



Metro



# Adopted budget

FY 2018-19 | Summary



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.

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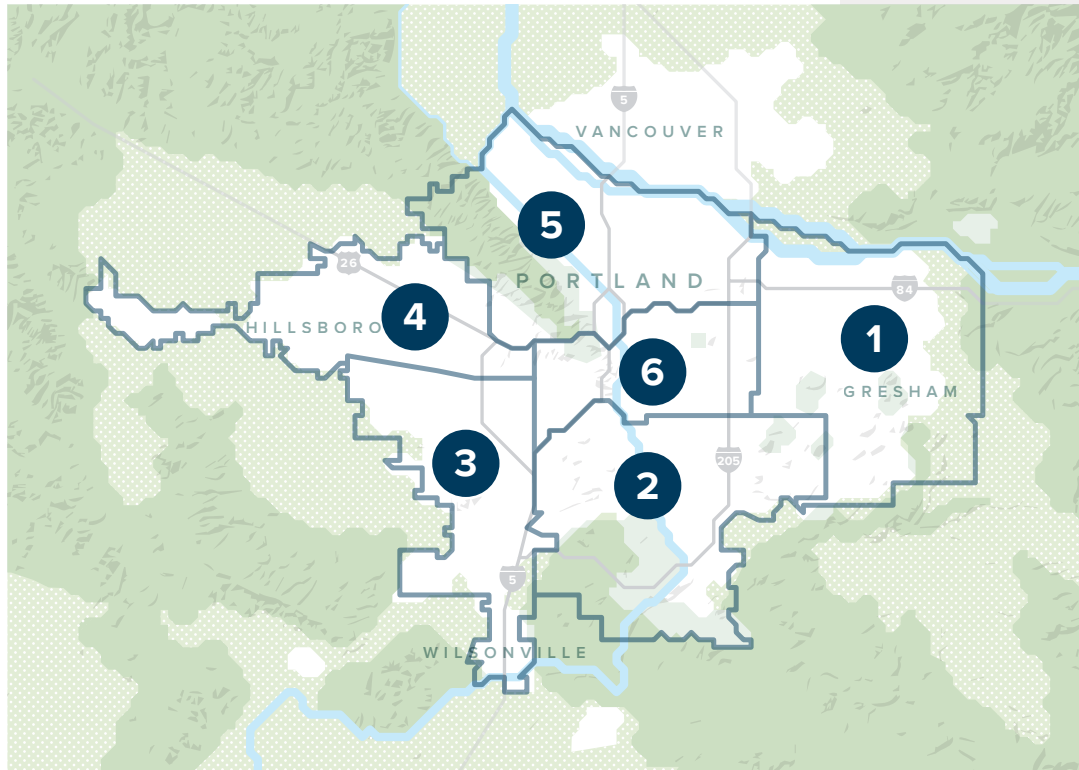
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## **Adopted Budget Fiscal Year 2018-19**

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# FY 2018-19 Adopted Budget

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Metro's adopted budget for FY 2018-19 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 2018-19 through 2022-23 is included in the FY 2018-19 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 2018

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

I am pleased to present Metro's FY 2018-19 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.

The key message for the FY 2018-19 proposed budget is remarkably similar to the FY 2017-18 Budget. That is, the Metro Council has defined a clear agenda for the agency for the coming year, and the financial condition of the agency supports significant progress on that agenda. There are four major issues that I would like to highlight for Council consideration:

**This proposed budget funds important work for the region in FY 2018-19**

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 a series of livability funding measures in affordable housing, parks and natural areas and transportation over the next three years. The proposed budget supports progress on all three measures, with the primary activity in the first half of FY 2018-19 on affordable housing, transitioning to a discussion of possible renewal of our Natural Areas bond after January 2019.
- Advancing projects to improve safe and reliable transportation throughout the region. The proposed budget includes continued support for the 2018 Regional Transportation Plan, scheduled for adoption in December 2018, and for the Metro Council's initiative to build a coalition to increase funding for all modes of transportation in our region. The proposed budget includes funds to pilot a new grant program to address the policy and service issues posed by emerging transportation technologies, for a trail purchase of Sidewalk Labs data to see if private, user generated data can be used to improve our modeling, and funding for efforts to further Metro's Congestion Pricing agenda.
- 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 Metro South Station and food scraps. The budget also includes funding for update of the Regional Solid Waste Plan and increases in staffing to improve operations.

## **Chief Operating Officer's Budget Message**

- Welcoming millions of visitors to our visitor venues. The proposed budget anticipates that 1.52 million people will visit the Oregon Zoo, more than 500,000 people will attend an event or show at the Portland Expo Center, the Oregon Convention Center will host 48 major conventions, and Portland's Centers for the Arts will host nine weeks of Broadway shows, nearly 60 shows booked by Portland's Presents, and hundreds of shows and concerts by the region's non-profit performing arts companies.
- 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 complete this work in December 2018.

This is just a small sampling of the work that will be accomplished in FY 2018-19. The proposed budget funds our core, everyday operations, and positions us to respond to changing conditions in our region.

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

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. In 2017, Council updated 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 high priorities for our departments.

This proposed budget includes funding for programs and activities to support diversity, equity, and inclusion in every department of Metro. Some 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. Department specific plans in Planning and Development, Parks and Nature, Property and Environmental Services, and the Oregon Zoo (scheduled for completion in June 2018) have highlighted the need for increased work by the DEI team, Human Resources, Communications, and Finance and Regulatory Services to coordinate recruitment, engagement, and procurement strategies that help departments achieve their DEI goals;
- Continued funding for the Community Partnerships pilot project;
- 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 in Human Resources focused on training, 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.

### **This budget continues to adjust for Financial “Headwinds”**

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. 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 by 5.25 percent of payroll, a 40 percent increase in FY 2019-20. Additionally, Metro is working on complying with Oregon’s new pay equity law. We anticipate that there will be both some classifications and some positions where pay increases will be required – and desired – to address the inequities that have developed over time. This will increase the cost of personnel in FY 2019-20 at a higher rate than in prior fiscal years. Finally, health care costs have begun to rise again after several years of being flat (or declining).

Because of the structural and long-term nature of these challenges, Metro’s departments and staff began reviewing and prioritizing their programs and activities in summer 2017. Metro Council has discussed some of the preliminary work done at the Oregon Zoo. Council has also approved eliminating the excise tax at the Oregon Convention Center and at the Portland Expo Center and replacing it with a management fee. This move provides more stability for both the General Fund and for the venues. As program review and financial planning surfaces other issues, Metro Staff will update the Council and ask for direction. As in previous years, staff will work with Council in the fall in advance of the budget process for FY 2019-20 to ensure that Council provides direction. As noted above, Metro has been a responsible and proactive steward of public funds throughout its history.

Lastly, as I wrote last year, 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 continuing improvements to the PeopleSoft system, updating of the agencies websites, and continued improvements to the payroll 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 two final projects of the 2008 zoo bond – Polar Passage and Primates – in FY 2018-19. 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 equipment upgrades at MetroPaint and

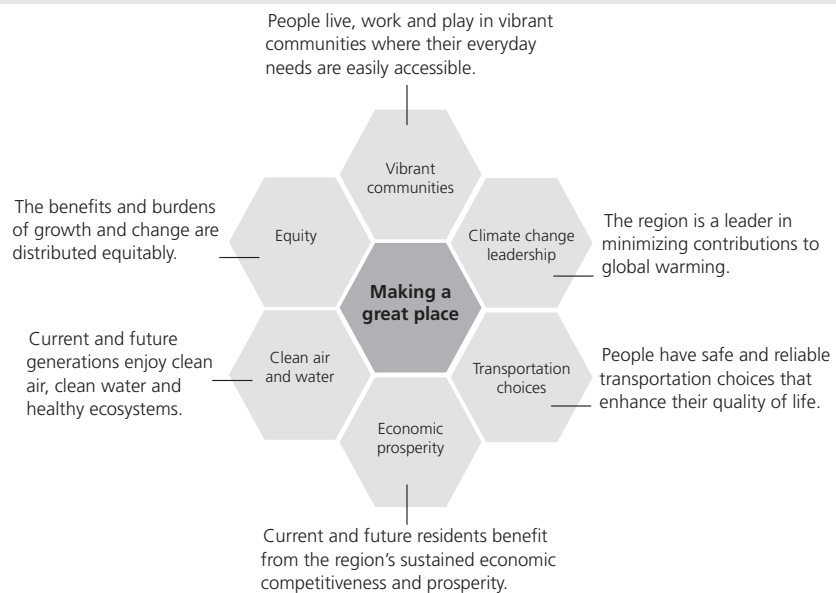
maintenance projects at Metro Central and Metro South. The proposed budget includes projects to meet the commitments of the 2013 local option levy, renewed for an additional five years, effective beginning in FY 2018-19, including Newell Canyon, Killin Wetlands, Borland, and the office at Oxbow park. Also include in this budget, is the first year of a three year project updating the MRC.

### How the budget proposal was developed

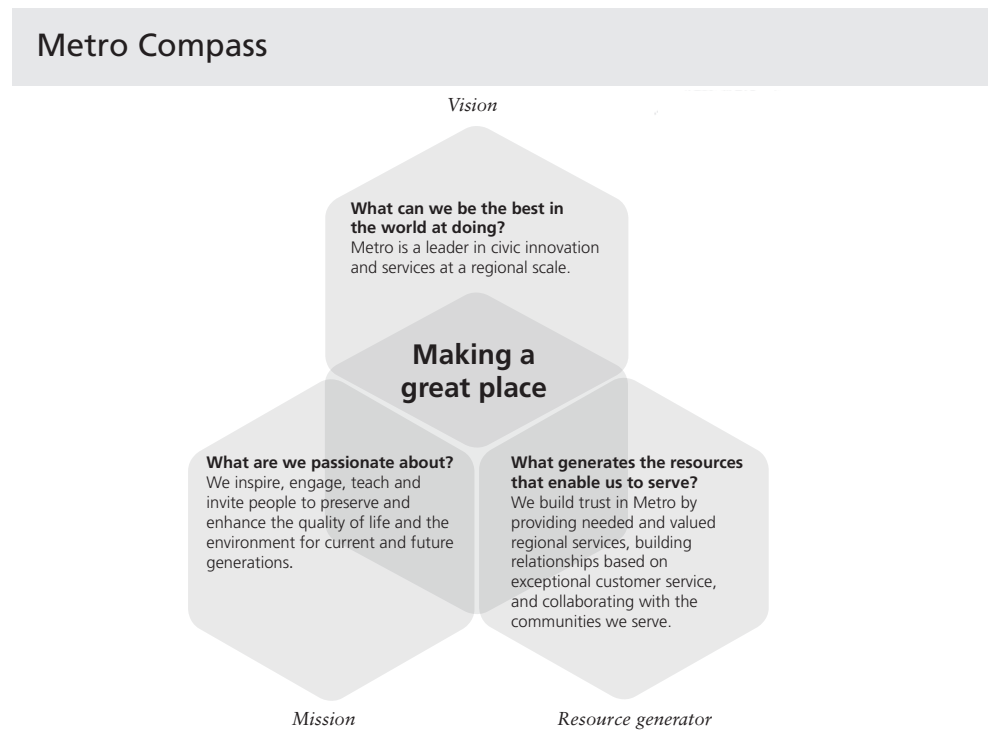
In two retreats in the winter of FY 2017-18, the Metro Council provided direction about strategic priorities and key Council initiatives that would focus their efforts through FY 2018-19. Based on this direction, I instructed programs to prepare initial budget requests that emphasized these goals and initiatives, maintained the existing portfolio of Metro's programs and activities and provided a modest increase of 2.5 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.



## 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 2018-19 the top initiatives identified for Council's focus include:

### Transportation

- 2018 Regional Transportation Plan
- Long term funding coalition and possible 2020 funding measure

### Land Use

- 2018 Urban Growth Management Decision
- Equitable Housing Strategy and 2018 Affordable Housing Measure

### Parks and Nature

- Possible 2019 Parks and Nature Bond Measure
- Convening discussions about long term funding for natural areas operations

### Solid Waste

- Solid Waste Roadmap Decisions to support post 2019 operating environment

## 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. The proposed FY 2018-19 budget includes funding for the Government Affairs Policy Development team to support the Council's strategy for affordable housing, parks and nature and long term transportation funding. Additionally, this budget includes separating out a budget for the Deputy Chief Operating Officer as a program in the Council/COO budget, and the transfer of 2.00 FTE from other departments to help manage the agency's Asset Management and Capital Planning project. This is done because of adding the Asset Management Capital Planning program under the DCOO.

### **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 2018-19.

### **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, which was renewed by the voters in November 2016 and is therefore in its sixth year. The budget includes the addition of 5.5 FTE to address deficiencies identified in the 2016 operations plan.

The proposed budget for Parks and Nature also reflects the likelihood that the Willamette Falls Riverwalk construction will be delayed, so funding for this project is reduced and some staff have been redirected to other programs.

### **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 2018-19 include funding for a Regional Congestion Pricing study and an Emerging Technology Grants Pilot Program focusing on project to help Metro adapt to technology changes related to transportation.

### **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 includes the addition of 7.0 FTE to provide program support for the Solid Waste Operation and a 7.0 FTE to for Metro Paint. It also adds 1.0 FTE for an integrated pest management position.



## **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 2018-19 budget has an additional 2.0 FTE to assist with developing an agency performance measurement tool and large data subscriptions.

## **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 began construction in FY 2017-18 and will open in early 2020. 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 5.0 FTE. The proposed budget includes a \$400,000 transfer from the General Fund to MERC, specifically for Expo operations.

## **Operational Support**

### **Communications**

Metro's Communications 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 2018-19 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 is 1.0 FTE addition for the PES and Parks Finance Group and funding for a major PeopleSoft module implementation.

## **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.

The FY 2018-19 budget includes an increase in the department's training programs and an amount held in reserve for the state-mandated pay equity study.

## **Information Services**

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

The FY 2018-19 budget reflects funding for development of a strategic plan, several large infrastructure projects and the continued 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 2018-19.

## **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 service, 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 2018-19 the proposed rate will increase by \$1.60 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 permanent operating levy has a permanent rate of \$0.0966 per thousand, about ten cents, and raises \$16 million for discretionary purposes. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, raises about \$15 million a year. The levy for general obligation debt will be \$48 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 48 cents per thousand, or about \$95 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. 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 2018-19 budget maintains \$25,000 for regional economic development membership, \$50,000 for Intertwine organizational support, and \$60,000 for Willamette Falls Locks. Also included is \$300,000 for Community Partnerships, implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and \$744,000 for development of the Livability Funding Strategy. The annual general fund transfer to MERC is \$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 \$277.5 million CIP ending plan includes 216 projects, about one quarter new capital projects and three quarters scheduled renewal and replacement projects. On a funding basis, it is the reverse – about 85 percent of the spending is related to new capital, led by the Natural Areas, zoo bond projects and MERC venues.

### **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 2018-19 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. A major renovation project will begin at the Metro Regional Center.

### **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 2018-19 will be \$1.4 million. Significant renewal and replacement projects for FY 2018-19 include renovations at the Oregon Convention Center and roof replacements at Expo 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 2018-19 is \$23.2 million; budgeted expenditures are \$18.3 million. The proposed budget does not exceed this limitation.

I look forward to your deliberations.

Sincerely,



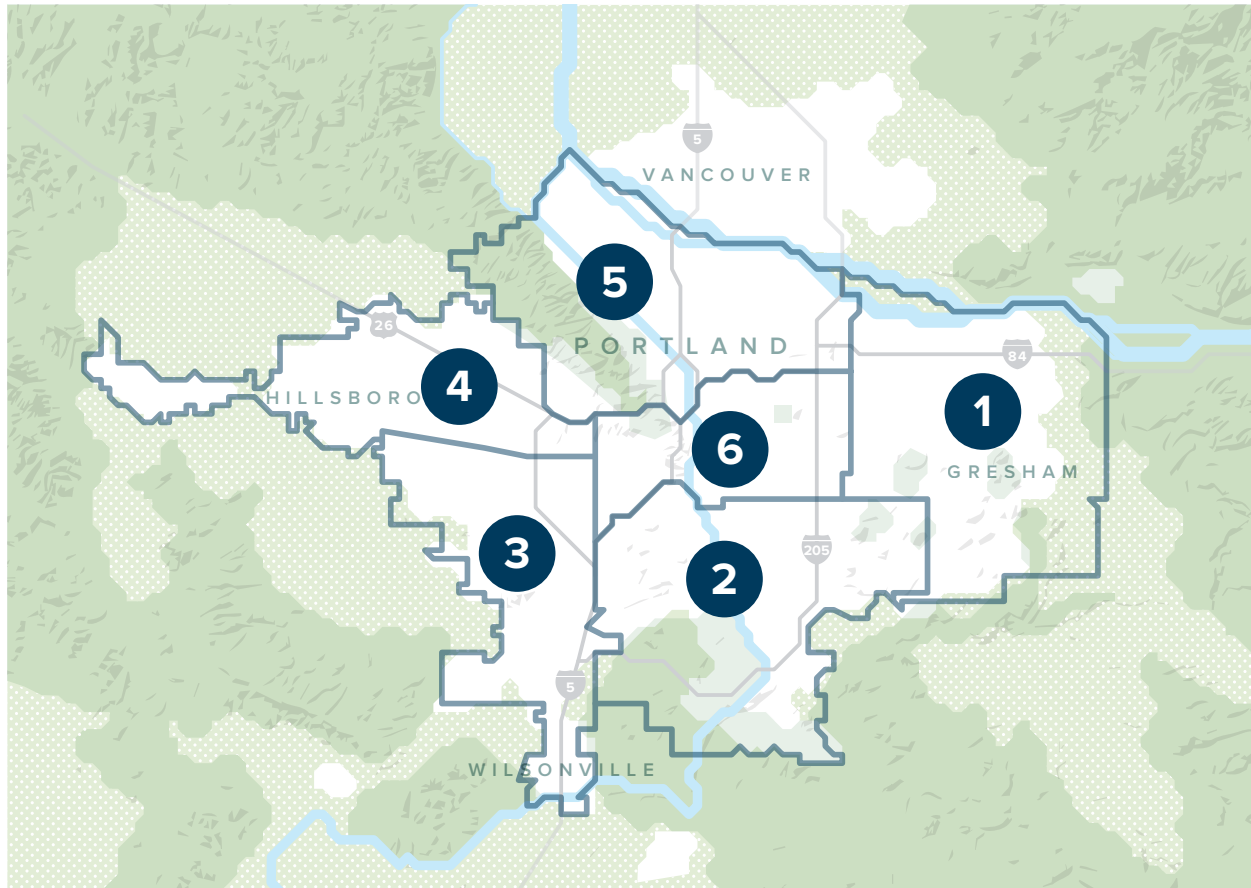
Martha J. Bennett

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 (\$15.3 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 \$14.8 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 supports 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.

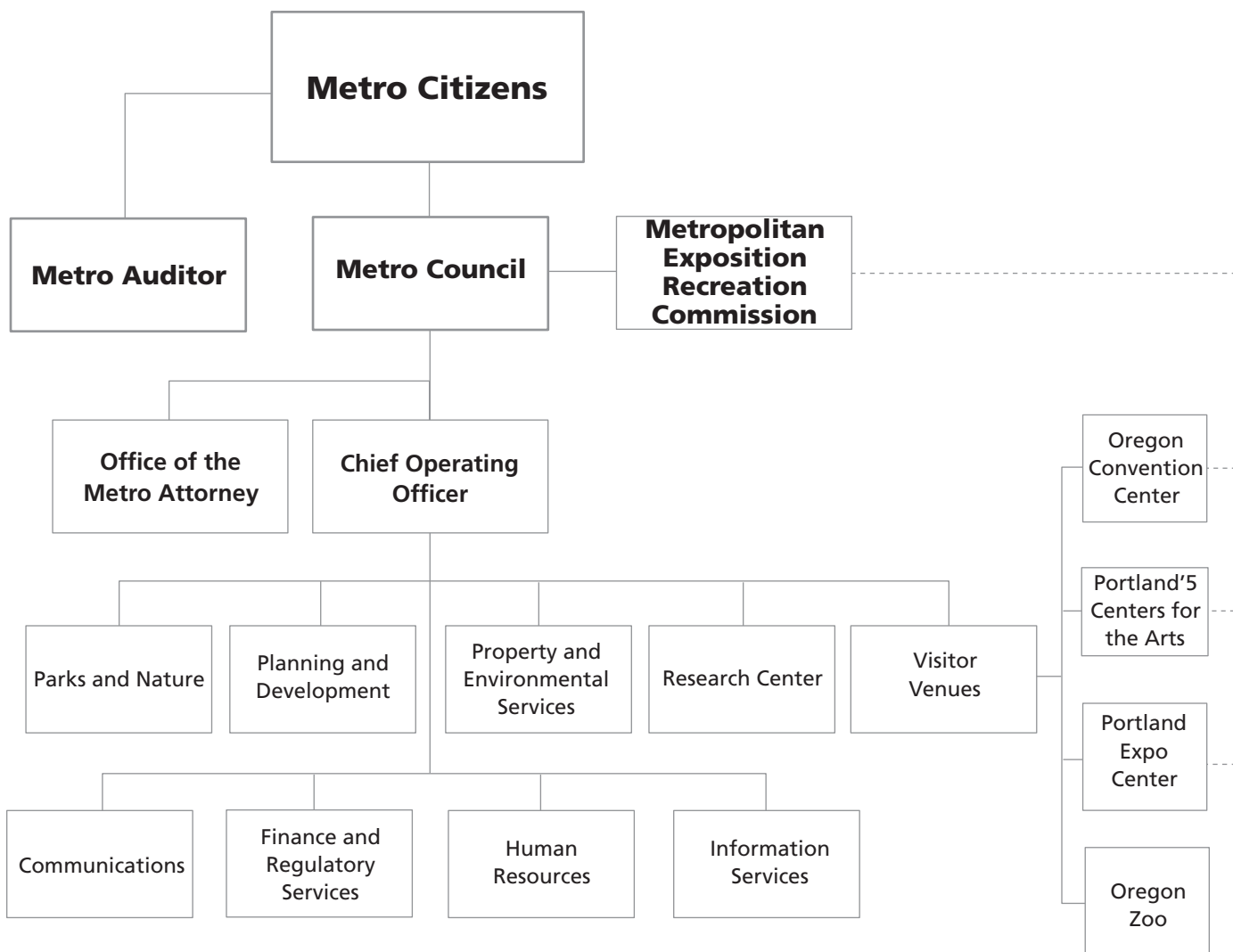
In June 2010 elected leaders from Clackamas, Multnomah and Washington counties and Metro worked together to identify the best places for future growth in the region and the most important lands to protect from development for the next half century. Because of the collaborative work, 266,954 acres of 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 2018-19 budget authorizes approximately 79 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
Betty Dominguez	Councilor- District 2	March 2018	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 Expo 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 Equity in Contracting 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 each year. The years 2016, 2017, and 2018 are listed to the left of the line. To the right of each marker is a paragraph of text describing the milestones for that year.
- 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.
- 2018   ○ Metro's AAA bond rating was reaffirmed by Standard & Poor's.
- \$38.1 million of General Obligation Bonds were issued; \$10 million for the Oregon Zoo and \$28.1 million for the Natural Areas voter approved bond measures.
- Metro issued \$13.3 million in full faith and credit bonds for renovations and repairs at the Metro Regional Center and Lone Fir Cemetery.
- Metro received a \$5.9 million premium on the bond issuances in 2018.

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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 was 3.8 percent, which represented a 44 percent increase over FY 2016-17. The projection is for similar increases on July 1, 2019, and July 1, 2021. 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.

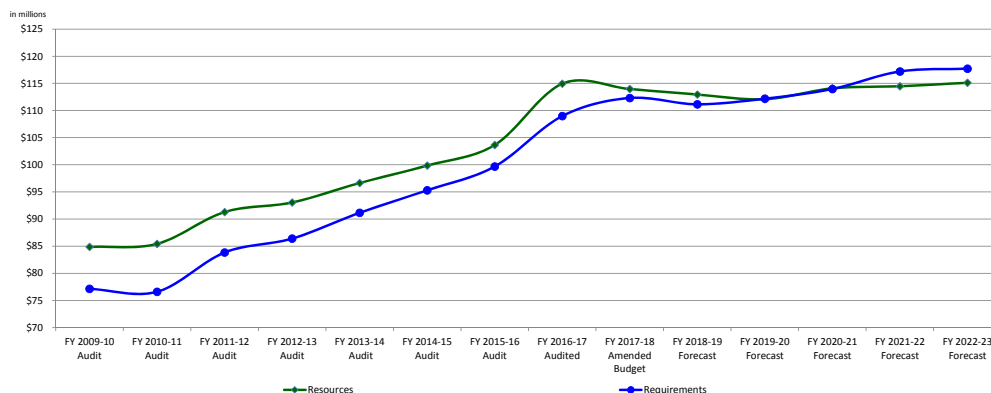
### **Unique operating assumptions**

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 Metro 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 that starts July 1, 2018. 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 2018-19: 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. 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 only slightly 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 the agency of the need to be proactive, not reactive, to challenges that are seen 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**

MERC Fund continues to be strong particularly at the Oregon Convention Center and Portland's 5 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 2018-19 it is anticipated that reserves will be used to help subsidize commercial organics, and overall rates will increase 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 12 months.

### **Oregon Zoo Operating Fund**

FY 2018-19 represents the fourth year of the Oregon Zoo being in its own enterprise fund. Attendance is forecast to be 1.525 million. Construction of the new Polar Passage and Primates exhibits beginning in spring of FY 2018-19 will probably impact attendance. Per capita spending is also projected to increase moderately.



BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE ANNUAL	)	RESOLUTION NO 18-4874A
BUDGET FOR FISCAL YEAR 2018-19, 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, 2018, and ending June 30, 2019; 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 2018-19 Metro Budget," in the total amount of SIX HUNDRED SIXTY NINE MILLION THREE HUNDRED FIFTY NINE THOUSAND FIVE HUNDRED AND SIXTY THREE DOLLARS (669,359,563), 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 FORTY EIGHT MILLION TWO HUNDRED SEVENTY SEVEN THOUSAND EIGHT HUNDRED AND THIRTY THREE DOLLARS (\$48,277,833) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2018-19. 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

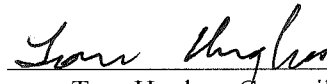
	Subject to the General Government <u>Limitation</u>	Excluded from the <u>Limitation</u>
Operating Tax Rate Levy	\$0.0966/\$1,000	
Local Option Tax Rate Levy	\$0.0960/\$1,000	
General Obligation Bond Levy		\$48,277,833

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, 2018, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

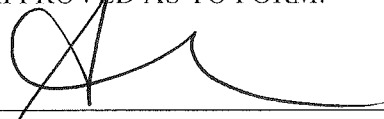
## Adopting Resolution

4. The Chief Operating Officer shall make the filings as required by ORS 294.458 and ORS 310.060, or as requested by the Assessor's Office of Clackamas, Multnomah, and Washington Counties.

ADOPTED by the Metro Council on this 21<sup>st</sup> day of June 2018.

  
Tom Hughes, Council President

APPROVED AS TO FORM:

  
Alison Kean, Metro Attorney



# Schedule of Appropriations

	Adopted Budget
<b>GENERAL FUND</b>	
Council	\$5,263,816
Office of the Auditor	764,147
Office of Metro Attorney	2,733,469
Information Services	6,249,309
Communications	2,072,803
Finance and Regulatory Services	5,469,072
Human Resources	3,332,673
Property and Environmental Services	2,747,207
Parks and Nature	12,608,665
Planning and Development Department	18,414,697
Research Center	5,188,753
Special Appropriations	4,341,262
Non-Departmental	
Debt Service	2,090,587
Interfund Transfers	19,096,795
Contingency	2,636,146
<i>Total Appropriations</i>	93,009,401
Unappropriated Balance	34,348,822
<b>Total Fund Requirements</b>	<b>\$127,358,223</b>
<b>CEMETERY PERPETUAL CARE FUND</b>	
Non-Departmental	
Interfund Transfers	50,000
<i>Total Appropriations</i>	50,000
Unappropriated Balance	667,054
<b>Total Fund Requirements</b>	<b>\$717,054</b>
<b>COMMUNITY ENHANCEMENT FUND</b>	
Property and Environmental Services	1,347,728
Non-Departmental	
Interfund Transfers	867,435
Contingency	19,000
<i>Total Appropriations</i>	2,234,163
Unappropriated Balance	9,000
<b>Total Fund Requirements</b>	<b>\$2,243,163</b>
<b>GENERAL ASSET MANAGEMENT FUND</b>	
Asset Management Program	19,539,124
Non-Departmental	
Interfund Transfers	382,000
Contingency	11,042,539
<i>Total Appropriations</i>	30,963,663
Unappropriated Balance	8,778,205
<b>Total Fund Requirements</b>	<b>\$39,741,868</b>
<b>GENERAL OBLIGATION DEBT SERVICE FUND</b>	
Non-Departmental	
Debt Service	46,765,553
<i>Total Appropriations</i>	46,765,553
<b>Total Fund Requirements</b>	<b>\$46,765,553</b>
<b>GENERAL REVENUE BOND FUND</b>	
Bond Account	
Debt Service	6,407,627
Interfund Transfers	15,100,000
<i>Total Appropriations</i>	21,507,627
Unappropriated Balance	4,137,720
<b>Total Fund Requirements</b>	<b>\$25,645,347</b>
<b>MERC FUND</b>	
MERC	109,197,350
Non-Departmental	
Interfund Transfers	6,725,855
Contingency	23,073,202
<i>Total Appropriations</i>	138,996,407
<b>Total Fund Requirements</b>	<b>\$138,996,407</b>
<b>NATURAL AREAS FUND</b>	
Parks and Nature	15,451,657
Non-Departmental	
Interfund Transfers	3,227,582
Contingency	3,810,284
<i>Total Appropriations</i>	22,489,523
Unappropriated Balance	9,631,685
<b>Total Fund Requirements</b>	<b>\$32,121,208</b>

<b>OPEN SPACES FUND</b>	
Parks and Nature	202,940
Non-Departmental	
Interfund Transfers	130,000
<i>Total Appropriations</i>	332,940
<b>Total Fund Requirements</b>	<b>\$332,940</b>
<b>OREGON ZOO ASSET MANAGEMENT FUND</b>	
Visitor Venues - Oregon Zoo	5,057,241
Non-Departmental	
Contingency	893,197
<i>Total Appropriations</i>	5,950,438
<b>Total Fund Requirements</b>	<b>\$5,950,438</b>
<b>OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE</b>	
Visitor Venues - Oregon Zoo	14,605,087
Non-Departmental	
Interfund Transfers	446,647
Contingency	2,500,000
<i>Total Appropriations</i>	17,551,734
Unappropriated Balance	23,123,266
<b>Total Fund Requirements</b>	<b>\$40,675,000</b>
<b>OREGON ZOO OPERATING FUND</b>	
Visitor Venues - Oregon Zoo	40,147,743
Non-Departmental	
Interfund Transfers	4,656,862
Contingency	1,700,000
<i>Total Appropriations</i>	46,504,605
<b>Total Fund Requirements</b>	<b>\$46,504,605</b>
<b>PARKS AND NATURAL AREAS LOCAL OPTION LEVY</b>	
Parks and Nature	15,444,385
Special Appropriations	1,230,000
Non-Departmental	
Interfund Transfers	4,111,333
Contingency	2,598,920
<i>Total Appropriations</i>	23,384,638
<b>Total Fund Requirements</b>	<b>\$23,384,638</b>
<b>RISK MANAGEMENT</b>	
Finance and Regulatory Services	3,701,112
Non-Departmental	
Interfund Transfers	-
Contingency	760,855
<i>Total Appropriations</i>	4,461,967
Unappropriated Balance	45,517
<b>Total Fund Requirements</b>	<b>\$4,507,484</b>
<b>SMITH AND BYBEE WETLANDS FUND</b>	
Parks and Nature	525,000
Non-Departmental	
Interfund Transfers	78,671
Contingency	1,000,000
<i>Total Appropriations</i>	1,603,671
Unappropriated Balance	443,585
<b>Total Fund Requirements</b>	<b>\$2,047,256</b>
<b>SOLID WASTE FUND</b>	
Property and Environmental Services	77,643,790
Non-Departmental	
Interfund Transfers	6,322,306
Contingency	17,797,220
<i>Total Appropriations</i>	101,763,316
Unappropriated Balance	30,605,063
<b>Total Fund Requirements</b>	<b>\$132,368,379</b>
<b>Total Appropriations</b>	<b>557,569,646</b>
<b>Total Unappropriated Balance</b>	<b>111,789,917</b>
<b>TOTAL BUDGET</b>	<b>\$669,359,563</b>

# Property Tax Levy

## Permanent Tax Rate Levy Calculation

FY 2017-18 Assessed Value	\$163,411,189,734
Assessed Value Increase:	
Within 3% Statutory allowable	4,902,335,692
Estimate for new construction @ 1.5%	2,451,167,846
<b>ESTIMATED FY 2018-19 ASSESSED VALUE</b>	<b>\$170,764,693,272</b>
Tax Rate=	\$0.0966 /\$1000
<b>FY 2018-19 TAX RATE LEVY</b>	<b>\$16,495,869</b>
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression @ 1.7%	(\$280,430)
Estimated uncollectable @ 5.5%	(\$891,849)
<b>ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED</b>	<b>\$15,323,590</b>
Previously levied taxes estimated to be received	\$199,000
<b>ESTIMATED TOTAL TAXES TO BE RECEIVED</b>	<b>\$15,522,590</b>

## Local Option Rate Levy Calculation

FY 2017-18 Assessed Value	\$173,009,992,753
Assessed Value Increase:	
Within 3% Statutory allowable	5,190,299,783
Estimate for new construction @ 1.5%	2,595,149,891
<b>ESTIMATED FY 2018-19 ASSESSED VALUE</b>	<b>\$180,795,442,427</b>
Tax Rate=	\$0.0960 /\$1000
<b>FY 2018-19 TAX RATE LEVY</b>	<b>\$17,356,362</b>
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression @ 9.5%	(\$1,648,854)
Estimated uncollectable @ 5.5%	(\$863,913)
<b>ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED</b>	<b>\$14,843,595</b>
Previously levied taxes estimated to be received	\$178,000
<b>ESTIMATED TOTAL TAXES TO BE RECEIVED</b>	<b>\$15,021,595</b>

## General Obligation Bond Debt Service Calculation

<b>FY 2018-19 REQUIREMENTS</b>	
Natural Areas (2012A Series)	\$6,493,950
Zoo Infrastructure (2012A Series)	\$4,699,825
Natural Areas (2014 Series)	\$15,435,350
Zoo Infrastructure (2016 Series)	\$9,671,500
Natural Areas (2018 Series)	\$9,412,706
Zoo Infrastructure (2018 Series)	\$1,052,222
<b>TOTAL REQUIREMENTS</b>	<b>\$46,765,553</b>
Sources available for cash flow:	
Fund balance	\$538,000
Previously levied taxes estimated to be received	580,000
Interest earned, FY 2018-19	25,000
Total non-tax sources available in FY 2018-19	\$1,143,000
Tax resources required to balance	\$45,622,553
Levy (assume 94.5% collectable rate)	\$48,277,833
Estimated FY 2018-19 Assessed Value	\$170,764,693,272
Levy rate per \$1,000 of assessed value	\$0.2827
On \$100,000 of assessed property value	\$28.27
<b>FY 2018-19 GO DEBT TAX LEVY AMOUNT</b>	<b>\$48,277,833</b>

## Property Tax Rate History

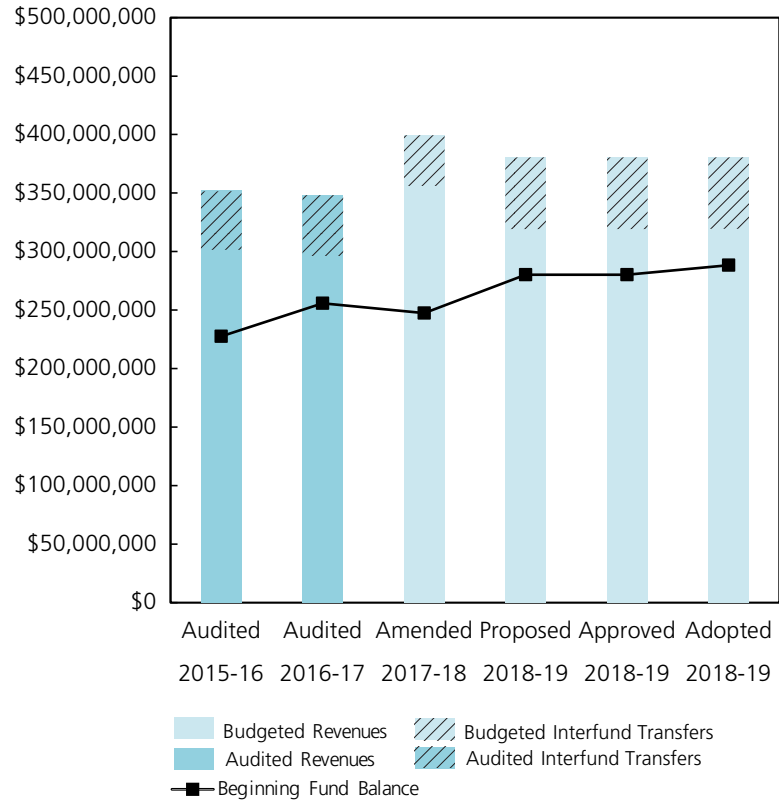
Fiscal Year	Permanent Rate	Local Option Levy Rate	General Obligation Bond Levy Rate	Total Rate
FY 2009-10	\$0.0966	-	\$0.3437	\$0.4403
FY 2010-11	\$0.0966	-	\$0.3146	\$0.4112
FY 2011-12	\$0.0966	-	\$0.2202	\$0.3168
FY 2012-13	\$0.0966	-	\$0.4140	\$0.5106
FY 2013-14	\$0.0966	\$0.0960	\$0.2768	\$0.4694
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
FY 2018-19	\$0.0966	\$0.0960	\$0.2827	\$0.4753



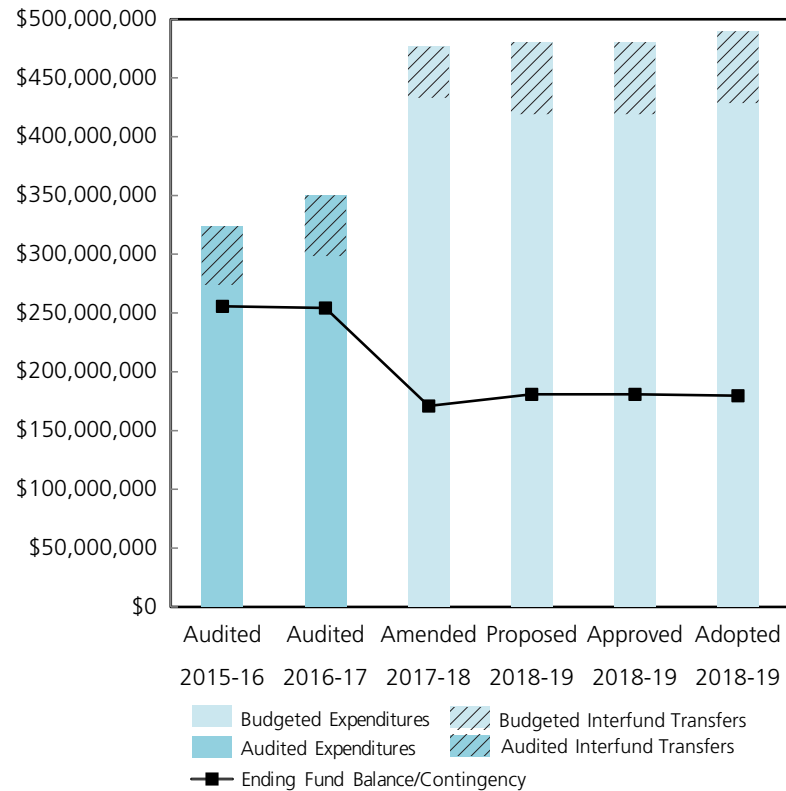
## Budget summary by year

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$227,677,373	\$255,825,573	\$247,528,697	\$280,322,886	\$280,322,886	\$288,290,906	16.47%
<b>Current Revenues</b>							
Excise Tax	18,144,768	18,830,032	18,113,406	17,774,022	17,774,022	17,774,022	(1.87%)
Construction Excise Tax	3,338,479	3,561,675	3,991,000	3,742,000	3,742,000	3,742,000	(6.24%)
Real Property Taxes	55,397,507	59,562,938	63,393,852	76,746,738	76,746,738	76,746,738	21.06%
Other Tax Revenues	46,712	47,095	43,000	46,000	46,000	46,000	6.98%
Interest Earnings	2,275,115	2,040,813	1,754,043	2,134,867	2,134,867	2,384,867	35.96%
Grants	9,104,452	12,309,776	10,674,821	12,927,538	12,927,538	12,927,538	21.10%
Local Government Shared Revenues	22,136,148	26,450,865	30,943,586	27,667,915	27,667,915	27,667,915	(10.59%)
Contributions from Governments	4,671,016	5,211,576	5,343,378	4,381,592	4,381,592	4,381,592	(18.00%)
Licenses and Permits	507,560	558,504	629,124	629,124	629,124	629,124	0.00%
Charges for Services	148,140,075	151,662,454	155,869,439	162,877,396	162,877,396	162,877,396	4.50%
Contributions from Private Sources	1,589,439	3,393,500	2,550,235	5,934,206	5,934,206	5,934,206	132.69%
Internal Charges for Services	261,427	208,088	245,535	2,546,043	2,546,043	2,546,043	936.94%
Miscellaneous Revenue	2,638,163	4,347,960	935,676	1,690,730	1,690,730	1,690,730	80.70%
Other Financing Sources	354,870	470,406	-	525,000	525,000	525,000	n/a
Bond Proceeds	33,479,164	8,153,178	62,000,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	<b>302,084,894</b>	<b>296,808,860</b>	<b>356,487,095</b>	<b>319,623,171</b>	<b>319,623,171</b>	<b>319,873,171</b>	<b>(10.27%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	4,587,185	5,954,878	5,689,225	5,869,821	5,869,821	5,952,128	4.62%
Interfund Reimbursements	15,935,080	16,556,552	16,831,562	17,564,115	17,564,115	17,564,115	4.35%
Interfund Loans	1,932,993	2,665,170	860,912	1,412,852	1,412,852	1,412,852	64.11%
Fund Equity Transfers	27,538,647	26,629,964	20,094,740	36,391,037	36,391,037	36,266,391	80.48%
<b>Subtotal Interfund Transfers</b>	<b>49,993,905</b>	<b>51,806,564</b>	<b>43,476,439</b>	<b>61,237,825</b>	<b>61,237,825</b>	<b>61,195,486</b>	<b>40.76%</b>
<b>TOTAL RESOURCES</b>	<b>\$579,756,172</b>	<b>\$604,440,996</b>	<b>\$647,492,231</b>	<b>\$661,183,882</b>	<b>\$661,183,882</b>	<b>\$669,359,563</b>	<b>3.38%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	90,552,133	93,694,403	105,060,219	113,495,316	113,495,316	113,630,871	8.16%
Materials and Services	119,906,114	130,250,240	221,838,448	185,068,177	185,068,177	189,397,730	(14.62%)
Capital Outlay	28,764,397	30,427,380	61,276,679	65,512,023	65,512,023	70,250,429	14.64%
Debt Service	34,714,050	44,039,089	44,899,768	55,125,913	55,125,913	55,263,767	23.08%
<b>Subtotal Current Expenditures</b>	<b>273,936,693</b>	<b>298,411,112</b>	<b>433,075,114</b>	<b>419,201,429</b>	<b>419,201,429</b>	<b>428,542,797</b>	<b>(1.05%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	4,587,185	5,954,878	5,689,225	5,869,821	5,869,821	5,952,128	4.62%
Interfund Reimbursements	15,935,080	16,556,552	16,831,562	17,564,115	17,564,115	17,564,115	4.35%
Fund Equity Transfers	27,538,647	26,629,964	20,094,740	36,391,037	36,391,037	36,266,391	80.48%
Interfund Loans	1,932,993	2,665,170	860,912	1,412,852	1,412,852	1,412,852	64.11%
<b>Subtotal Interfund Transfers</b>	<b>49,993,905</b>	<b>51,806,564</b>	<b>43,476,439</b>	<b>61,237,825</b>	<b>61,237,825</b>	<b>61,195,486</b>	<b>40.76%</b>
Contingency	-	-	87,889,582	68,954,711	68,954,711	67,831,363	(22.82%)
Unappropriated Fund Balance	255,825,574	254,223,320	83,051,096	111,789,917	111,789,917	111,789,917	34.60%
<b>Subtotal Contingency/Ending Balance</b>	<b>255,825,574</b>	<b>254,223,320</b>	<b>170,940,678</b>	<b>180,744,628</b>	<b>180,744,628</b>	<b>179,621,280</b>	<b>5.08%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$579,756,172</b>	<b>\$604,440,996</b>	<b>\$647,492,231</b>	<b>\$661,183,882</b>	<b>\$661,183,882</b>	<b>\$669,359,563</b>	<b>3.38%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>844.05</b>	<b>860.66</b>	<b>889.56</b>	<b>915.26</b>	<b>915.26</b>	<b>918.76</b>	<b>3.28%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>29.20</b>

## Revenues and fund balance



## Expenditures and fund balance



## 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.

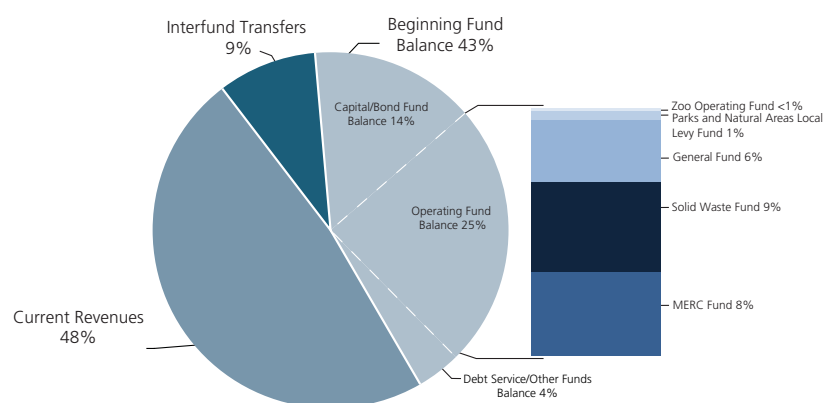
### BEGINNING FUND BALANCE

Metro's beginning fund balance constitutes 43 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 \$41.4 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 2018-19 about \$6.8 million of the General Fund's beginning fund balance is funding these financial reserves.

### FY 2018-19 Total resources



Total resources \$669,359,563

## CURRENT REVENUES

Current revenues account for 48 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– 51 percent

Enterprise activities generate the largest piece of current revenues at \$163.5 million. Metro's largest enterprise activity is solid waste disposal, generating \$71.2 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 3 percent decrease from the FY 2017-18 budget and, although lesser than the prior year, is believed to be a more realistic reflection of revenues based on tonnage expected to be processed. The per ton solid waste fee is expected to increase in FY 2018-19 from \$94.95 per ton to \$97.45 per ton, an increase of about 2.6 percent. As the economy stabilizes solid waste tonnage subject to Metro's fees stabilizes. Tonnage processed at Metro and non-Metro facilities is currently trending about 7.5 percent over the three-year historical average, which is a decrease from the previous three-year historical average of about 12.0.

The Visitor Venues include the Oregon Zoo along with the Metropolitan Exposition Recreation Commission (MERC) Venues (Oregon Convention Center, Portland's Centers for the Arts and Portland Expo Center) which together produce \$83.5 million in enterprise revenues, about 11.9 percent above the prior year. The Oregon Zoo is showing revenue growth of about 9.4 percent. The increase over FY 2017-18 is attributed to changes in the pricing strategy along with other revenue generating initiatives. The budget assumes attendance of 1.525 million in FY 2018-19, slightly lower than FY 2017-18. Enterprise revenues are the largest revenue source for all MERC venues, and consist of all charges related to event rentals and food and beverage sales. At the Oregon Convention Center (OCC), enterprise revenues are 58 percent of current revenues, and are driven by convention bookings and regional events. In FY 2018-19 there are 56 confirmed conventions, comparable to the prior year. At the Portland's Centers for the Arts (Portland's) enterprise revenues make up 72 percent of current revenues, and include Broadway Across America, commercial rentals and rentals to resident companies and local non-profits. There are nine weeks of Broadway performances in FY 2018-19. The Portland Expo Center (Expo) relies even more on enterprise revenues, which generates 84 percent of current revenues.

## FY 2018-19 Current revenues

### RESOURCES

Beginning Fund Balance \$288,290,906

#### Current Revenues

Real Property Taxes	76,746,738
Excise Tax	17,774,022
Construction Excise Tax	3,742,000
Other Derived Tax Revenue	46,000
Grants	12,927,538
Local Gov't Shared Revenues	27,667,915
Contributions from other Gov'ts	4,381,592
Internal Charges for Services	2,546,043
Enterprise Revenue	163,506,520
Interest Earnings	2,384,867
Donations	5,934,206
Other Misc. Revenue	2,215,730

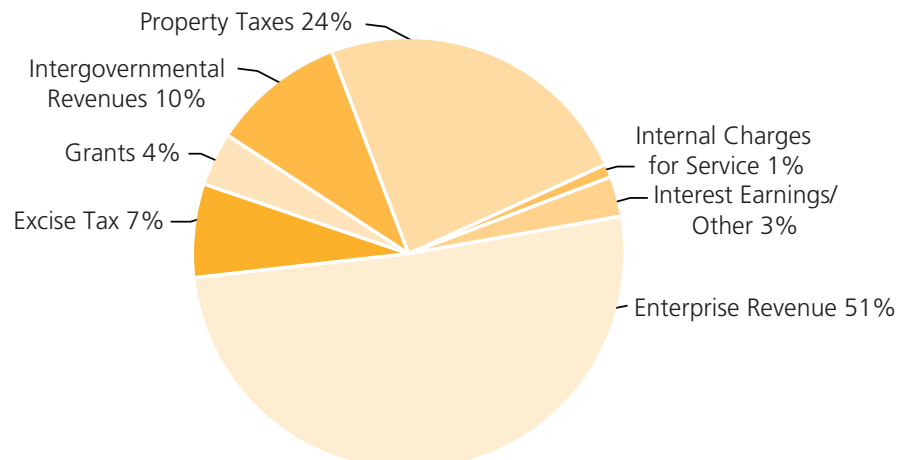
**Subtotal Current Revenues** 319,873,171

#### Interfund Transfers

Interfund Reimbursements	17,564,115
Internal Service Transfers	5,952,128
Interfund Loan	1,412,852
Fund Equity Transfers	36,266,391

**Subtotal Interfund Transfers** 61,195,486

**TOTAL RESOURCES** \$669,359,563



Total current revenues \$319,873,171

These revenues are from consumer public shows, tradeshow and special feature events. Impacting enterprise revenues at OCC and Expo this year is a change in Metro excise tax. Beginning in FY 2018-19 Metro will no longer charge a 7.5 percent excise tax on event related revenues at those venues. Revenues had previously been recorded net of this tax, so the elimination of it resulted in higher revenue estimates.

Regional parks facilities generate another \$5.5 million in fees and services, an increase of about 3.3 percent. Parking fees, business license fees, community enhancement fees and Data Resource Center revenues account for the remainder of enterprise revenues.

### **Property taxes– 24 percent**

Metro expects to receive \$76.7 million in property tax revenues in FY 2018-19. This includes current year tax receipts to the General Fund directed toward operations of \$15.3 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 of \$45.6 million (see Debt Schedules, section G for additional detail); and \$14.8 million from the local option levy for natural areas operations, which was extended another five-year period starting in FY 2018-19. 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.

### **Excise taxes– 7 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 \$17.8 million in FY 2018-19. 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 2018-19 will be \$12.41 per ton, an increase of \$1.60, 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; and beginning in FY 2018-19 Council also exempted the OCC and Expo from the excise 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 \$3.7 million in FY 2018-19.

### **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 Facilities Trust Account (VFTA) 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 5 percent in FY 2018-19. However the allocation from the Visitor Development Fund will decrease by \$2 million as a one-time allocation was received during FY 2017-18 to support the convention center operations that will not be received in FY 2018-19.

Also included is a \$3 million contribution from TriMet for the Transit Oriented Development program and \$3.4 million from the VFTA for debt service on the OCC Hotel revenue bonds.

### **Grants– 4 percent**

Grants are anticipated to provide \$12.9 million to the revenue mix. The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$12.3 million in grant funds. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning and Research Center grants are anticipated to increase approximately 20 percent due primarily to increased funding from TriMet on the Southwest Corridor project and funding from the State of Oregon for the Regional Transportation Option project. Metro also receives grants for projects planned at regional parks and natural areas and the Oregon Zoo. Non-planning grant funds are project specific and will vary from year to year.

### **Internal Charges for Services– 1 percent**

Beginning in FY 2018-19, the Oregon Convention Center and the Portland Expo Center will be assessed a management fee to support the costs of general government activities.

### **Other miscellaneous revenues/Interest earnings– 3 percent**

In FY 2018-19 other revenues include \$5.9 million in donations, \$2.3 million in projected interest earnings and about \$2.2 million in a variety of other miscellaneous revenue categories.

### **INTERFUND TRANSFERS**

The final 9 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 \$23.5 million in FY 2018-19. The transfer classification also includes \$36.2 million in Fund Equity Transfers (revenue sharing between funds). This includes transfers such as discretionary revenues from the General Fund to provide for Oregon Zoo operations and transfers to assist in capital development and renewal and replacement of General Fund assets, which for FY 2018-19 includes a transfer of bond proceeds of approximately \$15 million for this purpose. Also included in FY 2018-19 are several interfund loan payments on outstanding internal loans made to fund large capital maintenance projects.

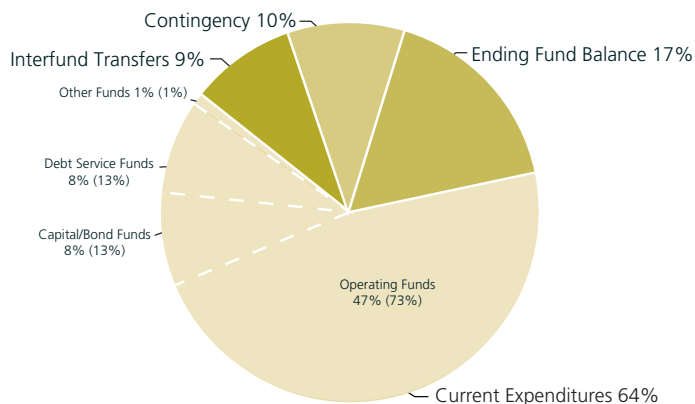
## Where the money goes

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. 73 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 13 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds, and 13 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 2018-19 Total requirements



Total requirements \$669,359,563

### CURRENT EXPENDITURES

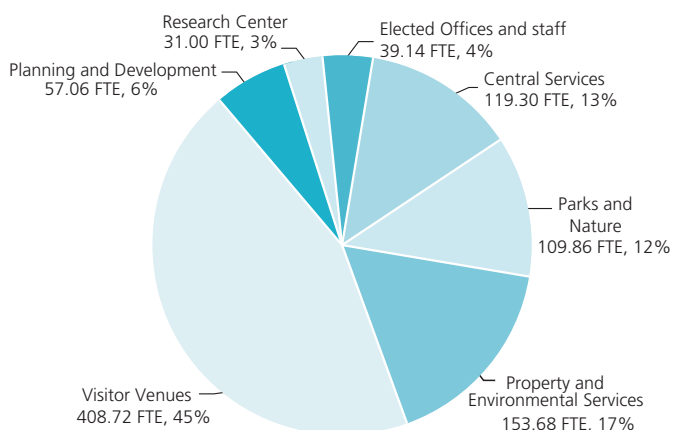
Current expenditures consist of amounts to be paid out in the current fiscal year by categories defined in budget law. This includes payments for operations, debt service, capital improvements and acquisitions. The major elements of current expenditures and the percentage of total current expenditures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

#### Personnel services– 27 percent

Metro plans to spend about \$113.6 million for salaries and wages and related expenditures for its employees in FY 2018-19. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 41.4 percent of salaries and wages and 29.3 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 2018-19 FTE positions by function



**Total FTE 918.76**

The FY 2018-19 budget includes 918.76 full-time equivalent positions, an increase of 29.20 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– 44 percent**

Metro plans to spend approximately \$189 million on materials and services in FY 2018-19. Significant expenditures in this category include \$49.4 million for solid waste transfer station operations and the transport of solid waste to the Columbia Ridge Landfill in Gilliam County. In addition, materials and services at the Visitor Venues (OCC, Oregon Zoo, Expo and Portland’s), which account for spending necessary to operate and market the facilities, approximates \$94.6 million for FY18-19. This includes nearly \$36 million for major renovations planned at OCC.

### **Capital outlay–16 percent**

Approximately \$70 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 \$9.8 million for land acquisition and capital expenditures related to the Natural Areas program, \$6 million for capital expenditures related to the Parks and Natural Areas, \$13.8 million for capital improvements at the Oregon Zoo under the Oregon Zoo Infrastructure and Animal Welfare bond measure, \$6.4 million for capital improvements at MERC facilities, and \$11.5 million for solid waste facility capital projects. Another \$17.3 million is provided for various capital or renewal and replacement projects at the regional parks or Metro Regional Center, including information technology infrastructure, and \$4.8 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– 13 percent**

Debt service provides for payments on limited tax pension bonds, general obligation and full faith and credit bonds sold for OCC, Metro Regional Center, Lone Fir Cemetery, the Natural Areas program, Expo and the Oregon Zoo, and dedicated tax revenue bonds for the OCC Hotel Project. A more detailed discussion of outstanding debt, including new debt, is provided in the Debt Summary section of this document.



