000	20,000	20,000	459930	Ticket Advertising Allowance		20,000	20,000	20,000
60,784	157,376	174,529	464512	Reimbursed Services - Security		204,723	204,723	204,723
1,368	2,021	3,500	464514	Reimbursed Services - License and Permits Billed		3,500	3,500	3,500
345,728	425,699	300,000	464515	Reimbursed Services - Stagehand		350,000	350,000	350,000
9,215	109,402	155,650	464516	Reimbursed Services - Marketing/Reim Mktg		233,625	233,625	233,625
11,415	17,925	11,200	464522	Reimbursed Services - Piano Tuning		15,000	15,000	15,000
8,475	12,472	12,000	464593	Reimbursed Services - Coat Check Revenue		12,000	12,000	12,000
3,994	10,199	2,500	464599	Reimbursed Services - Miscellaneous		5,000	5,000	5,000
34,541	38,601	33,836	464902	Reimbursed Labor - Admission Lead		38,250	38,250	38,250
51,147	54,018	55,006	464906	Reimbursed Labor - Coat Check		59,655	59,655	59,655
32,620	36,185	31,667	464907	Reimbursed Labor - Elevator Operator		35,762	35,762	35,762
5,605	7,309	5,168	464908	Reimbursed Labor - EMT and Medical		7,794	7,794	7,794

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Portland'5 Centers for the Arts)							
106,293	115,100	101,941	464910	Reimbursed Labor - Gate	121,792	121,792	121,792
151,922	156,694	133,593	464911	Reimbursed Labor - House Manager	135,991	135,991	135,991
83,435	98,690	112,275	464912	Reimb Labor-Oper and Setup	145,420	145,420	145,420
148,488	152,327	152,615	464915	Reimbursed Labor - Stagedoor	171,821	171,821	171,821
28,652	29,351	19,916	464917	Reimbursed Labor - Ticket Sellers	26,508	26,508	26,508
35,193	38,441	25,358	464918	Reimbursed Labor - Ticket Supervisor	31,797	31,797	31,797
479,802	527,588	512,901	464919	Reimbursed Labor - Ushers	572,446	572,446	572,446
1,248,792	1,308,348	1,321,624	464922	Reimbursed Labor - Stagehand	1,618,988	1,618,988	1,618,988
261,672	320,994	300,864	465000	Miscellaneous Charges for Svc	310,591	310,591	310,591
59,247	115,032	60,000	470000	Interest on Investments	170,000	170,000	170,000
6,640	16,925	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
35,081	37,179	-	472000	Interest Revenue - Licensee	-	-	-
-	-	108,625	475000	Donations and Bequests - Oper	189,375	189,375	189,375
45,000	87,188	-	475500	Capital Contrib and Donations	-	-	-
29,251	18,668	60,000	476000	Sponsorship Revenue	95,200	95,200	95,200
(4,850)	(4,985)	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
36,766	39,476	36,000	480010	Credit Card Machine Fees Billed	36,000	36,000	36,000
22,742	12,722	-	480020	Finance Charges	-	-	-
22,741	184,365	40,590	489000	Miscellaneous Revenue	40,590	40,590	40,590
4,564	136,696	-	489100	Refunds/Reimbursements	-	-	-
16,106,456	19,538,732	16,828,126		Total Current Revenue	18,789,020	18,789,020	18,789,020
<i>Interfund Transfers</i>							
-	46,200	-	497000	Transfer of Resources	-	-	-
-	-	(442,226)	499310	Intrafund Clearing Direct	(486,226)	(486,226)	(486,226)
-	46,200	(442,226)		Total Interfund Transfers	(486,226)	(486,226)	(486,226)
\$25,944,148	\$30,207,381	\$29,811,273	TOTAL RESOURCES		\$31,595,829	\$31,595,829	\$31,595,829

Expenditures

<i>Personnel Services</i>							
1,389,070	1,518,310	1,473,039	501000	Reg Employees-Full Time-Exempt	1,688,676	1,688,676	1,688,676
627,576	574,513	915,161	501500	Reg Empl-Full Time-Non-Exempt	1,075,448	1,075,448	1,075,448
-	-	(115,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(81,000)	(81,000)	(81,000)
11,332	15,911	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
4,130	1,368	4,300	503000	Temporary Employees - Hourly	5,000	5,000	5,000
581,251	642,104	878,370	504300	Non-Reimbursable Labor	979,759	979,759	979,759

Metropolitan Exposition Recreation Commission Fund

FY 2016-17				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
MERC Fund (Portland'5 Centers for the Arts)							
1,530,387	1,677,088	1,524,494	504500	Reimbursable Labor	1,722,904	1,722,904	1,722,904
326,808	360,390	292,471	508000	Overtime	400,640	400,640	400,640
-	-	296,070	508500	Premium Pay	311,951	311,951	311,951
373,192	398,525	254,782	511000	Fringe - Payroll Taxes	285,356	285,356	285,356
464,000	524,995	391,243	512000	Fringe - Retirement PERS	539,458	539,458	539,458
574,479	622,061	778,795	513000	Fringe - Health and Welfare	864,731	864,731	864,731
6,000	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
35,172	35,777	18,496	514000	Fringe - Unemployment	14,482	14,482	14,482
10,124	11,014	14,788	515000	Fringe - Other Benefits	16,463	16,463	16,463
38,211	61,978	59,396	519000	Pension Oblig Bonds Contrib	38,805	38,805	38,805
3,450	1,913	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,975,182	6,448,947	6,786,405	Total Personnel Services		7,862,673	7,862,673	7,862,673
<i>Materials and Services</i>							
9,374	14,174	19,750	520100	Office Supplies	24,500	24,500	24,500
16,993	8,454	15,000	520110	Computer Equipment	15,000	15,000	15,000
433	103	3,550	520120	Meetings Expenditures	4,000	4,000	4,000
4,213	4,079	10,000	520130	Postage	10,000	10,000	10,000
-	-	1,000	520140	OfficeSupply-PromoandConsult Sup	1,000	1,000	1,000
14,969	9,768	24,000	520500	Operating Supplies	19,750	19,750	19,750
6,377	18,201	11,400	520510	Operating Supplies - Small Tools, Equip	23,700	23,700	23,700
3,180	2,775	2,000	520530	Operating Supplies - Coat Check	3,500	3,500	3,500
2,113	1,501	2,750	520550	Operating Supplies - Telecommunications	2,750	2,750	2,750
2,615	6,545	4,250	520570	Operating Supplies - Production	90,160	90,160	90,160
9,198	21,538	12,000	520571	Operating Supplies - Show and Stage	12,000	12,000	12,000
11,420	17,294	18,370	520580	Operating Supplies - Uniforms	22,850	22,850	22,850
9,892	11,302	12,915	521100	Membership and Professional Dues	12,100	12,100	12,100
1,155	1,839	1,800	521200	Publications and Subscriptions	1,800	1,800	1,800
1,022	243	1,000	521400	Fuels and Lubricants - General	750	750	750
-	269	-	521500	Maintenance and Repairs Supplies	-	-	-
67	14	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
43,414	36,391	31,000	521520	Maintenance and Repairs Supplies - Building	25,000	25,000	25,000
4,510	3,438	12,000	521521	Maintenance and Repairs Supplies - HVAC	8,000	8,000	8,000
65,445	70,085	56,700	521530	Maintenance and Repairs Supplies - Custodial	76,100	76,100	76,100
24,959	21,999	25,000	521540	Maintenance and Repairs Supplies - Electrical	35,000	35,000	35,000
83	73	500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	500	500	500
29,349	43,715	35,260	521560	Maintenance and Repairs Supplies - Equipment	44,050	44,050	44,050
-	58	500	521570	Maintenance and Repairs Supplies - Vehicles	500	500	500
103	166	1,500	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	1,500	1,500	1,500
15,945	13,973	13,000	522500	Retail	13,000	13,000	13,000
1,000	-	-	524000	Contracted Professional Svcs	-	-	-

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Portland'5 Centers for the Arts)							
100	1,056	200	524040	Contracted Prof Svcs - Promotion and Public Relations	6,200	6,200	6,200
4,972	25,762	16,000	524050	Contracted Prof Svcs - Advertising	26,000	26,000	26,000
2,420	2,860	5,000	524060	Contracted Prof Svcs - Information Technology Services	5,000	5,000	5,000
37,237	61,473	36,750	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	48,500	48,500	48,500
134	649	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
1,870	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
32,990	213,435	303,200	524500	Marketing Expenditures	462,250	462,250	462,250
7,400	12,456	5,000	524600	Sponsorship Expenditures	28,000	28,000	28,000
43,319	37,723	60,500	525120	Utility Services - Telecommunications	60,500	60,500	60,500
367,588	348,170	325,000	525130	Utility Services - Electricity	350,000	350,000	350,000
64,594	66,441	73,000	525140	Utility Services - Natural Gas	73,000	73,000	73,000
28,044	37,687	30,000	525150	Utility Services - Sanitation and Refuse Removal	30,000	30,000	30,000
81,377	82,428	102,000	525160	Utility Services - Water and Sewer	90,000	90,000	90,000
-	39	1,500	525500	Cleaning Services	1,500	1,500	1,500
697	-	500	526000	Maintenance and Repair Services	500	500	500
183,967	215,521	226,500	526010	Maintenance and Repair Services - Building	251,500	251,500	251,500
2,557	15,421	4,600	526012	Maintenance and Repair Services - Electricity	2,300	2,300	2,300
52,952	51,855	60,000	526013	Maintenance and Repair Services - Elevator and Escalator	70,000	70,000	70,000
38,749	99,193	73,700	526014	Maintenance and Repair Services - HVAC	68,150	68,150	68,150
14,869	46,370	45,000	526020	Maintenance and Repair Services - Equipment	50,500	50,500	50,500
7,545	4,150	15,000	526030	Maintenance and Repair Services - Grounds	28,000	28,000	28,000
185	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
20	51	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
245,657	61,686	-	526100	Capital Maintenance - CIP	325,000	325,000	325,000
7,921	5,980	3,000	526300	Software Maintenance	5,000	5,000	5,000
9,600	24,315	43,785	526510	Rentals - Building	44,110	44,110	44,110
5,706	22,215	58,500	526520	Rentals - Equipment	86,500	86,500	86,500
25,577	22,340	25,000	526530	Rentals - Office Equipment	25,000	25,000	25,000
672	1,175	7,000	526550	Rentals - Production	14,000	14,000	14,000
177,884	190,524	190,524	526555	Rentals - Air Space	190,524	190,524	190,524
3,665	6,971	81,000	526580	Rentals - Audio Visual	81,000	81,000	81,000
662	3,283	7,993	527000	Insurance	8,704	8,704	8,704
3,862	1,687	-	528000	Other Purchased Services	-	-	-
5,600	2,680	4,500	528030	Other Purchased Services - Delivery, Shipping and Courier	4,500	4,500	4,500
907	570	4,872	528060	Other Purchased Services - EMT and Medical	5,487	5,487	5,487
956,661	1,276,795	880,000	528080	Other Purchased Services - Agency Fees	1,206,279	1,206,279	1,206,279
10,890	19,335	12,000	528093	Other Purchased Services - Piano Tuning	15,000	15,000	15,000
-	285	225	528095	Other Purchased Services - Physical Capacity Testing	1,200	1,200	1,200
7,151	8,037	2,500	528110	Other Purch Services - Reimb - Show Services	5,000	5,000	5,000
52,023	140,308	162,955	528120	Other Purch Services - Reimb - Security	193,876	193,876	193,876

Metropolitan Exposition Recreation Commission Fund

FY 2014-15	FY 2015-16	FY 2016-17	<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
MERC Fund (Portland's 5 Centers for the Arts)							
392,544	533,667	400,000	528130	Other Purch Services - Reimb - Stagehand	500,000	500,000	500,000
39,586	1,376	-	528140	Other Purch Services - Reimb - Talent and Entertainment	-	-	-
4,200	-	-	528170	Other Purchased Serv - Marketing/OPS - Mktg	-	-	-
11	3	350	528200	Banking Services	-	-	-
498,140	679,542	398,671	528210	Credit Card Fees	548,413	548,413	548,413
4,312	3,996	37,250	528300	Other Purchased Services - Temporary Help Services	66,200	66,200	66,200
6,186	8,331	40,200	528400	Other Purchased Services - Printing and Graphics	56,050	56,050	56,050
43,472	384,661	412,080	528600	Other Purchased Services - Artist and Talent	492,263	492,263	492,263
16,769	20,831	79,375	528610	Other Purchased Services - Artist Hosp	74,000	74,000	74,000
19,210	61,980	93,189	528620	Other Purchased Services - Music License and Royalty	93,962	93,962	93,962
409	3,763	-	528630	Promoter Rev Share Payment	-	-	-
566	511	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	244	244	244
-	53,791	46,000	529103	Food and Beverage Services - Credit Card Expense	66,000	66,000	66,000
-	5	300	529104	Food and Beverage Services - Postage	300	300	300
50,207	58,460	62,699	529106	Food and Beverage Services - General Insurance	62,699	62,699	62,699
76	3,411	2,000	529107	Food and Beverage Services - Cash Over/Short	2,000	2,000	2,000
315	838	-	529108	Food and Beverage Services - Rental Exp - Vehicle	-	-	-
237	638	-	529109	Food and Beverage Services - Services - Vehicles	-	-	-
278	525	-	529110	Food and Beverage Services - Freight Chargeouts	-	-	-
1,863	1,159	3,200	529111	Food and Beverage Services - Recruiting	3,200	3,200	3,200
2,595	6,172	-	529112	Food and Beverage Services - Other	-	-	-
151,613	183,913	334,301	529120	Food and Beverage Services - Food Cost	317,618	317,618	317,618
76,816	88,532	67,173	529121	Food and Beverage Services - Beverage Cost	54,437	54,437	54,437
79,122	88,473	80,608	529122	Food and Bev Svcs-Liquor Cost	77,572	77,572	77,572
149,998	168,828	131,990	529123	Food and Beverage Services - Wine Cost	120,668	120,668	120,668
89,481	104,676	62,695	529124	Food and Beverage Services - Beer Cost	60,334	60,334	60,334
11,406	2,109	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(22,406)	(29,934)	(25,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(25,000)	(25,000)	(25,000)
-	-	3,000	529129	Food and Beverage Services - Other	3,000	3,000	3,000
647,842	433,489	234,459	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	336,673	336,673	336,673
311,369	530,796	791,030	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	681,723	681,723	681,723
3,320	7,924	-	529132	Food and Beverage Services - Payroll Laundry	-	-	-
46,163	59,588	37,950	529133	Food and Beverage Services - Subcontractor Payout	37,950	37,950	37,950
592	-	2,000	529134	Food and Beverage Services - Rental Exp - Equipment	2,000	2,000	2,000
1,464	1,646	4,200	529135	Food and Beverage Services - Replacements	4,200	4,200	4,200
1,034	770	1,800	529136	Food and Beverage Services - Travel - Meals and Entertainment	1,800	1,800	1,800
131,689	192,415	251,787	529139	Food and Beverage Services - Other Labor and Related	252,414	252,414	252,414
1,281	1,176	-	529140	Food and Beverage Services - Employee Welfare	-	-	-
2,898	3,495	3,600	529151	Food and Beverage Services - Services - Contract Cleaning	3,600	3,600	3,600
1,318	183	2,000	529152	Food and Beverage Services - Services - Consulting	2,000	2,000	2,000

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
MERC Fund (Portland's 5 Centers for the Arts)							
4,081	6,171	-	529154	Food and Beverage Services - Services - Repair and Maintenance	-	-	-
20,808	35,346	30,000	529157	Food and Beverage Services - Services - Security	30,000	30,000	30,000
650	-	5,000	529158	Food and Beverage Services - Services - Technology R and M	5,000	5,000	5,000
2,167	1,812	-	529159	Food and Beverage Services - Services - Telecommunications	-	-	-
-	459	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
1,085	709	2,000	529169	Food and Beverage Services - Services - Other	30,000	30,000	30,000
16,050	38,117	5,000	529170	Food and Beverage Services - Supplies - Cafeteria	5,000	5,000	5,000
21	76	480	529171	Food and Beverage Services - Supplies - Flowers and Decoration	480	480	480
29,901	32,687	20,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	20,000	20,000	20,000
110	28	1,450	529173	Food and Beverage Services - Supplies - Misc.	1,450	1,450	1,450
1,637	4,675	8,500	529174	Food and Beverage Services - Supplies - Office	8,500	8,500	8,500
2,603	3,626	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
810	3	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
2,646	-	-	529179	Food and Beverage Services - Services - Other	-	-	-
30,840	27,989	32,521	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	31,758	31,758	31,758
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-	-	-
63,590	79,744	65,042	529191	Food and Beverage Services - Spent Capital Reserve 2%	63,515	63,515	63,515
-	-	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-
26,753	23,967	32,521	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	31,758	31,758	31,758
-	-	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
9,172	13,916	32,521	529195	Food and Beverage Services - Spent Utility Reserve 1%	31,758	31,758	31,758
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-
56,702	58,885	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
95,528	106,225	105,694	529198	Food and Beverage Services - Net Gross Receipts Percent	103,212	103,212	103,212
90,555	96,342	81,255	529199	Food and Beverage Services - Percent of Net Profit	74,690	74,690	74,690
17,642	12,581	23,228	530010	License and Permit Fees	21,500	21,500	21,500
3,259	3,303	3,500	532000	Government Assessments	3,500	3,500	3,500
14,607	98,488	169,700	540000	Charges for Services	203,650	203,650	203,650
42,339	44,365	58,469	545100	Travel and Lodging	54,523	54,523	54,523
2,525	2,787	58,070	545200	Mileage, Taxi and Parking	54,090	54,090	54,090
32,699	35,331	41,585	545300	Meals and Entertainment	35,130	35,130	35,130
4,682	8,660	11,925	545500	Staff Development	13,250	13,250	13,250
17,662	25,561	25,222	545520	Conference Fees	23,066	23,066	23,066
12,203	32,538	49,200	549000	Miscellaneous Expenditures	49,350	49,350	49,350
28,980	-	40,590	549010	Tri-Met Transit Pass	48,024	48,024	48,024
95	72	-	552000	Bad Debt Expense	-	-	-
6,164,296	7,875,183	7,646,979	Total Materials and Services		9,152,114	9,152,114	9,152,114

Capital Outlay

Metropolitan Exposition Recreation Commission Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	<i>For Information Only</i> FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
MERC Fund (Portland's Centers for the Arts)							
1,293,021	792,645	4,684,605	572000	Buildings and Related	1,222,600	1,222,600	1,222,600
184,838	240,727	397,687	574000	Equipment and Vehicles	390,000	390,000	390,000
-	-	141,520	575000	Office Furn and Equip	391,520	391,520	391,520
20,826	23,251	5,593	579000	Intangible Assets	-	-	-
1,498,685	1,056,623	5,229,405		Total Capital Outlay	2,004,120	2,004,120	2,004,120
<i>Interfund Transfers</i>							
1,176,121	1,219,558	1,183,266	580000	Transfer for Indirect Costs	1,322,109	1,322,109	1,322,109
79,000	-	72,925	581000	Transfer of Resources	-	-	-
1,255,121	1,219,558	1,256,191		Total Interfund Transfers	1,322,109	1,322,109	1,322,109
<i>Contingency</i>							
-	-	600,000	701002	Contingency - Operating	600,000	600,000	600,000
-	-	2,004,255	701003	Contingency - New Capital-Business Strategy Reserve	2,263,311	2,263,311	2,263,311
-	-	6,288,038	706000	Contingency - Renew and Replacement	8,391,502	8,391,502	8,391,502
-	-	8,892,293		Total Contingency	11,254,813	11,254,813	11,254,813
<i>Unappropriated Fund Balance</i>							
1,734,344	1,663,416	-	805000	Unapp FB - Reserves	-	-	-
6,867,228	9,069,122	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
16,622	182,808	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
2,004,255	2,263,312	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
10,622,449	13,178,658	-		Total Unappropriated Fund Balance	-	-	-
\$25,515,733	\$29,778,968	\$29,811,273	TOTAL REQUIREMENTS		\$31,595,829	\$31,595,829	\$31,595,829



Natural Areas Fund



Natural Areas Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	65,755,125	52,348,611	40,459,986	24,914,830	24,914,830	25,065,140	(38.05%)
Current Revenues							
Interest Earnings	404,005	325,517	351,700	351,700	351,700	351,700	0.00%
Grants	-	567,711	275,000	-	-	-	(100.00%)
Contributions from Private Sources	-	22,500	-	-	-	-	0.00%
Miscellaneous Revenue	2,880	-	-	-	-	-	0.00%
Subtotal Current Revenues	406,885	915,728	626,700	351,700	351,700	351,700	(43.88%)
TOTAL RESOURCES	\$66,162,010	\$53,264,339	\$41,086,686	\$25,266,530	\$25,266,530	\$25,416,840	(38.14%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,857,788	2,246,653	2,488,306	2,160,947	2,160,947	2,063,360	(17.08%)
Materials and Services	2,348,182	3,169,893	2,500,000	3,000,000	3,000,000	3,097,587	23.90%
Capital Outlay	8,002,746	7,873,078	17,573,500	11,455,000	11,455,000	11,605,310	(33.96%)
Subtotal Current Expenditures	12,208,716	13,289,624	22,561,806	16,615,947	16,615,947	16,766,257	(25.69%)
Interfund Transfers							
Internal Service Transfers	17,794	296,108	683,994	1,702,876	1,702,876	702,876	2.76%
Interfund Reimbursements	1,557,889	1,403,485	1,408,117	1,277,586	1,277,586	1,277,586	(9.27%)
Fund Equity Transfers	29,000	1,340,582	1,028,825	-	-	1,000,000	(2.80%)
Subtotal Interfund Transfers	1,604,683	3,040,175	3,120,936	2,980,462	2,980,462	2,980,462	(4.50%)
Contingency	-	-	10,417,000	4,000,000	4,000,000	4,000,000	(61.60%)
Unappropriated Fund Balance	52,348,611	36,934,540	4,986,944	1,670,121	1,670,121	1,670,121	(66.51%)
Subtotal Contingency/Ending Balance	52,348,611	36,934,540	15,403,944	5,670,121	5,670,121	5,670,121	(63.19%)
TOTAL REQUIREMENTS	\$66,162,010	\$53,264,339	\$41,086,686	\$25,266,530	\$25,266,530	\$25,416,840	(38.14%)
FULL-TIME EQUIVALENTS	20.05	20.25	20.49	16.84	16.84	16.34	(20.25%)
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							(4.15)

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 spring 2018 and 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 2017-18 is \$25.1 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at \$351,700 for FY 2017-18. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits are included for acquisition, stabilization, grants and capital projects of Metro's parks and natural areas. Legal, due diligence and communication staff associated with the program are budgeted in the in the General Fund. Due to some program activities reaching completion, 4.15 FTE were reallocated to other programs for a total FTE in FY 2017-18 of 16.34.

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 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 2017-18 \$7.5 million is budgeted for land acquisition and \$4.1 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.

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 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Natural Areas Fund							
Revenues							
Beginning Fund Balance							
65,755,125	52,348,611	40,459,986	324000	Fund Bal-Restr for Bond Cap	24,914,830	24,914,830	25,065,140
65,755,125	52,348,611	40,459,986		Total Beginning Fund Balance	24,914,830	24,914,830	25,065,140
Current Revenue							
-	458,882	-	410500	Federal Grants - Indirect	-	-	-
-	18,726	-	411000	State Grants - Direct	-	-	-
-	90,104	275,000	412000	Local Grants - Direct	-	-	-
(10,645)	355,832	351,700	470000	Interest on Investments	351,700	351,700	351,700
407,150	(30,315)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
7,500	-	-	473000	Gain or Loss on Sale of Investment	-	-	-
-	22,500	-	475500	Capital Contrib and Donations	-	-	-
2,880	-	-	489000	Miscellaneous Revenue	-	-	-
406,885	915,728	626,700		Total Current Revenue	351,700	351,700	351,700
\$66,162,010	\$53,264,339	\$41,086,686	TOTAL RESOURCES		\$25,266,530	\$25,266,530	\$25,416,840
Expenditures							
Personnel Services							
1,177,536	1,436,595	1,498,193	501000	Reg Employees-Full Time-Exempt	1,260,668	1,260,668	1,155,077
170,756	194,164	226,677	501500	Reg Empl-Full Time-Non-Exempt	224,866	224,866	224,866
23,222	22,189	72,353	502000	Reg Employees-Part Time-Exempt	42,952	42,952	79,760
8,029	9,114	-	508000	Overtime	-	-	-
2,775	3,000	-	508600	Mobile Comm Allowance	-	-	-
113,152	137,608	151,558	511000	Fringe - Payroll Taxes	127,588	127,588	121,790
144,010	172,435	210,611	512000	Fringe - Retirement PERS	245,589	245,589	230,588
193,113	235,822	284,842	513000	Fringe - Health and Welfare	238,050	238,050	230,982
3,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,021	-	1,021	514000	Fringe - Unemployment	-	-	-
3,811	4,613	7,106	515000	Fringe - Other Benefits	5,948	5,948	5,699
12,713	23,713	35,945	519000	Pension Oblig Bonds Contrib	15,286	15,286	14,598
4,650	5,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,857,788	2,246,653	2,488,306		Total Personnel Services	2,160,947	2,160,947	2,063,360

Natural Areas Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Natural Areas Fund							
				<i>Materials and Services</i>			
1,635	14,720	-	520100	Office Supplies	-	-	-
11,309	14,787	-	520110	Computer Equipment	-	-	-
579	1,526	-	520120	Meetings Expenditures	-	-	-
9,400	6,140	-	520130	Postage	-	-	-
4,382	378	-	520500	Operating Supplies	-	-	-
1,883	47	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	12	-	520520	Operating Supplies - Audio Visual	-	-	-
11	830	-	520580	Operating Supplies - Uniforms	-	-	-
-	21	-	521000	Subscriptions and Dues	-	-	-
2,593	4,518	-	521100	Membership and Professional Dues	-	-	-
521	369	-	521200	Publications and Subscriptions	-	-	-
7,242	4,358	-	521400	Fuels and Lubricants - General	-	-	-
967	260	-	521500	Maintenance and Repairs Supplies	-	-	-
2,072	615	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
1,503	3,725	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
169	47	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
121	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
287,535	35,290	-	524000	Contracted Professional Svcs	-	-	97,587
4,721	3,975	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	85	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,205	1,247	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
925	-	-	524600	Sponsorship Expenditures	-	-	-
6,960	310	-	525000	Contracted Property Services	-	-	-
1,010	-	-	525100	Utility Services	-	-	-
115	115	-	525120	Utility Services - Telecommunications	-	-	-
316	193	-	525130	Utility Services - Electricity	-	-	-
-	59	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
1,023	-	-	525160	Utility Services - Water and Sewer	-	-	-
-	1,359	-	526000	Maintenance and Repair Services	-	-	-
-	723	-	526010	Maintenance and Repair Services - Building	-	-	-
825	60	-	526030	Maintenance and Repair Services - Grounds	-	-	-
40	483	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
240	2,847	-	526540	Rentals - Vehicle	-	-	-
2,280	2,280	-	526560	Rentals - Parking Space	-	-	-
(3,473)	293	-	528000	Other Purchased Services	-	-	-
100	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	89	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	49	-	528210	Credit Card Fees	-	-	-
10,865	7,940	-	528400	Other Purchased Services - Printing and Graphics	-	-	-

Natural Areas Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Natural Areas Fund							
1,191,358	942,811	1,500,000	530000	Payments to Other Agencies	1,000,000	1,000,000	1,000,000
11,047	3,590	-	530010	License and Permit Fees	-	-	-
21,913	15,385	-	531000	Taxes (Non-Payroll)	-	-	-
191,481	501,844	-	531500	Grants to Other Governments	-	-	-
278,901	1,151,267	-	531800	Contributions to Other Govt	-	-	-
281,807	421,125	1,000,000	544500	Grants and Loans	2,000,000	2,000,000	2,000,000
37	1,267	-	545000	Travel	-	-	-
2,683	6,450	-	545100	Travel and Lodging	-	-	-
301	949	-	545200	Mileage, Taxi and Parking	-	-	-
1,044	1,255	-	545300	Meals and Entertainment	-	-	-
2,926	3,353	-	545500	Staff Development	-	-	-
53	3,230	-	545510	Tuition Reimbursement	-	-	-
5,557	7,516	-	545520	Conference Fees	-	-	-
-	100	-	545530	Outreach Development	-	-	-
2,348,182	3,169,893	2,500,000		Total Materials and Services	3,000,000	3,000,000	3,097,587
<u>Capital Outlay</u>							
7,805,190	7,328,224	11,586,452	570000	Land	7,500,000	7,500,000	7,500,000
37,451	203,384	5,612,048	571000	Improve-Other than Bldg	3,855,000	3,855,000	4,005,310
108,765	266,653	275,000	571500	Intangibles - Non-Depreciable	-	-	-
1,090	1,870	-	572000	Buildings and Related	-	-	-
50,250	72,948	100,000	579000	Intangible Assets	100,000	100,000	100,000
8,002,746	7,873,078	17,573,500		Total Capital Outlay	11,455,000	11,455,000	11,605,310
<u>Interfund Transfers</u>							
1,557,889	1,403,485	1,408,117	580000	Transfer for Indirect Costs	1,277,586	1,277,586	1,277,586
29,000	1,340,582	28,825	581000	Transfer of Resources	-	-	1,000,000
17,794	296,108	1,683,994	582000	Transfer for Direct Costs	1,702,876	1,702,876	702,876
1,604,683	3,040,175	3,120,936		Total Interfund Transfers	2,980,462	2,980,462	2,980,462
<u>Contingency</u>							
-	-	10,417,000	700000	Contingency	4,000,000	4,000,000	4,000,000
-	-	10,417,000		Total Contingency	4,000,000	4,000,000	4,000,000
<u>Unappropriated Fund Balance</u>							
52,348,611	36,934,540	4,986,944	801000	Unapp FB - Restricted	1,670,121	1,670,121	1,670,121
52,348,611	36,934,540	4,986,944		Total Unappropriated Fund Balance	1,670,121	1,670,121	1,670,121
\$66,162,010	\$53,264,339	\$41,086,686	TOTAL REQUIREMENTS		\$25,266,530	\$25,266,530	\$25,416,840
20.05	20.25	20.49	FULL-TIME EQUIVALENTS		16.84	16.84	16.34



**Open
Spaces
Fund**



Open Spaces Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	535,640	521,152	751,980	332,322	332,322	332,322	(55.81%)
Current Revenues							
Interest Earnings	2,683	6,571	7,506	7,506	7,506	7,506	0.00%
Other Financing Sources	-	332,568	-	-	-	-	0.00%
Subtotal Current Revenues	2,683	339,139	7,506	7,506	7,506	7,506	0.00%
TOTAL RESOURCES	\$538,323	\$860,291	\$759,486	\$339,828	\$339,828	\$339,828	(55.26%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	3,830	338,500	5,000	10,000	10,000	10,000	100.00%
Capital Outlay	13,341	-	754,486	329,828	329,828	329,828	(56.28%)
Subtotal Current Expenditures	17,171	338,500	759,486	339,828	339,828	339,828	(55.26%)
Unappropriated Fund Balance	521,152	521,791	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	521,152	521,791	-	-	-	-	0.00%
TOTAL REQUIREMENTS	\$538,323	\$860,291	\$759,486	\$339,828	\$339,828	\$339,828	(55.26%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Open Spaces Fund							
Revenues							
Beginning Fund Balance							
535,640	521,152	751,980	324000	Fund Bal-Restr for Bond Cap	332,322	332,322	332,322
535,640	521,152	751,980		Total Beginning Fund Balance	332,322	332,322	332,322
Current Revenue							
2,310	5,933	7,506	470000	Interest on Investments	7,506	7,506	7,506
373	637	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	332,568	-	481000	Sale of Capital Assets	-	-	-
2,683	339,139	7,506		Total Current Revenue	7,506	7,506	7,506
538,323	860,291	759,486	TOTAL RESOURCES		339,828	339,828	339,828
Expenditures							
Materials and Services							
3,407	-	-	524000	Contracted Professional Svcs	-	-	-
-	18,500	5,000	525000	Contracted Property Services	10,000	10,000	10,000
423	320,000	-	530000	Payments to Other Agencies	-	-	-
3,830	338,500	5,000		Total Materials and Services	10,000	10,000	10,000
Capital Outlay							
13,341	-	754,486	570000	Land	329,828	329,828	329,828
13,341	-	754,486		Total Capital Outlay	329,828	329,828	329,828
Unappropriated Fund Balance							
521,152	521,791	-	801000	Unapp FB - Restricted	-	-	-
521,152	521,791	-		Total Unappropriated Fund Balance	-	-	-
538,323	860,291	759,486	TOTAL REQUIREMENTS		339,828	339,828	339,828



**Oregon Zoo
Asset
Management
Fund**



Oregon Zoo Asset Management Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	3,622,737	3,019,374	5,600,629	3,712,100	3,712,100	3,712,100	(33.72%)
Current Revenues							
Interest Earnings	21,288	37,172	17,500	10,000	10,000	10,000	(42.86%)
Contributions from Private Sources	2,057,542	127,048	873,334	650,000	650,000	953,000	9.12%
Miscellaneous Revenue	162,838	795,509	-	-	-	-	0.00%
Subtotal Current Revenues	2,241,668	959,729	890,834	660,000	660,000	963,000	8.10%
Interfund Transfers							
Internal Service Transfers	-	-	50,000	-	-	-	(100.00%)
Interfund Loans	1,500,000	1,728,000	-	-	-	-	0.00%
Fund Equity Transfers	-	1,867,910	997,308	877,400	877,400	877,400	(12.02%)
Subtotal Interfund Transfers	1,500,000	3,595,910	1,047,308	877,400	877,400	877,400	(16.22%)
TOTAL RESOURCES	\$7,364,405	\$7,575,013	\$7,538,771	\$5,249,500	\$5,249,500	\$5,552,500	(26.35%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	314,717	412,006	-	650,000	650,000	1,010,000	n/a
Capital Outlay	4,030,314	1,993,965	3,737,582	4,462,100	4,462,100	4,405,100	17.86%
Subtotal Current Expenditures	4,345,031	2,405,971	3,737,582	5,112,100	5,112,100	5,415,100	44.88%
Interfund Transfers							
Internal Service Transfers	-	198,400	-	-	-	-	0.00%
Subtotal Interfund Transfers	-	198,400	-	-	-	-	0.00%
Contingency	-	-	1,804,299	137,400	137,400	137,400	(92.38%)
Unappropriated Fund Balance	3,019,374	4,970,642	1,996,890	-	-	-	(100.00%)
Subtotal Contingency/Ending Balance	3,019,374	4,970,642	3,801,189	137,400	137,400	137,400	(96.39%)
TOTAL REQUIREMENTS	\$7,364,405	\$7,575,013	\$7,538,771	\$5,249,500	\$5,249,500	\$5,552,500	(26.35%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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 is fund balance from the Oregon Zoo Capital Projects Account, previously a part of the General Asset Management Fund, 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

Anticipated capital contributions from Oregon Zoo Foundation for miscellaneous capital projects.

Interfund transfers

Two transfers are budgeted to occur in FY 2017-18: from the Metro General Fund and the Oregon Zoo Operating Fund to support renewal and replacement projects.

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. 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 appropriations requires a full supplemental budget amendment. The FY 2017-18 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.