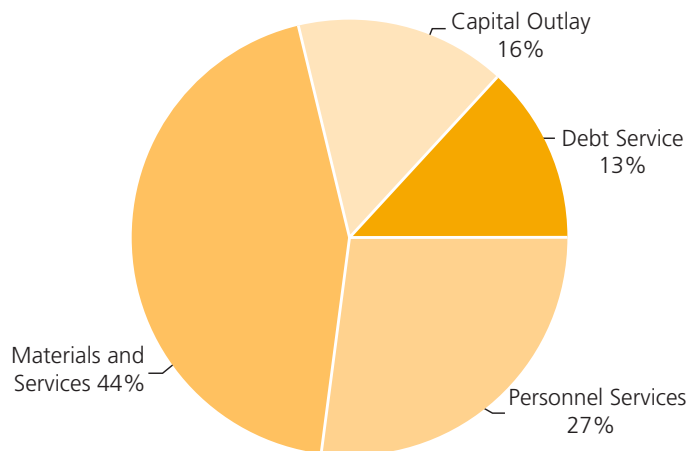
## INTERFUND TRANSFERS

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 2018-19 total about \$61.2 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 2018-19 Current expenditures by budget category



#### REQUIREMENTS

##### Current Expenditures

Personnel Services	\$113,630,871
Materials and Services	\$189,397,730
Capital Outlay	\$70,250,429
Debt Service	\$55,263,767

<b>Subtotal Current Expenditures</b>	<b>\$428,542,797</b>
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##### Interfund Transfers

Internal Service Transfers	\$5,952,128
Interfund Reimbursements	\$17,564,115
Fund Equity Transfers	\$36,266,391
Interfund Loans	\$1,412,852

<b>Subtotal Interfund Transfers</b>	<b>\$61,195,486</b>
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Contingency	\$67,831,363
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Ending Fund Balance	\$111,789,917
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<b>TOTAL REQUIREMENTS</b>	<b>\$669,359,563</b>
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Total current expenditures \$428,542,797



## **Fund Summary Highlights**

## FY 2018-19 Fund Summary by Category

	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
<b>RESOURCES</b>					
Beginning Fund Balance	\$166,076,723	\$96,794,046	\$19,725,602	\$5,694,535	\$288,290,906
<b>Current Revenues</b>					
Excise Tax	17,774,022	-	-	-	17,774,022
Construction Excise Tax	3,742,000	-	-	-	3,742,000
Real Property Taxes	30,544,185	-	46,202,553	-	76,746,738
Other Tax Revenues	0	-	-	46,000	46,000
Interest Earnings	1,353,398	911,455	75,118	44,896	2,384,867
Grants	12,877,538	-	-	50,000	12,927,538
Local Government Shared Revenues	24,271,365	-	3,396,550	-	27,667,915
Contributions from Governments	4,381,592	-	-	-	4,381,592
Licenses and Permits	629,124	-	-	-	629,124
Charges for Services	161,829,178	-	-	1,048,218	162,877,396
Contributions from Private Sources	5,526,706	407,500	-	-	5,934,206
Internal Charges for Services	2,341,110	-	-	204,933	2,546,043
Miscellaneous Revenue	1,672,021	8,709	-	10,000	1,690,730
Other Financing Sources	-	525,000	-	-	525,000
<b>Subtotal Current Revenues</b>	<b>266,942,239</b>	<b>1,852,664</b>	<b>49,674,221</b>	<b>1,404,047</b>	<b>319,873,171</b>
<b>Interfund Transfers</b>					
Internal Service Transfers	5,402,128	550,000	-	-	5,952,128
Interfund Reimbursements	15,147,740	-	-	2,416,375	17,564,115
Interfund Loans	1,412,852	-	-	-	1,412,852
Fund Equity Transfers	13,630,570	19,624,744	3,011,077	-	36,266,391
<b>Subtotal Interfund Transfers</b>	<b>35,593,290</b>	<b>20,174,744</b>	<b>3,011,077</b>	<b>2,416,375</b>	<b>61,195,486</b>
<b>TOTAL RESOURCES</b>	<b>\$468,612,252</b>	<b>\$118,821,454</b>	<b>\$72,410,900</b>	<b>\$9,514,957</b>	<b>\$669,359,563</b>
<b>REQUIREMENTS</b>					
<b>Current Expenditures</b>					
Personnel Services	110,381,738	3,249,133	-	-	113,630,871
Materials and Services	178,149,363	5,674,527	-	5,573,840	189,397,730
Capital Outlay	24,318,040	45,932,389	-	-	70,250,429
Debt Service	2,090,587	-	53,173,180	-	55,263,767
<b>Subtotal Current Expenditures</b>	<b>314,939,728</b>	<b>54,856,049</b>	<b>53,173,180</b>	<b>5,573,840</b>	<b>428,542,797</b>
<b>Interfund Transfers</b>					
Internal Service Transfers	4,747,112	1,109,910	-	95,106	5,952,128
Interfund Reimbursements	15,719,796	1,844,319	-	-	17,564,115
Fund Equity Transfers	19,265,391	1,000,000	15,100,000	901,000	36,266,391
Interfund Loans	1,180,852	232,000	-	-	1,412,852
<b>Subtotal Interfund Transfers</b>	<b>40,913,151</b>	<b>4,186,229</b>	<b>15,100,000</b>	<b>996,106</b>	<b>61,195,486</b>
Contingency	47,805,488	18,246,020	-	1,779,855	67,831,363
Unappropriated Fund Balance	64,953,885	41,533,156	4,137,720	1,165,156	111,789,917
<b>Subtotal Contingency/Ending Balance</b>	<b>112,759,373</b>	<b>59,779,176</b>	<b>4,137,720</b>	<b>2,945,011</b>	<b>179,621,280</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$468,612,252</b>	<b>\$118,821,454</b>	<b>\$72,410,900</b>	<b>\$9,514,957</b>	<b>\$669,359,563</b>
<b>Full-Time Equivalents (FTE)</b>	<b>893.97</b>	<b>24.79</b>	<b>0.00</b>	<b>0.00</b>	<b>918.76</b>

### 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 is found in the Fund Summary section.

- Property taxes reflect Metro's permanent operating rate of \$0.0966/\$1,000 of assessed value and year one of the second five-year local option levy approved for renewal in November 2016; 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.
- Local government shared revenues include the Transient Lodging Tax (TLT) and auto rental taxes collected by Multnomah County to support operations of OCC and Portland's and capital funding for OCC and Expo, and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland's. Total TLT collections are projected to increase by 5 percent in FY 2018-19. Total allocations from the VFTA decreased by \$2 million from FY 2017-18 due to a one-time additional allocation from the VFTA in FY 2017-18.
- Enterprise revenues include a 13 percent increase at MERC, a 9 percent increase in revenues at the Oregon Zoo and a 3 percent decrease in solid waste revenues.
- Personnel services costs increased by 8.16 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 an increase in FTE, most notably a 14.92 FTE increase in Property and Environmental Services. 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, Oregon Zoo Asset Management Fund, Natural Areas Fund, Open Spaces Fund and Oregon Zoo Infrastructure and Animal Welfare Fund.

- The General Asset Management Fund and the Oregon Zoo Capital Asset Management Fund are funded through resource transfers from other funds and the planned issuance of Full Faith and Credit bonds in May 2018.
- 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.
- The Oregon Zoo issued to issue the remaining \$10 million Oregon Zoo Infrastructure authorization in May 2018 and capital projects funded by the bond proceeds are included in the FY 2018-19 budget. The Natural Areas also issued their remaining \$28 million authorization in May 2018 and again capital projects funded by the bond proceeds are included in the FY 2018-19 budget.
- Significant project expenditures in FY 2018-19 include:
  - \$17.8 million for land acquisition and development under the Parks and Natural Areas program
  - \$7.5 million for equipment, building and infrastructure improvements at the MRC building and equipment and land acquisition for the Property and Environmental Services programs

- \$13.6 million projects including the Polar Bear, primate and rhino habitats at the Oregon Zoo

**Debt Service Funds**

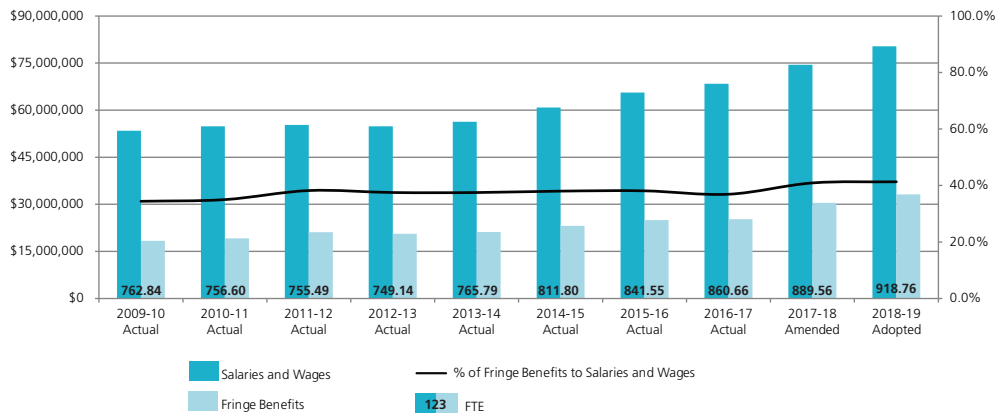
The debt service funds include the General Revenue Bond Fund and the General Obligation Bond Debt Service Fund. Property taxes provide for debt service payments on the outstanding general obligation bonds.

\$13.29 million of full faith and credit bonds and \$38.1 million of general obligation bonds were issued in May 2018.

**Other Funds**

Other funds include the Cemetery Perpetual Care, Community Enhancement, Risk Management and Smith and Bybee Wetlands Funds.

## FY 2018-19 Comparison of salaries and wages



## Salaries, wages and benefits

Over the 10-year period authorized FTE has risen by approximately 156 FTE. The largest impacts have been due to the Parks and Natural Areas Local Option Levy, approved in May 2013, which increased staffing levels over three years beginning in FY 2013-14 and a reorganization within Solid Waste Operations beginning FY 2018-19 that increased staffing in addition to bringing certain contracted services in-house. 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 91 percent of represented regular positions, have agreements in place through June 30, 2020, and June 30, 2018, respectively. As of the preparation of this document, negotiations were in progress to reach a new agreement between Metro and LIUNA 483. Until an agreement is finalized, they will be operating under the terms of the expired agreement. 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 and cost of living adjustment for non-represented employees of 2.5 percent each. 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 was established July 1, 2017 and set for two years, and therefore did not increase in FY 2018-19. The rate remained at an average of 12.6 percent of total salary, 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 three to four years, resulting in a 1 percent offset in FY 2018-19.

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 unclassified and 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, with the exception of AFSCME members hired to work at the Oregon Convention Center (OCC) and the Portland Expo Center (Expo). As of July 1, 2014, OCC and Expo AFSCME workers, in addition to 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 2018-19 budget assumes a 5 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.

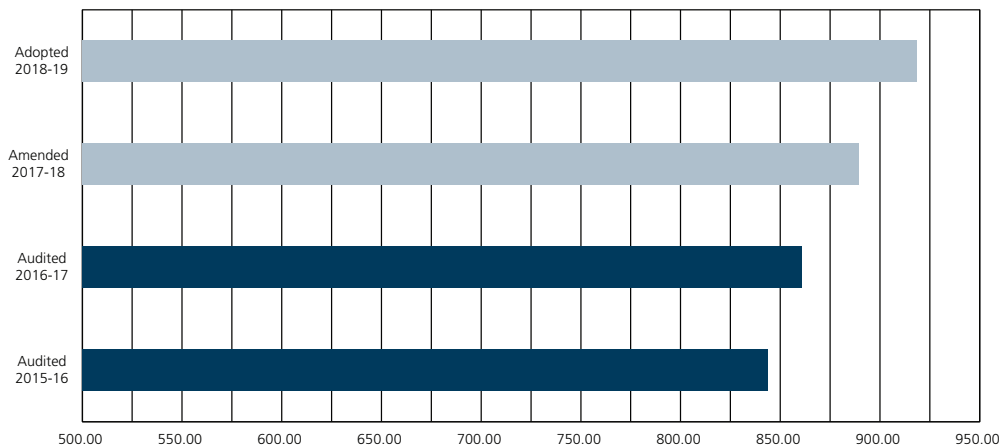


## Staff levels

Metro counts regular, benefit-eligible staff positions by FTE. One FTE equals one person working full time for one year (2,080 hours). One FTE most often means 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 42 FTE have been added to the levy fund since the first year.

### Historic staffing levels - overall



### Historic staffing levels by service

Total Agency	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Change From	Change From
					FY 2017-18	FY 2016-17
Communications	25.00	13.00	13.00	12.00	(1.00)	(1.00)
Council	31.50	30.00	31.00	33.14	2.14	3.14
Finance and Regulatory Services	40.30	37.50	39.50	37.50	(2.00)	-
Human Resources	19.80	21.80	21.80	22.30	0.50	0.50
Information Services	27.50	28.50	30.50	30.50	-	2.00
Office of Metro Attorney	16.00	16.00	16.00	16.00	-	-
Office of the Auditor	6.00	6.00	6.00	6.00	-	-
Parks and Nature	92.10	99.80	103.95	109.86	5.91	10.06
Planning and Development Department	48.30	57.30	56.80	57.06	0.26	(0.24)
Property and Environmental Services	124.55	132.21	138.76	153.68	14.92	21.47
Research Center	28.00	28.00	28.00	31.00	3.00	3.00
Visitor Venues	385.00	390.55	403.25	408.72	5.47	18.17
Non-departmental	-	-	1.00	1.00	-	1.00
<b>TOTAL BUDGET</b>	<b>844.05</b>	<b>860.66</b>	<b>889.56</b>	<b>918.76</b>	<b>29.20</b>	<b>58.10</b>

Visitor Venues	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Change From	Change From
					FY 2017-18	FY 2016-17
Expo Center	15.80	15.30	15.80	17.42	1.62	2.12
MERC Administration	6.50	6.60	7.80	4.42	(3.38)	(2.18)
Oregon Convention Center	114.65	115.65	115.65	118.42	2.77	2.77
Oregon Zoo	198.65	200.60	207.60	207.75	0.15	7.15
Portland's 5 Centers for the Arts	49.40	52.40	56.40	60.71	4.31	8.31
<b>Total Visitor Venue FTE</b>	<b>385.00</b>	<b>390.55</b>	<b>403.25</b>	<b>408.72</b>	<b>5.47</b>	<b>18.17</b>

### Staffing changes for FY 2018-19

The FY 2018-19 budget increases the number of authorized positions by a net 29.20 FTE. New positions were added in Property and Environmental Services to support Solid Waste operations, including adding regular positions that were previously filled on a contract basis. New positions were added in Visitor Venues, specifically Portland's Centers for the Arts and the Oregon Convention Center, for education and community outreach, operations, and guest services, and at the Expo Center for event management. Parks and Nature added positions in the levy fund to cover new properties, increase site visits and capital maintenance. The Oregon Zoo added new positions to assist in education programming. New positions were added to the various departments within the General Fund to support the ongoing operations of Metro, including human resources, information services, research and accounting needs. 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 2017-18 Amended FTE	FY 2018-19 Changes							FY 2018-19 Proposed 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			(1.00)				(1.00)	12.00
Council	31.00		2.00				0.14	2.14	33.14
Finance and Regulatory Services	39.50		(2.00)					(2.00)	37.50
Human Resources	21.80						0.50	0.50	22.30
Information Services	30.50		(1.00)				1.00	-	30.50
Office of Metro Attorney	16.00							-	16.00
Office of the Auditor	6.00							-	6.00
Parks and Nature	103.95		0.95	(1.30)			6.26	5.91	109.86
Planning and Development	56.80						0.26	0.26	57.06
Property and Environmental Services	138.76	0.40	(0.95)	(0.30)			15.77	14.92	153.68
Research Center	28.00						3.00	3.00	31.00
Visitor Venues	403.25		1.00	(2.35)			6.82	5.47	408.72
Non-Departmental	1.00							-	1.00
<b>TOTAL</b>	<b>889.56</b>	<b>0.40</b>	<b>-</b>	<b>(4.95)</b>	<b>-</b>	<b>-</b>	<b>33.75</b>	<b>29.20</b>	<b>918.76</b>

\* Includes positions converted to regular status

\*\* Includes positions converted from limited duration





BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE	)	RESOLUTION NO. 18-4878
CAPITAL IMPROVEMENT PLAN FOR FISCAL	)	Introduced by Martha Bennett, Chief
YEARS 2018-19 THROUGH 2022-23 AND	)	Operating Officer, in concurrence with
RE-ADOPTING METRO'S FINANCIAL POLICIES	)	Council President Tom Hughes

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 2018-19 through 2022-23 that projects Metro's major capital spending needs over the next five years;

WHEREAS, the Metro Council has reviewed the FY 2018-19 through FY 2022-23 Capital Improvement Plan; and

WHEREAS, the Metro Council has conducted a public hearing on the FY 2018-19 budget including the FY 2018-19 through FY 2022-23 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; now therefore

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

1. That the FY 2018-19 through FY 2022-23 Capital Improvement Plan (CIP), summarized in Exhibit A, is hereby adopted.
2. That the FY 2018-19 capital projects from the FY 2018-19 through FY 2022-23 Capital Improvement Plan be included and appropriated in the FY 2018-19 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 2018-19 budget.

ADOPTED by the Metro Council this 21st day of June 2018.



Tom Hughes, Metro Council President

Approved as to Form:



Nathan Sykes, Deputy Metro Attorney

## 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.



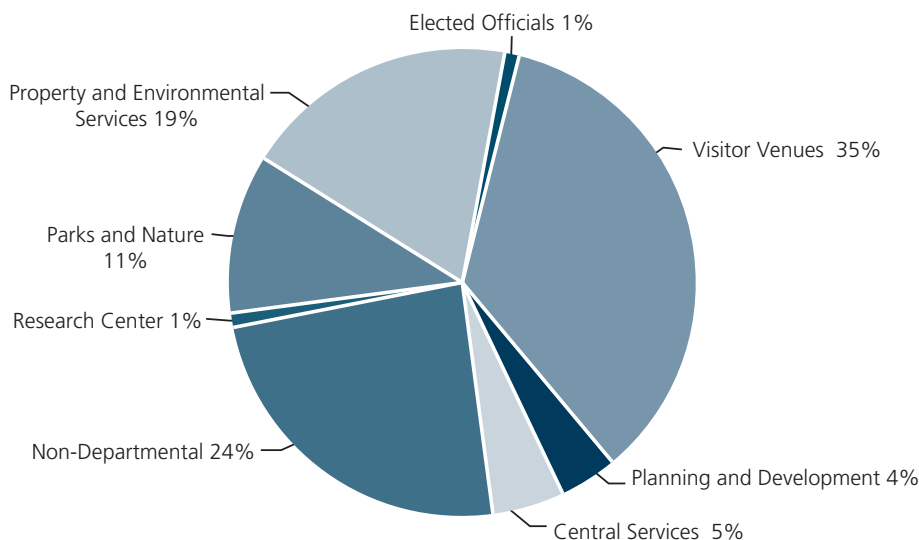
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## Organizational summary

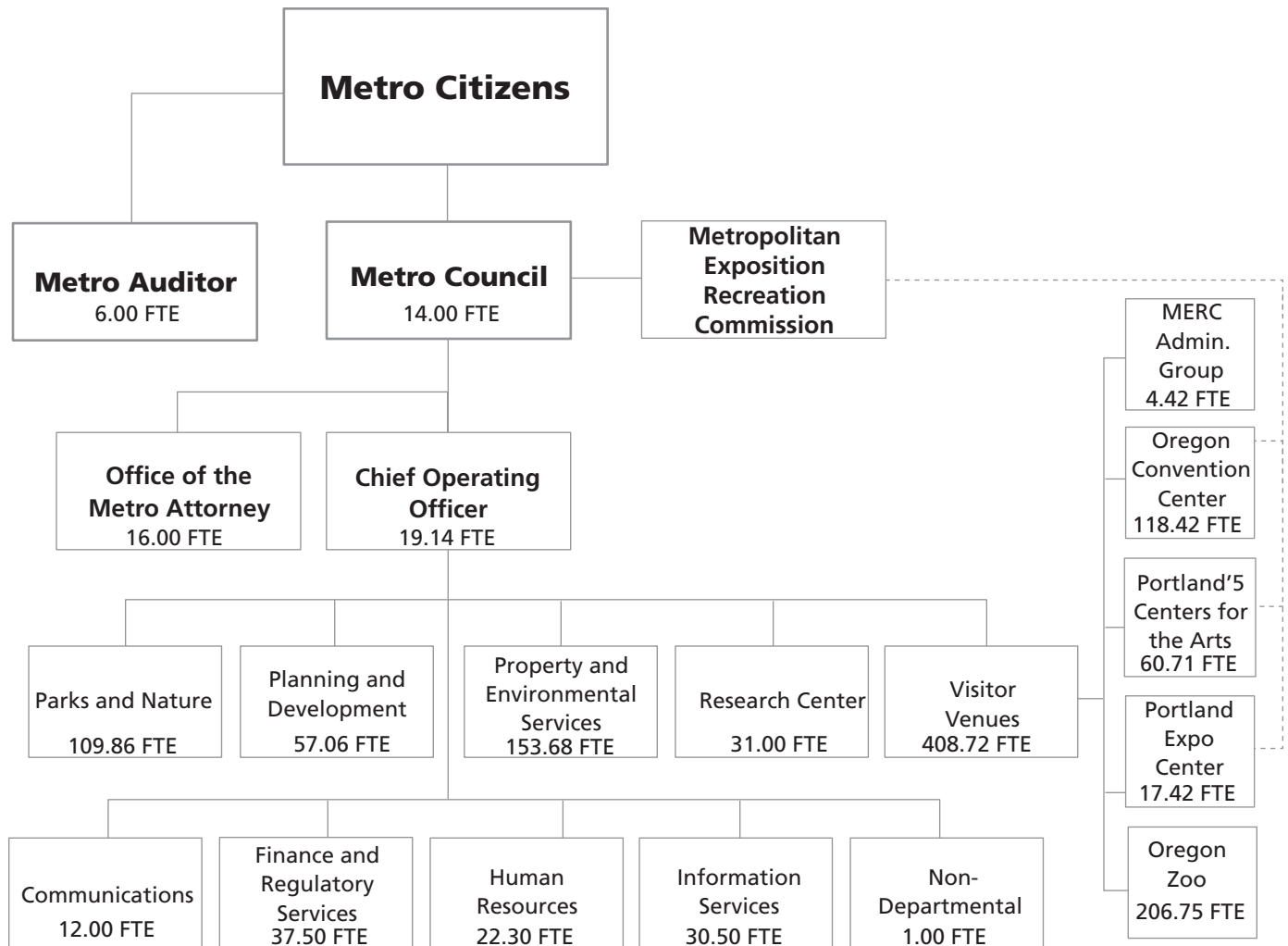
	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$90,552,133	\$93,694,403	\$105,060,219	\$113,495,316	\$113,495,316	\$113,630,871	8.16%
Materials and Services	119,906,114	130,250,240	221,838,448	185,068,177	185,068,177	189,397,730	(14.62%)
Capital Outlay	28,764,397	30,427,380	61,276,679	65,512,023	65,512,023	70,250,429	14.64%
Debt Service	34,714,050	44,039,089	44,899,768	55,125,913	55,125,913	55,263,767	23.08%
Internal Service Transfers	4,587,185	5,954,878	5,689,225	5,869,821	5,869,821	5,952,128	4.62%
Interfund Reimbursements	15,935,080	16,556,552	16,831,562	17,564,115	17,564,115	17,564,115	4.35%
Fund Equity Transfers	27,538,647	26,629,964	20,094,740	36,391,037	36,391,037	36,266,391	80.48%
Interfund Loans	1,932,993	2,665,170	860,912	1,412,852	1,412,852	1,412,852	64.11%
<b>TOTAL</b>	<b>\$323,930,598</b>	<b>\$350,217,676</b>	<b>\$476,551,553</b>	<b>\$480,439,254</b>	<b>\$480,439,254</b>	<b>\$489,738,283</b>	<b>2.77%</b>
<b>BUDGET BY ORGANIZATION</b>							
Communications	3,103,602	1,796,491	1,933,422	2,047,803	2,047,803	2,072,803	7.21%
Council	4,295,076	4,155,300	4,880,875	5,214,361	5,214,361	5,263,816	7.85%
Finance and Regulatory Services	9,139,027	7,881,797	9,319,865	9,570,184	9,570,184	9,570,184	2.69%
Human Resources	2,475,575	2,755,612	3,061,714	3,332,673	3,332,673	3,332,673	8.85%
Information Services	5,116,178	5,065,053	6,843,112	7,222,168	7,222,168	7,819,498	14.27%
Non-Departmental	84,659,066	89,468,016	87,028,204	115,377,513	115,377,513	115,622,888	15.51%
Office of Metro Attorney	2,280,267	2,373,201	2,602,771	2,733,469	2,733,469	2,733,469	5.02%
Office of the Auditor	591,863	622,365	751,334	764,147	764,147	764,147	1.71%
Parks and Nature	33,218,485	39,530,146	48,015,097	52,539,134	52,539,134	54,091,151	12.65%
Planning and Development Department	9,779,840	11,728,103	16,974,483	17,984,625	17,984,625	18,414,697	8.48%
Property and Environmental Services	61,026,008	64,121,431	77,705,909	89,144,826	89,144,826	91,438,208	37.10%
Research Center	3,573,818	4,215,674	4,523,501	4,880,801	4,880,801	5,188,753	14.71%
Visitor Venues - Expo Center	6,350,341	16,152,803	9,832,024	8,272,941	8,272,941	8,774,387	(10.76%)
Visitor Venues - MERC Administration	1,114,911	1,064,127	1,893,870	1,106,800	1,106,800	1,106,800	(41.56%)
Visitor Venues - Oregon Convention Center	32,857,389	34,408,041	124,130,503	76,316,073	76,316,073	79,756,073	(35.75%)
Visitor Venues - Oregon Zoo	48,968,403	46,722,503	55,509,349	58,735,071	58,735,071	59,810,071	7.75%
Visitor Venues - Portland's 5 Centers for the Arts	15,380,752	18,157,014	21,545,520	25,196,665	25,196,665	23,978,665	11.29%
<b>TOTAL</b>	<b>323,930,598</b>	<b>350,217,676</b>	<b>476,551,553</b>	<b>480,439,254</b>	<b>480,439,254</b>	<b>489,738,283</b>	<b>2.77%</b>
Contingency	-	-	87,889,582	68,954,711	68,954,711	67,831,363	(22.82%)
Unappropriated Fund Balance	255,825,574	254,223,320	83,051,096	111,789,917	111,789,917	111,789,917	34.60%
<b>TOTAL BUDGET</b>	<b>\$579,756,172</b>	<b>\$604,440,996</b>	<b>\$647,492,231</b>	<b>\$661,183,882</b>	<b>\$661,183,882</b>	<b>\$669,359,563</b>	<b>3.38%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>844.05</b>	<b>860.66</b>	<b>889.56</b>	<b>915.26</b>	<b>915.26</b>	<b>918.76</b>	<b>2.89%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>29.20</b>

## Organizational summary



Total expenditures: \$489,738,283

## Organizational Chart



FY 2017-18 Total FTE – 889.56

FY 2018-19 Total FTE – 918.76





## Summary of Metro Council

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$3,673,430	\$3,562,177	\$4,012,400	\$4,424,849	4,424,849	4,424,849	10.28%
Materials and Services	621,646	593,123	868,475	789,512	789,512	838,967	(3.40%)
<b>TOTAL</b>	<b>\$4,295,076</b>	<b>\$4,155,300</b>	<b>\$4,880,875</b>	<b>\$5,214,361</b>	<b>5,214,361</b>	<b>5,263,816</b>	<b>7.85%</b>
<b>BUDGET BY FUND</b>							
General Fund	4,295,076	4,155,300	4,880,875	5,214,361	5,214,361	5,263,816	7.85%
<b>TOTAL</b>	<b>\$4,295,076</b>	<b>\$4,155,300</b>	<b>\$4,880,875</b>	<b>\$5,214,361</b>	<b>5,214,361</b>	<b>5,263,816</b>	<b>7.85%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>31.50</b>	<b>30.00</b>	<b>31.00</b>	<b>33.14</b>	<b>33.14</b>	<b>33.14</b>	<b>6.90%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>2.14</b>

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 Strategic Plan to Advance Racial Equity, Diversity and Inclusion, the Diversity Action Plan, and inclusive public engagement practices to achieve equitable outcomes and strengthen relationships with diverse communities.

## **SIGNIFICANT CHANGES FOR THE BUDGET**

- Transferred in 2.14 FTE in FY 2018-19 from other departments.

## **REGION'S SIX DESIRED OUTCOMES**

The Metro Council's alignment with the six desired outcomes includes investing in public infrastructure by identifying sources of funding for transportation to build out important projects, participating in innovative planning to guide an affordable housing strategy, the growth management process, solid waste roadmap, and the 2018 Regional Transportation Plan, 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 (OCC) hotel project, industrial lands and brownfields redevelopment and the Willamette Falls Legacy Project, and supporting regional efforts to promote diversity and equity.

GAPD works with the Metro Council Office and other departments to achieve key objectives that advance the agency's six desired outcomes. Critical activities in the FY 2018-19 budget include advancing Council's goals for creating a more livable region through a coordinated Regional Investment Strategy exploring potential new regional funding sources for affordable housing, parks and nature and transportation. GAPD is coordinating the investment strategy's steering committee and project team process, and conducting outreach to key stakeholders including government partners and local communities. GAPD will be executing the agency's 2019 legislative strategy, including advocating for land use priorities, brownfield cleanup, affordable housing and household hazardous waste. Additionally, GAPD will pursue and steward regional funding to provide strategic advice and support to Property and Environmental Services (PES) in implementing food composting and solid waste roadmap projects.

In the coming fiscal year, the DEI program will focus on advancing the Construction Careers Pathways Project (C2P2) working with partners to develop tools and policies to encourage people of color and women in the construction trades. Our anticipated work will include building local jurisdictional understanding and support for the equity tools the project will advance. Additionally, DEI team members' work will manage coordination of central services support and training and education programming to support year one of the implementation of the department specific racial equity plans for the Oregon Zoo, PES, Planning and Development and Parks and Nature. The DEI program will work with each of the Metro venues on the department specific racial equity work plans.

## **THE METRO COMPASS**

The Metro Council and COO 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 and implementation 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 two of implementing the plan by focusing on the continuation of the C2P2 project, and year one of the implementation of the department specific racial equity plans. 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 strategic 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 to the community: Continue to evaluate the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and report findings with support from the Committee on Racial Equity and continue to collaborate with the Research Center to conduct impact analysis. Develop new research products that illuminate the economic and social experiences of communities of color in our region.

Community engagement: The DEI program will work with Metro Council and staff to increase community engagement efforts in Washington and Clackamas counties as well as east Multnomah County. DEI will facilitate discussions with smaller community based organizations and networks to raise awareness of significant initiatives including C2P2, affordable housing, and Parks and Nature work.



## PERFORMANCE MEASURES

Level of satisfaction through staff questionnaire, “I am proud to work for Metro” during FY 2014-15 to FY 2016-17 and positive response to “How satisfied are you with your organization as a place to work?” for FY 2017-18.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>N/A</b>	<b>72%</b>	<b>64%</b>	<b>70%</b>	<b>72%</b>	<b>74%</b>	<b>76%</b>

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.)

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>71%</b>	<b>77%</b>	<b>N/A</b>	<b>79%</b>	<b>N/A</b>	<b>81%</b>	<b>N/A</b>

Metro is taking sufficient action to address and manage diversity.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>48.4%</b>	<b>60%</b>	<b>58%</b>	<b>60%</b>	<b>62%</b>	<b>64%</b>	<b>66%</b>





## Summary of Metro Auditor

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$569,080	\$592,050	\$712,834	\$707,647	\$707,647	\$707,647	(0.73%)
Materials and Services	22,783	30,315	38,500	56,500	56,500	56,500	46.75%
<b>TOTAL</b>	<b>\$591,863</b>	<b>\$622,365</b>	<b>\$751,334</b>	<b>\$764,147</b>	<b>\$764,147</b>	<b>\$764,147</b>	<b>1.71%</b>
<b>BUDGET BY FUND</b>							
General Fund	591,863	622,365	751,334	764,147	764,147	764,147	1.71%
<b>TOTAL</b>	<b>\$591,863</b>	<b>\$622,365</b>	<b>\$751,334</b>	<b>\$764,147</b>	<b>\$764,147</b>	<b>\$764,147</b>	<b>1.71%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.00</b>

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

- There were no significant changes for the FY 2018-19 budget. Some budgeted funds that were previously included as Personnel Services were moved to Materials and Services to provide greater flexibility to contract with outside experts for some audit topics. The change slightly reduced the overall amount budgeted in Personnel Services for this year without an impact to the Office’s level of service.

## 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 the goals of Metro’s Equity Strategy.

## PERFORMANCE MEASURES

Percent of recommendations implemented by five years after audit issued.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
45%	59%	75%	75%	75%	75%	75%

Average hours per audit completed.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
989	1,312	1,200	1,200	1,200	1,200	1,200

Reports issued per FTE.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
1.3	1.3	1.5	1.5	1.5	1.5	1.5





## Summary of Parks and Nature

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$9,846,060	\$10,522,056	\$12,386,633	\$13,644,597	13,644,597	13,644,597	10.16%
Materials and Services	13,020,479	14,537,463	14,432,809	15,829,352	15,829,352	16,189,813	12.17%
Capital Outlay	10,351,946	14,470,628	21,195,655	23,065,185	23,065,185	24,256,741	14.44%
<b>TOTAL</b>	<b>\$33,218,485</b>	<b>\$39,530,146</b>	<b>\$48,015,097</b>	<b>\$52,539,134</b>	<b>52,539,134</b>	<b>54,091,151</b>	<b>12.65%</b>
<b>BUDGET BY FUND</b>							
General Fund	9,773,785	10,761,503	11,724,456	12,366,653	12,366,653	12,608,665	7.54%
General Asset Management Fund	942,869	1,890,426	5,468,383	9,792,178	9,792,178	9,858,504	80.28%
Natural Areas Fund	13,289,624	19,745,473	16,766,257	15,451,657	15,451,657	15,451,657	(7.84%)
Open Spaces Fund	338,500	147,690	339,828	184,491	184,491	202,940	(40.28%)
Parks and Natural Areas Local Option Levy Fund	8,733,721	6,610,466	13,217,115	14,219,155	14,219,155	15,444,385	16.85%
Smith and Bybee Wetlands Fund	139,985	374,588	499,058	525,000	525,000	525,000	5.20%
<b>TOTAL</b>	<b>\$33,218,485</b>	<b>\$39,530,146</b>	<b>\$48,015,097</b>	<b>\$52,539,134</b>	<b>52,539,134</b>	<b>54,091,151</b>	<b>12.65%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>92.10</b>	<b>99.80</b>	<b>103.95</b>	<b>109.86</b>	<b>109.86</b>	<b>109.86</b>	<b>5.69%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>5.91</b>



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**

- An increase of 1.0 FTE equipment supervisor, 4.0 FTE new park workers and 0.5 FTE administrative support to enhance park operations.
- Other FTE changes include elimination of limited duration positions and a minor increase due to programmatic needs.

### **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 2018-19 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 work plan that is funded by the 2016 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), is supported by a community of engaged staff, residents and partners (passion), and voters enthusiastically support the work (resources). The FY 2018-19 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.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>185</b>	<b>150</b>	150	50	50	0	0

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

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>65.2%</b>	<b>68.5%</b>	68.5%	68.5%	68.5%	68.5%	68.5%

## **Planning and Development**

## Summary of Planning and Development

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$5,610,591	\$6,631,383	\$7,489,484	\$7,849,577	7,849,577	7,849,577	4.81%
Materials and Services	4,169,249	5,096,720	9,484,999	10,135,048	10,135,048	10,565,120	11.39%
<b>TOTAL</b>	<b>\$9,779,840</b>	<b>\$11,728,103</b>	<b>\$16,974,483</b>	<b>\$17,984,625</b>	<b>17,984,625</b>	<b>18,414,697</b>	<b>8.48%</b>
<b>BUDGET BY FUND</b>							
General Fund	9,779,840	11,728,103	16,974,483	17,984,625	17,984,625	18,414,697	8.48%
<b>TOTAL</b>	<b>\$9,779,840</b>	<b>\$11,728,103</b>	<b>\$16,974,483</b>	<b>\$17,984,625</b>	<b>17,984,625</b>	<b>18,414,697</b>	<b>8.48%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>48.30</b>	<b>57.30</b>	<b>56.80</b>	<b>57.06</b>	<b>57.06</b>	<b>57.06</b>	<b>0.46%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.26</b>

Planning and Development works and engages with the public about the challenges and opportunities of community livability, development, growth and change over the long term. As such, the department's 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 Planning and Development's work is fundamentally based on accomplishing federal, state, and regional planning and policy requirements, its ability to accomplish these policy goals is directly linked to the programs and investments delivered to 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 resources and programs are investing in effective and relevant ways to help the region's communities plan for growth.

The FY 2018-19 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 the updated business model.

## **SIGNIFICANT CHANGES IN THE BUDGET**

- Project specific funding increases/decreases include:
  - Continued funding \$100,000 for My Place in the Region for community engagement activities and advancement of department DEI priorities.
  - Regional Congestion Pricing Study funding added \$190,000.
  - Emerging Technology Grants Pilot Program added \$150,000.
  - Council Regional Funding Efforts Program Support increased \$125,000.
  - Southwest Corridor project scope increased \$322,000.
  - Regional Transportation Options (RTO) increased:
    - New grant funding through the Metropolitan Transportation Improvement Project process for Safe Routes to School \$485,000.
    - New grant funding from Oregon Department of Transportation for marketing the Drive Less Save More program \$208,000.
  - Environmental Protection Agency grant funding increased \$165,000 for Brownfields program.
  - New funding from TriMet for Enhanced Transit Corridors \$594,000.
  - New funding from Next Corridor Surface Transportation Project and local partners for Columbia Connections consultant \$417,000.
  - Additional Next Corridor Surface Transportation Project funding for Red Line Enhancement \$102,000.
  - Enterprising Places one-time funding phased out \$363,000.
  - Powell/Division corridor project scope reduced \$1.1 million.

## **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 Metropolitan 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 budget decisions, and the department has successfully sought federal grants for brownfield redevelopment and equitable housing planning, has ensured that the resources brought in also aligned with Metro’s appropriate regional role. In the FY 2018-19 budget, decisions regarding the department’s evolving efforts aimed at housing, technology, and equity reflect consideration of the Metro Compass.

### **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 2018-19 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 fourth 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 special round of local planning grants focused on equitable housing.

Additional efforts to elevate housing affordability and equity as a focus of Metro’s grant programs include modifications to the Transit Oriented Development and 2040 Planning and Development Grant programs, and leadership of a statewide Build Small Coalition, which featured the 2017 Build Small Live Large Summit focused on promoting the role of small housing (e.g., accessory dwelling units, cottage clusters, tiny homes) in achieving equitable housing outcomes. Also, in response to ongoing research demonstrating the significant and growing need for affordable homes, in fall 2018, Metro Council directed staff to work with partners to explore options for a regional affordable housing funding measure that could be considered for referral to voters in November 2018. Between January and May 2018, Equitable Housing staff will be working closely with a cross-agency team to develop a work plan including technical research, political feasibility, advisory tables, community partnerships, and traditional outreach and engagement to shape the program proposal and potential measure. Staff are working with key partners to get input on how to apply a racial equity lens throughout this work.

In addition to the ongoing Equitable Housing efforts, in 2017, Metro was 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 is to work with local jurisdictions, institutions, and stakeholders 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. A Project Oversight Committee, composed of community, non-profit, business and agency partners, has defined household profiles to provide a foundation to identify and implement pilot projects and inform an equitable development strategy that is aligned with community needs and allows for future assessment of effectiveness. Pilot projects to test effective strategies will be selected in 2018 and implemented by summer 2019.

In 2017, the department launched the Community Placemaking program which supports creative, community-driven projects that strengthen social fabric, foster connection to place and involve and benefit communities of color and historically marginalized communities. Equity is one of the four program objectives and barriers to applying have been intentionally removed. Individualized application assistance is offered. The application itself is short and friendly. No match is required for grant funds. The advisory group that makes funding recommendations has expertise in social justice and diversity, equity and inclusion. More than half the advisory group members are people of color.

Beginning in FY 2018-19, Metro will initiate a new Safe Routes to School program as directed by JPACT and the Metro Council. By focusing on Title 1 schools throughout the region, this program will develop new and more diverse community partnerships and will lead to transportation safety improvements in communities of color.

The department is not only initiating new programs to implement the agency's equity strategy, we are also updating our existing programs to more thoughtfully emphasize and engage with communities of color. In the 2018 Regional Transportation Plan, update, we have added a specific focus on evaluating the racial equity impacts of transportation investments and projects. We convened a work group that helped identify and describe evaluation methods and desired outcomes. We have also broadened community engagement in the RTP in through more inclusive Regional Leadership Forums, a Community Leaders Forum, and multiple discussion groups.

The 2018 update to the Regional Travel Options program will have an equity focus that recommends expanding community-based partnerships and investments in historically marginalized communities.

## PERFORMANCE MEASURES

Southwest Corridor Preferred Package – Percentage Completion.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
0%	20%	50%	90%	100%		

Cycle 1-4 Community Planning and Development Grants Completed.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
2	4	5	8	8	8	8

Title 1 Schools Served By Safe Routes To School Program

15/16	16/17	17/18	18/19	19/20	20/21	21/22
0	0	0	0	3	6	9





## **Property and Environmental Services**

## Summary of Property and Environmental Services

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$13,026,949	\$13,888,253	\$15,967,534	\$18,198,185	18,198,185	18,198,185	13.97%
Materials and Services	44,641,142	47,292,643	52,473,503	52,249,565	52,249,565	52,402,142	(0.14%)
Capital Outlay	1,997,199	1,557,092	7,869,004	16,845,878	16,845,878	18,848,829	139.53%
Debt Service	1,360,718	1,383,443	1,395,868	1,851,198	1,851,198	1,989,052	42.50%
<b>TOTAL</b>	<b>\$61,026,008</b>	<b>\$64,121,431</b>	<b>\$77,705,909</b>	<b>\$89,144,826</b>	<b>89,144,826</b>	<b>91,438,208</b>	<b>17.67%</b>
<b>BUDGET BY FUND</b>							
General Fund	2,396,237	2,299,594	2,798,484	2,543,932	2,543,932	2,747,207	(1.83%)
Community Enhancement Fund	1,032,362	998,054	1,308,706	1,347,728	1,347,728	1,347,728	2.98%
General Asset Management Fund	647,428	439,581	3,387,155	7,528,578	7,528,578	7,710,431	127.64%
General Revenue Bond Fund	1,360,718	1,383,443	1,395,868	1,851,198	1,851,198	1,989,052	42.50%
Solid Waste Fund	55,589,263	59,000,759	68,815,696	75,873,390	75,873,390	77,643,790	12.83%
<b>TOTAL</b>	<b>\$61,026,008</b>	<b>\$64,121,431</b>	<b>\$77,705,909</b>	<b>\$89,144,826</b>	<b>89,144,826</b>	<b>91,438,208</b>	<b>17.67%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>124.55</b>	<b>132.21</b>	<b>138.76</b>	<b>153.68</b>	<b>153.68</b>	<b>153.68</b>	<b>10.75%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>14.92</b>

### **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 operates the scalehouses at both stations, processing approximately \$58 million in transactions each year (based on FY 2016-17).

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 that 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 (SJL) and a City of Portland landfill in order to make them a benefit for 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 SJL.

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 also is responsible for generating, managing and coordinating information and data about solid waste 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 (RID), SWICC cleans up illegal dumps and investigates illegal disposal activities. RID 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 disruption or disaster.

### **Resource Conservation and Recycling:**

The Resource Conservation and Recycling (RCR) division manages three critical functions for Metro’s Property and Environmental Services.

First, the division works with communities, local governments, and state agencies to develop and deliver waste reduction programs around the Metro region. FY 2018-19 will feature completion of the 2030 Regional Waste Plan, implementation of major food scraps donation and recovery programs, and a broadening and deepening of educational programs for youth and families.

Second, the division coordinates Metro's internal sustainability program, which involves providing technical assistance to all facilities and venues, managing agency-wide projects, tracking performance data, and evaluating progress towards sustainability goals established by the Metro Council. Efforts in FY 2018-19 will focus on further reducing greenhouse gas emissions from Metro operations and making greater progress towards waste reduction, recycling and stormwater management targets.

Finally, the division also coordinates the department's efforts to advance racial equity through the programs and services it provides. This work includes employee training, implementation of focused partnerships with community based organizations, and integration of diversity, equity and inclusion into the design and delivery of all of the department's work.

#### **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 those in PES, the Metropolitan Exposition Recreation Commission (MERC) facilities, and in 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' scope, schedule, and budget. The cPMO also provides biannual Project Management Tune-up training opportunities for project managers agency-wide.

#### **Metro Regional Center (MRC):**

MRC Campus Operations provides security, custodial, maintenance, administrative services, space planning/management, parking management, tenant management and fleet management services to the MRC campus and agency. These services ensure the MRC campus is a safe, clean, functional and welcoming place for people to work and do business. Campus Operations staff steward and maintain the MRC, optimize the use of its space, support campus tenants (plaza café, daycare and parking garage), manage fleet vehicles and equipment for all of Metro's departments, coordinate MRC construction project management across Metro departments, and oversees administrative operations for PES, the front desk and mailroom. Campus Operations provides the physical environment as well as support and tools that make daily campus and fleet operations run smoothly, help employees get things done and enable them to thrive in their work.

#### **SIGNIFICANT CHANGES IN THE BUDGET**

- Estimated a 3.0 percent decrease in tonnage related revenue and a 4.2 percent decrease in tonnage related materials and service costs.
- Funded \$3 million for the Council approved Investments and Innovations Program.
- Solid Waste Compliance and Cleanup's Information and Analysis team is investing approximately \$240,000 in data science and measurement consulting.
- Discontinued \$1.2 million in funding for the Waste Reduction at Outdoor School program because the State of Oregon is intending to provide full funding for regional Outdoor School programs in the 2018-19 school year.

- A decrease in the budget for long-range solid waste planning from \$820,000 in FY 2017-18 to \$81,700 in FY 2018-19. This is due to Solid Waste Roadmap projects either being completed or moving into implementation phases, and to completion of most of the work of developing the 2030 Regional Waste Plan.
- Significant changes in FTE for the department include:
  - An increase of 7.0 FTE in Solid Waste Operations to help with operations and span of control.
  - An increase of 7.0 FTE in MetroPaint to move some contracted services in house.
  - Other changes in FTE include a decrease of limited duration FTE and minor increases and decreases due to changes in department needs.

## **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 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.

## **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**

Now in its fourth year, PES's DEI program is focused on expanding and implementing a five-year work plan aligned with Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion. The department's work on racial equity is focused on several key outcomes: creating economic opportunities through employment and contracts; providing services and programs equitably; minimizing negative impacts from the regional solid waste system; and generating positive benefits for the community, including communities of color and communities historically impacted by the solid waste system.

To this end, the department's DEI efforts for FY 2018-19 are focused in the following areas:

1. Employee education and capacity building on addressing racial equity in their work areas;
2. Increasing diversity, job quality and opportunities for career advancement in PES and in contracted solid waste operations;
3. Development of the 2030 Regional Waste Plan;
4. Procurement and contracting; and
5. Community partnerships with nonprofit organizations that advance goals of Metro's Equity Strategy in PES.

The budget includes central DEI-program related expenses, funds for community partnerships that advance equity in the solid waste system, and community partnerships that are program-specific in program budgets. Equity is also reflected in the community relations and communications budget for the department.

## PERFORMANCE MEASURES

### SWO

Material recovery rate at Metro Central Transfer Station.\*\*

15/16	16/17	17/18	18/19	19/20	20/21	21/22
34%	18%	18%	18%	18%**	18%**	18%**

Material recovery rate at Metro South Transfer Station.\*\*

15/16	16/17	17/18	18/19	19/20	20/21	21/22
17%	7%	7%	6%	6%**	6%**	6%**

Revenues as a percentage of total expenses at MetroPaint.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
100%	100%	100%	100%	100%	100%	100%

\*\*Disposal contracts will be new and new terms regarding recovery are likely to be part of the new contracts that will start January 1, 2020.

### SWICC

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

15/16	16/17	17/18	18/19	19/20	20/21	21/22
314	360	390	410	430	450	470

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

15/16	16/17	17/18	18/19	19/20	20/21	21/22
46	60	60	60	60	60	60

### RCR

No annual increase in regional per capita solid waste generation (in pounds)

15/16	16/17	17/18	18/19	19/20	20/21	21/22
2,793	2,712	2,535	2,535	2,535	2,535	2,535

Regional recovery rate\*.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
53%	48%	64%	64%	64%	64%	64%

\*Percentages for the last three years are adjusted to reflect a new calculation methodology implemented by the State of Oregon.



## Summary of the Research Center

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$3,083,877	\$3,226,772	\$3,548,921	\$3,917,233	3,917,233	4,008,685	12.96%
Materials and Services	489,941	988,902	974,580	963,568	963,568	1,180,068	21.08%
<b>TOTAL</b>	<b>\$3,573,818</b>	<b>\$4,215,674</b>	<b>\$4,523,501</b>	<b>\$4,880,801</b>	<b>4,880,801</b>	<b>5,188,753</b>	<b>14.71%</b>
<b>BUDGET BY FUND</b>							
General Fund	3,573,818	4,215,674	4,523,501	4,880,801	4,880,801	5,188,753	14.71%
<b>TOTAL</b>	<b>\$3,573,818</b>	<b>\$4,215,674</b>	<b>\$4,523,501</b>	<b>\$4,880,801</b>	<b>4,880,801</b>	<b>5,188,753</b>	<b>14.71%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>30.00</b>	<b>30.00</b>	<b>31.00</b>	<b>10.71%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>3.00</b>



The Research Center (RC) supports Metro policy-making and operations by providing high-quality information. The two most visible functions RC fulfills for Metro are providing decision support analytics and providing program support software applications. Selected examples of decision support include forecasting growth for the Urban Growth Management (UGM) process and a new RC function: supplying centralized, accessible, and sustainable performance measurement information. A new example of program support is an RC-developed Pesticide Application Report system for PES' Integrated Pest Management program; the Pesticide Application Report system allows contractors to digitally report their work and thus get paid more quickly.

RC delivers excellent decision and program support because those tasks are founded in a third critical function: collecting and analyzing high-quality data through the Regional Land Information System (RLIS) program. RLIS will continue to evolve as needed to support the needs of the performance measurement system, Metro's housing program, next-generation transportation data, and more. RC's proposed budget attempts to position the department to address emerging issues that are important to Metro. The performance measurement system, will be a key RC priority for FY 2018-19 as will building capability to do transport-related analytics in the future world of automated vehicles and supporting Metro's emerging housing program. The system would front-load metrics that would support key Metro policy initiatives such as measures supporting the next parks bond.

### **SIGNIFICANT CHANGES IN THE BUDGET**

The budget increases described below will allow the department to more effectively manage Metro-wide initiatives. It also continues some focus shifts started last year in the form of wringing efficiencies out of the RLIS program to enable the operations support software development program, by properly resourcing existing systems' maintenance, and by sustaining forecast tool development. Significant changes are:

- Added a Geospatial Web Developer position (1.0 FTE), to support the development and buildout of the Metro Performance Measures Program.
- Added a 1.0 FTE Database Analyst position to support the development and buildout of the Metro Performance Measures Program.
- Added \$150,000 to contribute to a consortium of TriMet and City of Portland to buy a trial of Sidewalk Labs (Google Maps) travel data to test emerging new data source.
- Added an Assistant GIS Specialist position (1.00 FTE) to support PES on food scraps, disaster debris, and waste allocation; DEI on demographic analysis; and some 2020 Census support.

### **REGION'S SIX DESIRED OUTCOMES**

RC's FY 2018-19 budget prioritizes desired outcomes as follows;

#### **Safe and reliable transportation system**

RC analytics support the planning and programming the region undertakes to improve its transportation assets and make the system work for our travelers.

The budget shifts resources into support for transportation data, especially activities mandated by new federal rules. It also adds resources to research and devise techniques for acquiring and analyzing the next-generation data that will be necessary for understanding the rapid, technology-driven changes imminent in the region's transport system.

## Vibrant communities and Sustained economic competitiveness taken together

Land use and housing issues affect the region literally where it lives. Understanding past land market performance and being able to forecast future performance are critical to Metro's mandated role and to its humanitarian instinct of helping all residents of the region to have decent places to live with access to economic opportunities.

The budget sustains resources for refreshing key land use and affordable housing data sets at three-or-more-year intervals. It also adds resources to refresh key data sets annually and to provide analytic support focused on Metro's emerging housing program. The added staff capacity serves the dual purpose of serving growth planning and housing programs.

## THE METRO COMPASS

RC's FY 2018-19 budget proposal, in particular the modification requests, are driven by the Metro compass aspect of unique capability. As a regional entity, Metro has a unique role in helping to deal with housing issues. As the regional transportation planning agency it is Metro's job to monitor the transport system at a regional scale. As the regional government Metro is responsible for understanding how well its programs achieve regional outcomes. RC analytics must support these regional roles—thus the emphasis in the “add” requests on building systems and resources that create data and information at the regional scale focused on regional programs.

## METRO'S EQUITY STRATEGY

Last fiscal year the RC prototyped the Delphi performance measurement system (then called “MetroPulse”) and learned many lessons from the experience. One overriding lesson was that equity is a theme that must be woven into all measurement activities rather than grafted on as an afterthought. The RC budget continues and enhances RC's ability to ensure that equity issues are built into all Metro's decision-support analytic tools. The performance measurement system is a key tool for supporting the evaluation of the regional equity strategy; the existing and potential new housing programs will need support on housing affordability issues; and the new data analytics capacity would seek to better understand equity issues emerging from the transportation system and land markets.

## PERFORMANCE MEASURES

External Clients: Percent Rating Data Resource Center Services Excellent

15/16	16/17	17/18	18/19	19/20	20/21	21/22
57%	71%	76%	--	--	--	--

External Clients: Percent Rating RLIS relevancy to their needs Excellent

15/16	16/17	17/18	18/19	19/20	20/21	21/22
58%	71%	67%	--	--	--	--

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

15/16	16/17	17/18	18/19	19/20	20/21	21/22
--	91%	--	--	--	--	--

## Visitor Venues

## Summary of Visitor Venues

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$40,090,604	\$41,743,269	\$45,611,244	\$48,829,558	\$48,829,558	\$48,873,661	7.06%
Materials and Services	47,363,100	51,542,154	129,686,738	92,324,747	92,324,747	94,929,090	(28.81%)
Capital Outlay	15,628,267	13,806,197	31,091,009	24,054,670	24,054,670	25,204,670	(22.63%)
Debt Service	1,589,825	9,412,867	6,522,275	4,418,575	4,418,575	4,418,575	(32.25%)
<b>TOTAL</b>	<b>\$104,671,795</b>	<b>\$116,504,487</b>	<b>\$212,911,266</b>	<b>\$169,627,550</b>	<b>\$169,627,550</b>	<b>\$173,425,996</b>	<b>(20.33%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	1,589,945	9,910,606	82,577,275	4,418,575	4,418,575	4,418,575	(94.65%)
MERC Fund	54,517,098	60,037,203	74,824,642	106,473,904	106,473,904	109,197,350	42.30%
Oregon Zoo Asset Management Fund	2,405,971	2,713,525	5,494,782	4,607,241	4,607,241	5,057,241	(16.15%)
Oregon Zoo Infrastructure/Animal Welfare Fund	12,502,748	8,186,659	12,813,392	13,980,087	13,980,087	14,605,087	9.11%
Oregon Zoo Operating Fund	33,656,034	35,656,494	37,201,175	40,147,743	40,147,743	40,147,743	7.92%
<b>TOTAL</b>	<b>\$104,671,795</b>	<b>\$116,504,487</b>	<b>\$212,911,266</b>	<b>\$169,627,550</b>	<b>\$169,627,550</b>	<b>\$173,425,996</b>	<b>(20.33%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>385.00</b>	<b>390.55</b>	<b>403.25</b>	<b>406.22</b>	<b>406.22</b>	<b>408.72</b>	<b>1.36%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>5.47</b>

## Summary of MERC Administration

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$832,280	\$737,859	\$1,105,485	\$721,603	721,603	721,603	(34.73%)
Materials and Services	282,631	326,269	538,385	385,197	385,197	385,197	(28.45%)
Capital Outlay	-	-	250,000	-	-	-	(100.00%)
<b>TOTAL</b>	<b>\$1,114,911</b>	<b>\$1,064,127</b>	<b>\$1,893,870</b>	<b>\$1,106,800</b>	<b>1,106,800</b>	<b>1,106,800</b>	<b>(41.56%)</b>
<b>BUDGET BY FUND</b>							
MERC Fund	1,114,911	1,064,127	1,893,870	1,106,800	1,106,800	1,106,800	(41.56%)
<b>TOTAL</b>	<b>\$1,114,911</b>	<b>\$1,064,127</b>	<b>\$1,893,870</b>	<b>\$1,106,800</b>	<b>1,106,800</b>	<b>1,106,800</b>	<b>(41.56%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>6.50</b>	<b>6.60</b>	<b>7.80</b>	<b>4.42</b>	<b>4.42</b>	<b>4.42</b>	<b>(43.33%)</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>(3.38)</b>

Metro's visitor venues group is comprised of 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 Metro team actively works towards a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors.

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 Clackamas, Multnomah and Washington Counties and the City of Portland and 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 (OZF) which is comprised of business and community leaders. The OZF'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.

The Metro Visitor Venues are varied in building type, history, business focus and client mix:

- OCC is designed to maximize economic benefit for the state and region by attracting out-of-town visitors to conventions and local residents to special events and trade shows;
- Portland's is the cultural hub for the metropolitan region hosting a variety of performances and entertainment events in its multiple theatres;
- Expo is the region's primary destination for public events and consumer shows, some of which have been held there for 50 years; and
- The Oregon Zoo is the state's most popular paid attraction, whose mission is to create a better future for wildlife by inspiring visitors to respect animals and learn about endangered species protection and take action on behalf of the natural world.

The individual and aggregate contributions each makes towards the region's economy is powerful and significant: more than \$879 million in direct and indirect regional spending which supports more than 8,470 total jobs, based on the most recent economic report from FY 2016-17. Combined, the venues hosted approximately 1,445 events/performances in FY 2016-17 that attracted more than 3.5 million people and offered a wide range of experiences for visitors and residents – contributing to the quality of life for the region and beyond.

### PERFORMANCE MEASURES

Estimated economic impact in metropolitan region (millions).

	15/16	16/17	17/18	18/19	19/20	20/21	21/22
OCC	\$729	\$626	\$664	\$683	\$731	\$782	\$837
OR Zoo	\$103	\$102	\$110	\$110	\$112	\$125	\$127
Portland's	\$93	\$104	\$108	\$112	\$116	\$120	\$124
Expo	\$43	\$47	\$48	\$50	\$51	\$53	\$54

## Summary of the Oregon Convention Center

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$10,184,474	\$10,110,575	\$11,199,173	\$12,444,229	12,444,229	12,444,229	11.12%
Materials and Services	21,977,450	22,846,082	99,590,830	57,590,294	57,590,294	60,745,294	(39.01%)
Capital Outlay	695,466	1,451,385	7,840,500	2,885,000	2,885,000	3,170,000	(59.57%)
Debt Service	-	-	5,500,000	3,396,550	3,396,550	3,396,550	(38.24%)
<b>TOTAL</b>	<b>\$32,857,389</b>	<b>\$34,408,041</b>	<b>\$124,130,503</b>	<b>\$76,316,073</b>	<b>76,316,073</b>	<b>79,756,073</b>	<b>(35.75%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	120	409,941	81,555,000	3,396,550	3,396,550	3,396,550	(95.84%)
MERC Fund	32,857,269	33,998,100	42,575,503	72,919,523	72,919,523	76,359,523	79.35%
<b>TOTAL</b>	<b>\$32,857,389</b>	<b>\$34,408,041</b>	<b>\$124,130,503</b>	<b>\$76,316,073</b>	<b>76,316,073</b>	<b>79,756,073</b>	<b>(35.75%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>114.65</b>	<b>115.65</b>	<b>115.65</b>	<b>118.42</b>	<b>118.42</b>	<b>118.42</b>	<b>2.40%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>2.77</b>

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 city-wide conventions and tradeshow, and regional residents to meetings, consumer shows and cultural events.

## SIGNIFICANT CHANGES IN THE BUDGET

- OCC has 56 confirmed conventions and a strong line-up of regional events scheduled in FY 2018-19 supporting a forecast record rental of more than \$5 million. Of this amount, \$4.7 million is licensed with \$310,000 of projected business pick-up between now and the end of FY 2018-19.
- Forecast parking revenue is \$2.1 million, a 14 percent increase compared to the FY 2017-18 budget. This strong increase is due to a recent rate increase, dynamic pricing and an increase in monthly users from construction work around the center.
- Food and beverage forecasted revenues are \$16.1 million, a 14 percent increase compared to the FY 2017-18 budget. This level of business is comparable to FY 2015-16, OCC's largest grossing year. The budgeted margin is 22 percent, a slight decrease from FY 2017-18.
- OCC's capital improvement program includes the start of construction on the major interior and plaza renovation project, as well as nearly \$10 million in other projects.
- OCC is funding the personnel services costs for a 1.0 FTE Project Manager from the Metro cPMO to support the increased workload in the OCC capital improvement plan for FY 2018-19. Other cPMO staff previously paid by MERC Administration and funded by transfers from OCC will now be charged directly to OCC.
- Beginning in FY 2018-19 Metro will no longer charge a 7.5 percent excise tax on event related revenues. Revenues had previously been recorded net of this tax, so the elimination of it resulted in higher revenue estimates. A new management fee to Metro will support the costs of general government activities such as the Council office and elections expense, as well as various planning, parks and venue activities.

## REGION'S SIX DESIRED OUTCOMES

OCC's FY 2018-19 budget reflects its commitment to key components of the Region's Desired Outcomes and Metro Council Priorities. The budget reflects allocated funds for maintaining the facility at or above industry standard while focusing on sustainable operations and maintaining LEED Platinum Certification. OCC's innovative waste diversion policy and program supports show management and exhibitors to reduce waste and the program is currently achieving a 93 percent diversion rate. The program collaborates with clients to help them donate surplus supplies and food from events to local community organizations.

OCC is committed to expanding purchasing opportunities with Certification Office of Business Inclusion and Diversity (COBID) firms and prioritizes hiring employees residing within the First Opportunity Target Area (FOTA). For the upcoming OCC major interior and plaza renovation project, Metro contracted with a local minority-owned general contractor and is estimated to expend more than \$27 million on construction in the fiscal year. Metro believes this contract is the largest public contract awarded to a minority-owned general contractor firm in Oregon.

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 and improving the experience of guests attending events at the center.

## THE METRO COMPASS

OCC strives to be a premier event facility in North America and is passionate about being a leader in the events industry while simultaneously exemplifying the highest standards for sustainability and operational efficiency. OCC's proposed budget invests in facility and staff, both key aspects of event management and guest delight.

## 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 Requests for Proposals asking for subcontracting partnerships with COBID firms. OCC is collaborating with Metro DEI staff and Hyatt Regency Portland hotel project management to ensure the Hyatt Regency Portland project achieves the C2P2 goals.

## PERFORMANCE MEASURES

National Conventions.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
50	53	53	50	50	50	50
<i>(Note: 2017 and beyond is projected to return to historical levels)</i>						

Food and Beverage Margin.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
22.0%	18.6%	16.9%	21.8%	23.5%	23.5%	23.5%

Ratio Operating Revenue to Expenditures.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
107.1%	111.9%	107.3%	107.0%	110.1%	111.5%	111.2%





## Summary of Portland's Centers for the Arts

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$6,448,947	\$7,099,975	\$7,862,673	\$8,665,928	8,665,928	8,665,928	10.22%
Materials and Services	7,875,183	8,734,026	10,090,114	13,580,737	13,580,737	12,362,737	22.52%
Capital Outlay	1,056,623	2,323,012	3,592,733	2,950,000	2,950,000	2,950,000	(17.89%)
<b>TOTAL</b>	<b>\$15,380,752</b>	<b>\$18,157,014</b>	<b>\$21,545,520</b>	<b>\$25,196,665</b>	<b>25,196,665</b>	<b>23,978,665</b>	<b>11.29%</b>
<b>BUDGET BY FUND</b>							
MERC Fund	15,380,752	18,157,014	21,545,520	25,196,665	25,196,665	23,978,665	11.29%
<b>TOTAL</b>	<b>\$15,380,752</b>	<b>\$18,157,014</b>	<b>\$21,545,520</b>	<b>\$25,196,665</b>	<b>25,196,665</b>	<b>23,978,665</b>	<b>11.29%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>49.40</b>	<b>52.40</b>	<b>56.40</b>	<b>60.71</b>	<b>60.71</b>	<b>60.71</b>	<b>7.64%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>4.31</b>

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

### **SIGNIFICANT CHANGES IN THE BUDGET**

- The budget includes nine weeks of Broadway, including two weeks of Phantom of the Opera. In addition, Wicked, which is scheduled for FY 2019-20, will go on sale in FY 2018-19.
- Rental and billable rates are set to increase 3 percent.
- Food and beverage revenues are up 9 percent based on event projections and spending trends. The budgeted margin is 23 percent, an increase from FY 2017-18 but comparable to prior years.
- Support of \$125,000 for the education program is estimated from the Portland's Foundation.
- A new 1.0 FTE Administrative Technician position in the Education department will support the education program tasks.
- A new 1.0 FTE Facility Security Agent will provide general event day support through monitoring entry and exit at the Antoinette Hatfield Hall stage door.
- A new 1.0 FTE Administrative Assistant will provide consistent staffing at the reception desk to answer questions from the public and provide administrative support to the departments.
- Major capital projects include replacement of the orchestra shell in the Arlene Schnitzer Concert Hall (ASCH), overhaul of front of house and back of house elevators in that theater and replacement of the Antoinette Hatfield Hall roof. The ASCH will be dark for approximately two months this summer to accommodate projects in that space.
- To accomplish the capital plan Portland's has increased Metro cPMO Project Manager support from 0.5 to 1.0 FTE. Other cPMO staff previously paid by MERC Administration and funded by transfers from Portland's will now be charged directly to Portland's.

### **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 a continuation of its on-going 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.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>12.5</b>	<b>11.5</b>	<b>9.5</b>	<b>9</b>	<b>10</b>	<b>10</b>	<b>10</b>

Food and Beverage Margin.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>24.9%</b>	<b>22.5%</b>	<b>21.2%</b>	<b>23.5%</b>	<b>23.5%</b>	<b>23.5%</b>	<b>23.5%</b>

Ratio Operating Revenue to Expenditures.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>121.6%</b>	<b>111.3%</b>	<b>101.0%</b>	<b>104.2%</b>	<b>104.0%</b>	<b>102.9%</b>	<b>102.9%</b>



## Summary of the Portland Expo Center

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$1,726,549	\$1,787,490	\$1,939,455	\$2,053,012	2,053,012	2,097,115	8.13%
Materials and Services	3,132,967	4,626,892	4,002,979	4,857,904	4,857,904	5,315,247	32.78%
Capital Outlay	304,650	491,379	2,867,315	340,000	340,000	340,000	(88.14%)
Debt Service	1,186,175	9,247,042	1,022,275	1,022,025	1,022,025	1,022,025	(0.02%)
<b>TOTAL</b>	<b>\$6,350,341</b>	<b>\$16,152,803</b>	<b>\$9,832,024</b>	<b>\$8,272,941</b>	<b>8,272,941</b>	<b>8,774,387</b>	<b>(10.76%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	1,186,175	9,334,840	1,022,275	1,022,025	1,022,025	1,022,025	(0.02%)
MERC Fund	5,164,166	6,817,963	8,809,749	7,250,916	7,250,916	7,752,362	(12.00%)
<b>TOTAL</b>	<b>\$6,350,341</b>	<b>\$16,152,803</b>	<b>\$9,832,024</b>	<b>\$8,272,941</b>	<b>8,272,941</b>	<b>8,774,387</b>	<b>(10.76%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>15.80</b>	<b>15.30</b>	<b>15.80</b>	<b>16.42</b>	<b>16.42</b>	<b>17.42</b>	<b>10.25%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>1.62</b>

Expo is a 53-acre multi-purpose exhibition facility comprised of exhibit halls, meeting rooms, a full-service kitchen, restaurant and flexible outdoor exhibit space. Considered the region's primary destination for consumer public shows, tradeshows and special feature events, the Portland Expo Center hosts over 400,000 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 in the creation of living wage jobs and generation of tax revenue for state and local governments. On average, for every \$1.00 Expo spends, \$6.00 is spent in the regional economy. According to the most recent economic impact report, Expo induces more than \$47 million in annual local and regional economic impact which in turn supports 480 living wage jobs.

### SIGNIFICANT CHANGES IN THE BUDGET

- *Cirque du Soleil* is not part of these budget year assumptions. Cirque is expected to return bi-annually starting in FY 2020-21.
- Base parking rates have been increased from \$8 to \$10 per car, which results in an estimated increase of \$300,000.
- Food and beverage revenues are up 7 percent compared to FY 2016-17, primarily due to recent price changes. The budgeted margin is 20 percent, a decrease from FY 2016-17. FY 2018-19 food and beverage sales are compared with FY 2016-17, as both are years without *Cirque du Soleil*.
- The budget includes a General Fund allocation of \$400,000 from Metro. Additionally MERC Administration support costs were waived this year.
- A reorganization expanded the Operations and Event Coordination departments and increased FTE by 1.0.
- Capital projects are funded by Transient Lodging Tax (TLT) Pooled Capital and a contribution from *Cirque du Soleil*, and major projects include improvements to Lower Parking Lot 1 and refurbishment of Hall C.
- Beginning in FY 2018-19 Metro will no longer charge a 7.5 percent excise tax on event related revenues. Revenues had previously been recorded net of this tax, so the elimination of it resulted in higher revenue estimates. A new management fee to Metro will support the costs of general government activities such as the Council office and elections expense, as well as various planning, parks and venue activities.

### REGION'S SIX DESIRED OUTCOMES

Expo continues to grow as Portland's gathering place, with varied events for the public and culturally significant event offerings that create more than \$47 million in economic impact to our region. In the past year, *Cirque du Soleil* greeted more than 100,000 new visitors to the campus.

Expo is the home of the largest stormwater greenwall in the nation. This unique project was created in partnership with the Environmental Protection Agency, the City of Portland and many others as a showcase of what visionary thinking can produce to support our environment.

Expo's recycling and solid waste diversion is second to none for facilities of its size and staffing level. Efforts to restore the roof have saved tons of waste from hitting our landfills. Expo continues to pursue a wide variety of sustainable water and lighting projects that are making a difference.

## THE METRO COMPASS

Expo is committed to revitalizing this regional asset, protecting our investments, meeting our goals for community, sustainability and equity and driving valuable economic impacts to the region. Expo is known as a place of service where all types of groups can gather, celebrate and grow.

## METRO'S EQUITY STRATEGY

Expo is focusing on partnerships that help it grow and learn as a department and in turn share that knowledge with clients and patrons. Expo is working with Oregon Nikkei on a virtual tour of the campus that once housed the Portland Assembly Center. Additionally, Expo is working with both Portland Public Schools and nonprofit Vanport Mosaic towards the presentation of historically significant subject matters in a way that generates greater community and understanding. 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 are making impacts in the community.

## PERFORMANCE MEASURES

### Food and Beverage Per Cap Spending Ratio

15/16	16/17	17/18*	18/19**	19/20	20/21*	21/22
\$5.01	\$5.67	\$5.04	\$6.27	\$6.30	\$6.31	\$6.38

\* Includes Cirque du Soleil

\*\* Beginning in FY18-19 the Metro excise tax is no longer charged on Expo revenues, which increased the per cap spending ratio and the food and beverage margin.

### Food and Beverage Margin.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
15.3%	15.8%	17.0%	20.4%	20%	20%	20%





## Summary of the Oregon Zoo

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$20,898,354	\$22,007,371	\$23,504,458	\$24,944,786	24,944,786	24,944,786	6.13%
Materials and Services	14,094,870	15,008,886	15,464,430	15,910,615	15,910,615	16,120,615	4.24%
Capital Outlay	13,571,528	9,540,421	16,540,461	17,879,670	17,879,670	18,744,670	13.33%
Debt Service	403,650	165,825	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$48,968,403</b>	<b>\$46,722,503</b>	<b>\$55,509,349</b>	<b>\$58,735,071</b>	<b>58,735,071</b>	<b>59,810,071</b>	<b>7.75%</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	403,650	165,825	-	-	-	-	0.00%
Oregon Zoo Asset Management Fund	2,405,971	2,713,525	5,494,782	4,607,241	4,607,241	5,057,241	(7.96%)
Oregon Zoo Infrastructure/Animal Welfare Fund	12,502,748	8,186,659	12,813,392	13,980,087	13,980,087	14,605,087	13.98%
Oregon Zoo Operating Fund	33,656,034	35,656,494	37,201,175	40,147,743	40,147,743	40,147,743	7.92%
<b>TOTAL</b>	<b>\$48,968,403</b>	<b>\$46,722,503</b>	<b>\$55,509,349</b>	<b>\$58,735,071</b>	<b>58,735,071</b>	<b>59,810,071</b>	<b>7.75%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>198.65</b>	<b>200.60</b>	<b>207.60</b>	<b>206.25</b>	<b>206.25</b>	<b>207.75</b>	<b>0.07%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.15</b>

The Oregon Zoo exists to inspire the community to respect animals and take action on behalf of the natural world. This is done 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. It is also 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 among other zoos and conservation organizations.

With a 2008 voter-approved bond measure and additional support provided through grants and private donations, the zoo is undergoing a major transformation. In FY 2018-19, construction on the last three 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**

The FY 2018-19 budget, while remaining fairly consistent programmatically with those of prior years, reflects a significant investment in internal operations including the addition of an Engagement division to oversee internal cultural vision implementation and help with external stakeholder engagement, plus dedicated funding to address maintenance and safety throughout the campus. To support increased operating requirements, the budget includes a tactical plan for increasing resources.

Revenue is based on 1.525 million visitors, a \$3 admission increase, and the elimination of seasonal pricing. A slight decrease in attendance is assumed due to upcoming construction of the final bond program projects (polar bear, primate, and rhinoceros habitats). Decreased revenues are assumed for the Food and Beverage division with the closure of BearWalk Café during construction. Increased revenue is anticipated from a diversified portfolio: foundation support, new ticketed events, new and ongoing federal and state grants, giraffe feeding deck, souvenir photographs, and the launching of a new guest/animal connection program.

### **Personnel Changes**

- The new Engagement division, which represents a \$402,500 investment aims to achieve a more inclusive and engaged work force and culture at the zoo as well as to meaningfully engage communities of color and other stakeholders.
- A \$500,000 investment in the facilities budget will support projects throughout the campus to ensure the Oregon Zoo meets accreditation standards of the Association of Zoos and Aquariums.

### **REGION'S SIX DESIRED OUTCOMES**

The zoo contributes to vibrant communities in the region by providing appropriate education, conservation and cultural institution ("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. This is especially true in the newly-opened Education Center.

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. This will help to ensure that more people use mass transit to enhance quality of life by getting outside in the park and experiencing its cultural institutions and other venues. This effort is being sustained by the current zoo budget, and stronger investment via Explore Washington Park and TriMet.

The zoo's next major projects, Polar Passage/Primate Forest and Rhinos, will teach visitors about the impacts of climate change on polar bears and palm oil operations on orangutans and chimpanzees, 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 Metro's best venue for providing opportunities for the 1.5 million annual visitors to connect and learn about nature, ultimately inspiring behavioral change that can make a positive 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, Oregon Department of Fish and Wildlife, and the U.S. Geological Survey rely on the zoo for conservation science opportunities, endangered species recovery, and access to the zoo's huge audiences on-site and virtually. With its expertise in animal care and welfare, and conservation action, the zoo is uniquely suited to contribute to the body of knowledge used in field conservation work for a variety of endangered species including butterflies, California condors, western pond turtles and wildlife far afield such as Asian elephants.

## METRO'S EQUITY STRATEGY

In FY 2018-19 the zoo will improve accessibility for lower-income community members through the new Zoo For All program (discount program for qualifying individuals introduced in 2017), distribution of free admission to community organizations, and continuation of Second Tuesdays discounts for all from September through May. The free admission program is valued at more than \$300,000 in accessibility for underserved communities, based on tickets redeemed.

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 developing an action plan for implementing Metro's strategy to advance racial equity, adopted in 2016 and began implementation as a pilot venue in FY 2017-18.

## PERFORMANCE MEASURES

Total conservation education program attendance (thousands):

15/16	16/17	17/18	18/19	19/20	20/21	21/22
155	200	205	207	208	209	210

Enterprise Revenue: Comparison of current achievement to the adopted budget. Admissions, food service and catering, retail, classes and camps, train and special exhibits.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
97%	95%	100%	100%	100%	100%	100%



## Summary of Communications

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$2,933,498	\$1,664,828	\$1,724,943	\$1,734,112	1,734,112	1,734,112	0.53%
Materials and Services	170,103	131,663	208,479	313,691	313,691	338,691	62.46%
<b>TOTAL</b>	<b>\$3,103,602</b>	<b>\$1,796,491</b>	<b>\$1,933,422</b>	<b>\$2,047,803</b>	<b>2,047,803</b>	<b>2,072,803</b>	<b>7.21%</b>
<b>BUDGET BY FUND</b>							
General Fund	3,103,602	1,796,491	1,933,422	2,047,803	2,047,803	2,072,803	7.21%
<b>TOTAL</b>	<b>\$3,103,602</b>	<b>\$1,796,491</b>	<b>\$1,933,422</b>	<b>\$2,047,803</b>	<b>2,047,803</b>	<b>2,072,803</b>	<b>7.21%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>25.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>(7.69%)</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>(1.00)</b>

Communications advocates for the people of greater Portland and ensures people are aware of and have a voice in Metro's work. 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 communities of color, voters and residents of the region. Communications' staff includes professionals in media relations, public involvement, journalism, marketing, graphic and web design, issue management, stakeholder analysis and advocacy.

### **SIGNIFICANT CHANGES IN THE BUDGET**

Communications is leading two initiatives to increase capacity to advance Metro's equity goals. These include:

- Added \$75,000 to contract with Drupal developers to extend web team capacity to maintain the family of sites while development of a new website platform work is underway.
- Converted a 1.0 FTE Multimedia Storyteller/Video Technician position from limited duration to regular status FTE.

### **REGION'S SIX DESIRED OUTCOMES**

Communications top job is to help Metro communicate effectively across all business lines with the goal of increasing public awareness and supporting positive public experiences that build trust that leads to engagement and support of Metro initiatives. This advances the Metro Council agenda and supports the work of operating departments on behalf of the people of greater Portland helping achieve all six desired outcomes.

### **THE METRO COMPASS**

Communications role ladders up directly to the Compass. "How do we create the resources we need to support Metro's plans, programs and services?" By building trust with volunteers, visitors, customers, partners and voters – and supporting services that generate revenue.

### **METRO'S EQUITY STRATEGY**

From telling Communications goals and FY 2018-19 budget initiatives are shaped by and serve Metro's equity strategy. The web update is designed specifically to improve awareness and access by people of color.

Goal 1 – Trust and awareness. Establish a high level of awareness and public trust as measured by scientific surveys of greater Portland area residents and qualitative information from people using Metro facilities and services and leaders of communities of color.

Goal 2 – Engagement and inclusion. Build strong partnerships with community-based organizations serving people of color and ensure Metro decision-makers hear and consider representative voices and values.

Goal 3 – Effectiveness and efficiency. Deliver a modern, functional website; tools, resources, training and customer support to empower Metro staff at every level to produce on-brand web content and communication products; and coordinated public participation in Metro projects and decisions.

## PERFORMANCE MEASURES

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

15/16	16/17	17/18	18/19	19/20	20/21	21/22
51%*		55%				

\*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 name the first few things that come to mind when you hear Metro, 43 percent of respondents correctly identified a Metro function. In a 2017 telephone survey, 55 percent of respondents had a favorable opinion of Metro and 20 percent had an unfavorable opinion.

\*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."

15/16	16/17	17/18	18/19	19/20	20/21	21/22
75%*		TBD				

Percent of randomly selected website survey respondents reporting that they were satisfied with their visit to the Metro web site.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
68.6%	65.8					

\*\* From June 2016 through November 2016 the average level of website visitor satisfaction from surveys of randomly selected users was 68.6 percent. From December of 2016 through November of 2017 the average level of website visitor satisfaction from surveys of randomly selected users was 65.8 percent. The FY 12/13 survey used a different methodology.





## Summary of Finance and Regulatory Services

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$4,227,752	\$3,982,396	\$4,454,432	\$4,508,716	4,508,716	4,508,716	1.22%
Materials and Services	4,911,274	3,899,401	4,865,433	4,661,468	4,661,468	4,661,468	(4.19%)
Capital Outlay	-	-	-	400,000	400,000	400,000	n/a
<b>TOTAL</b>	<b>\$9,139,027</b>	<b>\$7,881,797</b>	<b>\$9,319,865</b>	<b>\$9,570,184</b>	<b>9,570,184</b>	<b>9,570,184</b>	<b>2.69%</b>
<b>BUDGET BY FUND</b>							
General Fund	4,859,602	5,099,586	5,499,377	5,469,072	5,469,072	5,469,072	(0.55%)
General Asset Management Fund	-	127,040	-	400,000	400,000	400,000	n/a
Risk Management	4,001,811	2,607,805	3,717,405	3,701,112	3,701,112	3,701,112	(0.44%)
Solid Waste Fund	277,613	47,366	103,083	-	-	-	(100.00%)
<b>TOTAL</b>	<b>\$9,139,027</b>	<b>\$7,881,797</b>	<b>\$9,319,865</b>	<b>\$9,570,184</b>	<b>9,570,184</b>	<b>9,570,184</b>	<b>2.69%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>40.30</b>	<b>37.50</b>	<b>39.50</b>	<b>37.50</b>	<b>37.50</b>	<b>37.50</b>	<b>(5.06%)</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>(2.00)</b>

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, Finance and Regulatory Services licenses small contractors and sets rates for public solid waste disposal facilities.

### **SIGNIFICANT CHANGES IN THE BUDGET**

- Added 1.00 FTE and transferred other FTE to support programmatic needs in PES and Parks and Nature Finance and other departments, respectively.
- \$400,000 for additional support to implement Supplier Contract Management.

### **REGION'S SIX DESIRED OUTCOMES**

As the financial arm of the agency, FRS focuses on serving the other operating departments and Council in their work for the region. 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.

Other services include the management of the Contractor's Business License program and collection of the Construction Excise Tax. FRS allows other departments to focus on the programmatic work that achieve the desired outcomes. 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.

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 26th straight year, Metro received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association for its Comprehensive Annual Financial Report. This award signifies excellence in providing accessible data to the public regarding Metro's finances. In the FY 2018-19 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 Equity in Contracting program in the procurement department. 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.

	<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
Contract \$	<b>15%</b>	<b>16%</b>	20%	15%	15%	15%	15%
Contract #	<b>35%</b>	<b>25%</b>	25%	25%	25%	25%	25%

Total Cost of Risk

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>&lt;1.0%</b>	<b>&lt;1.0%</b>	<b>&lt;1.0%</b>	<b>&lt;1.0%</b>	<b>&lt;1.0%</b>	<b>&lt;1.0%</b>	<b>&lt;1.0%</b>

## **Human Resources**

## Summary of Human Resources

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$2,027,332	\$2,241,364	\$2,666,899	\$2,842,363	2,842,363	2,842,363	6.58%
Materials and Services	448,243	514,248	394,815	490,310	490,310	490,310	24.19%
<b>TOTAL</b>	<b>\$2,475,575</b>	<b>\$2,755,612</b>	<b>\$3,061,714</b>	<b>\$3,332,673</b>	<b>3,332,673</b>	<b>3,332,673</b>	<b>8.85%</b>
<b>BUDGET BY FUND</b>							
General Fund	2,475,575	2,755,612	3,061,714	3,332,673	3,332,673	3,332,673	8.85%
<b>TOTAL</b>	<b>\$2,475,575</b>	<b>\$2,755,612</b>	<b>\$3,061,714</b>	<b>\$3,332,673</b>	<b>3,332,673</b>	<b>3,332,673</b>	<b>8.85%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>19.80</b>	<b>21.80</b>	<b>21.80</b>	<b>22.30</b>	<b>22.30</b>	<b>22.30</b>	<b>2.29%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.50</b>

Human Resources (HR) partners with the departments and overall agency to provide strategic and sustainable human resources practices and systems so that customers are able to fulfill their respective missions. Human Resources is a full service department with the following divisions Total Rewards (benefits, leave management, classification, and compensation), Employee Engagement (employee and labor relations, organization development and training), Talent Sourcing (recruitment and selection), and Systems Administration for the agency.

HR leads the work of Metro's agency goal related to agency employees: "By December 31, 2021, employ a highly engaged workforce that reflects or exceeds the diversity of the region."

### **SIGNIFICANT CHANGES IN THE BUDGET**

- Added \$100,000 for a pay equity analysis.
- Added \$150,000 to purchase a benefits administration module in PeopleSoft.
- Added a 0.5 FTE to fulfill the actions set out in the Strategic Plan to Advance Racial Equity to increase the emphasis on internship programs.

### **REGION'S SIX DESIRED OUTCOMES**

HR advances 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 agency goals that were adopted this past year, specifically the goal as related to people as noted above, and also the Strategic Plan to Advance Racial Equity.

### **THE METRO COMPASS**

HR most closely correlates with the two prongs of the compass related to what can we be the best at and what are we passionate about. The department has moved to a business partner model when working with departments. This allows HR to better understand department specific missions and business needs, in addition to the overall agency goals, such that the department is 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.

### **METRO'S EQUITY STRATEGY**

HR made recruitment a stand alone division in FY 2017-18 to focus on diversity outreach and recruitment. HR leads the work related to hiring a diverse workforce. With four operational departments now having their own equity and diversity plan it should be noted that there is an even further emphasis on recruitment efforts for the agency. In addition, HR either facilitates or participates in a number of DEI related committees and activities.

The department continues to focus on employee engagement as retention is also key to having a diverse workforce. HR will be increasing the professional development opportunities for employees with the FY 2018-19 budget. Close collaboration with both DEI and the departments will help to fulfill the Diversity Action Plan and the Strategic Plan to Advance Racial Equity.

## PERFORMANCE MEASURES

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

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>1:87</b>	<b>1:88</b>	<b>1:91</b>	<b>1:100</b>			

\*Employee ratio includes part-time, seasonal, limited duration and temporary employees as of 7/1 of fiscal year; 2015 report by Society of Human Resource Management noted an average HR to staff ratio for agencies of a similar size to Metro 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

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>12</b>	<b>11</b>	<b>14*</b>				

\*Metro achieved its goals in 14 of 16 areas and continues to have additional goals





## Summary of Information Services

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$3,246,665	\$3,313,748	\$3,837,405	\$4,057,133	4,057,133	4,057,133	5.73%
Materials and Services	1,180,757	1,221,635	1,914,036	2,018,745	2,018,745	2,222,176	16.10%
Capital Outlay	688,756	529,670	1,091,671	1,146,290	1,146,290	1,540,189	41.09%
<b>TOTAL</b>	<b>\$5,116,178</b>	<b>\$5,065,053</b>	<b>\$6,843,112</b>	<b>\$7,222,168</b>	<b>7,222,168</b>	<b>7,819,498</b>	<b>14.27%</b>
<b>BUDGET BY FUND</b>							
General Fund	4,382,231	4,467,296	5,527,411	6,075,878	6,075,878	6,249,309	13.06%
General Asset Management Fund	733,947	597,757	1,315,701	1,146,290	1,146,290	1,570,189	19.34%
<b>TOTAL</b>	<b>\$5,116,178</b>	<b>\$5,065,053</b>	<b>\$6,843,112</b>	<b>\$7,222,168</b>	<b>7,222,168</b>	<b>7,819,498</b>	<b>14.27%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>27.50</b>	<b>28.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>30.50</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.00</b>

Information Services (IS) provides professional skills, strategies, services and tools to deliver technical and information solutions that achieve the goals of the agency in order to serve the region's customers and constituents. The department strives for results that balance the needs of each department with ongoing support and regulatory requirements, investments in infrastructure, innovation and cost.

### **SIGNIFICANT CHANGES IN THE BUDGET**

- Added a 1.0 FTE for helpdesk and network services support.
- Transferred FTE to other departments for systems assistance.
- Added \$165,000 for completion of payroll system projects.
- Added \$150,000 for improvements to Honey Badger, the agency's portfolio project management system.
- Added \$150,000 for completion of a strategic plan for IS.

### **REGION'S SIX DESIRED OUTCOMES**

As a support department, IS participates in each of Metro's regional desired outcomes. By ensuring fast, reliable applications, storage and data transport, we provide the foundation for communication systems, mapping and planning, security systems, financial and payroll services and specialized payment and operational systems. Together, these systems support Metro's services to create 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, IS provides systems to enable all areas of the agency to achieve their goals. The budget for IS is centered on providing the support needed to deliver services to line departments and ultimately to the citizens of the region. The resources for IS are focused on secure, reliable transactions that help generate resources and create public trust through on-line services, communication and records.

### **METRO'S EQUITY STRATEGY**

IS supports equity strategies throughout the agency. The department initiated and supported many of the services that provide outreach and communication with underserved populations. Examples of this can be found throughout the Metro website, which was designed to adhere to the World Wide Web Consortium accessibility standards and provided the ability to easily add multiple, translated versions of the website. By understanding the demographic of the mostly mobile user community, IS supported responsive sites, which can be easily read on mobile devices. 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) and assisted listening services within the council chambers. 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.\*

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>86.2%</b>	<b>92%</b>	92%	92%	92%	92%	92%

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

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>76%</b>	<b>82%</b>	82%	82%	82%	82%	82%

\*As measured by annual customer survey

Percent uptime of HR Finance and timekeeping software.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>99.7%</b>	<b>99.5%</b>	99.5%	99.5%	99.5%	99.5%	99.5

Percent uptime of network, internet and email availability.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>99.7%</b>	<b>99.4%</b>	99.7%	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.

<b>15/16</b>	<b>16/17</b>	<b>17/18</b>	<b>18/19</b>	<b>19/20</b>	<b>20/21</b>	<b>21/22</b>
<b>28%</b>	<b>30%</b>	30%	30%	30%	30%	30%



## Summary of the Office of Metro Attorney

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$2,216,295	\$2,317,535	\$2,529,281	\$2,658,142	2,658,142	2,658,142	5.09%
Materials and Services	63,972	55,666	73,490	75,327	75,327	75,327	2.50%
<b>TOTAL</b>	<b>\$2,280,267</b>	<b>\$2,373,201</b>	<b>\$2,602,771</b>	<b>\$2,733,469</b>	<b>2,733,469</b>	<b>2,733,469</b>	<b>5.02%</b>
<b>BUDGET BY FUND</b>							
General Fund	2,280,267	2,373,201	2,602,771	2,733,469	2,733,469	2,733,469	5.02%
<b>TOTAL</b>	<b>\$2,280,267</b>	<b>\$2,373,201</b>	<b>\$2,602,771</b>	<b>\$2,733,469</b>	<b>2,733,469</b>	<b>2,733,469</b>	<b>5.02%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.00</b>

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**

- OMA does not have any significant changes in the FY 2018-19 budget.

### **REGION'S SIX DESIRED OUTCOMES**

OMA's FY 2018-19 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 in DEI programs, 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 attorneys also participate in the Equity Contracting program with the Metro Procurement department, the Construction Contractors Pathways Project and handle the legal issues under Title VI of the 1964 Civil Rights Act for Planning and Development.

### **PERFORMANCE MEASURES**

OMA will continue to 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 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	% Change From Amended 2017-18
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	-	\$8,573	\$118,209	\$123,204	123,204	123,204	4.23%
Materials and Services	2,803,425	4,346,307	6,422,591	5,160,344	5,160,344	5,448,058	(19.65%)
Capital Outlay	98,229	63,793	29,340	-	-	-	(100.00%)
Debt Service	31,763,507	33,242,780	36,981,625	48,856,140	48,856,140	48,856,140	32.11%
Internal Service Transfers	4,587,185	5,954,878	5,689,225	5,869,821	5,869,821	5,952,128	3.17%
Interfund Reimbursements	15,935,080	16,556,552	16,831,562	17,564,115	17,564,115	17,564,115	4.35%
Fund Equity Transfers	27,538,647	26,629,964	20,094,740	36,391,037	36,391,037	36,266,391	81.10%
Interfund Loans	1,932,993	2,665,170	860,912	1,412,852	1,412,852	1,412,852	64.11%
<b>TOTAL</b>	<b>\$84,659,066</b>	<b>\$89,468,016</b>	<b>\$87,028,204</b>	<b>\$115,377,513</b>	<b>115,377,513</b>	<b>115,622,888</b>	<b>32.57%</b>
<b>BUDGET BY ORGANIZATION</b>							
General Fund	23,838,338	24,880,568	24,062,415	25,333,076	25,333,076	25,528,644	5.28%
Cemetery Perpetual Care Fund	-	-	50,000	50,000	50,000	50,000	0.00%
Community Enhancement Fund	60,514	17,310	872,388	867,435	867,435	867,435	(0.57%)
General Asset Management Fund	1,311,500	214,625	222,500	744,500	744,500	382,000	234.61%
General Obligation Debt Service Fund	29,901,625	31,310,742	34,969,775	46,765,553	46,765,553	46,765,553	33.73%
General Revenue Bond Fund	-	-	-	15,000,000	15,000,000	15,100,000	n/a
MERC Fund	8,994,887	9,814,122	5,830,412	6,725,855	6,725,855	6,725,855	15.36%
Natural Areas Fund	3,040,175	3,110,926	2,980,462	3,227,582	3,227,582	3,227,582	8.29%
Open Spaces Fund	-	-	-	130,000	130,000	130,000	n/a
Oregon Zoo Asset Management Fund	198,400	-	135,318	-	-	-	(100.00%)
Oregon Zoo Infrastructure/Animal Welfare Fund	704,656	675,868	515,894	446,647	446,647	446,647	(13.42%)
Oregon Zoo Operating Fund	3,821,897	4,719,173	4,646,724	4,656,862	4,656,862	4,656,862	0.22%
Parks and Natural Areas Local Option Levy Fund	4,820,307	6,255,475	6,549,483	5,111,333	5,111,333	5,341,333	(21.96%)
Risk Management	324,892	-	10,000	-	-	-	(100.00%)
Smith and Bybee Wetlands Fund	127,114	121,752	72,510	78,671	78,671	78,671	8.50%
Solid Waste Fund	7,514,761	8,347,456	6,110,323	6,239,999	6,239,999	6,322,306	2.12%
<b>TOTAL</b>	<b>\$84,659,066</b>	<b>\$89,468,016</b>	<b>\$87,028,204</b>	<b>\$115,377,513</b>	<b>115,377,513</b>	<b>115,622,888</b>	<b>32.57%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-2018 AMENDED BUDGET</b>							<b>0.00</b>

## 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.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
YES	YES	YES	YES	YES	YES	YES

Maintains agency's underlying AAA/Aaa Bond Rating.

15/16	16/17	17/18	18/19	19/20	20/21	21/22
YES	YES	YES	YES	YES	YES	YES

### Highlights of the FY 2018-19 non-departmental budget are:

- Included in the FY 2018-19 budget is continued funding for a 1.0 FTE Program Analyst IV to support the Regional Investment Strategy division.
- Debt service on general obligation bonds totaling \$46.8 million.
- Debt service on pension obligation bonds of \$2.0 million.
- Interfund reimbursements of \$17.5 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management.
- Transfer of \$13 million in ongoing operating support from the General Fund to the Oregon Zoo Operating Fund.
- Transfer of \$2.4 million from the Parks and Natural Areas Local Option Levy Fund to the General Fund to support park operations.
- Transfer of \$2.1 million from the General Fund to the General Asset Management Fund and \$680,000 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 \$2.0 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 Expo.
- 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 \$560,000 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 Parks and Nature in the General Fund.
- Interfund loan payments of \$1.4 million 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 \$800,000 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 Expo designed to increase the competitiveness of the facility.
- Transfer of \$15.1 million from the General Revenue Bond Fund to the General Asset Management Fund to fund capital and renewal and replacement projects on the Metro Regional Center building and Lone Fir Cemetery.

**General Fund special appropriations: \$4.341 million**

- \$320,000 for Community Partnerships, implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion.
- \$540,000 for Regional Transportation Funding Strategy, including both materials and services and personnel services costs.
- \$230,000 for the TriMet passport program, Metro's primary employee commute option strategy.
- \$160,000 for Metro's required outside financial audit.
- \$100,000 for November 2018 general election and bond measure expenses.
- \$45,000 and \$51,000 for IFA loan #1 and IFA loan #2, respectively. Payments are for year one of Metro's seven year commitment to the Columbia Corridor Drainage Districts Joint Contracting Authority and Infrastructure Finance Authority loans.
- \$50,000 for year two of a two-year commitment for cost sharing of the proposed Levee Ready Columbia project office budget.
- \$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 5)
  - \$2,700 for East Metro Business Alliance (year 5)
  - \$2,700 for Westside Economic Alliance (year 5)
  - \$2,700 for Columbia Corridor Association (year 5)
  - \$50,000 to the Intertwine Alliance
  - \$25,000 to the Regional Arts and Culture Council
  - \$25,000 to the Metropolitan Export Initiative (year 7)
  - \$25,000 for Greater Portland, Inc.
  - \$25,000 for the Regional Disaster Preparedness Organization (year 5)
  - \$15,000 for First Stop Portland
  - \$4,700 for Transportation for America (year 5)
  - \$50,000 for Speaker Bureau (year 4)
  - \$60,000 for Willamette Falls Lock Sponsorship (year 4)
  - \$5,000 for Willamette Falls Heritage Coalition (year 1)

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## Fund summary and detail

## 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
<b>RESOURCES</b>									
Beginning Fund Balance	\$41,432,348	\$666,808	\$1,184,245	\$19,569,814	\$538,000	\$19,187,602	\$55,647,914	\$31,946,208	\$328,835
<b>Current Revenues</b>									
Excise Tax	17,774,022	0	0	0	0	0	0	0	0
Construction Excise Tax	3,742,000	0	0	0	0	0	0	0	0
Real Property Taxes	15,522,590	0	0	0	46,202,553	0	0	0	0
Other Tax Revenues	0	46,000	0	0	0	0	0	0	0
Interest Earnings	250,000	4,246	10,700	397,350	25,000	50,118	690,798	175,000	4,105
Grants	12,311,248	0	0	0	0	0	0	0	0
Local Government Shared Revenues	682,585	0	0	0	0	3,396,550	23,588,780	0	0
Contributions from Governments	3,229,915	0	0	0	0	0	911,677	0	0
Licenses and Permits	629,124	0	0	0	0	0	0	0	0
Charges for Services	7,046,203	0	1,048,218	0	0	0	53,613,409	0	0
Contributions from Private Sources	0	0	0	7,500	0	0	3,987,501	0	0
Internal Charges for Services	2,341,110	0	0	0	0	0	0	0	0
Miscellaneous Revenue	1,448,693	0	0	8,709	0	0	156,328	0	0
Other Financing Sources	0	0	0	525,000	0	0	0	0	0
<b>Subtotal Current Revenues</b>	<b>64,977,490</b>	<b>50,246</b>	<b>1,058,918</b>	<b>938,559</b>	<b>46,227,553</b>	<b>3,446,668</b>	<b>82,948,493</b>	<b>175,000</b>	<b>4,105</b>
<b>Interfund Transfers:</b>									
Internal Service Transfers	5,080,693	0	0	550,000	0	0	0	0	0
Interfund Reimbursements	15,147,740	0	0	0	0	0	0	0	0
Interfund Loans	719,952	0	0	0	0	0	0	0	0
Fund Equity Transfers	0	0	0	18,683,495	0	3,011,077	400,000	0	0
<b>Subtotal Interfund Transfers</b>	<b>20,948,385</b>	<b>0</b>	<b>0</b>	<b>19,233,495</b>	<b>0</b>	<b>3,011,077</b>	<b>400,000</b>	<b>0</b>	<b>0</b>
<b>TOTAL RESOURCES</b>	<b>\$127,358,223</b>	<b>\$717,054</b>	<b>\$2,243,163</b>	<b>\$39,741,868</b>	<b>\$46,765,553</b>	<b>\$25,645,347</b>	<b>\$138,996,407</b>	<b>\$32,121,208</b>	<b>\$332,940</b>
<b>REQUIREMENTS</b>									
<b>Current Expenditures:</b>									
Personnel Services	41,056,771	0	0	176,014	0	0	23,928,875	2,350,461	0
Materials and Services	27,949,102	0	1,347,728	2,064,882	0	0	78,808,475	3,301,196	33,449
Capital Outlay	180,000	0	0	17,298,228	0	0	6,460,000	9,800,000	169,491
Debt Service	2,090,587	0	0	0	46,765,553	6,407,627	0	0	0
<b>Subtotal Current Expenditures</b>	<b>71,276,460</b>	<b>0</b>	<b>1,347,728</b>	<b>19,539,124</b>	<b>46,765,553</b>	<b>6,407,627</b>	<b>109,197,350</b>	<b>15,451,657</b>	<b>202,940</b>
<b>Interfund Transfers:</b>									
Internal Service Transfers	550,000	0	16,435	150,000	0	0	25,000	829,910	130,000
Interfund Reimbursements	614,829	0	0	0	0	0	4,956,558	1,397,672	0
Fund Equity Transfers	17,931,966	50,000	851,000	0	0	15,100,000	1,024,345	1,000,000	0
Interfund Loans	0	0	0	232,000	0	0	719,952	0	0
<b>Subtotal Interfund Transfers</b>	<b>19,096,795</b>	<b>50,000</b>	<b>867,435</b>	<b>382,000</b>	<b>0</b>	<b>15,100,000</b>	<b>6,725,855</b>	<b>3,227,582</b>	<b>130,000</b>
Contingency	2,636,146	0	19,000	11,042,539	0	0	23,073,202	3,810,284	0
Unappropriated Fund Balance	34,348,822	667,054	9,000	8,778,205	0	4,137,720	0	9,631,685	0
<b>Subtotal Designated Ending Balance</b>	<b>36,984,968</b>	<b>667,054</b>	<b>28,000</b>	<b>19,820,744</b>	<b>0</b>	<b>4,137,720</b>	<b>23,073,202</b>	<b>13,441,969</b>	<b>0</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$127,358,223</b>	<b>\$717,054</b>	<b>\$2,243,163</b>	<b>\$39,741,868</b>	<b>\$46,765,553</b>	<b>\$25,645,347</b>	<b>\$138,996,407</b>	<b>\$32,121,208</b>	<b>\$332,940</b>
<b>Full-Time Equivalents (FTE)</b>	<b>311.26</b>	<b>0.00</b>	<b>0.00</b>	<b>1.20</b>	<b>0.00</b>	<b>0.00</b>	<b>200.97</b>	<b>17.59</b>	<b>0.00</b>

## 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 Fund	Smith and Bybee Wetlands Fund	Solid Waste Fund	Total
<b>RESOURCES</b>								
Beginning Fund Balance	\$4,574,189	\$40,375,000	\$1,435,154	\$7,777,043	\$1,816,176	\$2,027,306	\$59,784,264	\$288,290,906
<b>Current Revenues</b>								
Excise Tax	0	0	0	0	0	0	0	17,774,022
Construction Excise Tax	0	0	0	0	0	0	0	3,742,000
Real Property Taxes	0	0	0	15,021,595	0	0	0	76,746,738
Other Tax Revenues	0	0	0	0	0	0	0	46,000
Interest Earnings	35,000	300,000	15,000	6,000	10,000	19,950	391,600	2,384,867
Grants	0	0	466,290	100,000	50,000	0	0	12,927,538
Local Government Shared Revenues	0	0	0	0	0	0	0	27,667,915
Contributions from Governments	0	0	0	200,000	0	0	40,000	4,381,592
Licenses and Permits	0	0	0	0	0	0	0	629,124
Charges for Services	0	0	29,928,956	0	0	0	71,240,610	162,877,396
Contributions from Private Sources	400,000	0	1,539,205	0	0	0	0	5,934,206
Internal Charges for Services	0	0	0	0	204,933	0	0	2,546,043
Miscellaneous Revenue	0	0	50,000	0	10,000	0	17,000	1,690,730
Other Financing Sources	0	0	0	0	0	0	0	525,000
<b>Subtotal Current Revenues</b>	<b>435,000</b>	<b>300,000</b>	<b>31,999,451</b>	<b>15,327,595</b>	<b>274,933</b>	<b>19,950</b>	<b>71,689,210</b>	<b>319,873,171</b>
<b>Interfund Transfers:</b>								
Internal Service Transfers	0	0	25,000	280,000	0	0	16,435	5,952,128
Interfund Reimbursements	0	0	0	0	2,416,375	0	0	17,564,115
Interfund Loans	0	0	0	0	0	0	692,900	1,412,852
Fund Equity Transfers	941,249	0	13,045,000	0	0	0	185,570	36,266,391
<b>Subtotal Interfund Transfers</b>	<b>941,249</b>	<b>0</b>	<b>13,070,000</b>	<b>280,000</b>	<b>2,416,375</b>	<b>0</b>	<b>894,905</b>	<b>61,195,486</b>
<b>TOTAL RESOURCES</b>	<b>\$5,950,438</b>	<b>\$40,675,000</b>	<b>\$46,504,605</b>	<b>\$23,384,638</b>	<b>\$4,507,484</b>	<b>\$2,047,256</b>	<b>\$132,368,379</b>	<b>\$669,359,563</b>
<b>REQUIREMENTS</b>								
<b>Current Expenditures:</b>								
Personnel Services	0	722,658	24,222,128	4,489,908	0	0	16,684,056	113,630,871
Materials and Services	260,000	15,000	15,845,615	6,114,137	3,701,112	525,000	49,432,034	189,397,730
Capital Outlay	4,797,241	13,867,429	80,000	6,070,340	0	0	11,527,700	70,250,429
Debt Service	0	0	0	0	0	0	0	55,263,767
<b>Subtotal Current Expenditures</b>	<b>5,057,241</b>	<b>14,605,087</b>	<b>40,147,743</b>	<b>16,674,385</b>	<b>3,701,112</b>	<b>525,000</b>	<b>77,643,790</b>	<b>428,542,797</b>
<b>Interfund Transfers:</b>								
Internal Service Transfers	0	0	47,965	3,108,172	0	78,671	1,015,975	5,952,128
Interfund Reimbursements	0	446,647	3,882,997	984,601	0	0	5,280,811	17,564,115
Fund Equity Transfers	0	0	265,000	18,560	0	0	25,520	36,266,391
Interfund Loans	0	0	460,900	0	0	0	0	1,412,852
<b>Subtotal Interfund Transfers</b>	<b>0</b>	<b>446,647</b>	<b>4,656,862</b>	<b>4,111,333</b>	<b>0</b>	<b>78,671</b>	<b>6,322,306</b>	<b>61,195,486</b>
Contingency	893,197	2,500,000	1,700,000	2,598,920	760,855	1,000,000	17,797,220	67,831,363
Unappropriated Fund Balance	0	23,123,266	0	0	45,517	443,585	30,605,063	111,789,917
<b>Subtotal Designated Ending Balance</b>	<b>893,197</b>	<b>25,623,266</b>	<b>1,700,000</b>	<b>2,598,920</b>	<b>806,372</b>	<b>1,443,585</b>	<b>48,402,283</b>	<b>179,621,280</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$5,950,438</b>	<b>\$40,675,000</b>	<b>\$46,504,605</b>	<b>\$23,384,638</b>	<b>\$4,507,484</b>	<b>\$2,047,256</b>	<b>\$132,368,379</b>	<b>\$669,359,563</b>
<b>Full-Time Equivalents (FTE)</b>	<b>0.00</b>	<b>6.00</b>	<b>201.75</b>	<b>42.03</b>	<b>0.00</b>	<b>0.00</b>	<b>137.96</b>	<b>918.76</b>





**General  
Fund**

## General Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$29,077,941	\$32,298,432	\$34,242,243	\$40,075,744	\$40,075,744	\$41,432,348	21.00%
<b>Current Revenues</b>							
Excise Tax	18,144,769	18,830,032	18,113,406	17,774,022	17,774,022	17,774,022	(1.87%)
Construction Excise Tax	3,338,479	3,561,675	3,991,000	3,742,000	3,742,000	3,742,000	(6.24%)
Real Property Taxes	13,787,578	14,414,172	14,916,451	15,522,590	15,522,590	15,522,590	4.06%
Interest Earnings	341,969	246,918	175,000	250,000	250,000	250,000	42.86%
Grants	7,753,311	9,139,071	10,272,631	12,311,248	12,311,248	12,311,248	19.85%
Local Government Shared Revenues	761,253	766,318	670,158	682,585	682,585	682,585	1.85%
Contributions from Governments	3,814,143	4,345,277	4,118,937	3,229,915	3,229,915	3,229,915	(21.58%)
Licenses and Permits	507,560	558,504	629,124	629,124	629,124	629,124	0.00%
Charges for Services	6,154,405	6,648,848	6,656,260	7,046,203	7,046,203	7,046,203	5.86%
Internal Charges for Services	5,861	5,000	-	2,341,110	2,341,110	2,341,110	n/a
Miscellaneous Revenue	1,039,445	3,425,438	696,410	1,448,693	1,448,693	1,448,693	108.02%
Other Financing Sources	16,176	29,660	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>55,664,948</b>	<b>61,970,913</b>	<b>60,239,377</b>	<b>64,977,490</b>	<b>64,977,490</b>	<b>64,977,490</b>	<b>7.87%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	3,732,193	4,648,184	5,006,899	4,998,386	4,998,386	5,080,693	1.47%
Interfund Reimbursements	14,660,011	14,882,848	14,660,254	15,147,740	15,147,740	15,147,740	3.33%
Interfund Loans	188,681	190,562	193,487	719,952	719,952	719,952	272.09%
Fund Equity Transfers	324,892	950,950	-	-	-	-	0.00%
<b>Subtotal Interfund Transfers</b>	<b>18,905,777</b>	<b>20,672,544</b>	<b>19,860,640</b>	<b>20,866,078</b>	<b>20,866,078</b>	<b>20,948,385</b>	<b>5.48%</b>
<b>TOTAL RESOURCES</b>	<b>\$103,648,666</b>	<b>\$114,941,889</b>	<b>\$114,342,260</b>	<b>\$125,919,312</b>	<b>\$125,919,312</b>	<b>\$127,358,223</b>	<b>11.38%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	33,655,858	34,461,924	38,570,435	40,965,319	40,965,319	41,056,771	6.45%
Materials and Services	15,621,167	18,748,507	25,817,482	26,551,643	26,551,643	27,949,102	8.26%
Capital Outlay	174,247	158,410	219,340	180,000	180,000	180,000	(17.94%)
Debt Service	1,861,882	1,932,038	2,011,850	2,090,587	2,090,587	2,090,587	3.91%
<b>Subtotal Current Expenditures</b>	<b>51,313,155</b>	<b>55,300,880</b>	<b>66,619,107</b>	<b>69,787,549</b>	<b>69,787,549</b>	<b>71,276,460</b>	<b>6.99%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	194,000	654,000	405,512	550,000	550,000	550,000	35.63%
Interfund Reimbursements	374,341	485,676	581,477	614,829	614,829	614,829	5.74%
Fund Equity Transfers	19,468,737	18,714,736	16,734,147	17,794,112	17,794,112	17,931,966	7.16%
<b>Subtotal Interfund Transfers</b>	<b>20,037,078</b>	<b>19,854,412</b>	<b>17,721,136</b>	<b>18,958,941</b>	<b>18,958,941</b>	<b>19,096,795</b>	<b>7.76%</b>
Contingency	-	-	1,359,028	2,824,000	2,824,000	2,636,146	93.97%
Unappropriated Fund Balance	32,298,432	39,786,597	28,642,989	34,348,822	34,348,822	34,348,822	19.92%
<b>Subtotal Contingency/Ending Balance</b>	<b>32,298,432</b>	<b>39,786,597</b>	<b>30,002,017</b>	<b>37,172,822</b>	<b>37,172,822</b>	<b>36,984,968</b>	<b>23.27%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$103,648,666</b>	<b>\$114,941,889</b>	<b>\$114,342,260</b>	<b>\$125,919,312</b>	<b>\$125,919,312</b>	<b>\$127,358,223</b>	<b>11.38%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>297.05</b>	<b>302.43</b>	<b>307.00</b>	<b>310.26</b>	<b>310.26</b>	<b>311.26</b>	<b>1.39%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>4.26</b>

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.

### **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 \$200,000 in delinquent taxes.

#### **Excise tax**

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$17.8 million in FY 2018-19. 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 2018-19 is \$12.41 per ton, an increase of \$1.60, 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, as well as revenue generating functions resident in the General Fund—Parks and Nature, Metro Regional Center and the

Research Center. The intergovernmental agreement between Metro and the City of Portland exempts the Portland's Centers for the Arts from the tax. Effective July 1, 2018, the Expo Center and Oregon Convention 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 \$3.7 million in FY 2018-19.

### **Grants**

Approximately 100 percent of the General Fund's \$12.3 million of anticipated grants are received by the primary planning functions of the agency—Planning and Development and the Research Center. 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 significantly, around 23 percent, due primarily to increases in funding for the Southwest Corridor and Regional Travel Option projects.

### **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 2018-19 revenues are estimated to decline by approximately 18 percent. The significant decrease is due to smaller contributions from other governments in support of the South West Corridor and Powell/Division Corridor projects. TriMet's \$3 million contribution for the Transit Oriented Development program remains unchanged from FY 2017-18.

### **Licenses and Permits**

This category reflects fees received under Metro's regional contractor's business license program. Revenues are expected to remain flat in FY 2018-19.

### **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, contractor business licenses and sales and contracted services generated through the Data Resource Center. Approximately 73 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 remaining 12 percent generated

by contractor business licenses and 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 2018-19 are up 6 percent from FY 2017-18, due to higher estimates of property rentals, increased parking fees and Data Resource Center sales.

### **Internal Charges for Services**

Almost 100 percent of the revenues are derived from a new management fee assessed to the OCC and the Expo to support the costs of general government activities. The new fee is effective beginning in FY 2018-19.

### **Miscellaneous Revenues**

Over 95 percent of miscellaneous revenues, approximately \$1.4 million, is from charges to departments to pay for the debt service on the pension obligation bonds. This amount has increased approximately \$740,000 from FY 2017-18, as the PERS Reserve will pick up a smaller 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 \$15.1 million in reimbursements. The Parks and Natural Areas Local Option Levy transfers approximately \$3.1 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 \$2.0 million in transfers for other direct charges.

## **CURRENT EXPENDITURES**

### **Personnel services**

This category includes salary, wage and fringe benefits for the 311.26 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE increased by a net 4.26 from the FY 2017-18 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 8.3 percent from FY 2017-18. The increase is due to a 2.5 percent global increase for inflation, modest specific program cost increases and the carryforward of unspent amounts from the prior year for previously approved but incomplete projects.

### **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 2018-19 relates to small projects planned for the Glendoveer Golf Course, 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 2018-19 debt payments, one third of the payments 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 three types of transfers budgeted from the General Fund in FY 2018-19; Internal Service Transfers for a software upgrade, Interfund Reimbursements for risk management services and Fund Equity Transfers of resources. Fund Equity Transfers of resources account for 94 percent of the expenditures in this category and include the following significant transfers:

- The transfer of \$13.0 million for ongoing operational support to the Oregon Zoo
- The transfer of approximately \$2.3 million in renewal and replacement contributions for General Fund and Oregon Zoo assets.
- The transfer of approximately \$1.9 million for debt service on the outstanding full faith and credit obligations.

## **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 2018-19 contingency includes a general contingency to provide for unforeseen events through the year and an amount reserved for possible funding of an upcoming Human Resources study.