Oregon Zoo Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Asset Management Fund							
<u>Revenues</u>							
<u>Beginning Fund Balance</u>							
3,622,737	3,019,374	3,455,000	320500	Fund Bal-Restr for Capital	3,025,000	3,025,000	3,025,000
-	-	2,145,629	340000	Fund Bal-Unassigned/Undesignated	687,100	687,100	687,100
3,622,737	3,019,374	5,600,629	Total Beginning Fund Balance		3,712,100	3,712,100	3,712,100
<u>Current Revenue</u>							
-	511,679	-	414200	Intergovernmental Misc Revenue	-	-	-
18,420	33,218	17,500	470000	Interest on Investments	10,000	10,000	10,000
2,867	3,954	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
65,000	62,048	-	475000	Donations and Bequests - Oper	-	-	-
1,992,542	65,000	488,000	475500	Capital Contrib and Donations	650,000	650,000	953,000
162,738	97,750	-	489000	Miscellaneous Revenue	-	-	-
100	186,080	-	489100	Refunds/Reimbursements	-	-	-
2,241,668	959,729	505,500	Total Current Revenue		660,000	660,000	963,000
<u>Interfund Transfers</u>							
1,500,000	1,728,000	-	496900	Internal Loan Proceeds	-	-	-
-	1,867,910	997,308	497000	Transfer of Resources	877,400	877,400	877,400
-	-	50,000	498000	Transfer for Direct Costs	-	-	-
1,500,000	3,595,910	1,047,308	Total Interfund Transfers		877,400	877,400	877,400
\$7,364,405	\$7,575,013	\$7,153,437	TOTAL RESOURCES		\$5,249,500	\$5,249,500	\$5,552,500

Expenditures

<i>Materials and Services</i>							
56	83	-	520120	Meetings Expenditures	-	-	-
798	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
5,401	27,844	-	524000	Contracted Professional Svcs	-	-	-
35,553	379,292	-	524030	Contracted Prof Svcs - Architect	-	-	-
950	122	-	524050	Contracted Prof Svcs - Advertising	-	-	-
5,425	-	-	526000	Maintenance and Repair Services	-	-	-
6,120	-	-	526010	Maintenance and Repair Services - Building	-	-	-
4,400	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	5,250	-	526030	Maintenance and Repair Services - Grounds	-	-	-
253,817	-	-	526100	Capital Maintenance - CIP	-	-	120,000
-	(2,328)	-	526200	Capital Maintenance - Non-CIP	650,000	650,000	890,000

Oregon Zoo Asset Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Asset Management Fund							
1,030	-	-	527000	Insurance	-	-	-
10	151	-	528000	Other Purchased Services	-	-	-
30	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
877	80	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
250	1,510	-	530000	Payments to Other Agencies	-	-	-
-	3	-	545200	Mileage, Taxi and Parking	-	-	-
314,717	412,006	-		Total Materials and Services	650,000	650,000	1,010,000
<u>Capital Outlay</u>							
11,497	-	-	570000	Land	-	-	-
-	90,084	62,029	571000	Improve-Other than Bldg	700,000	700,000	215,000
115,692	2,751	689,602	572000	Buildings and Related	215,000	215,000	1,090,000
3,274,235	1,071,606	973,556	573000	Exhibits and Related	2,000,000	2,000,000	2,000,000
457,740	311,871	122,075	574000	Equipment and Vehicles	647,100	647,100	150,100
-	28,629	129,986	574500	Vehicles	-	-	-
-	-	-	575000	Office Furn and Equip	-	-	-
83,512	438,640	1,375,000	576000	Railroad Equip and Facilities	900,000	900,000	900,000
4,138	32,585	-	578800	Art and Collections	-	-	-
83,500	17,800	-	579000	Intangible Assets	-	-	50,000
4,030,314	1,993,965	3,352,248		Total Capital Outlay	4,462,100	4,462,100	4,405,100
<u>Interfund Transfers</u>							
-	198,400	-	582000	Transfer for Direct Costs	-	-	-
-	198,400	-		Total Interfund Transfers	-	-	-
<u>Contingency</u>							
-	-	1,804,299	700000	Contingency	137,400	137,400	137,400
-	-	1,804,299		Total Contingency	137,400	137,400	137,400
<u>Unappropriated Fund Balance</u>							
3,019,374	4,970,642	1,996,890	801000	Unapp FB - Restricted	-	-	-
3,019,374	4,970,642	1,996,890		Total Unappropriated Fund Balance	-	-	-
\$7,364,405	\$7,575,013	\$7,153,437	TOTAL REQUIREMENTS		\$5,249,500	\$5,249,500	\$5,552,500

**Oregon Zoo
Infrastructure
and Animal
Welfare Fund**



Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	46,733,813	23,086,619	40,506,138	33,286,978	33,286,978	33,286,978	(17.82%)
Current Revenues							
Interest Earnings	131,037	353,577	200,000	200,000	200,000	200,000	0.00%
Bond Proceeds	-	33,479,164	-	-	-	-	0.00%
Subtotal Current Revenues	131,037	33,832,741	200,000	200,000	200,000	200,000	0.00%
TOTAL RESOURCES	\$46,864,850	\$56,919,360	\$40,706,138	\$33,486,978	\$33,486,978	\$33,486,978	(17.73%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	650,939	704,182	752,776	782,395	782,395	782,395	3.93%
Materials and Services	25,877	261,135	15,000	15,000	15,000	15,000	0.00%
Capital Outlay	22,734,584	11,537,431	8,129,676	11,880,679	11,880,679	11,880,679	46.14%
Subtotal Current Expenditures	23,411,400	12,502,748	8,897,452	12,678,074	12,678,074	12,678,074	42.49%
Interfund Transfers							
Interfund Reimbursements	357,831	704,656	667,418	515,894	515,894	515,894	(22.70%)
Fund Equity Transfers	9,000	-	8,450	-	-	-	(100.00%)
Subtotal Interfund Transfers	366,831	704,656	675,868	515,894	515,894	515,894	(23.67%)
Contingency	-	-	3,395,128	3,265,000	3,265,000	3,265,000	(3.83%)
Unappropriated Fund Balance	23,086,619	43,711,956	27,737,690	17,028,010	17,028,010	17,028,010	(38.61%)
Subtotal Contingency/Ending Balance	23,086,619	43,711,956	31,132,818	20,293,010	20,293,010	20,293,010	(34.82%)
TOTAL REQUIREMENTS	\$46,864,850	\$56,919,360	\$40,706,138	\$33,486,978	\$33,486,978	\$33,486,978	(17.73%)
FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00	6.00	6.00	0.00%
FTE CHANGE FROM FY 2016-17 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

The beginning fund balance represents funds carried over from the previous year, which 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 6.0 FTE to continue the implementation of the Oregon Zoo bond program.

Capital outlay

Capital projects during FY 2017-18 include the design and the start of construction for the polar bear and primate habitats, and a modification to expand the rhino habitat. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretive displays 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 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
Revenues							
<i>Beginning Fund Balance</i>							
46,733,813	23,086,619	40,506,138	324000	Fund Bal-Restr for Bond Cap	33,286,978	33,286,978	33,286,978
46,733,813	23,086,619	40,506,138		Total Beginning Fund Balance	33,286,978	33,286,978	33,286,978
<i>Current Revenue</i>							
(335,717)	225,642	200,000	470000	Interest on Investments	200,000	200,000	200,000
466,753	127,935	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	30,000,000	-	490000	Gen Obligation Bond Proceeds	-	-	-
-	3,479,164	-	491500	Premium on Bonds Sold	-	-	-
131,037	33,832,741	200,000		Total Current Revenue	200,000	200,000	200,000
\$46,864,850	\$56,919,360	\$40,706,138	TOTAL RESOURCES		\$33,486,978	\$33,486,978	\$33,486,978

Expenditures

<i>Personnel Services</i>							
388,997	322,090	415,646	501000	Reg Employees-Full Time-Exempt	419,846	419,846	419,846
-	86,093	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
90,223	94,164	124,108	502000	Reg Employees-Part Time-Exempt	130,376	130,376	130,376
-	13,502	-	508000	Overtime	-	-	-
3,240	3,190	-	508600	Mobile Comm Allowance	-	-	-
39,678	43,729	45,510	511000	Fringe - Payroll Taxes	46,246	46,246	46,246
56,479	64,351	71,195	512000	Fringe - Retirement PERS	93,470	93,470	93,470
66,214	67,922	83,398	513000	Fringe - Health and Welfare	84,816	84,816	84,816
1,391	1,412	2,124	515000	Fringe - Other Benefits	2,138	2,138	2,138
4,717	7,729	10,795	519000	Pension Oblig Bonds Contrib	5,503	5,503	5,503
650,939	704,182	752,776		Total Personnel Services	782,395	782,395	782,395
<i>Materials and Services</i>							
3,048	2,197	5,000	520100	Office Supplies	5,000	5,000	5,000
4,563	22	-	520110	Computer Equipment	-	-	-
1,044	2,163	-	520120	Meetings Expenditures	-	-	-
58	-	-	520130	Postage	-	-	-
67	925	10,000	520500	Operating Supplies	10,000	10,000	10,000
40	4,918	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
230	230	-	521200	Publications and Subscriptions	-	-	-
-	80,163	-	524000	Contracted Professional Svcs	-	-	-
4,721	3,975	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
-	15,016	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
8,888	94,824	-	524030	Contracted Prof Svcs - Architect	-	-	-
834	706	-	524050	Contracted Prof Svcs - Advertising	-	-	-
468	99	-	528000	Other Purchased Services	-	-	-
-	53,500	-	528080	Other Purchased Services - Agency Fees	-	-	-
868	2,076	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	250	-	530010	License and Permit Fees	-	-	-
668	-	-	545100	Travel and Lodging	-	-	-
102	30	-	545200	Mileage, Taxi and Parking	-	-	-
179	-	-	545300	Meals and Entertainment	-	-	-
100	40	-	545520	Conference Fees	-	-	-
25,877	261,135	15,000	Total Materials and Services		15,000	15,000	15,000
Capital Outlay							
1,013,277	7,369,652	6,337,685	572000	Buildings and Related	-	-	-
21,611,464	4,037,911	1,679,335	573000	Exhibits and Related	11,800,679	11,800,679	11,800,679
-	-	-	575000	Office Furn and Equip	-	-	-
109,843	129,868	112,656	578800	Art and Collections	80,000	80,000	80,000
22,734,584	11,537,431	8,129,676	Total Capital Outlay		11,880,679	11,880,679	11,880,679
Interfund Transfers							
357,831	704,656	667,418	580000	Transfer for Indirect Costs	515,894	515,894	515,894
9,000	-	8,450	581000	Transfer of Resources	-	-	-
366,831	704,656	675,868	Total Interfund Transfers		515,894	515,894	515,894
Contingency							
-	-	3,395,128	700000	Contingency	3,265,000	3,265,000	3,265,000
-	-	3,395,128	Total Contingency		3,265,000	3,265,000	3,265,000
Unappropriated Fund Balance							
23,086,619	43,711,956	27,737,690	801000	Unapp FB - Restricted	17,028,010	17,028,010	17,028,010
23,086,619	43,711,956	27,737,690	Total Unappropriated Fund Balance		17,028,010	17,028,010	17,028,010
\$46,864,850	\$56,919,360	\$40,706,138	TOTAL REQUIREMENTS		\$33,486,978	\$33,486,978	\$33,486,978
6.00	6.00	6.00 FULL-TIME EQUIVALENTS			6.00	6.00	6.00

**Oregon Zoo
Operating
Fund**



Oregon Zoo Operating Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	-	-	1,012,225	1,000,000	1,000,000	1,000,000	(1.21%)
Current Revenues							
Interest Earnings	-	16,905	10,000	15,000	15,000	15,000	50.00%
Grants	143,444	170,309	179,190	179,190	179,190	179,190	0.00%
Charges for Services	21,230,866	22,410,652	26,672,809	27,354,329	27,354,329	27,354,329	2.56%
Contributions from Private Sources	445,343	894,334	620,362	752,234	752,234	752,234	21.26%
Miscellaneous Revenue	39,898	82,818	80,000	60,000	60,000	60,000	(25.00%)
Other Financing Sources	6,799	1,000	-	-	-	-	0.00%
Subtotal Current Revenues	21,866,350	23,576,019	27,562,361	28,360,753	28,360,753	28,360,753	2.90%
Interfund Transfers							
Internal Service Transfers	112,534	452,880	465,384	40,426	40,426	40,426	(91.31%)
Fund Equity Transfers	12,551,269	14,376,600	12,546,000	12,727,000	12,727,000	12,727,000	1.44%
Subtotal Interfund Transfers	12,663,803	14,829,480	13,011,384	12,767,426	12,767,426	12,767,426	(1.87%)
TOTAL RESOURCES	\$34,530,153	\$38,405,499	\$41,585,970	\$42,128,179	\$42,128,179	\$42,128,179	1.30%
REQUIREMENTS							
Current Expenditures							
Personnel Services	18,841,658	20,194,172	21,794,923	22,356,864	22,356,864	22,511,289	3.29%
Materials and Services	12,062,486	13,421,729	14,051,202	13,922,112	13,922,112	13,922,112	(0.92%)
Capital Outlay	90,358	40,132	20,000	20,000	20,000	20,000	0.00%
Subtotal Current Expenditures	30,994,502	33,656,034	35,866,125	36,298,976	36,298,976	36,453,401	1.64%
Interfund Transfers							
Internal Service Transfers	130,294	39,300	203,030	172,084	172,084	172,084	(15.24%)
Interfund Reimbursements	3,004,007	3,362,635	3,470,260	3,557,215	3,557,215	3,557,215	2.51%
Fund Equity Transfers	397,600	403,650	781,275	257,500	257,500	257,500	(67.04%)
Interfund Loans	3,750	16,312	265,280	444,925	444,925	444,925	67.72%
Subtotal Interfund Transfers	3,535,651	3,821,897	4,719,845	4,431,724	4,431,724	4,431,724	(6.10%)
Contingency	-	-	1,000,000	1,397,479	1,397,479	1,243,054	24.31%
Unappropriated Fund Balance	-	927,568	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	-	927,568	1,000,000	1,397,479	1,397,479	1,243,054	24.31%
TOTAL REQUIREMENTS	\$34,530,153	\$38,405,499	\$41,585,970	\$42,128,179	\$42,128,179	\$42,128,179	1.30%
FULL-TIME EQUIVALENTS	179.65	192.65	194.60	189.00	189.00	197.60	1.54%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							3.00

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

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 for FY 2017-18.

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 and carousel 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 2017-18 are up 2 percent, or \$592,000 dollars, from the prior fiscal year. The Oregon Zoo is anticipating attendance of 1.65 million, a slight decrease to the prior year budget due to the next phase of bond project construction breaking ground in spring 2018. Per capita revenue results have steadily been increasing over the last two fiscal periods and are projected to continue to grow in FY 2017-18 with new food and beverage offerings and business process improvements. Revenue from camps and classes is anticipated to increase by 8 percent corresponding to the opening of the new Education Center.

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 \$60,000 in FY 2017-18.

Interfund transfers

The Oregon Zoo Operating Fund receives support from several other Metro funds: the General Fund and the Solid Waste Reserve Fund. The General Fund transfer comprises 99.7 percent of the interfund transfers to the Oregon Zoo Operating Fund. The Solid Waste 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 189.0 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund. Overall FTE increase by a net 3.0 from the FY 2016-17 Adopted Budget, primarily due to reclassification of some temporary food and beverage workers to regular FTE..

A discussion of staff changes can be found in the budget summary. A detailed listing of all position changes can be found in the appendices. 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 decreased approximately 1 percent from FY 2016-17. This change can largely be attributed to shifting the Parks and Natural Areas Education program out of the Oregon Zoo Operating Fund and to the Parks department budget.

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 for funding two large capital renovation projects, (3) a transfer for direct costs of the Construction Project Management Office, (4) transfer to the Oregon Zoo Asset Management Fund for renewal and replacement projects, 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 appropriations requires a full supplemental budget amendment. The FY 2017-18 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 2017-18 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 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
-	-	1,012,225	340000	Fund Bal-Unassigned/Undesignated	1,000,000	1,000,000	1,000,000
-	-	1,012,225		Total Beginning Fund Balance	1,000,000	1,000,000	1,000,000
<i>Current Revenue</i>							
50,000	90,634	122,190	410000	Federal Grants - Direct	122,190	122,190	122,190
93,444	79,676	57,000	410500	Federal Grants - Indirect	57,000	57,000	57,000
1,216	914	-	417000	Fines and Forfeits	-	-	-
6,858,960	7,423,348	8,795,042	450000	Admission Fees	8,395,020	8,395,020	8,395,020
172,074	166,184	180,540	450100	Conservation Surcharge	180,540	180,540	180,540
2,000,000	1,984,000	1,926,000	450200	Admission - Memberships	2,130,000	2,130,000	2,130,000
1,652,730	1,739,112	2,450,000	450300	Admission - Special Concerts	2,450,000	2,450,000	2,450,000
86,451	99,450	90,500	451000	Rentals - Equipment	90,500	90,500	90,500
(298,772)	(430,853)	(286,000)	451110	Rentals - Less Comp Services	(286,000)	(286,000)	(286,000)
220,014	354,316	233,400	452000	Rentals - Space	233,400	233,400	233,400
1,888	634	63,883	455000	Food and Beverage Service Revenue	100,000	100,000	100,000
414,778	380,417	494,472	455100	Food Service Revenue - Alcohol	558,050	558,050	558,050
5,394,240	5,575,832	6,593,045	455500	Food Service Revenue - Food	6,411,922	6,411,922	6,411,922
-	(25,216)	-	455510	Food Revenue Discounts(Contra)/Food Disc	-	-	-
93,637	80,778	65,625	456000	Retail Sales	420,625	420,625	420,625
2,500,493	2,861,430	3,400,000	457100	Gift Shop Sales	3,547,500	3,547,500	3,547,500
4,418	3,435	4,000	459100	Commissions - ATM	4,000	4,000	4,000
2,493	-	-	459940	Commissions - Vending Machine	-	-	-
21,416	23,700	25,000	462000	Parking Fees	25,000	25,000	25,000
-	32,985	30,000	462120	Parking Fees - Employee	50,000	50,000	50,000
1,113,328	1,081,690	1,216,247	463000	Tuition and Lectures	1,318,768	1,318,768	1,318,768
53,200	139,603	34,395	463500	Exhibit Shows	328,350	328,350	328,350
587,055	600,411	858,529	464000	Railroad Rides	996,523	996,523	996,523
228,461	226,157	238,131	464900	Reimbursed Labor	238,131	238,131	238,131
6,202	40	12,000	465000	Miscellaneous Charges for Svc	12,000	12,000	12,000
-	15,985	10,000	470000	Interest on Investments	15,000	15,000	15,000
-	920	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
445,343	894,334	620,362	475000	Donations and Bequests - Oper	752,234	752,234	752,234
-	-	-	475500	Capital Contrib and Donations	-	-	-
117,800	93,200	248,000	476000	Sponsorship Revenue	150,000	150,000	150,000
220	730	-	480000	Cash Over and Short	-	-	-

Oregon Zoo Operating Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended			Proposed	Approved	Adopted
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund							
-	(72)	-	480030	Credit Card Chargeback (Fraud)/CC ChgBk	-	-	-
6,799	1,000	-	481000	Sale of Capital Assets	-	-	-
34,200	65,254	80,000	489000	Miscellaneous Revenue	60,000	60,000	60,000
4,263	15,992	-	489100	Refunds/Reimbursements	-	-	-
21,866,350	23,576,019	27,562,361		Total Current Revenue	28,360,753	28,360,753	28,360,753
				Interfund Transfers			
12,551,269	14,376,600	12,546,000	497000	Transfer of Resources	12,727,000	12,727,000	12,727,000
112,534	452,880	465,384	498000	Transfer for Direct Costs	40,426	40,426	40,426
12,663,803	14,829,480	13,011,384		Total Interfund Transfers	12,767,426	12,767,426	12,767,426
\$34,530,153	\$38,405,499	\$41,585,970	TOTAL RESOURCES		\$42,128,179	\$42,128,179	\$42,128,179

Expenditures

<u>Personnel Services</u>							
4,582,899	4,761,347	5,946,556	501000	Reg Employees-Full Time-Exempt	5,982,955	5,982,955	5,982,955
4,752,227	5,480,837	5,278,737	501500	Reg Empl-Full Time-Non-Exempt	5,207,424	5,207,424	5,207,424
102,328	40,366	32,895	502000	Reg Employees-Part Time-Exempt	29,670	29,670	29,670
790,825	1,026,182	1,103,425	502500	Reg Empl-Part Time-Non-Exempt	1,173,359	1,173,359	1,404,147
2,770,357	3,165,663	3,173,862	503000	Temporary Employees - Hourly	3,341,755	3,341,755	3,110,967
457,853	21,783	-	504000	Seasonal Employees	-	-	-
380	950	-	504500	Reimbursable Labor	-	-	-
395,673	391,442	276,912	508000	Overtime	268,852	268,852	268,852
20,075	23,644	21,000	508600	Mobile Comm Allowance	21,000	21,000	21,000
1,150,230	1,236,104	1,324,369	511000	Fringe - Payroll Taxes	1,331,012	1,331,012	1,331,012
1,204,144	1,327,209	1,485,607	512000	Fringe - Retirement PERS	2,021,178	2,021,178	2,032,810
2,335,130	2,356,117	2,695,823	513000	Fringe - Health and Welfare	2,657,572	2,657,572	2,798,932
11,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
93,664	93,580	91,014	514000	Fringe - Unemployment	105,271	105,271	105,271
35,870	40,727	53,042	515000	Fringe - Other Benefits	51,960	51,960	53,393
121,633	197,584	311,681	519000	Pension Oblig Bonds Contrib	164,856	164,856	164,856
17,370	26,640	-	519500	Fringe - Insurance - Opt Out	-	-	-
18,841,658	20,194,172	21,794,923	Total Personnel Services		22,356,864	22,356,864	22,511,289
<u>Materials and Services</u>							
47,466	40,298	52,578	520100	Office Supplies	48,080	48,080	48,080
45,548	83,368	39,105	520110	Computer Equipment	39,105	39,105	39,105
14,056	20,333	19,170	520120	Meetings Expenditures	19,170	19,170	19,170
765	1,700	5,060	520130	Postage	4,560	4,560	4,560

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund							
4,217	11,721	17,495	520140	OfficeSupply-PromoandConsult Sup	13,945	13,945	13,945
671,491	719,679	1,115,788	520500	Operating Supplies	869,413	869,413	869,413
124,469	98,869	71,700	520510	Operating Supplies - Small Tools, Equip	68,850	68,850	68,850
52	-	-	520520	Operating Supplies - Audio Visual	-	-	-
10	-	-	520530	Operating Supplies - Coat Check	-	-	-
56,945	57,873	67,730	520535	Operating Supplies - Food for Prg Part	67,632	67,632	67,632
286,445	299,478	241,125	520540	Operating Supplies - Medical and Veterinary	191,125	191,125	191,125
53,048	85,424	22,750	520545	Exhibit Materials - Habitat/Exh Mat H	79,900	79,900	79,900
10,372	13,699	16,200	520546	Enrichment Materials - Zoo An/Enrich Mat	16,200	16,200	16,200
1,152	187	-	520550	Operating Supplies - Telecommunications	-	-	-
89,936	98,215	80,110	520580	Operating Supplies - Uniforms	97,610	97,610	97,610
-	754	-	520590	Operating Supplies - Sustainability	-	-	-
544,953	460,795	500,800	520600	Animal Food	500,800	500,800	500,800
24,940	12,862	9,200	520610	Animal Food - Enrichment	9,200	9,200	9,200
2,338	3,559	-	521000	Subscriptions and Dues	-	-	-
52,578	54,925	63,149	521100	Membership and Professional Dues	60,899	60,899	60,899
4,531	6,300	5,875	521200	Publications and Subscriptions	5,175	5,175	5,175
53,772	49,511	84,100	521400	Fuels and Lubricants - General	50,000	50,000	50,000
25,736	19,965	30,100	521500	Maintenance and Repairs Supplies	30,100	30,100	30,100
2,270	2,713	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
100,104	113,517	65,000	521520	Maintenance and Repairs Supplies - Building	65,000	65,000	65,000
43,373	47,848	57,000	521521	Maintenance and Repairs Supplies - HVAC	57,000	57,000	57,000
1,185	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
28,764	44,957	42,000	521540	Maintenance and Repairs Supplies - Electrical	42,000	42,000	42,000
23,970	8,413	6,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	7,000	7,000	7,000
167,933	100,203	136,700	521560	Maintenance and Repairs Supplies - Equipment	136,200	136,200	136,200
29,328	26,950	50,000	521570	Maintenance and Repairs Supplies - Vehicles	60,000	60,000	60,000
1,457,498	39,191	-	522000	Food	-	-	-
50	1,536,529	1,748,129	522100	Cost of Food and Beverage	1,742,493	1,742,493	1,742,493
101,428	93,743	137,269	522105	Cost of Food-Tableware Supplies	139,499	139,499	139,499
4,780	8,718	-	522500	Retail	-	-	-
1,722,407	2,379,341	2,444,660	524000	Contracted Professional Svcs	2,209,101	2,209,101	2,209,101
13,689	2,567	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
3,000	-	-	524030	Contracted Prof Svcs - Architect	-	-	-
29,569	29,615	1,000	524040	Contracted Prof Svcs - Promotion and Public Relations	500	500	500
536,005	635,574	477,256	524050	Contracted Prof Svcs - Advertising	476,830	476,830	476,830
21,971	7,842	14,600	524060	Contracted Prof Svcs - Information Technology Services	14,600	14,600	14,600
33,238	42,313	10,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	10,000	10,000	10,000
81,518	24,761	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	61,771	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Operating Fund							
15,900	-	-	524500	Marketing Expenditures	-	-	-
5,330	1,750	6,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
-	5	-	525000	Contracted Property Services	-	-	-
-	1,872	-	525100	Utility Services	-	-	-
-	788	-	525110	Utility Services - Internet	-	-	-
38,903	48,699	47,232	525120	Utility Services - Telecommunications	45,755	45,755	45,755
646,475	694,573	665,500	525130	Utility Services - Electricity	660,000	660,000	660,000
206,430	177,340	225,000	525140	Utility Services - Natural Gas	230,400	230,400	230,400
56,380	73,196	60,000	525150	Utility Services - Sanitation and Refuse Removal	60,000	60,000	60,000
1,243,319	1,174,442	1,265,000	525160	Utility Services - Water and Sewer	1,265,000	1,265,000	1,265,000
19,183	26,260	33,000	525500	Cleaning Services	33,000	33,000	33,000
3,407	3,768	88,750	526000	Maintenance and Repair Services	89,750	89,750	89,750
147,216	246,143	127,500	526010	Maintenance and Repair Services - Building	115,500	115,500	115,500
19,163	46,795	20,000	526012	Maintenance and Repair Services - Electricity	20,000	20,000	20,000
8,176	7,936	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
9,185	55,870	30,000	526014	Maintenance and Repair Services - HVAC	30,000	30,000	30,000
3,250	1,160	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
178,886	257,652	228,250	526020	Maintenance and Repair Services - Equipment	265,950	265,950	265,950
51,672	64,548	85,700	526030	Maintenance and Repair Services - Grounds	87,200	87,200	87,200
8,437	7,769	24,617	526040	Maintenance and Repair Services - Technology	24,617	24,617	24,617
17,632	31,143	10,000	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
11,346	12,763	7,960	526300	Software Maintenance	7,960	7,960	7,960
10,103	3,381	86,750	526500	Rentals	82,000	82,000	82,000
40,191	34,263	40,700	526510	Rentals - Building	44,850	44,850	44,850
84,277	90,446	44,700	526520	Rentals - Equipment	49,700	49,700	49,700
-	414	-	526530	Rentals - Office Equipment	-	-	-
939	343	6,000	526540	Rentals - Vehicle	5,000	5,000	5,000
2,500	3,540	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
-	489	-	526580	Rentals - Audio Visual	-	-	-
170,690	157,241	185,759	528000	Other Purchased Services	130,310	130,310	130,310
352	497	-	528010	Other Purchased Services - Commissions	-	-	-
5,440	6,764	-	528020	Other Purchased Services - Audio Visual	-	-	-
19,243	29,732	3,450	528030	Other Purchased Services - Delivery, Shipping and Courier	3,450	3,450	3,450
25	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
318	1,340	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	3,300	-	528070	Other Purchased Services - Trade Shows	-	-	-
50,055	18,360	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	400	-	528090	Other Purchased Svs - Event	-	-	-
33,708	41,280	-	528094	Other Purchased Services - Linens	-	-	-
5,710	-	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund							
294,986	346,000	245,000	528210	Credit Card Fees	346,000	346,000	346,000
51,070	12,986	50,000	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
88,664	140,725	137,930	528400	Other Purchased Services - Printing and Graphics	135,070	135,070	135,070
222	-	-	528500	Cemetery Services Expenditures	-	-	-
1,656,302	1,890,112	2,190,000	529000	Operations Contracts	2,531,958	2,531,958	2,531,958
4,039	1,346	15,880	530000	Payments to Other Agencies	5,130	5,130	5,130
10,588	21,713	36,485	530010	License and Permit Fees	36,485	36,485	36,485
75	-	-	540000	Charges for Services	-	-	-
27	-	-	544000	Program Purchases	-	-	-
136,399	84,330	68,300	544500	Grants and Loans	64,800	64,800	64,800
1,149	431	39,825	545000	Travel	38,325	38,325	38,325
67,313	74,299	98,100	545100	Travel and Lodging	93,950	93,950	93,950
8,018	7,039	1,500	545200	Mileage, Taxi and Parking	600	600	600
10,459	15,768	700	545300	Meals and Entertainment	700	700	700
14,171	16,246	38,920	545500	Staff Development	34,420	34,420	34,420
592	1,329	1,500	545510	Tuition Reimbursement	-	-	-
19,217	29,389	22,645	545520	Conference Fees	20,845	20,845	20,845
445	-	-	545530	Outreach Development	-	-	-
15	53	-	548000	Fee Reimbursements	-	-	-
11,679	56,584	31,700	549000	Miscellaneous Expenditures	27,700	27,700	27,700
7,442	5,147	5,700	549010	Tri-Met Transit Pass	5,700	5,700	5,700
1,737	1,455	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
47,131	35,245	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
-	9,191	-	552000	Bad Debt Expense	-	-	-
12,062,486	13,421,729	14,051,202		Total Materials and Services	13,922,112	13,922,112	13,922,112
<u>Capital Outlay</u>							
-	-	-	572000	Buildings and Related	-	-	-
70,674	33,992	20,000	574000	Equipment and Vehicles	20,000	20,000	20,000
-	-	-	574500	Vehicles	-	-	-
-	(13,689)	-	576000	Railroad Equip and Facilities	-	-	-
19,685	19,830	-	579000	Intangible Assets	-	-	-
90,358	40,132	20,000		Total Capital Outlay	20,000	20,000	20,000
<u>Interfund Transfers</u>							
3,004,007	3,362,635	3,470,260	580000	Transfer for Indirect Costs	3,557,215	3,557,215	3,557,215
397,600	403,650	781,275	581000	Transfer of Resources	257,500	257,500	257,500
130,294	39,300	203,030	582000	Transfer for Direct Costs	172,084	172,084	172,084
-	-	233,000	586000	Interfund Loan - Principal	400,000	400,000	400,000
3,750	16,312	32,280	586500	Interfund Loan - Interest	44,925	44,925	44,925
3,535,651	3,821,897	4,719,845		Total Interfund Transfers	4,431,724	4,431,724	4,431,724

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund							
				<i>Contingency</i>			
-	-	1,000,000	701002	Contingency - Operating	1,397,479	1,397,479	1,243,054
-	-	1,000,000		Total Contingency	1,397,479	1,397,479	1,243,054
				<i>Unappropriated Fund Balance</i>			
-	927,568	-	801000	Unapp FB - Restricted	-	-	-
-	927,568	-		Total Unappropriated Fund Balance	-	-	-
\$34,530,153	\$38,405,499	\$41,585,970	TOTAL REQUIREMENTS		\$42,128,179	\$42,128,179	\$42,128,179
179.65	192.65	194.60	FULL-TIME EQUIVALENTS		189.00	189.00	197.60

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund (Administration)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
704,102	882,788	1,072,029	501000	Reg Employees-Full Time-Exempt	1,014,935	1,014,935	1,014,935
68,863	76,217	74,130	502500	Reg Empl-Part Time-Non-Exempt	75,529	75,529	75,529
26,078	27,905	30,000	503000	Temporary Employees - Hourly	30,000	30,000	30,000
470	457	300	508000	Overtime	300	300	300
1,900	3,025	1,800	508600	Mobile Comm Allowance	1,800	1,800	1,800
58,293	77,522	99,121	511000	Fringe - Payroll Taxes	81,173	81,173	81,173
84,859	108,137	127,867	512000	Fringe - Retirement PERS	159,358	159,358	159,358
167,721	183,431	152,962	513000	Fringe - Health and Welfare	141,360	141,360	141,360
4,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
250	538	12,912	514000	Fringe - Unemployment	-	-	-
2,002	2,429	4,378	515000	Fringe - Other Benefits	4,102	4,102	4,102
6,983	12,496	23,527	519000	Pension Oblig Bonds Contrib	11,204	11,204	11,204
-	600	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,125,521	1,377,544	1,599,026		Total Personnel Services	1,519,761	1,519,761	1,519,761
<i>Materials and Services</i>							
10,035	7,358	5,800	520100	Office Supplies	5,800	5,800	5,800
25,754	33,944	32,805	520110	Computer Equipment	32,805	32,805	32,805
4,736	7,473	5,000	520120	Meetings Expenditures	5,000	5,000	5,000
656	455	2,500	520130	Postage	2,500	2,500	2,500
68,037	35,824	405,433	520500	Operating Supplies	255,000	255,000	255,000
-	562	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	4,158	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
1,331	1,689	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-	-	-
11	126	-	520580	Operating Supplies - Uniforms	-	-	-
210	2,484	-	521000	Subscriptions and Dues	-	-	-
23,053	23,843	25,000	521100	Membership and Professional Dues	25,000	25,000	25,000
350	-	-	521200	Publications and Subscriptions	-	-	-
-	2,477	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
67,831	77,514	17,225	524000	Contracted Professional Svcs	5,000	5,000	5,000
13,689	2,567	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	60	600	524050	Contracted Prof Svcs - Advertising	600	600	600
29,838	42,313	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000	5,000	5,000
81,518	24,761	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
1,830	1,250	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
-	1,210	-	525100	Utility Services	-	-	-
140	16,456	-	526010	Maintenance and Repair Services - Building	-	-	-

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Operating Fund (Administration)							
2,317	3,108	2,700	526020	Maintenance and Repair Services - Equipment	2,700	2,700	2,700
1,350	334	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	1,418	-	526300	Software Maintenance	-	-	-
1,169	779	-	526520	Rentals - Equipment	-	-	-
-	390	-	526530	Rentals - Office Equipment	-	-	-
-	2,400	-	526560	Rentals - Parking Space	-	-	-
16,631	17,110	2,500	528000	Other Purchased Services	2,500	2,500	2,500
30	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
4,427	-	100	528030	Other Purchased Services - Delivery, Shipping and Courier	100	100	100
-	1,200	-	528070	Other Purchased Services - Trade Shows	-	-	-
2,736	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
3,041	4,382	9,300	528400	Other Purchased Services - Printing and Graphics	9,300	9,300	9,300
732	-	-	530000	Payments to Other Agencies	-	-	-
50	-	-	530010	License and Permit Fees	-	-	-
75	-	-	540000	Charges for Services	-	-	-
85,763	24,692	-	544500	Grants and Loans	-	-	-
345	48	19,450	545000	Travel	19,450	19,450	19,450
1,234	17,793	-	545100	Travel and Lodging	-	-	-
1,183	740	-	545200	Mileage, Taxi and Parking	-	-	-
1,316	2,081	-	545300	Meals and Entertainment	-	-	-
135	860	2,500	545500	Staff Development	2,500	2,500	2,500
368	179	-	545510	Tuition Reimbursement	-	-	-
1,496	2,955	-	545520	Conference Fees	-	-	-
9,725	53,596	-	549000	Miscellaneous Expenditures	-	-	-
463,145	420,590	540,913		Total Materials and Services	378,255	378,255	378,255
<u>Capital Outlay</u>							
30,598	-	-	574000	Equipment and Vehicles	-	-	-
-	(13,689)	-	576000	Railroad Equip and Facilities	-	-	-
30,598	(13,689)	-		Total Capital Outlay	-	-	-
<u>Interfund Transfers</u>							
3,004,007	3,362,635	3,470,260	580000	Transfer for Indirect Costs	3,557,215	3,557,215	3,557,215
397,600	403,650	781,275	581000	Transfer of Resources	257,500	257,500	257,500
130,294	39,300	203,030	582000	Transfer for Direct Costs	172,084	172,084	172,084
-	-	233,000	586000	Interfund Loan - Principal	400,000	400,000	400,000
3,750	16,312	32,280	586500	Interfund Loan - Interest	44,925	44,925	44,925
3,535,651	3,821,897	4,719,845		Total Interfund Transfers	4,431,724	4,431,724	4,431,724

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18	FY 2017-18	FY 2017-18
		Amended Amount			Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Administration)							
				<u>Contingency</u>			
-	-	1,000,000	701002	Contingency - Operating	1,397,479	1,397,479	1,243,054
-	-	1,000,000		Total Contingency	1,397,479	1,397,479	1,243,054
				<u>Unappropriated Fund Balance</u>			
-	927,568	-	801000	Unapp FB - Restricted	-	-	-
-	927,568	-		Total Unappropriated Fund Balance	-	-	-
\$5,154,915	\$6,533,910	\$7,859,784	TOTAL REQUIREMENTS		\$7,727,219	\$7,727,219	\$7,572,794

Oregon Zoo Operating Fund

FY 2014-15	FY 2015-16	FY 2016-17	<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Education)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
763,740	779,578	926,548	501000	Reg Employees-Full Time-Exempt	799,657	799,657	799,657
262,771	332,703	284,606	501500	Reg Empl-Full Time-Non-Exempt	157,869	157,869	157,869
14,664	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
37,478	123,037	126,931	502500	Reg Empl-Part Time-Non-Exempt	122,436	122,436	122,436
456,543	452,233	563,005	503000	Temporary Employees - Hourly	619,427	619,427	619,427
2,851	1,321	-	504000	Seasonal Employees	-	-	-
380	950	-	504500	Reimbursable Labor	-	-	-
70,223	77,619	74,904	508000	Overtime	69,144	69,144	69,144
2,610	3,310	2,760	508600	Mobile Comm Allowance	2,760	2,760	2,760
135,213	148,390	162,665	511000	Fringe - Payroll Taxes	148,892	148,892	148,892
140,743	159,852	175,931	512000	Fringe - Retirement PERS	218,921	218,921	218,921
186,180	204,331	277,351	513000	Fringe - Health and Welfare	216,988	216,988	216,988
4,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
4,914	6,446	8,211	514000	Fringe - Unemployment	2,171	2,171	2,171
3,283	4,234	5,646	515000	Fringe - Other Benefits	4,452	4,452	4,452
12,879	21,829	38,618	519000	Pension Oblig Bonds Contrib	17,497	17,497	17,497
5,400	6,915	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,103,872	2,324,747	2,647,176	Total Personnel Services		2,380,214	2,380,214	2,380,214
<i>Materials and Services</i>							
11,173	8,562	15,120	520100	Office Supplies	10,620	10,620	10,620
5,927	4,532	2,500	520110	Computer Equipment	2,500	2,500	2,500
7,136	10,386	7,800	520120	Meetings Expenditures	7,800	7,800	7,800
41	1,103	2,500	520130	Postage	2,000	2,000	2,000
4,217	11,702	17,495	520140	OfficeSupply-PromoandConsult Sup	13,945	13,945	13,945
33,364	46,791	92,319	520500	Operating Supplies	56,193	56,193	56,193
322	10,614	500	520510	Operating Supplies - Small Tools, Equip	-	-	-
10	-	-	520530	Operating Supplies - Coat Check	-	-	-
56,945	57,873	67,730	520535	Operating Supplies - Food for Prg Part	67,632	67,632	67,632
43	-	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
15	-	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-	-	-
-	21	-	520550	Operating Supplies - Telecommunications	-	-	-
35,324	40,220	16,310	520580	Operating Supplies - Uniforms	33,810	33,810	33,810
-	754	-	520590	Operating Supplies - Sustainability	-	-	-
30	30	-	521000	Subscriptions and Dues	-	-	-
885	1,030	3,975	521100	Membership and Professional Dues	1,725	1,725	1,725
558	797	735	521200	Publications and Subscriptions	535	535	535
661	904	3,100	521400	Fuels and Lubricants - General	-	-	-

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund (Education)							
470	3,751	-	521500	Maintenance and Repairs Supplies	-	-	-
75	117	3,600	521560	Maintenance and Repairs Supplies - Equipment	3,100	3,100	3,100
-	93	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	932	-	522100	Cost of Food and Beverage	-	-	-
-	-	100	522105	Cost of Food-Tableware Supplies	100	100	100
112,163	215,471	253,100	524000	Contracted Professional Svcs	142,100	142,100	142,100
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
219	148	426	524050	Contracted Prof Svcs - Advertising	-	-	-
-	25	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
3,400	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
3,500	500	1,000	524600	Sponsorship Expenditures	-	-	-
-	5	-	525000	Contracted Property Services	-	-	-
2,365	3,553	3,412	525120	Utility Services - Telecommunications	1,935	1,935	1,935
-	30	2,750	526000	Maintenance and Repair Services	3,750	3,750	3,750
-	98	-	526010	Maintenance and Repair Services - Building	-	-	-
630	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
435	182	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	525	4,750	526500	Rentals	-	-	-
200	210	1,400	526510	Rentals - Building	5,550	5,550	5,550
250	-	-	526520	Rentals - Equipment	-	-	-
63	-	1,000	526540	Rentals - Vehicle	-	-	-
-	1,140	-	526560	Rentals - Parking Space	-	-	-
100,261	13,177	20,370	528000	Other Purchased Services	44,770	44,770	44,770
-	4	-	528020	Other Purchased Services - Audio Visual	-	-	-
749	15,275	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
270	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
19,838	27,890	40,000	528210	Credit Card Fees	40,000	40,000	40,000
11,969	6,487	11,380	528400	Other Purchased Services - Printing and Graphics	8,520	8,520	8,520
222	-	-	528500	Cemetery Services Expenditures	-	-	-
-	-	10,750	530000	Payments to Other Agencies	-	-	-
27	-	-	544000	Program Purchases	-	-	-
64	-	1,500	545000	Travel	-	-	-
14,320	9,775	30,000	545100	Travel and Lodging	22,000	22,000	22,000
2,258	2,387	1,500	545200	Mileage, Taxi and Parking	600	600	600
2,027	1,524	-	545300	Meals and Entertainment	-	-	-
5,475	2,506	7,040	545500	Staff Development	2,840	2,840	2,840
-	-	1,500	545510	Tuition Reimbursement	-	-	-
3,265	5,111	6,775	545520	Conference Fees	5,775	5,775	5,775
445	-	-	545530	Outreach Development	-	-	-
15	53	-	548000	Fee Reimbursements	-	-	-

Oregon Zoo Operating Fund

				<i>For Information Only</i>		FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	FY 2016-17						
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount				Amount	Amount	Amount
Oregon Zoo Operating Fund (Education)								
1,143	1,286	5,700	549000	Miscellaneous Expenditures		1,700	1,700	1,700
7,442	5,147	5,700	549010	Tri-Met Transit Pass		5,700	5,700	5,700
450,210	512,719	644,337		Total Materials and Services		485,200	485,200	485,200
\$2,554,083	\$2,837,466	\$3,291,513	TOTAL REQUIREMENTS			\$2,865,414	\$2,865,414	\$2,865,414

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund (Facilities Management)							
Expenditures							
				<i>Personnel Services</i>			
264,058	295,093	481,454	501000	Reg Employees-Full Time-Exempt	533,524	533,524	533,524
986,493	1,059,980	987,446	501500	Reg Empl-Full Time-Non-Exempt	973,457	973,457	973,457
-	-	57,495	502500	Reg Empl-Part Time-Non-Exempt	61,619	61,619	61,619
128,318	54,238	156,519	503000	Temporary Employees - Hourly	96,995	96,995	96,995
-	57	-	504000	Seasonal Employees	-	-	-
38,599	45,477	30,300	508000	Overtime	30,300	30,300	30,300
600	125	600	508600	Mobile Comm Allowance	600	600	600
116,645	119,139	144,566	511000	Fringe - Payroll Taxes	144,790	144,790	144,790
113,413	137,207	150,143	512000	Fringe - Retirement PERS	214,824	214,824	214,824
309,695	296,578	319,862	513000	Fringe - Health and Welfare	325,128	325,128	325,128
8,619	491	9,110	514000	Fringe - Unemployment	24,808	24,808	24,808
4,460	4,599	6,456	515000	Fringe - Other Benefits	6,518	6,518	6,518
13,448	20,392	34,262	519000	Pension Oblig Bonds Contrib	17,111	17,111	17,111
-	75	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,984,349	2,033,452	2,378,213		Total Personnel Services	2,429,674	2,429,674	2,429,674
				<i>Materials and Services</i>			
7,156	4,224	4,250	520100	Office Supplies	4,250	4,250	4,250
1,581	17,770	-	520110	Computer Equipment	-	-	-
802	256	750	520120	Meetings Expenditures	750	750	750
9,755	49,786	12,000	520500	Operating Supplies	14,000	14,000	14,000
20,387	10,498	7,000	520510	Operating Supplies - Small Tools, Equip	6,000	6,000	6,000
52	-	-	520520	Operating Supplies - Audio Visual	-	-	-
-	605	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
41,353	63,662	-	520545	Exhibit Materials - Habitat/Exh Mat H	62,000	62,000	62,000
4,081	138	6,800	520580	Operating Supplies - Uniforms	6,800	6,800	6,800
240	249	-	521000	Subscriptions and Dues	-	-	-
106	95	-	521100	Membership and Professional Dues	-	-	-
576	620	600	521200	Publications and Subscriptions	600	600	600
48,833	44,624	81,000	521400	Fuels and Lubricants - General	50,000	50,000	50,000
17,603	13,213	20,000	521500	Maintenance and Repairs Supplies	20,000	20,000	20,000
2,270	2,484	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
99,212	108,689	65,000	521520	Maintenance and Repairs Supplies - Building	65,000	65,000	65,000
43,373	47,848	57,000	521521	Maintenance and Repairs Supplies - HVAC	57,000	57,000	57,000
1,185	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
28,053	44,873	42,000	521540	Maintenance and Repairs Supplies - Electrical	42,000	42,000	42,000
5,153	1,403	1,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
158,624	94,612	111,500	521560	Maintenance and Repairs Supplies - Equipment	111,500	111,500	111,500
28,857	26,857	50,000	521570	Maintenance and Repairs Supplies - Vehicles	60,000	60,000	60,000

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Operating Fund (Facilities Management)							
26,868	61,825	185,000	524000	Contracted Professional Svcs	35,000	35,000	35,000
3,000	-	-	524030	Contracted Prof Svcs - Architect	-	-	-
231	1,123	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	560	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	-	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000	5,000	5,000
-	61,771	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
32,363	39,943	40,000	525120	Utility Services - Telecommunications	40,000	40,000	40,000
644,602	693,215	665,500	525130	Utility Services - Electricity	660,000	660,000	660,000
206,430	177,340	225,000	525140	Utility Services - Natural Gas	230,400	230,400	230,400
1,243,319	1,174,442	1,265,000	525160	Utility Services - Water and Sewer	1,265,000	1,265,000	1,265,000
75	180	-	525500	Cleaning Services	-	-	-
1,614	998	36,000	526000	Maintenance and Repair Services	36,000	36,000	36,000
144,358	220,560	127,500	526010	Maintenance and Repair Services - Building	115,500	115,500	115,500
19,163	42,639	20,000	526012	Maintenance and Repair Services - Electricity	20,000	20,000	20,000
8,176	7,936	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
9,185	55,870	30,000	526014	Maintenance and Repair Services - HVAC	30,000	30,000	30,000
23,620	16,065	27,000	526020	Maintenance and Repair Services - Equipment	12,000	12,000	12,000
21,534	20,021	52,000	526030	Maintenance and Repair Services - Grounds	53,500	53,500	53,500
4,474	7,435	-	526040	Maintenance and Repair Services - Technology	-	-	-
16,697	30,961	10,000	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
1,752	6,625	4,500	526300	Software Maintenance	4,500	4,500	4,500
4,756	-	-	526500	Rentals	-	-	-
-	723	-	526510	Rentals - Building	-	-	-
32,462	32,465	15,000	526520	Rentals - Equipment	15,000	15,000	15,000
-	6	-	526530	Rentals - Office Equipment	-	-	-
1,928	16,147	-	528000	Other Purchased Services	-	-	-
216	473	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
613	2,331	950	528400	Other Purchased Services - Printing and Graphics	950	950	950
1,077	1,061	-	530000	Payments to Other Agencies	-	-	-
1,449	7,124	9,786	530010	License and Permit Fees	9,786	9,786	9,786
(169)	1,157	6,000	545100	Travel and Lodging	6,000	6,000	6,000
15	8	-	545200	Mileage, Taxi and Parking	-	-	-
75	-	-	545300	Meals and Entertainment	-	-	-
2,144	2,123	2,000	545500	Staff Development	2,000	2,000	2,000
-	525	-	545520	Conference Fees	-	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
2,971,281	3,216,155	3,242,636	Total Materials and Services		3,097,536	3,097,536	3,097,536
\$4,955,630	\$5,249,607	\$5,620,849	TOTAL REQUIREMENTS		\$5,527,210	\$5,527,210	\$5,527,210

Oregon Zoo Operating Fund

FY 2016-17				<i>For Information Only</i>	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund (Guest Services)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
880,735	858,953	969,717	501000	Reg Employees-Full Time-Exempt	1,001,464	1,001,464	1,001,464
734,298	888,220	805,988	501500	Reg Empl-Full Time-Non-Exempt	834,306	834,306	834,306
334,315	410,853	465,032	502500	Reg Empl-Part Time-Non-Exempt	483,313	483,313	714,101
1,761,920	2,248,070	2,262,647	503000	Temporary Employees - Hourly	2,428,642	2,428,642	2,197,854
455,002	20,405	-	504000	Seasonal Employees	-	-	-
100,786	89,541	58,818	508000	Overtime	55,518	55,518	55,518
5,725	6,675	6,600	508600	Mobile Comm Allowance	6,600	6,600	6,600
358,817	377,144	378,903	511000	Fringe - Payroll Taxes	400,087	400,087	400,087
324,562	335,992	386,984	512000	Fringe - Retirement PERS	514,963	514,963	526,595
450,951	518,613	627,896	513000	Fringe - Health and Welfare	638,243	638,243	779,603
2,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
58,723	70,335	43,756	514000	Fringe - Unemployment	37,131	37,131	37,131
8,070	9,389	10,332	515000	Fringe - Other Benefits	10,444	10,444	11,877
32,409	54,554	88,113	519000	Pension Oblig Bonds Contrib	51,956	51,956	51,956
3,570	1,875	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,511,883	5,890,620	6,104,786	Total Personnel Services		6,462,667	6,462,667	6,617,092
<i>Materials and Services</i>							
7,021	9,328	10,200	520100	Office Supplies	10,200	10,200	10,200
6,742	19,859	-	520110	Computer Equipment	-	-	-
519	848	5,000	520120	Meetings Expenditures	5,000	5,000	5,000
-	106	-	520130	Postage	-	-	-
-	20	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
358,244	399,936	384,420	520500	Operating Supplies	354,420	354,420	354,420
51,382	33,225	21,500	520510	Operating Supplies - Small Tools, Equip	21,500	21,500	21,500
942	4,063	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
-	166	-	520550	Operating Supplies - Telecommunications	-	-	-
36,602	54,925	51,750	520580	Operating Supplies - Uniforms	51,750	51,750	51,750
250	796	-	521000	Subscriptions and Dues	-	-	-
1,180	1,365	2,900	521100	Membership and Professional Dues	2,900	2,900	2,900
350	3,327	-	521200	Publications and Subscriptions	-	-	-
4,230	3,685	-	521400	Fuels and Lubricants - General	-	-	-
944	241	-	521500	Maintenance and Repairs Supplies	-	-	-
460	4,828	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
711	84	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
3,174	2,461	21,000	521560	Maintenance and Repairs Supplies - Equipment	21,000	21,000	21,000
471	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
1,457,498	39,191	-	522000	Food	-	-	-

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Operating Fund (Guest Services)							
50	1,535,598	1,748,129	522100	Cost of Food and Beverage	1,742,493	1,742,493	1,742,493
101,428	93,743	137,169	522105	Cost of Food-Tableware Supplies	139,399	139,399	139,399
4,780	8,718	-	522500	Retail	-	-	-
1,236,605	1,718,318	1,861,891	524000	Contracted Professional Svcs	1,961,891	1,961,891	1,961,891
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations	500	500	500
4,755	5,280	8,200	524050	Contracted Prof Svcs - Advertising	8,200	8,200	8,200
7,552	7,257	14,600	524060	Contracted Prof Svcs - Information Technology Services	14,600	14,600	14,600
-	662	-	525100	Utility Services	-	-	-
-	788	-	525110	Utility Services - Internet	-	-	-
3,145	3,087	2,220	525120	Utility Services - Telecommunications	2,220	2,220	2,220
1,873	1,358	-	525130	Utility Services - Electricity	-	-	-
56,380	73,196	60,000	525150	Utility Services - Sanitation and Refuse Removal	60,000	60,000	60,000
15,737	20,508	29,000	525500	Cleaning Services	29,000	29,000	29,000
1,000	195	-	526000	Maintenance and Repair Services	-	-	-
2,718	9,011	-	526010	Maintenance and Repair Services - Building	-	-	-
-	4,156	-	526012	Maintenance and Repair Services - Electricity	-	-	-
3,250	1,160	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
119,604	159,986	153,350	526020	Maintenance and Repair Services - Equipment	153,350	153,350	153,350
575	1,325	-	526030	Maintenance and Repair Services - Grounds	-	-	-
1,751	-	24,617	526040	Maintenance and Repair Services - Technology	24,617	24,617	24,617
500	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
9,594	249	-	526300	Software Maintenance	-	-	-
5,347	2,856	82,000	526500	Rentals	82,000	82,000	82,000
28,425	26,807	27,300	526510	Rentals - Building	27,300	27,300	27,300
37,555	50,100	20,200	526520	Rentals - Equipment	24,200	24,200	24,200
-	18	-	526530	Rentals - Office Equipment	-	-	-
876	343	5,000	526540	Rentals - Vehicle	5,000	5,000	5,000
2,500	-	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
-	489	-	526580	Rentals - Audio Visual	-	-	-
24,780	75,288	116,500	528000	Other Purchased Services	61,500	61,500	61,500
352	497	-	528010	Other Purchased Services - Commissions	-	-	-
1,673	6,160	-	528020	Other Purchased Services - Audio Visual	-	-	-
542	703	850	528030	Other Purchased Services - Delivery, Shipping and Courier	850	850	850
25	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
50,055	18,360	-	528080	Other Purchased Services - Agency Fees	-	-	-
-	400	-	528090	Other Purchased Svcs - Event	-	-	-
33,708	41,280	-	528094	Other Purchased Services - Linens	-	-	-
5,710	-	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
275,148	318,110	205,000	528210	Credit Card Fees	306,000	306,000	306,000
48,333	12,986	50,000	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
8,957	4,833	23,500	528400	Other Purchased Services - Printing and Graphics	23,500	23,500	23,500

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund (Guest Services)							
1,656,302	1,890,112	2,190,000	529000	Operations Contracts	2,531,958	2,531,958	2,531,958
2,231	286	5,130	530000	Payments to Other Agencies	5,130	5,130	5,130
7,400	13,213	24,535	530010	License and Permit Fees	24,535	24,535	24,535
56	-	-	544500	Grants and Loans	-	-	-
-	-	14,225	545000	Travel	14,225	14,225	14,225
3,081	3,067	-	545100	Travel and Lodging	-	-	-
76	327	-	545200	Mileage, Taxi and Parking	-	-	-
258	534	-	545300	Meals and Entertainment	-	-	-
1,244	7,602	19,850	545500	Staff Development	19,850	19,850	19,850
-	450	-	545510	Tuition Reimbursement	-	-	-
2,209	2,308	-	545520	Conference Fees	-	-	-
380	1,679	1,000	549000	Miscellaneous Expenditures	1,000	1,000	1,000
-	9,191	-	552000	Bad Debt Expense	-	-	-
5,699,242	6,711,045	7,324,536		Total Materials and Services	7,783,088	7,783,088	7,783,088
<i>Capital Outlay</i>							
40,053	19,640	20,000	574000	Equipment and Vehicles	20,000	20,000	20,000
19,685	19,830	-	579000	Intangible Assets	-	-	-
59,738	39,470	20,000		Total Capital Outlay	20,000	20,000	20,000
\$11,270,863	\$12,641,135	\$13,449,322	TOTAL REQUIREMENTS		\$14,265,755	\$14,265,755	\$14,420,180

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Operating Fund (Living Collections)							
Expenditures							
<i>Personnel Services</i>							
1,349,220	1,255,655	1,719,889	501000	Reg Employees-Full Time-Exempt	1,806,507	1,806,507	1,806,507
2,720,870	3,193,415	3,200,697	501500	Reg Empl-Full Time-Non-Exempt	3,241,792	3,241,792	3,241,792
14,920	5,590	-	502000	Reg Employees-Part Time-Exempt	-	-	-
350,169	400,428	358,377	502500	Reg Empl-Part Time-Non-Exempt	407,504	407,504	407,504
366,373	346,617	144,354	503000	Temporary Employees - Hourly	149,354	149,354	149,354
182,283	177,337	112,590	508000	Overtime	113,590	113,590	113,590
6,200	5,949	6,600	508600	Mobile Comm Allowance	6,600	6,600	6,600
416,672	448,835	467,509	511000	Fringe - Payroll Taxes	480,299	480,299	480,299
443,475	489,256	535,883	512000	Fringe - Retirement PERS	767,044	767,044	767,044
1,028,372	992,727	1,164,794	513000	Fringe - Health and Welfare	1,180,357	1,180,357	1,180,357
1,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
21,158	15,770	17,025	514000	Fringe - Unemployment	43,357	43,357	43,357
15,711	17,697	22,827	515000	Fringe - Other Benefits	22,924	22,924	22,924
48,277	77,037	110,190	519000	Pension Oblig Bonds Contrib	58,117	58,117	58,117
8,400	16,650	-	519500	Fringe - Insurance - Opt Out	-	-	-
6,973,100	7,442,963	7,860,735		Total Personnel Services	8,277,445	8,277,445	8,277,445
<i>Materials and Services</i>							
8,765	9,784	11,808	520100	Office Supplies	11,810	11,810	11,810
1,762	3,446	1,500	520110	Computer Equipment	1,500	1,500	1,500
229	1,210	500	520120	Meetings Expenditures	500	500	500
-	16	-	520130	Postage	-	-	-
165,213	155,006	203,516	520500	Operating Supplies	171,700	171,700	171,700
51,829	43,069	42,700	520510	Operating Supplies - Small Tools, Equip	41,350	41,350	41,350
285,460	290,651	241,125	520540	Operating Supplies - Medical and Veterinary	191,125	191,125	191,125
11,695	21,762	22,750	520545	Exhibit Materials - Habitat/Exh Mat H	17,900	17,900	17,900
9,025	12,010	16,200	520546	Enrichment Materials - Zoo An/Enrich Mat	16,200	16,200	16,200
1,152	-	-	520550	Operating Supplies - Telecommunications	-	-	-
13,917	2,807	5,250	520580	Operating Supplies - Uniforms	5,250	5,250	5,250
544,953	460,795	500,800	520600	Animal Food	500,800	500,800	500,800
24,940	12,862	9,200	520610	Animal Food - Enrichment	9,200	9,200	9,200
25,889	26,456	27,169	521100	Membership and Professional Dues	27,169	27,169	27,169
693	1,131	4,500	521200	Publications and Subscriptions	4,000	4,000	4,000
48	299	-	521400	Fuels and Lubricants - General	-	-	-
183	187	-	521500	Maintenance and Repairs Supplies	-	-	-
-	230	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
399	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
18,704	7,010	5,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	7,000	7,000	7,000

Oregon Zoo Operating Fund

FY 2016-17				For Information Only	FY 2017-18	FY 2017-18	FY 2017-18
FY 2014-15	FY 2015-16	Amended					
Actual	Actual	Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Living Collections)							
5,695	521	600	521560	Maintenance and Repairs Supplies - Equipment	600	600	600
252,940	245,960	125,944	524000	Contracted Professional Svcs	63,610	63,610	63,610
734	529	-	524050	Contracted Prof Svcs - Advertising	-	-	-
990	1,634	1,600	525120	Utility Services - Telecommunications	1,600	1,600	1,600
3,371	5,573	4,000	525500	Cleaning Services	4,000	4,000	4,000
205	2,545	50,000	526000	Maintenance and Repair Services	50,000	50,000	50,000
-	18	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
32,944	77,782	39,800	526020	Maintenance and Repair Services - Equipment	92,500	92,500	92,500
29,563	43,202	33,700	526030	Maintenance and Repair Services - Grounds	33,700	33,700	33,700
232	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	350	-	526300	Software Maintenance	-	-	-
11,566	6,524	12,000	526510	Rentals - Building	12,000	12,000	12,000
12,288	7,101	9,500	526520	Rentals - Equipment	10,500	10,500	10,500
542	325	15,000	528000	Other Purchased Services	15,000	15,000	15,000
13,293	13,065	2,500	528030	Other Purchased Services - Delivery, Shipping and Courier	2,500	2,500	2,500
48	1,340	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	2,100	-	528070	Other Purchased Services - Trade Shows	-	-	-
1,557	1,998	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,689	1,377	2,164	530010	License and Permit Fees	2,164	2,164	2,164
50,579	59,639	68,300	544500	Grants and Loans	64,800	64,800	64,800
725	337	2,650	545000	Travel	2,650	2,650	2,650
44,087	38,624	62,100	545100	Travel and Lodging	65,950	65,950	65,950
4,158	3,512	-	545200	Mileage, Taxi and Parking	-	-	-
5,850	11,397	700	545300	Meals and Entertainment	700	700	700
4,675	3,008	6,030	545500	Staff Development	5,730	5,730	5,730
75	-	-	545510	Tuition Reimbursement	-	-	-
10,270	17,136	15,340	545520	Conference Fees	14,540	14,540	14,540
432	7	-	549000	Miscellaneous Expenditures	-	-	-
1,737	1,455	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
47,131	35,245	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
1,702,228	1,631,032	1,626,946	Total Materials and Services		1,531,048	1,531,048	1,531,048
Capital Outlay							
23	14,352	-	574000	Equipment and Vehicles	-	-	-
-	-	-	574500	Vehicles	-	-	-
23	14,352	-	Total Capital Outlay		-	-	-
\$8,675,350	\$9,088,347	\$9,487,681	TOTAL REQUIREMENTS		\$9,808,493	\$9,808,493	\$9,808,493

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Oregon Zoo Operating Fund (Marketing)							
Expenditures							
				<i>Personnel Services</i>			
621,043	689,280	776,919	501000	Reg Employees-Full Time-Exempt	826,868	826,868	826,868
47,795	6,519	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
72,744	34,776	32,895	502000	Reg Employees-Part Time-Exempt	29,670	29,670	29,670
-	15,647	21,460	502500	Reg Empl-Part Time-Non-Exempt	22,958	22,958	22,958
31,125	36,600	17,337	503000	Temporary Employees - Hourly	17,337	17,337	17,337
3,314	1,011	-	508000	Overtime	-	-	-
3,040	4,560	2,640	508600	Mobile Comm Allowance	2,640	2,640	2,640
64,590	65,074	71,605	511000	Fringe - Payroll Taxes	75,771	75,771	75,771
97,092	96,764	108,799	512000	Fringe - Retirement PERS	146,068	146,068	146,068
192,210	160,437	152,958	513000	Fringe - Health and Welfare	155,496	155,496	155,496
-	-	-	514000	Fringe - Unemployment	(2,196)	(2,196)	(2,196)
2,344	2,378	3,403	515000	Fringe - Other Benefits	3,520	3,520	3,520
7,637	11,276	16,971	519000	Pension Oblig Bonds Contrib	8,971	8,971	8,971
-	525	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,142,932	1,124,846	1,204,987	Total Personnel Services		1,287,103	1,287,103	1,287,103
				<i>Materials and Services</i>			
3,315	1,042	5,400	520100	Office Supplies	5,400	5,400	5,400
3,783	3,817	2,300	520110	Computer Equipment	2,300	2,300	2,300
634	159	120	520120	Meetings Expenditures	120	120	120
68	20	60	520130	Postage	60	60	60
36,878	32,337	18,100	520500	Operating Supplies	18,100	18,100	18,100
549	901	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
1,609	-	-	521000	Subscriptions and Dues	-	-	-
1,465	2,135	4,105	521100	Membership and Professional Dues	4,105	4,105	4,105
2,004	425	40	521200	Publications and Subscriptions	40	40	40
6,535	2,571	10,100	521500	Maintenance and Repairs Supplies	10,100	10,100	10,100
33	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
113	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
365	15	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
25,999	60,254	1,500	524000	Contracted Professional Svcs	1,500	1,500	1,500
29,569	29,615	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
530,065	628,435	468,030	524050	Contracted Prof Svcs - Advertising	468,030	468,030	468,030
14,420	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-

Oregon Zoo Operating Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Oregon Zoo Operating Fund (Marketing)							
15,900	-	-	524500	Marketing Expenditures	-	-	-
41	481	-	525120	Utility Services - Telecommunications	-	-	-
588	-	-	526000	Maintenance and Repair Services	-	-	-
401	711	5,400	526020	Maintenance and Repair Services - Equipment	5,400	5,400	5,400
-	4,121	3,460	526300	Software Maintenance	3,460	3,460	3,460
553	-	-	526520	Rentals - Equipment	-	-	-
26,548	35,194	31,389	528000	Other Purchased Services	6,540	6,540	6,540
3,737	600	-	528020	Other Purchased Services - Audio Visual	-	-	-
50	216	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
62,495	120,693	92,800	528400	Other Purchased Services - Printing and Graphics	92,800	92,800	92,800
16	47	2,000	545000	Travel	2,000	2,000	2,000
4,760	3,882	-	545100	Travel and Lodging	-	-	-
327	66	-	545200	Mileage, Taxi and Parking	-	-	-
934	233	-	545300	Meals and Entertainment	-	-	-
498	149	1,500	545500	Staff Development	1,500	1,500	1,500
149	700	-	545510	Tuition Reimbursement	-	-	-
1,977	1,354	530	545520	Conference Fees	530	530	530
-	15	25,000	549000	Miscellaneous Expenditures	25,000	25,000	25,000
776,379	930,187	671,834	Total Materials and Services		646,985	646,985	646,985
\$1,919,311	\$2,055,033	\$1,876,821	TOTAL REQUIREMENTS		\$1,934,088	\$1,934,088	\$1,934,088



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



Parks and Natural Areas Local Option Levy Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	5,171,039	4,249,882	4,413,031	6,629,316	6,629,316	6,832,816	54.83%
Current Revenues							
Real Property Taxes	11,414,902	12,571,899	13,602,132	14,036,626	14,036,626	14,036,626	3.19%
Interest Earnings	38,711	49,368	6,000	6,000	6,000	6,000	0.00%
Grants	717,788	236,251	888,000	100,000	100,000	100,000	(88.74%)
Contributions from Governments	-	-	-	-	-	325,000	n/a
Contributions from Private Sources	130,000	640	-	-	-	-	0.00%
Subtotal Current Revenues	12,301,401	12,858,158	14,496,132	14,142,626	14,142,626	14,467,626	(0.20%)
Interfund Transfers							
Fund Equity Transfers	-	148,500	-	-	-	-	0.00%
Subtotal Interfund Transfers	-	148,500	-	-	-	-	0.00%
TOTAL RESOURCES	\$17,472,440	\$17,256,540	\$18,909,163	\$20,771,942	\$20,771,942	\$21,300,442	12.65%
REQUIREMENTS							
Current Expenditures							
Personnel Services	2,641,181	2,779,628	2,617,319	3,916,173	3,916,173	3,916,173	49.63%
Materials and Services	5,621,894	4,755,605	5,084,000	5,904,370	5,904,370	5,979,370	17.61%
Capital Outlay	3,338,136	2,160,763	3,182,737	4,166,804	4,166,804	4,795,304	50.67%
Subtotal Current Expenditures	11,601,212	9,695,997	10,884,056	13,987,347	13,987,347	14,690,847	34.98%
Interfund Transfers							
Internal Service Transfers	1,286,558	3,184,472	3,528,141	3,158,389	3,158,389	3,158,389	(10.48%)
Interfund Reimbursements	318,788	673,559	1,294,754	1,132,583	1,132,583	1,132,583	(12.53%)
Fund Equity Transfers	16,000	-	158,025	17,800	17,800	17,800	(88.74%)
Subtotal Interfund Transfers	1,621,346	3,858,031	4,980,920	4,308,772	4,308,772	4,308,772	(13.49%)
Contingency	-	-	3,044,187	2,475,823	2,475,823	2,300,823	(24.42%)
Unappropriated Fund Balance	4,249,882	3,702,512	-	-	-	-	0.00%
Subtotal Contingency/Ending Balance	4,249,882	3,702,512	3,044,187	2,475,823	2,475,823	2,300,823	(24.42%)
TOTAL REQUIREMENTS	\$17,472,440	\$17,256,540	\$18,909,163	\$20,771,942	\$20,771,942	\$21,300,442	12.65%
FULL-TIME EQUIVALENTS	30.90	33.80	29.73	37.18	37.18	37.18	25.06%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							7.45

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 17,000 acres of regional parks and 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 estimated to be \$6.8 million for FY 2017-18.

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. The levy was renewed in November 2016 for another five years, through FY 2022-23, at the same rate. After losses from property tax compression, Metro expects to receive \$14 million in property tax revenues from the tax levy.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 37.18 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This is an increase of 7.45 FTE from FY 2016-17. The major increases are due to the Oregon Zoo transferring the Natural Educators back to Parks (3.60 FTE) and the reallocation of the bond personnel to Levy program work (3.40). The other FTE changes were an additional 0.55 allocated to two positions to properly fill roles and an allocation out of 0.10 FTE to other programmatic needs

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 40.1 percent of the proposed expenditures for FY 2017-18. These expenditures go toward property and professional services on parks and natural areas. Funds are also budgeted to expand volunteer opportunities, increase conservation education activities and expand the Nature in Neighborhoods restoration and enhancement grant program.

Capital outlay

Lands and capital improvements will account for \$4.8 million in spending, and will be used to restore and replace pathways, aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

\$4.3 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 2017-18 have been included in the Contingency category.

Parks and Natural Areas Local Option Levy Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount	Amount	Amount			Amount	Amount	Amount
Parks and Natural Areas Local Option Levy Fund							
Revenues							
Beginning Fund Balance							
5,171,039	4,249,882	-	323000	Funs Bal-Restricted for Parks Oper Levy	-	-	-
-	-	-	340000	Fund Bal-Unassigned/Undesignated	1,426,804	1,426,804	1,426,804
-	-	2,876,810	349000	Fund Balance-Unassigned/Reserved	3,273,567	3,273,567	3,477,067
-	-	1,536,221	350000	Fund Balance-Assigned	1,928,945	1,928,945	1,928,945
5,171,039	4,249,882	4,413,031	Total Beginning Fund Balance		6,629,316	6,629,316	6,832,816
Current Revenue							
11,299,849	12,422,312	13,402,132	401000	Real Property Taxes-Current Yr	13,898,626	13,898,626	13,898,626
95,844	124,332	200,000	401500	Real Property Taxes-Prior Yrs	138,000	138,000	138,000
10,382	14,952	-	401800	Payment in Lieu of R Prop Tax	-	-	-
8,827	10,302	-	401900	Interest and Penalty-R Prop Tax	-	-	-
-	-	38,000	410000	Federal Grants - Direct	-	-	-
129,441	111,637	-	410500	Federal Grants - Indirect	-	-	-
588,347	124,613	100,000	411000	State Grants - Direct	100,000	100,000	100,000
-	-	750,000	412000	Local Grants - Direct	-	-	-
-	-	-	414500	Government Contributions	-	-	325,000
34,859	43,478	6,000	470000	Interest on Investments	6,000	6,000	6,000
3,852	5,890	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	640	-	475000	Donations and Bequests - Oper	-	-	-
130,000	-	-	475500	Capital Contrib and Donations	-	-	-
12,301,401	12,858,158	14,496,132	Total Current Revenue		14,142,626	14,142,626	14,467,626
Interfund Transfers							
-	148,500	-	497000	Transfer of Resources	-	-	-
-	148,500	-	Total Interfund Transfers		-	-	-
\$17,472,440	\$17,256,540	\$18,909,163	TOTAL RESOURCES		\$20,771,942	\$20,771,942	\$21,300,442

Expenditures

<i>Personnel Services</i>							
1,121,597	1,331,205	1,022,837	501000	Reg Employees-Full Time-Exempt	1,630,831	1,630,831	1,630,831
369,593	540,558	638,572	501500	Reg Empl-Full Time-Non-Exempt	803,763	803,763	803,763
-	14,239	80,544	502000	Reg Employees-Part Time-Exempt	148,444	148,444	148,444
70,956	1,039	55,077	502500	Reg Empl-Part Time-Non-Exempt	93,973	93,973	93,973

Parks and Natural Areas Local Option Levy Fund

FY 2014-15	FY 2015-16	FY 2016-17				FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
Parks and Natural Areas Local Option Levy Fund								
184,513	93,863	-	503000	Temporary Employees - Hourly		82,985	82,985	82,985
14,079	-	-	503100	Temporary Employees - Salaried		-	-	-
260,863	77,995	-	504000	Seasonal Employees		-	-	-
53,160	34,635	-	508000	Overtime		-	-	-
3,686	4,210	-	508600	Mobile Comm Allowance		-	-	-
150,833	169,815	168,828	511000	Fringe - Payroll Taxes		225,707	225,707	225,707
137,189	154,554	189,699	512000	Fringe - Retirement PERS		367,144	367,144	367,144
239,527	316,268	413,347	513000	Fringe - Health and Welfare		525,576	525,576	525,576
9,000	1,774	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
4,635	5,932	8,428	515000	Fringe - Other Benefits		10,977	10,977	10,977
15,627	28,516	39,987	519000	Pension Oblig Bonds Contrib		26,773	26,773	26,773
5,925	5,025	-	519500	Fringe - Insurance - Opt Out		-	-	-
2,641,181	2,779,628	2,617,319	Total Personnel Services			3,916,173	3,916,173	3,916,173
Materials and Services								
78,538	26,313	-	520100	Office Supplies		-	-	-
24,829	14,053	-	520110	Computer Equipment		-	-	-
6,139	11,751	-	520120	Meetings Expenditures		-	-	-
15,050	-	-	520130	Postage		-	-	-
-	29	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
406,060	363,671	-	520500	Operating Supplies		-	-	-
23,289	38,233	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
8,197	57	-	520550	Operating Supplies - Telecommunications		-	-	-
2,799	986	-	520580	Operating Supplies - Uniforms		-	-	-
120	1,145	-	521100	Membership and Professional Dues		-	-	-
986	4,426	-	521200	Publications and Subscriptions		-	-	-
30,563	5,066	-	521400	Fuels and Lubricants - General		-	-	-
1,062	-	-	521520	Maintenance and Repairs Supplies - Building		-	-	-
80,123	677	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape		-	-	-
17,485	23,357	-	521560	Maintenance and Repairs Supplies - Equipment		-	-	-
-	7	-	521570	Maintenance and Repairs Supplies - Vehicles		-	-	-
-	498	-	522000	Food		-	-	-
1,801,644	1,180,651	679,000	524000	Contracted Professional Svcs		863,659	863,659	1,018,659
773	10,292	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
5,192	10,122	-	524050	Contracted Prof Svcs - Advertising		-	-	-
16,161	8,235	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
7,305	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services		-	-	-
1,003	6,896	-	524500	Marketing Expenditures		-	-	-
1,100	5,200	-	524600	Sponsorship Expenditures		-	-	-
2,043,303	1,795,356	2,905,000	525000	Contracted Property Services		2,800,000	2,800,000	2,720,000

Parks and Natural Areas Local Option Levy Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Parks and Natural Areas Local Option Levy Fund							
475	-	-	525100	Utility Services	-	-	-
1,112	578	-	525120	Utility Services - Telecommunications	-	-	-
26,232	2,783	-	525130	Utility Services - Electricity	-	-	-
31,804	2,473	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
1,214	1,963	-	525160	Utility Services - Water and Sewer	-	-	-
12,642	11,663	-	526000	Maintenance and Repair Services	-	-	-
26,880	9,246	-	526010	Maintenance and Repair Services - Building	-	-	-
-	7,739	-	526012	Maintenance and Repair Services - Electricity	-	-	-
31,014	4,563	-	526020	Maintenance and Repair Services - Equipment	-	-	-
47,450	4,641	-	526030	Maintenance and Repair Services - Grounds	-	-	-
1,140	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
23,580	186	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
76,400	-	-	526100	Capital Maintenance - CIP	-	-	-
-	3,285	-	526200	Capital Maintenance - Non-CIP	-	-	-
5,068	36	-	526500	Rentals	-	-	-
1,140	(405)	-	526510	Rentals - Building	-	-	-
7,089	125	-	526520	Rentals - Equipment	-	-	-
1,140	-	-	526560	Rentals - Parking Space	-	-	-
23,802	927	-	528000	Other Purchased Services	-	-	-
437	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
1,302	24	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
33,935	17,657	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
388,512	189,450	-	530000	Payments to Other Agencies	-	-	-
10,042	5,773	-	530010	License and Permit Fees	-	-	-
-	43	-	531000	Taxes (Non-Payroll)	-	-	-
-	38,478	-	531500	Grants to Other Governments	-	-	-
288,779	923,798	1,500,000	544500	Grants and Loans	2,240,711	2,240,711	2,240,711
25	1,729	-	545000	Travel	-	-	-
1,519	5,935	-	545100	Travel and Lodging	-	-	-
1,407	417	-	545200	Mileage, Taxi and Parking	-	-	-
403	1,278	-	545300	Meals and Entertainment	-	-	-
2,436	7,298	-	545500	Staff Development	-	-	-
2,640	6,870	-	545520	Conference Fees	-	-	-
445	-	-	545530	Outreach Development	-	-	-
109	32	-	549000	Miscellaneous Expenditures	-	-	-
5,621,894	4,755,605	5,084,000	Total Materials and Services		5,904,370	5,904,370	5,979,370
Capital Outlay							
65,676	(65,676)	675,000	570000	Land	-	-	500,000
2,480,976	964,775	1,269,737	571000	Improve-Other than Bldg	3,056,804	3,056,804	3,275,304
-	-	75,000	571500	Intangibles - Non-Depreciable	50,000	50,000	50,000