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 and the committed Construction Excise Tax grants program balance. The unassigned but reserved component includes amounts for the Oregon PERS pension liability (see further discussion below), future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center, and reserves for Cost Allocation Plan adjustments 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 2018-19 is estimated to be \$1.9 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 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund - Total Resources							
Revenues							
Beginning Fund Balance							
10,268,210	11,849,453	11,302,937	326100	Fund Bal-Restr by TOD IGA	16,067,298	16,067,298	16,067,298
5,626,594	7,735,522	9,048,669	330300	Fund Bal-Comm for CET	9,957,941	9,957,941	9,957,941
4,559,883	3,966,257	3,500,000	340000	Fund Bal-Unassigned/Undesignated	6,800,000	6,800,000	7,245,287
1,116,958	1,264,965	1,353,773	340300	Fund Bal-Dsg Debt Service	1,495,281	1,495,281	1,495,281
481,800	495,000	-	340500	Fund Bal-Dsg RISE	-	-	-
1,318,769	-	-	340900	Fund Bal-Desg Future Expenditure	-	-	-
2,856,528	3,425,587	3,975,864	341500	Fund Bal-Dsg PERS	2,627,924	2,627,924	2,627,924
2,849,199	3,561,648	5,061,000	349000	Fund Balance-Unassigned/Reserved	3,127,300	3,127,300	4,038,617
29,077,941	32,298,432	34,242,243	Total Beginning Fund Balance		40,075,744	40,075,744	41,432,348
Current Revenue							
13,551,167	14,187,981	14,624,451	401000	Real Property Taxes-Current Yr	15,323,590	15,323,590	15,323,590
208,398	197,286	292,000	401500	Real Property Taxes-Prior Yrs	199,000	199,000	199,000
17,603	16,189	-	401800	Payment in Lieu of R Prop Tax	-	-	-
10,410	12,717	-	401900	Interest and Penalty-R Prop Tax	-	-	-
18,144,769	18,830,032	18,113,406	405000	Excise Taxes	17,774,022	17,774,022	17,774,022
3,171,393	3,386,784	3,791,450	405500	Construction Excise Tax	3,554,900	3,554,900	3,554,900
167,085	174,891	199,550	405600	CET Administration Fee	187,100	187,100	187,100
1,555,309	2,534,429	2,563,424	410000	Federal Grants - Direct	3,231,167	3,231,167	3,231,167
4,941,211	3,996,047	5,594,821	410500	Federal Grants - Indirect	5,954,264	5,954,264	5,954,264
450,297	497,417	225,000	411000	State Grants - Direct	225,000	225,000	225,000
803,494	2,111,178	1,889,386	412000	Local Grants - Direct	2,900,817	2,900,817	2,900,817
3,000	-	-	412900	Intra-Metro Grants	-	-	-
55,115	37,695	50,500	413500	Marine Board Fuel Tax	45,000	45,000	45,000
121,240	121,582	121,500	413700	Gain Share-OR Str Invest Prog	121,500	121,500	121,500
568,158	585,062	462,000	413900	Other Local Govt Shared Rev.	495,000	495,000	495,000
16,740	21,979	36,158	414000	Local Government Service Fee	21,085	21,085	21,085
-	1,495	-	414200	Intergovernmental Misc Revenue	-	-	-
3,814,143	4,345,277	4,118,937	414500	Government Contributions	3,229,915	3,229,915	3,229,915
507,560	558,504	629,124	415000	Contractor's Business License	629,124	629,124	629,124
222,912	217,245	228,000	416500	Boat Launch Fees	250,000	250,000	250,000
11,608	9,341	10,500	417000	Fines and Forfeits	17,000	17,000	17,000
249,034	535,716	203,485	418000	Contract and Professional Servic	285,633	285,633	285,633
3,630	6,756	-	421000	Documents and Publications	-	-	-
1,125	2,005	-	421100	Public Record Request Fees	-	-	-
71,481	76,592	66,500	423000	Product Sales	67,000	67,000	67,000

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund - Total Resources</b>							
111,325	155,056	124,000	428000	Cemetery Service Sales	124,000	124,000	124,000
147,365	205,933	220,000	428500	Cemetery Property Sales	220,000	220,000	220,000
76,504	87,379	56,000	428800	Cemetery Merchandise Sales	56,000	56,000	56,000
460,713	496,238	560,000	450000	Admission Fees	550,000	550,000	550,000
7,135	8,992	6,000	451000	Rentals - Equipment	9,000	9,000	9,000
1,551	3,135	-	451090	Rentals - Liquidated Damages	-	-	-
(26,642)	(42,600)	-	451110	Comp Services (Contra)	-	-	-
385,794	446,137	305,483	452000	Rentals - Space	450,500	450,500	450,500
528,906	601,128	543,497	452100	Rentals - Building	566,070	566,070	566,070
-	-	61,475	452109	Rentals - Other Space	35,000	35,000	35,000
2,997,457	2,865,349	3,250,900	453000	Golf Course Revenues	3,290,500	3,290,500	3,290,500
5,491	2,452	8,500	455000	Food and Beverage Service Revenue	5,000	5,000	5,000
8,009	7,475	7,000	459200	Commissions - Outside Catering	9,500	9,500	9,500
308	6,794	-	461000	Contract Revenue	-	-	-
886,099	953,230	973,920	462000	Parking Fees	1,104,000	1,104,000	1,104,000
-	-	13,000	463000	Tuition and Lectures	13,000	13,000	13,000
1,202	-	-	464500	Reimbursed Services	-	-	-
15,007	7,035	28,500	465000	Miscellaneous Charges for Svc	11,000	11,000	11,000
5,861	5,000	-	467000	Internal Charges for Services	2,341,110	2,341,110	2,341,110
215,479	254,472	175,000	470000	Interest on Investments	250,000	250,000	250,000
39,071	(7,555)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
87,419	-	-	473000	Gain or Loss on Sale of Investment	-	-	-
-	6,800	-	476000	Sponsorship Revenue	-	-	-
417	6,207	-	480000	Cash Over and Short	-	-	-
16,176	29,660	-	481000	Sale of Capital Assets	-	-	-
13,000	1,810,979	-	482000	Program Income	-	-	-
21,688	54,977	22,000	489000	Miscellaneous Revenue	31,000	31,000	31,000
992,733	1,407,439	663,910	489100	Refunds/Reimbursements	1,400,693	1,400,693	1,400,693
-	135,000	-	489110	Damage Reimbursements	-	-	-
<b>55,664,948</b>	<b>61,970,913</b>	<b>60,239,377</b>	<b>Total Current Revenue</b>		<b>64,977,490</b>	<b>64,977,490</b>	<b>64,977,490</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund - Total Resources</b>							
				<i>Interfund Transfers</i>			
179,988	179,988	179,988	496000	Interfund Loan - Principal	719,952	719,952	719,952
8,693	10,574	13,499	496500	Interfund Loan - Interest	-	-	-
324,892	950,950	-	497000	Transfer of Resources	-	-	-
14,660,011	14,882,848	14,660,254	497500	Transfer for Indirect Costs	15,147,740	15,147,740	15,147,740
3,732,193	4,648,184	5,006,899	498000	Transfer for Direct Costs	4,998,386	4,998,386	5,080,693
<b>18,905,777</b>	<b>20,672,544</b>	<b>19,860,640</b>		<b>Total Interfund Transfers</b>	<b>20,866,078</b>	<b>20,866,078</b>	<b>20,948,385</b>
<b>\$103,648,666</b>	<b>\$114,941,889</b>	<b>\$114,342,260</b>	<b>TOTAL RESOURCES</b>		<b>\$125,919,312</b>	<b>\$125,919,312</b>	<b>\$127,358,223</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (General Government)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
5,626,594	7,735,522	9,048,669	330300	Fund Bal-Comm for CET	9,957,941	9,957,941	9,957,941
4,559,883	3,966,257	3,500,000	340000	Fund Bal-Unassigned/Undesignated	6,800,000	6,800,000	7,042,012
571,155	548,724	506,798	340300	Fund Bal-Dsg Debt Service	601,618	601,618	601,618
481,800	495,000	-	340500	Fund Bal-Dsg RISE	-	-	-
1,318,769	-	-	340900	Fund Bal-Desg Future Expenditure	-	-	-
2,856,528	3,425,587	3,975,864	341500	Fund Bal-Dsg PERS	2,627,924	2,627,924	2,627,924
945,736	1,676,766	2,330,129	349000	Fund Balance-Unassigned/Reserved	1,784,834	1,784,834	2,049,579
<b>16,360,465</b>	<b>17,847,856</b>	<b>19,361,460</b>		<b>Total Beginning Fund Balance</b>	<b>21,772,317</b>	<b>21,772,317</b>	<b>22,279,074</b>
<i>Current Revenue</i>							
13,551,167	14,187,981	14,624,451	401000	Real Property Taxes-Current Yr	15,323,590	15,323,590	15,323,590
208,398	197,286	292,000	401500	Real Property Taxes-Prior Yrs	199,000	199,000	199,000
17,603	16,189	-	401800	Payment in Lieu of R Prop Tax	-	-	-
10,410	12,717	-	401900	Interest and Penalty-R Prop Tax	-	-	-
18,144,769	18,830,032	18,113,406	405000	Excise Taxes	17,774,022	17,774,022	17,774,022
3,171,393	3,386,784	3,791,450	405500	Construction Excise Tax	3,554,900	3,554,900	3,554,900
167,085	174,891	199,550	405600	CET Administration Fee	187,100	187,100	187,100
3,000	-	-	412900	Intra-Metro Grants	-	-	-
121,240	121,582	121,500	413700	Gain Share-OR Str Invest Prog	121,500	121,500	121,500
-	7,500	-	414500	Government Contributions	-	-	-
507,560	558,504	629,124	415000	Contractor's Business License	629,124	629,124	629,124
2	-	-	417000	Fines and Forfeits	-	-	-
1,125	2,005	-	421100	Public Record Request Fees	-	-	-
-	902	-	465000	Miscellaneous Charges for Svc	-	-	-
-	-	-	467000	Internal Charges for Services	2,341,110	2,341,110	2,341,110
146,496	145,785	175,000	470000	Interest on Investments	250,000	250,000	250,000
39,071	(7,555)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
87,419	-	-	473000	Gain or Loss on Sale of Investment	-	-	-
-	1,000	-	476000	Sponsorship Revenue	-	-	-
(597)	-	-	480000	Cash Over and Short	-	-	-
6,483	22,975	-	489000	Miscellaneous Revenue	-	-	-
984,141	1,395,518	663,910	489100	Refunds/Reimbursements	1,400,693	1,400,693	1,400,693
<b>37,166,766</b>	<b>39,054,096</b>	<b>38,610,391</b>		<b>Total Current Revenue</b>	<b>41,781,039</b>	<b>41,781,039</b>	<b>41,781,039</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (General Government)							
				<i>Interfund Transfers</i>			
324,892	950,950	-	497000	Transfer of Resources	-	-	-
14,031,494	14,038,631	13,955,586	497500	Transfer for Indirect Costs	14,448,101	14,448,101	14,448,101
383,054	479,738	758,017	498000	Transfer for Direct Costs	288,053	288,053	288,053
14,739,440	15,469,319	14,713,603	Total Interfund Transfers		14,736,154	14,736,154	14,736,154
\$68,266,671	\$72,371,271	\$72,685,454	TOTAL RESOURCES		\$78,289,510	\$78,289,510	\$78,796,267

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (Parks and Nature)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
337,000	247,160	154,350	349000	Fund Balance-Unassigned/Reserved	154,350	154,350	154,350
<b>337,000</b>	<b>247,160</b>	<b>154,350</b>		<b>Total Beginning Fund Balance</b>	<b>154,350</b>	<b>154,350</b>	<b>154,350</b>
<i>Current Revenue</i>							
18,952	4,937	25,000	410000	Federal Grants - Direct	25,000	25,000	25,000
7,259	16,800	-	410500	Federal Grants - Indirect	-	-	-
-	13,400	-	411000	State Grants - Direct	-	-	-
55,115	37,695	50,500	413500	Marine Board Fuel Tax	45,000	45,000	45,000
568,158	585,062	462,000	413900	Other Local Govt Shared Rev.	495,000	495,000	495,000
-	150	-	414200	Intergovernmental Misc Revenue	-	-	-
222,912	217,245	228,000	416500	Boat Launch Fees	250,000	250,000	250,000
11,606	9,341	10,500	417000	Fines and Forfeits	17,000	17,000	17,000
10,129	14,797	11,500	423000	Product Sales	12,000	12,000	12,000
111,325	155,056	124,000	428000	Cemetery Service Sales	124,000	124,000	124,000
147,365	205,933	220,000	428500	Cemetery Property Sales	220,000	220,000	220,000
76,504	87,379	56,000	428800	Cemetery Merchandise Sales	56,000	56,000	56,000
460,713	496,238	560,000	450000	Admission Fees	550,000	550,000	550,000
7,135	8,992	6,000	451000	Rentals - Equipment	9,000	9,000	9,000
1,551	3,135	-	451090	Rentals - Liquidated Damages	-	-	-
(26,642)	(42,600)	-	451110	Comp Services (Contra)	-	-	-
385,794	446,137	305,483	452000	Rentals - Space	450,500	450,500	450,500
505,270	573,577	516,472	452100	Rentals - Building	538,100	538,100	538,100
-	-	61,475	452109	Rentals - Other Space	35,000	35,000	35,000
2,997,457	2,865,349	3,250,900	453000	Golf Course Revenues	3,290,500	3,290,500	3,290,500
5,491	2,452	8,500	455000	Food and Beverage Service Revenue	5,000	5,000	5,000
8,009	7,475	7,000	459200	Commissions - Outside Catering	9,500	9,500	9,500
308	6,794	-	461000	Contract Revenue	-	-	-
-	-	13,000	463000	Tuition and Lectures	13,000	13,000	13,000
1,202	-	-	464500	Reimbursed Services	-	-	-
15,007	6,133	28,500	465000	Miscellaneous Charges for Svc	11,000	11,000	11,000
-	800	-	476000	Sponsorship Revenue	-	-	-
1,014	6,207	-	480000	Cash Over and Short	-	-	-
16,176	29,660	-	481000	Sale of Capital Assets	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	<i><u>For Information Only</u></i>	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (Parks and Nature)</b>								
14,900	24,517	22,000	489000	Miscellaneous Revenue		31,000	31,000	31,000
6,386	11,886	-	489100	Refunds/Reimbursements		-	-	-
-	135,000	-	489110	Damage Reimbursements		-	-	-
<b>5,629,095</b>	<b>5,929,548</b>	<b>5,966,830</b>		<b>Total Current Revenue</b>		<b>6,186,600</b>	<b>6,186,600</b>	<b>6,186,600</b>
<i><b>Interfund Transfers</b></i>								
2,902,161	3,105,470	3,192,439	498000	Transfer for Direct Costs		3,515,727	3,515,727	3,515,727
<b>2,902,161</b>	<b>3,105,470</b>	<b>3,192,439</b>		<b>Total Interfund Transfers</b>		<b>3,515,727</b>	<b>3,515,727</b>	<b>3,515,727</b>
<b>\$8,868,256</b>	<b>\$9,282,178</b>	<b>\$9,313,619</b>	<b>TOTAL RESOURCES</b>			<b>\$9,856,677</b>	<b>\$9,856,677</b>	<b>\$9,856,677</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (Planning and Development Department)</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
10,268,210	11,849,453	11,302,937	326100	Fund Bal-Restr by TOD IGA	16,067,298	16,067,298	16,067,298
1,566,463	1,479,075	2,199,874	349000	Fund Balance-Unassigned/Reserved	1,068,396	1,068,396	1,498,468
<b>11,834,673</b>	<b>13,328,528</b>	<b>13,502,811</b>		<b>Total Beginning Fund Balance</b>	<b>17,135,694</b>	<b>17,135,694</b>	<b>17,565,766</b>
				<i><b>Current Revenue</b></i>			
1,535,678	2,524,625	2,524,888	410000	Federal Grants - Direct	3,197,419	3,197,419	3,197,419
3,466,229	2,872,357	3,510,242	410500	Federal Grants - Indirect	3,479,470	3,479,470	3,479,470
134,320	182,179	-	411000	State Grants - Direct	-	-	-
578,494	1,832,172	1,583,360	412000	Local Grants - Direct	2,655,817	2,655,817	2,655,817
-	1,345	-	414200	Intergovernmental Misc Revenue	-	-	-
3,774,484	4,286,674	4,118,937	414500	Government Contributions	3,229,915	3,229,915	3,229,915
11,768	27,754	-	418000	Contract and Professional Servic	-	-	-
746	3,246	-	421000	Documents and Publications	-	-	-
-	5,000	-	467000	Internal Charges for Services	-	-	-
68,983	108,687	-	470000	Interest on Investments	-	-	-
-	5,000	-	476000	Sponsorship Revenue	-	-	-
13,000	1,810,979	-	482000	Program Income	-	-	-
3	-	-	489000	Miscellaneous Revenue	-	-	-
<b>9,583,705</b>	<b>13,660,018</b>	<b>11,737,427</b>		<b>Total Current Revenue</b>	<b>12,562,621</b>	<b>12,562,621</b>	<b>12,562,621</b>
				<i><b>Interfund Transfers</b></i>			
26,865	27,671	21,210	498000	Transfer for Direct Costs	21,856	21,856	21,856
(201,559)	(375,389)	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
<b>(174,694)</b>	<b>(347,718)</b>	<b>21,210</b>		<b>Total Interfund Transfers</b>	<b>21,856</b>	<b>21,856</b>	<b>21,856</b>
<b>\$21,243,684</b>	<b>\$26,640,828</b>	<b>\$25,261,448</b>	<b>TOTAL RESOURCES</b>		<b>\$29,720,171</b>	<b>\$29,720,171</b>	<b>\$30,150,243</b>



# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
General Fund (Property and Environmental Services)							
Revenues							
<i>Beginning Fund Balance</i>							
-	-	-	340000	Fund Bal-Unassigned/Undesignated	-	-	203,275
545,803	716,241	846,975	340300	Fund Bal-Dsg Debt Service	893,663	893,663	893,663
545,803	716,241	846,975	Total Beginning Fund Balance		893,663	893,663	1,096,938
<i>Current Revenue</i>							
23,636	27,551	27,025	452100	Rentals - Building	27,970	27,970	27,970
886,099	953,230	973,920	462000	Parking Fees	1,104,000	1,104,000	1,104,000
301	7,485	-	489000	Miscellaneous Revenue	-	-	-
2,205	35	-	489100	Refunds/Reimbursements	-	-	-
912,241	988,301	1,000,945	Total Current Revenue		1,131,970	1,131,970	1,131,970
<i>Interfund Transfers</i>							
179,988	179,988	179,988	496000	Interfund Loan - Principal	719,952	719,952	719,952
8,693	10,574	13,499	496500	Interfund Loan - Interest	-	-	-
628,517	844,217	732,168	497500	Transfer for Indirect Costs	699,639	699,639	699,639
-	215,030	184,684	498000	Transfer for Direct Costs	61,195	61,195	61,195
817,198	1,249,809	1,110,339	Total Interfund Transfers		1,480,786	1,480,786	1,480,786
2,275,242	2,954,351	2,958,259	TOTAL RESOURCES		3,506,419	3,506,419	3,709,694

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (Research Center)</b>							
<b>Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
-	158,647	376,647	349000	Fund Balance-Unassigned/Reserved	119,720	119,720	336,220
-	<b>158,647</b>	<b>376,647</b>		<b>Total Beginning Fund Balance</b>	<b>119,720</b>	<b>119,720</b>	<b>336,220</b>
<i><b>Current Revenue</b></i>							
680	4,866	13,536	410000	Federal Grants - Direct	8,748	8,748	8,748
1,467,724	1,106,890	2,084,579	410500	Federal Grants - Indirect	2,474,794	2,474,794	2,474,794
315,977	301,839	225,000	411000	State Grants - Direct	225,000	225,000	225,000
225,000	279,006	306,026	412000	Local Grants - Direct	245,000	245,000	245,000
16,740	21,979	36,158	414000	Local Government Service Fee	21,085	21,085	21,085
39,659	51,103	-	414500	Government Contributions	-	-	-
237,266	507,962	203,485	418000	Contract and Professional Servic	285,633	285,633	285,633
2,884	3,510	-	421000	Documents and Publications	-	-	-
61,352	61,795	55,000	423000	Product Sales	55,000	55,000	55,000
-	-	-	465000	Miscellaneous Charges for Svc	-	-	-
5,861	-	-	467000	Internal Charges for Services	-	-	-
<b>2,373,141</b>	<b>2,338,950</b>	<b>2,923,784</b>		<b>Total Current Revenue</b>	<b>3,315,260</b>	<b>3,315,260</b>	<b>3,315,260</b>
<i><b>Interfund Transfers</b></i>							
-	-	-	497500	Transfer for Indirect Costs	-	-	-
420,113	820,275	823,049	498000	Transfer for Direct Costs	1,111,555	1,111,555	1,193,862
201,559	375,389	-	499999	Intrafund Clearing-Planning Pr/Intra Plan	-	-	-
<b>621,672</b>	<b>1,195,664</b>	<b>823,049</b>		<b>Total Interfund Transfers</b>	<b>1,111,555</b>	<b>1,111,555</b>	<b>1,193,862</b>
<b>\$2,994,813</b>	<b>\$3,693,261</b>	<b>\$4,123,480</b>	<b>TOTAL RESOURCES</b>		<b>\$4,546,535</b>	<b>\$4,546,535</b>	<b>\$4,845,342</b>

# General Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund - Total Requirements							
Expenditures							
Personnel Services							
479,186	500,880	523,134	500000	Elected Official Salaries	535,956	535,956	535,956
17,929,459	18,705,304	21,459,426	501000	Reg Employees-Full Time-Exempt	21,954,356	21,954,356	22,016,442
3,715,074	3,861,456	3,787,164	501500	Reg Empl-Full Time-Non-Exempt	4,487,938	4,487,938	4,487,938
825,847	566,894	500,423	502000	Reg Employees-Part Time-Exempt	573,606	573,606	573,606
342,598	378,891	159,654	502500	Reg Empl-Part Time-Non-Exempt	315,489	315,489	315,489
476,749	550,461	451,046	503000	Temporary Employees - Hourly	471,817	471,817	471,817
-	-	-	503100	Temporary Employees - Salaried	38,042	38,042	38,042
297,322	355,398	517,060	504000	Seasonal Employees	519,364	519,364	519,364
-	1,855	-	504500	Reimbursable Labor	-	-	-
130,564	138,109	60,694	508000	Overtime	88,503	88,503	88,503
51,241	56,138	15,000	508600	Mobile Comm Allowance	15,000	15,000	15,000
1,948,148	2,007,834	2,207,197	511000	Fringe - Payroll Taxes	2,317,294	2,317,294	2,322,545
2,988,147	2,926,351	4,188,600	512000	Fringe - Retirement PERS	4,349,773	4,349,773	4,357,596
3,933,056	3,736,464	4,263,535	513000	Fringe - Health and Welfare	4,533,579	4,533,579	4,548,363
19,000	26,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
75,285	45,133	68,780	514000	Fringe - Unemployment	97,268	97,268	97,268
67,108	67,309	104,086	515000	Fringe - Other Benefits	108,738	108,738	109,004
342,799	495,711	264,636	519000	Pension Oblig Bonds Contrib	558,596	558,596	559,838
34,275	41,738	-	519500	Fringe - Insurance - Opt Out	-	-	-
33,655,858	34,461,924	38,570,435	Total Personnel Services		40,965,319	40,965,319	41,056,771
Materials and Services							
244,602	254,182	462,868	520100	Office Supplies	481,519	481,519	481,519
233,433	274,387	23,054	520110	Computer Equipment	64,400	64,400	64,400
96,798	111,256	50,839	520120	Meetings Expenditures	72,942	72,942	72,942
22,807	66,618	350	520130	Postage	35,350	35,350	35,350
2,401	1,418	300	520140	OfficeSupply-PromoandConsult Sup	-	-	-
196,328	131,612	198,020	520500	Operating Supplies	184,716	184,716	184,716
28,404	51,519	28,012	520510	Operating Supplies - Small Tools, Equip	36,336	36,336	36,336
447	12,002	-	520520	Operating Supplies - Audio Visual	-	-	-
-	-	250	520535	Operating Supplies - Food for Prg Part	550	550	550
449	476	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
3,057	1,067	6,282	520550	Operating Supplies - Telecommunications	4,500	4,500	4,500
63	-	-	520560	Operating Supplies - Tickets	-	-	-
15,031	27,850	6,259	520580	Operating Supplies - Uniforms	18,150	18,150	18,150

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund - Total Requirements</b>							
69,259	37,765	153,975	521000	Subscriptions and Dues	186,537	186,537	186,537
105,241	125,310	42,278	521100	Membership and Professional Dues	45,050	45,050	45,050
45,134	21,656	2,380	521200	Publications and Subscriptions	2,850	2,850	2,850
487	-	-	521300	Fuels - Waste Transport	-	-	-
63,874	64,892	82,818	521400	Fuels and Lubricants - General	72,036	72,036	72,036
20,469	24,552	140,778	521500	Maintenance and Repairs Supplies	68,326	68,326	68,326
205	8,780	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
42,664	21,248	23,000	521520	Maintenance and Repairs Supplies - Building	15,300	15,300	15,300
2,305	1,550	1,000	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
1,097	738	250	521530	Maintenance and Repairs Supplies - Custodial	1,250	1,250	1,250
9,775	10,464	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
52,826	45,877	3,100	521550	Maintenance and Repairs Supplies - Grounds/Landscape	57,450	57,450	57,450
36,987	45,510	7,100	521560	Maintenance and Repairs Supplies - Equipment	40,060	40,060	40,060
2,797	3,562	1,100	521570	Maintenance and Repairs Supplies - Vehicles	4,500	4,500	4,500
-	-	-	521580	Maintenance and Repairs Supplies - Security	12,600	12,600	12,600
2,306	2,380	750	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	2,950	2,950	2,950
594	99	-	522000	Food	-	-	-
76,445	73,630	13,610	522500	Retail	11,000	11,000	11,000
2,312,425	3,640,585	4,421,966	524000	Contracted Professional Svcs	5,407,588	5,407,588	6,289,682
150,155	140,136	157,320	524010	Contracted Prof Svcs - Accounting and Auditing	162,000	162,000	162,000
3,718	17,126	-	524020	Contracted Prof Svcs - Attorney and Legal	3,500	3,500	3,500
2,750	-	-	524030	Contracted Prof Svcs - Architect	-	-	-
23,273	862	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
19,835	105,033	72,550	524050	Contracted Prof Svcs - Advertising	82,150	82,150	82,150
4,938	1,751	150,000	524060	Contracted Prof Svcs - Information Technology Services	110,000	110,000	110,000
39,714	257,775	1,642,700	524070	Contracted Prof Svcs - Management, Consulting and Communication	1,452,500	1,452,500	1,452,500
607	244	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
23,142	37,095	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
60,982	130,253	127,705	524500	Marketing Expenditures	292,840	292,840	292,840
458,107	366,315	410,271	524600	Sponsorship Expenditures	436,571	436,571	436,571
7,500	-	-	524710	Marketing Incentives	-	-	-
264,840	253,863	358,057	525000	Contracted Property Services	419,832	419,832	454,832
20,507	15,401	668,689	525100	Utility Services	427,658	427,658	427,658
19,911	14,277	-	525110	Utility Services - Internet	10,000	10,000	10,000
62,939	67,021	3,200	525120	Utility Services - Telecommunications	25,150	25,150	25,150
237,093	206,412	1,500	525130	Utility Services - Electricity	56,000	56,000	56,000
5,733	8,124	-	525140	Utility Services - Natural Gas	800	800	800
75,529	67,908	3,500	525150	Utility Services - Sanitation and Refuse Removal	80,850	80,850	80,850
152,907	181,455	2,100	525160	Utility Services - Water and Sewer	103,200	103,200	103,200

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund - Total Requirements</b>							
-	188	-	525165	Utility Services - Stormwater	-	-	-
607	2,761	15,706	525500	Cleaning Services	1,706	1,706	1,706
753,952	935,869	1,620,805	526000	Maintenance and Repair Services	1,394,960	1,394,960	1,598,235
156,243	123,852	44,564	526010	Maintenance and Repair Services - Building	51,705	51,705	51,705
9,398	1,777	1,000	526011	Maintenance and Repair Services - Painting	1,000	1,000	1,000
10,091	11,139	1,500	526012	Maintenance and Repair Services - Electricity	8,500	8,500	8,500
13,019	17,513	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
75,610	50,939	2,300	526014	Maintenance and Repair Services - HVAC	5,500	5,500	5,500
3,776	38,241	500	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	5,500	5,500	5,500
91,741	145,307	4,200	526020	Maintenance and Repair Services - Equipment	67,000	67,000	67,000
45,115	140,186	250	526030	Maintenance and Repair Services - Grounds	16,500	16,500	16,500
158,561	1,502	195,630	526040	Maintenance and Repair Services - Technology	171,676	171,676	171,676
18,858	15,356	23,088	526050	Maintenance and Repair Services - Vehicles	17,750	17,750	17,750
1,864	2,235	-	526060	Maintenance and Repair Services - Safety	-	-	-
1,797	-	-	526100	Capital Maintenance - CIP	-	-	-
17,188	-	2,500	526200	Capital Maintenance - Non-CIP	2,500	2,500	2,500
4,035	7,846	8,500	526300	Software Maintenance	5,500	5,500	85,600
2,590	2,522	50,608	526500	Rentals	37,404	37,404	37,404
219	830	-	526510	Rentals - Building	-	-	-
8,848	4,579	200	526520	Rentals - Equipment	2,450	2,450	2,450
1,758	343	-	526530	Rentals - Office Equipment	-	-	-
17,321	11,282	4,750	526540	Rentals - Vehicle	8,225	8,225	8,225
12,558	12,540	7,200	526560	Rentals - Parking Space	7,200	7,200	7,200
256,674	336,117	268,504	528000	Other Purchased Services	302,878	302,878	302,878
-	18,685	-	528010	Other Purchased Services - Commissions	-	-	-
279	112	-	528020	Other Purchased Services - Audio Visual	-	-	-
6,930	5,810	500	528030	Other Purchased Services - Delivery, Shipping and Courier	500	500	500
160	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,990	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
146	500	-	528080	Other Purchased Services - Agency Fees	-	-	-
357	3,735	-	528090	Other Purchased Svs - Event	-	-	-
54,868	64,084	62,500	528200	Banking Services	72,500	72,500	72,500
188,061	107,666	80,790	528210	Credit Card Fees	96,700	96,700	96,700
7,918	16,615	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
82,493	95,567	218,138	528400	Other Purchased Services - Printing and Graphics	218,350	218,350	218,350
75,656	104,784	112,500	528500	Cemetery Services Expenditures	112,500	112,500	112,500
2,757,053	2,562,283	2,700,000	529800	Glendoveer Golf Ops Contract	2,716,250	2,716,250	2,716,250
2,509,111	3,917,291	3,947,658	530000	Payments to Other Agencies	3,160,230	3,160,230	3,160,230
10,286	8,235	2,250	530010	License and Permit Fees	8,250	8,250	8,250

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund - Total Requirements</b>							
18,937	84,693	100,000	530500	Election Expenses	100,000	100,000	100,000
195,743	185,219	187,259	531000	Taxes (Non-Payroll)	248,138	248,138	248,138
446,745	906,785	656,436	531500	Grants to Other Governments	900,527	900,527	900,527
-	1,000	1,500	531800	Contributions to Other Govt	1,000	1,000	1,000
634	634	101,138	532000	Government Assessments	145,748	145,748	145,748
5,861	1,218	-	540000	Charges for Services	-	-	-
955,826	684,034	4,000,000	544000	Program Purchases	4,000,000	4,000,000	4,000,000
669,522	487,423	1,222,500	544500	Grants and Loans	1,210,527	1,210,527	1,407,517
19,825	25,154	268,425	545000	Travel	256,705	256,705	256,705
134,359	169,443	6,950	545100	Travel and Lodging	7,500	7,500	7,500
14,557	10,098	200	545200	Mileage, Taxi and Parking	200	200	200
25,666	40,713	600	545300	Meals and Entertainment	600	600	600
121,694	142,125	316,878	545500	Staff Development	385,755	385,755	385,755
14,014	11,888	-	545510	Tuition Reimbursement	-	-	-
83,192	68,249	16,350	545520	Conference Fees	11,750	11,750	11,750
1,625	5,572	-	545530	Outreach Development	-	-	-
-	-	26,796	547000	Council Costs	27,468	27,468	27,468
-	649	-	547500	Claims Paid	-	-	-
22,643	16,000	25,000	548000	Fee Reimbursements	25,000	25,000	25,000
8,755	1,371	19,756	549000	Miscellaneous Expenditures	20,480	20,480	20,480
200,555	205,916	221,122	549010	Tri-Met Transit Pass	227,000	227,000	227,000
<b>15,621,167</b>	<b>18,748,507</b>	<b>25,817,482</b>		<b>Total Materials and Services</b>	<b>26,551,643</b>	<b>26,551,643</b>	<b>27,949,102</b>
<b><i>Debt Service</i></b>							
820,000	930,000	1,055,000	563000	Revenue Bond Pmts-Principal	1,185,000	1,185,000	1,185,000
1,041,882	1,002,038	956,850	563500	Revenue Bond Payments-Interest	905,587	905,587	905,587
<b>1,861,882</b>	<b>1,932,038</b>	<b>2,011,850</b>		<b>Total Debt Service</b>	<b>2,090,587</b>	<b>2,090,587</b>	<b>2,090,587</b>
<b><i>Capital Outlay</i></b>							
-	34	75,000	571000	Improve-Other than Bldg	75,000	75,000	75,000
4,830	6,347	-	572000	Buildings and Related	-	-	-
12,731	2,700	50,000	574000	Equipment and Vehicles	50,000	50,000	50,000
-	1,951	-	574500	Vehicles	-	-	-
-	-	10,000	575000	Office Furn and Equip	-	-	-
156,686	147,378	84,340	579000	Intangible Assets	55,000	55,000	55,000
<b>174,247</b>	<b>158,410</b>	<b>219,340</b>		<b>Total Capital Outlay</b>	<b>180,000</b>	<b>180,000</b>	<b>180,000</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund - Total Requirements</b>							
<i><b>Interfund Transfers</b></i>							
374,341	485,676	581,477	580000	Transfer for Indirect Costs	614,829	614,829	614,829
19,468,737	18,714,736	16,734,147	581000	Transfer of Resources	17,794,112	17,794,112	17,931,966
194,000	654,000	405,512	582000	Transfer for Direct Costs	550,000	550,000	550,000
<b>20,037,078</b>	<b>19,854,412</b>	<b>17,721,136</b>		<b>Total Interfund Transfers</b>	<b>18,958,941</b>	<b>18,958,941</b>	<b>19,096,795</b>
<i><b>Contingency</b></i>							
-	-	160,000	701001	Contingency - Opportunity Account	-	-	-
-	-	1,199,028	701002	Contingency - Operating	2,609,000	2,609,000	2,421,146
-	-	-	709000	Contingency - All Other	215,000	215,000	215,000
<b>-</b>	<b>-</b>	<b>1,359,028</b>		<b>Total Contingency</b>	<b>2,824,000</b>	<b>2,824,000</b>	<b>2,636,146</b>
<i><b>Unappropriated Fund Balance</b></i>							
7,735,522	8,916,557	10,046,619	801002	Unapp FB - Restricted CET	10,668,841	10,668,841	10,668,841
11,849,453	15,474,585	9,667,975	801003	Unapp FB - Restricted TOD	14,662,113	14,662,113	14,662,113
3,966,257	5,996,471	-	805000	Unapp FB - Reserves	-	-	-
-	-	1,806,000	805100	Unapp FB - Stabilization Reserve	1,957,000	1,957,000	1,957,000
1,264,965	1,353,773	1,384,311	805400	Unapp FB - Reserve for Future Debt Service	2,035,248	2,035,248	2,035,248
3,425,587	3,975,864	2,627,924	805450	Unapp FB - PERS Reserve	1,938,030	1,938,030	1,938,030
4,056,648	4,069,347	3,110,160	805900	Unapp FB - Other Reserves and Designations	3,087,590	3,087,590	3,087,590
<b>32,298,432</b>	<b>39,786,597</b>	<b>28,642,989</b>		<b>Total Unappropriated Fund Balance</b>	<b>34,348,822</b>	<b>34,348,822</b>	<b>34,348,822</b>
<b>\$103,648,666</b>	<b>\$114,941,889</b>	<b>\$114,342,260</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$125,919,312</b>	<b>\$125,919,312</b>	<b>\$127,358,223</b>
<b>297.05</b>	<b>302.43</b>	<b>307.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>310.26</b>	<b>310.26</b>	<b>311.26</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
General Fund (Communications)								
Expenditures								
Personnel Services								
52,768	50,490	67,050	501500	Reg Empl-Full Time-Non-Exempt		58,886	58,886	58,886
-	15,791	-	502000	Reg Employees-Part Time-Exempt		39,634	39,634	39,634
-	11,176	-	502500	Reg Empl-Part Time-Non-Exempt		28,041	28,041	28,041
67,066	30,909	-	503000	Temporary Employees - Hourly		-	-	-
2,219	2,619	-	508000	Overtime		-	-	-
1,560	785	-	508600	Mobile Comm Allowance		-	-	-
175,872	97,612	100,387	511000	Fringe - Payroll Taxes		99,327	99,327	99,327
259,711	151,606	200,857	512000	Fringe - Retirement PERS		206,256	206,256	206,256
310,809	172,780	183,768	513000	Fringe - Health and Welfare		177,408	177,408	177,408
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
-	-	2,059	514000	Fringe - Unemployment		7,484	7,484	7,484
5,552	3,114	4,724	515000	Fringe - Other Benefits		4,631	4,631	4,631
31,195	25,089	12,211	519000	Pension Oblig Bonds Contrib		24,294	24,294	24,294
1,800	3,000	-	519500	Fringe - Insurance - Opt Out		-	-	-
2,933,498	1,664,828	1,724,943	Total Personnel Services			1,734,112	1,734,112	1,734,112
Materials and Services								
11,817	10,980	42,865	520100	Office Supplies		43,936	43,936	43,936
30,314	26,866	-	520110	Computer Equipment		-	-	-
1,114	1,356	-	520120	Meetings Expenditures		-	-	-
-	428	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
-	-	5,034	520500	Operating Supplies		5,160	5,160	5,160
40	11,755	-	520520	Operating Supplies - Audio Visual		-	-	-
444	572	-	520580	Operating Supplies - Uniforms		-	-	-
7,034	5,642	3,164	521000	Subscriptions and Dues		3,243	3,243	3,243
658	1,265	-	521100	Membership and Professional Dues		-	-	-
95	635	-	521200	Publications and Subscriptions		-	-	-
-	310	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-
105,150	47,473	95,650	524000	Contracted Professional Svcs		198,041	198,041	223,041
-	150	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
-	449	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
343	3,330	-	524050	Contracted Prof Svcs - Advertising		-	-	-
607	45	-	524075	Contracted Prof Svcs - Recruiting Services		-	-	-
2,141	140	-	524500	Marketing Expenditures		-	-	-
(2,100)	-	-	524600	Sponsorship Expenditures		-	-	-
-	-	3,217	525100	Utility Services		3,297	3,297	3,297



# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Communications)</b>							
626	723	-	525120	Utility Services - Telecommunications	-	-	-
-	-	5,839	526000	Maintenance and Repair Services	5,985	5,985	5,985
-	136	-	526500	Rentals	-	-	-
561	1,159	23,595	528000	Other Purchased Services	24,185	24,185	24,185
-	126	-	528020	Other Purchased Services - Audio Visual	-	-	-
3,718	8,347	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
790	-	-	540000	Charges for Services	-	-	-
-	146	2,466	545000	Travel	2,528	2,528	2,528
1,459	2,445	-	545100	Travel and Lodging	-	-	-
363	416	-	545200	Mileage, Taxi and Parking	-	-	-
449	904	-	545300	Meals and Entertainment	-	-	-
1,093	1,098	18,450	545500	Staff Development	18,911	18,911	18,911
375	-	-	545510	Tuition Reimbursement	-	-	-
3,010	4,767	-	545520	Conference Fees	-	-	-
-	-	8,199	549000	Miscellaneous Expenditures	8,405	8,405	8,405
<b>170,103</b>	<b>131,663</b>	<b>208,479</b>	<b>Total Materials and Services</b>		<b>313,691</b>	<b>313,691</b>	<b>338,691</b>
<b>\$3,103,602</b>	<b>\$1,796,491</b>	<b>\$1,933,422</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,047,803</b>	<b>\$2,047,803</b>	<b>\$2,072,803</b>
<b>25.00</b>	<b>13.00</b>	<b>13.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>12.00</b>	<b>12.00</b>	<b>12.00</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Communications (Director's Office) - discontinued use in FY 2016-17</b>							
<b>Expenditures</b>							
				<i>Personnel Services</i>			
234,654	245,541	-	501000	Reg Employees-Full Time-Exempt	-	-	-
46,560	50,468	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
1,815	2,158	-	508000	Overtime	-	-	-
21,694	22,530	-	511000	Fringe - Payroll Taxes	-	-	-
40,151	42,109	-	512000	Fringe - Retirement PERS	-	-	-
46,572	48,190	-	513000	Fringe - Health and Welfare	-	-	-
580	683	-	515000	Fringe - Other Benefits	-	-	-
4,208	6,253	-	519000	Pension Oblig Bonds Contrib	-	-	-
<b>396,234</b>	<b>417,932</b>	-		<b>Total Personnel Services</b>	-	-	-
				<i>Materials and Services</i>			
200	-	-	524500	Marketing Expenditures	-	-	-
<b>200</b>	-	-		<b>Total Materials and Services</b>	-	-	-
<b>\$396,434</b>	<b>\$417,932</b>	<b>\$0 TOTAL REQUIREMENTS</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# General Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
<b>Communications (Program &amp; Facility)</b>								
<b><u>Expenditures</u></b>								
<i><b>Personnel Services</b></i>								
1,042,637	486,015	830,971	501000	Reg Employees-Full Time-Exempt		813,333	813,333	813,333
199	22	67,050	501500	Reg Empl-Full Time-Non-Exempt		58,886	58,886	58,886
1,615	14,109	-	503000	Temporary Employees - Hourly		-	-	-
-	207	-	508000	Overtime		-	-	-
1,560	785	-	508600	Mobile Comm Allowance		-	-	-
85,937	40,898	73,115	511000	Fringe - Payroll Taxes		70,406	70,406	70,406
135,735	60,159	146,518	512000	Fringe - Retirement PERS		148,583	148,583	148,583
151,974	83,282	127,224	513000	Fringe - Health and Welfare		118,272	118,272	118,272
-	-	2,059	514000	Fringe - Unemployment		7,484	7,484	7,484
2,784	1,236	3,434	515000	Fringe - Other Benefits		3,280	3,280	3,280
15,670	10,419	8,981	519000	Pension Oblig Bonds Contrib		17,444	17,444	17,444
<b>1,438,111</b>	<b>697,133</b>	<b>1,259,352</b>	<b>Total Personnel Services</b>			<b>1,237,688</b>	<b>1,237,688</b>	<b>1,237,688</b>
<i><b>Materials and Services</b></i>								
6,575	5,139	36,055	520100	Office Supplies		36,956	36,956	36,956
19,474	4,643	-	520110	Computer Equipment		-	-	-
1,114	1,356	-	520120	Meetings Expenditures		-	-	-
-	67	-	520140	OfficeSupply-PromoandConsult Sup		-	-	-
-	-	4,502	520500	Operating Supplies		4,615	4,615	4,615
40	-	-	520520	Operating Supplies - Audio Visual		-	-	-
444	572	-	520580	Operating Supplies - Uniforms		-	-	-
588	-	2,465	521000	Subscriptions and Dues		2,527	2,527	2,527
658	890	-	521100	Membership and Professional Dues		-	-	-
35	96	-	521200	Publications and Subscriptions		-	-	-
-	310	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-
101,157	46,792	95,650	524000	Contracted Professional Svcs		198,041	198,041	223,041
-	150	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
-	449	-	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
343	3,330	-	524050	Contracted Prof Svcs - Advertising		-	-	-
453	-	-	524075	Contracted Prof Svcs - Recruiting Services		-	-	-
1,941	140	-	524500	Marketing Expenditures		-	-	-
(2,100)	-	-	524600	Sponsorship Expenditures		-	-	-
-	-	3,217	525100	Utility Services		3,297	3,297	3,297
620	723	-	525120	Utility Services - Telecommunications		-	-	-
-	-	4,606	526000	Maintenance and Repair Services		4,721	4,721	4,721
561	1,014	17,694	528000	Other Purchased Services		18,136	18,136	18,136

## General Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Communications (Program & Facility)								
1,080	6,923	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
790	-	-	540000	Charges for Services		-	-	-
-	146	1,285	545000	Travel		1,317	1,317	1,317
1,459	2,445	-	545100	Travel and Lodging		-	-	-
363	416	-	545200	Mileage, Taxi and Parking		-	-	-
449	904	-	545300	Meals and Entertainment		-	-	-
1,093	1,098	12,496	545500	Staff Development		12,808	12,808	12,808
3,010	4,124	-	545520	Conference Fees		-	-	-
-	-	8,199	549000	Miscellaneous Expenditures		8,405	8,405	8,405
140,147	81,727	186,169	Total Materials and Services			290,823	290,823	315,823
\$1,578,258	\$778,859	\$1,445,521	TOTAL REQUIREMENTS			\$1,528,511	\$1,528,511	\$1,553,511

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT		DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount				Amount	Amount	Amount
Communications (Policy & Planning) - discontinued use in FY 2016-17								
<u>Expenditures</u>								
<i>Personnel Services</i>								
376,962	22	-	501000		Reg Employees-Full Time-Exempt	-	-	-
6,009	-	-	501500		Reg Empl-Full Time-Non-Exempt	-	-	-
42,408	-	-	503000		Temporary Employees - Hourly	-	-	-
355	-	-	508000		Overtime	-	-	-
35,780	138	-	511000		Fringe - Payroll Taxes	-	-	-
35,589	105	-	512000		Fringe - Retirement PERS	-	-	-
47,085	-	-	513000		Fringe - Health and Welfare	-	-	-
1,111	5	-	515000		Fringe - Other Benefits	-	-	-
6,025	36	-	519000		Pension Oblig Bonds Contrib	-	-	-
1,800	1,650	-	519500		Fringe - Insurance - Opt Out	-	-	-
553,123	1,957	-	Total Personnel Services			-	-	-
\$553,123	\$1,957	\$0 TOTAL REQUIREMENTS				\$0	\$0	\$0

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Communications (Design &amp; Standards)</b>							
<b><u>Expenditures</u></b>							
<i>Personnel Services</i>							
368,692	366,279	322,916	501000	Reg Employees-Full Time-Exempt	274,818	274,818	274,818
-	15,791	-	502000	Reg Employees-Part Time-Exempt	39,634	39,634	39,634
-	11,176	-	502500	Reg Empl-Part Time-Non-Exempt	28,041	28,041	28,041
23,043	16,800	-	503000	Temporary Employees - Hourly	-	-	-
49	254	-	508000	Overtime	-	-	-
32,461	34,046	27,272	511000	Fringe - Payroll Taxes	28,921	28,921	28,921
48,237	49,233	54,339	512000	Fringe - Retirement PERS	57,673	57,673	57,673
65,179	41,307	56,544	513000	Fringe - Health and Welfare	59,136	59,136	59,136
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,078	1,189	1,290	515000	Fringe - Other Benefits	1,351	1,351	1,351
5,291	8,381	3,230	519000	Pension Oblig Bonds Contrib	6,850	6,850	6,850
-	1,350	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>546,029</b>	<b>547,807</b>	<b>465,591</b>	<b>Total Personnel Services</b>		<b>496,424</b>	<b>496,424</b>	<b>496,424</b>
<i>Materials and Services</i>							
5,242	5,841	6,810	520100	Office Supplies	6,980	6,980	6,980
10,841	22,223	-	520110	Computer Equipment	-	-	-
-	362	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
-	-	532	520500	Operating Supplies	545	545	545
-	11,755	-	520520	Operating Supplies - Audio Visual	-	-	-
6,446	5,642	699	521000	Subscriptions and Dues	716	716	716
-	375	-	521100	Membership and Professional Dues	-	-	-
60	538	-	521200	Publications and Subscriptions	-	-	-
3,994	681	-	524000	Contracted Professional Svcs	-	-	-
154	45	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
6	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	1,233	526000	Maintenance and Repair Services	1,264	1,264	1,264
-	136	-	526500	Rentals	-	-	-
-	145	5,901	528000	Other Purchased Services	6,049	6,049	6,049
-	126	-	528020	Other Purchased Services - Audio Visual	-	-	-
2,638	1,424	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	1,181	545000	Travel	1,211	1,211	1,211

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		Amended			Proposed	Approved	Adopted	
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount	
Communications (Design & Standards)								
-	-	5,954	545500	Staff Development	6,103	6,103	6,103	
375	-	-	545510	Tuition Reimbursement	-	-	-	
-	643	-	545520	Conference Fees	-	-	-	
29,757	49,937	22,310	Total Materials and Services			22,868	22,868	22,868
\$575,786	\$597,744	\$487,901	TOTAL REQUIREMENTS			\$519,292	\$519,292	\$519,292

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Council)								
Expenditures								
Personnel Services								
1,992,589	1,808,630	2,365,131	501000		Reg Employees-Full Time-Exempt	2,372,891	2,372,891	2,372,891
222,316	261,959	-	501500		Reg Empl-Full Time-Non-Exempt	219,854	219,854	219,854
54,019	84,443	-	502000		Reg Employees-Part Time-Exempt	63,500	63,500	63,500
-	6,985	-	502500		Reg Empl-Part Time-Non-Exempt	-	-	-
77,468	102,528	96,779	503000		Temporary Employees - Hourly	98,851	98,851	98,851
15,255	13,879	5,222	508000		Overtime	5,353	5,353	5,353
13,500	11,600	11,400	508600		Mobile Comm Allowance	11,400	11,400	11,400
203,448	197,006	227,831	511000		Fringe - Payroll Taxes	250,468	250,468	250,468
284,240	273,069	407,635	512000		Fringe - Retirement PERS	422,660	422,660	422,660
379,961	343,730	424,081	513000		Fringe - Health and Welfare	475,070	475,070	475,070
930	172	22,458	514000		Fringe - Unemployment	7,938	7,938	7,938
6,752	6,484	10,983	515000		Fringe - Other Benefits	12,063	12,063	12,063
37,447	50,863	27,885	519000		Pension Oblig Bonds Contrib	61,688	61,688	61,688
7,200	5,400	-	519500		Fringe - Insurance - Opt Out	-	-	-
3,673,430	3,562,177	4,012,400	Total Personnel Services			4,424,849	4,424,849	4,424,849
Materials and Services								
17,047	38,813	63,482	520100		Office Supplies	63,344	63,344	63,344
22,197	13,617	-	520110		Computer Equipment	-	-	-
54,555	56,318	32,000	520120		Meetings Expenditures	50,000	50,000	50,000
-	8,121	-	520130		Postage	-	-	-
2,122	815	-	520140		OfficeSupply-PromoandConsult Sup	-	-	-
1,552	393	10,945	520500		Operating Supplies	10,969	10,969	10,969
370	36	-	520580		Operating Supplies - Uniforms	-	-	-
1,662	2,733	2,488	521000		Subscriptions and Dues	2,550	2,550	2,550
11,463	24,176	3,000	521100		Membership and Professional Dues	3,000	3,000	3,000
615	638	-	521200		Publications and Subscriptions	-	-	-
331,463	227,315	570,237	524000		Contracted Professional Svcs	429,736	429,736	479,191
-	16,136	-	524020		Contracted Prof Svcs - Attorney and Legal	-	-	-
12,713	135	-	524040		Contracted Prof Svcs - Promotion and Public Relations	-	-	-
7,598	2,498	-	524050		Contracted Prof Svcs - Advertising	-	-	-
2,142	25,698	-	524070		Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
383	350	-	524500		Marketing Expenditures	-	-	-
38,861	37,719	20,000	524600		Sponsorship Expenditures	20,000	20,000	20,000
-	-	1,860	525100		Utility Services	1,907	1,907	1,907
256	2,221	-	525120		Utility Services - Telecommunications	-	-	-



# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Council)</b>							
-	-	1,094	526000	Maintenance and Repair Services	1,121	1,121	1,121
-	982	-	526010	Maintenance and Repair Services - Building	-	-	-
-	417	-	526011	Maintenance and Repair Services - Painting	-	-	-
-	3,489	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	-	984	526500	Rentals	1,009	1,009	1,009
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
4,131	1,633	20,779	528000	Other Purchased Services	57,298	57,298	57,298
-	3,735	-	528090	Other Purchased Svs - Event	-	-	-
20,188	19,617	10,000	528400	Other Purchased Services - Printing and Graphics	4,000	4,000	4,000
4,800	-	-	530000	Payments to Other Agencies	-	-	-
-	450	-	530010	License and Permit Fees	-	-	-
5,071	-	-	540000	Charges for Services	-	-	-
7,210	13,106	58,316	545000	Travel	63,904	63,904	63,904
31,994	35,254	-	545100	Travel and Lodging	-	-	-
5,037	1,714	-	545200	Mileage, Taxi and Parking	-	-	-
6,503	11,459	-	545300	Meals and Entertainment	-	-	-
4,015	23,158	39,101	545500	Staff Development	49,761	49,761	49,761
-	1,199	-	545510	Tuition Reimbursement	-	-	-
19,078	18,000	-	545520	Conference Fees	-	-	-
-	40	-	545530	Outreach Development	-	-	-
-	-	26,796	547000	Council Costs	27,468	27,468	27,468
7,479	-	7,393	549000	Miscellaneous Expenditures	3,445	3,445	3,445
<b>621,646</b>	<b>593,123</b>	<b>868,475</b>	<b>Total Materials and Services</b>		<b>789,512</b>	<b>789,512</b>	<b>838,967</b>
<b>\$4,295,076</b>	<b>\$4,155,300</b>	<b>\$4,880,875</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$5,214,361</b>	<b>\$5,214,361</b>	<b>\$5,263,816</b>
<b>31.50</b>	<b>30.00</b>	<b>31.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>33.14</b>	<b>33.14</b>	<b>33.14</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Council (Leadership and Policy Develop)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
378,306	395,428	412,995	500000	Elected Official Salaries	423,113	423,113	423,113
545,143	500,350	593,004	501000	Reg Employees-Full Time-Exempt	560,204	560,204	560,204
54,019	58,950	-	502000	Reg Employees-Part Time-Exempt	63,500	63,500	63,500
60,501	58,189	62,391	503000	Temporary Employees - Hourly	63,604	63,604	63,604
478	655	5,222	508000	Overtime	5,353	5,353	5,353
8,575	6,400	7,200	508600	Mobile Comm Allowance	7,200	7,200	7,200
75,293	73,019	89,664	511000	Fringe - Payroll Taxes	92,541	92,541	92,541
94,585	91,344	131,976	512000	Fringe - Retirement PERS	136,173	136,173	136,173
169,873	161,087	197,904	513000	Fringe - Health and Welfare	207,967	207,967	207,967
930	172	10,551	514000	Fringe - Unemployment	-	-	-
3,209	3,013	4,339	515000	Fringe - Other Benefits	4,461	4,461	4,461
12,680	17,094	10,165	519000	Pension Oblig Bonds Contrib	21,039	21,039	21,039
3,600	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>1,407,191</b>	<b>1,367,500</b>	<b>1,525,411</b>		<b>Total Personnel Services</b>	<b>1,585,155</b>	<b>1,585,155</b>	<b>1,585,155</b>
<i><b>Materials and Services</b></i>							
2,509	2,633	28,433	520100	Office Supplies	29,144	29,144	29,144
15,204	10,536	-	520110	Computer Equipment	-	-	-
16,523	25,211	-	520120	Meetings Expenditures	15,000	15,000	15,000
-	8,069	-	520130	Postage	-	-	-
2,122	815	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
1,552	343	10,945	520500	Operating Supplies	10,969	10,969	10,969
370	-	-	520580	Operating Supplies - Uniforms	-	-	-
-	500	738	521000	Subscriptions and Dues	756	756	756
5,462	1,845	-	521100	Membership and Professional Dues	-	-	-
440	618	-	521200	Publications and Subscriptions	-	-	-
44,140	28,014	49,211	524000	Contracted Professional Svcs	50,441	50,441	50,441
-	5,000	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
3,495	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
392	3,333	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
8,300	2,000	-	524600	Sponsorship Expenditures	-	-	-
-	-	1,860	525100	Utility Services	1,907	1,907	1,907
256	2,221	-	525120	Utility Services - Telecommunications	-	-	-
-	-	1,094	526000	Maintenance and Repair Services	1,121	1,121	1,121
-	-	984	526500	Rentals	1,009	1,009	1,009
3,742	1,291	20,779	528000	Other Purchased Services	21,298	21,298	21,298

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i><u>For Information Only</u></i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Council (Leadership and Policy Develop)</b>							
16,250	11,808	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
3,584	12,074	34,995	545000	Travel	40,000	40,000	40,000
21,079	23,592	-	545100	Travel and Lodging	-	-	-
4,571	1,104	-	545200	Mileage, Taxi and Parking	-	-	-
5,070	8,135	-	545300	Meals and Entertainment	-	-	-
1,149	3,905	7,327	545500	Staff Development	7,510	7,510	7,510
-	1,000	-	545510	Tuition Reimbursement	-	-	-
11,110	7,080	-	545520	Conference Fees	-	-	-
-	40	-	545530	Outreach Development	-	-	-
-	-	26,796	547000	Council Costs	27,468	27,468	27,468
7,479	-	7,393	549000	Miscellaneous Expenditures	3,445	3,445	3,445
<b>174,799</b>	<b>161,168</b>	<b>190,555</b>	<b>Total Materials and Services</b>		<b>210,068</b>	<b>210,068</b>	<b>210,068</b>
<b>\$1,581,990</b>	<b>\$1,528,668</b>	<b>\$1,715,966</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,795,223</b>	<b>\$1,795,223</b>	<b>\$1,795,223</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Council (Office of Chief Oper Officer)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
528,658	595,556	657,376	501000	Reg Employees-Full Time-Exempt	369,695	369,695	369,695
-	380	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
7,637	14,369	13,578	503000	Temporary Employees - Hourly	13,917	13,917	13,917
21	231	-	508000	Overtime	-	-	-
1,325	2,175	3,000	508600	Mobile Comm Allowance	1,800	1,800	1,800
36,418	41,030	46,416	511000	Fringe - Payroll Taxes	26,329	26,329	26,329
75,154	82,578	100,798	512000	Fringe - Retirement PERS	46,582	46,582	46,582
64,379	74,462	70,680	513000	Fringe - Health and Welfare	44,352	44,352	44,352
-	-	7,371	514000	Fringe - Unemployment	6,237	6,237	6,237
954	1,058	2,397	515000	Fringe - Other Benefits	1,361	1,361	1,361
7,948	12,946	6,574	519000	Pension Oblig Bonds Contrib	7,394	7,394	7,394
<b>722,494</b>	<b>824,784</b>	<b>908,190</b>	<b>Total Personnel Services</b>		<b>517,667</b>	<b>517,667</b>	<b>517,667</b>
<i><b>Materials and Services</b></i>							
3,224	33,381	21,873	520100	Office Supplies	22,420	22,420	22,420
-	1,192	-	520110	Computer Equipment	-	-	-
11,986	14,889	-	520120	Meetings Expenditures	-	-	-
-	52	-	520130	Postage	-	-	-
456	228	1,750	521000	Subscriptions and Dues	1,794	1,794	1,794
401	4,320	-	521100	Membership and Professional Dues	-	-	-
46,733	1,559	81,162	524000	Contracted Professional Svcs	83,191	83,191	83,191
-	11,136	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
9,218	135	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
7,598	2,200	-	524050	Contracted Prof Svcs - Advertising	-	-	-
1,750	18,365	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
1,030	2,250	-	524600	Sponsorship Expenditures	-	-	-
-	982	-	526010	Maintenance and Repair Services - Building	-	-	-
-	417	-	526011	Maintenance and Repair Services - Painting	-	-	-
-	3,489	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	342	-	528000	Other Purchased Services	-	-	-
-	3,735	-	528090	Other Purchased Svs - Event	-	-	-
-	710	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
267	1,032	9,114	545000	Travel	9,342	9,342	9,342
3,680	3,175	-	545100	Travel and Lodging	-	-	-
65	36	-	545200	Mileage, Taxi and Parking	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
Council (Office of Chief Oper Officer)								
-	296	-	545300	Meals and Entertainment	-	-	-	
1,626	2,678	19,576	545500	Staff Development	20,065	20,065	20,065	
-	199	-	545510	Tuition Reimbursement	-	-	-	
3,627	4,520	-	545520	Conference Fees	-	-	-	
91,659	111,316	133,475	Total Materials and Services			136,812	136,812	136,812
\$814,153	\$936,100	\$1,041,665	TOTAL REQUIREMENTS			\$654,479	\$654,479	\$654,479

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Council (Government Affairs and Policy Develop)								
Expenditures								
Personnel Services								
615,980	469,952	505,465	501000		Reg Employees-Full Time-Exempt	482,357	482,357	482,357
38,323	-	-	501500		Reg Empl-Full Time-Non-Exempt	-	-	-
-	25,494	-	502000		Reg Employees-Part Time-Exempt	-	-	-
5,761	29,970	20,810	503000		Temporary Employees - Hourly	21,330	21,330	21,330
1,663	-	-	508000		Overtime	-	-	-
3,000	2,425	1,200	508600		Mobile Comm Allowance	1,200	1,200	1,200
49,960	40,156	40,523	511000		Fringe - Payroll Taxes	37,937	37,937	37,937
78,140	51,059	82,413	512000		Fringe - Retirement PERS	84,735	84,735	84,735
81,730	49,659	56,545	513000		Fringe - Health and Welfare	59,136	59,136	59,136
-	-	4,536	514000		Fringe - Unemployment	1,701	1,701	1,701
1,339	968	1,855	515000		Fringe - Other Benefits	1,783	1,783	1,783
9,870	9,855	5,054	519000		Pension Oblig Bonds Contrib	9,647	9,647	9,647
1,800	1,800	-	519500		Fringe - Insurance - Opt Out	-	-	-
887,565	681,337	718,401	Total Personnel Services			699,826	699,826	699,826
Materials and Services								
2,560	43	4,663	520100		Office Supplies	4,780	4,780	4,780
4,018	330	-	520110		Computer Equipment	-	-	-
14,587	5,774	-	520120		Meetings Expenditures	-	-	-
-	50	-	520500		Operating Supplies	-	-	-
-	36	-	520580		Operating Supplies - Uniforms	-	-	-
46	567	-	521000		Subscriptions and Dues	-	-	-
5,600	11,990	-	521100		Membership and Professional Dues	-	-	-
175	20	-	521200		Publications and Subscriptions	-	-	-
64,073	97,022	93,744	524000		Contracted Professional Svcs	96,088	96,088	96,088
-	4,000	-	524070		Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
1,500	2,500	-	524600		Sponsorship Expenditures	-	-	-
1,140	1,140	-	526560		Rentals - Parking Space	-	-	-
390	-	-	528000		Other Purchased Services	-	-	-
-	356	-	528400		Other Purchased Services - Printing and Graphics	-	-	-
4,800	-	-	530000		Payments to Other Agencies	-	-	-
5,071	-	-	540000		Charges for Services	-	-	-
1,240	-	14,207	545000		Travel	14,562	14,562	14,562
7,236	2,305	-	545100		Travel and Lodging	-	-	-
300	378	-	545200		Mileage, Taxi and Parking	-	-	-
1,050	1,241	-	545300		Meals and Entertainment	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		Amended			Proposed	Approved	Adopted	
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount	
Council (Government Affairs and Policy Develop)								
1,180	5,085	2,198	545500	Staff Development	2,253	2,253	2,253	
1,570	1,761	-	545520	Conference Fees	-	-	-	
116,536	134,596	114,812	Total Materials and Services			117,683	117,683	117,683
\$1,004,101	\$815,934	\$833,213	TOTAL REQUIREMENTS			\$817,509	\$817,509	\$817,509