Parks and Natural Areas Local Option Levy Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Parks and Natural Areas Local Option Levy Fund							
401,994	1,118,872	980,000	572000	Buildings and Related	930,000	930,000	930,000
-	-	65,000	573000	Exhibits and Related	-	-	-
91,685	55,190	-	574000	Equipment and Vehicles	80,000	80,000	(10,000)
138,105	-	-	574500	Vehicles	-	-	-
7,784	-	103,000	575000	Office Furn and Equip	-	-	-
-	-	-	578800	Art and Collections	-	-	-
151,915	87,604	15,000	579000	Intangible Assets	50,000	50,000	50,000
3,338,136	2,160,763	3,182,737		Total Capital Outlay	4,166,804	4,166,804	4,795,304
<u>Interfund Transfers</u>							
318,788	673,559	1,294,754	580000	Transfer for Indirect Costs	1,132,583	1,132,583	1,132,583
16,000	-	158,025	581000	Transfer of Resources	17,800	17,800	17,800
1,286,558	3,184,472	3,528,141	582000	Transfer for Direct Costs	3,158,389	3,158,389	3,158,389
1,621,346	3,858,031	4,980,920		Total Interfund Transfers	4,308,772	4,308,772	4,308,772
<u>Contingency</u>							
-	-	3,044,187	701002	Contingency - Operating	2,475,823	2,475,823	2,300,823
-	-	3,044,187		Total Contingency	2,475,823	2,475,823	2,300,823
<u>Unappropriated Fund Balance</u>							
4,249,882	3,702,512	-	801000	Unapp FB - Restricted	-	-	-
4,249,882	3,702,512	-		Total Unappropriated Fund Balance	-	-	-
\$17,472,440	\$17,256,540	\$18,909,163	TOTAL REQUIREMENTS		\$20,771,942	\$20,771,942	\$21,300,442
30.90	33.80	29.73	FULL-TIME EQUIVALENTS		37.18	37.18	37.18

Parks and Natural Areas Local Option Levy Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
Expenditures							
Personnel Services							
1,121,597	1,331,205	1,022,837	501000	Reg Employees-Full Time-Exempt	1,630,831	1,630,831	1,630,831
369,593	540,558	638,572	501500	Reg Empl-Full Time-Non-Exempt	803,763	803,763	803,763
-	14,239	80,544	502000	Reg Employees-Part Time-Exempt	148,444	148,444	148,444
-	1,039	55,077	502500	Reg Empl-Part Time-Non-Exempt	93,973	93,973	93,973
184,513	93,863	-	503000	Temporary Employees - Hourly	82,985	82,985	82,985
14,079	-	-	503100	Temporary Employees - Salaried	-	-	-
254,990	77,995	-	504000	Seasonal Employees	-	-	-
51,022	34,635	-	508000	Overtime	-	-	-
3,261	4,210	-	508600	Mobile Comm Allowance	-	-	-
144,317	169,815	168,828	511000	Fringe - Payroll Taxes	225,707	225,707	225,707
128,522	154,554	189,699	512000	Fringe - Retirement PERS	367,144	367,144	367,144
232,288	316,268	413,347	513000	Fringe - Health and Welfare	525,576	525,576	525,576
9,000	1,774	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
4,358	5,932	8,428	515000	Fringe - Other Benefits	10,977	10,977	10,977
14,827	28,516	39,987	519000	Pension Oblig Bonds Contrib	26,773	26,773	26,773
5,325	5,025	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,537,691	2,779,628	2,617,319	Total Personnel Services		3,916,173	3,916,173	3,916,173
Materials and Services							
78,526	26,313	-	520100	Office Supplies	-	-	-
22,863	14,053	-	520110	Computer Equipment	-	-	-
6,035	11,751	-	520120	Meetings Expenditures	-	-	-
15,050	-	-	520130	Postage	-	-	-
-	29	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
401,982	363,671	-	520500	Operating Supplies	-	-	-
23,289	38,233	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
8,197	57	-	520550	Operating Supplies - Telecommunications	-	-	-
856	986	-	520580	Operating Supplies - Uniforms	-	-	-
120	1,145	-	521100	Membership and Professional Dues	-	-	-
392	4,426	-	521200	Publications and Subscriptions	-	-	-
30,301	5,066	-	521400	Fuels and Lubricants - General	-	-	-
1,062	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
80,123	677	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
17,485	23,357	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
-	7	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	498	-	522000	Food	-	-	-
1,692,808	1,180,651	679,000	524000	Contracted Professional Svcs	863,659	863,659	1,018,659
773	10,292	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
5,192	10,122	-	524050	Contracted Prof Svcs - Advertising	-	-	-
16,161	8,235	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
1,003	6,896	-	524500	Marketing Expenditures	-	-	-
600	5,200	-	524600	Sponsorship Expenditures	-	-	-
2,043,303	1,795,356	2,905,000	525000	Contracted Property Services	2,800,000	2,800,000	2,720,000
475	-	-	525100	Utility Services	-	-	-
426	578	-	525120	Utility Services - Telecommunications	-	-	-
26,232	2,783	-	525130	Utility Services - Electricity	-	-	-
31,804	2,473	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
1,214	1,963	-	525160	Utility Services - Water and Sewer	-	-	-
12,642	11,663	-	526000	Maintenance and Repair Services	-	-	-
26,880	9,246	-	526010	Maintenance and Repair Services - Building	-	-	-
-	7,739	-	526012	Maintenance and Repair Services - Electricity	-	-	-
31,014	4,563	-	526020	Maintenance and Repair Services - Equipment	-	-	-
47,450	4,641	-	526030	Maintenance and Repair Services - Grounds	-	-	-
23,580	186	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
76,400	-	-	526100	Capital Maintenance - CIP	-	-	-
-	3,285	-	526200	Capital Maintenance - Non-CIP	-	-	-
5,068	36	-	526500	Rentals	-	-	-
1,040	(405)	-	526510	Rentals - Building	-	-	-
7,089	125	-	526520	Rentals - Equipment	-	-	-
23,251	927	-	528000	Other Purchased Services	-	-	-
437	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
1,302	24	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
33,935	17,657	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
388,512	189,450	-	530000	Payments to Other Agencies	-	-	-
10,042	5,773	-	530010	License and Permit Fees	-	-	-
-	43	-	531000	Taxes (Non-Payroll)	-	-	-
25	1,729	-	545000	Travel	-	-	-
1,216	5,935	-	545100	Travel and Lodging	-	-	-
721	417	-	545200	Mileage, Taxi and Parking	-	-	-
291	1,278	-	545300	Meals and Entertainment	-	-	-
1,786	7,298	-	545500	Staff Development	-	-	-
1,635	6,870	-	545520	Conference Fees	-	-	-

Parks and Natural Areas Local Option Levy Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
445	-	-	545530	Outreach Development	-	-	-
109	32	-	549000	Miscellaneous Expenditures	-	-	-
5,201,141	3,793,329	3,584,000		Total Materials and Services	3,663,659	3,663,659	3,738,659
<u>Capital Outlay</u>							
65,676	(65,676)	675,000	570000	Land	-	-	500,000
2,480,976	964,775	1,269,737	571000	Improve-Other than Bldg	3,056,804	3,056,804	3,275,304
-	-	75,000	571500	Intangibles - Non-Depreciable	50,000	50,000	50,000
401,994	1,118,872	980,000	572000	Buildings and Related	930,000	930,000	930,000
-	-	65,000	573000	Exhibits and Related	-	-	-
91,685	55,190	-	574000	Equipment and Vehicles	80,000	80,000	(10,000)
138,105	-	-	574500	Vehicles	-	-	-
7,784	-	103,000	575000	Office Furn and Equip	-	-	-
-	-	-	578800	Art and Collections	-	-	-
151,915	87,604	15,000	579000	Intangible Assets	50,000	50,000	50,000
3,338,136	2,160,763	3,182,737		Total Capital Outlay	4,166,804	4,166,804	4,795,304
<u>Interfund Transfers</u>							
318,788	673,559	1,294,754	580000	Transfer for Indirect Costs	1,132,583	1,132,583	1,132,583
16,000	-	158,025	581000	Transfer of Resources	17,800	17,800	17,800
1,286,558	3,184,472	3,528,141	582000	Transfer for Direct Costs	3,158,389	3,158,389	3,158,389
1,621,346	3,858,031	4,980,920		Total Interfund Transfers	4,308,772	4,308,772	4,308,772
<u>Contingency</u>							
-	-	3,044,187	701002	Contingency - Operating	2,475,823	2,475,823	2,300,823
-	-	3,044,187		Total Contingency	2,475,823	2,475,823	2,300,823
<u>Unappropriated Fund Balance</u>							
4,249,882	3,702,512	-	801000	Unapp FB - Restricted	-	-	-
4,249,882	3,702,512	-		Total Unappropriated Fund Balance	-	-	-
\$16,948,196	\$16,294,264	\$17,409,163	TOTAL REQUIREMENTS		\$18,531,231	\$18,531,231	\$19,059,731
29.40	33.80	29.73	FULL-TIME EQUIVALENTS		37.18	37.18	37.18

Parks and Natural Areas Local Option Levy Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <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>			
70,956	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
5,873	-	-	504000	Seasonal Employees	-	-	-
2,139	-	-	508000	Overtime	-	-	-
425	-	-	508600	Mobile Comm Allowance	-	-	-
6,516	-	-	511000	Fringe - Payroll Taxes	-	-	-
8,667	-	-	512000	Fringe - Retirement PERS	-	-	-
7,239	-	-	513000	Fringe - Health and Welfare	-	-	-
277	-	-	515000	Fringe - Other Benefits	-	-	-
800	-	-	519000	Pension Oblig Bonds Contrib	-	-	-
600	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
103,491	-	-		Total Personnel Services	-	-	-
				<u>Materials and Services</u>			
12	-	-	520100	Office Supplies	-	-	-
1,966	-	-	520110	Computer Equipment	-	-	-
104	-	-	520120	Meetings Expenditures	-	-	-
4,078	-	-	520500	Operating Supplies	-	-	-
1,943	-	-	520580	Operating Supplies - Uniforms	-	-	-
594	-	-	521200	Publications and Subscriptions	-	-	-
262	-	-	521400	Fuels and Lubricants - General	-	-	-
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	-	-	-
100	-	-	526510	Rentals - Building	-	-	-
1,140	-	-	526560	Rentals - Parking Space	-	-	-
551	-	-	528000	Other Purchased Services	-	-	-
302	-	-	545100	Travel and Lodging	-	-	-
686	-	-	545200	Mileage, Taxi and Parking	-	-	-
112	-	-	545300	Meals and Entertainment	-	-	-
650	-	-	545500	Staff Development	-	-	-
1,005	-	-	545520	Conference Fees	-	-	-
131,974	-	-		Total Materials and Services	-	-	-
\$235,464	\$0	\$0	TOTAL REQUIREMENTS		\$0	\$0	\$0
1.50	0.00	0.00	FULL-TIME EQUIVALENTS		0.00	0.00	0.00

Parks and Natural Areas Local Option Levy Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Non-Departmental)							
<u>Expenditures</u>							
				<u>Materials and Services</u>			
-	38,478	-	531500	Grants to Other Governments	-	-	-
288,779	923,798	1,500,000	544500	Grants and Loans	2,240,711	2,240,711	2,240,711
288,779	962,276	1,500,000		Total Materials and Services	2,240,711	2,240,711	2,240,711
\$288,779	\$962,276	\$1,500,000	TOTAL REQUIREMENTS		\$2,240,711	\$2,240,711	\$2,240,711
0.00	0.00	0.00	FULL-TIME EQUIVALENTS		0.00	0.00	0.00



Risk Management Fund



Risk Management Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	2,490,274	2,922,162	1,948,000	1,565,405	1,565,405	1,565,405	(19.64%)
Current Revenues							
Interest Earnings	16,311	24,788	10,000	10,000	10,000	10,000	0.00%
Grants	12,208	69,477	50,000	50,000	50,000	50,000	0.00%
Charges for Services	22,042	73,030	400,000	-	-	-	(100.00%)
Internal Charges for Services	317,509	255,566	203,088	245,535	245,535	245,535	20.90%
Miscellaneous Revenue	242,156	156,218	10,000	10,000	10,000	10,000	0.00%
Subtotal Current Revenues	610,226	579,079	673,088	315,535	315,535	315,535	(53.12%)
Interfund Transfers							
Internal Service Transfers	65,704	70,390	-	-	-	-	0.00%
Interfund Reimbursements	1,179,616	1,275,069	1,673,704	2,171,308	2,171,308	2,171,308	29.73%
Fund Equity Transfers	-	-	1,500,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	1,245,320	1,345,459	3,173,704	2,171,308	2,171,308	2,171,308	(31.58%)
TOTAL RESOURCES	\$4,345,820	\$4,846,700	\$5,794,792	\$4,052,248	\$4,052,248	\$4,052,248	(30.07%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	108,391	-	-	-	-	0.00%
Materials and Services	1,122,207	3,893,420	4,452,703	3,717,405	3,717,405	3,717,405	(16.51%)
Subtotal Current Expenditures	1,122,207	4,001,811	4,452,703	3,717,405	3,717,405	3,717,405	(16.51%)
Interfund Transfers							
Internal Service Transfers	-	-	25,000	10,000	10,000	10,000	(60.00%)
Fund Equity Transfers	301,451	324,892	-	-	-	-	0.00%
Subtotal Interfund Transfers	301,451	324,892	25,000	10,000	10,000	10,000	(60.00%)
Contingency	-	-	1,261,572	279,326	279,326	279,326	(77.86%)
Unappropriated Fund Balance	2,922,162	519,997	55,517	45,517	45,517	45,517	(18.01%)
Subtotal Contingency/Ending Balance	2,922,162	519,997	1,317,089	324,843	324,843	324,843	(75.34%)
TOTAL REQUIREMENTS	\$4,345,820	\$4,846,700	\$5,794,792	\$4,052,248	\$4,052,248	\$4,052,248	(30.07%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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 year. The study also identifies future contingent claims that require accrual (recognition of expense) under generally accepted accounting rules and as a result, Metro recognizes the required expense each fiscal year.

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 unemployment insurance premiums.

Interfund transfers

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. The Risk Management Fund is required to operate on an actuarially sound basis and as a result, Metro annually evaluates the interfund transfers assessed each program. A significant factor in the annual evaluation is the most recent actuarial report. Metro received its last actuarial report in the summer of 2016. The next actuarial report will be issued in summer 2017.

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.

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 appropriations requires a full supplemental budget amendment. The FY 2017-18 contingency is a general contingency to provide for unforeseen events.

ENDING FUND BALANCE

As noted above, Metro receives an annual actuarial report. The report is used to evaluate interfund transfers, expected claims costs and recommended reserves. Metro recognizes the contingent liabilities and related expense outlined in the annual actuarial study and includes those factors in its assessment of the required amounts of interfund transfers. The transfer amounts and year end accruals impact fund balance.

Metro provides employees an “opt out” option from agency health insurance programs under certain restrictive conditions. In past years, the resulting net savings to Metro were transferred to the Risk Management fund for costs associated with health insurance or wellness programs. Beginning in FY 2012-13, Metro changed its policies and the net savings instead stay within the employees’ departments. Approximately \$45,000 of the “opt out” savings from prior years remains in the Risk Management ending fund balance. The amount may only be used for health and wellness programs. Other than the “opt out” reserve, all fund balance has been budgeted in contingency to provide the maximum flexibility to respond to unforeseen events.

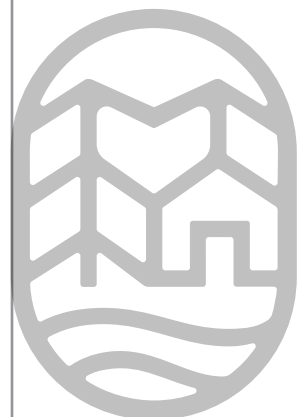
Risk Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Risk Management Fund							
Revenues							
Beginning Fund Balance							
2,295,422	2,841,645	1,867,483	340000	Fund Bal-Unassigned/Undesignated	1,509,888	1,509,888	1,509,888
62,170	62,170	62,170	344000	Fund Bal-Dsg Health Non-Rep	42,870	42,870	42,870
114,335	-	-	344100	Fund Bal-Dsg Health AFSCME	-	-	-
18,347	18,347	18,347	344200	Fund Bal-Dsg Health Othr Rep	12,647	12,647	12,647
2,490,274	2,922,162	1,948,000	Total Beginning Fund Balance		1,565,405	1,565,405	1,565,405
Current Revenue							
12,208	69,477	50,000	411500	State Grants - Indirect	50,000	50,000	50,000
22,042	73,030	400,000	445000	Insurance Recovery Revenue	-	-	-
317,509	255,566	203,088	445500	Insurance Premiums-Unemploymnt	245,535	245,535	245,535
13,692	21,541	10,000	470000	Interest on Investments	10,000	10,000	10,000
2,619	3,247	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	10,000	489000	Miscellaneous Revenue	10,000	10,000	10,000
242,156	156,218	-	489100	Refunds/Reimbursements	-	-	-
610,226	579,079	673,088	Total Current Revenue		315,535	315,535	315,535
Interfund Transfers							
-	-	1,500,000	497000	Transfer of Resources	-	-	-
1,179,616	1,275,069	1,673,704	497500	Transfer for Indirect Costs	2,171,308	2,171,308	2,171,308
65,704	70,390	-	498000	Transfer for Direct Costs	-	-	-
1,245,320	1,345,459	3,173,704	Total Interfund Transfers		2,171,308	2,171,308	2,171,308
\$4,345,820	\$4,846,700	\$5,794,792	TOTAL RESOURCES		\$4,052,248	\$4,052,248	\$4,052,248
Expenditures							
Personnel Services							
-	100,000	-	501000	Reg Employees-Full Time-Exempt	-	-	-
-	8,391	-	511000	Fringe - Payroll Taxes	-	-	-
-	108,391	-	Total Personnel Services		-	-	-
Materials and Services							
750	-	-	520120	Meetings Expenditures	-	-	-
270	9	2,152	520500	Operating Supplies	2,204	2,204	2,204
200	-	-	522100	Cost of Food and Beverage	-	-	-

Risk Management Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Risk Management Fund							
15,598	35,071	56,018	524000	Contracted Professional Svcs	57,363	57,363	57,363
1,046,455	1,097,827	1,128,750	527000	Insurance	1,231,916	1,231,916	1,231,916
12,192	-	5,253	528000	Other Purchased Services	5,379	5,379	5,379
-	11	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	57	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	-	545300	Meals and Entertainment	-	-	-
5,184	3,287	-	545500	Staff Development	-	-	-
530	-	-	545520	Conference Fees	-	-	-
581,045	1,150,745	1,510,000	547500	Claims Paid	670,000	670,000	670,000
(553,000)	1,590,138	1,750,000	547600	Actuarial Claims Expense	1,750,000	1,750,000	1,750,000
12,983	16,275	530	549000	Miscellaneous Expenditures	543	543	543
1,122,207	3,893,420	4,452,703		Total Materials and Services	3,717,405	3,717,405	3,717,405
<u>Capital Outlay</u>							
-	-	-	574500	Vehicles	-	-	-
-	-	-		Total Capital Outlay	-	-	-
<u>Interfund Transfers</u>							
301,451	324,892	-	581000	Transfer of Resources	-	-	-
-	-	25,000	582000	Transfer for Direct Costs	10,000	10,000	10,000
301,451	324,892	25,000		Total Interfund Transfers	10,000	10,000	10,000
<u>Contingency</u>							
-	-	1,261,572	700000	Contingency	279,326	279,326	279,326
-	-	1,261,572		Total Contingency	279,326	279,326	279,326
<u>Unappropriated Fund Balance</u>							
2,841,645	439,480	-	805000	Unapp FB - Reserves	-	-	-
80,517	80,517	55,517	805900	Unapp FB - Other Reserves and Designations	45,517	45,517	45,517
2,922,162	519,997	55,517		Total Unappropriated Fund Balance	45,517	45,517	45,517
\$4,345,820	\$4,846,700	\$5,794,792	TOTAL REQUIREMENTS		\$4,052,248	\$4,052,248	\$4,052,248

**Smith and
Bybee
Wetlands
Fund**



Smith and Bybee Wetlands Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	3,446,278	3,226,100	2,993,986	2,660,000	2,660,000	2,660,000	(11.16%)
Current Revenues							
Interest Earnings	17,265	26,332	29,140	19,950	19,950	19,950	(31.54%)
Subtotal Current Revenues	17,265	26,332	29,140	19,950	19,950	19,950	(31.54%)
TOTAL RESOURCES	\$3,463,543	\$3,252,432	\$3,023,126	\$2,679,950	\$2,679,950	\$2,679,950	(11.35%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	149,746	139,985	350,000	350,000	350,000	350,000	0.00%
Capital Outlay	-	-	140,000	80,000	80,000	80,000	(42.86%)
Subtotal Current Expenditures	149,746	139,985	490,000	430,000	430,000	430,000	(12.24%)
Interfund Transfers							
Internal Service Transfers	87,697	127,114	121,752	72,510	72,510	72,510	(40.44%)
Subtotal Interfund Transfers	87,697	127,114	121,752	72,510	72,510	72,510	(40.44%)
Contingency	-	-	1,040,000	1,000,000	1,000,000	1,000,000	(3.85%)
Unappropriated Fund Balance	3,226,100	2,985,333	1,371,374	1,177,440	1,177,440	1,177,440	(14.14%)
Subtotal Contingency/Ending Balance	3,226,100	2,985,333	2,411,374	2,177,440	2,177,440	2,177,440	(9.70%)
TOTAL REQUIREMENTS	\$3,463,543	\$3,252,432	\$3,023,126	\$2,679,950	\$2,679,950	\$2,679,950	(11.35%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2016-17 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 earning were higher. More recently interest earnings have not kept pace with expenditures and the fund balance has been declining.

CURRENT EXPENDITURES

Materials and services

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

Interfund Transfers

The fund reimburses Parks and Nature and the Oregon Zoo for costs associated with management and oversight of the natural areas, including a small portion for 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 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Smith and Bybee Wetlands Fund							
Revenues							
Beginning Fund Balance							
3,446,278	3,226,100	2,993,986	326000	Fund Bal-Restr by IGA	2,660,000	2,660,000	2,660,000
3,446,278	3,226,100	2,993,986		Total Beginning Fund Balance	2,660,000	2,660,000	2,660,000
Current Revenue							
14,838	22,778	29,140	470000	Interest on Investments	19,950	19,950	19,950
2,427	3,554	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
17,265	26,332	29,140		Total Current Revenue	19,950	19,950	19,950
\$3,463,543	\$3,252,432	\$3,023,126	TOTAL RESOURCES		\$2,679,950	\$2,679,950	\$2,679,950
Expenditures							
Materials and Services							
993	-	-	520100	Office Supplies	-	-	-
-	741	-	520120	Meetings Expenditures	-	-	-
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	-	-	-
9,354	16,346	-	524000	Contracted Professional Svcs	350,000	350,000	350,000
81,323	110,080	350,000	525000	Contracted Property Services	-	-	-
188	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
12,768	12,818	-	530000	Payments to Other Agencies	-	-	-
149,746	139,985	350,000		Total Materials and Services	350,000	350,000	350,000
Capital Outlay							
-	-	100,000	571000	Improve-Other than Bldg	80,000	80,000	80,000
-	-	40,000	574000	Equipment and Vehicles	-	-	-
-	-	140,000		Total Capital Outlay	80,000	80,000	80,000
Interfund Transfers							
87,697	127,114	121,752	582000	Transfer for Direct Costs	72,510	72,510	72,510
87,697	127,114	121,752		Total Interfund Transfers	72,510	72,510	72,510

Smith and Bybee Wetlands Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Smith and Bybee Wetlands Fund							
				<u>Contingency</u>			
-	-	1,040,000	700000	Contingency	1,000,000	1,000,000	1,000,000
-	-	1,040,000		Total Contingency	1,000,000	1,000,000	1,000,000
				<u>Unappropriated Fund Balance</u>			
3,226,100	2,985,333	1,371,374	805000	Unapp FB - Reserves	1,177,440	1,177,440	1,177,440
3,226,100	2,985,333	1,371,374		Total Unappropriated Fund Balance	1,177,440	1,177,440	1,177,440
\$3,463,543	\$3,252,432	\$3,023,126	TOTAL REQUIREMENTS		\$2,679,950	\$2,679,950	\$2,679,950

**Solid
Waste
Revenue
Fund**



Solid Waste Revenue Fund

	Audited FY 2014-15	Audited FY 2015-16	Amended FY 2016-17	Proposed FY 2017-18	Approved FY 2017-18	Adopted FY 2017-18	Change From 2016-17
RESOURCES							
Beginning Fund Balance	43,119,323	45,437,860	48,004,168	45,535,234	45,535,234	46,094,734	(3.98%)
Current Revenues							
Interest Earnings	213,970	393,775	452,722	391,600	391,600	391,600	(13.50%)
Contributions from Governments	-	-	45,000	-	-	10,000	(77.78%)
Charges for Services	62,646,549	68,044,465	69,370,212	73,464,228	73,464,228	73,464,228	5.90%
Miscellaneous Revenue	43,443	74,155	77,000	27,000	27,000	27,000	(64.94%)
Other Financing Sources	17,333	5,126	-	-	-	-	0.00%
Subtotal Current Revenues	62,921,295	68,517,520	69,944,934	73,882,828	73,882,828	73,892,828	5.64%
Interfund Transfers							
Internal Service Transfers	58,951	60,514	17,310	21,388	21,388	21,388	23.56%
Interfund Loans	3,750	16,312	475,280	667,425	667,425	667,425	40.43%
Fund Equity Transfers	138,777	75,493	205,642	88,209	88,209	88,209	(57.11%)
Subtotal Interfund Transfers	201,478	152,319	698,232	777,022	777,022	777,022	11.28%
TOTAL RESOURCES	\$106,242,096	\$114,107,699	\$118,647,334	\$120,195,084	\$120,195,084	\$120,764,584	1.78%
REQUIREMENTS							
Current Expenditures							
Personnel Services	10,705,616	11,657,041	13,335,393	14,270,527	14,270,527	14,326,306	7.43%
Materials and Services	42,447,489	42,681,185	48,488,311	49,133,054	49,133,054	49,641,054	2.38%
Capital Outlay	720,907	1,528,651	4,866,050	4,645,349	4,645,349	4,684,849	(3.72%)
Subtotal Current Expenditures	53,874,012	55,866,876	66,689,754	68,048,930	68,048,930	68,652,209	2.94%
Interfund Transfers							
Internal Service Transfers	381,002	423,623	888,607	813,509	813,509	925,966	4.20%
Interfund Reimbursements	4,899,722	5,260,028	5,150,099	5,159,882	5,159,882	5,159,882	0.19%
Fund Equity Transfers	149,500	103,110	312,908	24,475	24,475	24,475	(92.18%)
Interfund Loans	1,500,000	1,728,000	2,000,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	6,930,224	7,514,761	8,351,614	5,997,866	5,997,866	6,110,323	(26.84%)
Contingency	-	-	14,833,128	16,281,565	16,281,565	16,135,329	8.78%
Unappropriated Fund Balance	45,437,860	50,726,062	28,772,838	29,866,723	29,866,723	29,866,723	3.80%
Subtotal Contingency/Ending Balance	45,437,860	50,726,062	43,605,966	46,148,288	46,148,288	46,002,052	5.49%
TOTAL REQUIREMENTS	\$106,242,096	\$114,107,699	\$118,647,334	\$120,195,084	\$120,195,084	\$120,764,584	1.78%
FULL-TIME EQUIVALENTS	101.30	107.45	114.16	118.06	118.06	118.79	4.06%
FTE CHANGE FROM FY 2016-17 AMENDED BUDGET							4.63

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

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

BEGINNING FUND BALANCE

The Solid Waste Fund's beginning fund balance of \$46.1 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The beginning fund balance includes \$5.9 million in reserves for landfill closure, \$10.0 million in the Renewal and Replacement Account, \$6.2 million for capital reserves, \$11.0 million for rate stabilization, \$5.2 million for environmental impairment and \$7.6 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 \$70.1 million in forecasted revenues for the solid waste system, a 6 percent increase over FY 2016-17 due to forecasted tonnage. 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 and the transaction fee at automated scale houses will be \$2.00 in FY 2017-18, staying consistent with prior year. The adopted rates for FY 2017-18 include a \$0.36 decrease in the Regional System Fee to \$18.12 per ton and a \$1.30 (1.4 percent) decrease in the Metro Tip Fee to \$94.95 per ton. The recent recovery in the economy has stabilized solid waste generation. Tonnage for FY 2017-18 at Metro transfer stations and at the regional level is forecasted to increase 6 percent compared to the FY 2016-17 forecast.

CURRENT EXPENDITURES

Personnel services

Budgeted FTE for FY 2017-18 totals 118.79, a 4.63 increase over FY 2016-17. The Resource Conservation and Recycling Division moved 1.0 FTE to the Solid Waste Compliance and Cleanup division and added a new 0.50 FTE in an Education Specialist II, dedicated to the School Education Program, for net decrease of 0.50 FTE. This brings the total FTE of the Resource Conservation and Recycling Division to 25.35.

Property and Environmental Services Administration made a few small changes. 1.0 FTE was moved from Administration to the Solid Waste Compliance and Cleanup division, a payroll allocation adjustment of 0.60 increase from the General Fund and a 0.25 FTE increase to an existing administrative position for a total decrease of 0.15 FTE. This brings the total FTE of the Administration Division to 12.60.

The Solid Waste Compliance and Cleanup division received 2.0 FTE in from other divisions, 1.0 from the department's Administration and 1.0 from Resource Conservation and Recycling. The division also added 1.0 Senior Solid Waste Planner for community outreach and 0.5 for a program assistant for support. Additionally, there was 0.55 FTE of increase from a payroll allocation adjustment from the General Fund. Combined, these changes result in a 3.05 FTE increase to the division and total FTE of 20.05.

Solid Waste Operations added 1.23 FTE in two new program assistants to help support operations for major contracts, data tracking report development, engineering and other support activities. The addition and the transfers and adjustments result in an increase of 1.73 FTE net change in the division. This brings the total FTE of the Solid Waste Operations Division to 60.29.

There were no changes to Finance and Regulatory Services FTE, which remains at 0.50 FTE.

Materials and services

Materials and services are budgeted to increase by approximately 2.4 percent (\$1,153,000) from the FY 2016-17 budget. This net increase is the cumulative effect of decrease in tonnage fuel costs due to lower fuel prices, net increases in tonnage-related disposal costs derived from the tonnage forecast, increases contracted professional services for communication initiatives and increases in credit card fees due to analysis of proper matching of this cost to solid waste revenues. All other materials and services were expected, in aggregate, to be relatively flat for the year.

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 \$4.7 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The two largest projects in this fiscal year's capital expenditures are the two new compactors with a cost of \$1.4 million each for both Central and South Stations. Additionally, the St. Johns Landfill Remediation project is estimated to cost \$0.7 million.

Transfers

Transfers to other funds include internal service charges for central services, for Geographic Information System services provided by the Research Center and for the Diversity, Equity and Inclusion initiatives by Council.

Contingency

The total Solid Waste Fund contingency for FY 2017-18 is \$16.1 million. The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2017-18 the operating contingency is budgeted at \$4.7 million. The remaining contingency of \$11.4 million consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

ENDING FUND BALANCE

The unappropriated ending fund balance of \$29.9 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 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Solid Waste Revenue Fund							
Revenues							
Beginning Fund Balance							
36,376,777	38,928,098	41,989,083	340000	Fund Bal-Unassigned/Undesignated	39,633,056	39,633,056	40,192,556
6,593,046	6,509,762	6,015,085	340600	Fund Bal-Dsg Closure	5,902,178	5,902,178	5,902,178
149,500	-	-	341500	Fund Bal-Dsg PERS	-	-	-
43,119,323	45,437,860	48,004,168		Total Beginning Fund Balance	45,535,234	45,535,234	46,094,734
Current Revenue							
-	(0)	-	405000	Excise Taxes	-	-	-
-	-	45,000	414500	Government Contributions	-	-	10,000
18,903	8,125	5,000	417000	Fines and Forfeits	5,000	5,000	5,000
214	-	950	421000	Documents and Publications	950	950	950
1,361,188	1,286,753	1,400,000	423000	Product Sales	1,300,000	1,300,000	1,300,000
29,244,568	32,198,923	32,477,047	430000	Disposal Fees	34,442,120	34,442,120	34,442,120
133	-	-	430200	Disposal Fees - Unspecified	-	-	-
21,298,427	23,898,817	24,597,694	430500	Regional System Fee	26,539,632	26,539,632	26,539,632
-	-	-	432500	Rehabilitation and Enhance Fee	-	-	-
2,902,585	3,142,727	2,737,749	433000	Transaction Fee - Manual	2,826,927	2,826,927	2,826,927
287,064	289,977	205,920	433100	Transaction Fee - Automation	206,735	206,735	206,735
5,277	3,400	-	433300	Uncovered Surcharge	-	-	-
-	-	-	433500	Host Fees	-	-	-
2,470	2,595	4,000	434000	Tire Disposal Fee	4,000	4,000	4,000
1,088,049	919,785	1,086,865	434200	Organics Fee - Commercial	1,056,727	1,056,727	1,056,727
3,281,502	2,880,159	3,440,738	434300	Organics Fee - Residential	3,510,426	3,510,426	3,510,426
711,270	752,129	736,930	434500	Yard Debris Disposal Fee	703,708	703,708	703,708
62,010	68,131	66,815	435000	Orphan Site Account Fee	104,001	104,001	104,001
527,104	569,378	868,591	435500	DEQ Promotion Fee	888,002	888,002	888,002
7,095	11,517	31,913	436000	RefrigerationUnit Disposal Fee	36,000	36,000	36,000
139,052	150,082	120,000	436500	H2W Disposal Fee	150,000	150,000	150,000
35	10	-	436800	Paint Recycling Fees	-	-	-
1,521,211	1,720,764	1,500,000	436900	Paint Care Revenue	1,600,000	1,600,000	1,600,000
101,426	107,682	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
22,200	16,475	15,000	441000	Franchise Fees	15,000	15,000	15,000
116	70	-	460000	Administrative Fees	-	-	-
77,970	11,924	-	464500	Reimbursed Services	-	-	-
2,165	14,442	-	464900	Reimbursed Labor	-	-	-
3,417	(1,275)	-	465000	Miscellaneous Charges for Svc	-	-	-
189,376	345,832	452,722	470000	Interest on Investments	391,600	391,600	391,600

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Solid Waste Revenue Fund							
24,593	47,942	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
2,262	6,276	-	480000	Cash Over and Short	-	-	-
-	5,350	-	480020	Finance Charges	-	-	-
17,333	5,126	-	481000	Sale of Capital Assets	-	-	-
89	-	-	482000	Program Income	-	-	-
9,390	18,941	22,000	489000	Miscellaneous Revenue	22,000	22,000	22,000
12,799	35,464	50,000	489100	Refunds/Reimbursements	-	-	-
62,921,295	68,517,520	69,944,934		Total Current Revenue	73,882,828	73,882,828	73,892,828
<i>Interfund Transfers</i>							
-	-	433,000	496000	Interfund Loan - Principal	600,000	600,000	600,000
3,750	16,312	42,280	496500	Interfund Loan - Interest	67,425	67,425	67,425
138,777	75,493	205,642	497000	Transfer of Resources	88,209	88,209	88,209
58,951	60,514	17,310	498000	Transfer for Direct Costs	21,388	21,388	21,388
201,478	152,319	698,232		Total Interfund Transfers	777,022	777,022	777,022
\$106,242,096	\$114,107,699	\$118,647,334	TOTAL RESOURCES		\$120,195,084	\$120,195,084	\$120,764,584

Expenditures

<i>Personnel Services</i>							
4,074,057	4,365,360	5,609,498	501000	Reg Employees-Full Time-Exempt	5,806,247	5,806,247	5,843,409
2,386,563	2,636,160	2,942,582	501500	Reg Empl-Full Time-Non-Exempt	3,083,787	3,083,787	3,083,787
222,779	158,080	85,154	502000	Reg Employees-Part Time-Exempt	75,743	75,743	75,743
499,698	608,905	410,314	502500	Reg Empl-Part Time-Non-Exempt	489,898	489,898	489,898
349,100	379,330	316,462	503000	Temporary Employees - Hourly	409,739	409,739	409,739
39,969	84,416	175,774	508000	Overtime	218,846	218,846	218,846
4,985	5,160	-	508600	Mobile Comm Allowance	-	-	-
628,417	679,108	752,525	511000	Fringe - Payroll Taxes	779,196	779,196	782,344
993,794	1,183,728	1,227,871	512000	Fringe - Retirement PERS	1,572,058	1,572,058	1,576,739
1,354,938	1,365,349	1,590,369	513000	Fringe - Health and Welfare	1,668,899	1,668,899	1,679,148
6,000	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
24,598	16,415	10,245	514000	Fringe - Unemployment	35,784	35,784	35,784
32,228	33,937	36,206	515000	Fringe - Other Benefits	37,330	37,330	37,497
73,990	121,173	178,393	519000	Pension Oblig Bonds Contrib	93,000	93,000	93,372
14,499	16,920	-	519500	Fringe - Insurance - Opt Out	-	-	-
10,705,616	11,657,041	13,335,393		Total Personnel Services	14,270,527	14,270,527	14,326,306

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Solid Waste Revenue Fund							
				<i>Materials and Services</i>			
47,336	30,380	71,138	520100	Office Supplies	72,579	72,579	72,579
30,737	66,050	26,200	520110	Computer Equipment	19,265	19,265	19,265
6,035	15,718	750	520120	Meetings Expenditures	750	750	750
588	26,375	11,500	520130	Postage	500	500	500
3,784	5,668	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
954,199	834,334	915,700	520500	Operating Supplies	1,013,995	1,013,995	1,013,995
129,118	54,406	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
347	2,411	-	520520	Operating Supplies - Audio Visual	-	-	-
1,208	1,905	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
613	1,293	1,600	520550	Operating Supplies - Telecommunications	1,600	1,600	1,600
25	-	-	520560	Operating Supplies - Tickets	-	-	-
1,045	-	-	520570	Operating Supplies - Production	-	-	-
31,835	25,801	-	520580	Operating Supplies - Uniforms	-	-	-
183	709	12,828	521000	Subscriptions and Dues	29,462	29,462	29,462
22,975	23,128	18,450	521100	Membership and Professional Dues	18,750	18,750	18,750
3,228	3,370	-	521200	Publications and Subscriptions	-	-	-
2,155,240	1,528,819	2,771,572	521300	Fuels - Waste Transport	2,202,349	2,202,349	2,202,349
42,130	26,567	61,300	521400	Fuels and Lubricants - General	46,200	46,200	46,200
9,657	7,594	237,400	521500	Maintenance and Repairs Supplies	239,200	239,200	239,200
50	50	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
6,313	7,326	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
15,510	2,589	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
6,913	523	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
69	204	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
7,524	586	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
4,294	27,007	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
85,911	98,678	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
12,852	14,040	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000	1,000	1,000
-	67	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
1,380	802	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
18,867	(13,228)	25,000	522500	Retail	25,000	25,000	25,000
2,347,210	2,413,398	4,067,375	524000	Contracted Professional Svcs	4,683,209	4,683,209	4,933,209
601	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
6,978	3,972	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
11,133	5,312	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
5,215	6,311	2,500	524050	Contracted Prof Svcs - Advertising	-	-	-
770	2,370	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
49,388	23,054	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	-	-	524075	Contracted Prof Svcs - Recruiting Services	7,000	7,000	7,000

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Solid Waste Revenue Fund							
1,471	335	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
568	10,628	-	524500	Marketing Expenditures	-	-	-
114,577	114,131	72,000	524600	Sponsorship Expenditures	187,000	187,000	187,000
8,442	4,716	-	525000	Contracted Property Services	-	-	-
3,575	2,664	124,304	525100	Utility Services	115,159	115,159	115,159
35,829	34,419	-	525120	Utility Services - Telecommunications	-	-	-
53,894	55,122	-	525130	Utility Services - Electricity	-	-	-
7,815	8,064	-	525140	Utility Services - Natural Gas	-	-	-
126,526	141,301	138,000	525150	Utility Services - Sanitation and Refuse Removal	138,000	138,000	138,000
25,802	27,393	-	525160	Utility Services - Water and Sewer	-	-	-
25,310	24,576	25,000	525500	Cleaning Services	24,000	24,000	24,000
4,082	33,483	287,800	526000	Maintenance and Repair Services	260,900	260,900	260,900
70,197	34,831	-	526010	Maintenance and Repair Services - Building	-	-	-
10,270	2,151	-	526012	Maintenance and Repair Services - Electricity	-	-	-
37,370	5,833	-	526014	Maintenance and Repair Services - HVAC	-	-	-
123,413	109,568	-	526020	Maintenance and Repair Services - Equipment	-	-	-
48,993	72,642	-	526030	Maintenance and Repair Services - Grounds	-	-	-
590	1,431	-	526040	Maintenance and Repair Services - Technology	-	-	-
16,149	12,727	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
1,641	199	-	526060	Maintenance and Repair Services - Safety	-	-	-
1,632	21,791	-	526100	Capital Maintenance - CIP	100,000	100,000	100,000
210	74,611	550,000	526200	Capital Maintenance - Non-CIP	-	-	90,000
5,376	17,638	17,500	526300	Software Maintenance	15,850	15,850	15,850
3,962	5,182	171,900	526500	Rentals	162,000	162,000	162,000
117,310	127,321	-	526510	Rentals - Building	-	-	-
2,708	1,881	-	526520	Rentals - Equipment	-	-	-
1,505	1,534	-	526530	Rentals - Office Equipment	-	-	-
155	1,557	-	526540	Rentals - Vehicle	-	-	-
10,260	10,310	2,300	526560	Rentals - Parking Space	2,300	2,300	2,300
37,866	45,853	289,160	528000	Other Purchased Services	142,862	142,862	142,862
360	10	-	528020	Other Purchased Services - Audio Visual	-	-	-
14,280	16,006	10,000	528030	Other Purchased Services - Delivery, Shipping and Courier	10,000	10,000	10,000
-	1,606	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	713	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	-	-	528200	Banking Services	35,000	35,000	35,000
172,039	203,491	11,000	528210	Credit Card Fees	364,000	364,000	364,000
654,002	662,032	630,000	528300	Other Purchased Services - Temporary Help Services	650,000	650,000	650,000
126,619	159,747	167,300	528400	Other Purchased Services - Printing and Graphics	15,000	15,000	72,000
51	7	-	529000	Operations Contracts	-	-	-
9,621,773	9,218,276	9,553,245	529300	Disposal Fees - Landfill	9,652,311	9,652,311	9,652,311
844,275	991,499	921,200	529400	Special Waste Disposal Fees	931,200	931,200	931,200

Solid Waste Revenue Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Solid Waste Revenue Fund							
8,598,225	9,326,419	9,430,737	529500	Waste Transport	10,103,559	10,103,559	10,103,559
8,259,257	8,830,832	9,603,205	529600	Transfer Station Operations	9,380,605	9,380,605	9,380,605
3,865,372	3,316,075	3,743,867	529700	Organics Processing Fees	3,872,094	3,872,094	3,872,094
112,058	300,607	644,184	530000	Payments to Other Agencies	689,967	689,967	689,967
438,603	519,433	-	530010	License and Permit Fees	12,000	12,000	12,000
520	-	500	531000	Taxes (Non-Payroll)	-	-	-
2,695,988	2,756,759	3,576,500	531500	Grants to Other Governments	3,611,500	3,611,500	3,722,500
25,000	12,198	110,000	544500	Grants and Loans	110,000	110,000	110,000
5,995	25,951	-	544600	Intra-Metro Grants	30,000	30,000	30,000
3,407	3,273	29,950	545000	Travel	33,716	33,716	33,716
22,223	14,960	10,000	545100	Travel and Lodging	13,500	13,500	13,500
4,790	2,524	-	545200	Mileage, Taxi and Parking	-	-	-
6,089	5,366	3,000	545300	Meals and Entertainment	3,000	3,000	3,000
15,631	13,396	68,346	545500	Staff Development	83,672	83,672	83,672
22,162	19,538	5,000	545510	Tuition Reimbursement	5,000	5,000	5,000
18,655	25,987	18,000	545520	Conference Fees	18,000	18,000	18,000
-	87	-	548000	Fee Reimbursements	-	-	-
1,359	2,920	-	549000	Miscellaneous Expenditures	-	-	-
42,447,489	42,681,185	48,488,311	Total Materials and Services		49,133,054	49,133,054	49,641,054
Capital Outlay							
118,857	1,128,207	725,000	571000	Improve-Other than Bldg	465,000	465,000	504,500
3,340	10,271	1,581,000	572000	Buildings and Related	460,016	460,016	460,016
-	138,041	1,685,000	574000	Equipment and Vehicles	3,360,000	3,360,000	3,360,000
97,782	-	315,050	574500	Vehicles	360,333	360,333	360,333
11,491	-	260,000	575000	Office Furn and Equip	-	-	-
489,436	252,132	300,000	579000	Intangible Assets	-	-	-
720,907	1,528,651	4,866,050	Total Capital Outlay		4,645,349	4,645,349	4,684,849
Interfund Transfers							
4,899,722	5,260,028	5,150,099	580000	Transfer for Indirect Costs	5,159,882	5,159,882	5,159,882
149,500	103,110	312,908	581000	Transfer of Resources	24,475	24,475	24,475
381,002	423,623	888,607	582000	Transfer for Direct Costs	813,509	813,509	925,966
1,500,000	1,728,000	2,000,000	586900	Internal Loan Advances	-	-	-
6,930,224	7,514,761	8,351,614	Total Interfund Transfers		5,997,866	5,997,866	6,110,323
Contingency							
-	-	1,840,112	701002	Contingency - Operating	4,892,787	4,892,787	4,746,551
-	-	5,401,736	705000	Contingency - Landfill Closure	5,263,778	5,263,778	5,263,778
-	-	7,591,280	706000	Contingency - Renew and Replacement	6,125,000	6,125,000	6,125,000
-	-	14,833,128	Total Contingency		16,281,565	16,281,565	16,135,329

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Solid Waste Revenue Fund							
				<i>Unappropriated Fund Balance</i>			
9,263,091	9,121,365	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
6,509,762	6,515,527	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
29,665,007	35,089,170	28,772,838	805900	Unapp FB - Other Reserves and Designations	29,866,723	29,866,723	29,866,723
45,437,860	50,726,062	28,772,838		Total Unappropriated Fund Balance	29,866,723	29,866,723	29,866,723
\$106,242,096	\$114,107,699	\$118,647,334	TOTAL REQUIREMENTS		\$120,195,084	\$120,195,084	\$120,764,584
101.30	107.45	114.16	FULL-TIME EQUIVALENTS		118.06	118.06	118.79

Solid Waste Revenue Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Operating Account (Finance and Regulatory Services)							
Expenditures							
Personnel Services							
342,615	156,815	34,828	501000	Reg Employees-Full Time-Exempt	36,954	36,954	36,954
27,668	11,654	2,941	511000	Fringe - Payroll Taxes	3,123	3,123	3,123
49,124	23,615	3,065	512000	Fringe - Retirement PERS	4,656	4,656	4,656
53,404	4,684	6,931	513000	Fringe - Health and Welfare	7,068	7,068	7,068
921	358	145	515000	Fringe - Other Benefits	151	151	151
3,435	2,379	696	519000	Pension Oblig Bonds Contrib	370	370	370
900	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
478,067	201,304	48,606	Total Personnel Services		52,322	52,322	52,322
Materials and Services							
43	397	12,138	520100	Office Supplies	12,429	12,429	12,429
910	-	-	520110	Computer Equipment	-	-	-
1,318	1,785	-	520120	Meetings Expenditures	-	-	-
-	-	1,428	521000	Subscriptions and Dues	1,462	1,462	1,462
915	-	-	521100	Membership and Professional Dues	-	-	-
156,511	73,699	22,236	524000	Contracted Professional Svcs	22,770	22,770	22,770
-	-	204	525100	Utility Services	209	209	209
199	-	-	525120	Utility Services - Telecommunications	-	-	-
53	198	510	528000	Other Purchased Services	522	522	522
-	180	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	-	2,550	545000	Travel	2,611	2,611	2,611
1,063	-	10,506	545500	Staff Development	10,758	10,758	10,758
-	50	-	545520	Conference Fees	-	-	-
161,011	76,309	49,572	Total Materials and Services		50,761	50,761	50,761
\$639,078	\$277,613	\$98,178	TOTAL REQUIREMENTS		\$103,083	\$103,083	\$103,083
5.00	2.50	0.50 FULL-TIME EQUIVALENTS			0.50	0.50	0.50

Solid Waste Revenue Fund

FY 2014-15	FY 2015-16	FY 2016-17			FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Solid Waste Operating Account (Property and Environmental Services)							
Expenditures							
Personnel Services							
3,731,442	4,208,545	5,574,670	501000	Reg Employees-Full Time-Exempt	5,769,293	5,769,293	5,806,455
2,386,563	2,636,160	2,942,582	501500	Reg Empl-Full Time-Non-Exempt	3,083,787	3,083,787	3,083,787
222,779	158,080	85,154	502000	Reg Employees-Part Time-Exempt	75,743	75,743	75,743
499,698	608,905	410,314	502500	Reg Empl-Part Time-Non-Exempt	489,898	489,898	489,898
349,100	379,330	316,462	503000	Temporary Employees - Hourly	409,739	409,739	409,739
39,969	84,416	175,774	508000	Overtime	218,846	218,846	218,846
4,985	5,160	-	508600	Mobile Comm Allowance	-	-	-
600,749	667,455	749,584	511000	Fringe - Payroll Taxes	776,073	776,073	779,221
944,670	1,160,113	1,224,806	512000	Fringe - Retirement PERS	1,567,402	1,567,402	1,572,083
1,301,534	1,360,664	1,583,438	513000	Fringe - Health and Welfare	1,661,831	1,661,831	1,672,080
6,000	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
24,598	16,415	10,245	514000	Fringe - Unemployment	35,784	35,784	35,784
31,307	33,580	36,061	515000	Fringe - Other Benefits	37,179	37,179	37,346
70,555	118,794	177,697	519000	Pension Oblig Bonds Contrib	92,630	92,630	93,002
13,599	15,120	-	519500	Fringe - Insurance - Opt Out	-	-	-
10,227,549	11,455,736	13,286,787	Total Personnel Services		14,218,205	14,218,205	14,273,984
Materials and Services							
47,293	29,984	59,000	520100	Office Supplies	60,150	60,150	60,150
29,828	66,050	26,200	520110	Computer Equipment	19,265	19,265	19,265
4,718	13,899	750	520120	Meetings Expenditures	750	750	750
588	26,375	11,500	520130	Postage	500	500	500
3,784	5,668	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
954,199	834,334	915,700	520500	Operating Supplies	1,013,995	1,013,995	1,013,995
129,118	54,406	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
347	2,411	-	520520	Operating Supplies - Audio Visual	-	-	-
1,208	1,905	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
613	1,293	1,600	520550	Operating Supplies - Telecommunications	1,600	1,600	1,600
25	-	-	520560	Operating Supplies - Tickets	-	-	-
1,045	-	-	520570	Operating Supplies - Production	-	-	-
31,835	25,801	-	520580	Operating Supplies - Uniforms	-	-	-
183	709	11,400	521000	Subscriptions and Dues	28,000	28,000	28,000
22,060	23,128	18,450	521100	Membership and Professional Dues	18,750	18,750	18,750
3,228	3,370	-	521200	Publications and Subscriptions	-	-	-
2,155,240	1,528,819	2,771,572	521300	Fuels - Waste Transport	2,202,349	2,202,349	2,202,349
42,130	26,567	61,300	521400	Fuels and Lubricants - General	46,200	46,200	46,200
9,657	7,594	237,400	521500	Maintenance and Repairs Supplies	239,200	239,200	239,200
50	50	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Solid Waste Operating Account (Property and Environmental Services)							
6,313	7,326	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
15,510	2,589	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
6,913	523	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
69	204	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
7,524	586	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
4,294	27,007	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
85,911	98,678	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
12,852	14,040	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,000	1,000	1,000
-	67	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
1,380	802	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
18,867	(13,228)	25,000	522500	Retail	25,000	25,000	25,000
2,087,888	2,300,413	3,646,639	524000	Contracted Professional Svcs	4,660,439	4,660,439	4,910,439
601	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
6,978	3,972	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
11,133	5,312	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
5,215	6,311	2,500	524050	Contracted Prof Svcs - Advertising	-	-	-
770	2,370	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
49,388	23,054	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	-	-	524075	Contracted Prof Svcs - Recruiting Services	7,000	7,000	7,000
1,471	335	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
568	10,628	-	524500	Marketing Expenditures	-	-	-
114,577	114,131	72,000	524600	Sponsorship Expenditures	187,000	187,000	187,000
8,442	4,506	-	525000	Contracted Property Services	-	-	-
3,575	2,664	124,100	525100	Utility Services	114,950	114,950	114,950
35,631	34,419	-	525120	Utility Services - Telecommunications	-	-	-
53,894	55,122	-	525130	Utility Services - Electricity	-	-	-
7,815	8,064	-	525140	Utility Services - Natural Gas	-	-	-
126,526	141,301	138,000	525150	Utility Services - Sanitation and Refuse Removal	138,000	138,000	138,000
25,802	27,393	-	525160	Utility Services - Water and Sewer	-	-	-
25,310	24,576	25,000	525500	Cleaning Services	24,000	24,000	24,000
4,082	33,483	287,800	526000	Maintenance and Repair Services	260,900	260,900	260,900
67,072	34,831	-	526010	Maintenance and Repair Services - Building	-	-	-
10,270	2,151	-	526012	Maintenance and Repair Services - Electricity	-	-	-
37,370	5,833	-	526014	Maintenance and Repair Services - HVAC	-	-	-
123,413	109,568	-	526020	Maintenance and Repair Services - Equipment	-	-	-
48,993	72,642	-	526030	Maintenance and Repair Services - Grounds	-	-	-
590	1,431	-	526040	Maintenance and Repair Services - Technology	-	-	-
16,149	12,727	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
1,641	199	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	8,836	-	526100	Capital Maintenance - CIP	-	-	-

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Solid Waste Operating Account (Property and Environmental Services)							
5,376	17,638	17,500	526300	Software Maintenance	15,850	15,850	15,850
3,962	5,182	171,900	526500	Rentals	162,000	162,000	162,000
117,310	127,321	-	526510	Rentals - Building	-	-	-
2,708	1,881	-	526520	Rentals - Equipment	-	-	-
1,505	1,534	-	526530	Rentals - Office Equipment	-	-	-
155	1,557	-	526540	Rentals - Vehicle	-	-	-
10,260	10,310	2,300	526560	Rentals - Parking Space	2,300	2,300	2,300
37,813	45,399	288,650	528000	Other Purchased Services	142,340	142,340	142,340
360	10	-	528020	Other Purchased Services - Audio Visual	-	-	-
14,280	16,006	10,000	528030	Other Purchased Services - Delivery, Shipping and Courier	10,000	10,000	10,000
-	1,426	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	713	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	-	-	528200	Banking Services	35,000	35,000	35,000
172,039	203,491	11,000	528210	Credit Card Fees	364,000	364,000	364,000
654,002	662,032	630,000	528300	Other Purchased Services - Temporary Help Services	650,000	650,000	650,000
126,619	159,747	167,300	528400	Other Purchased Services - Printing and Graphics	15,000	15,000	72,000
51	7	-	529000	Operations Contracts	-	-	-
9,621,773	9,218,276	9,553,245	529300	Disposal Fees - Landfill	9,652,311	9,652,311	9,652,311
844,275	991,499	921,200	529400	Special Waste Disposal Fees	931,200	931,200	931,200
8,598,225	9,326,419	9,430,737	529500	Waste Transport	10,103,559	10,103,559	10,103,559
8,259,257	8,830,832	9,603,205	529600	Transfer Station Operations	9,380,605	9,380,605	9,380,605
3,865,372	3,316,075	3,743,867	529700	Organics Processing Fees	3,872,094	3,872,094	3,872,094
97,950	295,567	644,184	530000	Payments to Other Agencies	689,967	689,967	689,967
438,603	519,433	-	530010	License and Permit Fees	12,000	12,000	12,000
520	-	500	531000	Taxes (Non-Payroll)	-	-	-
2,695,988	2,756,759	3,576,500	531500	Grants to Other Governments	3,611,500	3,611,500	3,722,500
25,000	12,198	110,000	544500	Grants and Loans	110,000	110,000	110,000
5,995	25,951	-	544600	Intra-Metro Grants	30,000	30,000	30,000
3,407	3,273	27,400	545000	Travel	31,105	31,105	31,105
22,223	14,960	10,000	545100	Travel and Lodging	13,500	13,500	13,500
4,790	2,524	-	545200	Mileage, Taxi and Parking	-	-	-
6,089	5,366	3,000	545300	Meals and Entertainment	3,000	3,000	3,000
14,568	13,396	57,840	545500	Staff Development	72,914	72,914	72,914
22,162	19,538	5,000	545510	Tuition Reimbursement	5,000	5,000	5,000
18,655	25,937	18,000	545520	Conference Fees	18,000	18,000	18,000
-	87	-	548000	Fee Reimbursements	-	-	-
1,359	2,920	-	549000	Miscellaneous Expenditures	-	-	-
42,164,591	42,472,484	47,490,239	Total Materials and Services		48,982,293	48,982,293	49,400,293

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2017-18 <u>Proposed</u> Amount	FY 2017-18 <u>Approved</u> Amount	FY 2017-18 <u>Adopted</u> Amount
Solid Waste Operating Account (Property and Environmental Services)							
				<i>Capital Outlay</i>			
-	-	-	571000	Improve-Other than Bldg	-	-	39,500
-	-	-	574000	Equipment and Vehicles	60,000	60,000	60,000
-	-	-		Total Capital Outlay	60,000	60,000	99,500
\$52,392,140	\$53,928,220	\$60,777,026	TOTAL REQUIREMENTS		\$63,260,498	\$63,260,498	\$63,773,777
96.30	104.95	113.66	FULL-TIME EQUIVALENTS		117.56	117.56	118.29

Solid Waste Revenue Fund

FY 2014-15	FY 2015-16	FY 2016-17				FY 2017-18	FY 2017-18	FY 2017-18
Actual	Actual	Amended			DESCRIPTION	Proposed	Approved	Adopted
		Amount	ACCT			Amount	Amount	Amount
Solid Waste Landfill Closure								
<u>Expenditures</u>								
<i>Materials and Services</i>								
101,973	30,242	48,500	524000		Contracted Professional Svcs	-	-	-
-	12,955	-	526100		Capital Maintenance - CIP	-	-	-
14,109	5,040	-	530000		Payments to Other Agencies	-	-	-
116,082	48,237	48,500			Total Materials and Services	-	-	-
<i>Capital Outlay</i>								
-	-	550,000	571000		Improve-Other than Bldg	400,000	400,000	400,000
-	-	75,000	574000		Equipment and Vehicles	300,000	300,000	300,000
-	-	625,000			Total Capital Outlay	700,000	700,000	700,000
116,082	48,237	673,500	TOTAL REQUIREMENTS			700,000	700,000	700,000

Solid Waste Renewal and Replacement Expenditures

<u>Materials and Services</u>							
-	34	-	520120	Meetings Expenditures	-	-	-
-	-	250,000	524000	Contracted Professional Svcs	-	-	-
1,632	-	-	526100	Capital Maintenance - CIP	100,000	100,000	100,000
210	74,611	550,000	526200	Capital Maintenance - Non-CIP	-	-	90,000
-	256	-	528000	Other Purchased Services	-	-	-
1,842	74,901	800,000	Total Materials and Services		100,000	100,000	190,000
<u>Capital Outlay</u>							
3,340	10,271	686,000	572000	Buildings and Related	460,016	460,016	460,016
-	138,041	1,635,000	574000	Equipment and Vehicles	3,000,000	3,000,000	3,000,000
97,782	-	170,050	574500	Vehicles	360,333	360,333	360,333
11,491	-	-	575000	Office Furn and Equip	-	-	-
112,613	148,312	2,491,050	Total Capital Outlay		3,820,349	3,820,349	3,820,349
\$114,455	\$223,213	\$3,291,050	TOTAL REQUIREMENTS		\$3,920,349	\$3,920,349	\$4,010,349

Solid Waste Revenue Fund

FY 2014-15 Actual	FY 2015-16 Actual	FY 2016-17 Amended Amount	ACCT	DESCRIPTION	FY 2017-18 Proposed Amount	FY 2017-18 Approved Amount	FY 2017-18 Adopted Amount
Solid Waste General Account							
Expenditures							
				Materials and Services			
838	9,044	100,000	524000	Contracted Professional Svcs	-	-	-
-	210	-	525000	Contracted Property Services	-	-	-
3,125	-	-	526010	Maintenance and Repair Services - Building	-	-	-
3,963	9,254	100,000		Total Materials and Services	-	-	-
				Capital Outlay			
118,857	1,128,207	175,000	571000	Improve-Other than Bldg	65,000	65,000	65,000
-	-	930,000	572000	Buildings and Related	-	-	-
-	-	145,000	574500	Vehicles	-	-	-
-	-	200,000	575000	Office Furn and Equip	-	-	-
489,436	252,132	300,000	579000	Intangible Assets	-	-	-
608,294	1,380,339	1,750,000		Total Capital Outlay	65,000	65,000	65,000
\$612,256	\$1,389,593	\$1,850,000	TOTAL REQUIREMENTS		\$65,000	\$65,000	\$65,000
Solid Waste Revenue Fund (General Expenses)							
Expenditures							
				Interfund Transfers			
4,899,722	5,260,028	5,150,099	580000	Transfer for Indirect Costs	5,159,882	5,159,882	5,159,882
149,500	103,110	312,908	581000	Transfer of Resources	24,475	24,475	24,475
381,002	423,623	888,607	582000	Transfer for Direct Costs	813,509	813,509	925,966
1,500,000	1,728,000	2,000,000	586900	Internal Loan Advances	-	-	-
6,930,224	7,514,761	8,351,614		Total Interfund Transfers	5,997,866	5,997,866	6,110,323
				Contingency			
-	-	1,840,112	701002	Contingency - Operating	4,892,787	4,892,787	4,746,551
-	-	5,401,736	705000	Contingency - Landfill Closure	5,263,778	5,263,778	5,263,778
-	-	7,591,280	706000	Contingency - Renew and Replacement	6,125,000	6,125,000	6,125,000
-	-	14,833,128		Total Contingency	16,281,565	16,281,565	16,135,329
				Unappropriated Fund Balance			
9,263,091	9,121,365	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
6,509,762	6,515,527	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
29,665,007	35,089,170	28,772,838	805900	Unapp FB - Other Reserves and Designations	29,866,723	29,866,723	29,866,723
45,437,860	50,726,062	28,772,838		Total Unappropriated Fund Balance	29,866,723	29,866,723	29,866,723
\$52,368,084	\$58,240,823	\$51,957,580	TOTAL REQUIREMENTS		\$52,146,154	\$52,146,154	\$52,112,375



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Capital Improvement Plan Summary





A capital project is defined in Metro's capital improvement plan (CIP) as any 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 2017-18 through FY 2021-22, includes 196 projects with anticipated new spending of \$198.6 million.

Each year, departments assess the condition of existing capital assets, the status of current capital projects and future capital needs. The Chief Operating Officer reviews budget requests and includes selected projects in the proposed budget. The Metro Council reviews and acts on the proposed CIP following a public hearing. The Council adopts the five-year plan in its entirety and makes appropriations for the first year through budget adoption. Changes to the plan require Council action by resolution.

Five-year CIP Summary: FY 2017-18 through FY 2021-22

The summary table below presents the capital costs of projects by fiscal year, by operating unit. In recent years, bond-funded projects made up the largest component of the CIP. This year, however, 52 percent of CIP projects are funded by capital reserves with significant investments planned at the Oregon Convention Center.

Total projects costs by organization unit

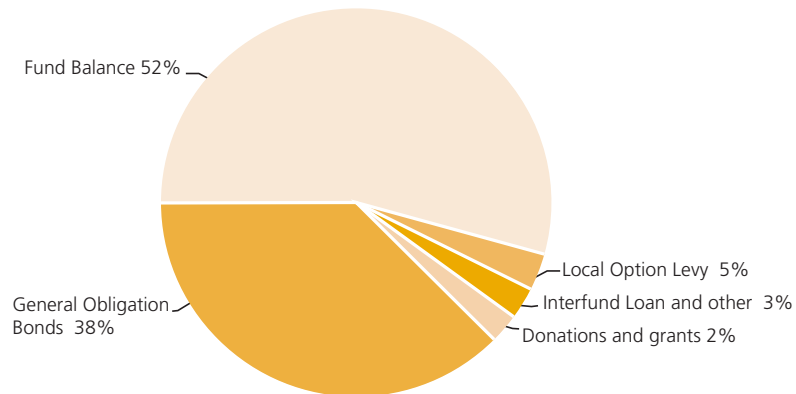
	Total Projects	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Information Services	16	2,591,939	786,245	496,181	572,096	585,928	5,032,389
Property and Environmental Services	30	7,974,156	2,716,450	2,521,268	422,555	165,082	13,799,511
Parks and Nature	43	22,047,844	21,126,418	11,406,655	853,335	1,115,376	56,549,628
Visitor Venues- MERC	88	14,276,750	43,395,000	5,205,000	4,870,000	3,930,000	71,676,750
Visitor Venues- Oregon Zoo	19	9,045,833	16,928,200	21,354,768	2,784,481	1,408,000	51,521,282
TOTAL	196	55,936,522	84,952,313	40,983,872	9,502,467	7,204,386	198,579,560

Property and Environmental Services spending includes Solid Waste and the Metro Regional Center. Parks and Nature includes General Fund spending for regional parks projects, bond funding for land purchases and natural area projects funded by the Parks and Natural Areas Local Option Levy. Projects at the Oregon Zoo reflect expenditures in the zoo bond program approved by voters in 2008 as well as other capital and renewal and replacement projects. MERC includes capital projects for the Oregon Convention Center, Portland's Centers for Arts and the Portland Expo Center. Most Information Services projects fund network infrastructure and agency software.

SOURCES OF FUNDS

Expected spending for the next five years is \$198.6 million, funded as follows:

Major funding sources



General Obligation Bonds

The Natural Areas and Oregon Zoo Infrastructure and Animal Welfare bond proceeds provide 38 percent of funding for CIP projects.

Fund balance

The largest source of funds for capital projects, at 52 percent of total funds, is fund balance. Metro uses an accumulating strategy for its renewal and replacement funding, resulting in a more predictable and level annual contribution, no matter what projects start in any given year. The Solid Waste Revenue Fund employed this technique as a condition of its now retired bond financing for the transfer stations and continues to do so. The General Fund established its General Renewal and Replacement Fund (now housed in the General Asset Management Fund) in 2008, fueled by a \$5.7 million initial contribution. A portion of this reserve was split out in 2015 with the creation of a dedicated Zoo Capital Asset Management Fund. In 2011 the MERC Fund also designated dedicated renewal and replacement funding for each of its venues. This financing technique is particularly well suited for small- to medium-sized projects. Fund Balance also supports new capital projects.

Local Option Levy

The Parks and Natural Areas Local Option Levy will make up about 5 percent of funding for CIP projects. All local option levy funding in the CIP will support capital and renewal and replacement projects at Metro's parks and natural areas.

Donations and Grants

Donations and grants account for 3 percent of the total and vary annually. This year they include parks grants and contributions from the Oregon Zoo Foundation, targeted to specific projects, and contributions from various jurisdictions and non profits to help fund the Willamette Falls Legacy Project.

Interfund Loans and Other

The Solid Waste Fund issued a loan in FY 2016-17 to Property Services to fund improvements to the Metro Regional Center building and surrounding facilities. The majority of these funds will be expended in FY 2017-18. This loan will be repaid with interest over 10 years by the General Fund with small contributions from other departments benefiting from the Metro Regional Center improvements. A loan with similar terms was issued by the Solid Waste Fund to the Oregon Zoo to fund train renovations and other projects.

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 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 2017-18, the increase is 3 percent.

Organizational unit summary and analysis





Total projects summary by year

	ID	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
MERC FUND (CONVENTION CENTER)							
VOIP Phone System Upgrade Phase II	65701C	300,000	-	-	-	-	300,000
TOTAL MERC FUND (CONVENTION CENTER)		\$300,000	\$0	\$0	\$0	\$0	\$300,000
MERC FUND (EXPO)							
VOIP Phone System Upgrade Phase II	65701C	70,740	-	-	-	-	70,740
TOTAL MERC FUND (EXPO)		\$70,740	\$0	\$0	\$0	\$0	\$70,740
GENERAL FUND							
Customer Relationship Software	65675A	29,340	-	-	-	-	29,340
TOTAL GENERAL FUND		\$29,340	\$0	\$0	\$0	\$0	\$29,340
GENERAL ASSET MANAGEMENT FUND (RENEWAL & REPLACEMENT)							
IS R&R < \$100K		114,178	4,973	21,090	42,204	72,374	254,819
VOIP Phone System Upgrade Phase II	65701C	470,621	-	-	-	-	470,621
IMS - Network Management	65200	325,144	442,859	222,360	281,492	208,944	1,480,799
PeopleSoft LMS	ISTBD13	185,141	-	-	-	-	185,141
PeopleSoft Upgrades	01521	113,111	-	-	-	-	113,111
PeopleSoft Supplier Contract Management Module	65612A	100,000	-	-	-	-	100,000
Printer Consolidation - Acquisition	65110	42,750	13,660	9,800	37,400	35,200	138,810
KRONOS Timeclocks	65630B	40,344	31,084	31,516	31,000	32,000	165,944
Netapp 3050 (Alex) File Server	ISTBD01	-	275,000	-	-	-	275,000
PeopleSoft Upgrade	65612	-	-	150,191	-	156,258	306,449
RLI Training Software	01524	-	-	57,639	-	60,863	118,502
Council Chamber Broadcast Video	01326	-	-	-	180,000	-	180,000
TOTAL GENERAL ASSET MANAGEMENT FUND (RENEWAL & REPLACEMENT)		\$1,391,289	\$767,576	\$492,596	\$572,096	\$565,639	\$3,789,196
MERC FUND (MERC ADMIN)							
PCI-Network Remediation	01570	250,000	-	-	-	-	250,000
TOTAL MERC FUND (MERC ADMIN)		\$250,000	\$0	\$0	\$0	\$0	\$250,000
GENERAL ASSET MANAGEMENT FUND (NEW CAPITAL)							
PCI-Network Remediation	01570	231,033	-	-	-	-	231,033
Zoo Roadmap	ISTBD06	164,000	-	-	-	-	164,000
Data Backup & Recovery System	01571	-	18,669	3,585	-	20,289	42,543
TOTAL GENERAL ASSET MANAGEMENT FUND (NEW CAPITAL)		\$395,033	\$18,669	\$3,585	\$0	\$20,289	\$437,576
MERC FUND (PORTLAND'S CENTERS FOR THE ARTS)							
VOIP Phone System Upgrade Phase II	65701C	141,521	-	-	-	-	141,521
TOTAL MERC FUND (PORTLAND'S CENTERS FOR THE ARTS)		\$141,521	\$0	\$0	\$0	\$0	\$141,521
SOLID WASTE FUND (RENEWAL & REPLACEMENT)							
VOIP Phone System Upgrade Phase II	65701C	14,016	-	-	-	-	14,016
TOTAL SOLID WASTE FUND (RENEWAL & REPLACEMENT)		\$14,016	\$0	\$0	\$0	\$0	\$14,016
TOTAL INFORMATION SERVICES (16 Projects)		\$2,591,939	\$786,245	\$496,181	\$572,096	\$585,928	\$5,032,389

Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Fund Balance - Renewal & Replacement	2,331,566	767,576	492,596	572,096	565,639	4,729,473
Fund Balance - Reserve for One Time Expenditures	135,373	18,669	3,585	-	20,289	177,916
Interfund Transfer - SW	125,000	-	-	-	-	125,000
TOTAL INFORMATION SERVICES DEPARTMENT	\$2,591,939	\$786,245	\$496,181	\$572,096	\$585,928	\$5,032,389

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 2017-18 through FY 2021-22 Information Services capital budget contains 16 projects; 12 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 2017-18, projects include multiple server upgrades, a new learning management system, improvements to Metro's payment card systems and an ongoing agency-wide migration to a Voice over Internet Protocol (VoIP) phone system.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by transfers from the participating funds into the General Asset Management Fund. Other critical projects are funded by one-time transfers into this fund. In FY2017-18 one-time transfers will help finance a portion of the Payment Card System Upgrade. The rest of the Payment Card System Upgrade is funded by a transfer from the Solid Waste Fund. All other projects will be funded from Metro's Renewal and Replacement account.