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Council (Diversity Equity and Inclusion)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
302,808	242,771	609,286	501000	Reg Employees-Full Time-Exempt	429,699	429,699	429,699
183,994	261,579	-	501500	Reg Empl-Full Time-Non-Exempt	219,854	219,854	219,854
-	6,985	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
3,569	-	-	503000	Temporary Employees - Hourly	-	-	-
13,093	12,993	-	508000	Overtime	-	-	-
600	600	-	508600	Mobile Comm Allowance	-	-	-
41,777	42,801	51,228	511000	Fringe - Payroll Taxes	54,153	54,153	54,153
36,361	48,090	92,448	512000	Fringe - Retirement PERS	81,845	81,845	81,845
63,979	58,522	98,952	513000	Fringe - Health and Welfare	104,479	104,479	104,479
1,250	1,444	2,392	515000	Fringe - Other Benefits	2,524	2,524	2,524
6,949	10,969	6,092	519000	Pension Oblig Bonds Contrib	12,990	12,990	12,990
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>656,180</b>	<b>688,555</b>	<b>860,398</b>	<b>Total Personnel Services</b>		<b>905,544</b>	<b>905,544</b>	<b>905,544</b>
<i><b>Materials and Services</b></i>							
8,754	2,756	8,513	520100	Office Supplies	7,000	7,000	7,000
2,974	1,559	-	520110	Computer Equipment	-	-	-
11,460	10,445	32,000	520120	Meetings Expenditures	35,000	35,000	35,000
1,160	1,438	-	521000	Subscriptions and Dues	-	-	-
-	6,020	3,000	521100	Membership and Professional Dues	3,000	3,000	3,000
176,517	100,721	346,120	524000	Contracted Professional Svcs	195,016	195,016	244,471
-	298	-	524050	Contracted Prof Svcs - Advertising	-	-	-
383	350	-	524500	Marketing Expenditures	-	-	-
28,031	30,969	20,000	524600	Sponsorship Expenditures	20,000	20,000	20,000
-	-	-	528000	Other Purchased Services	36,000	36,000	36,000
3,938	6,743	10,000	528400	Other Purchased Services - Printing and Graphics	4,000	4,000	4,000
-	450	-	530010	License and Permit Fees	-	-	-
2,120	-	-	545000	Travel	-	-	-
-	6,182	-	545100	Travel and Lodging	-	-	-
101	197	-	545200	Mileage, Taxi and Parking	-	-	-
384	1,786	-	545300	Meals and Entertainment	-	-	-
60	11,490	10,000	545500	Staff Development	19,933	19,933	19,933
2,771	4,640	-	545520	Conference Fees	-	-	-
<b>238,652</b>	<b>186,044</b>	<b>429,633</b>	<b>Total Materials and Services</b>		<b>319,949</b>	<b>319,949</b>	<b>369,404</b>
<b>\$894,832</b>	<b>\$874,598</b>	<b>\$1,290,031</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,225,493</b>	<b>\$1,225,493</b>	<b>\$1,274,948</b>



# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i><b>For Information Only</b></i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Council (Office of Deputy COO) - new in FY 2018-19</b>							
<b><u>Expenditures</u></b>							
				<i><b>Personnel Services</b></i>			
-	-	-	501000	Reg Employees-Full Time-Exempt	530,936	530,936	530,936
-	-	-	508600	Mobile Comm Allowance	1,200	1,200	1,200
-	-	-	511000	Fringe - Payroll Taxes	39,508	39,508	39,508
-	-	-	512000	Fringe - Retirement PERS	73,325	73,325	73,325
-	-	-	513000	Fringe - Health and Welfare	59,136	59,136	59,136
-	-	-	515000	Fringe - Other Benefits	1,934	1,934	1,934
-	-	-	519000	Pension Oblig Bonds Contrib	10,618	10,618	10,618
-	-	-		<b>Total Personnel Services</b>	<b>716,657</b>	<b>716,657</b>	<b>716,657</b>
				<i><b>Materials and Services</b></i>			
-	-	-	524000	Contracted Professional Svcs	5,000	5,000	5,000
-	-	-		<b>Total Materials and Services</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$721,657</b>	<b>\$721,657</b>	<b>\$721,657</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
General Fund (Finance and Regulatory Services)								
Expenditures								
Personnel Services								
476,476	495,062	645,937	501500	Reg Empl-Full Time-Non-Exempt		573,551	573,551	573,551
128,056	54,102	73,908	502000	Reg Employees-Part Time-Exempt		52,846	52,846	52,846
52,421	51,196	53,640	502500	Reg Empl-Part Time-Non-Exempt		54,767	54,767	54,767
7,748	821	-	503000	Temporary Employees - Hourly		-	-	-
19,489	16,237	1,044	508000	Overtime		-	-	-
750	600	600	508600	Mobile Comm Allowance		600	600	600
219,448	222,161	255,566	511000	Fringe - Payroll Taxes		256,323	256,323	256,323
372,446	348,548	499,250	512000	Fringe - Retirement PERS		491,915	491,915	491,915
520,750	512,252	537,168	513000	Fringe - Health and Welfare		558,096	558,096	558,096
3,092	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
3,228	10,760	-	514000	Fringe - Unemployment		43,693	43,693	43,693
8,279	8,184	12,230	515000	Fringe - Other Benefits		12,265	12,265	12,265
39,313	55,512	30,645	519000	Pension Oblig Bonds Contrib		61,682	61,682	61,682
4,650	5,475	-	519500	Fringe - Insurance - Opt Out		-	-	-
3,918,057	3,942,793	4,402,110	Total Personnel Services			4,508,716	4,508,716	4,508,716
Materials and Services								
13,503	15,462	18,000	520100	Office Supplies		21,000	21,000	21,000
10,207	48,823	10,620	520110	Computer Equipment		12,000	12,000	12,000
765	5,472	-	520120	Meetings Expenditures		-	-	-
760	2,505	-	520500	Operating Supplies		-	-	-
-	8,959	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
94	-	-	520550	Operating Supplies - Telecommunications		-	-	-
14	183	-	520580	Operating Supplies - Uniforms		-	-	-
5,607	390	7,054	521000	Subscriptions and Dues		2,300	2,300	2,300
12,748	14,603	10,239	521100	Membership and Professional Dues		13,250	13,250	13,250
682	1,695	595	521200	Publications and Subscriptions		1,600	1,600	1,600
135,443	126,303	221,000	524000	Contracted Professional Svcs		211,000	211,000	211,000
1,825	(200)	-	524010	Contracted Prof Svcs - Accounting and Auditing		-	-	-
128	-	-	524020	Contracted Prof Svcs - Attorney and Legal		-	-	-
1,788	3,366	2,000	524050	Contracted Prof Svcs - Advertising		2,000	2,000	2,000
3,000	-	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
11,385	196,430	150,000	524070	Contracted Prof Svcs - Management, Consulting and Communication		-	-	-
1,782	1,485	-	524500	Marketing Expenditures		-	-	-
22,072	20,686	20,000	524600	Sponsorship Expenditures		20,000	20,000	20,000
-	820	-	526000	Maintenance and Repair Services		-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Finance and Regulatory Services)</b>							
-	120	-	526010	Maintenance and Repair Services - Building	-	-	-
867	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
2,032	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	3,609	5,500	526300	Software Maintenance	5,500	5,500	5,500
114,978	121,090	16,476	528000	Other Purchased Services	16,820	16,820	16,820
685	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
54,828	64,084	62,500	528200	Banking Services	72,500	72,500	72,500
99,015	24,521	12,500	528210	Credit Card Fees	14,500	14,500	14,500
-	12,871	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
15,033	16,357	14,000	528400	Other Purchased Services - Printing and Graphics	15,000	15,000	15,000
388,729	423,675	483,134	530000	Payments to Other Agencies	483,134	483,134	483,134
-	1,012	-	530010	License and Permit Fees	-	-	-
452	3,539	21,400	545000	Travel	-	-	-
9,333	16,517	-	545100	Travel and Lodging	-	-	-
1,447	1,068	-	545200	Mileage, Taxi and Parking	-	-	-
2,058	3,244	-	545300	Meals and Entertainment	-	-	-
12,620	7,599	41,100	545500	Staff Development	63,950	63,950	63,950
3,455	7,445	-	545510	Tuition Reimbursement	-	-	-
11,921	1,537	-	545520	Conference Fees	-	-	-
1,325	7	-	545530	Outreach Development	-	-	-
-	649	-	547500	Claims Paid	-	-	-
966	868	1,149	549000	Miscellaneous Expenditures	5,802	5,802	5,802
<b>941,545</b>	<b>1,156,792</b>	<b>1,097,267</b>	<b>Total Materials and Services</b>		<b>960,356</b>	<b>960,356</b>	<b>960,356</b>
<b>\$4,859,602</b>	<b>\$5,099,586</b>	<b>\$5,499,377</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$5,469,072</b>	<b>\$5,469,072</b>	<b>\$5,469,072</b>
<b>37.80</b>	<b>37.00</b>	<b>39.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>37.50</b>	<b>37.50</b>	<b>37.50</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Finance and Regulatory Services (Office of the CFO)</b>							
<b>Expenditures</b>							
				<b><i>Personnel Services</i></b>			
423,605	454,920	518,466	501000	Reg Employees-Full Time-Exempt	570,494	570,494	570,494
56,190	58,861	61,624	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	821	-	503000	Temporary Employees - Hourly	-	-	-
292	264	-	508000	Overtime	-	-	-
600	600	-	508600	Mobile Comm Allowance	600	600	600
35,989	38,561	45,710	511000	Fringe - Payroll Taxes	43,983	43,983	43,983
79,123	74,494	97,807	512000	Fringe - Retirement PERS	97,738	97,738	97,738
78,830	92,932	75,392	513000	Fringe - Health and Welfare	73,920	73,920	73,920
1,153	1,210	2,181	515000	Fringe - Other Benefits	2,129	2,129	2,129
7,203	10,940	5,800	519000	Pension Oblig Bonds Contrib	11,410	11,410	11,410
<b>682,984</b>	<b>733,603</b>	<b>806,980</b>		<b>Total Personnel Services</b>	<b>800,274</b>	<b>800,274</b>	<b>800,274</b>
				<b><i>Materials and Services</i></b>			
1,754	1,323	2,000	520100	Office Supplies	2,000	2,000	2,000
1,681	25,095	10,620	520110	Computer Equipment	12,000	12,000	12,000
76	1,825	-	520120	Meetings Expenditures	-	-	-
345	-	-	520500	Operating Supplies	-	-	-
-	190	1,000	521000	Subscriptions and Dues	1,000	1,000	1,000
750	1,035	-	521100	Membership and Professional Dues	-	-	-
104	1,051	-	521200	Publications and Subscriptions	1,000	1,000	1,000
69,600	129	20,000	524000	Contracted Professional Svcs	20,000	20,000	20,000
128	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	10	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	190,655	150,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
2,032	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	2,081	-	526300	Software Maintenance	-	-	-
423	70	-	528000	Other Purchased Services	-	-	-
-	2,500	6,000	545000	Travel	-	-	-
1,554	335	-	545100	Travel and Lodging	-	-	-
57	167	-	545200	Mileage, Taxi and Parking	-	-	-
304	374	-	545300	Meals and Entertainment	-	-	-
5,427	-	18,000	545500	Staff Development	28,750	28,750	28,750

# General Fund

FY 2017-18				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Finance and Regulatory Services (Office of the CFO)								
(796)	3,600	-	545510	Tuition Reimbursement		-	-	-
3,065	-	-	545520	Conference Fees		-	-	-
17	53	776	549000	Miscellaneous Expenditures		5,802	5,802	5,802
86,519	230,493	208,396	Total Materials and Services			70,552	70,552	70,552
\$769,503	\$964,096	\$1,015,376	TOTAL REQUIREMENTS			\$870,826	\$870,826	\$870,826

# General Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Actual	Actual	Amount			Amount	Amount	Amount
Finance and Regulatory Services (Accounting Services)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
813,283	681,218	782,931	501000	Reg Employees-Full Time-Exempt	753,638	753,638	753,638
339,214	351,877	495,074	501500	Reg Empl-Full Time-Non-Exempt	299,995	299,995	299,995
128,056	54,102	73,908	502000	Reg Employees-Part Time-Exempt	52,846	52,846	52,846
47,657	51,196	53,640	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
7,748	-	-	503000	Temporary Employees - Hourly	-	-	-
8,716	12,621	1,044	508000	Overtime	-	-	-
108,275	93,193	118,677	511000	Fringe - Payroll Taxes	93,513	93,513	93,513
162,427	123,799	218,113	512000	Fringe - Retirement PERS	167,389	167,389	167,389
265,458	216,898	285,076	513000	Fringe - Health and Welfare	232,848	232,848	232,848
1,092	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	-	-	514000	Fringe - Unemployment	43,693	43,693	43,693
4,365	3,840	5,800	515000	Fringe - Other Benefits	4,560	4,560	4,560
18,285	20,814	14,047	519000	Pension Oblig Bonds Contrib	22,130	22,130	22,130
2,850	3,300	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,907,427	1,614,859	2,048,310	Total Personnel Services		1,670,612	1,670,612	1,670,612
<i>Materials and Services</i>							
8,439	11,801	11,000	520100	Office Supplies	10,000	10,000	10,000
3,206	4,427	-	520110	Computer Equipment	-	-	-
-	153	-	520120	Meetings Expenditures	-	-	-
155	2,486	-	520500	Operating Supplies	-	-	-
-	8,959	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
94	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	-	5,250	521000	Subscriptions and Dues	-	-	-
3,689	3,588	-	521100	Membership and Professional Dues	3,250	3,250	3,250
513	621	-	521200	Publications and Subscriptions	-	-	-
48,367	123,926	151,000	524000	Contracted Professional Svcs	141,000	141,000	141,000
925	(200)	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	235	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	820	-	526000	Maintenance and Repair Services	-	-	-
-	86	-	526010	Maintenance and Repair Services - Building	-	-	-
867	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	48	-	526300	Software Maintenance	-	-	-
103,461	116,029	4,000	528000	Other Purchased Services	4,000	4,000	4,000
685	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
54,828	64,084	62,500	528200	Banking Services	72,500	72,500	72,500

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
Finance and Regulatory Services (Accounting Services)								
99,015	24,521	12,500	528210	Credit Card Fees	14,500	14,500	14,500	
-	12,871	-	528300	Other Purchased Services - Temporary Help Services	-	-	-	
11,869	12,842	12,000	528400	Other Purchased Services - Printing and Graphics	12,000	12,000	12,000	
383,208	421,671	478,134	530000	Payments to Other Agencies	478,134	478,134	478,134	
-	175	7,400	545000	Travel	-	-	-	
4,170	8,037	-	545100	Travel and Lodging	-	-	-	
497	2	-	545200	Mileage, Taxi and Parking	-	-	-	
1,046	1,417	-	545300	Meals and Entertainment	-	-	-	
1,580	1,500	11,100	545500	Staff Development	11,775	11,775	11,775	
1,296	2,018	-	545510	Tuition Reimbursement	-	-	-	
5,839	280	-	545520	Conference Fees	-	-	-	
941	815	373	549000	Miscellaneous Expenditures	-	-	-	
734,690	823,211	755,257	Total Materials and Services			747,159	747,159	747,159
\$2,642,117	\$2,438,070	\$2,803,567	TOTAL REQUIREMENTS			\$2,417,771	\$2,417,771	\$2,417,771

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Finance and Regulatory Services (Payroll) - new in FY 2018-19</b>							
<b>Expenditures</b>							
				<b><i>Personnel Services</i></b>			
-	-	-	501000	Reg Employees-Full Time-Exempt	85,864	85,864	85,864
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	179,795	179,795	179,795
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	54,767	54,767	54,767
-	-	-	511000	Fringe - Payroll Taxes	27,089	27,089	27,089
-	-	-	512000	Fringe - Retirement PERS	40,374	40,374	40,374
-	-	-	513000	Fringe - Health and Welfare	73,920	73,920	73,920
-	-	-	515000	Fringe - Other Benefits	1,340	1,340	1,340
-	-	-	519000	Pension Oblig Bonds Contrib	6,408	6,408	6,408
-	-	-		<b>Total Personnel Services</b>	<b>469,557</b>	<b>469,557</b>	<b>469,557</b>
				<b><i>Materials and Services</i></b>			
-	-	-	520100	Office Supplies	4,000	4,000	4,000
-	-	-	521000	Subscriptions and Dues	500	500	500
-	-	-	545500	Staff Development	4,800	4,800	4,800
-	-	-		<b>Total Materials and Services</b>	<b>9,300</b>	<b>9,300</b>	<b>9,300</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$478,857</b>	<b>\$478,857</b>	<b>\$478,857</b>



# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Finance and Regulatory Services (Budget and Financial Mgmt)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
201,217	378,347	322,073	501000	Reg Employees-Full Time-Exempt	297,839	297,839	297,839
4,055	-	-	508000	Overtime	-	-	-
150	-	-	508600	Mobile Comm Allowance	-	-	-
16,832	30,547	27,184	511000	Fringe - Payroll Taxes	25,133	25,133	25,133
28,614	46,524	52,062	512000	Fringe - Retirement PERS	49,675	49,675	49,675
32,836	64,746	49,476	513000	Fringe - Health and Welfare	44,352	44,352	44,352
-	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
605	961	1,250	515000	Fringe - Other Benefits	1,140	1,140	1,140
3,097	8,253	3,220	519000	Pension Oblig Bonds Contrib	5,957	5,957	5,957
1,800	2,175	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>289,207</b>	<b>533,553</b>	<b>455,265</b>	<b>Total Personnel Services</b>		<b>424,096</b>	<b>424,096</b>	<b>424,096</b>
<i><b>Materials and Services</b></i>							
2,812	515	2,000	520100	Office Supplies	2,000	2,000	2,000
-	16,025	-	520110	Computer Equipment	-	-	-
124	280	-	520120	Meetings Expenditures	-	-	-
5,500	-	-	521000	Subscriptions and Dues	-	-	-
554	1,200	1,880	521100	Membership and Professional Dues	2,000	2,000	2,000
15,399	-	-	524000	Contracted Professional Svcs	-	-	-
1,788	1,575	2,000	524050	Contracted Prof Svcs - Advertising	2,000	2,000	2,000
11,385	5,775	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	1,480	5,500	526300	Software Maintenance	5,500	5,500	5,500
1,193	564	4,820	528000	Other Purchased Services	4,820	4,820	4,820
2,070	3,488	2,000	528400	Other Purchased Services - Printing and Graphics	3,000	3,000	3,000
-	500	3,000	545000	Travel	-	-	-
178	-	-	545300	Meals and Entertainment	-	-	-
-	1,089	4,500	545500	Staff Development	6,125	6,125	6,125
2,955	1,216	-	545510	Tuition Reimbursement	-	-	-
-	175	-	545520	Conference Fees	-	-	-
<b>43,957</b>	<b>33,882</b>	<b>25,700</b>	<b>Total Materials and Services</b>		<b>25,445</b>	<b>25,445</b>	<b>25,445</b>
<b>\$333,164</b>	<b>\$567,435</b>	<b>\$480,965</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$449,541</b>	<b>\$449,541</b>	<b>\$449,541</b>

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Finance and Regulatory Services (Risk Management)							
Expenditures							
<i>Personnel Services</i>							
88,350	94,639	97,284	501000	Reg Employees-Full Time-Exempt	102,203	102,203	102,203
81,072	84,324	89,239	501500	Reg Empl-Full Time-Non-Exempt	93,761	93,761	93,761
4,764	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
2,503	3,352	-	508000	Overtime	-	-	-
-	-	600	508600	Mobile Comm Allowance	-	-	-
14,164	14,781	15,744	511000	Fringe - Payroll Taxes	16,538	16,538	16,538
26,509	27,421	34,693	512000	Fringe - Retirement PERS	36,450	36,450	36,450
37,174	33,866	28,272	513000	Fringe - Health and Welfare	29,568	29,568	29,568
482	487	723	515000	Fringe - Other Benefits	752	752	752
2,639	3,864	1,865	519000	Pension Oblig Bonds Contrib	3,919	3,919	3,919
257,656	262,734	268,420	Total Personnel Services		283,191	283,191	283,191
<i>Materials and Services</i>							
-	66	1,000	520100	Office Supplies	1,000	1,000	1,000
-	-	804	521000	Subscriptions and Dues	800	800	800
895	920	-	521100	Membership and Professional Dues	-	-	-
521	-	-	530000	Payments to Other Agencies	-	-	-
450	-	800	545000	Travel	-	-	-
491	678	-	545100	Travel and Lodging	-	-	-
-	5	-	545200	Mileage, Taxi and Parking	-	-	-
71	86	-	545300	Meals and Entertainment	-	-	-
115	55	1,200	545500	Staff Development	2,000	2,000	2,000
-	461	-	545510	Tuition Reimbursement	-	-	-
425	100	-	545520	Conference Fees	-	-	-
-	649	-	547500	Claims Paid	-	-	-
8	-	-	549000	Miscellaneous Expenditures	-	-	-
2,975	3,020	3,804	Total Materials and Services		3,800	3,800	3,800
\$260,631	\$265,754	\$272,224	TOTAL REQUIREMENTS		\$286,991	\$286,991	\$286,991

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18			Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION	Amount	Amount	Amount
Finance and Regulatory Services (Procurement)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
535,456	546,758	571,368	501000	Reg Employees-Full Time-Exempt	592,940	592,940	592,940
3,922	-	-	508000	Overtime	-	-	-
44,188	45,079	48,251	511000	Fringe - Payroll Taxes	50,067	50,067	50,067
75,773	76,311	96,575	512000	Fringe - Retirement PERS	100,289	100,289	100,289
106,454	103,810	98,952	513000	Fringe - Health and Welfare	103,488	103,488	103,488
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
3,228	10,760	-	514000	Fringe - Unemployment	-	-	-
1,673	1,685	2,276	515000	Fringe - Other Benefits	2,344	2,344	2,344
8,088	11,640	5,713	519000	Pension Oblig Bonds Contrib	11,858	11,858	11,858
<b>780,783</b>	<b>798,044</b>	<b>823,135</b>	<b>Total Personnel Services</b>		<b>860,986</b>	<b>860,986</b>	<b>860,986</b>
<i>Materials and Services</i>							
498	1,757	2,000	520100	Office Supplies	2,000	2,000	2,000
5,320	3,275	-	520110	Computer Equipment	-	-	-
565	3,214	-	520120	Meetings Expenditures	-	-	-
260	19	-	520500	Operating Supplies	-	-	-
14	183	-	520580	Operating Supplies - Uniforms	-	-	-
107	200	-	521000	Subscriptions and Dues	-	-	-
6,860	7,860	8,359	521100	Membership and Professional Dues	8,000	8,000	8,000
65	24	595	521200	Publications and Subscriptions	600	600	600
2,077	2,248	50,000	524000	Contracted Professional Svcs	50,000	50,000	50,000
900	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	1,546	-	524050	Contracted Prof Svcs - Advertising	-	-	-
3,000	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
1,782	1,485	-	524500	Marketing Expenditures	-	-	-
22,072	20,686	20,000	524600	Sponsorship Expenditures	20,000	20,000	20,000
-	34	-	526010	Maintenance and Repair Services - Building	-	-	-
9,902	4,428	7,656	528000	Other Purchased Services	8,000	8,000	8,000
1,094	27	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
5,000	2,004	5,000	530000	Payments to Other Agencies	5,000	5,000	5,000
-	1,012	-	530010	License and Permit Fees	-	-	-
2	364	4,200	545000	Travel	-	-	-
3,118	7,467	-	545100	Travel and Lodging	-	-	-
893	894	-	545200	Mileage, Taxi and Parking	-	-	-
460	1,367	-	545300	Meals and Entertainment	-	-	-
5,498	4,955	6,300	545500	Staff Development	10,500	10,500	10,500

General Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
<b>Finance and Regulatory Services (Procurement)</b>								
-	150	-	545510	Tuition Reimbursement		-	-	-
2,592	982	-	545520	Conference Fees		-	-	-
1,325	7	-	545530	Outreach Development		-	-	-
73,403	66,186	104,110	<b>Total Materials and Services</b>			104,100	104,100	104,100
<b>\$854,186</b>	<b>\$864,230</b>	<b>\$927,245</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$965,086</b>	<b>\$965,086</b>	<b>\$965,086</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
General Fund (Human Resources)								
Expenditures								
Personnel Services								
522,958	598,446	287,020	501500	Reg Empl-Full Time-Non-Exempt		659,540	659,540	659,540
6,518	-	56,333	502000	Reg Employees-Part Time-Exempt		-	-	-
53,954	53,177	-	502500	Reg Empl-Part Time-Non-Exempt		88,273	88,273	88,273
43,077	24,924	47,940	503000	Temporary Employees - Hourly		47,940	47,940	47,940
9,095	5,602	-	508000	Overtime		-	-	-
955	1,500	-	508600	Mobile Comm Allowance		-	-	-
116,554	132,381	158,036	511000	Fringe - Payroll Taxes		166,868	166,868	166,868
143,058	148,427	267,106	512000	Fringe - Retirement PERS		275,541	275,541	275,541
260,964	251,646	308,165	513000	Fringe - Health and Welfare		332,640	332,640	332,640
3,908	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
158	278	77	514000	Fringe - Unemployment		2,997	2,997	2,997
4,080	4,669	7,484	515000	Fringe - Other Benefits		7,828	7,828	7,828
19,883	32,552	18,595	519000	Pension Oblig Bonds Contrib		40,326	40,326	40,326
-	3,450	-	519500	Fringe - Insurance - Opt Out		-	-	-
2,027,332	2,241,364	2,666,899	Total Personnel Services			2,842,363	2,842,363	2,842,363
Materials and Services								
21,412	7,419	12,489	520100	Office Supplies		12,645	12,645	12,645
3,216	6,280	-	520110	Computer Equipment		-	-	-
1,543	3,225	8,579	520500	Operating Supplies		8,200	8,200	8,200
4,789	2,298	6,823	521000	Subscriptions and Dues		6,928	6,928	6,928
4,634	7,102	-	521100	Membership and Professional Dues		-	-	-
3,338	2,385	-	521200	Publications and Subscriptions		-	-	-
247,424	300,898	296,982	524000	Contracted Professional Svcs		412,129	412,129	412,129
18,300	20,800	-	524070	Contracted Prof Svcs - Management, Consulting and Communication		-	-	-
1,717	1,750	-	524600	Sponsorship Expenditures		-	-	-
-	1,613	-	525120	Utility Services - Telecommunications		-	-	-
4,500	-	-	526010	Maintenance and Repair Services - Building		-	-	-
104,925	103,978	52,079	528000	Other Purchased Services		31,650	31,650	31,650
72	-	-	528090	Other Purchased Svs - Event		-	-	-
-	-	-	528200	Banking Services		-	-	-
2,000	-	-	528300	Other Purchased Services - Temporary Help Services		-	-	-
-	1,146	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
35	-	4,970	545000	Travel		5,270	5,270	5,270
5,766	11,657	-	545100	Travel and Lodging		-	-	-
1,172	3,041	-	545200	Mileage, Taxi and Parking		-	-	-

General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
General Fund (Human Resources)							
680	4,182	-	545300	Meals and Entertainment	-	-	-
18,887	19,783	12,893	545500	Staff Development	13,488	13,488	13,488
3,822	16,690	-	545520	Conference Fees	-	-	-
10	-	-	549000	Miscellaneous Expenditures	-	-	-
448,243	514,248	394,815	Total Materials and Services		490,310	490,310	490,310
\$2,475,575	\$2,755,612	\$3,061,714	TOTAL REQUIREMENTS		\$3,332,673	\$3,332,673	\$3,332,673
19.80	21.80	21.80	FULL-TIME EQUIVALENTS		22.30	22.30	22.30

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Human Resources (Director's Office)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
158,889	166,917	236,077	501000	Reg Employees-Full Time-Exempt	184,307	184,307	184,307
55,627	61,513	-	501500	Reg Empl-Full Time-Non-Exempt	63,746	63,746	63,746
125	495	47,940	503000	Temporary Employees - Hourly	47,940	47,940	47,940
327	177	-	508000	Overtime	-	-	-
355	1,000	-	508600	Mobile Comm Allowance	-	-	-
15,707	16,380	20,938	511000	Fringe - Payroll Taxes	21,613	21,613	21,613
38,327	40,541	43,911	512000	Fringe - Retirement PERS	51,220	51,220	51,220
27,002	22,839	28,272	513000	Fringe - Health and Welfare	29,568	29,568	29,568
4	14	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
158	278	77	514000	Fringe - Unemployment	-	-	-
483	494	1,026	515000	Fringe - Other Benefits	1,033	1,033	1,033
3,231	4,868	2,361	519000	Pension Oblig Bonds Contrib	5,920	5,920	5,920
<b>300,235</b>	<b>315,517</b>	<b>380,602</b>	<b>Total Personnel Services</b>		<b>405,347</b>	<b>405,347</b>	<b>405,347</b>
<i><b>Materials and Services</b></i>							
20,768	5,833	9,404	520100	Office Supplies	9,665	9,665	9,665
3,216	5,511	-	520110	Computer Equipment	-	-	-
418	933	-	520500	Operating Supplies	-	-	-
300	1,300	-	521000	Subscriptions and Dues	-	-	-
1,671	3,174	-	521100	Membership and Professional Dues	-	-	-
76,336	59,056	24,060	524000	Contracted Professional Svcs	24,637	24,637	24,637
-	20,000	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
1,717	1,000	-	524600	Sponsorship Expenditures	-	-	-
-	1,613	-	525120	Utility Services - Telecommunications	-	-	-
4,500	-	-	526010	Maintenance and Repair Services - Building	-	-	-
24,161	10,852	585	528000	Other Purchased Services	600	600	600
-	-	-	528200	Banking Services	-	-	-
-	662	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	666	545000	Travel	681	681	681
2,739	2,425	-	545100	Travel and Lodging	-	-	-
261	257	-	545200	Mileage, Taxi and Parking	-	-	-

General Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount	Amount	Amount			Amount	Amount	Amount
<b>Human Resources (Director's Office)</b>							
142	-	-	545300	Meals and Entertainment	-	-	-
4,729	255	1,094	545500	Staff Development	1,121	1,121	1,121
974	3,000	-	545520	Conference Fees	-	-	-
141,932	115,870	35,809	Total Materials and Services		36,704	36,704	36,704
\$442,167	\$431,386	\$416,411	TOTAL REQUIREMENTS		\$442,051	\$442,051	\$442,051



# General Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended					
Actual	Actual	Amount	ACCT	DESCRIPTION	Proposed	Approved	Adopted
					Amount	Amount	Amount
Human Resources (Total Rewards)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
164,025	140,605	229,419	501000	Reg Employees-Full Time-Exempt	197,972	197,972	197,972
95,998	120,562	107,908	501500	Reg Empl-Full Time-Non-Exempt	150,522	150,522	150,522
-	-	56,333	502000	Reg Employees-Part Time-Exempt	-	-	-
53,954	53,177	-	502500	Reg Empl-Part Time-Non-Exempt	59,182	59,182	59,182
437	279	-	508000	Overtime	-	-	-
24,365	24,472	33,261	511000	Fringe - Payroll Taxes	34,440	34,440	34,440
29,269	22,455	52,981	512000	Fringe - Retirement PERS	54,919	54,919	54,919
66,797	83,510	74,921	513000	Fringe - Health and Welfare	81,312	81,312	81,312
1,904	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
997	1,118	1,601	515000	Fringe - Other Benefits	1,645	1,645	1,645
4,227	6,254	3,937	519000	Pension Oblig Bonds Contrib	8,154	8,154	8,154
441,972	452,433	560,361	Total Personnel Services		588,146	588,146	588,146
<i>Materials and Services</i>							
-	-	2,037	520100	Office Supplies	2,085	2,085	2,085
-	-	611	521000	Subscriptions and Dues	626	626	626
1,270	986	-	521100	Membership and Professional Dues	-	-	-
103,644	154,258	150,330	524000	Contracted Professional Svcs	233,596	233,596	233,596
18,300	800	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
7,801	3,240	-	528000	Other Purchased Services	-	-	-
-	-	1,229	545000	Travel	1,259	1,259	1,259
-	1,794	-	545100	Travel and Lodging	-	-	-
147	112	-	545200	Mileage, Taxi and Parking	-	-	-
4,115	5,342	2,940	545500	Staff Development	3,010	3,010	3,010
1,300	3,100	-	545520	Conference Fees	-	-	-
10	-	-	549000	Miscellaneous Expenditures	-	-	-
136,587	169,634	157,147	Total Materials and Services		240,576	240,576	240,576
\$578,559	\$622,066	\$717,508	TOTAL REQUIREMENTS		\$828,722	\$828,722	\$828,722

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Human Resources (Talent Sourcing)</b>							
<b><u>Expenditures</u></b>							
<i>Personnel Services</i>							
190,523	252,462	383,733	501000	Reg Employees-Full Time-Exempt	207,554	207,554	207,554
336,095	363,865	123,610	501500	Reg Empl-Full Time-Non-Exempt	311,811	311,811	311,811
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	29,091	29,091	29,091
-	12,520	-	503000	Temporary Employees - Hourly	-	-	-
7,461	3,986	-	508000	Overtime	-	-	-
42,867	51,523	42,857	511000	Fringe - Payroll Taxes	46,329	46,329	46,329
46,964	52,749	79,191	512000	Fringe - Retirement PERS	73,132	73,132	73,132
105,533	91,176	91,884	513000	Fringe - Health and Welfare	103,488	103,488	103,488
1,000	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,660	1,907	2,041	515000	Fringe - Other Benefits	2,205	2,205	2,205
7,651	12,474	5,073	519000	Pension Oblig Bonds Contrib	10,969	10,969	10,969
-	1,950	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>739,754</b>	<b>845,612</b>	<b>728,389</b>	<b>Total Personnel Services</b>		<b>784,579</b>	<b>784,579</b>	<b>784,579</b>
<i>Materials and Services</i>							
310	-	712	520100	Office Supplies	551	551	551
1,125	2,233	4,484	520500	Operating Supplies	4,000	4,000	4,000
4,489	209	4,156	521000	Subscriptions and Dues	4,200	4,200	4,200
978	1,477	-	521100	Membership and Professional Dues	-	-	-
1,465	2,385	-	521200	Publications and Subscriptions	-	-	-
31,046	31,475	28,432	524000	Contracted Professional Svcs	41,000	41,000	41,000
-	750	-	524600	Sponsorship Expenditures	-	-	-
55,115	65,110	37,453	528000	Other Purchased Services	17,000	17,000	17,000
-	54	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	1,229	545000	Travel	1,300	1,300	1,300
585	1,794	-	545100	Travel and Lodging	-	-	-
185	473	-	545200	Mileage, Taxi and Parking	-	-	-
323	38	-	545300	Meals and Entertainment	-	-	-
4,037	3,801	3,828	545500	Staff Development	4,000	4,000	4,000
600	3,135	-	545520	Conference Fees	-	-	-
<b>100,258</b>	<b>112,935</b>	<b>80,294</b>	<b>Total Materials and Services</b>		<b>72,051</b>	<b>72,051</b>	<b>72,051</b>
<b>\$840,012</b>	<b>\$958,547</b>	<b>\$808,683</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$856,630</b>	<b>\$856,630</b>	<b>\$856,630</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18	For Information Only			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount	
Human Resources (Employee Engagement)								
Expenditures								
Personnel Services								
262,512	353,472	398,616	501000	Reg Employees-Full Time-Exempt	425,911	425,911	425,911	
981	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-	
34,997	11,542	-	503000	Temporary Employees - Hourly	-	-	-	
600	500	-	508600	Mobile Comm Allowance	-	-	-	
24,021	29,751	33,633	511000	Fringe - Payroll Taxes	35,934	35,934	35,934	
22,710	27,758	50,225	512000	Fringe - Retirement PERS	53,666	53,666	53,666	
47,652	48,909	56,544	513000	Fringe - Health and Welfare	59,136	59,136	59,136	
1,000	1,986	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-	
645	820	1,524	515000	Fringe - Other Benefits	1,609	1,609	1,609	
3,906	7,340	3,986	519000	Pension Oblig Bonds Contrib	8,519	8,519	8,519	
399,023	482,078	544,528	Total Personnel Services		584,775	584,775	584,775	
Materials and Services								
230	1,508	168	520100	Office Supplies	172	172	172	
-	-	4,095	520500	Operating Supplies	4,200	4,200	4,200	
-	-	1,028	521000	Subscriptions and Dues	1,050	1,050	1,050	
630	1,318	-	521100	Membership and Professional Dues	-	-	-	
18,102	17,049	-	524000	Contracted Professional Svcs	-	-	-	
10,450	16,002	14,041	528000	Other Purchased Services	14,050	14,050	14,050	
72	-	-	528090	Other Purchased Svs - Event	-	-	-	
35	-	1,229	545000	Travel	1,400	1,400	1,400	
2,442	4,840	-	545100	Travel and Lodging	-	-	-	
570	2,074	-	545200	Mileage, Taxi and Parking	-	-	-	
215	3,995	-	545300	Meals and Entertainment	-	-	-	
3,377	1,334	3,828	545500	Staff Development	4,127	4,127	4,127	
938	5,110	-	545520	Conference Fees	-	-	-	
37,060	53,229	24,389	Total Materials and Services		24,999	24,999	24,999	
\$436,083	\$535,307	\$568,917	TOTAL REQUIREMENTS		\$609,774	\$609,774	\$609,774	

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Human Resources (Culture &amp; People Develop)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
66,223	67,855	99,303	501000	Reg Employees-Full Time-Exempt	100,341	100,341	100,341
34,257	52,506	55,502	501500	Reg Empl-Full Time-Non-Exempt	60,227	60,227	60,227
6,518	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
7,955	367	-	503000	Temporary Employees - Hourly	-	-	-
870	1,160	-	508000	Overtime	-	-	-
9,594	10,255	13,077	511000	Fringe - Payroll Taxes	13,561	13,561	13,561
5,788	4,925	19,505	512000	Fringe - Retirement PERS	20,232	20,232	20,232
13,980	5,213	28,272	513000	Fringe - Health and Welfare	29,568	29,568	29,568
-	-	-	514000	Fringe - Unemployment	2,997	2,997	2,997
296	330	624	515000	Fringe - Other Benefits	642	642	642
867	1,615	1,548	519000	Pension Oblig Bonds Contrib	3,212	3,212	3,212
-	1,500	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>146,347</b>	<b>145,724</b>	<b>217,831</b>		<b>Total Personnel Services</b>	<b>230,780</b>	<b>230,780</b>	<b>230,780</b>
<i><b>Materials and Services</b></i>							
104	78	168	520100	Office Supplies	172	172	172
-	769	-	520110	Computer Equipment	-	-	-
-	60	-	520500	Operating Supplies	-	-	-
-	789	1,028	521000	Subscriptions and Dues	1,052	1,052	1,052
85	146	-	521100	Membership and Professional Dues	-	-	-
1,873	-	-	521200	Publications and Subscriptions	-	-	-
18,296	39,060	94,160	524000	Contracted Professional Svcs	112,896	112,896	112,896
7,399	8,774	-	528000	Other Purchased Services	-	-	-
2,000	-	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
-	430	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	617	545000	Travel	630	630	630
-	803	-	545100	Travel and Lodging	-	-	-
10	125	-	545200	Mileage, Taxi and Parking	-	-	-
-	150	-	545300	Meals and Entertainment	-	-	-
2,630	9,050	1,203	545500	Staff Development	1,230	1,230	1,230
10	2,345	-	545520	Conference Fees	-	-	-
<b>32,407</b>	<b>62,581</b>	<b>97,176</b>		<b>Total Materials and Services</b>	<b>115,980</b>	<b>115,980</b>	<b>115,980</b>
<b>\$178,754</b>	<b>\$208,305</b>	<b>\$315,007</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$346,760</b>	<b>\$346,760</b>	<b>\$346,760</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i><u>For Information Only</u></i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Human Resources (Systems Efficiency)</b>							
<b><u>Expenditures</u></b>							
				<i><b>Personnel Services</b></i>			
-	-	168,995	501000	Reg Employees-Full Time-Exempt	104,325	104,325	104,325
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	73,234	73,234	73,234
-	-	14,270	511000	Fringe - Payroll Taxes	14,991	14,991	14,991
-	-	21,293	512000	Fringe - Retirement PERS	22,372	22,372	22,372
-	-	28,272	513000	Fringe - Health and Welfare	29,568	29,568	29,568
-	-	668	515000	Fringe - Other Benefits	694	694	694
-	-	1,690	519000	Pension Oblig Bonds Contrib	3,552	3,552	3,552
-	-	<b>235,188</b>		<b>Total Personnel Services</b>	<b>248,736</b>	<b>248,736</b>	<b>248,736</b>
<b>\$0</b>	<b>\$0</b>	<b>\$235,188</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$248,736</b>	<b>\$248,736</b>	<b>\$248,736</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
General Fund (Information Services)								
Expenditures								
Personnel Services								
325,530	291,732	332,337	501500	Reg Empl-Full Time-Non-Exempt		391,305	391,305	391,305
15,514	-	37,386	502000	Reg Employees-Part Time-Exempt		30,301	30,301	30,301
-	33,960	-	502500	Reg Empl-Part Time-Non-Exempt		-	-	-
-	45,501	-	503000	Temporary Employees - Hourly		-	-	-
2,398	10,186	-	508000	Overtime		-	-	-
4,285	3,845	-	508600	Mobile Comm Allowance		-	-	-
188,306	192,683	224,854	511000	Fringe - Payroll Taxes		235,334	235,334	235,334
330,995	342,887	460,932	512000	Fringe - Retirement PERS		481,750	481,750	481,750
364,274	342,709	420,575	513000	Fringe - Health and Welfare		450,912	450,912	450,912
1,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
4,904	-	-	514000	Fringe - Unemployment		-	-	-
6,443	6,266	10,493	515000	Fringe - Other Benefits		10,945	10,945	10,945
34,366	49,845	26,936	519000	Pension Oblig Bonds Contrib		56,434	56,434	56,434
5,400	5,775	-	519500	Fringe - Insurance - Opt Out		-	-	-
3,246,665	3,313,748	3,837,405	Total Personnel Services			4,057,133	4,057,133	4,057,133
Materials and Services								
30,751	61,305	45,351	520100	Office Supplies		37,453	37,453	37,453
7,810	27,194	1,500	520110	Computer Equipment		-	-	-
8	51	100	520130	Postage		100	100	100
872	76	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
-	668	-	520580	Operating Supplies - Uniforms		-	-	-
2,104	1,655	4,650	521000	Subscriptions and Dues		4,650	4,650	4,650
519	615	-	521100	Membership and Professional Dues		-	-	-
57	250	-	521200	Publications and Subscriptions		-	-	-
11,405	1,884	7,000	521500	Maintenance and Repairs Supplies		5,000	5,000	5,000
81	-	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-
329,865	264,132	533,197	524000	Contracted Professional Svcs		793,197	793,197	966,628
5,558	6,259	130,400	525100	Utility Services		136,400	136,400	136,400
780	-	-	525110	Utility Services - Internet		-	-	-
2,842	3,746	-	525120	Utility Services - Telecommunications		-	-	-
22,430	-	-	525130	Utility Services - Electricity		-	-	-
696,185	754,399	916,708	526000	Maintenance and Repair Services		1,004,845	1,004,845	1,004,845
560	-	-	526040	Maintenance and Repair Services - Technology		-	-	-
-	19	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
2,993	1,711	12,100	545000	Travel		8,100	8,100	8,100

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
General Fund (Information Services)								
4,182	6,159	-	545100	Travel and Lodging		-	-	-
179	109	-	545200	Mileage, Taxi and Parking		-	-	-
864	527	-	545300	Meals and Entertainment		-	-	-
3,806	9,144	23,000	545500	Staff Development		24,000	24,000	24,000
3,595	695	-	545510	Tuition Reimbursement		-	-	-
3,289	6,603	6,000	545520	Conference Fees		5,000	5,000	5,000
1,130,736	1,147,201	1,680,006	Total Materials and Services			2,018,745	2,018,745	2,192,176
Capital Outlay								
4,830	6,347	-	572000	Buildings and Related		-	-	-
-	-	10,000	575000	Office Furn and Equip		-	-	-
4,830	6,347	10,000	Total Capital Outlay			-	-	-
\$4,382,231	\$4,467,296	\$5,527,411	TOTAL REQUIREMENTS			\$6,075,878	\$6,075,878	\$6,249,309
27.50	28.50	30.50 FULL-TIME EQUIVALENTS			30.50	30.50	30.50	

# General Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Information Services (Director's Office)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
142,348	157,201	167,899	501000	Reg Employees-Full Time-Exempt		176,398	176,398	176,398
53,998	35,342	62,057	501500	Reg Empl-Full Time-Non-Exempt		66,556	66,556	66,556
-	33,960	-	502500	Reg Empl-Part Time-Non-Exempt		-	-	-
260	1,504	-	508000	Overtime		-	-	-
360	360	-	508600	Mobile Comm Allowance		-	-	-
15,055	17,235	16,870	511000	Fringe - Payroll Taxes		17,643	17,643	17,643
32,099	35,769	42,771	512000	Fringe - Retirement PERS		45,189	45,189	45,189
34,031	27,249	28,272	513000	Fringe - Health and Welfare		29,568	29,568	29,568
472	475	856	515000	Fringe - Other Benefits		897	897	897
2,954	4,816	2,300	519000	Pension Oblig Bonds Contrib		4,859	4,859	4,859
-	1,200	-	519500	Fringe - Insurance - Opt Out		-	-	-
281,578	315,111	321,025	Total Personnel Services			341,110	341,110	341,110
<i>Materials and Services</i>								
2,176	12,353	6,760	520100	Office Supplies		6,760	6,760	6,760
37	1,716	-	520110	Computer Equipment		-	-	-
8	51	100	520130	Postage		100	100	100
763	-	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
100	683	500	521000	Subscriptions and Dues		500	500	500
57	166	-	521200	Publications and Subscriptions		-	-	-
-	894	-	524000	Contracted Professional Svcs		150,000	150,000	150,000
400	-	-	526040	Maintenance and Repair Services - Technology		-	-	-
-	19	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
-	168	1,500	545000	Travel		1,500	1,500	1,500
-	156	-	545100	Travel and Lodging		-	-	-
-	28	-	545200	Mileage, Taxi and Parking		-	-	-
200	-	-	545300	Meals and Entertainment		-	-	-
-	252	1,000	545500	Staff Development		3,000	3,000	3,000
-	-	1,500	545520	Conference Fees		1,500	1,500	1,500
3,741	16,486	11,360	Total Materials and Services			163,360	163,360	163,360
285,320	331,597	332,385	TOTAL REQUIREMENTS			504,470	504,470	504,470



# General Fund

					For Information Only			
FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT		DESCRIPTION	Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
Information Services (Applications Development and Maintenance)								
Expenditures								
Personnel Services								
798,289	843,563	1,050,724	501000		Reg Employees-Full Time-Exempt	1,073,930	1,073,930	1,073,930
12,803	-	-	502000		Reg Employees-Part Time-Exempt	-	-	-
65,965	68,488	88,683	511000		Fringe - Payroll Taxes	90,631	90,631	90,631
115,901	120,377	179,646	512000		Fringe - Retirement PERS	189,154	189,154	189,154
174,877	168,087	159,059	513000		Fringe - Health and Welfare	162,624	162,624	162,624
2,145	2,164	4,066	515000		Fringe - Other Benefits	4,122	4,122	4,122
12,168	17,941	10,506	519000		Pension Oblig Bonds Contrib	21,478	21,478	21,478
1,182,147	1,220,621	1,492,684	Total Personnel Services			1,541,939	1,541,939	1,541,939
Materials and Services								
4,735	2,515	2,160	520100		Office Supplies	2,160	2,160	2,160
-	400	1,500	520110		Computer Equipment	-	-	-
400	100	1,500	521000		Subscriptions and Dues	1,500	1,500	1,500
99	-	-	521100		Membership and Professional Dues	-	-	-
-	19	-	521500		Maintenance and Repairs Supplies	-	-	-
71,315	15,675	278,757	524000		Contracted Professional Svcs	368,757	368,757	542,188
1,278	1,240	-	525120		Utility Services - Telecommunications	-	-	-
430,913	505,189	499,515	526000		Maintenance and Repair Services	541,872	541,872	541,872
2,993	1,543	8,000	545000		Travel	4,000	4,000	4,000
2,798	6,003	-	545100		Travel and Lodging	-	-	-
118	65	-	545200		Mileage, Taxi and Parking	-	-	-
573	474	-	545300		Meals and Entertainment	-	-	-
3,806	8,882	13,000	545500		Staff Development	11,000	11,000	11,000
-	495	-	545510		Tuition Reimbursement	-	-	-
1,474	6,593	1,000	545520		Conference Fees	1,000	1,000	1,000
520,502	549,193	805,432	Total Materials and Services			930,289	930,289	1,103,720
Capital Outlay								
-	-	10,000	575000		Office Furn and Equip	-	-	-
-	-	10,000	Total Capital Outlay			-	-	-
\$1,702,649	\$1,769,814	\$2,308,116	TOTAL REQUIREMENTS			\$2,472,228	\$2,472,228	\$2,645,659

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i><b>For Information Only</b></i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Information Services (Technical Services)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
529,250	478,217	578,646	501000	Reg Employees-Full Time-Exempt	606,285	606,285	606,285
263,850	256,391	270,280	501500	Reg Empl-Full Time-Non-Exempt	324,749	324,749	324,749
-	27,181	-	503000	Temporary Employees - Hourly	-	-	-
2,138	8,675	-	508000	Overtime	-	-	-
3,925	3,485	-	508600	Mobile Comm Allowance	-	-	-
65,478	63,208	71,683	511000	Fringe - Payroll Taxes	78,614	78,614	78,614
102,564	104,338	135,852	512000	Fringe - Retirement PERS	142,490	142,490	142,490
114,482	103,711	141,360	513000	Fringe - Health and Welfare	162,624	162,624	162,624
4,904	-	-	514000	Fringe - Unemployment	-	-	-
2,361	2,195	3,353	515000	Fringe - Other Benefits	3,679	3,679	3,679
11,634	16,018	8,490	519000	Pension Oblig Bonds Contrib	18,621	18,621	18,621
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>1,102,385</b>	<b>1,065,218</b>	<b>1,209,664</b>		<b>Total Personnel Services</b>	<b>1,337,062</b>	<b>1,337,062</b>	<b>1,337,062</b>
<i><b>Materials and Services</b></i>							
21,753	43,391	33,181	520100	Office Supplies	25,283	25,283	25,283
7,705	25,078	-	520110	Computer Equipment	-	-	-
109	76	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	26	150	521000	Subscriptions and Dues	150	150	150
-	84	-	521200	Publications and Subscriptions	-	-	-
11,405	1,865	7,000	521500	Maintenance and Repairs Supplies	5,000	5,000	5,000
81	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
240,784	226,024	201,240	524000	Contracted Professional Svcs	221,240	221,240	221,240
5,558	6,259	130,400	525100	Utility Services	136,400	136,400	136,400
780	-	-	525110	Utility Services - Internet	-	-	-
945	1,886	-	525120	Utility Services - Telecommunications	-	-	-
22,430	-	-	525130	Utility Services - Electricity	-	-	-
240,514	225,984	387,193	526000	Maintenance and Repair Services	435,973	435,973	435,973
160	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	1,500	545000	Travel	1,500	1,500	1,500
25	16	-	545200	Mileage, Taxi and Parking	-	-	-

# General Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Information Services (Technical Services)								
-	53	-	545300	Meals and Entertainment		-	-	-
-	-	6,500	545500	Staff Development		7,500	7,500	7,500
3,595	-	-	545510	Tuition Reimbursement		-	-	-
555,843	530,742	767,164	Total Materials and Services			833,046	833,046	833,046
Capital Outlay								
4,830	6,347	-	572000	Buildings and Related		-	-	-
4,830	6,347	-	Total Capital Outlay			-	-	-
1,663,059	1,602,307	1,976,828	TOTAL REQUIREMENTS			2,170,108	2,170,108	2,170,108

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Information Services (Project Management Office)</b>							
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
266,932	275,275	284,677	501000	Reg Employees-Full Time-Exempt	293,894	293,894	293,894
22,238	22,885	24,025	511000	Fringe - Payroll Taxes	24,802	24,802	24,802
42,771	44,078	52,951	512000	Fringe - Retirement PERS	54,664	54,664	54,664
14,140	18,469	42,408	513000	Fringe - Health and Welfare	44,352	44,352	44,352
715	716	1,099	515000	Fringe - Other Benefits	1,127	1,127	1,127
4,031	5,867	2,847	519000	Pension Oblig Bonds Contrib	5,878	5,878	5,878
1,800	975	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>352,627</b>	<b>368,266</b>	<b>408,007</b>		<b>Total Personnel Services</b>	<b>424,717</b>	<b>424,717</b>	<b>424,717</b>
<i><b>Materials and Services</b></i>							
51	24	1,000	520100	Office Supplies	1,000	1,000	1,000
687	154	1,000	521000	Subscriptions and Dues	1,000	1,000	1,000
620	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
<b>1,856</b>	<b>798</b>	<b>5,000</b>		<b>Total Materials and Services</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<b>\$354,483</b>	<b>\$369,063</b>	<b>\$413,007</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$429,717</b>	<b>\$429,717</b>	<b>\$429,717</b>

# General Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Information Services (Records Information Management)							
Expenditures							
Personnel Services							
226,432	234,103	241,946	501000	Reg Employees-Full Time-Exempt	249,645	249,645	249,645
7,681	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
2,711	-	37,386	502000	Reg Employees-Part Time-Exempt	30,301	30,301	30,301
-	18,320	-	503000	Temporary Employees - Hourly	-	-	-
-	7	-	508000	Overtime	-	-	-
19,570	20,868	23,593	511000	Fringe - Payroll Taxes	23,644	23,644	23,644
37,660	38,324	49,712	512000	Fringe - Retirement PERS	50,253	50,253	50,253
26,745	25,193	49,476	513000	Fringe - Health and Welfare	51,744	51,744	51,744
1,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
750	716	1,119	515000	Fringe - Other Benefits	1,120	1,120	1,120
3,579	5,202	2,793	519000	Pension Oblig Bonds Contrib	5,598	5,598	5,598
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
327,928	344,533	406,025	Total Personnel Services		412,305	412,305	412,305
Materials and Services							
2,037	3,022	2,250	520100	Office Supplies	2,250	2,250	2,250
69	-	-	520110	Computer Equipment	-	-	-
-	668	-	520580	Operating Supplies - Uniforms	-	-	-
917	692	1,500	521000	Subscriptions and Dues	1,500	1,500	1,500
420	615	-	521100	Membership and Professional Dues	-	-	-
16,101	20,021	21,200	524000	Contracted Professional Svcs	21,200	21,200	21,200
19,675	20,630	25,000	526000	Maintenance and Repair Services	22,000	22,000	22,000
-	-	600	545000	Travel	600	600	600
1,384	-	-	545100	Travel and Lodging	-	-	-
36	-	-	545200	Mileage, Taxi and Parking	-	-	-
91	-	-	545300	Meals and Entertainment	-	-	-
-	10	1,000	545500	Staff Development	1,000	1,000	1,000
-	200	-	545510	Tuition Reimbursement	-	-	-
1,317	10	2,500	545520	Conference Fees	1,500	1,500	1,500
42,046	45,867	54,050	Total Materials and Services		50,050	50,050	50,050
\$369,974	\$390,400	\$460,075	TOTAL REQUIREMENTS		\$462,355	\$462,355	\$462,355

General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Information Services (Systems Security)							
Expenditures							
				<i>Materials and Services</i>			
1,665	1,519	32,000	524000	Contracted Professional Svcs	32,000	32,000	32,000
5,082	2,596	5,000	526000	Maintenance and Repair Services	5,000	5,000	5,000
6,747	4,115	37,000		Total Materials and Services	37,000	37,000	37,000
\$6,747	\$4,115	\$37,000	TOTAL REQUIREMENTS		\$37,000	\$37,000	\$37,000

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Office of Metro Attorney)							
Expenditures							
Personnel Services							
350,838	308,310	392,150	501500	Reg Empl-Full Time-Non-Exempt	309,222	309,222	309,222
186,854	135,452	106,369	502000	Reg Employees-Part Time-Exempt	255,813	255,813	255,813
1,834	6,303	4,692	503000	Temporary Employees - Hourly	4,692	4,692	4,692
291	786	5,100	508000	Overtime	5,100	5,100	5,100
5,850	5,903	3,000	508600	Mobile Comm Allowance	3,000	3,000	3,000
124,796	131,836	143,462	511000	Fringe - Payroll Taxes	147,856	147,856	147,856
197,122	203,301	296,788	512000	Fringe - Retirement PERS	310,392	310,392	310,392
247,345	220,201	226,176	513000	Fringe - Health and Welfare	236,544	236,544	236,544
1,000	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
248	-	-	514000	Fringe - Unemployment	794	794	794
3,637	3,669	6,843	515000	Fringe - Other Benefits	7,071	7,071	7,071
24,124	34,920	18,346	519000	Pension Oblig Bonds Contrib	38,284	38,284	38,284
3,600	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,216,295	2,317,535	2,529,281	Total Personnel Services		2,658,142	2,658,142	2,658,142
Materials and Services							
9,757	2,871	14,162	520100	Office Supplies	14,516	14,516	14,516
4,135	8,422	-	520110	Computer Equipment	-	-	-
299	356	-	520120	Meetings Expenditures	-	-	-
46	13	-	520130	Postage	-	-	-
71	-	28,653	521000	Subscriptions and Dues	29,369	29,369	29,369
7,971	8,400	-	521100	Membership and Professional Dues	-	-	-
16,016	12,442	-	521200	Publications and Subscriptions	-	-	-
86	1,867	3,281	524000	Contracted Professional Svcs	3,363	3,363	3,363
800	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
(39)	-	-	525120	Utility Services - Telecommunications	-	-	-
-	2,343	-	526000	Maintenance and Repair Services	-	-	-
2,182	778	6,835	528000	Other Purchased Services	7,006	7,006	7,006
34	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
5,918	1,744	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
446	364	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	3,845	2,734	545000	Travel	2,802	2,802	2,802
4,827	4,257	-	545100	Travel and Lodging	-	-	-
1,231	927	-	545200	Mileage, Taxi and Parking	-	-	-
1,754	1,456	-	545300	Meals and Entertainment	-	-	-
8,313	5,270	15,310	545500	Staff Development	15,693	15,693	15,693

General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
General Fund (Office of Metro Attorney)								
-	114	-	545520	Conference Fees		-	-	-
126	197	2,515	549000	Miscellaneous Expenditures		2,578	2,578	2,578
63,972	55,666	73,490	Total Materials and Services			75,327	75,327	75,327
\$2,280,267	\$2,373,201	\$2,602,771	TOTAL REQUIREMENTS			\$2,733,469	\$2,733,469	\$2,733,469
16.00	16.00	16.00	FULL-TIME EQUIVALENTS			16.00	16.00	16.00



# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Office of the Auditor)							
Expenditures							
Personnel Services							
321,156	346,713	364,188	501000	Reg Employees-Full Time-Exempt	383,077	383,077	383,077
-	-	21,500	503000	Temporary Employees - Hourly	-	-	-
34,126	36,749	41,869	511000	Fringe - Payroll Taxes	41,879	41,879	41,879
31,915	35,465	68,653	512000	Fringe - Retirement PERS	69,256	69,256	69,256
69,668	50,781	84,816	513000	Fringe - Health and Welfare	88,704	88,704	88,704
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	14,742	514000	Fringe - Unemployment	-	-	-
1,418	1,429	1,970	515000	Fringe - Other Benefits	1,969	1,969	1,969
6,117	9,661	4,957	519000	Pension Oblig Bonds Contrib	9,919	9,919	9,919
1,800	1,800	-	519500	Fringe - Insurance - Opt Out	-	-	-
569,080	592,050	712,834	Total Personnel Services		707,647	707,647	707,647
Materials and Services							
4,479	110	5,000	520100	Office Supplies	5,000	5,000	5,000
1,795	-	-	520110	Computer Equipment	-	-	-
81	171	-	520120	Meetings Expenditures	-	-	-
30	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
647	319	1,750	520500	Operating Supplies	1,000	1,000	1,000
138	448	-	520550	Operating Supplies - Telecommunications	-	-	-
240	338	1,500	521000	Subscriptions and Dues	2,000	2,000	2,000
1,195	1,470	-	521100	Membership and Professional Dues	-	-	-
48	147	-	521200	Publications and Subscriptions	-	-	-
4,800	14,078	16,500	524000	Contracted Professional Svcs	35,000	35,000	35,000
-	230	1,000	528000	Other Purchased Services	1,000	1,000	1,000
265	190	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
25	25	5,750	545000	Travel	5,750	5,750	5,750
2,763	4,532	-	545100	Travel and Lodging	-	-	-
181	182	-	545200	Mileage, Taxi and Parking	-	-	-
438	839	-	545300	Meals and Entertainment	-	-	-

General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
General Fund (Office of the Auditor)								
562	2,924	6,500	545500	Staff Development		6,500	6,500	6,500
5,096	4,243	-	545520	Conference Fees		-	-	-
-	70	500	549000	Miscellaneous Expenditures		250	250	250
22,783	30,315	38,500	Total Materials and Services			56,500	56,500	56,500
\$591,863	\$622,365	\$751,334	TOTAL REQUIREMENTS			\$764,147	\$764,147	\$764,147
6.00	6.00	6.00 FULL-TIME EQUIVALENTS				6.00	6.00	6.00

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Parks and Nature)							
Expenditures							
Personnel Services							
1,086,559	1,127,255	1,339,298	501500	Reg Empl-Full Time-Non-Exempt	1,457,926	1,457,926	1,457,926
71,855	10,486	18,648	502000	Reg Employees-Part Time-Exempt	-	-	-
-	28,015	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
180,168	212,655	85,770	503000	Temporary Employees - Hourly	115,286	115,286	115,286
-	-	-	503100	Temporary Employees - Salaried	38,042	38,042	38,042
297,322	355,398	517,060	504000	Seasonal Employees	519,364	519,364	519,364
-	1,855	-	504500	Reimbursable Labor	-	-	-
56,190	59,974	27,483	508000	Overtime	53,300	53,300	53,300
18,866	25,481	-	508600	Mobile Comm Allowance	-	-	-
289,243	332,535	311,333	511000	Fringe - Payroll Taxes	341,889	341,889	341,889
388,662	394,099	555,666	512000	Fringe - Retirement PERS	613,918	613,918	613,918
583,478	630,164	656,335	513000	Fringe - Health and Welfare	728,024	728,024	728,024
2,000	4,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
35,330	35,004	26,885	514000	Fringe - Unemployment	33,839	33,839	33,839
8,867	9,903	14,842	515000	Fringe - Other Benefits	16,202	16,202	16,202
47,498	72,543	37,095	519000	Pension Oblig Bonds Contrib	81,724	81,724	81,724
1,800	3,563	-	519500	Fringe - Insurance - Opt Out	-	-	-
4,805,821	5,492,874	5,941,896	Total Personnel Services		6,628,214	6,628,214	6,628,214
Materials and Services							
41,548	29,755	44,753	520100	Office Supplies	41,394	41,394	41,394
20,954	41,907	10,594	520110	Computer Equipment	39,000	39,000	39,000
10,412	22,817	17,239	520120	Meetings Expenditures	11,842	11,842	11,842
349	23,878	250	520130	Postage	250	250	250
(0)	175	300	520140	OfficeSupply-PromoandConsult Sup	-	-	-
84,034	74,163	88,425	520500	Operating Supplies	81,900	81,900	81,900
24,979	31,275	28,012	520510	Operating Supplies - Small Tools, Equip	36,336	36,336	36,336
59	247	-	520520	Operating Supplies - Audio Visual	-	-	-
-	-	250	520535	Operating Supplies - Food for Prg Part	550	550	550
115	113	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
684	957	6,282	520550	Operating Supplies - Telecommunications	4,500	4,500	4,500
8,242	19,476	5,859	520580	Operating Supplies - Uniforms	17,650	17,650	17,650
5,089	1,086	4,596	521000	Subscriptions and Dues	3,500	3,500	3,500
7,908	8,112	3,035	521100	Membership and Professional Dues	2,500	2,500	2,500
1,385	1,825	1,785	521200	Publications and Subscriptions	1,250	1,250	1,250
487	-	-	521300	Fuels - Waste Transport	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (Parks and Nature)</b>							
58,410	58,285	77,582	521400	Fuels and Lubricants - General	66,800	66,800	66,800
8,636	20,485	107,602	521500	Maintenance and Repairs Supplies	35,150	35,150	35,150
194	7,241	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
40,387	16,898	23,000	521520	Maintenance and Repairs Supplies - Building	15,300	15,300	15,300
1,929	1,546	1,000	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
1,097	738	250	521530	Maintenance and Repairs Supplies - Custodial	1,250	1,250	1,250
1,762	475	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
52,826	45,877	3,100	521550	Maintenance and Repairs Supplies - Grounds/Landscape	57,450	57,450	57,450
36,064	39,527	2,100	521560	Maintenance and Repairs Supplies - Equipment	34,960	34,960	34,960
2,141	3,562	1,100	521570	Maintenance and Repairs Supplies - Vehicles	4,500	4,500	4,500
-	-	-	521580	Maintenance and Repairs Supplies - Security	12,600	12,600	12,600
2,306	2,380	750	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	2,950	2,950	2,950
594	99	-	522000	Food	-	-	-
76,445	73,630	13,610	522500	Retail	11,000	11,000	11,000
320,145	446,235	626,026	524000	Contracted Professional Svcs	473,483	473,483	600,395
2,791	840	-	524020	Contracted Prof Svcs - Attorney and Legal	3,500	3,500	3,500
-	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
6,579	94,930	70,550	524050	Contracted Prof Svcs - Advertising	80,150	80,150	80,150
1,696	1,751	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
7,886	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	199	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	26,470	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
2,401	41,196	40,078	524500	Marketing Expenditures	48,000	48,000	48,000
9,750	12,803	17,571	524600	Sponsorship Expenditures	17,571	17,571	17,571
19,130	14,277	-	525110	Utility Services - Internet	10,000	10,000	10,000
27,617	25,581	3,200	525120	Utility Services - Telecommunications	25,150	25,150	25,150
53,217	61,082	1,500	525130	Utility Services - Electricity	56,000	56,000	56,000
782	732	-	525140	Utility Services - Natural Gas	800	800	800
70,361	62,599	3,500	525150	Utility Services - Sanitation and Refuse Removal	80,850	80,850	80,850
105,438	142,801	2,100	525160	Utility Services - Water and Sewer	103,200	103,200	103,200
-	188	-	525165	Utility Services - Stormwater	-	-	-
607	2,134	15,706	525500	Cleaning Services	1,706	1,706	1,706
25,589	18,195	215,846	526000	Maintenance and Repair Services	52,900	52,900	52,900
96,645	72,905	44,564	526010	Maintenance and Repair Services - Building	51,705	51,705	51,705
3,200	1,360	1,000	526011	Maintenance and Repair Services - Painting	1,000	1,000	1,000
9,607	7,650	1,500	526012	Maintenance and Repair Services - Electricity	8,500	8,500	8,500
-	1,169	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
4,305	3,194	2,300	526014	Maintenance and Repair Services - HVAC	5,500	5,500	5,500
3,776	38,241	500	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	5,500	5,500	5,500

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Parks and Nature)</b>							
38,757	106,050	4,200	526020	Maintenance and Repair Services - Equipment	67,000	67,000	67,000
11,283	103,991	250	526030	Maintenance and Repair Services - Grounds	16,500	16,500	16,500
1,845	130	-	526040	Maintenance and Repair Services - Technology	-	-	-
16,443	13,879	23,088	526050	Maintenance and Repair Services - Vehicles	17,750	17,750	17,750
1,864	2,235	-	526060	Maintenance and Repair Services - Safety	-	-	-
17,188	-	2,500	526200	Capital Maintenance - Non-CIP	2,500	2,500	2,500
-	-	3,000	526300	Software Maintenance	-	-	80,100
(72)	450	15,979	526500	Rentals	2,000	2,000	2,000
-	130	-	526510	Rentals - Building	-	-	-
8,848	2,822	200	526520	Rentals - Equipment	2,450	2,450	2,450
77	-	-	526530	Rentals - Office Equipment	-	-	-
3,851	2,719	-	526540	Rentals - Vehicle	3,225	3,225	3,225
10,278	10,260	7,200	526560	Rentals - Parking Space	7,200	7,200	7,200
11,675	14,323	66,964	528000	Other Purchased Services	29,475	29,475	29,475
-	18,685	-	528010	Other Purchased Services - Commissions	-	-	-
96	159	-	528020	Other Purchased Services - Audio Visual	-	-	-
2,710	1,810	500	528030	Other Purchased Services - Delivery, Shipping and Courier	500	500	500
160	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,990	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
146	500	-	528080	Other Purchased Services - Agency Fees	-	-	-
89,046	83,145	68,290	528210	Credit Card Fees	82,200	82,200	82,200
-	2,000	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
39,710	46,877	194,138	528400	Other Purchased Services - Printing and Graphics	199,350	199,350	199,350
75,656	104,784	112,500	528500	Cemetery Services Expenditures	112,500	112,500	112,500
2,757,053	2,562,283	2,700,000	529800	Glendoveer Golf Ops Contract	2,716,250	2,716,250	2,716,250
69,787	89,367	143,953	530000	Payments to Other Agencies	116,525	116,525	116,525
9,179	4,622	2,250	530010	License and Permit Fees	8,250	8,250	8,250
195,743	185,219	187,259	531000	Taxes (Non-Payroll)	248,138	248,138	248,138
-	1,000	1,500	531800	Contributions to Other Govt	1,000	1,000	1,000
7,760	1,523	16,333	545000	Travel	21,499	21,499	21,499
21,418	11,127	4,250	545100	Travel and Lodging	4,000	4,000	4,000
3,859	1,965	-	545200	Mileage, Taxi and Parking	-	-	-
5,046	5,699	-	545300	Meals and Entertainment	-	-	-
25,696	16,303	55,901	545500	Staff Development	68,173	68,173	68,173
1,907	2,549	-	545510	Tuition Reimbursement	-	-	-
33,858	10,736	8,750	545520	Conference Fees	3,750	3,750	3,750
300	5,525	-	545530	Outreach Development	-	-	-
22,643	16,000	25,000	548000	Fee Reimbursements	25,000	25,000	25,000
40	-	-	549000	Miscellaneous Expenditures	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Parks and Nature)</b>							
4,896,775	5,180,359	5,602,560		Total Materials and Services	5,558,439	5,558,439	5,800,451
				<i><b>Capital Outlay</b></i>			
-	34	75,000	571000	Improve-Other than Bldg	75,000	75,000	75,000
12,731	2,700	50,000	574000	Equipment and Vehicles	50,000	50,000	50,000
-	1,951	-	574500	Vehicles	-	-	-
-	-	-	575000	Office Furn and Equip	-	-	-
58,457	83,585	55,000	579000	Intangible Assets	55,000	55,000	55,000
71,188	88,270	180,000		Total Capital Outlay	180,000	180,000	180,000
<b>\$9,773,785</b>	<b>\$10,761,503</b>	<b>\$11,724,456</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$12,366,653</b>	<b>\$12,366,653</b>	<b>\$12,608,665</b>
37.55	46.28	46.43	<b>FULL-TIME EQUIVALENTS</b>		49.04	49.04	49.04

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Parks and Nature (Administration)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
145,381	657,591	693,773	501000	Reg Employees-Full Time-Exempt	914,076	914,076	914,076
93,735	87,063	145,634	501500	Reg Empl-Full Time-Non-Exempt	190,639	190,639	190,639
-	11,456	14,550	503000	Temporary Employees - Hourly	30,550	30,550	30,550
-	-	-	503100	Temporary Employees - Salaried	38,042	38,042	38,042
14,846	2,630	2,550	508000	Overtime	2,550	2,550	2,550
-	870	-	508600	Mobile Comm Allowance	-	-	-
26,846	65,336	69,766	511000	Fringe - Payroll Taxes	91,008	91,008	91,008
31,511	72,694	121,441	512000	Fringe - Retirement PERS	155,046	155,046	155,046
25,307	90,840	138,250	513000	Fringe - Health and Welfare	184,713	184,713	184,713
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
6,378	14,102	-	514000	Fringe - Unemployment	-	-	-
655	2,073	3,308	515000	Fringe - Other Benefits	4,309	4,309	4,309
3,579	14,066	8,394	519000	Pension Oblig Bonds Contrib	22,092	22,092	22,092
1,800	3,000	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>350,038</b>	<b>1,022,722</b>	<b>1,197,666</b>	<b>Total Personnel Services</b>		<b>1,633,025</b>	<b>1,633,025</b>	<b>1,633,025</b>
<i><b>Materials and Services</b></i>							
21,264	15,498	21,501	520100	Office Supplies	21,800	21,800	21,800
12,212	32,080	7,000	520110	Computer Equipment	39,000	39,000	39,000
3,265	11,542	10,549	520120	Meetings Expenditures	6,200	6,200	6,200
-	23,606	-	520130	Postage	-	-	-
14	4,140	500	520500	Operating Supplies	500	500	500
-	100	-	520550	Operating Supplies - Telecommunications	-	-	-
830	-	-	520580	Operating Supplies - Uniforms	2,500	2,500	2,500
129	129	-	521000	Subscriptions and Dues	-	-	-
1,750	3,675	1,500	521100	Membership and Professional Dues	1,500	1,500	1,500
424	317	500	521200	Publications and Subscriptions	500	500	500
-	74	-	522000	Food	-	-	-
58,755	134,855	132,725	524000	Contracted Professional Svcs	20,062	20,062	20,062
35	93,649	70,000	524050	Contracted Prof Svcs - Advertising	80,000	80,000	80,000
1,198	39,915	40,000	524500	Marketing Expenditures	48,000	48,000	48,000
-	7,917	16,000	524600	Sponsorship Expenditures	17,571	17,571	17,571
-	-	545	526000	Maintenance and Repair Services	550	550	550
7	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	3,000	526300	Software Maintenance	-	-	-
-	4,041	11,172	528000	Other Purchased Services	7,175	7,175	7,175

# General Fund

				<i><u>For Information Only</u></i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Administration)								
-	18,685	-	528010	Other Purchased Services - Commissions		-	-	-
-	159	-	528020	Other Purchased Services - Audio Visual		-	-	-
514	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
33,502	41,269	193,438	528400	Other Purchased Services - Printing and Graphics		196,000	196,000	196,000
-	-	70,000	530000	Payments to Other Agencies		45,000	45,000	45,000
461	9	3,069	545000	Travel		3,065	3,065	3,065
3,544	1,507	-	545100	Travel and Lodging		-	-	-
410	188	-	545200	Mileage, Taxi and Parking		-	-	-
514	688	-	545300	Meals and Entertainment		-	-	-
9,998	3,398	12,094	545500	Staff Development		19,200	19,200	19,200
-	(261)	-	545510	Tuition Reimbursement		-	-	-
4,588	1,596	600	545520	Conference Fees		600	600	600
-	5,525	-	545530	Outreach Development		-	-	-
153,413	444,302	594,193	Total Materials and Services			509,223	509,223	509,223
<i><u>Capital Outlay</u></i>								
-	2,700	-	574000	Equipment and Vehicles		-	-	-
-	2,700	-	Total Capital Outlay			-	-	-
\$503,452	\$1,469,723	\$1,791,859	TOTAL REQUIREMENTS			\$2,142,248	\$2,142,248	\$2,142,248



# General Fund

FY 2015-16	FY 2016-17	FY 2017-18	For Information Only			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
Parks and Nature (Community Investments and Partnerships)								
Expenditures								
Personnel Services								
2,887	6,449	16,444	501000	Reg Employees-Full Time-Exempt		11,648	11,648	11,648
26,886	28,526	86,463	501500	Reg Empl-Full Time-Non-Exempt		130,626	130,626	130,626
5,692	3,149	8,591	502000	Reg Employees-Part Time-Exempt		-	-	-
286	169	-	508000	Overtime		-	-	-
2,946	3,162	8,779	511000	Fringe - Payroll Taxes		12,025	12,025	12,025
3,238	3,515	14,563	512000	Fringe - Retirement PERS		24,490	24,490	24,490
5,213	5,255	22,618	513000	Fringe - Health and Welfare		31,046	31,046	31,046
139	141	461	515000	Fringe - Other Benefits		592	592	592
536	817	1,116	519000	Pension Oblig Bonds Contrib		2,846	2,846	2,846
47,823	51,183	159,035	Total Personnel Services			213,273	213,273	213,273
Materials and Services								
2,000	198	2,094	520100	Office Supplies		2,094	2,094	2,094
2,167	1,500	-	520110	Computer Equipment		-	-	-
1,623	3,781	3,142	520120	Meetings Expenditures		3,142	3,142	3,142
-	-	300	520140	OfficeSupply-PromoandConsult Sup		-	-	-
-	-	1,000	520500	Operating Supplies		2,000	2,000	2,000
-	-	250	520535	Operating Supplies - Food for Prg Part		550	550	550
-	1,000	-	521000	Subscriptions and Dues		-	-	-
1,720	-	-	521100	Membership and Professional Dues		-	-	-
-	55	10,000	524000	Contracted Professional Svcs		9,000	9,000	9,000
-	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
-	-	500	524050	Contracted Prof Svcs - Advertising		-	-	-
3,000	250	-	524600	Sponsorship Expenditures		-	-	-
120	-	-	525000	Contracted Property Services		-	-	-
85	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
-	-	700	528400	Other Purchased Services - Printing and Graphics		700	700	700
-	-	2,750	530000	Payments to Other Agencies		2,750	2,750	2,750
286	-	-	545100	Travel and Lodging		-	-	-
249	11	-	545200	Mileage, Taxi and Parking		-	-	-
-	32	-	545300	Meals and Entertainment		-	-	-

General Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
Parks and Nature (Community Investments and Partnerships)								
1,053	1,065	2,094	545500	Staff Development		5,094	5,094	5,094
85	-	-	545520	Conference Fees		-	-	-
200	-	-	545530	Outreach Development		-	-	-
12,587	7,891	25,330	Total Materials and Services			25,330	25,330	25,330
\$60,410	\$59,074	\$184,365 TOTAL REQUIREMENTS				\$238,603	\$238,603	\$238,603

# General Fund

				<i>For Information Only</i>			
FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Parks and Nature (Visitor Services)</b>							
<b><u>Expenditures</u></b>							
<i>Personnel Services</i>							
609,485	536,423	611,587	501000	Reg Employees-Full Time-Exempt	692,167	692,167	692,167
619,951	614,396	666,114	501500	Reg Empl-Full Time-Non-Exempt	680,920	680,920	680,920
85,551	78,411	-	503000	Temporary Employees - Hourly	-	-	-
290,735	355,398	517,060	504000	Seasonal Employees	519,364	519,364	519,364
-	1,855	-	504500	Reimbursable Labor	-	-	-
25,395	39,193	22,624	508000	Overtime	48,250	48,250	48,250
9,800	9,525	-	508600	Mobile Comm Allowance	-	-	-
137,089	135,263	107,711	511000	Fringe - Payroll Taxes	115,009	115,009	115,009
166,790	136,019	182,154	512000	Fringe - Retirement PERS	194,960	194,960	194,960
265,233	244,148	231,830	513000	Fringe - Health and Welfare	251,328	251,328	251,328
2,000	2,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
20,054	19,138	25,121	514000	Fringe - Unemployment	21,937	21,937	21,937
3,799	3,442	5,140	515000	Fringe - Other Benefits	5,480	5,480	5,480
21,223	27,701	12,776	519000	Pension Oblig Bonds Contrib	27,458	27,458	27,458
-	563	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>2,257,105</b>	<b>2,203,475</b>	<b>2,382,117</b>	<b>Total Personnel Services</b>		<b>2,556,873</b>	<b>2,556,873</b>	<b>2,556,873</b>
<i>Materials and Services</i>							
7,252	8,979	13,455	520100	Office Supplies	11,000	11,000	11,000
4,974	5,903	-	520110	Computer Equipment	-	-	-
3,829	2,349	-	520120	Meetings Expenditures	-	-	-
219	195	-	520130	Postage	-	-	-
(0)	58	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
42,497	38,881	62,207	520500	Operating Supplies	43,000	43,000	43,000
15,296	22,782	1,571	520510	Operating Supplies - Small Tools, Equip	21,736	21,736	21,736
-	227	-	520520	Operating Supplies - Audio Visual	-	-	-
19	-	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
28	50	-	520550	Operating Supplies - Telecommunications	-	-	-
4,601	13,762	1,717	520580	Operating Supplies - Uniforms	12,000	12,000	12,000
1,000	518	3,596	521000	Subscriptions and Dues	2,500	2,500	2,500
3,426	1,858	-	521100	Membership and Professional Dues	-	-	-
261	126	-	521200	Publications and Subscriptions	-	-	-
487	-	-	521300	Fuels - Waste Transport	-	-	-
39,349	41,501	43,135	521400	Fuels and Lubricants - General	40,000	40,000	40,000
2,355	1,911	80,288	521500	Maintenance and Repairs Supplies	2,000	2,000	2,000
9	426	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Parks and Nature (Visitor Services)</b>							
8,629	9,336	-	521520	Maintenance and Repairs Supplies - Building	11,000	11,000	11,000
380	738	-	521530	Maintenance and Repairs Supplies - Custodial	1,000	1,000	1,000
976	247	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
40,511	36,696	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	50,000	50,000	50,000
32,884	31,331	-	521560	Maintenance and Repairs Supplies - Equipment	32,000	32,000	32,000
1,058	661	-	521570	Maintenance and Repairs Supplies - Vehicles	3,000	3,000	3,000
991	1,511	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	1,500	1,500	1,500
533	25	-	522000	Food	-	-	-
12,600	12,600	13,610	522500	Retail	11,000	11,000	11,000
186,901	210,465	357,325	524000	Contracted Professional Svcs	264,331	264,331	391,243
82	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
419	776	-	524050	Contracted Prof Svcs - Advertising	-	-	-
1,646	1,751	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	199	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
972	1,181	-	524500	Marketing Expenditures	-	-	-
1,000	3,302	-	524600	Sponsorship Expenditures	-	-	-
4,419	5,550	5,025	525000	Contracted Property Services	6,000	6,000	6,000
14,504	8,475	245,169	525100	Utility Services	11,525	11,525	11,525
17,930	13,114	-	525110	Utility Services - Internet	7,500	7,500	7,500
19,677	19,085	-	525120	Utility Services - Telecommunications	19,000	19,000	19,000
46,004	53,994	-	525130	Utility Services - Electricity	50,000	50,000	50,000
782	387	-	525140	Utility Services - Natural Gas	800	800	800
62,361	52,620	-	525150	Utility Services - Sanitation and Refuse Removal	75,000	75,000	75,000
94,762	132,609	-	525160	Utility Services - Water and Sewer	100,000	100,000	100,000
11,355	9,577	179,401	526000	Maintenance and Repair Services	14,200	14,200	14,200
14,675	14,325	-	526010	Maintenance and Repair Services - Building	8,000	8,000	8,000
-	1,360	-	526011	Maintenance and Repair Services - Painting	-	-	-
4,807	7,650	-	526012	Maintenance and Repair Services - Electricity	7,000	7,000	7,000
3,326	38,006	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	5,000	5,000	5,000
28,661	82,782	-	526020	Maintenance and Repair Services - Equipment	52,000	52,000	52,000
6,985	82,233	-	526030	Maintenance and Repair Services - Grounds	15,000	15,000	15,000
1,845	120	-	526040	Maintenance and Repair Services - Technology	-	-	-
10,383	13,118	-	526050	Maintenance and Repair Services - Vehicles	12,000	12,000	12,000
1,763	2,235	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	-	-	526300	Software Maintenance	-	-	80,100
-	450	13,142	526500	Rentals	-	-	-
6,768	1,563	-	526520	Rentals - Equipment	-	-	-
77	-	-	526530	Rentals - Office Equipment	-	-	-
224	-	-	526540	Rentals - Vehicle	-	-	-

# General Fund

				<i><u>For Information Only</u></i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>Parks and Nature (Visitor Services)</b>							
1,158	1,140	-	526560	Rentals - Parking Space	-	-	-
6,457	7,963	25,128	528000	Other Purchased Services	6,000	6,000	6,000
15	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
175	89	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
85	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,990	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	500	-	528080	Other Purchased Services - Agency Fees	-	-	-
28,951	28,948	-	528210	Credit Card Fees	25,000	25,000	25,000
3,841	3,740	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
29,678	61,168	18,435	530000	Payments to Other Agencies	19,500	19,500	19,500
2,284	1,804	-	530010	License and Permit Fees	5,000	5,000	5,000
86,264	73,899	73,000	531000	Taxes (Non-Payroll)	134,000	134,000	134,000
6,176	1,514	4,882	545000	Travel	12,834	12,834	12,834
13,253	2,590	-	545100	Travel and Lodging	-	-	-
1,451	994	-	545200	Mileage, Taxi and Parking	-	-	-
2,813	2,460	-	545300	Meals and Entertainment	-	-	-
10,879	4,165	24,231	545500	Staff Development	20,227	20,227	20,227
1,077	330	-	545510	Tuition Reimbursement	-	-	-
11,445	6,051	-	545520	Conference Fees	-	-	-
100	-	-	545530	Outreach Development	-	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
975,585	1,186,949	1,165,317	Total Materials and Services		1,111,653	1,111,653	1,318,665
<i><u>Capital Outlay</u></i>							
-	34	-	571000	Improve-Other than Bldg	-	-	-
-	1,951	-	574500	Vehicles	-	-	-
-	1,985	-	Total Capital Outlay		-	-	-
\$3,232,690	\$3,392,409	\$3,547,434	TOTAL REQUIREMENTS		\$3,668,526	\$3,668,526	\$3,875,538

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Parks and Nature (Land, Science and Conservation)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
742,367	777,334	789,267	501000	Reg Employees-Full Time-Exempt	810,915	810,915	810,915
265,416	291,737	306,433	501500	Reg Empl-Full Time-Non-Exempt	313,741	313,741	313,741
7,489	242	10,057	502000	Reg Employees-Part Time-Exempt	-	-	-
-	28,015	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
88,418	121,720	37,475	503000	Temporary Employees - Hourly	50,991	50,991	50,991
12,343	12,610	2,309	508000	Overtime	2,500	2,500	2,500
7,075	9,730	-	508600	Mobile Comm Allowance	-	-	-
91,520	102,030	93,369	511000	Fringe - Payroll Taxes	94,955	94,955	94,955
151,924	156,012	182,395	512000	Fringe - Retirement PERS	185,857	185,857	185,857
205,576	223,731	184,475	513000	Fringe - Health and Welfare	190,713	190,713	190,713
2,315	216	216	514000	Fringe - Unemployment	9,767	9,767	9,767
2,968	3,226	4,367	515000	Fringe - Other Benefits	4,419	4,419	4,419
16,231	24,408	11,060	519000	Pension Oblig Bonds Contrib	22,490	22,490	22,490
<b>1,593,641</b>	<b>1,751,011</b>	<b>1,621,423</b>	<b>Total Personnel Services</b>		<b>1,686,348</b>	<b>1,686,348</b>	<b>1,686,348</b>
<i><b>Materials and Services</b></i>							
8,084	3,219	5,103	520100	Office Supplies	3,900	3,900	3,900
1,025	1,463	3,594	520110	Computer Equipment	-	-	-
1,254	880	3,048	520120	Meetings Expenditures	2,000	2,000	2,000
33	-	-	520130	Postage	-	-	-
35,422	29,514	23,018	520500	Operating Supplies	34,700	34,700	34,700
8,899	8,183	26,441	520510	Operating Supplies - Small Tools, Equip	14,600	14,600	14,600
38	20	-	520520	Operating Supplies - Audio Visual	-	-	-
95	113	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
656	807	6,282	520550	Operating Supplies - Telecommunications	4,500	4,500	4,500
2,713	5,714	4,142	520580	Operating Supplies - Uniforms	3,150	3,150	3,150
3,648	(561)	1,000	521000	Subscriptions and Dues	1,000	1,000	1,000
910	1,991	1,535	521100	Membership and Professional Dues	1,000	1,000	1,000
617	524	1,285	521200	Publications and Subscriptions	750	750	750
13,304	15,084	24,847	521400	Fuels and Lubricants - General	17,200	17,200	17,200
5,987	18,574	18,064	521500	Maintenance and Repairs Supplies	23,900	23,900	23,900
60	6,775	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
31,635	6,877	23,000	521520	Maintenance and Repairs Supplies - Building	4,300	4,300	4,300
1,929	1,546	1,000	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
717	-	250	521530	Maintenance and Repairs Supplies - Custodial	250	250	250
786	228	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-

# General Fund

FY 2017-18				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Parks and Nature (Land, Science and Conservation)								
8,186	6,997	3,100	521550	Maintenance and Repairs Supplies - Grounds/Landscape		7,450	7,450	7,450
2,092	6,329	2,100	521560	Maintenance and Repairs Supplies - Equipment		2,960	2,960	2,960
678	2,425	1,100	521570	Maintenance and Repairs Supplies - Vehicles		1,500	1,500	1,500
-	-	-	521580	Maintenance and Repairs Supplies - Security		12,600	12,600	12,600
1,164	696	750	521590	Maintenance and Repairs Supplies - Disposable Protective Gear		1,450	1,450	1,450
60	-	-	522000	Food		-	-	-
64,705	61,119	101,336	524000	Contracted Professional Svcs		79,250	79,250	79,250
2,709	840	-	524020	Contracted Prof Svcs - Attorney and Legal		3,500	3,500	3,500
582	-	50	524050	Contracted Prof Svcs - Advertising		150	150	150
50	-	-	524060	Contracted Prof Svcs - Information Technology Services		-	-	-
-	26,470	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)		-	-	-
231	-	78	524500	Marketing Expenditures		-	-	-
5,750	1,334	1,571	524600	Sponsorship Expenditures		-	-	-
129,895	133,740	198,282	525000	Contracted Property Services	268,382	268,382		303,382
445	667	16,564	525100	Utility Services	4,550	4,550		4,550
1,200	1,163	-	525110	Utility Services - Internet	2,500	2,500		2,500
7,571	6,138	3,200	525120	Utility Services - Telecommunications	6,150	6,150		6,150
7,061	6,949	1,500	525130	Utility Services - Electricity	6,000	6,000		6,000
-	345	-	525140	Utility Services - Natural Gas	-	-		-
4,917	3,023	3,500	525150	Utility Services - Sanitation and Refuse Removal	5,850	5,850		5,850
1,707	365	2,100	525160	Utility Services - Water and Sewer	3,200	3,200		3,200
-	188	-	525165	Utility Services - Stormwater	-	-		-
607	2,134	15,706	525500	Cleaning Services	1,706	1,706		1,706
8,924	6,453	7,750	526000	Maintenance and Repair Services	10,000	10,000		10,000
81,706	58,556	44,564	526010	Maintenance and Repair Services - Building	43,705	43,705		43,705
3,200	-	1,000	526011	Maintenance and Repair Services - Painting	1,000	1,000		1,000
4,800	-	1,500	526012	Maintenance and Repair Services - Electricity	1,500	1,500		1,500
-	1,169	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-		-
4,305	3,194	2,300	526014	Maintenance and Repair Services - HVAC	5,500	5,500		5,500
450	235	500	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	500	500		500
9,505	23,154	4,200	526020	Maintenance and Repair Services - Equipment	15,000	15,000		15,000
1,008	2,478	250	526030	Maintenance and Repair Services - Grounds	1,500	1,500		1,500
-	10	-	526040	Maintenance and Repair Services - Technology	-	-		-
2,992	633	23,088	526050	Maintenance and Repair Services - Vehicles	5,750	5,750		5,750
101	-	-	526060	Maintenance and Repair Services - Safety	-	-		-
17,188	-	2,500	526200	Capital Maintenance - Non-CIP	2,500	2,500		2,500
(72)	-	1,837	526500	Rentals	1,000	1,000		1,000
-	130	-	526510	Rentals - Building	-	-		-
590	920	200	526520	Rentals - Equipment	2,450	2,450		2,450

# General Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Parks and Nature (Land, Science and Conservation)							
2,677	2,719	-	526540	Rentals - Vehicle	3,225	3,225	3,225
7,980	7,980	7,200	526560	Rentals - Parking Space	7,200	7,200	7,200
3,159	2,299	23,164	528000	Other Purchased Services	8,800	8,800	8,800
102	266	500	528030	Other Purchased Services - Delivery, Shipping and Courier	500	500	500
75	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
146	-	-	528080	Other Purchased Services - Agency Fees	-	-	-
1,471	1,072	-	528400	Other Purchased Services - Printing and Graphics	2,650	2,650	2,650
36,652	25,169	49,768	530000	Payments to Other Agencies	46,275	46,275	46,275
5,525	1,372	250	530010	License and Permit Fees	1,250	1,250	1,250
109,478	111,321	114,259	531000	Taxes (Non-Payroll)	114,138	114,138	114,138
-	1,000	1,500	531800	Contributions to Other Govt	1,000	1,000	1,000
551	-	6,282	545000	Travel	3,500	3,500	3,500
2,917	3,901	4,250	545100	Travel and Lodging	4,000	4,000	4,000
647	713	-	545200	Mileage, Taxi and Parking	-	-	-
924	2,160	-	545300	Meals and Entertainment	-	-	-
3,525	7,375	13,452	545500	Staff Development	19,622	19,622	19,622
830	2,480	-	545510	Tuition Reimbursement	-	-	-
16,951	3,089	5,000	545520	Conference Fees	-	-	-
685,731	631,721	808,860	Total Materials and Services		822,013	822,013	857,013
Capital Outlay							
-	-	-	574000	Equipment and Vehicles	-	-	-
58,457	83,585	55,000	579000	Intangible Assets	55,000	55,000	55,000
58,457	83,585	55,000	Total Capital Outlay		55,000	55,000	55,000
\$2,337,829	\$2,466,317	\$2,485,283	TOTAL REQUIREMENTS		\$2,563,361	\$2,563,361	\$2,598,361



# General Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
<b>Parks and Nature (Historic Cemeteries)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
237,863	212,148	240,410	501000	Reg Employees-Full Time-Exempt	199,894	199,894	199,894
80,571	105,533	134,654	501500	Reg Empl-Full Time-Non-Exempt	142,000	142,000	142,000
58,675	7,095	-	502000	Reg Employees-Part Time-Exempt	-	-	-
6,199	1,069	33,745	503000	Temporary Employees - Hourly	33,745	33,745	33,745
6,587	-	-	504000	Seasonal Employees	-	-	-
3,320	5,371	-	508000	Overtime	-	-	-
1,991	5,356	-	508600	Mobile Comm Allowance	-	-	-
30,842	26,744	31,708	511000	Fringe - Payroll Taxes	28,892	28,892	28,892
35,199	25,859	55,113	512000	Fringe - Retirement PERS	53,565	53,565	53,565
82,149	66,191	79,162	513000	Fringe - Health and Welfare	70,224	70,224	70,224
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
6,583	1,548	1,548	514000	Fringe - Unemployment	2,135	2,135	2,135
1,306	1,021	1,566	515000	Fringe - Other Benefits	1,402	1,402	1,402
5,928	5,549	3,749	519000	Pension Oblig Bonds Contrib	6,838	6,838	6,838
<b>557,213</b>	<b>464,483</b>	<b>581,655</b>	<b>Total Personnel Services</b>		<b>538,695</b>	<b>538,695</b>	<b>538,695</b>
<i><b>Materials and Services</b></i>							
2,948	1,860	2,600	520100	Office Supplies	2,600	2,600	2,600
576	960	-	520110	Computer Equipment	-	-	-
441	4,266	500	520120	Meetings Expenditures	500	500	500
97	76	250	520130	Postage	250	250	250
-	117	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
4,903	1,628	1,700	520500	Operating Supplies	1,700	1,700	1,700
783	310	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
21	-	-	520520	Operating Supplies - Audio Visual	-	-	-
99	-	-	520580	Operating Supplies - Uniforms	-	-	-
312	-	-	521000	Subscriptions and Dues	-	-	-
102	588	-	521100	Membership and Professional Dues	-	-	-
83	858	-	521200	Publications and Subscriptions	-	-	-
5,757	1,700	9,600	521400	Fuels and Lubricants - General	9,600	9,600	9,600
294	-	9,250	521500	Maintenance and Repairs Supplies	9,250	9,250	9,250
125	40	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
123	684	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
4,129	2,184	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
1,088	1,867	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Parks and Nature (Historic Cemeteries)</b>							
406	476	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
150	173	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
63,845	61,030	-	522500	Retail	-	-	-
9,784	39,742	24,640	524000	Contracted Professional Svcs	100,840	100,840	100,840
5,543	505	-	524050	Contracted Prof Svcs - Advertising	-	-	-
7,886	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	100	-	524500	Marketing Expenditures	-	-	-
-	-	3,600	525100	Utility Services	3,600	3,600	3,600
369	358	-	525120	Utility Services - Telecommunications	-	-	-
151	140	-	525130	Utility Services - Electricity	-	-	-
3,083	6,956	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
8,969	9,828	-	525160	Utility Services - Water and Sewer	-	-	-
-	2,165	28,150	526000	Maintenance and Repair Services	28,150	28,150	28,150
257	25	-	526010	Maintenance and Repair Services - Building	-	-	-
591	114	-	526020	Maintenance and Repair Services - Equipment	-	-	-
3,290	19,280	-	526030	Maintenance and Repair Services - Grounds	-	-	-
3,067	127	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	1,000	526500	Rentals	1,000	1,000	1,000
1,490	339	-	526520	Rentals - Equipment	-	-	-
950	-	-	526540	Rentals - Vehicle	-	-	-
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
2,060	20	7,500	528000	Other Purchased Services	7,500	7,500	7,500
81	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
1,833	1,455	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	2,000	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
895	797	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
75,656	104,784	112,500	528500	Cemetery Services Expenditures	112,500	112,500	112,500
3,457	3,030	3,000	530000	Payments to Other Agencies	3,000	3,000	3,000
(217)	1,038	2,000	530010	License and Permit Fees	2,000	2,000	2,000
572	-	2,100	545000	Travel	2,100	2,100	2,100
1,418	3,130	-	545100	Travel and Lodging	-	-	-
1,101	60	-	545200	Mileage, Taxi and Parking	-	-	-
795	359	-	545300	Meals and Entertainment	-	-	-
242	300	4,030	545500	Staff Development	4,030	4,030	4,030

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted	
		Amount			Amount	Amount	Amount	
Parks and Nature (Historic Cemeteries)								
789	-	3,150	545520	Conference Fees	3,150	3,150	3,150	
22,643	16,000	25,000	548000	Fee Reimbursements	25,000	25,000	25,000	
40	-	-	549000	Miscellaneous Expenditures	-	-	-	
244,217	292,608	240,570	Total Materials and Services			316,770	316,770	316,770
\$801,431	\$757,091	\$822,225	TOTAL REQUIREMENTS			\$855,465	\$855,465	\$855,465

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i><u>For Information Only</u></i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Parks and Nature (Glendoveer Golf Course)</b>							
<b><u>Expenditures</u></b>							
				<i><u>Materials and Services</u></i>			
1,198	-	-	520500	Operating Supplies	-	-	-
5,310	-	-	526000	Maintenance and Repair Services	-	-	-
60,094	54,197	68,290	528210	Credit Card Fees	57,200	57,200	57,200
2,757,053	2,562,283	2,700,000	529800	Glendoveer Golf Ops Contract	2,716,250	2,716,250	2,716,250
1,586	408	-	530010	License and Permit Fees	-	-	-
<b>2,825,242</b>	<b>2,616,888</b>	<b>2,768,290</b>		<b>Total Materials and Services</b>	<b>2,773,450</b>	<b>2,773,450</b>	<b>2,773,450</b>
				<i><u>Capital Outlay</u></i>			
-	-	75,000	571000	Improve-Other than Bldg	75,000	75,000	75,000
12,731	-	50,000	574000	Equipment and Vehicles	50,000	50,000	50,000
<b>12,731</b>	<b>-</b>	<b>125,000</b>		<b>Total Capital Outlay</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
<b>\$2,837,973</b>	<b>\$2,616,888</b>	<b>\$2,893,290</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,898,450</b>	<b>\$2,898,450</b>	<b>\$2,898,450</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Planning and Development Department)							
Expenditures							
Personnel Services							
297,471	343,059	323,230	501500	Reg Empl-Full Time-Non-Exempt	360,361	360,361	360,361
109,218	72,229	-	502000	Reg Employees-Part Time-Exempt	-	-	-
42,748	43,572	64,673	502500	Reg Empl-Part Time-Non-Exempt	69,352	69,352	69,352
50,234	102,617	172,418	503000	Temporary Employees - Hourly	161,318	161,318	161,318
7,792	10,606	-	508000	Overtime	-	-	-
2,800	3,025	-	508600	Mobile Comm Allowance	-	-	-
326,230	391,883	435,997	511000	Fringe - Payroll Taxes	456,261	456,261	456,261
527,372	585,762	845,851	512000	Fringe - Retirement PERS	877,327	877,327	877,327
648,459	712,247	795,858	513000	Fringe - Health and Welfare	821,458	821,458	821,458
-	3,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
26,530	(1,081)	1,667	514000	Fringe - Unemployment	-	-	-
10,681	12,509	20,068	515000	Fringe - Other Benefits	20,664	20,664	20,664
55,950	97,109	51,658	519000	Pension Oblig Bonds Contrib	108,091	108,091	108,091
2,700	2,325	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,610,591	6,631,383	7,489,484	Total Personnel Services		7,849,577	7,849,577	7,849,577
Materials and Services							
30,816	21,606	94,400	520100	Office Supplies	90,000	90,000	90,000
70,578	26,003	-	520110	Computer Equipment	-	-	-
23,981	15,051	-	520120	Meetings Expenditures	-	-	-
142	-	-	520130	Postage	-	-	-
250	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
-	-	11,300	520500	Operating Supplies	10,500	10,500	10,500
130	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
1,759	8,058	86,100	521000	Subscriptions and Dues	93,500	93,500	93,500
17,187	27,275	-	521100	Membership and Professional Dues	-	-	-
15,527	1,004	-	521200	Publications and Subscriptions	-	-	-
376	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
722,009	1,470,820	833,866	524000	Contracted Professional Svcs	1,711,921	1,711,921	1,945,003
2,750	-	-	524030	Contracted Prof Svcs - Architect	-	-	-
10,560	278	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
1,240	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	1,360,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	1,450,000	1,450,000	1,450,000
23,142	2,625	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
54,277	87,082	87,627	524500	Marketing Expenditures	244,840	244,840	244,840
52,275	51,412	76,000	524600	Sponsorship Expenditures	90,000	90,000	90,000

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Planning and Development Department)</b>							
7,500	-	-	524710	Marketing Incentives	-	-	-
-	-	2,000	525100	Utility Services	500	500	500
1,455	970	-	525120	Utility Services - Telecommunications	-	-	-
180	117	-	525160	Utility Services - Water and Sewer	-	-	-
12,553	7,712	21,000	526000	Maintenance and Repair Services	21,000	21,000	21,000
3,395	1,565	-	526010	Maintenance and Repair Services - Building	-	-	-
275	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
-	159	-	526020	Maintenance and Repair Services - Equipment	-	-	-
165	1,518	3,850	526500	Rentals	4,600	4,600	4,600
219	700	-	526510	Rentals - Building	-	-	-
-	1,075	-	526520	Rentals - Equipment	-	-	-
14,795	55,486	50,200	528000	Other Purchased Services	113,413	113,413	113,413
34	118	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
40	-	-	528200	Banking Services	-	-	-
-	265	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
953,172	1,156,664	852,000	530000	Payments to Other Agencies	53,000	53,000	53,000
446,745	906,785	656,436	531500	Grants to Other Governments	900,527	900,527	900,527
-	-	-	531800	Contributions to Other Govt	-	-	-
-	1,218	-	540000	Charges for Services	-	-	-
955,826	684,034	4,000,000	544000	Program Purchases	4,000,000	4,000,000	4,000,000
667,351	487,423	1,222,500	544500	Grants and Loans	1,210,527	1,210,527	1,407,517
1,200	96	89,620	545000	Travel	96,620	96,620	96,620
42,809	51,862	-	545100	Travel and Lodging	-	-	-
854	196	-	545200	Mileage, Taxi and Parking	-	-	-
95	-	-	545510	Tuition Reimbursement	-	-	-
1,195	335	-	545520	Conference Fees	-	-	-
0	52	-	549000	Miscellaneous Expenditures	-	-	-
<b>4,169,249</b>	<b>5,096,720</b>	<b>9,484,999</b>	<b>Total Materials and Services</b>		<b>10,135,048</b>	<b>10,135,048</b>	<b>10,565,120</b>
<b>\$9,779,840</b>	<b>\$11,728,103</b>	<b>\$16,974,483</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$17,984,625</b>	<b>\$17,984,625</b>	<b>\$18,414,697</b>
<b>48.30</b>	<b>57.30</b>	<b>56.80</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>57.06</b>	<b>57.06</b>	<b>57.06</b>

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
General Fund (Property and Environmental Services)								
Expenditures								
Personnel Services								
380,157	367,212	350,131	501500	Reg Empl-Full Time-Non-Exempt		404,100	404,100	404,100
193,475	150,808	41,341	502500	Reg Empl-Part Time-Non-Exempt		75,056	75,056	75,056
8,529	9,295	21,947	503000	Temporary Employees - Hourly		43,730	43,730	43,730
17,480	17,983	21,845	508000	Overtime		24,750	24,750	24,750
2,675	3,400	-	508600	Mobile Comm Allowance		-	-	-
91,294	86,528	86,773	511000	Fringe - Payroll Taxes		80,563	80,563	80,563
142,335	121,306	161,928	512000	Fringe - Retirement PERS		151,584	151,584	151,584
203,921	172,612	243,493	513000	Fringe - Health and Welfare		231,552	231,552	231,552
-	-	892	514000	Fringe - Unemployment		523	523	523
5,667	5,416	4,434	515000	Fringe - Other Benefits		4,104	4,104	4,104
15,887	21,063	10,297	519000	Pension Oblig Bonds Contrib		19,162	19,162	19,162
2,775	2,250	-	519500	Fringe - Insurance - Opt Out		-	-	-
1,571,213	1,467,828	1,586,053	Total Personnel Services			1,514,129	1,514,129	1,514,129
Materials and Services								
33,076	38,989	54,366	520100	Office Supplies		54,465	54,465	54,465
9,563	17,942	340	520110	Computer Equipment		13,400	13,400	13,400
4,764	8,747	1,600	520120	Meetings Expenditures		11,100	11,100	11,100
22,262	34,554	-	520130	Postage		35,000	35,000	35,000
33,746	32,486	57,387	520500	Operating Supplies		58,387	58,387	58,387
2,423	11,208	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
348	-	-	520520	Operating Supplies - Audio Visual		-	-	-
335	363	-	520540	Operating Supplies - Medical and Veterinary		-	-	-
2,142	(339)	-	520550	Operating Supplies - Telecommunications		-	-	-
63	-	-	520560	Operating Supplies - Tickets		-	-	-
5,961	6,915	400	520580	Operating Supplies - Uniforms		500	500	500
-	25	3,397	521000	Subscriptions and Dues		3,397	3,397	3,397
2,002	1,963	300	521100	Membership and Professional Dues		500	500	500
413	438	-	521200	Publications and Subscriptions		-	-	-
5,464	6,607	5,236	521400	Fuels and Lubricants - General		5,236	5,236	5,236
429	2,183	26,176	521500	Maintenance and Repairs Supplies		28,176	28,176	28,176
11	1,539	-	521510	Maintenance and Repairs Supplies - Technology		-	-	-
2,276	4,350	-	521520	Maintenance and Repairs Supplies - Building		-	-	-
-	4	-	521521	Maintenance and Repairs Supplies - HVAC		-	-	-
7,932	9,679	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-
923	5,983	5,000	521560	Maintenance and Repairs Supplies - Equipment		5,100	5,100	5,100

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Property and Environmental Services)</b>							
655	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
2,809	59,419	47,631	524000	Contracted Professional Svcs	47,631	47,631	47,631
2,287	910	-	524050	Contracted Prof Svcs - Advertising	-	-	-
242	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	-	2,700	524070	Contracted Prof Svcs - Management, Consulting and Communication	2,500	2,500	2,500
-	8,000	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
1,563	4,117	10,200	524600	Sponsorship Expenditures	12,500	12,500	12,500
130,406	114,573	154,750	525000	Contracted Property Services	145,450	145,450	145,450
-	-	265,879	525100	Utility Services	265,879	265,879	265,879
30,155	32,136	-	525120	Utility Services - Telecommunications	-	-	-
161,447	145,330	-	525130	Utility Services - Electricity	-	-	-
4,951	7,391	-	525140	Utility Services - Natural Gas	-	-	-
5,168	5,309	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
47,289	38,536	-	525160	Utility Services - Water and Sewer	-	-	-
-	627	-	525500	Cleaning Services	-	-	-
12,725	1,181	460,318	526000	Maintenance and Repair Services	222,474	222,474	425,749
51,704	48,280	-	526010	Maintenance and Repair Services - Building	-	-	-
6,198	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
484	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
13,019	16,344	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
71,030	47,745	-	526014	Maintenance and Repair Services - HVAC	-	-	-
52,116	39,098	-	526020	Maintenance and Repair Services - Equipment	-	-	-
33,832	36,195	-	526030	Maintenance and Repair Services - Grounds	-	-	-
8,075	1,372	-	526040	Maintenance and Repair Services - Technology	-	-	-
4,035	4,237	-	526300	Software Maintenance	-	-	-
2,497	-	29,795	526500	Rentals	29,795	29,795	29,795
-	682	-	526520	Rentals - Equipment	-	-	-
1,681	343	-	526530	Rentals - Office Equipment	-	-	-
13,470	8,562	4,750	526540	Rentals - Vehicle	5,000	5,000	5,000
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
2,204	905	25,576	528000	Other Purchased Services	19,531	19,531	19,531
183	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
3,437	3,882	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
285	-	-	528090	Other Purchased Svs - Event	-	-	-
3,131	1,838	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,868	297	1,571	530000	Payments to Other Agencies	1,571	1,571	1,571
1,107	2,152	-	530010	License and Permit Fees	-	-	-
150	33	8,236	545000	Travel	8,232	8,232	8,232
131	613	2,700	545100	Travel and Lodging	3,500	3,500	3,500



# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Fund (Property and Environmental Services)</b>							
235	255	200	545200	Mileage, Taxi and Parking	200	200	200
148	335	600	545300	Meals and Entertainment	600	600	600
8,489	9,592	41,723	545500	Staff Development	46,679	46,679	46,679
4,587	-	-	545510	Tuition Reimbursement	-	-	-
1,723	5,224	1,600	545520	Conference Fees	3,000	3,000	3,000
24	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>825,024</b>	<b>831,766</b>	<b>1,212,431</b>	<b>Total Materials and Services</b>		<b>1,029,803</b>	<b>1,029,803</b>	<b>1,233,078</b>
<b>\$2,396,237</b>	<b>\$2,299,594</b>	<b>\$2,798,484</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,543,932</b>	<b>\$2,543,932</b>	<b>\$2,747,207</b>
<b>19.60</b>	<b>18.55</b>	<b>17.47</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>15.72</b>	<b>15.72</b>	<b>15.72</b>

# General Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Property and Environmental Services (Administration)							
Expenditures							
<i>Personnel Services</i>							
58,581	53,190	55,663	501000	Reg Employees-Full Time-Exempt	28,259	28,259	28,259
28,858	36,595	33,905	501500	Reg Empl-Full Time-Non-Exempt	41,753	41,753	41,753
-	-	9,947	503000	Temporary Employees - Hourly	15,500	15,500	15,500
10,637	337	609	508000	Overtime	2,500	2,500	2,500
8,060	7,239	7,209	511000	Fringe - Payroll Taxes	5,519	5,519	5,519
13,207	8,976	13,268	512000	Fringe - Retirement PERS	11,061	11,061	11,061
13,577	10,962	14,137	513000	Fringe - Health and Welfare	11,087	11,087	11,087
242	227	350	515000	Fringe - Other Benefits	272	272	272
1,396	1,682	895	519000	Pension Oblig Bonds Contrib	1,400	1,400	1,400
134,558	119,207	135,983	Total Personnel Services		117,351	117,351	117,351
<i>Materials and Services</i>							
15,609	22,385	24,166	520100	Office Supplies	24,465	24,465	24,465
-	11,540	-	520110	Computer Equipment	8,400	8,400	8,400
2,282	7,878	-	520120	Meetings Expenditures	9,500	9,500	9,500
-	68	3,293	520500	Operating Supplies	3,293	3,293	3,293
-	225	-	520580	Operating Supplies - Uniforms	-	-	-
-	-	3,247	521000	Subscriptions and Dues	3,247	3,247	3,247
999	-	-	521100	Membership and Professional Dues	-	-	-
19	-	-	524000	Contracted Professional Svcs	-	-	-
1,563	4,117	10,200	524600	Sponsorship Expenditures	12,500	12,500	12,500
-	-	2,879	525100	Utility Services	2,879	2,879	2,879
-	-	545	526000	Maintenance and Repair Services	550	550	550
350	-	478	526500	Rentals	478	478	478
-	-	23,220	528000	Other Purchased Services	17,175	17,175	17,175
872	904	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	-	3,000	545000	Travel	2,996	2,996	2,996
131	-	-	545100	Travel and Lodging	-	-	-
66	177	-	545200	Mileage, Taxi and Parking	-	-	-
148	59	-	545300	Meals and Entertainment	-	-	-
642	407	10,487	545500	Staff Development	8,943	8,943	8,943
1,693	2,851	-	545520	Conference Fees	-	-	-
24,375	50,612	81,515	Total Materials and Services		94,426	94,426	94,426
\$158,932	\$169,819	\$217,498	TOTAL REQUIREMENTS		\$211,777	\$211,777	\$211,777

# General Fund

				<i>For Information Only</i>			
FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Property and Environmental Services (Construction Project Management Office)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
204,644	203,409	214,404	501000	Reg Employees-Full Time-Exempt	108,302	108,302	108,302
-	-	-	503000	Temporary Employees - Hourly	15,000	15,000	15,000
2,075	2,800	-	508600	Mobile Comm Allowance	-	-	-
17,500	17,001	18,104	511000	Fringe - Payroll Taxes	9,051	9,051	9,051
22,337	12,598	29,368	512000	Fringe - Retirement PERS	14,057	14,057	14,057
39,226	33,832	35,693	513000	Fringe - Health and Welfare	14,228	14,228	14,228
512	498	846	515000	Fringe - Other Benefits	410	410	410
2,533	3,547	2,144	519000	Pension Oblig Bonds Contrib	2,166	2,166	2,166
<b>288,826</b>	<b>273,683</b>	<b>300,559</b>	<b>Total Personnel Services</b>		<b>163,214</b>	<b>163,214</b>	<b>163,214</b>
<i><b>Materials and Services</b></i>							
2,785	2,659	5,200	520100	Office Supplies	5,000	5,000	5,000
4,298	5,521	340	520110	Computer Equipment	5,000	5,000	5,000
1,665	547	1,600	520120	Meetings Expenditures	1,600	1,600	1,600
-	9	-	520130	Postage	-	-	-
-	608	-	520500	Operating Supplies	-	-	-
398	798	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
448	262	400	520580	Operating Supplies - Uniforms	500	500	500
380	600	300	521100	Membership and Professional Dues	500	500	500
83	-	-	521200	Publications and Subscriptions	-	-	-
2,000	2,500	-	524000	Contracted Professional Svcs	-	-	-
1,596	830	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	2,700	524070	Contracted Prof Svcs - Management, Consulting and Communication	2,500	2,500	2,500
925	1,068	-	525120	Utility Services - Telecommunications	-	-	-
-	142	-	526520	Rentals - Equipment	-	-	-
2,348	2,559	4,750	526540	Rentals - Vehicle	5,000	5,000	5,000
1,140	1,140	-	526560	Rentals - Parking Space	-	-	-
-	73	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
500	-	-	530000	Payments to Other Agencies	-	-	-
-	-	2,700	545100	Travel and Lodging	3,500	3,500	3,500
155	74	200	545200	Mileage, Taxi and Parking	200	200	200
-	100	600	545300	Meals and Entertainment	600	600	600

General Fund

		FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Property and Environmental Services (Construction Project Management Office)								
7,155	9,035	26,000	545500	Staff Development		32,500	32,500	32,500
752	-	-	545510	Tuition Reimbursement		-	-	-
30	1,984	1,600	545520	Conference Fees		3,000	3,000	3,000
26,657	30,511	46,390		Total Materials and Services		59,900	59,900	59,900
\$315,483	\$304,194	\$346,949	TOTAL REQUIREMENTS			\$223,114	\$223,114	\$223,114

# General Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT		DESCRIPTION	Amount	Amount	Amount
Property and Environmental Services (MRC Building Operations)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
243,793	253,356	372,905	501000	Reg Employees-Full Time-Exempt		342,444	342,444	342,444
351,299	330,616	316,226	501500	Reg Empl-Full Time-Non-Exempt		362,347	362,347	362,347
193,475	150,808	41,341	502500	Reg Empl-Part Time-Non-Exempt		75,056	75,056	75,056
8,529	9,295	12,000	503000	Temporary Employees - Hourly		13,230	13,230	13,230
6,844	17,646	21,236	508000	Overtime		22,250	22,250	22,250
600	600	-	508600	Mobile Comm Allowance		-	-	-
65,734	62,289	61,460	511000	Fringe - Payroll Taxes		65,993	65,993	65,993
106,791	99,733	119,292	512000	Fringe - Retirement PERS		126,466	126,466	126,466
151,117	127,817	193,663	513000	Fringe - Health and Welfare		206,237	206,237	206,237
-	-	892	514000	Fringe - Unemployment		523	523	523
4,913	4,692	3,238	515000	Fringe - Other Benefits		3,422	3,422	3,422
11,958	15,834	7,258	519000	Pension Oblig Bonds Contrib		15,596	15,596	15,596
2,775	2,250	-	519500	Fringe - Insurance - Opt Out		-	-	-
1,147,829	1,074,937	1,149,511	Total Personnel Services			1,233,564	1,233,564	1,233,564
<i>Materials and Services</i>								
14,681	13,945	25,000	520100	Office Supplies		25,000	25,000	25,000
5,265	882	-	520110	Computer Equipment		-	-	-
816	321	-	520120	Meetings Expenditures		-	-	-
22,262	34,545	-	520130	Postage		35,000	35,000	35,000
33,746	31,810	54,094	520500	Operating Supplies		55,094	55,094	55,094
2,024	10,410	-	520510	Operating Supplies - Small Tools, Equip		-	-	-
348	-	-	520520	Operating Supplies - Audio Visual		-	-	-
335	363	-	520540	Operating Supplies - Medical and Veterinary		-	-	-
2,142	(339)	-	520550	Operating Supplies - Telecommunications		-	-	-
63	-	-	520560	Operating Supplies - Tickets		-	-	-
5,513	6,427	-	520580	Operating Supplies - Uniforms		-	-	-
-	25	150	521000	Subscriptions and Dues		150	150	150
623	1,363	-	521100	Membership and Professional Dues		-	-	-
330	438	-	521200	Publications and Subscriptions		-	-	-
5,464	6,607	5,236	521400	Fuels and Lubricants - General		5,236	5,236	5,236
429	2,183	26,176	521500	Maintenance and Repairs Supplies		28,176	28,176	28,176
11	1,539	-	521510	Maintenance and Repairs Supplies - Technology		-	-	-
2,276	4,350	-	521520	Maintenance and Repairs Supplies - Building		-	-	-
-	4	-	521521	Maintenance and Repairs Supplies - HVAC		-	-	-
7,932	9,679	-	521540	Maintenance and Repairs Supplies - Electrical		-	-	-