OPERATIONAL IMPACTS

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



Parks and Nature



Total projects summary by year

	ID	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
General Fund							
Levy Terramet Database Improvement (GF SHARE)	LS010	55,000	-	-	-	-	55,000
TOTAL GENERAL FUND		\$55,000	\$0	\$0	\$0	\$0	\$55,000
GENERAL ASSET MANAGEMENT FUND (RENEWAL AND REPLACEMENT)							
Parks R&R Projects < \$100K		273,077	104,750	133,250	90,100	55,500	656,677
Fleet : PARKS	70001P	373,825	277,668	131,405	76,615	722,526	1,582,039
Oxbow: Gravel Trails	POX004	252,404	-	-	-	-	252,404
Chinook: Floats & Gangway	PCX001	115,830	-	-	-	-	115,830
Blue Lake Infrastructure Improvements	LI212	91,250	-	48,500	-	-	139,750
Cemetery Fencing	PKSTBD12	80,250	-	-	19,000	68,950	168,200
Chinook Landing Improvements	RPRR07	75,000	350,000	140,000	-	29,600	594,600
Blue Lake: Fencing	PBL002	45,851	-	65,000	-	-	110,851
Oxbow Play Area Renovations (R&R SHARE)	LI003	23,302	-	-	-	-	23,302
Oxbow Park Infrastructure Improvements (R&R Share)	LI011	-	-	-	-	10,000	10,000
Cemetery Paving Projects	PKSTBD11	-	-	22,500	217,620	-	240,120
Oxbow Roof Replacements	PKSTBD23	-	-	15,000	-	106,800	121,800
TOTAL GENERAL ASSET MANAGEMENT FUND (RENEWAL AND REPLACEMENT)		\$1,330,789	\$732,418	\$555,655	\$403,335	\$993,376	\$4,015,573
GENERAL FUND (GLENDOVEER GOLF COURSE)							
Glendoveer Facility Condition Assessment	GF121	75,000	75,000	-	-	72,000	222,000
Glendoveer Equipment	PKSTBD08	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL GENERAL FUND (GLENDOVEER GOLF COURSE)		\$125,000	\$125,000	\$50,000	\$50,000	\$122,000	\$472,000
NATURAL AREAS FUND							
Natural Areas Acquisition	TEMP98	7,500,000	7,500,000	7,500,000	-	-	22,500,000
Columbia Blvd Bridge Crossing	BA010	1,450,000	1,771,000	-	-	-	3,221,000
Marine Drive Trail	BA020	1,200,000	1,250,000	-	-	-	2,450,000
Chehalem Ridge Comp Plan	LA110	720,000	2,050,000	-	-	-	2,770,000
Gabbert Hill Access Improvements	LA200	320,000	1,425,000	-	-	-	1,745,000
OPRC - Quitclaim - Springwater	G24010	150,310	-	-	-	-	150,310
River Island Restoration	BA030	130,000	-	-	-	-	130,000
Levy Terramet Database Improvement (Bond Share)	LS010	100,000	50,000	50,000	-	-	200,000
Tigard: Fanno Creek Trail	BA040	35,000	550,000	-	-	-	585,000
N. Columbia Slough Bridge	BA011	-	600,000	1,771,000	-	-	2,371,000
TOTAL NATURAL AREAS FUND		\$11,605,310	\$15,196,000	\$9,321,000	\$0	\$0	\$36,122,310
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND							
Parks Levy Projects < \$100K		255,000	-	-	-	-	255,000
Oxbow Office/Residence Renovations	LI005	800,000	150,000	-	-	-	950,000
Tualatin Forest Restoration (Burlington Forest/McCarty/Ennis)	LA120	702,000	16,000	-	-	-	718,000
Killin Wetland Access/Site Evaluation	LA300	595,000	-	-	-	-	595,000
Newell Canyon Access/Site Evaluation	LA250	581,500	-	-	-	-	581,500
Smith and Bybee Wetlands Water Management	LR403	500,000	-	-	-	-	500,000
Ambleside Aquatic Restoration	LR1602	360,000	10,000	-	-	-	370,000
Oxbow Park Stream Restoration	LR240	325,000	1,502,000	-	-	-	1,827,000
Borland Infrastructure Improvements	LR750	325,000	-	-	-	-	325,000
Oxbow Play Area Renovations	LI003	321,804	-	-	-	-	321,804
Oxbow Campground Improvements	LI007	280,000	-	-	-	-	280,000
Blue Lake Infrastructure Improvements	LI212	100,000	100,000	-	-	-	200,000
Oxbow Park Infrastructure Improvements	LI011	100,000	100,000	-	-	-	200,000
Richardson Creek Restoration Project	LR031	50,000	995,000	-	-	-	1,045,000
Blue Lake Office Renovation	LI213	50,000	450,000	180,000	-	-	680,000
Levy Terramet Database Improvement	LS010	50,000	50,000	50,000	-	-	150,000
SB WCS upgrades&repairs (Levy Share)	LR408	80,000	-	-	-	-	80,000
Gabbert Hill Access Improvements (Levy Share)	LA200	25,000	-	-	-	-	25,000
Smith & Bybee Ramp and Pathway	PKSTBD01	-	100,000	-	-	-	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		\$5,500,304	\$3,473,000	\$230,000	\$0	\$0	\$9,203,304
GENERAL ASSET MANAGEMENT FUND (PARKS CAPITAL)							
Trails: St Johns Prairie	PTR001	250,000	850,000	-	-	-	1,100,000
TOTAL GENERAL ASSET MANAGEMENT FUND (PARKS CAPITAL)		\$250,000	\$850,000	\$0	\$0	\$0	\$1,100,000
SMITH AND BYBEE WETLANDS FUND							
SB WCS upgrades&repairs	LR408	80,000	-	-	-	-	80,000
TOTAL SMITH AND BYBEE WETLANDS FUND		\$80,000	\$0	\$0	\$0	\$0	\$80,000
GENERAL ASSET MANAGEMENT FUND (WILLAMETTE FALLS CAPITAL)							
WF Construction	WF013	1,650,000	750,000	1,250,000	400,000	-	4,050,000
WF Conceptual Design	WF011	1,090,582	-	-	-	-	1,090,582
Willamette Falls Legacy Project	WF040	195,000	-	-	-	-	195,000
Willamette Falls Riverwalk	WF010	165,859	-	-	-	-	165,859
TOTAL GENERAL ASSET MANAGEMENT FUND (WILLAMETTE FALLS CAPITAL)		\$3,101,441	\$750,000	\$1,250,000	\$400,000	\$0	\$5,501,441
TOTAL PARKS & NATURE (43 Projects)		\$22,047,844	\$21,126,418	\$11,406,655	\$853,335	\$1,115,376	\$56,549,628

Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Fund Balance- Renewal and Replacement	1,330,789	732,418	555,655	403,335	993,376	4,015,573
Fund Balance - General Fund	180,000	125,000	50,000	50,000	122,000	527,000
Fund Balance- Capital Reserve	250,000	850,000	-	-	-	1,100,000
Fund Balance - Willamette Falls Capital Subfund	2,228,441	750,000	1,250,000	400,000	-	4,628,441
Fund Balance - Smith & Bybee Wetlands Fund	80,000	-	-	-	-	80,000
G.O. Bonds- Natural Areas	11,485,310	13,425,000	7,550,000	-	-	32,460,310
Grants / Funding From Other Agencies	873,000	1,771,000	1,771,000	-	-	4,415,000
Local Options Levy	5,620,304	3,473,000	230,000	-	-	9,323,304
TOTAL PARKS & NATURE	\$22,047,844	\$21,126,418	\$11,406,655	\$853,335	\$1,115,376	\$56,549,628

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

Glendoveer Golf Course Subfund

Periodic capital improvements and equipment replacements at the Glendoveer Golf Course receive General Fund contributions. Beginning in FY 2017-18, Glendoveer Golf Course will also perform a comprehensive, two-year facility condition assessment.

Parks General Fund Renewal and Replacement

The CIP includes 12 Parks and Natural areas renewal and replacement projects. Among the nine projects scheduled in FY 2017-18 are multiple fleet replacements, trail improvements at Oxbow Park and restoring floats and piles on the Chinook Landing boat launch.

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy includes nine regional parks projects and ten natural areas projects in the five year CIP. Major projects include substantial renovations to offices and play areas at Blue Lake and Oxbow parks.

Natural Areas Bond

This capital plan includes the continued acquisition of natural areas and several design and construction projects. Significant natural areas access projects in FY 2017-18 include the Columbia Blvd Bridge Crossing and Marine Drive Trail.

Regional Parks Capital

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

Willamette Falls Capital Fund

Design and engineering work for the Willamette Falls Riverwalk is projected to be completed in FY17-18 with initial construction beginning at the end of the fiscal year.

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. The Willamette Falls Riverwalk also receives funding from Oregon Lottery and non-Metro jurisdictions involved in the project.

OPERATIONAL IMPACTS

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



Property and Environmental Services



Total projects summary by year

	ID	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
MERC FUND (CONVENTION CENTER)							
VOIP Phone System Upgrade (OCC Share)	65701B	52,500	-	-	-	-	52,500
TOTAL MERC FUND (CONVENTION CENTER)		\$52,500	\$0	\$0	\$0	\$0	\$52,500
MERC FUND (EXPO)							
VOIP Phone System Upgrade (EXPO Share)	65701B	37,200	-	-	-	-	37,200
TOTAL MERC FUND (EXPO)		\$37,200	\$0	\$0	\$0	\$0	\$37,200
GENERAL ASSET MANAGEMENT FUND (RENEWAL AND REPLACEMENT)							
MRC: Rooftop Airhandler	MRC001	1,424,434	-	-	-	-	1,424,434
MRC Roof Rplcmnt-Phase 2	01320A	535,389	-	-	-	-	535,389
Table 6 Tenant Improvements	PSTBD022	300,000	-	-	-	-	300,000
MRC - Building Envelope Repairs	01325	217,000	-	-	-	-	217,000
Central Environmental System	01324	216,800	-	-	-	-	216,800
VOIP Phone System Upgrade	65701B	137,400	-	-	-	-	137,400
MRC Security System	01503	120,000	-	-	-	-	120,000
MRC Daycare Carpets	PSTBD021	-	156,600	-	-	-	156,600
PES Fleet	70001	-	-	51,409	30,655	-	82,064
Parking Structure Resealing	PSTBD020	-	-	-	233,750	-	233,750
TOTAL GENERAL ASSET MANAGEMENT FUND (RENEWAL AND REPLACEMENT)		\$2,951,023	\$156,600	\$51,409	\$264,405	\$0	\$3,423,437
MERC FUND (PORTLAND'S CENTERS FOR THE ARTS)							
VOIP Phone System Upgrade (PCPA Share)	65701B	72,600	-	-	-	-	72,600
TOTAL MERC FUND (PORTLAND'S CENTERS FOR THE ARTS)		\$72,600	\$0	\$0	\$0	\$0	\$72,600
SOLID WASTE FUND (GENERAL ACCOUNT)							
SW Transfer Station Signage	SWTBD09	65,000	50,000	35,000	-	-	150,000
TOTAL SOLID WASTE FUND (GENERAL ACCOUNT)		\$65,000	\$50,000	\$35,000	\$0	\$0	\$150,000
SOLID WASTE FUND (LANDFILL CLOSURE)							
St. Johns Landfill - Remediation	76995	400,000	-	-	-	-	400,000
SJLF Flare Replacement	77002	300,000	-	-	-	-	300,000
TOTAL SOLID WASTE FUND (LANDFILL CLOSURE)		\$700,000	\$0	\$0	\$0	\$0	\$700,000
SOLID WASTE FUND (OPERATING ACCOUNT)							
SW Capital Projects <\$100K		99,500	-	-	-	-	99,500
TOTAL SOLID WASTE FUND (OPERATING ACCOUNT)		\$99,500	\$0	\$0	\$0	\$0	\$99,500
SOLID WASTE FUND (RENEWAL & REPLACEMENT)							
SW R&R Projects < \$100K		240,000	50,000	60,000	-	-	350,000
Central Compactor #1	SMC002	1,400,000	-	-	-	-	1,400,000
Metro South: Compactor #1	SMS001	1,400,000	-	-	-	-	1,400,000
Fleet: Solid Waste	70001S	360,333	69,850	124,859	58,150	115,082	728,274
MSS HHW Roof Replacement	77110	200,000	200,000	-	-	-	400,000
MSS Bays 1 & 2 lighting replacement	77117	100,000	-	-	-	-	100,000
Crusher Can / Aerosol Crusher - MSS	77126	100,000	-	-	-	-	100,000
MRC Remodel- 2nd Floor-PES/SW Year 2	01329	90,000	-	-	-	-	90,000
MSS Annual Concrete Maintenance	SWTBD10	50,000	50,000	50,000	50,000	50,000	250,000
Metro Central - Annual Concrete Repair	77125	50,000	50,000	50,000	50,000	-	200,000
VOIP Phone System Upgrade (Latex Paint Share)	65701B	6,000	-	-	-	-	6,000
Metro Central - Compactor #3	SWTBD04	-	1,400,000	-	-	-	1,400,000
Metro South - Compactor #2	SWTBD06	-	400,000	1,000,000	-	-	1,400,000
Platform Scale MCS-B	SWTBD03	-	150,000	-	-	-	150,000
Metro South Bays - 1&2 Ventilations System	76836	-	140,000	-	-	-	140,000
Metro Central - Conveyor #1	SWTBD05	-	-	600,000	-	-	600,000
Metro Central - Conveyor #3	SWTBD07	-	-	400,000	-	-	400,000
Platform Scale MSS #1, 70ft	SWTBD02	-	-	150,000	-	-	150,000
TOTAL SOLID WASTE FUND (RENEWAL & REPLACEMENT)		\$3,996,333	\$2,509,850	\$2,434,859	\$158,150	\$165,082	\$9,264,274
TOTAL PROPERTY & ENVIRONMENTAL SERVICES (30 Projects)		\$7,974,156	\$2,716,450	\$2,521,268	\$422,555	\$165,082	\$13,799,511

Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Fund Balance- Renewal and Replacement	5,296,267	2,509,850	2,434,859	158,150	165,082	10,564,208
Fund Balance- Capital Reserve	164,500	50,000	35,000	-	-	249,500
Interfund Loan - SW to MRC	1,813,389	156,600	51,409	264,405	-	2,285,803
Fund Balance- Landfill Closure	700,000	-	-	-	-	700,000
TOTAL PROPERTY & ENVIRONMENTAL SERVICES	\$7,974,156	\$2,716,450	\$2,521,268	\$422,555	\$165,082	13,799,511

Property and Environmental Services capital projects include some fleet replacements in the motor pool, as well as improvements at the Metro Regional Center (MRC) and Solid Waste Facilities.

OVERVIEW OF PROJECTS

General Renewal and Replacement and Capital

In FY 2017-18 four major projects will take place at MRC: improvements to both the building envelope and onsite cafe, roof and air handler replacements, as well as infrastructure for the Voice over Internet Protocol phone system.

Solid Waste Revenue Fund

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

General and Operating Accounts

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 General Account projects to add signage at Metro Transfer Stations and equipment replacements at the agency's latex paint facility.

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 two projects in the capital budget represent a series of improvements that are needed to minimize erosion damage, restore native vegetation and replace the landfill flare system.

Renewal and Replacement Account

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

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 received 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





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

Visitor Venues

OCC Total projects summary by year

	ID	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL
MERC FUND (CONVENTION CENTER)							
OCC Capital Projects <\$100K		368,000	-	75,000	-	-	443,000
OCC - Master Plan Renovation	8R082	6,000,000	29,000,000	-	-	-	35,000,000
OCC - CCTV Replacement	8R032	450,000	-	-	-	-	450,000
OCC Loading Dock Improvements	8R189	360,000	-	-	-	-	360,000
OCC - EST-3 Fire Alarm Notification Upgrades	8R163	305,000	-	-	-	-	305,000
OCC - Integrated Door Access Controls	8N025	300,000	-	-	-	-	300,000
OCC Breakroom Renovation	8R191	285,000	-	-	-	-	285,000
OCC - Lighting Control System	88174	275,000	-	-	-	-	275,000
OCC - POS Replacement	OCCTBD38	230,000	-	-	-	-	230,000
OCC - Movable Partition Refurbishment	8R190	180,000	-	-	-	-	180,000
OCC - Building Envelope	8R187	150,000	700,000	-	-	-	850,000
OCC - AV Equipment (NBS)	8R118	150,000	150,000	150,000	150,000	150,000	750,000
OCC Cooling System Rplcmnt	8R188	80,000	2,300,000	-	-	-	2,380,000
OCC - Alerton Gbl Controller Upgrade	8R166	70,000	50,000	-	-	-	120,000
OCC - Orbit Bakery/Front Remodel	OCCTBD41	-	700,000	-	-	-	700,000
OCC - Lighting Project - BOH, Offices	8R148A	-	500,000	-	-	-	500,000
OCC - Cardboard Baler & Canopy	8N067	-	215,000	-	-	-	215,000
OCC - WiFi & Show Network Upgrades	OCCTBD31	-	120,000	-	130,000	-	250,000
OCC - Chair Replacement	OCCTBD30	-	-	600,000	-	660,000	1,260,000
OCC - Table Replacement	OCCTBD44	-	-	400,000	-	-	400,000
OCC - AV Audio System Upgrade	OCCTBD42	-	-	315,000	-	-	315,000
OCC - Sandwich Company Renovation	OCCTBD45	-	-	250,000	-	-	250,000
OCC - Public Circulation Furniture Replacement	OCCTBD43	-	-	175,000	-	-	175,000
OCC - Portland Roasting Coffee Renovation	OCCTBD46	-	-	150,000	150,000	-	300,000
OCC - Boiler Replacement (2)	OCC08	-	-	-	1,750,000	-	1,750,000
OCC - Tortilla Crisp Renovation	OCCTBD47	-	-	-	400,000	-	400,000
TOTAL MERC FUND (CONVENTION CENTER)		\$9,203,000	\$33,735,000	\$2,115,000	\$2,580,000	\$810,000	\$48,443,000
TOTAL OREGON CONVENTION CENTER (26 Projects)		\$9,203,000	\$33,735,000	\$2,115,000	\$2,580,000	\$810,000	\$48,443,000

OCC Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Fund Balance- Renewal and Replacement	2,748,000	3,765,000	1,390,000	1,900,000	660,000	10,463,000
Fund Balance - New Capital	150,000	150,000	150,000	150,000	150,000	750,000
MTOCA	-	120,000	-	130,000	-	250,000
TLT Capital Reserves	5,805,000	29,000,000	175,000	-	-	34,980,000
Aramark Capital/Other	500,000	700,000	400,000	400,000	-	2,000,000
OREGON CONVENTION CENTER TOTAL	\$9,203,000	\$33,735,000	\$2,115,000	\$2,580,000	\$810,000	\$48,443,000

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 2017-18 through FY 2021-22 OCC capital budget contains 26 projects; most projects are renewal and replacement. The largest projects during FY 2017-18 include the OCC Master Plan, upgrades to the fire alarm system and replacement of CCTV infrastructure. Most new capital projects at OCC involve technology upgrades that are key to maintaining business in a competitive environment.

PROJECT FUNDING

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

Portland'5 Total projects summary by year

	ID	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
MERC FUND (PORTLAND'5 CENTERS FOR THE ARTS)							
P'5 Capital Projects < \$100K		360,000	280,000	75,000	60,000	-	775,000
P5 Keller Backstage Dressing Tower Elevator	8R175	300,000	-	-	-	-	300,000
P5 Newmark Lighting Phase III	8R144	275,000	-	-	-	-	275,000
P'5 - AHH Newmark Lighting System Overhaul - Phase II	8R089	275,000	-	-	-	-	275,000
P5 ArtBar Bar Replacement	85108	200,000	200,000	-	-	-	400,000
P'5 - AHH Winingstad House Lighting Controls & Dimmers	8R090	200,000	-	-	-	-	200,000
P5 AHH/ASCH/Keller Access Control/CCTV replacement	P5TBD31	200,000	-	-	-	-	200,000
P5 AHH Food Service PO system replacement	P5TBD32	130,000	-	-	-	-	130,000
P5 ASCH/Keller Main Curtain/Organ Loft Curtains	8R183	100,000	-	-	-	-	100,000
P5 AHH Roof	8R179	50,000	300,000	-	-	-	350,000
P5 ASCH Chamber Lighting	8R177	25,000	150,000	-	-	-	175,000
P5 Keller Wall Panels	8R145	-	3,000,000	-	-	-	3,000,000
P5 ASCH Piano Replacement	P5TBD71	-	550,000	-	-	-	550,000
P5 Keller Building HVAC Controls & Stage HVAC	P5TBD56	-	500,000	-	-	-	500,000
ASCH - Cooling Tower Replacement	8R120	-	350,000	-	-	-	350,000
P5 Keller HVAC Controls Upgrades (R&R)	P5TBD15	-	350,000	-	-	-	350,000
P5 Keller Main Switchgear (R&R)	8R155	-	300,000	-	-	-	300,000
P5 Keller Electric Panels	8R158	-	300,000	-	-	-	300,000
P5 AHH - Backstage Elevator Overhaul	8R121	-	270,000	-	-	-	270,000
AHH, ASCH, Keller - Stage Doors and Office Plan	8R101	-	200,000	-	-	-	200,000
P5 ASCH Broadway Marquee	P5TBD55	-	175,000	200,000	-	-	375,000
P5 AHH Rotunda/Bistro Carpet Replacement	P5TBD53	-	150,000	-	-	-	150,000
P5 Keller Interior Paneling Repairs	P5TBD52	-	100,000	-	-	-	100,000
P5 ASCH Roof Drains	P5TBD51	-	100,000	-	-	-	100,000
P5 AHH/ASCH/Keller ADA updates	P5TBD47	-	30,000	50,000	-	95,000	175,000
P5 AHH FOH Elvtr Overhaul	8R152	-	-	575,000	-	-	575,000
P5 Keller Stage Pit Lifts Overhaul	P5TBD66	-	-	350,000	-	-	350,000
P5 Keller Carpet Front of House	P5TBD64	-	-	150,000	-	-	150,000
P5 Keller Main Speakers	P5TBD65	-	-	150,000	-	-	150,000
P5 ASCH Park Street Marquee	P5TBD63	-	-	125,000	175,000	-	300,000
P5 ASCH Seat cushion/fabric replacement	P5TBD62	-	-	100,000	100,000	-	200,000
P5 AHH Storage Racking System	P5TBD61	-	-	100,000	-	-	100,000
P5 AHH Demand Control Ventilation HVAC	P5TBD57	-	-	20,000	125,000	-	145,000
P5 AHH EIFS Replacement Phase III	P5TBD70	-	-	-	400,000	-	400,000
P5 ASCH FOH Elevators Overhaul	P5TBD69	-	-	-	300,000	-	300,000
P5 Keller FOH Elevator Overhauls	P5TBD59	-	-	-	-	650,000	650,000
P5 ASCH Backstage Dressing Tower Elevator Overhaul	P5TBD68	-	-	-	-	275,000	275,000
P5 ASCH Backstage Elevator Overhaul	P5TBD73	-	-	-	-	210,000	210,000
P5 AHH Freight Elevator Overhaul	P5TBD72	-	-	-	-	100,000	100,000
TOTAL MERC FUND (PORTLAND'5 CENTERS FOR THE ARTS)		\$2,115,000	\$7,305,000	\$1,895,000	\$1,160,000	\$1,330,000	\$13,805,000
TOTAL PORTLAND'5 CENTERS FOR THE ARTS (39 Projects)		\$2,115,000	\$7,305,000	\$1,895,000	\$1,160,000	\$1,330,000	\$13,805,000

Portland'5 Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Fund Balance- Renewal and Replacement	1,915,000	7,305,000	1,895,000	1,160,000	1,330,000	13,605,000
Aramark	200,000					200,000
TOTAL PORTLAND 5 CENTER FOR THE ARTS	\$2,115,000	\$7,305,000	\$1,895,000	\$1,160,000	\$1,330,000	\$13,805,000

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 2017-18 through FY 2021-22 Portland's capital budget contains 39 projects. The CIP features 11 projects scheduled for FY 2017-18, including lighting system overhauls at multiple facilities and replacement of the backstage elevators at the Keller Auditorium.

PROJECT FUNDING

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

Expo Total projects summary by year

	ID	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
MERC FUND (EXPO)							
Expo Capital Projects < \$100K		280,000	185,000	205,000	-	150,000	820,000
Expo - Hall D Roof Repairs/Replacement	8R136	1,898,750	975,000	-	-	-	2,873,750
Expo - POS Micros System	EXTBD16	160,000	-	-	-	-	160,000
Expo - Hall A Elec. transformer/LP1 Shore Power /Cirque	EXTBD31	150,000	-	-	-	-	150,000
Expo - Parking Lot Asphalt Maintenance / Replacement	8R040	135,000	60,000	60,000	60,000	60,000	375,000
Expo - Connector Glass Door	85106	120,000	45,000	-	-	-	165,000
Expo - Roof Repair - Halls ABC Minor Repairs	8R135	80,000	135,000	10,000	10,000	10,000	245,000
Expo - WiFi - Telecommunications Upgrade	8R139	80,000	-	-	50,000	-	130,000
Expo - Hall C HVAC Study and Installation	EXTBD25	35,000	250,000	-	-	-	285,000
Expo - Lighting Control review and install - Halls ABCDE	EXTBD30	20,000	150,000	-	-	-	170,000
Expo - Sport Court / Futsol	EXTBD23	-	175,000	-	-	-	175,000
Expo - Hall C Roof Recoat	EXTBD49	-	125,000	-	-	-	125,000
Expo - Halls ABC Interior Paint (R&R)	EXTBD12	-	120,000	-	-	-	120,000
Expo - UP4 New Storage Building	EXTBD19	-	50,000	250,000	-	-	300,000
Expo - Expo Website Update	EXTBD32	-	50,000	200,000	-	-	250,000
Expo - Facility Wide Door review / install / security	EXTBD27	-	35,000	250,000	-	-	285,000
Expo - Electrical Equipment (New Bus/Capital)	EXTBD06	-	-	150,000	-	-	150,000
Expo - Hall D Kitchen Office Conversion	EXTBD17	-	-	35,000	300,000	-	335,000
Expo - Hall D Storage Office Conversion	EXTBD18	-	-	35,000	300,000	-	335,000
Expo - Roof Repair - Hall E Loading Dock (TLT Pooled)	EXTBD02	-	-	-	375,000	330,000	705,000
Expo - Facility Wide Overhead Door review / install	EXTBD28	-	-	-	35,000	250,000	285,000
Expo - Parking Entry System and Loop Replacement	EXTBD50	-	-	-	-	700,000	700,000
Expo - Hall E HVAC	EXTBD39	-	-	-	-	290,000	290,000
TOTAL MERC FUND (EXPO)		\$2,958,750	\$2,355,000	\$1,195,000	\$1,130,000	\$1,790,000	\$9,428,750
TOTAL EXPO (23 Projects)		\$2,958,750	\$2,355,000	\$1,195,000	\$1,130,000	\$1,790,000	\$9,428,750

Expo Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Fund Balance- Renewal and Replacement	890,000	1,150,000	1,035,000	755,000	1,460,000	5,290,000
Fund Balance - New Capital	-	185,000	160,000	-	-	345,000
TLT Capital Reserves	1,898,750	975,000	-	375,000	330,000	3,578,750
Aramark Capital	170,000	45,000	-	-	-	215,000
TOTAL EXPO CENTER	\$2,958,750	\$2,355,000	\$1,195,000	\$1,130,000	\$1,790,000	\$9,428,750

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 2017-18 through FY 2021-22 Expo capital budget contains 23 projects, of which 19 are renewal and replacement. The largest projects in FY 2017-18 include a roof replacement at Exhibit Hall D and installation of a new point of service system.

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	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
OREGON ZOO ASSET MANAGEMENT FUND (NEW CAPITAL)							
Giraffe Feeding Station	ZOO66	400,000	-	-	-	-	400,000
Railroad Rolling Stock Replacement	ZRW193	350,000	350,000	-	-	-	700,000
Zoo New Capital < \$100K	ZOOTBD22	130,000	-	-	-	-	130,000
Amphitheatre Tier Remodel	ZOO77	110,000	-	-	-	-	110,000
Animal Area Cameras	ZOO78	100,000	100,000	100,000	100,000	100,000	500,000
TOTAL OREGON ZOO ASSET MANAGEMENT FUND (NEW CAPITAL)		\$1,090,000	\$450,000	\$100,000	\$100,000	\$100,000	\$1,840,000
OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND							
Polar Bear Habitat	ZIP004	2,500,000	10,150,000	11,150,000	1,221,481	-	25,021,481
Primate & Rhino Habitat	ZIP005	2,500,000	5,250,000	9,019,160	-	-	16,769,160
Zoo Electrical Infrastructure	ZOOTBD04	1,000,000	-	-	-	-	1,000,000
Campus and Habitat Interpretive Design	ZIP013	250,733	-	-	-	-	250,733
One-Percent for Art Design and Installation	ZIP012	80,000	107,400	75,000	-	-	262,400
TOTAL OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND		\$6,330,733	\$15,507,400	\$20,244,160	\$1,221,481	\$0	\$43,303,774
OREGON ZOO ASSET MANAGEMENT FUND (RENEWAL AND REPLACEMENT)							
ZOO R&R < \$100K		195,000	27,800	217,608	-	15,000	455,408
Roof Replacement Project	ZOOTBD07	673,000	650,000	650,000	650,000	650,000	3,273,000
TBD ZOO R&R Projects	ZOOTBD25	287,000	-	-	-	-	287,000
Fleet Replacement Program	70001Z	150,100	143,000	143,000	143,000	143,000	722,100
Life Support System Assessment	ZRW194	150,000	-	-	-	-	150,000
Cascade Crest Paint & Dry Rot Repair	ZRW195	120,000	-	-	-	-	120,000
Website Redesign	ZRW196	50,000	150,000	-	-	-	200,000
HVAC Upgrades	ZOOTBD10	-	-	-	670,000	-	670,000
Stellar Cover Renovation	ZOO41	-	-	-	-	500,000	500,000
TOTAL OREGON ZOO ASSET MANAGEMENT FUND (RENEWAL AND REPLACEMENT)		\$1,625,100	\$970,800	\$1,010,608	\$1,463,000	\$1,308,000	\$6,377,508
TOTAL OREGON ZOO (19 Projects)		\$9,045,833	\$16,928,200	\$21,354,768	\$2,784,481	\$1,408,000	\$51,521,282

Oregon Zoo Major funding sources

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	Total
Grant- OZF	740,000	100,000	100,000	100,000	100,000	1,140,000
Interfund Loan - SW	350,000	350,000	-	-	-	700,000
Fund Balance- Renewal and Replacement	1,625,100	970,800	1,010,608	1,463,000	1,308,000	6,377,508
G.O. Bonds- Zoo	6,330,733	15,507,400	20,244,160	1,221,481	-	43,303,774
OREGON ZOO DEPARTMENT TOTAL	\$9,045,833	\$16,928,200	\$21,354,768	\$2,784,481	\$1,408,000	\$51,521,282

The Oregon Zoo is owned and operated by Metro and attracts approximately 1.5 million in annual attendance. The 64-acre campus has five major exhibit areas: Great Northwest, Fragile Forests, Asia, Pacific Shores and Africa. Within these large areas are 23 specialized exhibits.

OVERVIEW OF PROJECTS

The FY 2017-18 through FY 2021-22 Oregon Zoo capital budget includes 19 projects. Seven projects are renewal and replacement, with the remaining funded by the Oregon Zoo Infrastructure and Animal Welfare bond measure.

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

- Campus and Habitat Interpretive Design
- One-percent for Art Design and Installation
- Polar Bear Habitat
- Primate and Rhino Habitats
- Zoo Electrical Infrastructure

Non-bond projects in FY2017-18 include a new giraffe feeding station, multiple roof replacements and significant electrical infrastructure work.

PROJECT FUNDING

Of the \$51.5 million in zoo projects in the FY 2017-18 through FY 2021-22 CIP, \$43.3 million (84 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The Zoo Renewal and Replacement Account will provide \$6.4 million (12 percent). The remaining \$1.8 million (4 percent) in project funding is comprised of the balance of an interfund loan received from the Solid Waste Fund and grants from the Oregon Zoo Foundation.



Debt Summary

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Metro uses long and short-term debt to finance capital projects and some capital equipment. The following pages provide a summary of Metro's overall debt level as well as an explanation of Metro's outstanding debt by type and issue.

In March 2016 Moody's Investors Services and Standard & Poor's reaffirmed Metro's Aaa/AAA ("double triple A") underlying general obligation bond rating, the highest rating available. A rating in 2007. The value of the high grade rating was confirmed in the successful 2016 bond sale which netted Metro both a favorable interest rate and high yield premiums. In May 2017 Moody's Investor Services assigned an Aa3 rating to Metro's Dedicated Tax Revenue bonds, series 2017. This rating is anticipated to result in favorable interest rates and high yield premium when the sale occurs in summer 2017. In January 2013 Standard & Poor's awarded Metro a AAA rating for its Full Faith and Credit obligation issue, reaffirming Metro's strong financial practices.

SUMMARY OF OVERALL DEBT

Metro has a relatively low level of outstanding debt. As of July 1, 2017, Metro will have six debt issues outstanding, totaling \$202,735,000. Metro has authorized but unissued debt remaining from the 2006 Natural Areas measure and the 2008 Oregon Zoo Infrastructure and Animal Welfare measure.

The graphs and charts on the following pages summarize Metro's total outstanding debt by fiscal year as well as total debt as a percentage of real market value and assessed value. In addition, the Debt Ratios table shows Metro's level of outstanding debt on a per capita basis and as compared to the estimated real market value of the Metro region. With the passage of Ballot Measure 50 in May 1997, assessed values were rolled back to FY 1994-95 levels less 10 percent and capped at no more than a 3 percent annual increase with exceptions for new construction. In the first 15 years following passage of the measure, real market values rose significantly faster than assessed values. As the economy struggled, real market value decreased by almost 17 percent between 2009 and 2013. As a result the ratio of assessed value to real market value rose from 53 percent in 2009 to 71 percent in 2014 (see chart on the next page). With the economy gaining strength, real market values are again on the rise. New construction is also on the rise allowing for an average growth in assessed values greater than the 3 percent annual limit allowed under Ballot Measure 50. Bonded debt is not subject to compression under Oregon's property tax laws.

Periodically Metro will refund bond issues to take advantage of lower interest rates. Metro currently has three refunding bond issues outstanding. The net present value of the savings from refunding is calculated when the new bonds are issued and is included on the debt service schedules.

General Obligation Debt: \$168,425,000 outstanding

Metro's Charter and Oregon state law require Metro to obtain voter approval prior to issuing any general obligation bonds. Voters have approved five general obligation bond issues: \$65 million for the Oregon Convention Center issued in 1987, refunded in 1992 and 2001, and retired in January 2013; \$135.6 million for Open Spaces, Parks and Streams issued in three series in 1995, with two of the three series refunded in 2002 and again in 2012, and fully retired in June 2015; \$28.8 million for improvements to the Oregon Zoo issued in 1996, refunded in 2005, and fully retired in January 2017; \$227.4 million for Natural Areas, the first series of which was issued in April 2007 and partially refunded in 2014, and a second series issued in 2012; and \$125.0 million for Oregon Zoo infrastructure and projects related to animal welfare, for which four issues were placed in December 2008, August 2010, May 2012 and March 2016.

State law establishes a limit of 10 percent of real market value on Metro's total general obligation indebtedness. Metro's general obligation debt is 0.06 percent of real market value. The Metro Debt Limitation Comparison table (page F-6) shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit.

Full Faith and Credit Bonds: \$15,085,000 outstanding

Metro issued full faith and credit refunding bonds in 2003, refunding obligations for Metro Regional Center construction and loans to the Oregon Zoo. The Metro Regional Center obligation had been a General Revenue Bond issued in 1993, backed by assessments to Metro departments occupying Metro's headquarters building. The zoo obligations were loans from the Oregon Economic and Community Development Department issued in 1995 and 1996 to pay Metro's share of Westside MAX light rail construction and reconfiguration of the Washington Park parking lot used by zoo patrons. These loans were to be repaid from zoo revenues. In February 2013 the callable portion of these bonds was refunded, receiving a net present value savings of 10.1 percent. The Oregon Zoo's portion of these bonds was fully paid in August 2016.

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 an Oregon Economic Development Department, Special Public Works Fund loan. In April 2000 Metro obtained a loan from the Oregon Bond Bank through the Oregon Economic Development Department, Special Public Works Fund to pay for the construction of a new building to replace the existing Hall D at Expo. 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. The loan was paid from Expo revenues. In September 2016 the callable portion of these bonds was refunded, receiving a net present value savings of 14.7 percent.

The full faith and credit bonds are backed by a broader pledge of Metro revenues, including property taxes used to support operations and excise taxes levied on users of certain Metro services. The prior funding sources will continue to be used to pay debt service on the full faith and credit bonds, but the additional backing from other Metro revenues provides greater security for bondholders.

Pension Obligation Bonds: \$19,225,000 outstanding

In fall 2005 Metro joined with a pool of other local governments in the State of Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon Public Employees Retirement System unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on operating units in exchange for a lower pension cost. The bonds mature in 2028.

PLANNED DEBT

In May 2012 Metro issued general obligation bonds under both the 2006 Natural Areas authorization and the 2008 Oregon Zoo Infrastructure and Animal Welfare authorization. The total new debt issued was \$140 million: \$75 million for Natural Areas and \$65 million for the Oregon Zoo. In March 2016 Metro issued another \$30 million under the 2008 Oregon Zoo Infrastructure and Animal Welfare authorization. With this issuance there is a balance remaining on the Natural Areas authorization of \$28.1 million and on the Oregon Zoo Infrastructure authorization of \$10 million.

Metro will closely monitor the needs of both bond programs with current plans to issue the remaining authorization between spring 2018 and spring 2019.

In addition, Metro has negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. Metro will issue dedicated tax revenue bonds backed by the site specific transient lodging tax in summer 2017. The size of the bonds will be sufficient to obtain net proceeds of \$60 million after financing costs and debt reserve.

Outstanding debt issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
GENERAL OBLIGATION BONDS					
General Obligation Refunding Bonds					
Natural Areas 2014 Series	57,955,000	11/5/14	42,390,000	6/1/2020	Property Taxes
General Obligation Bonds					
Natural Areas 2012A Series	75,000,000	5/23/12	55,940,000	6/1/2026	Property Taxes
Oregon Zoo Infrastructure 2012A Series	65,000,000	5/23/12	45,070,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2016 Series	30,000,000	3/24/16	25,025,000	6/1/2020	Property Taxes
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING			\$168,425,000		
FULL FAITH AND CREDIT BONDS					
Full Faith and Credit Refunding Bonds					
2013 Series	12,600,000	2/26/13	7,880,000	8/1/2022	General Revenues
2016 Series	7,385,000	9/7/16	7,205,000	12/1/2024	General Revenues
TOTAL FULL FAITH & CREDIT BONDS OUTSTANDING			\$15,085,000		
PENSION OBLIGATION BONDS					
Limited Tax Pension Obligation Bonds					
Series 2005	\$24,290,000	9/23/05	\$19,225,000	6/1/2028	Department Assessments
TOTAL PENSION OBLIGATION BONDS OUTSTANDING			\$19,225,000		
GRAND TOTAL – METRO DEBT OUTSTANDING			\$202,735,000		

Comparison of Assessed Value to Real Market Value

	Year ending June 30,	Assessed Value	Change in Assessed Value	% Change in Assessed Value	Real Market Value	Change in Real Market Value	% Change in Real Market Value	Ratio Assessed Value to Real Market Value	M5: Loss due to Compression	% Change in Loss due to Compression
(1)	1997	77,721,485,259	-----	-----	77,721,485,259	-----	-----	100.0%		
	1998	66,711,834,456	(11,009,650,803)	(14.2%)	87,320,546,481	9,599,061,222	12.4%	76.4%		
	1999	71,935,532,500	5,223,698,044	7.8%	94,157,744,893	6,837,198,412	7.8%	76.4%		
	2000	76,258,210,803	4,322,678,303	6.0%	105,147,450,817	10,989,705,924	11.7%	72.5%		
	2001	81,009,866,113	4,751,655,310	6.2%	113,011,064,594	7,863,613,777	7.5%	71.7%		
	2002	86,489,564,017	5,479,697,904	6.8%	123,050,948,638	10,039,884,044	8.9%	70.3%		
	2003	89,837,920,089	3,348,356,072	3.9%	128,542,544,330	5,491,595,692	4.5%	69.9%		
	2004	92,737,859,477	2,899,939,388	3.2%	138,455,070,187	9,912,525,857	7.7%	67.0%		
	2005	96,486,155,140	3,748,295,663	4.0%	146,360,729,671	7,905,659,484	5.7%	65.9%		
	2006	100,603,570,790	4,117,415,650	4.3%	156,692,361,468	10,331,631,797	7.1%	64.2%		
	2007	105,614,559,121	5,010,988,331	5.0%	181,787,247,525	25,094,886,057	16.0%	58.1%	103,618	-----
	2008	111,760,381,863	6,145,822,742	5.8%	207,455,843,980	25,668,596,455	14.1%	53.9%	106,945	3.2%
	2009	116,514,323,505	4,753,941,642	4.3%	218,478,090,509	11,022,246,529	5.3%	53.3%	122,926	14.9%
	2010	120,667,474,935	4,153,151,430	3.6%	208,123,520,973	(10,354,569,536)	(4.7%)	58.0%	135,553	10.3%
	2011	124,354,465,812	3,686,990,877	3.1%	196,930,643,603	(11,192,877,370)	(5.4%)	63.1%	161,385	19.1%
	2012	127,913,281,573	3,558,815,761	2.9%	186,113,692,723	(10,816,950,880)	(5.5%)	68.7%	223,065	38.2%
	2013	130,835,372,208	2,922,090,635	2.3%	182,115,877,804	(3,997,814,919)	(2.1%)	71.8%	295,537	32.5%
(2)	2014	136,104,534,535	5,269,162,327	4.0%	191,403,168,645	9,287,290,841	5.1%	71.1%	3,155,397	967.7%
	2015	142,461,651,630	6,357,117,095	4.7%	211,844,217,262	20,441,048,617	10.7%	67.2%	2,934,009	(7.0%)
	2016	149,640,510,698	7,178,859,068	5.0%	232,729,794,715	20,885,577,453	9.9%	64.3%	2,387,817	(18.6%)
	2017	155,955,555,797	6,315,045,099	4.2%	266,256,751,631	33,526,956,916	14.4%	58.6%	1,996,223	(16.4%)
(3)	2018	162,973,555,808	7,018,000,011	4.5%	292,882,426,794	26,625,675,163	10.0%	55.6%	2,085,421	4.5%

(1) The passage of ballot measure 50 converted the State of Oregon from a levy based to a rate based property tax system with reductions in assessed values.

(2) Dramatic increase in compression is due to first year of 5-year Natural Areas local option levy

(3) Estimate for FY 2017-18 budget.

Debt ratios as of July 1, 2017

FY 2017-18 Estimated Real Market Value \$292,882,426,794
2017 Estimated Population 1,808,749

	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$168,425,000	\$93.12	0.06%
Full Faith and Credit Bonds	15,085,000	8.34	0.01%
Pension Obligation Bonds	19,225,000	10.63	0.01%
TOTAL METRO DEBT	\$202,735,000	\$112.09	0.07%

Debt ratios as of June 30, 2018

FY 2017-18 Estimated Real Market Value \$292,882,426,794
2017 Estimated Population 1,808,749

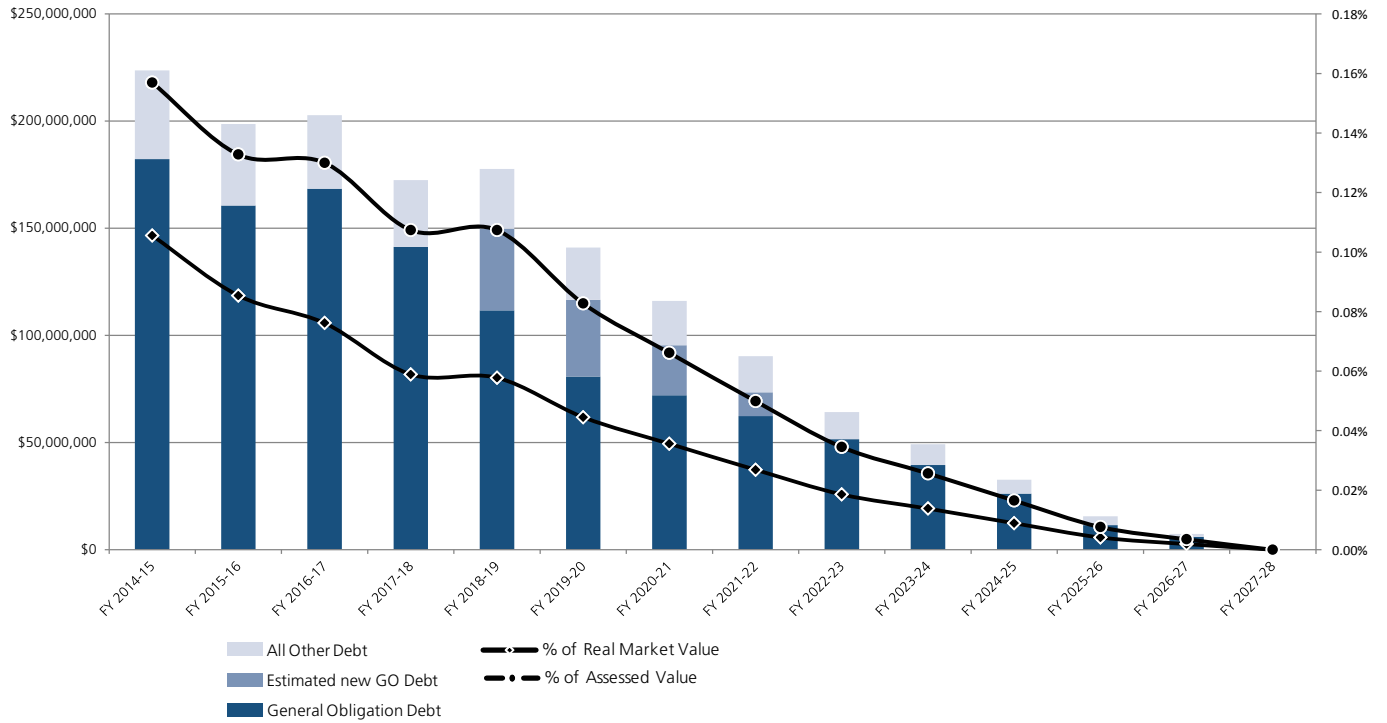
	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$141,310,000	78.13	0.05%
Full Faith & Credit Bonds	\$13,030,000	7.20	0.00%
Pension Obligation Bonds	\$18,170,000	10.05	0.01%
TOTAL METRO DEBT	\$172,510,000	\$95.38	0.06%

Debt limitation comparison

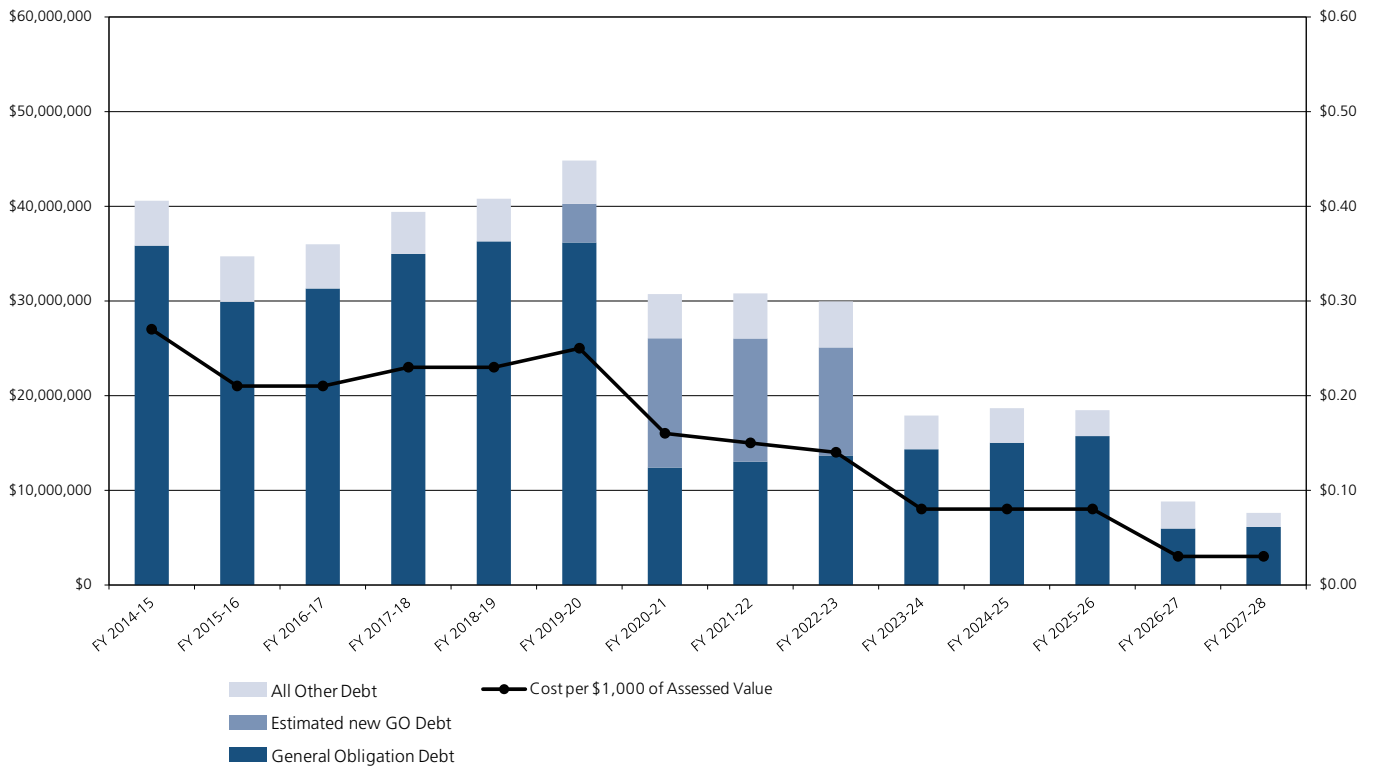
Statutory general obligation bond limit – 10 percent of Real Market Value

FY 2017-18 Estimated Real Market Value	292,882,426,794
General Obligation Debt Limit Percentage	10%
Statutory General Obligation Bond Limit	\$29,288,242,679
Less General Obligation Debt Outstanding	\$168,425,000
General Obligation Bond Limit Remaining	\$29,119,817,679
Metro's General Obligation Debt Percentage	0.06%

Outstanding debt by fiscal year



Debt service payments by fiscal year



FY 2017-18 Summary of debt service payments

	Principal	Interest	Fiscal Year Debt Service
General Obligation Refunding Bonds			
Natural Areas 2014 Series	13,160,000	1,846,750	15,006,750
General Obligation Bonds			
Natural Areas 2012A Series	3,350,000	2,701,450	6,051,450
Oregon Zoo Infrastructure 2012A Series	2,510,000	2,055,325	4,565,325
Oregon Zoo Infrastructure 2016 Series	8,095,000	1,251,250	9,346,250
Full Faith & Credit Refunding Bonds			
2013 Series	1,270,000	125,868	1,395,868
2016 Series	785,000	237,275	1,022,275
Limited Tax Pension Obligation Bonds, Series 2005	1,055,000	956,850	2,011,850
Revenue Bonds			
OCC Hotel Project, Series 2017 (estimate only)	4,000,000	1,500,000	5,500,000
TOTAL FY 2017-18 DEBT SERVICE PAYMENTS	\$34,225,000	\$10,674,767	\$44,899,767

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 was issued April 3, 2007. The second series of \$75 million was issued in June 2012 with the balance of the authorization anticipated to be issued between spring 2018 and spring 2019.

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, 2017	\$55,940,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		\$55,940,000	\$15,445,550	\$71,385,550	\$71,385,550

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 was 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.

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, 2017	\$42,390,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		\$42,390,000	\$3,922,850	\$46,312,850	\$46,312,850

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 June 2012.

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, 2017	\$45,070,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		\$45,070,000	\$13,371,850	\$58,441,850	\$58,441,850

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 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. The 2016 series issues \$30 million of the remaining \$40 million authorization. The balance is anticipated to be issued sometime between spring 2018 and spring 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, 2017	\$25,025,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		\$25,025,000	\$2,503,000	\$27,528,000	\$27,528,000

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 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. 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	
Moody's	AAA
Principal Outstanding Balance as of July 1, 2017	\$7,880,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
8-1-17	1.000%	1,270,000	66,108.75	1,336,108.75	
2-1-18		0	59,758.75	59,758.75	1,395,867.50
8-1-18	1.300%	1,280,000	59,758.75	1,339,758.75	
2-1-19		0	51,438.75	51,438.75	1,391,197.50
8-1-19	1.550%	1,295,000	51,438.75	1,346,438.75	
2-1-20		0	41,402.50	41,402.50	1,387,841.25
8-1-20	1.850%	1,320,000	41,402.50	1,361,402.50	
2-1-21		0	29,192.50	29,192.50	1,390,595.00
8-1-21	2.100%	1,345,000	29,192.50	1,374,192.50	
2-1-22		0	15,070.00	15,070.00	1,389,262.50
8-1-22	2.200%	1,370,000	15,070.00	1,385,070.00	1,385,070.00
Total		\$7,880,000	\$459,833.75	\$8,339,833.75	\$8,339,833.75

Full Faith and Credit Refunding Bonds, 2016 Series

In April 2000 Metro obtained a loan from the Oregon Bond Bank through the Oregon Economic Development Department Special Public Works Fund 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. In September 2016 the callable portion of the 2006 bonds were refunded realizing a net present value savings of \$1,196,739; 14.678 percent of refunding bonds.

Amount issued	\$7,385,000
Issue date	Sept. 7, 2016
Original issue True Interest Rate (TIC)	1.0617%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2017	\$7,205,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-17	5.00%	\$785,000	\$128,450	\$913,450	
6-1-18			108,825	108,825	1,022,275
12-1-18	5.00%	825,000	108,825	933,825	
6-1-19			88,200	88,200	1,022,025
12-1-19	5.00%	865,000	88,200	953,200	
6-1-20			66,575	66,575	1,019,775
12-1-20	1.50%	890,000	66,575	956,575	
6-1-21			59,900	59,900	1,016,475
12-1-21	4.00%	920,000	59,900	979,900	
6-1-22			41,500	41,500	1,021,400
12-1-22	1.50%	950,000	41,500	991,500	
6-1-23			34,375	34,375	1,025,875
12-1-23	4.00%	965,000	34,375	999,375	
6-1-24			15,075	15,075	1,014,450
12-1-24	3.00%	1,005,000	15,075	1,020,075	1,020,075
Total		\$7,205,000	\$957,350	\$8,162,350	\$8,162,350

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, 2017	\$19,225,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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		\$19,225,000.00	\$6,401,395.62	\$25,626,395.62	\$25,626,395.62



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Charter limitation on expenditures

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued.
2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro or 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 251.71 on the 1982–84=100 reference base.

For FY 2017-18 the budget authorizes 83 percent of the limit.

15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
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
2017–18	251.71	2.60	22,342,000

Cost Allocation Plan for Federal Grant Purposes

Department	Total	Council	Non-allocated Communications	Solid Waste Fund	Parks and Nature	Local Option Levy Fund	Natural Areas Bond Fund	Zoo Bond Fund
Office of the Chief Operating Officer	\$960,229	\$11,925	\$11,656	\$257,617	\$45,069	\$44,711	\$61,282	\$57,653
Office of the Auditor	\$605,629	\$8,560	\$8,367	\$179,861	\$32,116	\$24,942	\$17,929	\$3,196
Office of the Metro Attorney	\$2,017,545	-	\$23,460	\$398,817	\$117,299	\$140,759	\$375,357	\$117,299
Communications - Design and Standards	\$355,552	\$28,881	\$30,305	\$62,091	\$25,230	\$46,232	\$28,472	-
Accounting	\$1,943,908	\$31,023	\$30,740	\$546,355	\$105,418	\$79,120	\$57,592	\$11,140
Budget and Financial Management	\$604,075	\$4,141	\$4,048	\$89,456	\$15,650	\$15,525	\$21,280	\$20,020
Office of the Chief Operating Officer	\$805,040	\$9,998	\$9,773	\$215,981	\$37,785	\$37,485	\$51,378	\$48,335
Procurement	\$865,949	\$1,898	\$915	\$288,139	\$32,379	\$45,078	\$71,973	\$76,898
Risk Management	\$217,260	\$4,088	\$4,252	\$103,772	\$8,560	\$4,951	\$4,002	\$1,254
Risk-Liability and Property Program	\$578,759	\$3,632	\$3,963	\$64,294	\$25,637	\$542	\$1,458	\$58
Risk-Worker's Comp Program	\$499,541	-	-	\$78,258	\$59,192	-	-	-
Human Resources	\$2,312,886	\$70,418	\$73,263	\$357,714	\$147,474	\$85,298	\$68,942	\$21,609
Information Services	\$4,048,117	\$81,058	\$171,471	\$871,497	\$175,231	\$143,318	\$90,502	\$108,719
Records Information Management	\$345,408	\$10,516	\$10,941	\$53,421	\$22,023	\$12,739	\$10,296	\$3,227
MRC Debt Service	\$280,228	\$63,143	\$22,407	\$44,245	\$14,087	\$14,087	\$14,087	-
Non Departmental	\$283,629	\$9,403	\$9,730	\$58,596	\$18,457	\$17,548	\$11,377	\$710
PES Central Services	\$873,513	\$70,955	\$74,452	\$152,541	\$61,985	\$113,583	\$69,950	-
Total Actual Costs	\$17,597,268	\$409,639	\$489,743	\$3,822,655	\$943,592	\$825,918	\$955,877	\$470,118
Regular Adjustments	\$60,794	0	(\$320,592)	0	0	0	0	0
Total Claimable Costs	\$17,658,062	\$409,639	\$169,151	\$3,822,655	\$943,592	\$825,918	\$955,877	\$470,118

*As of FY 2017-18, the basis for the cost allocation plan changes from a fixed rate with carry forward to a final rate.

Cost Allocation Plan for Federal Grant Purposes, *continued*

Department	Oregon Zoo	Oregon Convention Center	Expo Center	Portland'5	Planning and Development	Research Center	Property and Environmental Services
Office of the Chief Operating Officer	\$155,197	\$154,510	\$24,298	\$72,584	\$45,059	\$16,480	\$2,188
Office of the Auditor	\$111,270	\$108,608	\$16,433	\$48,604	\$32,343	\$11,830	\$1,570
Office of the Metro Attorney	\$164,219	\$164,219	\$70,379	\$46,920	\$351,897	\$23,460	\$23,460
Communications - Design and Standards	-	\$1,945	\$352	\$1,240	\$65,966	\$39,467	\$25,371
Accounting	\$375,459	\$340,320	\$52,052	\$158,005	\$108,365	\$42,620	\$5,699
Budget and Financial Management	\$158,546	\$53,652	\$8,438	\$25,205	\$181,631	\$5,723	\$760
Office of the Chief Operating Officer	\$130,114	\$129,540	\$20,371	\$60,853	\$37,776	\$13,817	\$1,834
Procurement	\$87,738	\$148,998	\$22,580	\$58,653	\$27,174	\$3,193	\$333
Risk Management	\$35,970	\$18,963	\$3,215	\$12,007	\$9,979	\$5,493	\$754
Risk-Liability and Property Program	\$111,941	\$200,657	\$67,954	\$86,536	\$6,450	\$3,748	\$1,889
Risk-Worker's Comp Program	\$147,185	\$64,444	\$6,351	\$126,798	-	\$17,190	\$123
Human Resources	\$619,689	\$326,693	\$55,383	\$206,867	\$171,911	\$94,633	\$12,992
Information Services	\$644,795	\$528,646	\$170,307	\$272,089	\$343,837	\$384,298	\$62,349
Records Information Management	\$92,545	\$48,789	\$8,271	\$30,894	\$25,673	\$14,133	\$1,940
MRC Debt Service	-	\$3,134	-	-	\$76,308	\$25,485	\$3,245
Non Departmental	\$74,187	\$24,628	\$3,741	\$11,118	\$24,317	\$12,878	\$6,939
PES Central Services	-	\$4,778	\$866	\$3,047	\$162,063	\$96,961	\$62,332
Total Actual Costs	\$2,908,855	\$2,322,524	\$530,991	\$1,221,420	\$1,670,749	\$811,409	\$213,778
Regular Adjustments	0	0	0	0	\$198,337	\$183,049	0
Total Claimable Costs	\$2,908,855	\$2,322,524	\$530,991	\$1,221,420	\$1,869,086	\$994,458	\$213,778

Excise tax

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

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

Almost 85 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.

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 \$18.1 million in FY 2017-18. 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 2017-18 will be \$10.81 per ton, a decrease of 95 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Budgeted FY 2016-17	Budgeted FY 2017-18
EXCISE TAX RATE: 7.50%*									
Planning	15,190	10,525	7,374	6,665	6,687	6,107	5,486	0	0
Parks and Enviro Svc - Gen Fund**	230,182	216,964	232,462	306,802	596,496	677,811	673,975	235,135	235,135
Portland Expo Center	386,499	350,500	453,167	429,998	449,897	425,966	443,824	499,757	518,094
Oregon Convention Center	1,221,797	1,396,147	1,351,302	1,585,421	1,393,700	1,794,326	2,126,668	1,845,767	2,006,177
Solid Waste	-	-	-	-	-	-	-	15,695,081	15,354,000
Solid Waste - Metro Facilities	4,755,699	5,113,487	5,168,875	5,055,955	5,293,764	5,581,100	5,883,566	-	-
Solid Waste - Non-Metro Facilities	6,354,996	6,980,372	7,199,734	7,972,419	8,262,246	8,102,628	9,011,250	-	-
TOTAL EXCISE TAX EARNED	\$12,964,363	\$14,067,995	\$14,412,914	\$15,357,261	\$16,002,790	\$16,587,938	\$18,144,769	\$18,275,740	\$18,113,406

* In December 2000, the Council converted the excise tax levied on solid waste activities from 8.5% to a per ton rate. The per ton rate is set annually during the budget process. The FY 2017-18 budget excise tax rate is \$10.81 per ton.

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

FY 2017-18 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	\$581,477	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Zoo Operating Fund	Resource	\$12,727,000	Allocation for general operations
	Zoo Renewal and Replacement Fun	Resource	\$619,900	Renewal and replacement contribution to provide for Zoo assets
	Parks Capital Fund	Resource	\$24,000	Purchase of Glendoveer merchandise
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,395,868	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	\$88,209	Transfer to support agency Sustainability program.
	MERC Fund	Resource	\$400,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist event facilities' competitiveness in attracting conventions from outside the region.
MERC Fund	Willamette Falls Capital Fund	Resource	\$61,670	Transfer for salary and materials and services in the Willamette Falls project
	General Asset Management Fund	Resource	\$1,417,500	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks, Sustainability, and Information Services.
	General Fund	Indirect	\$3,903,076	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	\$703,849	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$5,500	One-time transfer for photo & video technician
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,022,275	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.
General Fund	Renewal and Replacement Fund	Resource	\$2,225	Renewal & replacement costs for MERC Administration assets
	General Fund	Interfund Loan	\$193,487	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.

FY 2017-18 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	\$1,276,128	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	\$1,458	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$481,225	Transfer for Communications operating expenditures
	Planning Fund	Direct	\$221,651	Project expenses for the Data Resource Center
	Willamette Falls Capital Fund	Resource	\$1,000,000	Transfer of FY 2017-18 portion of \$5,000,000 contribution to the Willamette Falls Riverwalk Project.
Parks and Natural Areas Local Option Levy Fund	General Fund	Indirect	\$1,132,041	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	\$542	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$481,225	A direct transfer for Communications operating expenditures
	General Fund	Direct	\$2,084,794	Property Taxes.
	General Fund	Direct	\$325,000	One-time transfer of prior year's property taxes
	General Fund	Direct	\$87,560	Legal counsel costs for 0.5 FTE
	General Fund	Direct	\$65,616	Transfer for Program Assistant Personnel Service costs- Parks and Nature
	General Fund	Direct	\$5,000	Share of federal lobbying costs
	Planning Fund	Direct	\$109,194	Use of Planning department personnel for Active Transportation and of Research Center services.
	Renewal and Replacement Fund	Resources	\$17,800	Levy share of the R&R Loan Repayment to the SW Fund for a \$2,000,000 loan for MRC Capital projects.
Solid Waste Revenue Fund	General Fund	Indirect	\$4,947,916	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	\$211,966	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	\$7,069	Natural Technician Support for St. Johns Landfill
	General Fund	Direct	\$150,000	Diversity plan funding
	General Fund	Direct	\$15,000	Share of federal lobbying costs
	General Fund	Direct	\$22,000	One-time transfer for photo & video technician
	General Fund	Direct	\$90,457	Information services systems analyst position
	General Fund (Property and Environmental Services)	Direct	\$12,600	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	General Fund (Information Services)	Direct	\$75,000	Transfer station software review
	Zoo Operating Fund	Direct	\$40,426	Waste reduction education support.
	Planning Fund	Direct	\$513,414	Charges for services provided by the Data Resource Center and for data maintenance
	Renewal and Replacement Fund	Resource	\$24,475	Solid Waste funding share of Loan Repayment made by Fund 611 to SW Fund for the \$2,000,000 MRC capital projects loan

FY 2017-18 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Zoo Operating Fund	General Fund	Indirect	\$2,885,257	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	\$671,958	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$172,084	CPMO Services
	Zoo Renewal and Replacement	Resource	\$257,500	Transfer to R&R fund
	Solid Waste Operating Account	Interfund Loan	\$444,925	Principal and Interest on outstanding interfund loan.
Cemetery Perpetual Care Fund	Parks Capital Fund	Resource	\$50,000	Bottler Mausoleum project
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	\$21,388	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	\$222,500	Principal and interest on loan for MRC projects
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	\$515,836	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	\$58	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
Risk Management Fund	General Fund	Direct	\$10,000	Human Resources physical capacity testing
Smith and Bybee Wetlands Fund	General Fund	Direct	\$72,510	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
Total FY 2017-18 Transfers			\$42,720,609	

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, 2017, fund balance designations are:

Fund	FY 2017-18 Beginning Fund Balance	FY 2017-18 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$34,242,243	\$0	\$11,302,937	\$9,048,669	\$0	\$13,890,637
Cemetery Perpetual Care Fund	613,392	551,485	0	0	61,907	0
Community Enhancement Fund	1,177,106	0	1,177,106	0	0	0
General Asset Management Fund	12,889,218	0	6,587,836	0	0	6,301,382
General Obligation Bond Debt Service Fund	504,000	0	504,000	0	0	0
General Revenue Bond Fund	18,008,581	0	14,500,000	3,500,000	0	8,581
Natural Areas Fund	25,065,140	0	25,065,140	0	0	0
Open Spaces Fund	332,322	0	332,322	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	33,286,978	0	33,286,978	0	0	0
Parks and Natural Areas Local Option Levy Fund	6,832,816	0	6,832,816	0	0	0
Smith and Bybee Wetlands Fund	2,660,000	0	2,660,000	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	\$135,611,796	\$551,485	\$102,249,135	\$12,548,669	\$61,907	\$20,200,600

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 2017-18 General Fund.

Total Beginning Fund Balance / Reserves	\$34,242,243
Restricted	\$11,302,937
Restricted for Transit Oriented Development Program	11,302,937
Committed	\$9,048,669
Committed for Local Gov't Grants (CET)	9,048,669
Unassigned/Reserved	\$13,890,637
Reserve for Future Debt Service - Metro Regional Center	846,975
Reserve for Future Debt Service Pension Bonds	506,798
Reserve for PERS	3,975,864
Reserve for Cost Allocation Plan adjustments	1,784,834
Reserve for carryover	3,276,166
Unassigned	3,500,000
Total Ending Reserves (Contingency / Unappropriated Balance)	\$31,018,187
Contingency - Opportunity Account	\$170,000
Council Opportunity Account (per Council policy)	500,000
Reduction: Contribution to drainage districts	(50,000)
Reduction: Regional Transportation Strategy	(250,000)
Reduction: Low Income Transit Fare (LIFT) funding options study	(30,000)
Contingency - Operating	\$2,205,198
General Contingency	2,408,000
Reduction: Community Partnerships	(150,000)
Reduction: Government Affairs and Policy Development - federal lobbying	(27,802)
Reduction: Construction Career Pathways Project	(25,000)
Unappropriated Balance - Restricted	\$9,667,975
Restricted for Transit Oriented Development Program	9,667,975
Unappropriated Balance - Committed	\$10,046,619
Committed for Local Gov't Grants (CET)	10,046,619
Unappropriated Balance - Unassigned/Reserved	\$8,928,395
Stabilization Reserve	1,806,000
Reserve for Future Debt Service - Metro Regional Center	893,863
Reserve for Future Debt Service Pension Bonds	490,448
Reserve for PERS	2,627,924
Reserve for Cost Allocation Plan adjustments	1,717,296
Reserve for carryover	1,392,864



Oregon Zoo Historical Changes

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. The table below identifies the specific transaction changes that were made to the historical columns of the budget document.

		FY 2014-15 Actual
OREGON ZOO OPERATING FUND		
Revenues		
Changed from (non-budgetary lines)		
<u>Intrafund Transfers</u>		
499100	Transfer of Resources	(12,551,269)
Total Intrafund Transfers		(12,551,269)
Changed to (budgetary lines)		
<u>Interfund Transfers</u>		
497000	Transfer of Resources	12,551,269
Total Interfund Transfers		12,551,269
Expenditures		
Changed from (non-budgetary lines)		
<u>Intrafund Transfers</u>		
589200	Transfer for Indirect Costs	(2,547,473)
589300	Transfer for Direct Costs	(130,294)
Total Intrafund Transfers		(2,677,767)
Changed to (budgetary lines)		
<u>Interfund Transfers</u>		
580000	Transfer for Indirect Costs	2,547,473
582000	Transfer for Direct Costs	130,294
Total Interfund Transfers		2,677,767

GENERAL FUND

Revenues

Changed from (non-budgetary lines)

Intrafund Transfers

499100	Transfer for Indirect Costs	(2,547,473)
499300	Transfer for Direct Costs	(130,294)
Total Intrafund Transfers		(2,677,767)

Changed to (budgetary lines)

Interfund Transfers

497000	Transfer for Indirect Costs	2,547,473
498000	Transfer for Direct Costs	130,294
Total Interfund Transfers		2,677,767

Expenditures

Changed from (non-budgetary lines)

Intrafund Transfers

589100	Transfer of Resources	(12,551,269)
Total Intrafund Transfers		(12,551,269)

Changed to (budgetary lines)

Interfund Transfers

581000	Transfer of Resources	12,551,269
Total Interfund Transfers		12,551,269

Interfund loans

Metro has interfund capital loans made in accordance with Oregon Budget Law. An interfund capital loan is made for the purpose of financing the design, acquisition, construction, installation or improvement of real or personal property. The loans are repaid over a period not to exceed ten years. Interest is charged at a rate equal to the average yield on Metro's pooled investments.

General Fund to Metropolitan Exposition Recreation Commission Fund

Purpose	Streetcar loop extension		
Initial Loan Amount	\$1,919,916		
Initial Fiscal Year	FY 2013-14		
Balance due as of June 30, 2017	FY17-18 Principal Repayment	Balance due as of June 30, 2018	FY17-18 Budgeted Interest
899,940	179,988	719,952	13,499

Solid Waste Revenue Fund to Oregon Zoo Asset Management Fund

Purpose	Oregon Zoo capital projects		
Initial Loan Amount	\$3,228,000		
Initial Fiscal Year	FY 2014-15		
Balance due as of June 30, 2017	FY17-18 Principal Repayment	Balance due as of June 30, 2018	FY17-18 Budgeted Interest
2,995,000	400,000	2,595,000	44,925

Solid Waste Revenue Fund to General Asset Management Fund

Purpose	Metro Regional Center capital projects		
Initial Loan Amount	\$2,000,000		
Initial Fiscal Year	FY 2016-17		
Balance due as of June 30, 2017	FY17-18 Principal Repayment	Balance due as of June 30, 2018	FY17-18 Budgeted Interest
1,800,000	200,000	1,600,000	22,500

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 2017-18, the offset is 2 percent of the 3 percent PERS bond recovery rate (the other 1.0 percent being paid by departments, as the PERS Bond Debt Recovery).

Explanation of individual benefits

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

TriMet Payroll Tax: Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.7537 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. The employer rate is determined through actuarial studies performed every two years. For FY 2017-18 Metro's average composite employer rate is estimated at 12.6 percent. The employee pick-up rate is set at 6 percent. As of July 1, 2014, almost all newly hired employees are now paying their own PERS employee contributions.

Metro's functions employ a number of temporary, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria.

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 2017-18 will be 1.0 percent. This offset is expected to last for up to five years and will be gradually increased to the full 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.

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. As of July 1, 2016, all employee groups utilize a 92 percent/8 percent cost sharing plan. The FY 2017-18 budget assumes a 10 percent increase in health care premiums effective upon renewal in January.