# General Fund

				<i><u>For Information Only</u></i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Property and Environmental Services (MRC Building Operations)							
923	5,983	5,000	521560	Maintenance and Repairs Supplies - Equipment	5,100	5,100	5,100
655	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
790	56,919	47,631	524000	Contracted Professional Svcs	47,631	47,631	47,631
691	80	-	524050	Contracted Prof Svcs - Advertising	-	-	-
242	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	8,000	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
130,406	114,573	154,750	525000	Contracted Property Services	145,450	145,450	145,450
-	-	263,000	525100	Utility Services	263,000	263,000	263,000
29,230	31,068	-	525120	Utility Services - Telecommunications	-	-	-
161,447	145,330	-	525130	Utility Services - Electricity	-	-	-
4,951	7,391	-	525140	Utility Services - Natural Gas	-	-	-
5,168	5,309	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
47,289	38,536	-	525160	Utility Services - Water and Sewer	-	-	-
-	627	-	525500	Cleaning Services	-	-	-
12,725	1,181	459,773	526000	Maintenance and Repair Services	221,924	221,924	425,199
51,704	48,280	-	526010	Maintenance and Repair Services - Building	-	-	-
6,198	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
484	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
13,019	16,344	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
71,030	47,745	-	526014	Maintenance and Repair Services - HVAC	-	-	-
52,116	39,098	-	526020	Maintenance and Repair Services - Equipment	-	-	-
33,832	36,195	-	526030	Maintenance and Repair Services - Grounds	-	-	-
8,075	1,372	-	526040	Maintenance and Repair Services - Technology	-	-	-
2,415	1,477	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
1,797	-	-	526100	Capital Maintenance - CIP	-	-	-
4,035	4,237	-	526300	Software Maintenance	-	-	-
2,147	-	29,317	526500	Rentals	29,317	29,317	29,317
-	540	-	526520	Rentals - Equipment	-	-	-
1,681	343	-	526530	Rentals - Office Equipment	-	-	-
11,122	6,004	-	526540	Rentals - Vehicle	-	-	-
2,204	905	2,356	528000	Other Purchased Services	2,356	2,356	2,356
183	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
3,437	3,882	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
285	-	-	528090	Other Purchased Svcs - Event	-	-	-
2,259	861	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,368	297	1,571	530000	Payments to Other Agencies	1,571	1,571	1,571
1,107	2,152	-	530010	License and Permit Fees	-	-	-
150	33	5,236	545000	Travel	5,236	5,236	5,236
-	613	-	545100	Travel and Lodging	-	-	-

General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		Amended			Proposed	Approved	Adopted	
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount	
Property and Environmental Services (MRC Building Operations)								
14	3	-	545200	Mileage, Taxi and Parking	-	-	-	
-	176	-	545300	Meals and Entertainment	-	-	-	
692	150	5,236	545500	Staff Development	5,236	5,236	5,236	
3,835	-	-	545510	Tuition Reimbursement	-	-	-	
-	389	-	545520	Conference Fees	-	-	-	
24	-	-	549000	Miscellaneous Expenditures	-	-	-	
773,993	750,643	1,084,526	Total Materials and Services			875,477	875,477	1,078,752
\$1,921,822	\$1,825,581	\$2,234,037	TOTAL REQUIREMENTS			\$2,109,041	\$2,109,041	\$2,312,316

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
General Fund (Research Center)							
Expenditures							
Personnel Services							
-	17,932	50,011	501500	Reg Empl-Full Time-Non-Exempt	53,193	53,193	53,193
253,815	194,391	207,779	502000	Reg Employees-Part Time-Exempt	131,512	131,512	131,512
40,626	14,907	-	503000	Temporary Employees - Hourly	-	-	-
355	237	-	508000	Overtime	-	-	-
-	-	-	508600	Mobile Comm Allowance	-	-	-
178,831	185,924	213,912	511000	Fringe - Payroll Taxes	233,110	233,110	238,361
310,292	321,662	413,224	512000	Fringe - Retirement PERS	438,107	438,107	445,930
343,427	326,583	368,964	513000	Fringe - Health and Welfare	418,387	418,387	433,171
4,000	2,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
3,957	-	-	514000	Fringe - Unemployment	-	-	-
5,731	5,657	9,679	515000	Fringe - Other Benefits	10,652	10,652	10,918
31,021	46,468	25,161	519000	Pension Oblig Bonds Contrib	55,235	55,235	56,477
2,550	5,100	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,083,877	3,226,772	3,548,921	Total Personnel Services		3,917,233	3,917,233	4,008,685
Materials and Services							
30,396	26,873	68,000	520100	Office Supplies	97,766	97,766	97,766
51,805	57,334	-	520110	Computer Equipment	-	-	-
561	968	-	520120	Meetings Expenditures	-	-	-
74,047	18,521	14,600	520500	Operating Supplies	8,600	8,600	8,600
18,403	540	5,550	521000	Subscriptions and Dues	35,100	35,100	35,100
574	1,249	-	521100	Membership and Professional Dues	-	-	-
6,957	198	-	521200	Publications and Subscriptions	-	-	-
97,450	626,936	461,000	524000	Contracted Professional Svcs	365,291	365,291	581,791
-	-	150,000	524060	Contracted Prof Svcs - Information Technology Services	110,000	110,000	110,000
3,250	1,750	3,500	524600	Sponsorship Expenditures	4,500	4,500	4,500
28	30	-	525120	Utility Services - Telecommunications	-	-	-
6,900	151,219	-	526000	Maintenance and Repair Services	86,635	86,635	86,635
146,049	-	195,630	526040	Maintenance and Repair Services - Technology	171,676	171,676	171,676
1,221	5,014	5,000	528000	Other Purchased Services	2,500	2,500	2,500
-	(173)	-	528020	Other Purchased Services - Audio Visual	-	-	-
30	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	216	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
28,737	41,899	-	530000	Payments to Other Agencies	5,000	5,000	5,000
-	1,130	46,500	545000	Travel	42,000	42,000	42,000
9,677	24,402	-	545100	Travel and Lodging	-	-	-



General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
General Fund (Research Center)							
-	52	-	545200	Mileage, Taxi and Parking	-	-	-
2,202	3,044	-	545300	Meals and Entertainment	-	-	-
11,343	27,700	24,800	545500	Staff Development	34,500	34,500	34,500
200	-	-	545520	Conference Fees	-	-	-
110	-	-	549000	Miscellaneous Expenditures	-	-	-
489,941	988,902	974,580	Total Materials and Services		963,568	963,568	1,180,068
\$3,573,818	\$4,215,674	\$4,523,501	TOTAL REQUIREMENTS		\$4,880,801	\$4,880,801	\$5,188,753
28.00	28.00	28.00	FULL-TIME EQUIVALENTS		30.00	30.00	31.00

# General Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
General Fund (Non-Departmental)							
Expenditures							
Personnel Services							
-	534	7,177	511000	Fringe - Payroll Taxes	7,416	7,416	7,416
-	219	10,710	512000	Fringe - Retirement PERS	11,067	11,067	11,067
-	758	14,136	513000	Fringe - Health and Welfare	14,784	14,784	14,784
-	10	336	515000	Fringe - Other Benefits	344	344	344
-	87	850	519000	Pension Oblig Bonds Contrib	1,757	1,757	1,757
-	8,573	118,209	Total Personnel Services		123,204	123,204	123,204
Materials and Services							
858	-	-	520110	Computer Equipment	-	-	-
266	-	-	520120	Meetings Expenditures	-	-	-
22,500	15,000	-	521000	Subscriptions and Dues	-	-	-
38,381	29,080	25,704	521100	Membership and Professional Dues	25,800	25,800	25,800
15,781	55,109	716,596	524000	Contracted Professional Svcs	726,796	726,796	784,510
148,330	140,336	157,320	524010	Contracted Prof Svcs - Accounting and Auditing	162,000	162,000	162,000
-	14,848	130,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
330,719	236,078	263,000	524600	Sponsorship Expenditures	272,000	272,000	272,000
-	418	-	526500	Rentals	-	-	-
-	31,521	-	528000	Other Purchased Services	-	-	-
-	331	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,062,018	2,205,390	2,467,000	530000	Payments to Other Agencies	2,501,000	2,501,000	2,501,000
18,937	84,693	100,000	530500	Election Expenses	100,000	100,000	100,000
634	634	101,138	532000	Government Assessments	145,748	145,748	145,748
2,171	-	-	544500	Grants and Loans	-	-	-
-	617	-	545100	Travel and Lodging	-	-	-
-	172	-	545200	Mileage, Taxi and Parking	-	-	-
-	1,030	-	545300	Meals and Entertainment	-	-	-
-	395	-	545500	Staff Development	-	-	-
-	184	-	549000	Miscellaneous Expenditures	-	-	-
200,555	205,916	221,122	549010	Tri-Met Transit Pass	227,000	227,000	227,000
1,841,149	3,021,752	4,181,880	Total Materials and Services		4,160,344	4,160,344	4,218,058
Debt Service							
820,000	930,000	1,055,000	563000	Revenue Bond Pmts-Principal	1,185,000	1,185,000	1,185,000
1,041,882	1,002,038	956,850	563500	Revenue Bond Payments-Interest	905,587	905,587	905,587
1,861,882	1,932,038	2,011,850	Total Debt Service		2,090,587	2,090,587	2,090,587

General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
General Fund (Non-Departmental)							
				<i>Capital Outlay</i>			
98,229	63,793	29,340	579000	Intangible Assets	-	-	-
98,229	63,793	29,340		Total Capital Outlay	-	-	-
\$3,801,260	\$5,026,156	\$6,341,279	TOTAL REQUIREMENTS		\$6,374,135	\$6,374,135	\$6,431,849
0.00	0.00	1.00	FULL-TIME EQUIVALENTS		1.00	1.00	1.00

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Non-Departmental (Special Appropriations)</b>							
<b>Expenditures</b>							
<i>Materials and Services</i>							
858	-	-	520110	Computer Equipment	-	-	-
266	-	-	520120	Meetings Expenditures	-	-	-
22,500	15,000	-	521000	Subscriptions and Dues	-	-	-
38,381	29,080	25,704	521100	Membership and Professional Dues	25,800	25,800	25,800
15,781	21,331	50,000	524000	Contracted Professional Svcs	50,000	50,000	50,000
148,330	140,336	157,320	524010	Contracted Prof Svcs - Accounting and Auditing	162,000	162,000	162,000
330,719	236,078	263,000	524600	Sponsorship Expenditures	272,000	272,000	272,000
-	418	-	526500	Rentals	-	-	-
-	10,921	-	528000	Other Purchased Services	-	-	-
1,062,018	2,205,390	2,467,000	530000	Payments to Other Agencies	2,501,000	2,501,000	2,501,000
18,937	84,693	100,000	530500	Election Expenses	100,000	100,000	100,000
634	634	101,138	532000	Government Assessments	145,748	145,748	145,748
2,171	-	-	544500	Grants and Loans	-	-	-
-	184	-	549000	Miscellaneous Expenditures	-	-	-
200,555	205,916	221,122	549010	Tri-Met Transit Pass	227,000	227,000	227,000
<b>1,841,149</b>	<b>2,949,981</b>	<b>3,385,284</b>		<b>Total Materials and Services</b>	<b>3,483,548</b>	<b>3,483,548</b>	<b>3,483,548</b>
<i>Capital Outlay</i>							
98,229	63,793	29,340	579000	Intangible Assets	-	-	-
<b>98,229</b>	<b>63,793</b>	<b>29,340</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Debt Service</i>							
820,000	930,000	1,055,000	563000	Revenue Bond Pmts-Principal	1,185,000	1,185,000	1,185,000
1,041,882	1,002,038	956,850	563500	Revenue Bond Payments-Interest	905,587	905,587	905,587
<b>1,861,882</b>	<b>1,932,038</b>	<b>2,011,850</b>		<b>Total Debt Service</b>	<b>2,090,587</b>	<b>2,090,587</b>	<b>2,090,587</b>
<b>\$3,801,260</b>	<b>\$4,945,812</b>	<b>\$5,426,474</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$5,574,135</b>	<b>\$5,574,135</b>	<b>\$5,574,135</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Non-Departmental (Community Partnerships)</b>							
<b><u>Expenditures</u></b>							
				<b><i>Materials and Services</i></b>			
-	33,778	504,805	524000	Contracted Professional Svcs	300,000	300,000	317,714
-	20,600	-	528000	Other Purchased Services	-	-	-
-	331	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
-	172	-	545200	Mileage, Taxi and Parking	-	-	-
-	722	-	545300	Meals and Entertainment	-	-	-
-	<b>55,603</b>	<b>504,805</b>		<b>Total Materials and Services</b>	<b>300,000</b>	<b>300,000</b>	<b>317,714</b>
-	<b>\$55,603</b>	<b>\$504,805</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$317,714</b>
<b>Non-Departmental (Regional Investment Strategy)</b>							
<b><u>Expenditures</u></b>							
				<b><i>Personnel Services</i></b>			
-	6,965	85,000	501000	Reg Employees-Full Time-Exempt	87,836	87,836	87,836
-	534	7,177	511000	Fringe - Payroll Taxes	7,416	7,416	7,416
-	219	10,710	512000	Fringe - Retirement PERS	11,067	11,067	11,067
-	758	14,136	513000	Fringe - Health and Welfare	14,784	14,784	14,784
-	10	336	515000	Fringe - Other Benefits	344	344	344
-	87	850	519000	Pension Oblig Bonds Contrib	1,757	1,757	1,757
-	<b>8,573</b>	<b>118,209</b>		<b>Total Personnel Services</b>	<b>123,204</b>	<b>123,204</b>	<b>123,204</b>
				<b><i>Materials and Services</i></b>			
-	-	161,791	524000	Contracted Professional Svcs	376,796	376,796	416,796
-	14,848	130,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	617	-	545100	Travel and Lodging	-	-	-
-	308	-	545300	Meals and Entertainment	-	-	-
-	395	-	545500	Staff Development	-	-	-
-	<b>16,168</b>	<b>291,791</b>		<b>Total Materials and Services</b>	<b>376,796</b>	<b>376,796</b>	<b>416,796</b>
-	<b>\$24,741</b>	<b>\$410,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$540,000</b>

# General Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Fund (General Expenses)</b>							
<b>Expenditures</b>							
<i><b>Interfund Transfers</b></i>							
19,468,737	18,714,736	16,734,147	581000	Transfer of Resources	17,794,112	17,794,112	17,931,966
194,000	654,000	405,512	582000	Transfer for Direct Costs	550,000	550,000	550,000
<b>20,037,078</b>	<b>19,854,412</b>	<b>17,721,136</b>		<b>Total Interfund Transfers</b>	<b>18,958,941</b>	<b>18,958,941</b>	<b>19,096,795</b>
<i><b>Contingency</b></i>							
-	-	160,000	701001	Contingency - Opportunity Account	-	-	-
-	-	1,199,028	701002	Contingency - Operating	2,609,000	2,609,000	2,421,146
-	-	-	709000	Contingency - All Other	215,000	215,000	215,000
<b>-</b>	<b>-</b>	<b>1,359,028</b>		<b>Total Contingency</b>	<b>2,824,000</b>	<b>2,824,000</b>	<b>2,636,146</b>
<i><b>Unappropriated Fund Balance</b></i>							
7,735,522	8,916,557	10,046,619	801002	Unapp FB - Restricted CET	10,668,841	10,668,841	10,668,841
11,849,453	15,474,585	9,667,975	801003	Unapp FB - Restricted TOD	14,662,113	14,662,113	14,662,113
3,966,257	5,996,471	-	805000	Unapp FB - Reserves	-	-	-
-	-	1,806,000	805100	Unapp FB - Stabilization Reserve	1,957,000	1,957,000	1,957,000
1,264,965	1,353,773	1,384,311	805400	Unapp FB - Reserve for Future Debt Service	2,035,248	2,035,248	2,035,248
3,425,587	3,975,864	2,627,924	805450	Unapp FB - PERS Reserve	1,938,030	1,938,030	1,938,030
4,056,648	4,069,347	3,110,160	805900	Unapp FB - Other Reserves and Designations	3,087,590	3,087,590	3,087,590
<b>32,298,432</b>	<b>39,786,597</b>	<b>28,642,989</b>		<b>Total Unappropriated Fund Balance</b>	<b>34,348,822</b>	<b>34,348,822</b>	<b>34,348,822</b>
<b>\$52,335,510</b>	<b>\$59,641,009</b>	<b>\$47,723,153</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$56,131,763</b>	<b>\$56,131,763</b>	<b>\$56,081,763</b>

**Cemetery  
Perpetual  
Care Fund**

## Cemetery Perpetual Care Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$514,876	\$566,146	\$613,392	\$666,808	\$666,808	\$666,808	8.71%
<b>Current Revenues</b>							
Other Tax Revenues	46,712	47,095	43,000	46,000	46,000	46,000	6.98%
Interest Earnings	4,559	4,568	4,246	4,246	4,246	4,246	0.00%
<b>Subtotal Current Revenues</b>	<b>51,270</b>	<b>51,662</b>	<b>47,246</b>	<b>50,246</b>	<b>50,246</b>	<b>50,246</b>	<b>6.35%</b>
<b>TOTAL RESOURCES</b>	<b>\$566,146</b>	<b>\$617,808</b>	<b>\$660,638</b>	<b>\$717,054</b>	<b>\$717,054</b>	<b>\$717,054</b>	<b>8.54%</b>
<b>REQUIREMENTS</b>							
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	50,000	50,000	50,000	50,000	0.00%
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0.00%</b>
Unappropriated Fund Balance	566,146	617,808	610,638	667,054	667,054	667,054	9.24%
<b>Subtotal Contingency/Ending Balance</b>	<b>566,146</b>	<b>617,808</b>	<b>610,638</b>	<b>667,054</b>	<b>667,054</b>	<b>667,054</b>	<b>9.24%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$566,146</b>	<b>\$617,808</b>	<b>\$660,638</b>	<b>\$717,054</b>	<b>\$717,054</b>	<b>\$717,054</b>	<b>8.54%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>



## **Cemetery Perpetual Care Fund**

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

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

The fund receives revenue from a 25 percent surcharge on grave sales. 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. 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Cemetery Perpetual Care Fund							
Revenues							
				<i>Beginning Fund Balance</i>			
482,036	508,485	551,485	302000	Fund Bal-Nonspend-Intact	604,901	604,901	604,901
32,840	57,661	61,907	350000	Fund Balance-Assigned	61,907	61,907	61,907
514,876	566,146	613,392		Total Beginning Fund Balance	666,808	666,808	666,808
				<i>Current Revenue</i>			
46,712	47,095	43,000	406000	Cemetery Revenue Surcharge	46,000	46,000	46,000
4,001	4,691	4,246	470000	Interest on Investments	4,246	4,246	4,246
557	(124)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
51,270	51,662	47,246		Total Current Revenue	50,246	50,246	50,246
566,146	617,808	660,638	TOTAL RESOURCES		717,054	717,054	717,054
Expenditures							
				<i>Interfund Transfers</i>			
-	-	50,000	581000	Transfer of Resources	50,000	50,000	50,000
-	-	50,000		Total Interfund Transfers	50,000	50,000	50,000
				<i>Unappropriated Fund Balance</i>			
528,748	555,580	594,485	801000	Unapp FB - Restricted	644,913	644,913	644,913
37,398	62,228	16,153	805900	Unapp FB - Other Reserves and Designations	22,141	22,141	22,141
566,146	617,808	610,638		Total Unappropriated Fund Balance	667,054	667,054	667,054
566,146	617,808	660,638	TOTAL REQUIREMENTS		717,054	717,054	717,054



**Community  
Enhancement  
Fund**

## Community Enhancement Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$1,644,020	\$1,551,386	\$1,177,106	\$1,184,245	\$1,184,245	\$1,184,245	0.61%
<b>Current Revenues</b>							
Interest Earnings	14,756	13,268	11,000	10,700	10,700	10,700	(2.73%)
Charges for Services	985,486	1,033,211	1,086,988	1,048,218	1,048,218	1,048,218	(3.57%)
<b>Subtotal Current Revenues</b>	<b>1,000,242</b>	<b>1,046,479</b>	<b>1,097,988</b>	<b>1,058,918</b>	<b>1,058,918</b>	<b>1,058,918</b>	<b>(3.56%)</b>
<b>TOTAL RESOURCES</b>	<b>\$2,644,262</b>	<b>\$2,597,865</b>	<b>\$2,275,094</b>	<b>\$2,243,163</b>	<b>\$2,243,163</b>	<b>\$2,243,163</b>	<b>(1.40%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	1,032,362	998,054	1,308,706	1,347,728	1,347,728	1,347,728	2.98%
<b>Subtotal Current Expenditures</b>	<b>1,032,362</b>	<b>998,054</b>	<b>1,308,706</b>	<b>1,347,728</b>	<b>1,347,728</b>	<b>1,347,728</b>	<b>2.98%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	60,514	17,310	21,388	16,435	16,435	16,435	(23.16%)
Fund Equity Transfers	-	-	851,000	851,000	851,000	851,000	0.00%
<b>Subtotal Interfund Transfers</b>	<b>60,514</b>	<b>17,310</b>	<b>872,388</b>	<b>867,435</b>	<b>867,435</b>	<b>867,435</b>	<b>(0.57%)</b>
Contingency	-	-	94,000	19,000	19,000	19,000	(79.79%)
Unappropriated Fund Balance	1,551,386	1,582,501	-	9,000	9,000	9,000	n/a
<b>Subtotal Contingency/Ending Balance</b>	<b>1,551,386</b>	<b>1,582,501</b>	<b>94,000</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>(70.21%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,644,262</b>	<b>\$2,597,865</b>	<b>\$2,275,094</b>	<b>\$2,243,163</b>	<b>\$2,243,163</b>	<b>\$2,243,163</b>	<b>(1.40%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

## Community Enhancement Fund

The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). On October 30, 2014, the Metro Council adopted Ordinance No. 14-1344 that amended Metro Code Chapter 5.06 updating the Community Enhancement Program. The fund accounts for enhancement fees (currently \$1.00 per ton of putrescible solid waste processed or transferred) collected at all transfer stations. This fee will remain unchanged in FY 2018-19. 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. Delays to the trail project have continued due to agreements with other agencies. No further grants will be awarded and, in FY 2018-19, the majority of the funds were 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 \$314,846 will be collected in FY 2018-19 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 \$272,346 will be collected in FY 2018-19 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 \$128,895 will be collected in FY 2018-19 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 \$99,260 will be collected in FY 2018-19 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 \$84,908 will be collected in FY 2018-19 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 \$97,198 will be collected in FY 2018-19 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 \$26,894 will be collected in FY 2018-19 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 \$23,901 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 2018-19.

## **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 2018-19 will decrease by \$39,070 (3.6 percent) compared to FY 2017-18.

## **CURRENT EXPENDITURES**

### **Materials and services**

95.9 percent of the materials and services expenditures in this fund represents grants and payments to other agencies. 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Community Enhancement Fund							
Revenues							
				Beginning Fund Balance			
1,239,988	998,458	870,162	325100	Fund Bal-Restr for N Portland	906,850	906,850	906,850
404,032	523,379	277,395	325200	Fund Bal-Restr for Metro Centr	277,395	277,395	277,395
-	29,549	29,549	325300	Fund Bal-Restr for Suttle Road/FBR-SRd	-	-	-
1,644,020	1,551,386	1,177,106		Total Beginning Fund Balance	1,184,245	1,184,245	1,184,245
				Current Revenue			
280,269	290,961	303,074	432500	Rehabilitation and Enhance Fee	272,346	272,346	272,346
705,217	742,250	783,914	433500	Host Fees	775,872	775,872	775,872
12,828	13,665	11,000	470000	Interest on Investments	10,700	10,700	10,700
1,928	(397)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
1,000,242	1,046,479	1,097,988		Total Current Revenue	1,058,918	1,058,918	1,058,918
\$2,644,262	\$2,597,865	\$2,275,094	TOTAL RESOURCES		\$2,243,163	\$2,243,163	\$2,243,163
Expenditures							
				Materials and Services			
3,181	2,000	250	520100	Office Supplies	250	250	250
850	726	-	520120	Meetings Expenditures	1,000	1,000	1,000
-	410	-	520500	Operating Supplies	-	-	-
-	750	-	521000	Subscriptions and Dues	-	-	-
500	-	-	521100	Membership and Professional Dues	-	-	-
1,998	3,278	26,662	524000	Contracted Professional Svcs	49,350	49,350	49,350
1,100	68	6,500	528000	Other Purchased Services	3,750	3,750	3,750
45	351	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
675,668	714,129	719,463	530000	Payments to Other Agencies	760,872	760,872	760,872
348,352	276,096	555,081	544500	Grants and Loans	531,756	531,756	531,756
-	-	250	545000	Travel	250	250	250
168	176	-	545300	Meals and Entertainment	-	-	-
-	70	500	545500	Staff Development	500	500	500
500	-	-	545520	Conference Fees	-	-	-
1,032,362	998,054	1,308,706		Total Materials and Services	1,347,728	1,347,728	1,347,728

## Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Community Enhancement Fund</b>							
<i><b>Interfund Transfers</b></i>							
-	-	851,000	581000	Transfer of Resources	851,000	851,000	851,000
60,514	17,310	21,388	582000	Transfer for Direct Costs	16,435	16,435	16,435
<b>60,514</b>	<b>17,310</b>	<b>872,388</b>		<b>Total Interfund Transfers</b>	<b>867,435</b>	<b>867,435</b>	<b>867,435</b>
<i><b>Contingency</b></i>							
-	-	94,000	700000	Contingency	19,000	19,000	19,000
-	-	<b>94,000</b>		<b>Total Contingency</b>	<b>19,000</b>	<b>19,000</b>	<b>19,000</b>
<i><b>Unappropriated Fund Balance</b></i>							
1,551,386	1,582,501	-	805000	Unapp FB - Reserves	9,000	9,000	9,000
<b>1,551,386</b>	<b>1,582,501</b>	-		<b>Total Unappropriated Fund Balance</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>
<b>\$2,644,262</b>	<b>\$2,597,865</b>	<b>\$2,275,094</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,243,163</b>	<b>\$2,243,163</b>	<b>\$2,243,163</b>

# Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount	
CR - Forest Grove								
<u>Revenues</u>								
<i>Current Revenue</i>								
120,054	125,653	124,648	433500	Host Fees	128,895	128,895	128,895	
120,054	125,653	124,648	Total Current Revenue			128,895	128,895	128,895
\$120,054	\$125,653	\$124,648	TOTAL RESOURCES			\$128,895	\$128,895	\$128,895
<u>Expenditures</u>								
<i>Materials and Services</i>								
120,054	125,653	109,648	530000	Payments to Other Agencies	128,895	128,895	128,895	
120,054	125,653	109,648	Total Materials and Services			128,895	128,895	128,895
<i>Contingency</i>								
-	-	15,000	700000	Contingency	-	-	-	
-	-	15,000	Total Contingency			-	-	-
\$120,054	\$125,653	\$124,648	TOTAL REQUIREMENTS			\$128,895	\$128,895	\$128,895

# Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
CR - North Portland							
Revenues							
Beginning Fund Balance							
1,239,988	998,458	870,162	325100	Fund Bal-Restr for N Portland	906,850	906,850	906,850
1,239,988	998,458	870,162		Total Beginning Fund Balance	906,850	906,850	906,850
Current Revenue							
9,877	8,882	7,500	470000	Interest on Investments	6,500	6,500	6,500
1,531	(306)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
11,408	8,576	7,500		Total Current Revenue	6,500	6,500	6,500
\$1,251,396	\$1,007,034	\$877,662	TOTAL RESOURCES		\$913,350	\$913,350	\$913,350
Expenditures							
Materials and Services							
300	-	-	520120	Meetings Expenditures	-	-	-
1,998	3,039	26,662	524000	Contracted Professional Svcs	49,350	49,350	49,350
218,160	103,643	-	544500	Grants and Loans	-	-	-
220,457	106,682	26,662		Total Materials and Services	49,350	49,350	49,350
Interfund Transfers							
-	-	851,000	581000	Transfer of Resources	851,000	851,000	851,000
32,481	-	-	582000	Transfer for Direct Costs	-	-	-
32,481	-	851,000		Total Interfund Transfers	851,000	851,000	851,000
Contingency							
-	-	-	700000	Contingency	4,000	4,000	4,000
-	-	-		Total Contingency	4,000	4,000	4,000
Unappropriated Fund Balance							
998,458	926,430	-	805000	Unapp FB - Reserves	9,000	9,000	9,000
998,458	926,430	-		Total Unappropriated Fund Balance	9,000	9,000	9,000
\$1,251,396	\$1,033,112	\$877,662	TOTAL REQUIREMENTS		\$913,350	\$913,350	\$913,350

# Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i>  DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>CR - Metro South</b>							
<b><u>Revenues</u></b>							
<i>Current Revenue</i>							
308,529	317,780	329,340	433500	Host Fees	314,846	314,846	314,846
<b>308,529</b>	<b>317,780</b>	<b>329,340</b>		<b>Total Current Revenue</b>	<b>314,846</b>	<b>314,846</b>	<b>314,846</b>
<b>\$308,529</b>	<b>\$317,780</b>	<b>\$329,340</b>	<b>TOTAL RESOURCES</b>		<b>\$314,846</b>	<b>\$314,846</b>	<b>\$314,846</b>
<b><u>Expenditures</u></b>							
<i>Materials and Services</i>							
308,529	317,780	314,340	530000	Payments to Other Agencies	314,846	314,846	314,846
<b>308,529</b>	<b>317,780</b>	<b>314,340</b>		<b>Total Materials and Services</b>	<b>314,846</b>	<b>314,846</b>	<b>314,846</b>
<i>Contingency</i>							
-	-	15,000	700000	Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>15,000</b>		<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$308,529</b>	<b>\$317,780</b>	<b>\$329,340</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$314,846</b>	<b>\$314,846</b>	<b>\$314,846</b>

# Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
CR - Metro Central							
<u>Revenues</u>							
<i>Beginning Fund Balance</i>							
404,032	523,379	277,395	325200	Fund Bal-Restr for Metro Centr	277,395	277,395	277,395
<b>404,032</b>	<b>523,379</b>	<b>277,395</b>		<b>Total Beginning Fund Balance</b>	<b>277,395</b>	<b>277,395</b>	<b>277,395</b>
<i>Current Revenue</i>							
280,269	290,961	303,074	432500	Rehabilitation and Enhance Fee	272,346	272,346	272,346
2,950	4,783	3,500	470000	Interest on Investments	4,200	4,200	4,200
398	(91)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
<b>283,616</b>	<b>295,653</b>	<b>306,574</b>		<b>Total Current Revenue</b>	<b>276,546</b>	<b>276,546</b>	<b>276,546</b>
<b>\$687,648</b>	<b>\$819,032</b>	<b>\$583,969</b>	<b>TOTAL RESOURCES</b>		<b>\$553,941</b>	<b>\$553,941</b>	<b>\$553,941</b>
<u>Expenditures</u>							
<i>Materials and Services</i>							
3,181	2,000	250	520100	Office Supplies	250	250	250
550	726	-	520120	Meetings Expenditures	1,000	1,000	1,000
-	410	-	520500	Operating Supplies	-	-	-
-	750	-	521000	Subscriptions and Dues	-	-	-
500	-	-	521100	Membership and Professional Dues	-	-	-
-	239	-	524000	Contracted Professional Svcs	-	-	-
1,100	68	6,500	528000	Other Purchased Services	3,750	3,750	3,750
45	351	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
130,193	172,452	555,081	544500	Grants and Loans	531,756	531,756	531,756
-	-	250	545000	Travel	250	250	250
168	176	-	545300	Meals and Entertainment	-	-	-
-	70	500	545500	Staff Development	500	500	500
500	-	-	545520	Conference Fees	-	-	-
<b>136,236</b>	<b>177,243</b>	<b>562,581</b>		<b>Total Materials and Services</b>	<b>537,506</b>	<b>537,506</b>	<b>537,506</b>
<i>Interfund Transfers</i>							
28,033	17,310	21,388	582000	Transfer for Direct Costs	16,435	16,435	16,435
<b>28,033</b>	<b>17,310</b>	<b>21,388</b>		<b>Total Interfund Transfers</b>	<b>16,435</b>	<b>16,435</b>	<b>16,435</b>

# Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount	
CR - Metro Central								
					<i>Unappropriated Fund Balance</i>			
523,379	598,400	-	805000	Unapp FB - Reserves		-	-	-
523,379	598,400	-		Total Unappropriated Fund Balance		-	-	-
\$687,648	\$792,953	\$583,969	TOTAL REQUIREMENTS			\$553,941	\$553,941	\$553,941

Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
CR - Pride Recycling							
Revenues							
<i>Current Revenue</i>							
74,543	78,504	80,022	433500	Host Fees	84,908	84,908	84,908
74,543	78,504	80,022	Total Current Revenue		84,908	84,908	84,908
\$74,543	\$78,504	\$80,022	TOTAL RESOURCES		\$84,908	\$84,908	\$84,908
Expenditures							
<i>Materials and Services</i>							
74,543	78,504	65,022	530000	Payments to Other Agencies	84,908	84,908	84,908
74,543	78,504	65,022	Total Materials and Services		84,908	84,908	84,908
<i>Contingency</i>							
-	-	15,000	700000	Contingency	-	-	-
-	-	15,000	Total Contingency		-	-	-
\$74,543	\$78,504	\$80,022	TOTAL REQUIREMENTS		\$84,908	\$84,908	\$84,908



# Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i>  DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>CR - Willamette Resources</b>							
<b><u>Revenues</u></b>							
<i>Current Revenue</i>							
86,676	93,035	101,508	433500	Host Fees	97,198	97,198	97,198
<b>86,676</b>	<b>93,035</b>	<b>101,508</b>		<b>Total Current Revenue</b>	<b>97,198</b>	<b>97,198</b>	<b>97,198</b>
<b>\$86,676</b>	<b>\$93,035</b>	<b>\$101,508</b>	<b>TOTAL RESOURCES</b>		<b>\$97,198</b>	<b>\$97,198</b>	<b>\$97,198</b>
<b><u>Expenditures</u></b>							
<i>Materials and Services</i>							
86,676	93,035	86,508	530000	Payments to Other Agencies	97,198	97,198	97,198
<b>86,676</b>	<b>93,035</b>	<b>86,508</b>		<b>Total Materials and Services</b>	<b>97,198</b>	<b>97,198</b>	<b>97,198</b>
<i>Contingency</i>							
-	-	15,000	700000	Contingency	-	-	-
<b>-</b>	<b>-</b>	<b>15,000</b>		<b>Total Contingency</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$86,676</b>	<b>\$93,035</b>	<b>\$101,508</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$97,198</b>	<b>\$97,198</b>	<b>\$97,198</b>

## Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
CR - Troutdale Transfer Stations							
<u>Revenues</u>							
<i>Current Revenue</i>							
85,866	87,501	93,975	433500	Host Fees	99,260	99,260	99,260
85,866	87,501	93,975		Total Current Revenue	99,260	99,260	99,260
85,866	87,501	93,975	TOTAL RESOURCES		99,260	99,260	99,260
<u>Expenditures</u>							
<i>Materials and Services</i>							
85,866	87,501	78,975	530000	Payments to Other Agencies	84,260	84,260	84,260
85,866	87,501	78,975		Total Materials and Services	84,260	84,260	84,260
<i>Contingency</i>							
-	-	15,000	700000	Contingency	15,000	15,000	15,000
-	-	15,000		Total Contingency	15,000	15,000	15,000
85,866	87,501	93,975	TOTAL REQUIREMENTS		99,260	99,260	99,260

# Community Enhancement Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
CR - Suttle Road Recovery Facility								
Revenues								
					<i>Beginning Fund Balance</i>			
-	29,549	29,549	325300		Fund Bal-Restr for Suttle Road/FBR-SRd	-	-	-
-	29,549	29,549			Total Beginning Fund Balance	-	-	-
					<i>Current Revenue</i>			
29,549	28,121	30,410	433500		Host Fees	26,864	26,864	26,864
29,549	28,121	30,410			Total Current Revenue	26,864	26,864	26,864
\$29,549	\$57,670	\$59,959	TOTAL RESOURCES			\$26,864	\$26,864	\$26,864
Expenditures								
					<i>Materials and Services</i>			
-	-	44,959	530000		Payments to Other Agencies	26,864	26,864	26,864
-	-	44,959			Total Materials and Services	26,864	26,864	26,864
					<i>Contingency</i>			
-	-	15,000	700000		Contingency	-	-	-
-	-	15,000			Total Contingency	-	-	-
					<i>Unappropriated Fund Balance</i>			
29,549	57,671	-	805000		Unapp FB - Reserves	-	-	-
29,549	57,671	-			Total Unappropriated Fund Balance	-	-	-
\$29,549	\$57,671	\$59,959	TOTAL REQUIREMENTS			\$26,864	\$26,864	\$26,864

## Community Enhancement Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
CR-Gresham Transfer Station							
<u>Revenues</u>							
				<u>Current Revenue</u>			
-	11,656	24,011	433500	Host Fees	23,901	23,901	23,901
-	11,656	24,011		Total Current Revenue	23,901	23,901	23,901
-	\$11,656	\$24,011	TOTAL RESOURCES		\$23,901	\$23,901	\$23,901
<u>Expenditures</u>							
				<u>Materials and Services</u>			
-	11,656	20,011	530000	Payments to Other Agencies	23,901	23,901	23,901
-	11,656	20,011		Total Materials and Services	23,901	23,901	23,901
				<u>Contingency</u>			
-	-	4,000	700000	Contingency	-	-	-
-	-	4,000		Total Contingency	-	-	-
-	\$11,656	\$24,011	TOTAL REQUIREMENTS		\$23,901	\$23,901	\$23,901

**General  
Asset  
Management  
Fund**

## General Asset Management Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$9,981,817	\$10,469,416	\$12,889,218	\$18,897,736	\$18,897,736	\$19,569,814	51.83%
<b>Current Revenues</b>							
Interest Earnings	77,098	101,365	26,955	147,350	147,350	397,350	1374.12%
Grants	251,261	62,263	-	-	-	-	0.00%
Contributions from Private Sources	-	200,000	7,500	7,500	7,500	7,500	0.00%
Miscellaneous Revenue	28,500	168,500	28,501	8,709	8,709	8,709	(69.44%)
Other Financing Sources	-	-	-	525,000	525,000	525,000	n/a
<b>Subtotal Current Revenues</b>	<b>356,859</b>	<b>532,128</b>	<b>62,956</b>	<b>688,559</b>	<b>688,559</b>	<b>938,559</b>	<b>1390.82%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	231,908	824,000	-	550,000	550,000	550,000	n/a
Interfund Loans	-	2,000,000	-	-	-	-	0.00%
Fund Equity Transfers	3,534,576	3,120,726	3,448,670	18,945,995	18,945,995	18,683,495	441.76%
<b>Subtotal Interfund Transfers</b>	<b>3,766,484</b>	<b>5,944,726</b>	<b>3,448,670</b>	<b>19,495,995</b>	<b>19,495,995</b>	<b>19,233,495</b>	<b>457.71%</b>
<b>TOTAL RESOURCES</b>	<b>\$14,105,161</b>	<b>\$16,946,270</b>	<b>\$16,400,844</b>	<b>\$39,082,290</b>	<b>\$39,082,290</b>	<b>\$39,741,868</b>	<b>142.32%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	13,957	275,668	465,204	176,014	176,014	176,014	(62.16%)
Materials and Services	910,897	1,622,776	2,100,471	2,085,580	2,085,580	2,064,882	(1.69%)
Capital Outlay	1,399,390	1,156,361	7,605,564	16,605,452	16,605,452	17,298,228	127.44%
<b>Subtotal Current Expenditures</b>	<b>2,324,245</b>	<b>3,054,805</b>	<b>10,171,239</b>	<b>18,867,046</b>	<b>18,867,046</b>	<b>19,539,124</b>	<b>92.10%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	150,000	150,000	150,000	n/a
Fund Equity Transfers	1,311,500	4,625	-	362,500	362,500	-	0.00%
Interfund Loans	-	210,000	222,500	232,000	232,000	232,000	4.27%
<b>Subtotal Interfund Transfers</b>	<b>1,311,500</b>	<b>214,625</b>	<b>222,500</b>	<b>744,500</b>	<b>744,500</b>	<b>382,000</b>	<b>71.69%</b>
Contingency	-	-	6,007,105	10,692,539	10,692,539	11,042,539	83.82%
Unappropriated Fund Balance	10,469,416	13,676,840	-	8,778,205	8,778,205	8,778,205	n/a
<b>Subtotal Contingency/Ending Balance</b>	<b>10,469,416</b>	<b>13,676,840</b>	<b>6,007,105</b>	<b>19,470,744</b>	<b>19,470,744</b>	<b>19,820,744</b>	<b>229.96%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$14,105,161</b>	<b>\$16,946,270</b>	<b>\$16,400,844</b>	<b>\$39,082,290</b>	<b>\$39,082,290</b>	<b>\$39,741,868</b>	<b>142.32%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.50</b>	<b>3.30</b>	<b>4.00</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>	<b>(70.00%)</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>(2.80)</b>

## **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-general obligation 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 renewal of the Parks and Natural Areas Local Option Levy in 2016, most large capital projects continue to be 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 and department.

### **NEW CAPITAL**

This fund 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 2018-19 the increase is 3 percent.

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. Within the General Asset Management Fund, renewal and replacement records are maintained separately from new capital projects and are 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 \$12.5 million in Oregon State Lottery funds.

### **BEGINNING FUND BALANCE**

The beginning fund balance is a combination of specific capital projects and renewal and replacement reserves. About \$16.3 million is dedicated funding for specific capital projects, including \$13.9 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 \$3.3 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 2018-19, the General Revenue Bond Fund will transfer \$15 million in bond proceeds to fund numerous projects at the Metro Regional Center and Lone Fir Cemetery. The Natural Areas Fund will also 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 \$1.6 million in FY 2018-19.

## **CURRENT EXPENDITURES**

### **Materials and services**

Expenditures in this category reflect 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 2018-19 the contingency also includes portions of the Willamette Falls Riverwalk project (\$3.5 million), St. John's Prairie Trail (\$701,000) and bond-funded projects at the Metro Regional Center (\$5 million) 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 2018-19 the General Asset Management Fund will make \$232,000 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
-	65,527	112,961	320500	Fund Bal-Restr for Capital	112,961	112,961	112,961
-	6,027,280	57,866	326000	Fund Bal-Restr by IGA	57,866	57,866	57,866
-	-	930,582	330000	Fund Balance-Committed	1,337,961	1,337,961	1,337,961
9,981,817	4,376,609	4,030,033	340000	Fund Bal-Unassigned/Undesignated	2,615,435	2,615,435	3,287,513
-	-	1,927,389	340900	Fund Bal-Desg Future Expenditure	1,865,907	1,865,907	1,865,907
-	-	(27,000)	349000	Fund Balance-Unassigned/Reserved	-	-	-
-	-	5,857,387	350000	Fund Balance-Assigned	12,907,606	12,907,606	12,907,606
<b>9,981,817</b>	<b>10,469,416</b>	<b>12,889,218</b>		<b>Total Beginning Fund Balance</b>	<b>18,897,736</b>	<b>18,897,736</b>	<b>19,569,814</b>
				<i><b>Current Revenue</b></i>			
10,991	62,263	-	411000	State Grants - Direct	-	-	-
1,480	-	-	411500	State Grants - Indirect	-	-	-
238,790	-	-	412800	Local Capital Grants	-	-	-
-	140,000	-	414200	Intergovernmental Misc Revenue	-	-	-
65,751	103,587	26,955	470000	Interest on Investments	147,350	147,350	397,350
11,348	(2,222)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	7,500	475000	Donations and Bequests - Oper	7,500	7,500	7,500
-	200,000	-	475500	Capital Contrib and Donations	-	-	-
21,955	23,078	24,259	480800	Loan Principal Receipts	7,453	7,453	7,453
6,545	5,422	4,242	480900	Loan Interest Receipts	1,256	1,256	1,256
-	-	-	481000	Sale of Capital Assets	525,000	525,000	525,000
-	-	-	489000	Miscellaneous Revenue	-	-	-
<b>356,859</b>	<b>532,128</b>	<b>62,956</b>		<b>Total Current Revenue</b>	<b>688,559</b>	<b>688,559</b>	<b>938,559</b>
				<i><b>Interfund Transfers</b></i>			
-	2,000,000	-	496900	Internal Loan Proceeds	-	-	-
3,534,576	3,120,726	3,448,670	497000	Transfer of Resources	18,945,995	18,945,995	18,683,495
231,908	824,000	-	498000	Transfer for Direct Costs	550,000	550,000	550,000
<b>3,766,484</b>	<b>5,944,726</b>	<b>3,448,670</b>		<b>Total Interfund Transfers</b>	<b>19,495,995</b>	<b>19,495,995</b>	<b>19,233,495</b>
<b>\$14,105,161</b>	<b>\$16,946,270</b>	<b>\$16,400,844</b>	<b>TOTAL RESOURCES</b>		<b>\$39,082,290</b>	<b>\$39,082,290</b>	<b>\$39,741,868</b>

# General Asset Management Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Asset Management Fund							
Expenditures							
Personnel Services							
-	150,378	257,273	501000	Reg Employees-Full Time-Exempt	68,704	68,704	68,704
-	34,672	43,912	501500	Reg Empl-Full Time-Non-Exempt	25,957	25,957	25,957
12,775	36,454	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	627	-	508000	Overtime	-	-	-
-	-	39,844	508912	Other Salary Adjustments (Budgetary)	39,844	39,844	39,844
912	18,048	25,447	511000	Fringe - Payroll Taxes	7,996	7,996	7,996
-	8,863	37,950	512000	Fringe - Retirement PERS	13,499	13,499	13,499
-	20,999	56,544	513000	Fringe - Health and Welfare	17,741	17,741	17,741
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
46	590	1,222	515000	Fringe - Other Benefits	380	380	380
-	3,101	3,012	519000	Pension Oblig Bonds Contrib	1,893	1,893	1,893
225	938	-	519500	Fringe - Insurance - Opt Out	-	-	-
13,957	275,668	465,204	Total Personnel Services		176,014	176,014	176,014
Materials and Services							
7,467	8,955	-	520100	Office Supplies	-	-	-
46,853	77,034	70,030	520110	Computer Equipment	-	-	-
8,948	14,559	-	520120	Meetings Expenditures	-	-	-
850	-	-	520500	Operating Supplies	-	-	-
-	102	-	521200	Publications and Subscriptions	-	-	-
641,855	768,301	1,529,441	524000	Contracted Professional Svcs	1,345,580	1,345,580	1,375,580
-	127,040	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	1,743	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	1,973	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	438	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	370,769	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	-	-	525000	Contracted Property Services	150,000	150,000	150,000
-	24,776	39,000	526000	Maintenance and Repair Services	-	-	-
159,051	-	300,000	526010	Maintenance and Repair Services - Building	390,000	390,000	339,302
-	302	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
12,112	19,902	120,000	526100	Capital Maintenance - CIP	-	-	-
-	99,025	42,000	526200	Capital Maintenance - Non-CIP	-	-	-
1,038	-	-	528000	Other Purchased Services	-	-	-
48	175	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
1,049	943	-	528400	Other Purchased Services - Printing and Graphics	-	-	-

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund</b>							
27,398	71,738	-	530000	Payments to Other Agencies	200,000	200,000	200,000
250	-	-	530010	License and Permit Fees	-	-	-
-	35,000	-	544500	Grants and Loans	-	-	-
3,528	-	-	545100	Travel and Lodging	-	-	-
13	-	-	545200	Mileage, Taxi and Parking	-	-	-
437	-	-	545300	Meals and Entertainment	-	-	-
<b>910,897</b>	<b>1,622,776</b>	<b>2,100,471</b>		<b>Total Materials and Services</b>	<b>2,085,580</b>	<b>2,085,580</b>	<b>2,064,882</b>
<b><u>Capital Outlay</u></b>							
-	-	-	570000	Land	5,000,000	5,000,000	5,000,000
186,433	135,936	3,111,424	571000	Improve-Other than Bldg	2,677,956	2,677,956	2,723,807
-	-	-	571500	Intangibles - Non-Depreciable	-	-	-
456,428	264,992	2,976,155	572000	Buildings and Related	7,088,578	7,088,578	7,321,129
315,810	111,301	37,000	574000	Equipment and Vehicles	-	-	-
85,127	172,474	373,825	574500	Vehicles	292,628	292,628	292,628
285,133	347,429	736,372	575000	Office Furn and Equip	996,290	996,290	1,016,765
70,460	124,228	370,788	579000	Intangible Assets	550,000	550,000	943,899
<b>1,399,390</b>	<b>1,156,361</b>	<b>7,605,564</b>		<b>Total Capital Outlay</b>	<b>16,605,452</b>	<b>16,605,452</b>	<b>17,298,228</b>
<b><u>Interfund Transfers</u></b>							
1,311,500	4,625	-	581000	Transfer of Resources	362,500	362,500	-
-	-	-	582000	Transfer for Direct Costs	150,000	150,000	150,000
-	200,000	200,000	586000	Interfund Loan - Principal	200,000	200,000	200,000
-	10,000	22,500	586500	Interfund Loan - Interest	32,000	32,000	32,000
<b>1,311,500</b>	<b>214,625</b>	<b>222,500</b>		<b>Total Interfund Transfers</b>	<b>744,500</b>	<b>744,500</b>	<b>382,000</b>
<b><u>Contingency</u></b>							
-	-	5,264,605	700000	Contingency	9,991,539	9,991,539	10,341,539
-	-	742,500	709000	Contingency - All Other	701,000	701,000	701,000
-	-	<b>6,007,105</b>		<b>Total Contingency</b>	<b>10,692,539</b>	<b>10,692,539</b>	<b>11,042,539</b>
<b><u>Unappropriated Fund Balance</u></b>							
10,469,416	13,676,840	-	801000	Unapp FB - Restricted	8,778,205	8,778,205	8,778,205
<b>10,469,416</b>	<b>13,676,840</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>8,778,205</b>	<b>8,778,205</b>	<b>8,778,205</b>
<b>\$14,105,161</b>	<b>\$16,946,270</b>	<b>\$16,400,844</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$39,082,290</b>	<b>\$39,082,290</b>	<b>\$39,741,868</b>
<b>0.50</b>	<b>3.30</b>	<b>4.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Metro Reg Center Renewal and Replacement - new in FY 2018-19)</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
-	-	-	340000	Fund Bal-Unassigned/Undesignated	1,348,546	1,348,546	1,530,399
-	-	-	340900	Fund Bal-Desg Future Expenditure	1,865,907	1,865,907	1,865,907
-	-	-		<b>Total Beginning Fund Balance</b>	<b>3,214,453</b>	<b>3,214,453</b>	<b>3,396,306</b>
				<i><b>Current Revenue</b></i>			
-	-	-	470000	Interest on Investments	20,000	20,000	220,000
-	-	-	480800	Loan Principal Receipts	7,453	7,453	7,453
-	-	-	480900	Loan Interest Receipts	1,256	1,256	1,256
-	-	-		<b>Total Current Revenue</b>	<b>28,709</b>	<b>28,709</b>	<b>228,709</b>
				<i><b>Interfund Transfers</b></i>			
-	-	-	497000	Transfer of Resources	13,195,388	13,195,388	13,278,388
-	-	-		<b>Total Interfund Transfers</b>	<b>13,195,388</b>	<b>13,195,388</b>	<b>13,278,388</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL RESOURCES</b>		<b>\$16,438,550</b>	<b>\$16,438,550</b>	<b>\$16,903,403</b>
<b>Expenditures</b>							
				<i><b>Materials and Services</b></i>			
-	-	-	525000	Contracted Property Services	50,000	50,000	50,000
-	-	-	526010	Maintenance and Repair Services - Building	390,000	390,000	339,302
-	-	-		<b>Total Materials and Services</b>	<b>440,000</b>	<b>440,000</b>	<b>389,302</b>
				<i><b>Capital Outlay</b></i>			
-	-	-	572000	Buildings and Related	7,088,578	7,088,578	7,321,129
-	-	-		<b>Total Capital Outlay</b>	<b>7,088,578</b>	<b>7,088,578</b>	<b>7,321,129</b>
				<i><b>Interfund Transfers</b></i>			
-	-	-	586000	Interfund Loan - Principal	200,000	200,000	200,000
-	-	-	586500	Interfund Loan - Interest	32,000	32,000	32,000
-	-	-		<b>Total Interfund Transfers</b>	<b>232,000</b>	<b>232,000</b>	<b>232,000</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	ACCT	DESCRIPTION	FY 2018-19	FY 2018-19	FY 2018-19
		Amended Amount			Proposed Amount	Approved Amount	Adopted Amount
General Asset Management Fund (Metro Reg Center Renewal and Replacement - new in FY 2018-19)							
				<u>Contingency</u>			
-	-	-	700000	Contingency	5,927,972	5,927,972	6,210,972
-	-	-		Total Contingency	5,927,972	5,927,972	6,210,972
				<u>Unappropriated Fund Balance</u>			
-	-	-	801000	Unapp FB - Restricted	2,750,000	2,750,000	2,750,000
-	-	-		Total Unappropriated Fund Balance	2,750,000	2,750,000	2,750,000
\$0	\$0		\$0 TOTAL REQUIREMENTS		\$16,438,550	\$16,438,550	\$16,903,403

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Information Services Renewal and Replacement) - new in FY 2018-19</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
-	-	-	340000	Fund Bal-Unassigned/Undesignated	571,307	571,307	895,206
-	-	-		<b>Total Beginning Fund Balance</b>	<b>571,307</b>	<b>571,307</b>	<b>895,206</b>
				<i><b>Interfund Transfers</b></i>			
-	-	-	497000	Transfer of Resources	424,983	424,983	424,983
-	-	-		<b>Total Interfund Transfers</b>	<b>424,983</b>	<b>424,983</b>	<b>424,983</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL RESOURCES</b>		<b>\$996,290</b>	<b>\$996,290</b>	<b>\$1,320,189</b>
<b>Expenditures</b>							
				<i><b>Materials and Services</b></i>			
-	-	-	524000	Contracted Professional Svcs	-	-	30,000
-	-	-		<b>Total Materials and Services</b>	-	-	<b>30,000</b>
				<i><b>Capital Outlay</b></i>			
-	-	-	575000	Office Furn and Equip	996,290	996,290	996,290
-	-	-	579000	Intangible Assets	-	-	293,899
-	-	-		<b>Total Capital Outlay</b>	<b>996,290</b>	<b>996,290</b>	<b>1,290,189</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$996,290</b>	<b>\$996,290</b>	<b>\$1,320,189</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Parks Operations Renewal and Replacement) - new in FY 2018-19</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
-	-	-	340000	Fund Bal-Unassigned/Undesignated	405,190	405,190	471,516
-	-	-		<b>Total Beginning Fund Balance</b>	<b>405,190</b>	<b>405,190</b>	<b>471,516</b>
				<i>Current Revenue</i>			
-	-	-	470000	Interest on Investments	-	-	50,000
-	-	-		<b>Total Current Revenue</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
				<i>Interfund Transfers</i>			
-	-	-	497000	Transfer of Resources	3,399,624	3,399,624	3,054,124
-	-	-		<b>Total Interfund Transfers</b>	<b>3,399,624</b>	<b>3,399,624</b>	<b>3,054,124</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL RESOURCES</b>		<b>\$3,804,814</b>	<b>\$3,804,814</b>	<b>\$3,575,640</b>
<b>Expenditures</b>							
				<i>Materials and Services</i>			
-	-	-	524000	Contracted Professional Svcs	305,580	305,580	305,580
-	-	-	525000	Contracted Property Services	100,000	100,000	100,000
-	-	-		<b>Total Materials and Services</b>	<b>405,580</b>	<b>405,580</b>	<b>405,580</b>
				<i>Capital Outlay</i>			
-	-	-	571000	Improve-Other than Bldg	150,000	150,000	195,851
-	-	-	574500	Vehicles	292,628	292,628	292,628
-	-	-	575000	Office Furn and Equip	-	-	20,475
-	-	-		<b>Total Capital Outlay</b>	<b>442,628</b>	<b>442,628</b>	<b>508,954</b>
				<i>Interfund Transfers</i>			
-	-	-	582000	Transfer for Direct Costs	75,000	75,000	75,000
-	-	-		<b>Total Interfund Transfers</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
				<i>Contingency</i>			
-	-	-	700000	Contingency	381,606	381,606	448,606
-	-	-		<b>Total Contingency</b>	<b>381,606</b>	<b>381,606</b>	<b>448,606</b>

# General Asset Management Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount	Amount	Amount			Amount	Amount	Amount
<b>General Asset Management Fund (Parks Operations Renewal and Replacement) - new in FY 2018-19</b>							
				<i>Unappropriated Fund Balance</i>			
-	-	-	801000	Unapp FB - Restricted	2,500,000	2,500,000	2,500,000
-	-	-		<b>Total Unappropriated Fund Balance</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$3,804,814</b>	<b>\$3,804,814</b>	<b>\$3,938,140</b>



# General Asset Management Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended	ACCT		Proposed	Approved	Adopted
Actual	Actual	Amount		DESCRIPTION	Amount	Amount	Amount
General Asset Management Fund (New Capital)							
Revenues							
				<i>Beginning Fund Balance</i>			
57,440	278,641	381,033	340000	Fund Bal-Unassigned/Undesignated	-	-	100,000
-	-	14,000	349000	Fund Balance-Unassigned/Reserved	-	-	-
57,440	278,641	395,033	Total Beginning Fund Balance		-	-	100,000
				<i>Current Revenue</i>			
72,000	-	-	412800	Local Capital Grants	-	-	-
72,000	-	-	Total Current Revenue		-	-	-
				<i>Interfund Transfers</i>			
686,400	-	-	497000	Transfer of Resources	-	-	-
50,000	779,000	-	498000	Transfer for Direct Costs	550,000	550,000	550,000
736,400	779,000	-	Total Interfund Transfers		550,000	550,000	550,000
\$865,840	\$1,057,641	\$395,033	TOTAL RESOURCES		\$550,000	\$550,000	\$650,000
Expenditures							
				<i>Materials and Services</i>			
-	14	-	520120	Meetings Expenditures	-	-	-
-	-	164,000	524000	Contracted Professional Svcs	-	-	-
-	438	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
159,051	-	-	526010	Maintenance and Repair Services - Building	-	-	-
12,112	-	-	526100	Capital Maintenance - CIP	-	-	-
250	-	-	530010	License and Permit Fees	-	-	-
171,413	452	164,000	Total Materials and Services		-	-	-
				<i>Capital Outlay</i>			
269,207	227,785	-	572000	Buildings and Related	-	-	-
-	46,079	-	574500	Vehicles	-	-	-
99,566	194,762	-	575000	Office Furn and Equip	-	-	-
47,013	70,447	231,033	579000	Intangible Assets	550,000	550,000	650,000
415,786	539,072	231,033	Total Capital Outlay		550,000	550,000	650,000