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	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%	0.75%
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	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	0.00%
TOTAL VARIABLE RATE COMPONENT	27.31%	27.31%	27.31%	27.31%	21.31%	21.00%	8.40%
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	(2.00%)	(2.00%)	(2.00%)	(2.00%)	(2.00%)	(2.00%)	0.00%
TOTAL PERS BOND RECOVERY RATE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	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	\$34	\$34	\$34	\$34
Life Insurance	\$54	\$54	\$54	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$8	\$8	\$8	\$0
Health and Welfare	\$14,136	\$14,136	\$14,136	\$0
TOTAL FIXED RATE COMPONENT	\$14,244	\$14,244	\$14,244	\$34

*Includes Dependent Accidental Death Insurance

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 2017-18:

Limited duration positions

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated in FY 2016-17</i>					
Program Director	1260	Oregon Zoo	4/30/2017	1.00	Strategic Initiatives
Program Analyst IV	1214	Parks & Environmental Services	6/30/2017	1.00	Cemetery Program
Principal Regional Planner	1315	Planning & Development	6/30/2017	0.50	Housing program
<i>Duration Extended</i>					
Program Assistant II	1300	Parks and Nature	6/30/2018	1.00	Local Option Levy/Intertribal Resource Spec
Policy Analyst	1212	Council	6/30/2018	1.00	Diversity, Equity, Inclusion program
Education Specialist III	1250	Oregon Zoo	6/30/2018	1.00	Grant/OZF funds
Education Specialist II	1284	Oregon Zoo	6/30/2018	0.75	Conservation Action Coordinator
Education Specialist I	1286	Oregon Zoo	6/30/2018	0.60	ZAP Program
Senior Public Affairs Specialist	1304	Communications	6/30/2018	0.50	Natural Areas Bond
Video and Photography Technician	1321	Communications	6/30/2018	1.00	Video
<i>Continued without Change</i>					
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	0.60	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 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	1264	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
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	1.00	Local Option Levy
Event Coordinator (Assoc PA Specialist)	1298	Parks and Nature	6/30/2018	0.80	Local Option Levy
Administrative Specialist II	1299	Parks and Nature	6/30/2018	0.50	Local Option Levy
Associate Management Analyst	1301	Property & Environmental Services	6/30/2018	0.60	Integrated Pest Management

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Senior Public Affairs Specialist	1124	Planning & Development	6/30/2019	1.00	Regional Transportation Options
Administrative Specialist III	1316	Parks & Nature	6/30/2021	1.00	Willamette Falls Program
Position Increases					
Associate Management Analyst	1225	Parks and Nature	6/30/2018	1.00	Local Option Levy
Administrative Specialist II	1297	Parks and Nature	6/30/2018	0.80	Local Option Levy
New Positions					
Maintenance Worker I	1335	Oregon Zoo	6/30/2018	1.00	Oregon Zoo
Director of Strategic Initiatives - Visitor Venues	1336	MERC Admin	6/30/2019	1.00	MERC Strategic Initiatives
Program Analyst IV	1349	Non-departmental	6/30/2019	1.00	Regional Transportation Funding Strategy

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 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 Bond	6/30/2020	1.00	Oregon Zoo Bond
Program Director	1125	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Assistant Management Analyst	1137	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Assistant Management Analyst	1215	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
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	Property & Environmental Services	program duration	1.00	Natural Areas bond program
Property Management Technician	1034	Property & Environmental Services	program duration	1.00	Natural Areas bond program
Natural Resource Technician	1036	Property & 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	Parks and Nature	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1027	Parks and Nature	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1028	Parks and Nature	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1029	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Management Analyst	1032	Parks and Nature	program duration	1.00	Natural Areas bond program
Associate Natural Resource Sci	1033	Parks and Nature	program duration	1.00	Natural Areas bond program
Program Assistant III	1035	Parks and Nature	program duration	1.00	Natural Areas bond program
Natural Resource Technician	1132	Parks and Nature	program duration	1.00	Natural Areas bond program
Assistant Regional Planner	1103	Parks and Nature	program duration	1.00	Natural Areas bond program
Program Supervisor II	1222	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1241	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1242	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1243	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Public Affairs Specialist	1239	Parks and Nature	program duration	1.00	Natural Areas bond program

Personnel Services changes detail

The following FTE changes are made in the FY 2017-18 Adopted Budget:

Action - Eliminated Positions (during FY 2016-17)	FTE Change
Maintenance Worker 3	(1.00)
Limited Duration Principal Regional Planner	(0.50)
Limited Duration Program Analyst IV	(1.00)
Limited Duration Program Director	(1.00)
TOTAL	(3.50)

Action - New Positions	FTE Change
Senior Regional Planner	1.00
Facility Security Agent	1.00
Assistant Director of Marketing	1.00
Administrative Technician	1.00
Administrative Assistant	1.00
Program Assistant III	1.00
Education Specialist II	0.50
Senior Solid Waste Planner	1.00
Food Service Worker 3	1.00
Food Service Worker 3	1.00
Food Service Worker 3	1.00
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Food Service Worker 2	0.80
Program Assistant III	1.00
Systems Analyst II	1.00
Limited Duration Director of Strategic Initiatives - Visitor Venues (through 6/30/2019)	1.00
Limited Duration Program Analyst IV (through 6/30/2019)	1.00
Limited Duration Maintenance Worker 1 (through 6/30/2018)	1.00
TOTAL	21.10

Action - Misc. Actions	FTE Change
Education Specialist I	0.25
Education Specialist I	(0.50)
Education Specialist I	0.25
Senior GIS Specialist	(0.40)
Senior GIS Specialist	0.20
Senior GIS Specialist	0.20
Administrative Assistant	0.50
Maintenance Worker 1	0.50
Administrative Specialist II	(0.55)
Event Planner (Associate Public Affairs Specialist)	0.30
Administrative Specialist II	(0.25)
Sr Visual Communication Design	(0.50)
Program Assistant II	0.50
Associate Management Analyst	0.20
Administrative Specialist II	0.35
Utility Worker II	(1.00)
Facility Security Agent	1.00
Utility Worker II	(1.00)
Assistant Security Manager	1.00
Utility Worker II	(1.00)
Services Sales Coordinator II	1.00
Utility Worker II	(1.00)
Services Sales Coordinator II	1.00
Utility Worker II	(1.00)
Waste and Recycling Coordinator	1.00
Utility Worker II	(1.00)
Marketing and Promotions Coordinator II	1.00
TOTAL	1.05
TOTAL	18.65

The preceding actions can also be summarized by organizational unit:

	FTE
Communications	
Increase Program Assistant II	0.50
Decrease Sr Visual Communication Design	(0.50)
<i>Subtotal</i>	<u>0.00</u>
Council	
Transfer Policy Analyst from MERC Administration	1.00
<i>Subtotal</i>	<u>1.00</u>
Information Services	
Add Systems Analyst II	1.00
<i>Subtotal</i>	<u>1.00</u>
Parks and Nature	
Eliminate Limited Duration Program Analyst IV	(1.00)
Increase Associate Management Analyst	0.20
Increase Administrative Specialist II	0.35
Increase Maintenance Worker 1	0.50
Increase Event Planner (Associate Public Affairs Specialist)	0.30
Decrease Administrative Specialist II	(0.55)
Decrease Administrative Specialist II	(0.25)
Transfer Education Specialist III from Oregon Zoo	1.00
Transfer Education Specialist II from Oregon Zoo	0.80
Transfer Education Specialist II from Oregon Zoo	1.00
Transfer Education Specialist II from Oregon Zoo	0.20
Transfer Education Specialist II from Oregon Zoo	1.00
Transfer Education Specialist II from Oregon Zoo	0.60
<i>Subtotal</i>	<u>4.15</u>
Planning and Development	
Eliminate Limited Duration Principal Regional Planner	(0.50)
<i>Subtotal</i>	<u>(0.50)</u>
Research Center	
Increase Senior GIS Specialist	0.20
Increase Senior GIS Specialist	0.20
Decrease Senior GIS Specialist	(0.40)
<i>Subtotal</i>	<u>0.00</u>
Property and Environmental Services	
Add Program Assistant III	1.00
Add Education Specialist II	0.50
Add Senior Solid Waste Planner	1.00
Add Program Assistant III	0.85
Transfer Manager II to MERC Administration	(0.05)
<i>Subtotal</i>	<u>3.30</u>
Visitor Venues	
<i>MERC Administration</i>	
Add Senior Regional Planner	1.00
Add Limited Duration Director of Strategic Initiatives - Visitor Venues	1.00
Add Program Assistant III	0.15
Transfer Manager II from Property and Environmental Services	0.05
Transfer Policy Analyst to Council	(1.00)
<i>Expo Center</i>	
Increase Administrative Assistant	0.50
<i>Oregon Convention Center</i>	
Eliminate Utility Worker II	(1.00)
Add Facility Security Agent	1.00
Eliminate Utility Worker II	(1.00)
Add Assistant Security Manager	1.00
Eliminate Utility Worker II	(1.00)
Add Services Sales Coordinator II	1.00
Eliminate Utility Worker II	(1.00)
Add Services Sales Coordinator II	1.00
Eliminate Utility Worker II	(1.00)
Add Waste and Recycling Coordinator	1.00
Eliminate Utility Worker II	(1.00)
Add Marketing and Promotions Coordinator II	1.00

	FTE
<i>Portland's 5 Centers for the Arts</i>	
Add Facility Security Agent	1.00
Add Assistant Director of Marketing	1.00
Add Administrative Technician	1.00
Add Administrative Assistant	1.00
<i>Oregon Zoo</i>	
Add Limited Duration Maintenance Worker 1	1.00
Add Food Service Worker 3	1.00
Add Food Service Worker 3	1.00
Add Food Service Worker 3	1.00
Add Food Service Worker 2	0.80
Add Food Service Worker 2	0.80
Add Food Service Worker 2	0.80
Add Food Service Worker 2	0.80
Add Food Service Worker 2	0.80
Add Food Service Worker 2	0.80
Add Food Service Worker 2	0.80
Eliminate Maintenance Worker 3	(1.00)
Eliminate Limited Duration Program Director	(1.00)
Increase Education Specialist I	0.25
Increase Education Specialist I	0.25
Decrease Education Specialist I	(0.50)
Transfer Education Specialist III to Parks and Nature	(1.00)
Transfer Education Specialist II to Parks and Nature	(0.80)
Transfer Education Specialist II to Parks and Nature	(1.00)
Transfer Education Specialist II to Parks and Nature	(0.20)
Transfer Education Specialist II to Parks and Nature	(1.00)
Transfer Education Specialist II to Parks and Nature	(0.60)
<i>Subtotal</i>	<u>8.70</u>
Non-departmental	
Add Limited Duration Program Analyst IV	1.00
<i>Subtotal</i>	<u>1.00</u>
Total FTE Changes	<u>18.65</u>

Four-year FTE history

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
TOTAL AGENCY	811.80	844.05	860.66	879.31
General Fund	291.55	297.05	302.43	303.75
Communications	25.00	25.00	13.00	13.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	5.00	2.00	1.00	1.00
Digital Media Specialist	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Program Assistant II				0.50
Program Supervisor II	2.00	2.00		
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	10.00	13.00	3.00	3.00
Sr Visual Communication Designer	1.00	1.00	1.00	0.50
Video and Photography Tech			1.00	1.00
Council	30.00	31.50	30.00	31.00
Administrative Assistant II	1.00	1.00	1.00	
Administrative Assistant III	1.00	1.00	1.00	1.00
Chief Operating Officer	1.00	1.00	1.00	1.00
Council President	1.00	1.00	1.00	1.00
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	1.00
Manager II	1.00	1.00	1.00	1.00
Policy Advisor	5.00	4.00	4.00	4.00
Policy Analyst	5.00	6.00	7.00	9.00
Policy Analyst II		1.00		
Program Analyst II	1.00	1.00		
Program Analyst III	1.00	0.50	1.00	1.00
Program Analyst IV	4.00	4.00	3.00	3.00
Program Analyst V	1.00	2.00	2.00	2.00
Program Director	1.00	1.00	1.00	1.00
Finance and Regulatory Services	37.00	37.80	37.00	37.00
Accountant I	3.00	2.00	2.00	2.00
Accountant II	5.00	5.70	6.70	5.70
Accountant III	1.00			1.00
Accounting Technician II	5.00	5.00	4.00	4.00
Administrative Specialist II	1.00			
Assistant Management Analyst	1.70	1.00		
Associate Management Analyst	3.00	4.00	5.00	5.00
Budget Coordinator	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Investment Coordinator	0.80	0.80	1.00	
Manager I	4.00	6.00	4.00	4.00
Manager II	1.00	1.00	1.00	
Payroll Specialist	0.50	1.80	1.80	1.80
Payroll Technician				1.00
Program Analyst I	1.00	1.00	1.00	1.00
Program Analyst III	1.00	1.00	1.00	1.00
Program Analyst IV	1.00		1.00	1.00
Program Analyst V	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00
Program Supervisor II	1.00			1.00
Senior Management Analyst	3.00	4.50	4.50	4.50

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Human Resources	19.00	19.80	21.80	21.80
Administrative Assistant III	1.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	3.00
Payroll Specialist	2.00			
Program Analyst I	3.00	3.80	3.80	3.80
Program Analyst II	1.00			
Program Analyst III	3.00	3.00	4.00	3.00
Program Analyst IV	3.00	5.00	6.00	6.00
Program Analyst V	3.00	3.00	3.00	3.00
Information Services	27.50	27.50	28.50	29.50
Administrative Specialist IV	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	3.00	3.00	3.00	3.00
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	2.50	2.50	2.50	2.50
Systems Administrator II			1.00	1.00
Systems Administrator III	3.00	3.00	3.00	3.00
Systems Administrator IV	1.00	1.00	1.00	1.00
Systems Analyst I	1.00	1.00		
Systems Analyst II	3.00	3.00	2.00	3.00
Systems Analyst III	4.00	4.00	6.00	6.00
Systems Analyst IV	3.00	3.00	3.00	3.00
Technical Specialist II	4.00	4.00	4.00	4.00
Office of Metro Attorney	15.50	16.00	16.00	16.00
Deputy Metro Attorney	1.00	1.00	1.00	1.00
Legal Assistant I	2.00	2.00	2.00	2.00
Legal Assistant II	2.00	2.00	2.00	2.00
Legal Counsel I	0.50	1.00	1.00	1.00
Legal Counsel II	7.00	7.00	7.00	7.00
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	2.00	2.00	2.00	2.00
Office of the Auditor	6.00	6.00	6.00	6.00
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Asst	1.00	1.00	1.00	1.00
Principal Management Auditor	2.00	3.00	3.00	3.00
Senior Management Auditor	2.00	1.00	1.00	1.00
Parks and Nature	37.40	37.55	46.28	46.43
Administrative Specialist II			1.00	1.00
Administrative Specialist IV	0.30	0.30	0.50	0.50
Arborist	1.00	1.00	1.00	1.00
Assistant Management Analyst	2.00	2.00		
Associate Management Analyst		0.15	2.85	2.85
Associate Natural Resource Scientist		0.80	0.80	0.80
Associate Public Affairs Specialist			2.00	2.10
Director	0.40	0.40	0.65	0.65
Education Specialist II				1.00
Maintenance Technician	1.00	1.00	1.00	1.00
Manager I	1.70	1.00	1.70	2.75
Manager II	2.70	3.40	2.70	2.70
Natural Resource Specialist		1.00	1.00	1.00
Natural Resource Specialist Lead	2.00	2.00	2.00	2.00
Natural Resource Technician	2.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Park Ranger	6.00	5.00	6.00	6.00
Park Ranger Lead	3.00	4.00	3.00	3.00
Principal Regional Planner	2.00	2.00	2.00	2.00
Program Analyst IV	1.00	1.00		
Program Assistant III	2.50	2.50	2.50	2.50
Program Director	1.00	1.00	1.33	1.33
Program Supervisor II	0.40	0.40	1.65	0.65
Property Management Specialist	0.80	0.80	0.80	0.80
Property Management Technician	0.80	0.80	0.80	0.80
Senior Management Analyst	1.00	1.00	2.00	1.00
Senior Natural Resource Scientist	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist	0.00		3.00	3.00
Volunteer Coordinator II	1.80	1.00	1.00	1.00
Planning and Development Department	47.15	48.30	57.30	56.80
Administrative Specialist II	2.00	2.00	3.50	3.50
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Engineer	1.00			
Assistant Transportation Planner		1.00	1.00	
Associate Management Analyst	1.00	1.00	1.00	1.00
Associate Transportation Planner	1.00	2.00	2.00	3.00
Deputy Director	2.00	2.00	2.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	2.00	3.00	4.00
Manager II	2.00	2.00	2.00	2.00
Principal Regional Planner	5.80	5.50	7.50	7.00
Principal Transportation Planner	6.00	6.00	6.00	6.00
Program Assistant II	1.00	1.80	1.80	1.80
Program Assistant III	1.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Program Supervisor II			1.00	1.00
Records & Information Analyst	0.35			
Senior Management Analyst	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist			5.00	5.00
Senior Regional Planner	7.00	5.00	4.50	4.50
Senior Transportation Planner	8.00	9.00	8.00	8.00
Transportation Engineer	1.00	1.00	1.00	1.00
Property and Environmental Services	18.50	19.60	18.55	17.22
Administrative Specialist I	1.00	1.00		
Administrative Specialist II	1.00	1.00	2.00	1.40
Administrative Specialist IV	0.25	0.25		
Assistant Management Analyst	1.40	0.40	0.25	0.25
Associate Management Analyst	1.00	2.00	1.30	1.30
Building Custodian - MRC	3.00	3.00	3.00	3.00
Construction Coordinator		1.00	1.00	1.00
Director	0.35	0.35	0.10	0.10
Facilities Maintenance Technician	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	1.00	1.00	1.00	1.00
Lead Building Custodian - MRC	0.50	0.50	0.50	0.50
Manager I	1.30	1.30	1.30	1.30
Manager II	0.40	0.40	0.45	0.40
Principal Regional Planner	1.00	1.00	1.00	1.00
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00
Program Assistant II	1.30	1.30	1.55	0.75

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Program Assistant III				0.12
Program Supervisor II		0.10	0.10	0.10
Safety and Security Officer	2.00	2.00	2.00	2.00
Service Supervisor II	1.00	1.00	1.00	1.00
Research Center	28.50	28.00	28.00	28.00
Administrative Specialist IV	1.00	1.00	1.00	
Assistant GIS Specialist	1.00	1.00	1.00	1.00
Associate GIS Specialist	1.60	1.00	1.00	1.00
Associate Researcher & Modeler	4.00	3.00	1.00	1.00
Associate Transportation Model	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
GIS Technician				1.00
Manager I	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Principal GIS Specialist	2.00	3.00	3.00	2.00
Principal Regional Planner	0.50			
Principal Researcher & Modeler	4.00	4.00	4.00	4.00
Program Analyst IV				1.00
Program Analyst V		1.00	1.00	
Program Supervisor II	2.00			
Senior GIS Specialist	4.40	5.00	5.00	5.00
Senior Researcher & Modeler	3.00	4.00	6.00	6.00
Systems Analyst IV				1.00
Non-Departmental				1.00
Program Analyst IV				1.00
MERC Fund	182.35	186.35	189.95	195.65
Expo Center	14.80	15.80	15.30	15.80
Administrative Assistant	1.00	1.50	1.50	2.00
Administrative Technician	0.05	0.05	0.05	0.05
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Director - Expo Center	1.00	1.00	1.00	1.00
Electrician	0.50	0.50	0.50	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
Operations Manager - Expo Cent	1.00	1.00	1.00	1.00
Sales Manager	1.00	1.00		
Sales Manager II			1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Account Executive	2.00	2.00	2.00	2.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Lead		2.00	2.00	2.00
Utility Maintenance Lead	1.00	1.00	1.00	1.00
Utility Maintenance Specialist	3.00	3.00	3.00	3.00

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
MERC Administration	6.00	6.50	6.60	7.80
Administrative Assistant IV		0.85	0.85	0.85
Assistant Management Analyst	0.60	0.60	0.75	0.75
Construction Coordinator	1.00	1.00	1.00	1.00
General Manager, Visitor Venues	0.75	0.75	0.75	0.75
Manager I	1.00	1.00	1.00	1.00
Manager II	0.30	0.30	0.25	0.30
Policy Advisor	0.50	1.00	1.00	1.00
Policy Analyst	1.00	1.00	1.00	
Program Analyst II	0.85			
Program Assistant III				0.15
Senior Regional Planner				1.00
Director of Strategic Initiatives - Visitor Venues				1.00
Oregon Convention Center	114.65	114.65	115.65	115.65
Account Executive	2.00			
Administrative Assistant	4.00	4.00	4.00	4.00
Administrative Operations Supervisor				1.00
Administrative Technician	3.15	3.15	3.15	3.15
Admissions Staffing Manager	0.25	0.25	0.25	0.25
Assistant Director of Sales		1.00		
Assistant Operations Mgr	1.00			1.00
Asst. Executive Director		1.00	1.00	1.00
Audio Visual Manager			1.00	1.00
Audio Visual Production Supervisor				1.00
Audio Visual Services Supervisor				1.00
Audio Visual Supervisor	1.00	1.00	2.00	
Audio Visual Technician	3.00	1.00		
Audio Visual Technician Lead	1.00	3.00	3.00	3.00
Director of Event Services	1.00	1.00	1.00	1.00
Director of Operations	1.00	1.00	1.00	1.00
Director of Sales			1.00	1.00
Electrician	5.00	5.00	5.00	5.00
Event Manager	4.00	6.00	2.00	2.00
Event Manager I				1.00
Event Manager II			4.00	2.00
Event Manager III			1.00	2.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - OCC	1.00	1.00	1.00	1.00
Facility Security Agent	8.00	8.00	8.00	9.00
Graphic Designer	1.00	1.00	1.00	
House /Event Manager	0.75	0.75	0.75	0.75
Information Systems Coord	1.00			
Lead Electrician	1.00	1.00	1.00	1.00
Lead Operating Engineer	1.00	1.00	1.00	1.00
Maintenance Supervisor			1.00	1.00
Marketing & Promotions Coordinator II				2.00
Marketing & Web Svcs Manager	1.00	1.00	1.00	1.00
OCC Deputy Dir - Sales & Mktg	1.00			
Operating Engineer I		2.00		
Operating Engineer II	5.00	3.00	5.00	5.00
Operations Mgr - Hskpg and Setup	1.00	1.00	1.00	1.00
Operations Mgr - OCC		2.00	2.00	2.00
Operations Mgr - Tech'l Svcs	1.00			

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Sales Manager	4.00	4.00		
Sales Manager II			4.00	4.00
Secretary	1.00	1.00	1.00	1.00
Security Manager	0.90	0.90	0.90	0.90
Senior Event Manager	1.00	1.00		
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Senior Sales Manager	1.00			
Services Sales Coordinator I	1.00	1.00	1.00	1.00
Services Sales Coordinator II	2.00	2.00	2.00	4.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00
Sustainability Coordinator	1.00	1.00	1.00	1.00
Technology Services Manager		1.00	1.00	1.00
Telecom & Info Systems Technician	1.00	1.00	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Maintenance	3.00	3.00	3.00	3.00
Utility Maintenance Lead	1.00	1.00		
Utility Worker II	40.00	40.00	40.00	34.00
Volunteer Services Coordinator	0.60	0.60	0.60	0.60
Portland's Centers for the Arts	46.90	49.40	52.40	56.40
Admin Operations Supervisor			1.00	1.00
Administrative Assistant	1.00	1.00	1.00	2.00
Administrative Technician	1.80	1.80	1.80	2.80
Admissions Staffing Manager	0.55	0.55	0.55	0.55
Assistant Director of Marketing				1.00
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Operations Mgr	1.00	1.00	1.00	1.00
Assistant Production Supervisor			1.00	1.00
Assistant Sales & Booking Manager	1.00			
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00
Asst Executive Director - P'5	1.00	1.00		
Asst Sales & Booking Manager		1.00	1.00	1.00
Booking, Sales & Marketing Director - P'5				1.00
Dept Head Stagehand	15.00	15.00	15.00	15.00
Director of Operations - P'5				1.00
Educ & Comm Engagemnt Coord				1.00
Education and Community Engagement Manager			1.00	
Event Services Director - P'5				1.00
Event Services Manager - P'5	1.00	1.00	1.00	
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - P'5	1.00	1.00	1.00	1.00
Facility Maintenance Supervisor	1.00	1.00	1.00	1.00
Facility Security Agent	1.00	1.00	1.00	2.00
Lead Electrician	1.00	1.00		1.00
Marketing & Promotions Coordinator I	0.50	1.00		
Marketing & Promotions Coordinator II	2.00	2.00	3.00	3.00
Operating Engineer II	2.00	3.00	4.00	3.00
Operations Manager - P'5	1.00	1.00	1.00	
Sales & Booking Manager - P'5	1.00	1.00	1.00	
Sales Manager	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Setup & Operations Supervisor	2.00	2.00	2.00	2.00
Stage Supervisor	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Ticket Services Coordinator	1.00	2.00	2.00	2.00
Ticket Services Director - P5				1.00
Ticket Services Manager	1.00	1.00	1.00	
Utility Lead	2.00	2.00	3.00	3.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00
Natural Areas Fund	20.05	20.25	20.49	16.34
Parks and Nature	20.05	20.25	20.49	16.34
Administrative Specialist IV	0.30	0.30	0.50	0.50
Assistant Management Analyst		0.20	0.20	0.20
Assistant Regional Planner	1.00			
Associate Regional Planner		1.00		
Director	0.30	0.30	0.35	0.35
Manager I	0.35	0.05	0.35	
Manager II	0.20	0.50	0.20	
Natural Resource Specialist	2.00	1.00	1.00	1.00
Natural Resource Technician		1.00	1.00	1.00
Principal Regional Planner			0.20	
Program Assistant III	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.34	1.34
Program Supervisor II	1.50	1.50	1.95	0.95
Property Management Specialist	1.20	1.20	1.20	
Property Management Technician	0.20	0.20	0.20	
Real Estate Negotiator	2.00	2.00	2.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	1.00
Senior Management Analyst	3.00	3.00	3.00	2.00
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	1.00	1.00		0.50
Senior Regional Planner	3.00	3.00	4.00	3.50
Oregon Zoo Infrastructure/Animal Welfare Fund	6.00	6.00	6.00	6.00
Oregon Zoo	6.00	6.00	6.00	6.00
Assistant Management Analyst	2.00	2.00	2.00	2.00
Construction Coordinator	2.00	2.00	2.00	2.00
Manager II	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00
Oregon Zoo Operating Fund	179.65	192.65	194.60	197.60
Oregon Zoo	179.65	192.65	194.60	197.60
Administrative Assistant IV		1.15	1.15	1.15
Administrative Specialist II	2.00	2.00		
Administrative Specialist III	4.00	4.00	5.50	4.50
Administrative Specialist IV	1.00	1.00	1.00	2.00
Admissions Lead	2.80	2.60	2.60	2.60
Animal Keeper	34.00	37.00	36.00	35.50
Assistant Management Analyst	1.00			
Asso Visual Communication Designer	2.50	2.50	2.00	2.00
Associate Management Analyst		1.00	1.00	1.00
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	2.00	3.00	1.00	1.00
Cash Office Clerk	0.75	0.75	0.75	0.75
Construction Coordinator		1.00		
Custodial Lead	1.00	1.00		
Custodian	6.00	6.00	6.00	6.00
Deputy Conservation Manager	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Deputy Director	2.00	2.00	2.00	2.00
Digital Media Specialist			1.00	1.00
Director	1.00	1.00	1.00	1.00
Education Specialist I	0.50	4.60	6.10	6.60
Education Specialist II	5.05	4.90	3.75	0.75
Education Specialist III	5.00	6.00	6.00	5.00
Electrician II	1.00	1.00	1.00	1.00
Endocrinology Research Technician		1.00	1.00	1.00
Event Coordinator	1.00	1.00	1.00	2.00
Food Service Worker 1	0.80	0.80	0.80	0.80
Food Service Worker 2				5.60
Food Service Worker 3	3.20	3.20	3.20	6.20
Food Service/Retail Specialist	3.90	4.80	4.80	4.80
Gardener	7.00	8.00		
General Manager, Visitor Venues	0.25	0.25	0.25	0.25
Horticulturist			8.00	8.00
Lead Cash Office Clerk	0.85	0.85	0.85	0.85
Maintenance Lead	1.00	1.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00	2.00
Maintenance Worker I				1.00
Maintenance Worker 2	9.00	10.00	11.00	11.00
Maintenance Worker 3	3.00	3.00	3.00	2.00
Manager I	2.00	2.00	3.00	2.00
Manager II	5.00	5.00	6.00	6.00
Nutrition Technician 1	1.50	2.00	2.00	2.00
Nutritionist	1.00	1.00	1.00	1.00
Operations Lead			2.00	2.00
Operations/Warehouse Worker			2.00	2.00
Policy Advisor	0.50			
Program Analyst II	2.15			
Program Analyst III	1.00			
Program Analyst IV	1.00	2.00	2.00	2.00
Program Assistant I	2.55	1.75	1.75	1.75
Program Assistant II	2.50	2.50	2.50	2.50
Program Assistant III			0.60	
Program Director	1.00	1.00	1.00	
Program Supervisor I	1.00	2.00	3.00	3.00
Program Supervisor II	5.00	6.00	5.00	6.00
Project Coordinator	1.00	1.00	1.00	1.00
Safety and Security Officer	5.00	5.00	5.00	5.00
Senior Animal Keeper	7.50	7.50	8.50	8.50
Senior Gardener	1.00	1.00		
Senior Horticulturist			1.00	1.00
Senior Public Affairs Specialist	3.00	3.00	3.00	3.00
Service Supervisor I	4.00	3.00	3.00	2.00
Service Supervisor II	7.00	8.00	7.00	4.00
Service Supervisor III	3.00	4.00	4.00	8.00
Service Supervisor IV	1.00	1.00	2.00	1.00
Sr Visual Communication Designer	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Technical Specialist I	0.50			
Veterinarian I	1.00	1.00	2.00	2.00
Veterinarian II	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Veterinary Technician	2.50	3.00	3.00	3.00
Video and Photography Tech	0.50	0.50	0.50	0.50
Visitor Services Worker III	0.85			
Volunteer Coordinator II	2.00	2.00	2.00	2.00
Warehouse Lead	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
Parks and Natural Areas Local Option Levy Fund	30.90	33.80	29.73	37.18
Oregon Zoo	1.50			
Education Specialist II	1.50			
Parks and Nature	29.40	33.80	29.73	37.18
Administrative Specialist I		0.75		
Administrative Specialist II	1.00	1.00	0.75	1.30
Assistant Management Analyst	1.00	1.50	1.50	1.50
Assistant Public Affairs Specialist	1.00	1.00		
Assistant Regional Planner		1.00	1.00	
Associate Management Analyst	1.80	1.95	1.95	1.15
Associate Natural Resource Scientist	2.00	2.20	2.20	2.20
Associate Public Affairs Specialist				0.70
Associate Regional Planner	1.00	1.00	1.00	1.00
Construction Coordinator	1.00	1.00	1.00	1.00
Education Specialist II				2.60
Education Specialist III				1.00
Event Coordinator		0.50	0.50	
Maintenance Worker 1		0.50	0.50	1.00
Manager I				0.30
Manager II	0.10	0.10	0.10	1.30
Natural Resource Specialist		1.00		
Natural Resource Technician	4.00	4.00	4.00	4.00
Natural Resources Enforcement Specialist	1.00			
Park Ranger	4.00	4.00	4.00	4.00
Policy Advisor	1.00	1.00		
Principal Regional Planner				1.00
Program Assistant II	1.00	2.00	2.00	2.00
Program Assistant III	0.30	0.30	0.50	0.50
Program Director			0.33	0.33
Program Supervisor I	1.00			
Program Supervisor II			1.40	0.40
Property Management Specialist				1.20
Property Management Technician				0.20
Senior Management Analyst	1.00	1.00	1.00	2.00
Senior Public Affairs Specialist	1.00	1.00		
Senior Regional Planner	3.00	3.00	3.00	2.50
Service Supervisor III		1.00		
Service Supervisor IV	2.00	2.00	2.00	2.00
Volunteer Coordinator II	1.20	1.00	1.00	2.00
Solid Waste Fund	101.30	107.45	114.16	118.79
Finance and Regulatory Services	5.00	2.50	0.50	0.50
Associate Management Analyst	1.00			
Manager II	1.00			
Policy Advisor		1.00		
Senior Management Analyst	3.00	1.50	0.50	0.50

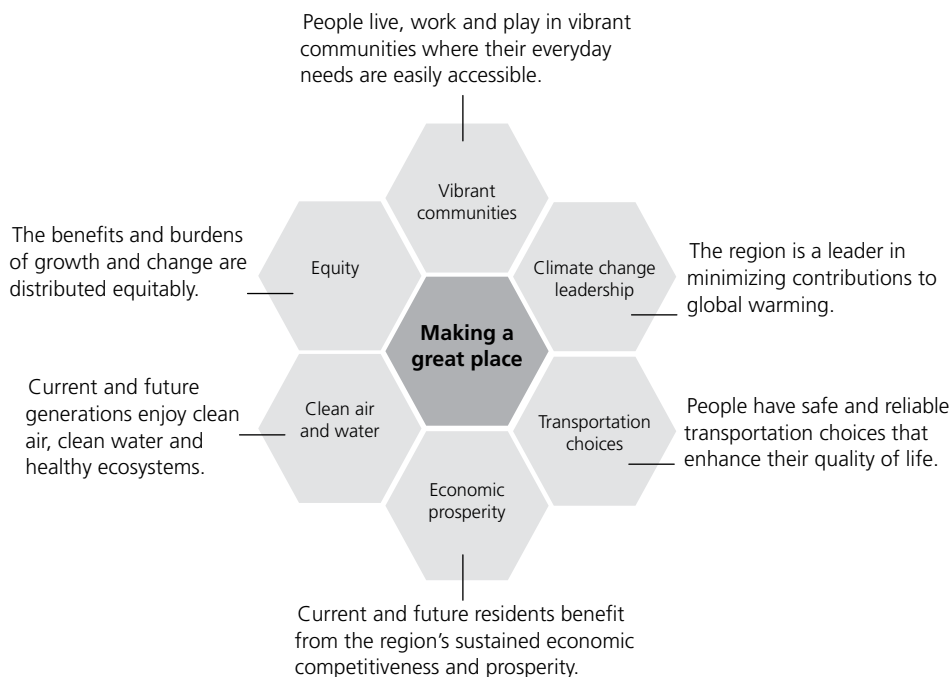
Four-year FTE history, *continued*

	Amended FY 2014-15	Amended FY 2015-16	Amended FY 2016-17	Adopted FY 2017-18
Property and Environmental Services	96.30	104.95	113.66	118.29
Administrative Specialist II				0.60
Administrative Specialist III		1.00	1.00	1.00
Administrative Specialist IV	1.15	1.15	1.00	1.00
Assistant Management Analyst	2.00	2.30	1.30	1.30
Assistant Solid Waste Planner	1.00	1.00		
Associate Management Analyst		0.30	1.30	1.30
Associate Regional Planner				1.00
Associate Solid Waste Planner	1.00	2.00	3.00	3.00
Construction Coordinator	1.00			
Director	0.95	0.95	0.90	0.90
Education Specialist I		1.80	2.40	2.40
Education Specialist II				0.50
Education Specialist III	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
Hazardous Waste Technician	19.30	19.30	21.00	21.00
Landfill & Environmental Specialist	3.00	3.00	4.00	4.00
Latex Operations Specialist	1.00	1.00	2.00	
Latex Operations Technician	2.00	2.00	1.00	
Latex Retail Technician	1.00	1.00	1.00	
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Manager I	5.65	6.65	6.65	4.65
Manager II	3.30	1.30	0.30	2.30
Policy Advisor			1.00	
Principal Solid Waste Planner	5.00	5.00	5.65	5.65
Program Assistant II	6.00	5.00	3.00	3.80
Program Assistant III	2.20	2.20	4.00	5.73
Program Director	2.00	2.00	3.00	3.00
Program Supervisor I	1.00	1.00	2.00	2.00
Program Supervisor II	4.10	6.00	5.90	6.90
Scalehouse Technician	8.65	8.85	8.76	8.76
Senior Engineer	2.00	3.00	3.00	3.00
Senior Management Analyst		2.00	3.00	3.00
Senior Public Affairs Specialist			4.00	4.00
Senior Regional Planner	2.00	1.00	2.00	1.00
Senior Solid Waste Planner	10.00	13.15	11.50	12.50
Service Supervisor III	1.00	1.00	1.00	1.00
Metro Paint Operat Specialist				2.00
Metro Paint Operat Technician				2.00
General Asset Management Fund		0.50	3.30	4.00
Parks and Nature		0.50	3.30	4.00
Administrative Specialist III			1.00	1.00
Associate Public Affairs Specialist				1.00
Principal Regional Planner			0.80	1.00
Program Analyst IV			1.00	
Senior Public Affairs Specialist		0.50	0.50	
Senior Regional Planner				1.00

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.

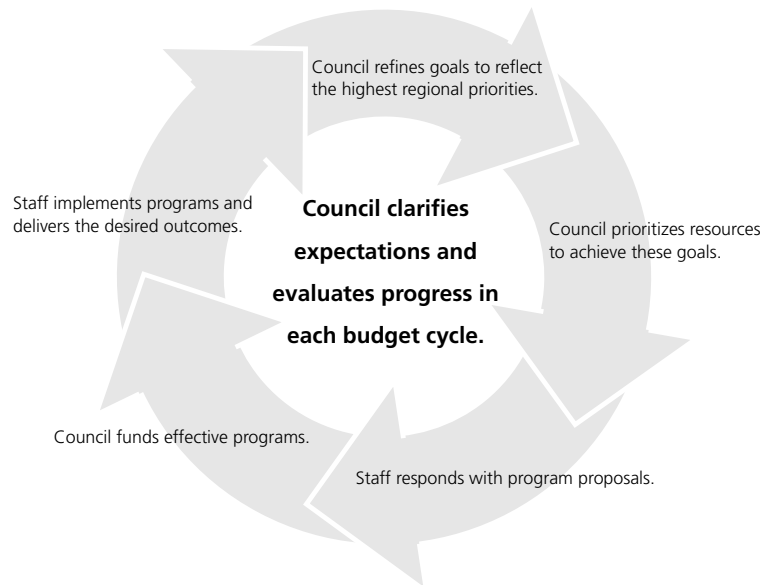
THE STRATEGIC BUDGET PROCESS

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 1.8 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

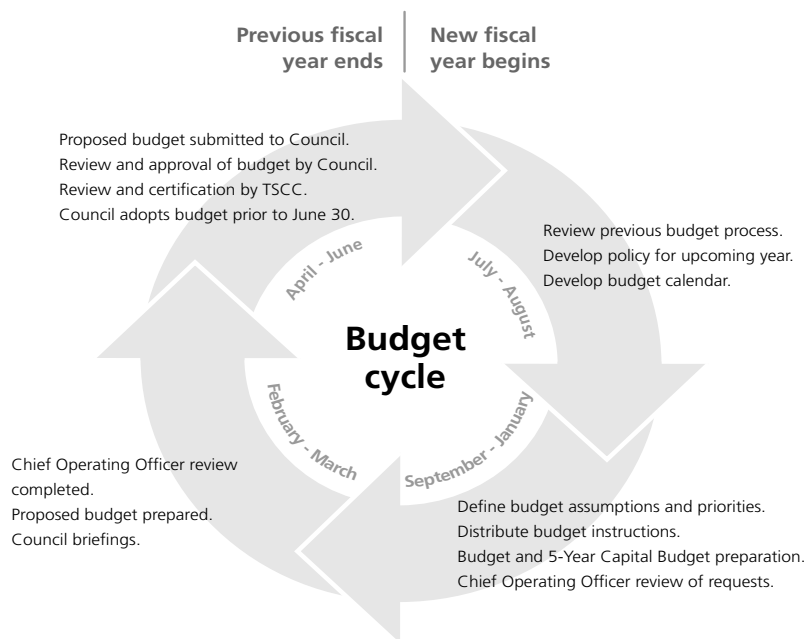
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation 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 Leadership 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 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 Budget Law provides ways for a budget to be changed after adoption. Amendments to transfer appropriations within a fund (between appropriation categories such as organizational unit and contingency) or between funds may be made through Council approval of a resolution. Certain increases in appropriations due to recognition of new revenues are allowed under narrowly defined exceptions contained in Oregon Revised Statutes. In these circumstances, the budget may be amended through Metro Council approval of a resolution. In most circumstances, however, the recognition of new revenues and equal amounts of appropriations require the preparation of a supplemental budget.

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 6, 2016 January 31, 2017 February 7, 2017
Preparation, review, analysis and discussion of 5-year Forecasts for all major operating areas	September – December, 2016
Financial Planning issues budget instructions and assumptions	Mid December 2016
Budget requests, final modification packages, and status quo CIP, submitted to Financial Planning	January 13, 2017
Financial Planner review, analysis and consolidation of budget requests, modification packages and CIP	January 16 – 27, 2017
COO Analysis, review and discussion of department budget requests and add, cut, change proposals	February 6 – March 3, 2017
COO provides final direction on program proposals and makes final budget balancing decisions for Proposed Budget	By March 3, 2017
Final budgets due from operating units	March 10, 2017
Financial Planning produces Proposed Budget documents	March 13 – 29, 2017
Proposed Budget released to Council for individual review	March 30, 2017
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 13, 2017
Council work sessions on proposed budget	April 18, 2017
Council public hearing; budget approval and tax levy (Resolution No. 17-4770)	May 4, 2017
Metro submits approved budget to Tax Supervising and Conservation Commission	By May 15, 2017
Tax Supervising and Conservation Commission public comment period	May 16–June 7, 2017
Tax Supervising and Conservation Commission public hearing on approved budget	June 8, 2017
Council work session on approved budget	June 13, 2017
Council considers and approves final amendments to budget; public hearing	June 15, 2017
Council budget public hearing; adoption (Resolution No. 16-4697)	June 22, 2017
File property tax levies with Tax Supervising and Conservation Commission and three counties	By July 15, 2017

Fund structure

GENERAL FUND

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

ENTERPRISE FUNDS

Solid Waste Revenue Fund

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

Metropolitan Exposition Recreation Commission Fund

This fund accounts for the revenues and expenditures of the Metropolitan Exposition Recreation Commission (MERC), which includes the Oregon Convention Center, Portland'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 Services 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, construction of the Expo Center Hall D replacement and revenues and expenditures associated with the Oregon Convention Center Hotel project. 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 and renewed in November 2016. 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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted: The budget as adopted by the Council in the annual budget resolution, 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.

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: See *Capital Improvement Plan*.

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).

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 2040 Growth Concept*.

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 is authorized through 2020.

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

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

COO: Chief Operating Officer.

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

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

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

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.

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.

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. These grant programs are 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).

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.

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).

Growth Concept: See *Metro 2040 Growth Concept*.

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: 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, Milwaukie and the Portland Airport.

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's Centers for the 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.

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

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

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

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

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

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

Oregon Economic and Community Development Department (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.

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 5 Centers for the Arts (Portland's 5): This leading cultural institution encompasses five venues 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.

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 fund balance 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.

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

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 to create a new fund or appropriation category, to increase appropriation authority, or to transfer more than 15 percent of total appropriations from contingency to another appropriation category. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by resolution. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption by resolution.

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.

TSCC: See *Tax Supervising and Conservation Commission*.

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

UGA: Urban Growth Area.

UGB: See *Urban Growth Boundary*.

UPWP: Unified Planning Work Program.

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

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center and capital improvements to the Portland's Centers for the Arts and PGE Park (Civic Stadium).

Willing Seller: A land owner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.