# General Asset Management Fund

FY 2017-18				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
General Asset Management Fund (New Capital)								
<i>Unappropriated Fund Balance</i>								
278,641	548,117	-	801000	Unapp FB - Restricted		-	-	-
278,641	548,117	-		Total Unappropriated Fund Balance		-	-	-
\$865,840	\$1,087,641	\$395,033	TOTAL REQUIREMENTS			\$550,000	\$550,000	\$650,000

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	For Information Only DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
General Asset Management Fund (Parks Capital)							
Revenues							
				Beginning Fund Balance			
-	65,527	112,961	320500	Fund Bal-Restr for Capital	112,961	112,961	112,961
5,440,495	56,973	-	340000	Fund Bal-Unassigned/Undesignated	290,392	290,392	290,392
5,440,495	122,500	112,961		Total Beginning Fund Balance	403,353	403,353	403,353
				Current Revenue			
10,988	62,263	-	411000	State Grants - Direct	-	-	-
8,275	445	-	470000	Interest on Investments	-	-	-
4,633	(20)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	7,500	475000	Donations and Bequests - Oper	7,500	7,500	7,500
-	-	-	481000	Sale of Capital Assets	525,000	525,000	525,000
23,895	62,688	7,500		Total Current Revenue	532,500	532,500	532,500
				Interfund Transfers			
22,286	20,731	925,000	497000	Transfer of Resources	926,000	926,000	926,000
-	45,000	-	498000	Transfer for Direct Costs	-	-	-
22,286	65,731	925,000		Total Interfund Transfers	926,000	926,000	926,000
5,486,677	250,918	1,045,461	TOTAL RESOURCES		1,861,853	1,861,853	1,861,853
Expenditures							
				Materials and Services			
399	-	-	524000	Contracted Professional Svcs	40,000	40,000	40,000
-	302	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
78	-	-	530000	Payments to Other Agencies	200,000	200,000	200,000
13	-	-	545200	Mileage, Taxi and Parking	-	-	-
490	302	-		Total Materials and Services	240,000	240,000	240,000
				Capital Outlay			
10,760	135,936	250,000	571000	Improve-Other than Bldg	150,000	150,000	150,000
-	-	-	571500	Intangibles - Non-Depreciable	-	-	-
10,760	135,936	250,000		Total Capital Outlay	150,000	150,000	150,000

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Parks Capital)</b>							
<i><b>Interfund Transfers</b></i>							
148,500	-	-	581000	Transfer of Resources	362,500	362,500	-
-	-	-	582000	Transfer for Direct Costs	75,000	75,000	75,000
<b>148,500</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers</b>	<b>437,500</b>	<b>437,500</b>	<b>75,000</b>
<i><b>Contingency</b></i>							
-	-	136,961	700000	Contingency	181,961	181,961	181,961
-	-	658,500	709000	Contingency - All Other	701,000	701,000	701,000
<b>-</b>	<b>-</b>	<b>795,461</b>		<b>Total Contingency</b>	<b>882,961</b>	<b>882,961</b>	<b>882,961</b>
<i><b>Unappropriated Fund Balance</b></i>							
122,500	114,680	-	801000	Unapp FB - Restricted	151,392	151,392	151,392
<b>122,500</b>	<b>114,680</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>151,392</b>	<b>151,392</b>	<b>151,392</b>
<b>\$282,250</b>	<b>\$250,918</b>	<b>\$1,045,461</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,861,853</b>	<b>\$1,861,853</b>	<b>\$1,499,353</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Parks Special Project)</b>							
<b><u>Revenues</u></b>							
				<b><i>Beginning Fund Balance</i></b>			
368,198	371,269	-	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	-	370,960	350000	Fund Balance-Assigned	375,606	375,606	375,606
<b>368,198</b>	<b>371,269</b>	<b>370,960</b>		<b>Total Beginning Fund Balance</b>	<b>375,606</b>	<b>375,606</b>	<b>375,606</b>
				<b><i>Current Revenue</i></b>			
2,679	2,918	1,500	470000	Interest on Investments	2,350	2,350	2,350
391	(81)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
<b>3,071</b>	<b>2,837</b>	<b>1,500</b>		<b>Total Current Revenue</b>	<b>2,350</b>	<b>2,350</b>	<b>2,350</b>
<b>\$371,269</b>	<b>\$374,106</b>	<b>\$372,460</b>	<b>TOTAL RESOURCES</b>		<b>\$377,956</b>	<b>\$377,956</b>	<b>\$377,956</b>
<b><u>Expenditures</u></b>							
				<b><i>Capital Outlay</i></b>			
-	-	372,460	571000	Improve-Other than Bldg	377,956	377,956	377,956
-	-	<b>372,460</b>		<b>Total Capital Outlay</b>	<b>377,956</b>	<b>377,956</b>	<b>377,956</b>
				<b><i>Unappropriated Fund Balance</i></b>			
371,269	374,106	-	801000	Unapp FB - Restricted	-	-	-
<b>371,269</b>	<b>374,106</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$371,269</b>	<b>\$374,106</b>	<b>\$372,460</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$377,956</b>	<b>\$377,956</b>	<b>\$377,956</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Willamette Falls)</b>							
<b>Revenues</b>							
				<i>Beginning Fund Balance</i>			
-	6,027,280	57,866	326000	Fund Bal-Restr by IGA	57,866	57,866	57,866
-	-	930,582	330000	Fund Balance-Committed	1,337,961	1,337,961	1,337,961
-	-	5,486,427	350000	Fund Balance-Assigned	12,532,000	12,532,000	12,532,000
-	<b>6,027,280</b>	<b>6,474,875</b>		<b>Total Beginning Fund Balance</b>	<b>13,927,827</b>	<b>13,927,827</b>	<b>13,927,827</b>
				<i>Current Revenue</i>			
-	140,000	-	414200	Intergovernmental Misc Revenue	-	-	-
31,321	46,241	5,455	470000	Interest on Investments	125,000	125,000	125,000
1,329	(1,329)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	200,000	-	475500	Capital Contrib and Donations	-	-	-
<b>32,650</b>	<b>384,912</b>	<b>5,455</b>		<b>Total Current Revenue</b>	<b>125,000</b>	<b>125,000</b>	<b>125,000</b>
				<i>Interfund Transfers</i>			
1,472,582	1,186,670	1,061,670	497000	Transfer of Resources	1,000,000	1,000,000	1,000,000
<b>1,472,582</b>	<b>1,186,670</b>	<b>1,061,670</b>		<b>Total Interfund Transfers</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>\$1,505,232</b>	<b>\$7,598,862</b>	<b>\$7,542,000</b>	<b>TOTAL RESOURCES</b>		<b>\$15,052,827</b>	<b>\$15,052,827</b>	<b>\$15,052,827</b>

## Expenditures

				<i>Personnel Services</i>			
-	150,378	257,273	501000	Reg Employees-Full Time-Exempt	68,704	68,704	68,704
-	34,672	43,912	501500	Reg Empl-Full Time-Non-Exempt	25,957	25,957	25,957
12,775	36,454	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	627	-	508000	Overtime	-	-	-
-	-	39,844	508912	Other Salary Adjustments (Budgetary)	39,844	39,844	39,844
912	18,048	25,447	511000	Fringe - Payroll Taxes	7,996	7,996	7,996
-	8,863	37,950	512000	Fringe - Retirement PERS	13,499	13,499	13,499
-	20,999	56,544	513000	Fringe - Health and Welfare	17,741	17,741	17,741
-	1,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
46	590	1,222	515000	Fringe - Other Benefits	380	380	380
-	3,101	3,012	519000	Pension Oblig Bonds Contrib	1,893	1,893	1,893
225	938	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>13,957</b>	<b>275,668</b>	<b>465,204</b>		<b>Total Personnel Services</b>	<b>176,014</b>	<b>176,014</b>	<b>176,014</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (Willamette Falls)</b>							
<i><b>Materials and Services</b></i>							
-	2,615	-	520110	Computer Equipment	-	-	-
8,948	14,544	-	520120	Meetings Expenditures	-	-	-
850	-	-	520500	Operating Supplies	-	-	-
625,204	752,912	1,365,441	524000	Contracted Professional Svcs	1,000,000	1,000,000	1,000,000
-	1,743	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	1,973	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	370,769	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
1,038	-	-	528000	Other Purchased Services	-	-	-
48	175	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
1,049	943	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
27,320	71,738	-	530000	Payments to Other Agencies	-	-	-
-	35,000	-	544500	Grants and Loans	-	-	-
3,528	-	-	545100	Travel and Lodging	-	-	-
437	-	-	545300	Meals and Entertainment	-	-	-
<b>668,422</b>	<b>1,252,412</b>	<b>1,365,441</b>		<b>Total Materials and Services</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<i><b>Capital Outlay</b></i>							
-	-	-	570000	Land	5,000,000	5,000,000	5,000,000
-	-	1,650,000	571000	Improve-Other than Bldg	2,000,000	2,000,000	2,000,000
-	-	<b>1,650,000</b>		<b>Total Capital Outlay</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>7,000,000</b>
<i><b>Interfund Transfers</b></i>							
-	4,625	-	581000	Transfer of Resources	-	-	-
-	<b>4,625</b>	-		<b>Total Interfund Transfers</b>	-	-	-
<i><b>Contingency</b></i>							
-	-	4,061,355	700000	Contingency	3,500,000	3,500,000	3,500,000
-	-	<b>4,061,355</b>		<b>Total Contingency</b>	<b>3,500,000</b>	<b>3,500,000</b>	<b>3,500,000</b>
<i><b>Unappropriated Fund Balance</b></i>							
6,027,280	6,066,157	-	801000	Unapp FB - Restricted	3,376,813	3,376,813	3,376,813
<b>6,027,280</b>	<b>6,066,157</b>	-		<b>Total Unappropriated Fund Balance</b>	<b>3,376,813</b>	<b>3,376,813</b>	<b>3,376,813</b>
<b>\$6,709,659</b>	<b>\$7,598,862</b>	<b>\$7,542,000</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$15,052,827</b>	<b>\$15,052,827</b>	<b>\$15,052,827</b>

# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (General Renewal and Replacement) - discontinued use in FY 2018-19</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
4,115,684	3,669,726	3,649,000	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	-	1,927,389	340900	Fund Bal-Desg Future Expenditure	-	-	-
-	-	(41,000)	349000	Fund Balance-Unassigned/Reserved	-	-	-
<b>4,115,684</b>	<b>3,669,726</b>	<b>5,535,389</b>		<b>Total Beginning Fund Balance</b>	-	-	-
				<i><b>Current Revenue</b></i>			
4	-	-	411000	State Grants - Direct	-	-	-
1,480	-	-	411500	State Grants - Indirect	-	-	-
166,790	-	-	412800	Local Capital Grants	-	-	-
23,475	53,984	20,000	470000	Interest on Investments	-	-	-
4,995	(792)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
21,955	23,078	24,259	480800	Loan Principal Receipts	-	-	-
6,545	5,422	4,242	480900	Loan Interest Receipts	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
<b>225,243</b>	<b>81,692</b>	<b>48,501</b>		<b>Total Current Revenue</b>	-	-	-
				<i><b>Interfund Transfers</b></i>			
-	2,000,000	-	496900	Internal Loan Proceeds	-	-	-
1,353,308	1,913,325	1,462,000	497000	Transfer of Resources	-	-	-
181,908	-	-	498000	Transfer for Direct Costs	-	-	-
<b>1,535,216</b>	<b>3,913,325</b>	<b>1,462,000</b>		<b>Total Interfund Transfers</b>	-	-	-
<b>\$5,876,143</b>	<b>\$7,664,743</b>	<b>\$7,045,890</b>	<b>TOTAL RESOURCES</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Expenditures

				<i><b>Materials and Services</b></i>			
7,467	8,955	-	520100	Office Supplies	-	-	-
46,853	74,419	70,030	520110	Computer Equipment	-	-	-
-	102	-	521200	Publications and Subscriptions	-	-	-
16,252	15,390	-	524000	Contracted Professional Svcs	-	-	-
-	127,040	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	24,776	39,000	526000	Maintenance and Repair Services	-	-	-



# General Asset Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Asset Management Fund (General Renewal and Replacement) - discontinued use in FY 2018-19</b>							
-	-	300,000	526010	Maintenance and Repair Services - Building	-	-	-
-	19,902	120,000	526100	Capital Maintenance - CIP	-	-	-
-	99,025	42,000	526200	Capital Maintenance - Non-CIP	-	-	-
<b>70,572</b>	<b>369,610</b>	<b>571,030</b>		<b>Total Materials and Services</b>	-	-	-
<b><i>Capital Outlay</i></b>							
175,673	-	838,964	571000	Improve-Other than Bldg	-	-	-
187,221	37,208	2,976,155	572000	Buildings and Related	-	-	-
315,810	111,301	37,000	574000	Equipment and Vehicles	-	-	-
85,127	126,395	373,825	574500	Vehicles	-	-	-
185,567	152,668	736,372	575000	Office Furn and Equip	-	-	-
23,447	53,781	139,755	579000	Intangible Assets	-	-	-
<b>972,845</b>	<b>481,353</b>	<b>5,102,071</b>		<b>Total Capital Outlay</b>	-	-	-
<b><i>Interfund Transfers</i></b>							
1,163,000	-	-	581000	Transfer of Resources	-	-	-
-	200,000	200,000	586000	Interfund Loan - Principal	-	-	-
-	10,000	22,500	586500	Interfund Loan - Interest	-	-	-
<b>1,163,000</b>	<b>210,000</b>	<b>222,500</b>		<b>Total Interfund Transfers</b>	-	-	-
<b><i>Contingency</i></b>							
-	-	1,066,289	700000	Contingency	-	-	-
-	-	84,000	709000	Contingency - All Other	-	-	-
-	-	<b>1,150,289</b>		<b>Total Contingency</b>	-	-	-
<b><i>Unappropriated Fund Balance</i></b>							
3,669,726	6,573,780	-	801000	Unapp FB - Restricted	-	-	-
<b>3,669,726</b>	<b>6,573,780</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$5,876,143</b>	<b>\$7,634,743</b>	<b>\$7,045,890</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**General  
Obligation  
Bond Debt  
Service  
Fund**

## General Obligation Bond Debt Service Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$1,270,502	\$495,726	\$504,000	\$538,000	\$538,000	\$538,000	6.75%
<b>Current Revenues</b>							
Real Property Taxes	29,038,030	31,508,267	34,440,775	46,202,553	46,202,553	46,202,553	34.15%
Interest Earnings	88,819	122,883	25,000	25,000	25,000	25,000	0.00%
<b>Subtotal Current Revenues</b>	<b>29,126,849</b>	<b>31,631,150</b>	<b>34,465,775</b>	<b>46,227,553</b>	<b>46,227,553</b>	<b>46,227,553</b>	<b>34.13%</b>
<b>TOTAL RESOURCES</b>	<b>\$30,397,351</b>	<b>\$32,126,876</b>	<b>\$34,969,775</b>	<b>\$46,765,553</b>	<b>\$46,765,553</b>	<b>\$46,765,553</b>	<b>33.73%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Debt Service	29,901,625	31,310,742	34,969,775	46,765,553	46,765,553	46,765,553	33.73%
<b>Subtotal Current Expenditures</b>	<b>29,901,625</b>	<b>31,310,742</b>	<b>34,969,775</b>	<b>46,765,553</b>	<b>46,765,553</b>	<b>46,765,553</b>	<b>33.73%</b>
Unappropriated Fund Balance	495,726	816,134	-	-	-	-	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>495,726</b>	<b>816,134</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$30,397,351</b>	<b>\$32,126,876</b>	<b>\$34,969,775</b>	<b>\$46,765,553</b>	<b>\$46,765,553</b>	<b>\$46,765,553</b>	<b>33.73%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

# General Obligation Bond Debt Service Fund

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

- Natural Areas Program, 2012 Series A.
- Natural Areas Program, 2018 Series.
- Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A.
- Oregon Zoo Infrastructure and Animal Welfare, 2016 Series.
- Oregon Zoo Infrastructure and Animal Welfare, 2018 Series.
- Natural Areas Program Refunding, 2014 Series.

The two most recent bond issuances were issued in May 2018 for the Natural Areas Program and Oregon Zoo Infrastructure and Animal Welfare.

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 2018-19 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 2007 Metro issued the first series of bonds under the 2006 Natural Areas Program voter-approved measure. The callable portion of those bonds were subsequently refunded and restructured in 2014. In May 2012, Metro issued \$75 million for the Natural Areas Program, and in May 2018 the final issuance of bonds authorized under the measure was issued for \$28.1 million.

In May 2012 and March 2016, \$65 million and \$30 million in bonds, respectively, were issued under the 2008 Oregon Zoo Infrastructure and Animal Welfare voter-approved measure. And in May 2018, Metro issued \$10 million in bonds, which is the final issuance under that authorization.

## CURRENT EXPENDITURES

### Debt service

Debt service payments are budgeted based upon the information available at the time the budget is developed. Actual principal and interest payments on the outstanding general obligation bonds are based on the debt service schedules provided at the time the bonds are issued. Debt service payments are made semi-annually. In FY 2018-19 the following debt service payments will be made:

	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2012A Series	3,960,000	2,533,950	6,493,950
Natural Areas 2018 Series	7,625,000	1,467,706	9,092,706
Oregon Zoo Infrastructure 2012A Series	2,770,000	1,929,825	4,699,825
Oregon Zoo Infrastructure 2016 Series	8,825,000	846,500	9,671,500
Oregon Zoo Infrastructure 2018 Series	115,000	522,223	637,223
<i>General Obligation Refunding Bonds</i>			
Natural Areas 2014 Series	14,115,000	1,320,350	15,435,350
	<b>37,410,000</b>	<b>8,620,554</b>	<b>46,030,554</b>



# General Obligation Bond Debt Service Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
General Obligation Debt Service Fund							
Revenues							
Beginning Fund Balance							
1,270,502	495,726	504,000	320000	Fund Bal-Restr for Debt Svc	538,000	538,000	538,000
1,270,502	495,726	504,000	Total Beginning Fund Balance		538,000	538,000	538,000
Current Revenue							
28,358,321	30,951,940	33,922,775	401000	Real Property Taxes-Current Yr	45,622,553	45,622,553	45,622,553
617,228	494,135	518,000	401500	Real Property Taxes-Prior Yrs	580,000	580,000	580,000
39,577	35,537	-	401800	Payment in Lieu of R Prop Tax	-	-	-
22,905	26,655	-	401900	Interest and Penalty-R Prop Tax	-	-	-
87,953	122,939	25,000	470000	Interest on Investments	25,000	25,000	25,000
866	(56)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
29,126,849	31,631,150	34,465,775	Total Current Revenue		46,227,553	46,227,553	46,227,553
\$30,397,351	\$32,126,876	\$34,969,775	TOTAL RESOURCES		\$46,765,553	\$46,765,553	\$46,765,553
Expenditures							
Debt Service							
21,740,000	22,140,000	27,115,000	562000	GO Bond Payments-Principal	38,145,000	38,145,000	38,145,000
8,161,625	9,170,742	7,854,775	562500	GO Bond Payments-Interest	8,620,553	8,620,553	8,620,553
29,901,625	31,310,742	34,969,775	Total Debt Service		46,765,553	46,765,553	46,765,553
Unappropriated Fund Balance							
495,726	816,134	-	801000	Unapp FB - Restricted	-	-	-
495,726	816,134	-	Total Unappropriated Fund Balance		-	-	-
\$30,397,351	\$32,126,876	\$34,969,775	TOTAL REQUIREMENTS		\$46,765,553	\$46,765,553	\$46,765,553





**General  
Revenue  
Bond Fund**

## General Revenue Bond Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$10,010,615	\$13,480,857	\$18,009,572	\$19,087,602	\$19,087,602	\$19,187,602	6.54%
<b>Current Revenues</b>							
Interest Earnings	70,362	141,432	55,086	50,118	50,118	50,118	(9.02%)
Local Government Shared Revenues	-	-	5,500,000	3,396,550	3,396,550	3,396,550	(38.24%)
Bond Proceeds	-	8,153,178	62,000,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	<b>70,362</b>	<b>8,294,610</b>	<b>67,555,086</b>	<b>3,446,668</b>	<b>3,446,668</b>	<b>3,446,668</b>	<b>(94.90%)</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	6,350,544	6,731,313	2,418,143	2,873,223	2,873,223	3,011,077	24.52%
<b>Subtotal Interfund Transfers</b>	<b>6,350,544</b>	<b>6,731,313</b>	<b>2,418,143</b>	<b>2,873,223</b>	<b>2,873,223</b>	<b>3,011,077</b>	<b>24.52%</b>
<b>TOTAL RESOURCES</b>	<b>\$16,431,521</b>	<b>\$28,506,780</b>	<b>\$87,982,801</b>	<b>\$25,407,493</b>	<b>\$25,407,493</b>	<b>\$25,645,347</b>	<b>(70.85%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	120	497,740	76,055,000	-	-	-	(100.00%)
Debt Service	2,950,543	10,796,309	7,918,143	6,269,773	6,269,773	6,407,627	(19.08%)
<b>Subtotal Current Expenditures</b>	<b>2,950,663</b>	<b>11,294,049</b>	<b>83,973,143</b>	<b>6,269,773</b>	<b>6,269,773</b>	<b>6,407,627</b>	<b>(92.37%)</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	-	15,000,000	15,000,000	15,100,000	n/a
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,100,000</b>	<b>n/a</b>
Unappropriated Fund Balance	13,480,858	17,212,731	4,009,658	4,137,720	4,137,720	4,137,720	3.19%
<b>Subtotal Contingency/Ending Balance</b>	<b>13,480,858</b>	<b>17,212,731</b>	<b>4,009,658</b>	<b>4,137,720</b>	<b>4,137,720</b>	<b>4,137,720</b>	<b>3.19%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$16,431,521</b>	<b>\$28,506,780</b>	<b>\$87,982,801</b>	<b>\$25,407,493</b>	<b>\$25,407,493</b>	<b>\$25,645,347</b>	<b>(70.85%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

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). In August 2017, Metro issued bond proceeds to fund the Oregon Convention Center (OCC) hotel project; this fund is used to account for the debt service associated with that project. Additionally, in May 2018 Metro issued bonds to fund renovations, upgrades, and repairs to the Metro Regional Center building as well as the Lone Fir Cemetery; this fund is used to account for the bond proceeds and debt service related to those projects.

## **BEGINNING FUND BALANCE**

Metro issued bonds in May 2018 to fund necessary renovations to existing Metro properties, the Metro Regional Center and the Lone Fir Cemetery. The bond issuance netted more than \$15 million in proceeds after financing costs. Since the issuance was within FY 2017-18, the proceeds are included in the beginning fund balance for FY 2018-19. The remaining beginning fund balance is an amount reserved for debt service.

## **CURRENT REVENUES**

### **Local Government Shared Revenues**

The OCC hotel project debt service is funded by transient lodging taxes received from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement with Multnomah County and the City of Portland.

### **Bond Proceeds**

Metro issued bonds in May 2018, however since the issuance fell within FY 2017-18, the proceeds are included in the beginning fund balance for FY 2018-19.

### **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 (MRC) 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. The full faith and credit bonds issued in May 2018 are used to fund projects related to two existing Metro properties. The debt service related to the MRC building projects is paid from assessments on the various Metro departments for their shared use of the MRC building. The debt service related to the Lone Fir Cemetery projects is repaid through other existing General Fund revenues. These assessments and other revenues are transferred from the General Fund to the General Revenue Bond Fund for payment of this debt service.

## CURRENT EXPENDITURES

### Materials and Services

There are no additional expenses in this category anticipated in FY 2018-19.

### 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 schedules. The 2013 series full faith and credit bonds will mature in 2022. The 2016 series full faith and credit bonds will mature in 2024. Metro is responsible for debt service payments on the OCC hotel project revenue bonds until maturity in 2047; the funding for the debt service comes from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement. The 2018 series full faith and credit bonds that were issued in May 2018 will mature in 2033. The following debt service payments by issue will be made in FY 2018-19:

	Principal	Interest	Total
<i>Full Faith &amp; Credit Refunding Bonds</i>			
2013 Series	1,280,000	111,198	1,391,198
2016 Series	825,000	197,025	1,022,025
<i>Full Faith &amp; Credit</i>			
2018 Series	-	597,854	597,854
<i>Revenue Bonds</i>			
OCC Hotel Project, Series 2017	865,000	2,531,550	3,396,550
	<b>2,970,000</b>	<b>3,437,627</b>	<b>6,407,627</b>

### Interfund transfers

From the 2018 series full faith and credit bonds issued in May 2018, more than \$15 million in proceeds and interest earnings is being transferred from the General Revenue Bond Fund to the General Asset Management Fund, which accounts for the numerous projects at the Metro Regional Center and Lone Fir Cemetery that are being funded by the bond.

## ENDING FUND BALANCE

A debt service reserve of approximately \$4 million is maintained on the OCC hotel project. The remaining balance is residual interest earnings which will be used for future debt service payments.

# General Revenue Bond Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Revenue Bond Fund</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
-	-	-	324000	Fund Bal-Restr for Bond Cap	15,000,000	15,000,000	15,100,000
10,004,077	10,073,880	10,500,000	326000	Fund Bal-Restr by IGA	-	-	-
-	3,400,000	3,500,000	330000	Fund Balance-Committed	-	-	-
6,538	6,977	4,009,572	340300	Fund Bal-Dsg Debt Service	4,087,602	4,087,602	4,087,602
<b>10,010,615</b>	<b>13,480,857</b>	<b>18,009,572</b>		<b>Total Beginning Fund Balance</b>	<b>19,087,602</b>	<b>19,087,602</b>	<b>19,187,602</b>
				<i><b>Current Revenue</b></i>			
-	-	5,500,000	413000	Hotel/Motel Tax	3,396,550	3,396,550	-
-	-	-	413300	Visitor Development Fund Alloc	-	-	3,396,550
69,609	142,179	55,086	470000	Interest on Investments	50,118	50,118	50,118
753	(747)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	62,000,000	490500	Revenue Bond Proceeds	-	-	-
-	768,178	-	491500	Premium on Bonds Sold	-	-	-
-	7,385,000	-	494000	Refunding Bonds Issued	-	-	-
<b>70,362</b>	<b>8,294,610</b>	<b>67,555,086</b>		<b>Total Current Revenue</b>	<b>3,446,668</b>	<b>3,446,668</b>	<b>3,446,668</b>
				<i><b>Interfund Transfers</b></i>			
6,350,544	6,731,313	2,418,143	497000	Transfer of Resources	2,873,223	2,873,223	3,011,077
<b>6,350,544</b>	<b>6,731,313</b>	<b>2,418,143</b>		<b>Total Interfund Transfers</b>	<b>2,873,223</b>	<b>2,873,223</b>	<b>3,011,077</b>
<b>\$16,431,521</b>	<b>\$28,506,780</b>	<b>\$87,982,801</b>	<b>TOTAL RESOURCES</b>		<b>\$25,407,493</b>	<b>\$25,407,493</b>	<b>\$25,645,347</b>

## Expenditures

				<i><b>Materials and Services</b></i>			
-	447,412	1,000,000	524000	Contracted Professional Svcs	-	-	-
-	50,208	-	528000	Other Purchased Services	-	-	-
120	120	-	528200	Banking Services	-	-	-
-	-	75,055,000	544500	Grants and Loans	-	-	-
<b>120</b>	<b>497,740</b>	<b>76,055,000</b>		<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>

## General Revenue Bond Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>General Revenue Bond Fund</b>							
<i><b>Debt Service</b></i>							
2,375,000	2,385,000	6,055,000	563000	Revenue Bond Pmts-Principal	3,417,907	3,417,907	2,970,000
575,543	346,311	1,863,143	563500	Revenue Bond Payments-Interest	2,851,866	2,851,866	3,437,627
-	8,064,998	-	565000	Defeasence Payments to Escrow	-	-	-
<b>2,950,543</b>	<b>10,796,309</b>	<b>7,918,143</b>		<b>Total Debt Service</b>	<b>6,269,773</b>	<b>6,269,773</b>	<b>6,407,627</b>
<i><b>Interfund Transfers</b></i>							
-	-	-	581000	Transfer of Resources	15,000,000	15,000,000	15,100,000
-	-	-		<b>Total Interfund Transfers</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,100,000</b>
<i><b>Unappropriated Fund Balance</b></i>							
13,473,881	17,203,214	4,000,000	801000	Unapp FB - Restricted	4,127,968	4,127,968	4,127,968
6,977	9,517	9,658	805000	Unapp FB - Reserves	9,752	9,752	9,752
<b>13,480,858</b>	<b>17,212,731</b>	<b>4,009,658</b>		<b>Total Unappropriated Fund Balance</b>	<b>4,137,720</b>	<b>4,137,720</b>	<b>4,137,720</b>
<b>\$16,431,521</b>	<b>\$28,506,780</b>	<b>\$87,982,801</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$25,407,493</b>	<b>\$25,407,493</b>	<b>\$25,645,347</b>

# General Revenue Bond Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Revenue Bond Fund (Metro Regional Center)</b>							
<b><u>Revenues</u></b>							
				<b><i>Beginning Fund Balance</i></b>			
-	-	-	324000	Fund Bal-Restr for Bond Cap	15,000,000	15,000,000	15,100,000
6,165	6,596	8,581	340300	Fund Bal-Dsg Debt Service	8,707	8,707	8,707
<b>6,165</b>	<b>6,596</b>	<b>8,581</b>		<b>Total Beginning Fund Balance</b>	<b>15,008,707</b>	<b>15,008,707</b>	<b>15,108,707</b>
				<b><i>Current Revenue</i></b>			
424	2,006	77	470000	Interest on Investments	107	107	107
7	(1)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
<b>431</b>	<b>2,005</b>	<b>77</b>		<b>Total Current Revenue</b>	<b>107</b>	<b>107</b>	<b>107</b>
				<b><i>Interfund Transfers</i></b>			
1,360,718	1,383,443	1,395,868	497000	Transfer of Resources	1,851,198	1,851,198	1,989,052
<b>1,360,718</b>	<b>1,383,443</b>	<b>1,395,868</b>		<b>Total Interfund Transfers</b>	<b>1,851,198</b>	<b>1,851,198</b>	<b>1,989,052</b>
<b>\$1,367,314</b>	<b>\$1,392,044</b>	<b>\$1,404,526</b>	<b>TOTAL RESOURCES</b>		<b>\$16,860,012</b>	<b>\$16,860,012</b>	<b>\$17,097,866</b>
<b><u>Expenditures</u></b>							
				<b><i>Debt Service</i></b>			
1,210,000	1,245,000	1,270,000	563000	Revenue Bond Pmts-Principal	1,727,907	1,727,907	1,280,000
150,718	138,443	125,868	563500	Revenue Bond Payments-Interest	123,291	123,291	709,052
<b>1,360,718</b>	<b>1,383,443</b>	<b>1,395,868</b>		<b>Total Debt Service</b>	<b>1,851,198</b>	<b>1,851,198</b>	<b>1,989,052</b>
				<b><i>Interfund Transfers</i></b>			
-	-	-	581000	Transfer of Resources	15,000,000	15,000,000	15,100,000
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>15,100,000</b>
				<b><i>Unappropriated Fund Balance</i></b>			
6,596	8,601	8,658	805000	Unapp FB - Reserves	8,814	8,814	8,814
<b>6,596</b>	<b>8,601</b>	<b>8,658</b>		<b>Total Unappropriated Fund Balance</b>	<b>8,814</b>	<b>8,814</b>	<b>8,814</b>
<b>\$1,367,314</b>	<b>\$1,392,044</b>	<b>\$1,404,526</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$16,860,012</b>	<b>\$16,860,012</b>	<b>\$17,097,866</b>

# General Revenue Bond Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Amount		Amount			Amount	Amount	Amount
<b>General Revenue Bond Fund (Expo Center)</b>							
<b><u>Revenues</u></b>							
<i>Beginning Fund Balance</i>							
373	381	991	340300	Fund Bal-Dsg Debt Service	927	927	927
<b>373</b>	<b>381</b>	<b>991</b>		<b>Total Beginning Fund Balance</b>	<b>927</b>	<b>927</b>	<b>927</b>
<i>Current Revenue</i>							
6	152	9	470000	Interest on Investments	11	11	11
-	768,178	-	491500	Premium on Bonds Sold	-	-	-
-	7,385,000	-	494000	Refunding Bonds Issued	-	-	-
<b>7</b>	<b>8,153,330</b>	<b>9</b>		<b>Total Current Revenue</b>	<b>11</b>	<b>11</b>	<b>11</b>
<i>Interfund Transfers</i>							
1,186,176	1,182,045	1,022,275	497000	Transfer of Resources	1,022,025	1,022,025	1,022,025
<b>1,186,176</b>	<b>1,182,045</b>	<b>1,022,275</b>		<b>Total Interfund Transfers</b>	<b>1,022,025</b>	<b>1,022,025</b>	<b>1,022,025</b>
<b>\$1,186,556</b>	<b>\$9,335,756</b>	<b>\$1,023,275</b>	<b>TOTAL RESOURCES</b>		<b>\$1,022,963</b>	<b>\$1,022,963</b>	<b>\$1,022,963</b>
<b><u>Expenditures</u></b>							
<i>Materials and Services</i>							
-	37,590	-	524000	Contracted Professional Svcs	-	-	-
-	50,208	-	528000	Other Purchased Services	-	-	-
<b>-</b>	<b>87,798</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Debt Service</i>							
765,000	975,000	785,000	563000	Revenue Bond Pmts-Principal	825,000	825,000	825,000
421,175	207,044	237,275	563500	Revenue Bond Payments-Interest	197,025	197,025	197,025
-	8,064,998	-	565000	Defeasence Payments to Escrow	-	-	-
<b>1,186,175</b>	<b>9,247,042</b>	<b>1,022,275</b>		<b>Total Debt Service</b>	<b>1,022,025</b>	<b>1,022,025</b>	<b>1,022,025</b>
<i>Unappropriated Fund Balance</i>							
381	916	1,000	805000	Unapp FB - Reserves	938	938	938
<b>381</b>	<b>916</b>	<b>1,000</b>		<b>Total Unappropriated Fund Balance</b>	<b>938</b>	<b>938</b>	<b>938</b>
<b>\$1,186,556</b>	<b>\$9,335,756</b>	<b>\$1,023,275</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,022,963</b>	<b>\$1,022,963</b>	<b>\$1,022,963</b>



# General Revenue Bond Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>General Revenue Bond Fund (OCC Hotel Project)</b>							
<b><u>Revenues</u></b>							
				<b><i>Beginning Fund Balance</i></b>			
10,004,077	10,073,880	10,500,000	326000	Fund Bal-Restr by IGA	-	-	-
-	3,400,000	3,500,000	330000	Fund Balance-Committed	-	-	-
-	-	4,000,000	340300	Fund Bal-Dsg Debt Service	4,077,968	4,077,968	4,077,968
<b>10,004,077</b>	<b>13,473,880</b>	<b>18,000,000</b>		<b>Total Beginning Fund Balance</b>	<b>4,077,968</b>	<b>4,077,968</b>	<b>4,077,968</b>
				<b><i>Current Revenue</i></b>			
-	-	5,500,000	413000	Hotel/Motel Tax	3,396,550	3,396,550	-
-	-	-	413300	Visitor Development Fund Alloc	-	-	3,396,550
69,178	140,021	55,000	470000	Interest on Investments	50,000	50,000	50,000
746	(746)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	62,000,000	490500	Revenue Bond Proceeds	-	-	-
<b>69,924</b>	<b>139,275</b>	<b>67,555,000</b>		<b>Total Current Revenue</b>	<b>3,446,550</b>	<b>3,446,550</b>	<b>3,446,550</b>
				<b><i>Interfund Transfers</i></b>			
3,400,000	4,000,000	-	497000	Transfer of Resources	-	-	-
<b>3,400,000</b>	<b>4,000,000</b>	<b>-</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$13,474,001</b>	<b>\$17,613,155</b>	<b>\$85,555,000</b>	<b>TOTAL RESOURCES</b>		<b>\$7,524,518</b>	<b>\$7,524,518</b>	<b>\$7,524,518</b>
<b><u>Expenditures</u></b>							
				<b><i>Materials and Services</i></b>			
-	409,821	1,000,000	524000	Contracted Professional Svcs	-	-	-
120	120	-	528200	Banking Services	-	-	-
-	-	75,055,000	544500	Grants and Loans	-	-	-
<b>120</b>	<b>409,941</b>	<b>76,055,000</b>		<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<b><i>Debt Service</i></b>			
-	-	4,000,000	563000	Revenue Bond Pmts-Principal	865,000	865,000	865,000
-	-	1,500,000	563500	Revenue Bond Payments-Interest	2,531,550	2,531,550	2,531,550
<b>-</b>	<b>-</b>	<b>5,500,000</b>		<b>Total Debt Service</b>	<b>3,396,550</b>	<b>3,396,550</b>	<b>3,396,550</b>

General Revenue Bond Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
		Amended		Proposed	Approved	Adopted	
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Revenue Bond Fund (OCC Hotel Project)							
				<i>Unappropriated Fund Balance</i>			
13,473,881	17,203,214	4,000,000	801000	Unapp FB - Restricted	4,127,968	4,127,968	4,127,968
13,473,881	17,203,214	4,000,000		Total Unappropriated Fund Balance	4,127,968	4,127,968	4,127,968
\$13,474,001	\$17,613,155	\$85,555,000	TOTAL REQUIREMENTS		\$7,524,518	\$7,524,518	\$7,524,518

# General Revenue Bond Fund

					<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
General Revenue Bond Fund (Oregon Zoo - fully matured in FY 2016-17)								
<u>Revenues</u>								
<i>Interfund Transfers</i>								
403,650	165,825	-	497000	Transfer of Resources		-	-	-
403,650	165,825	-		Total Interfund Transfers		-	-	-
\$403,650	\$165,825	-	- TOTAL RESOURCES			\$0	\$0	\$0
<u>Expenditures</u>								
<i>Debt Service</i>								
400,000	165,000	-	563000	Revenue Bond Pmts-Principal		-	-	-
3,650	825	-	563500	Revenue Bond Payments-Interest		-	-	-
403,650	165,825	-		Total Debt Service		-	-	-
\$403,650	\$165,825	-	- TOTAL REQUIREMENTS			\$0	\$0	\$0



**Metropolitan  
Exposition  
Recreation  
Commission  
Fund**

# Metropolitan Exposition Recreation Commission Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$40,365,842	\$51,963,209	\$59,543,671	\$54,092,655	\$54,092,655	\$55,647,914	(6.54%)
<b>Current Revenues</b>							
Interest Earnings	443,548	480,851	445,000	690,798	690,798	690,798	55.24%
Grants	56,132	116,567	38,000	-	-	-	(100.00%)
Local Government Shared Revenues	21,374,895	25,684,546	24,773,428	23,588,780	23,588,780	23,588,780	(4.78%)
Contributions from Governments	856,873	866,299	889,441	911,677	911,677	911,677	2.50%
Charges for Services	50,472,037	47,701,925	47,307,634	53,613,409	53,613,409	53,613,409	13.33%
Contributions from Private Sources	544,917	637,500	837,501	3,987,501	3,987,501	3,987,501	376.12%
Miscellaneous Revenue	461,518	174,267	113,765	156,328	156,328	156,328	37.41%
<b>Subtotal Current Revenues</b>	<b>74,209,920</b>	<b>75,661,955</b>	<b>74,404,769</b>	<b>82,948,493</b>	<b>82,948,493</b>	<b>82,948,493</b>	<b>11.48%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	39,300	-	27,852	-	-	-	(100.00%)
Fund Equity Transfers	860,132	650,000	400,000	400,000	400,000	400,000	0.00%
<b>Subtotal Interfund Transfers</b>	<b>899,432</b>	<b>650,000</b>	<b>427,852</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>(6.51%)</b>
<b>TOTAL RESOURCES</b>	<b>\$115,475,194</b>	<b>\$128,275,164</b>	<b>\$134,376,292</b>	<b>\$137,441,148</b>	<b>\$137,441,148</b>	<b>\$138,996,407</b>	<b>3.44%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	19,192,250	19,735,898	22,106,786	23,884,772	23,884,772	23,928,875	8.24%
Materials and Services	33,268,110	36,035,529	38,167,308	76,414,132	76,414,132	78,808,475	106.48%
Capital Outlay	2,056,738	4,265,776	14,550,548	6,175,000	6,175,000	6,460,000	(55.60%)
<b>Subtotal Current Expenditures</b>	<b>54,517,098</b>	<b>60,037,203</b>	<b>74,824,642</b>	<b>106,473,904</b>	<b>106,473,904</b>	<b>109,197,350</b>	<b>45.94%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	63,654	72,212	5,500	25,000	25,000	25,000	354.55%
Interfund Reimbursements	4,156,376	4,080,228	4,606,925	4,956,558	4,956,558	4,956,558	7.59%
Fund Equity Transfers	4,586,176	5,471,120	1,024,500	1,024,345	1,024,345	1,024,345	(0.02%)
Interfund Loans	188,681	190,562	193,487	719,952	719,952	719,952	272.09%
<b>Subtotal Interfund Transfers</b>	<b>8,994,887</b>	<b>9,814,122</b>	<b>5,830,412</b>	<b>6,725,855</b>	<b>6,725,855</b>	<b>6,725,855</b>	<b>15.36%</b>
Contingency	-	-	53,721,238	24,241,389	24,241,389	23,073,202	(57.05%)
Unappropriated Fund Balance	51,963,209	58,423,839	-	-	-	-	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>51,963,209</b>	<b>58,423,839</b>	<b>53,721,238</b>	<b>24,241,389</b>	<b>24,241,389</b>	<b>23,073,202</b>	<b>(57.05%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$115,475,194</b>	<b>\$128,275,164</b>	<b>\$134,376,292</b>	<b>\$137,441,148</b>	<b>\$137,441,148</b>	<b>\$138,996,407</b>	<b>3.44%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>186.35</b>	<b>189.95</b>	<b>195.65</b>	<b>199.97</b>	<b>199.97</b>	<b>200.97</b>	<b>2.72%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>5.32</b>

# 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 \$54.1 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 capital funding for OCC and Expo, and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland's. Total TLT collections are projected to increase by 5 percent in FY 2018-19. Total allocations from the VFTA decreased by \$2 million from FY 2017-18 due to a one-time additional allocation from the VFTA in FY 2017-18.

### 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 13 percent over the prior year based upon the event booking schedule and rate increases. OCC has 56 conventions and a strong line-up of regional events scheduled in FY 2018-19, Portland's has booked nine weeks of Broadway shows, and Expo projects increased parking revenue due to a per car rate increase. Also impacting enterprise revenues is the change in Metro excise tax. Beginning in FY 2018-19 Metro will no longer charge a 7.5 percent excise tax on event related revenues. Revenues had previously been recorded net of this tax, so the elimination of it resulted in higher revenue estimates.

### Contributions from private sources

This category includes an estimated \$3 million contribution towards a capital project at Portland's.

### Interfund transfers

This category includes an allocation of \$400,000 to Expo from General Fund revenues.

## **CURRENT EXPENDITURES**

### **Personnel services**

The 8 percent increase in budgeted personnel services expense in FY 2018-19 over FY 2017-18 includes six new full-time equivalent (FTE) positions: OCC Sales Coordinator, OCC Guest Services Supervisor, Portland's Facility Security Agent, Portland's Administration Technician in Education and Outreach, Portland's Administrative Assistant, and Expo Event Manager. In addition, an additional 1.5 FTE of existing Construction Project Management Office staff will be allocated to OCC (1.0 FTE) and Portland's (0.5 FTE).

### **Materials and services**

Materials and Services include 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, including capital projects that do not create or extend the life of a capital asset. Materials and services related to operations are budgeted to increase 2 percent. Materials and services related to capital projects are budgeted to increase \$39 million, primarily due to the major renovation planned at OCC. A new management fee to Metro to support the costs of general government activities will be charged to OCC, \$1.9 million, and Expo, \$460,000.

### **Capital outlay**

Capital outlay budgets include replacement of the orchestra shell at Portland's and new lighting control systems at OCC and Expo.

### **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 full repayment of the internal loan from General Fund to OCC for the Eastside Streetcar Local Improvement District (LID) Assessment.

### **Contingency**

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

## **ENDING FUND BALANCE**

All fund balances have been budgeted in contingency reserves, to provide the most flexibility to the venues in FY 2018-19 for capital projects and new business strategies. The contingency amount represents contingencies and fund balances combined.



# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
MERC Fund							
Revenues							
Beginning Fund Balance							
7,979,696	14,601,071	17,274,479	320530	Fund Bal-Restr for Capital TLT	5,110,000	5,110,000	5,110,000
-	420,158	-	326200	Fund Bal - Restricted by Contract	-	-	-
-	8,244,765	10,435,510	340000	Fund Bal-Unassigned/Undesignated	9,856,137	9,856,137	11,411,396
-	238,000	-	341500	Fund Bal-Dsg PERS	-	-	-
291,763	-	-	345200	Fund Bal-Dsg Renewal Expo	-	-	-
9,499,030	11,927,557	15,130,192	345300	Fund Bal-Dsg Renewal OCC	27,090,052	27,090,052	27,090,052
6,867,228	9,069,122	9,148,122	345400	Fun Bal-DsgG Renewal P'5	5,239,757	5,239,757	5,239,757
713,983	945,079	1,193,560	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	-	-	-
2,297,958	2,297,958	2,006,195	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	1,967,349	1,967,349	1,967,349
1,821,308	1,956,187	2,092,302	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	2,355,185	2,355,185	2,355,185
2,004,255	2,263,312	2,263,311	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,474,175	2,474,175	2,474,175
8,890,621	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
40,365,842	51,963,209	59,543,671	Total Beginning Fund Balance		54,092,655	54,092,655	55,647,914
Current Revenue							
2,201	8,055	-	411000	State Grants - Direct	-	-	-
30,980	90,048	-	411500	State Grants - Indirect	-	-	-
-	10,964	10,000	412000	Local Grants - Direct	-	-	-
-	7,500	-	412800	Local Capital Grants	-	-	-
22,951	-	28,000	412900	Intra-Metro Grants	-	-	-
18,268,118	18,780,605	19,793,911	413000	Hotel/Motel Tax	20,535,115	20,535,115	20,535,115
2,633,638	6,425,488	4,488,395	413300	Visitor Development Fund Alloc	2,550,651	2,550,651	2,550,651
473,139	478,453	491,122	413310	Enhanced Marketing VDF	503,014	503,014	503,014
856,873	866,299	889,441	414500	Government Contributions	911,677	911,677	911,677
7,830	7,010	7,700	417000	Fines and Forfeits	7,828	7,828	7,828
2,513,542	2,629,319	2,299,083	450000	Admission Fees	2,449,233	2,449,233	2,449,233
663,846	1,135,935	1,260,750	450300	Admission - Special Concerts	1,264,500	1,264,500	1,264,500
-	-	-	451000	Rentals - Equipment	55,301	55,301	55,301
2,652,623	2,087,610	1,990,000	451010	Rentals - Audio Visual Equipment Fees	2,024,425	2,024,425	2,024,425
28,241	18,842	21,376	451015	Rentals - Presentation Equipment Fees	20,725	20,725	20,725
34,800	27,201	29,720	451020	Rentals - Bleacher Fees	30,845	30,845	30,845
10,862	13,444	10,500	451030	Rentals - Dance Floor Fees	12,363	12,363	12,363
51,563	57,330	47,725	451040	Rentals - Misc. Equipment Fees	36,563	36,563	36,563
2,605	-	-	451041	Rentals - ATM	-	-	-
61,957	78,248	75,940	451050	Rentals - Tables and Chairs Fees	86,415	86,415	86,415
(18,372)	56,558	2,500	451090	Rentals - Liquidated Damages	2,500	2,500	2,500

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
(942,679)	(817,984)	(242,741)	451110	Comp Services (Contra)	(244,914)	(244,914)	(394,503)
(1,362,034)	(1,110,313)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(4,728)	(4,728)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(13,953)	(13,953)	(15,813)	451140	Rental Refunds - Off-Site Parking Incentive	(17,000)	(17,000)	(17,000)
135,101	4,130	-	451998	Deferred Rental Rev Collected	-	-	-
55,732	69,114	54,736	452000	Rentals - Space	96,236	96,236	96,236
4,433,556	3,824,012	5,801,766	452101	Rentals - Exhibit Hall	6,727,777	6,727,777	6,727,777
53,820	37,833	9,500	452102	Rentals - Lobby	9,634	9,634	9,634
544,776	728,086	45,000	452103	Rentals - Meeting Room	38,536	38,536	38,536
1,160,230	1,245,191	-	452104	Rentals - Ballroom	-	-	-
1,801,840	1,909,487	1,657,652	452105	Rentals - Theater	1,602,045	1,602,045	1,602,045
28,871	14,345	-	452109	Rentals - Other Space	-	-	-
159,624	166,942	315,000	452110	Rentals - Outdoor Space	154,144	154,144	154,144
1,362,071	1,138,629	-	452190	Rentals - Paid by VDF/POVA	-	-	-
798,306	795,402	856,776	455110	Food Service Revenue - Liquor	799,457	799,457	851,736
1,370,900	1,297,814	1,192,253	455120	Food Service Revenue - Beer	1,448,700	1,448,700	1,580,805
1,199,334	1,196,553	1,137,806	455130	Food Service Revenue - Wine	1,308,563	1,308,563	1,339,391
1,114,553	1,075,383	975,230	455200	Food Service Revenue - Beverage	1,602,828	1,602,828	2,747,950
82,683	41,711	-	455210	Food Service Revenue - Water	-	-	-
826,133	731,659	-	455220	Food Service Revenue - Coffee	-	-	-
40,420	30,077	515,000	455310	Food Service Rev - Spec Coffee Regular	-	-	-
135,891	121,250	-	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,178	2,218	-	455330	Food Service Rev - Spec Coffee Other	-	-	-
106,410	104,377	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
77,773	68,561	-	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
19,595	23,275	-	455370	Food Service Rev - Spec Coffee Food	-	-	-
31,268	26,613	-	455380	Food Service Revenue - Smoothies	-	-	-
49,807	32,791	-	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
11,185,224	10,423,769	11,014,558	455500	Food Service Revenue - Food	13,455,514	13,455,514	11,882,892
83,340	112,805	69,000	455900	Miscellaneous Food and Beverage Revenue	34,000	34,000	223,141
-	-	13,875	455910	Outside Catering Buyout	-	-	-
2,382,311	2,133,972	2,090,045	455920	Recovery - Billed Gratuity	2,558,994	2,558,994	2,547,473
167,609	163,466	150,000	455930	Recovery - Billed Labor	216,216	216,216	192,385
5,615	4,661	-	455941	Food Service Rev - Rental Linens	-	-	-
4,394	26,435	-	455942	Food Service Rev - Rental Equipment	54,054	54,054	-
719,064	671,579	575,000	455950	Subcontractor Revenue	773,265	773,265	792,029
1,008	374	-	455951	Sub Contract Reimbursement - Short	-	-	-
(223,615)	(176,774)	(65,000)	455990	Misc Food and Beverage - Less Comp Services	(243,378)	(243,378)	-
76,953	-	-	455998	Deferred Food and Bev Revenue Collected	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
14,765	16,412	16,000	457100	Gift Shop Sales	18,000	18,000	18,000
300	300	500	457200	Merchanise Buyout/Merch_Buy	500	500	500
13,450	975	30,000	457500	Advertising Revenue	53,600	53,600	53,600
30,560	28,668	17,500	457510	Advertising Rev - Banner Outdoors	24,750	24,750	24,750
2,750	1,500	2,000	457520	Display Advertising	2,000	2,000	2,000
-	-	500	457530	Advertising Rev - Marquee	500	500	500
17,000	21,500	5,000	457540	Website Advertising	4,000	4,000	4,000
4,200	32,300	-	457560	Advert Rev - Printed Material/Adv Rev PM	-	-	-
-	-	25,000	458000	Utility Services	-	-	-
10,791	16,579	11,125	458200	Utility Services - Compressed Air	11,959	11,959	11,959
1,677,802	1,327,504	1,495,000	458300	Utility Services - Electricity and Hookup	1,649,255	1,649,255	1,649,255
135,265	160,626	165,000	458310	Utility Services - Commission-Electrical	170,000	170,000	170,000
6,977	2,326	1,000	458400	Utility Services - HVAC	1,075	1,075	1,075
7,358	5,497	7,900	458500	Utility Services - Natural Gas	7,257	7,257	7,257
41,091	19,221	32,500	458600	Utility Services - Refuse Removal	13,681	13,681	13,681
41,998	28,783	39,450	458700	Utility Services - Telephone and Hookup	39,713	39,713	39,713
1,598,208	964,504	963,500	458800	Utility Services - WiFi - Internet Network	1,094,568	1,094,568	1,094,568
6,814	8,278	7,200	458910	Utility Services - Freight	7,740	7,740	7,740
18,970	7,493	6,600	458920	Utility Services - Water and Sewer	7,095	7,095	7,095
14,340	8,394	14,500	458930	Utilitiy Services - Keys	13,545	13,545	13,545
5,780	3,418	5,500	458940	Utility Services - Storage	5,913	5,913	5,913
23	38	-	458950	Utility Services - Supplies Billed AV	-	-	-
6,418	6,395	6,500	458960	Utility Services - Rent Portable Sink	6,988	6,988	6,988
37,594	30,835	47,000	459100	Commissions - ATM	40,425	40,425	40,425
14,100	13,629	-	459200	Commissions - Outside Catering	-	-	-
7,815	4,259	5,000	459800	Commissions-Promoter Rev Share/Pro RevShr	7,500	7,500	7,500
175,007	192,899	166,250	459910	Commissions - Souvenir Sales	170,000	170,000	170,000
40,538	35,649	27,000	459920	Commissions - Tickets	31,600	31,600	31,600
(423)	5,086	1,100	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
4,117,997	3,224,174	2,759,225	459922	Commissions - Ticket Service Charge	3,312,475	3,312,475	3,312,475
20,000	22,000	20,000	459930	Ticket Advertising Allowance	22,500	22,500	22,500
2,706,965	2,656,104	3,242,000	462000	Parking Fees	3,513,282	3,513,282	3,513,282
87,276	49,440	50,000	462100	Parking Fees - Contract	85,000	85,000	85,000
62,744	54,297	62,000	462120	Parking Fees - Employee	55,000	55,000	55,000
70,622	63,224	89,460	462130	Parking Fees - Exhibitor	76,744	76,744	76,744
88,540	85,012	90,000	462140	Parking Fees - Special Pass	100,000	100,000	100,000
70,151	69,676	61,000	462190	Parking Fees - Lot Buy Out	55,155	55,155	55,155
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	47,252	47,252	47,252
7,361	12,605	7,500	464500	Reimbursed Services	8,800	8,800	8,800

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
3,901	4,533	9,302	464511	Reimbursed Services - Production	5,000	5,000	5,000
191,465	249,552	243,802	464512	Reimbursed Services - Security	426,565	426,565	426,565
100,735	131,494	102,500	464514	Reimbursed Services - License and Permits Billed	125,500	125,500	125,500
425,699	443,888	350,000	464515	Reimbursed Services - Stagehand	393,201	393,201	393,201
109,402	205,354	233,625	464516	Reimbursed Services - Marketing/Reim Mktg	241,750	241,750	241,750
152,387	89,417	71,725	464521	Reimbursed Services - City Police	92,162	92,162	92,162
17,925	22,185	15,000	464522	Reimbursed Services - Piano Tuning	22,085	22,085	22,085
-	645	-	464523	Reimbursed Services - Traffic Control	-	-	-
57,677	52,030	63,000	464591	Reimbursed Services - Ticket Printing Fee	47,700	47,700	47,700
-	5,116	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
12,490	14,320	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
10,199	2,802	5,000	464599	Reimbursed Services - Miscellaneous	5,000	5,000	5,000
-	-	3,200	464900	Reimbursed Labor	2,550	2,550	2,550
304,605	264,637	204,704	464901	Reimbursed Labor - Admission	254,168	254,168	254,168
84,851	91,938	76,257	464902	Reimbursed Labor - Admission Lead	78,534	78,534	78,534
60,227	54,452	61,500	464903	Reimbursed Labor - Aisle Cleaning	66,112	66,112	66,112
538,508	530,432	420,383	464904	Reimbursed Labor - Audio Visual	421,615	421,615	421,615
129,737	61,968	110,000	464905	Reimbursed Labor - Booth Cleaning	91,375	91,375	91,375
54,018	56,574	59,655	464906	Reimbursed Labor - Coat Check	63,736	63,736	63,736
36,185	38,841	35,762	464907	Reimbursed Labor - Elevator Operator	38,377	38,377	38,377
120,998	103,468	110,839	464908	Reimbursed Labor - EMT and Medical	129,803	129,803	129,803
750	3,401	500	464909	Reimbursed Labor - Event Service	3,000	3,000	3,000
115,100	122,958	121,792	464910	Reimbursed Labor - Gate	164,818	164,818	164,818
156,694	163,047	135,991	464911	Reimbursed Labor - House Manager	162,697	162,697	162,697
197,819	268,899	245,420	464912	Reimb Labor-Oper and Setup	259,065	259,065	259,065
11,058	9,458	10,500	464913	Reimbursed Labor - Porter	12,363	12,363	12,363
48,043	49,865	44,000	464914	Reimbursed Labor - Security	56,679	56,679	56,679
152,327	161,318	171,821	464915	Reimbursed Labor - Stagedoor	171,821	171,821	171,821
33,939	90,857	75,000	464916	Reimbursed Labor - Technical	97,825	97,825	97,825
120,013	112,908	122,890	464917	Reimbursed Labor - Ticket Sellers	122,239	122,239	122,239
83,058	87,333	81,464	464918	Reimbursed Labor - Ticket Supervisor	101,930	101,930	101,930
527,588	567,782	572,446	464919	Reimbursed Labor - Ushers	618,341	618,341	618,341
1,228	1,223	775	464920	Reimbursed Labor - Utility	833	833	833
26,182	44,668	21,500	464921	Reimbursed Labor - Staging Fees	32,788	32,788	32,788
1,308,348	1,477,366	1,618,988	464922	Reimbursed Labor - Stagehand	1,786,725	1,786,725	1,786,725
329,194	389,898	320,091	465000	Miscellaneous Charges for Svc	330,839	330,839	330,839
360,225	458,909	445,000	470000	Interest on Investments	655,798	655,798	655,798
46,144	(10,969)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
37,179	32,910	-	472000	Interest Revenue - Licensee	35,000	35,000	35,000

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
-	-	189,375	475000	Donations and Bequests - Oper	125,000	125,000	125,000
544,917	637,500	648,126	475500	Capital Contrib and Donations	3,862,501	3,862,501	3,862,501
72,537	300,491	165,200	476000	Sponsorship Revenue	157,700	157,700	157,700
(5,093)	(47,079)	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
81,363	91,473	76,000	480010	Credit Card Machine Fees Billed	81,500	81,500	81,500
30,709	66,818	-	480020	Finance Charges	15,000	15,000	15,000
187,692	39,568	40,590	489000	Miscellaneous Revenue	50,000	50,000	50,000
148,173	6,696	-	489100	Refunds/Reimbursements	5,000	5,000	5,000
500	1,165	-	489101	Key Reimbursement	-	-	-
10,344	8,614	4,475	489110	Damage Reimbursements	12,000	12,000	12,000
<b>74,209,920</b>	<b>75,661,955</b>	<b>74,404,769</b>		<b>Total Current Revenue</b>	<b>82,948,493</b>	<b>82,948,493</b>	<b>82,948,493</b>
<i><b>Interfund Transfers</b></i>							
860,132	650,000	400,000	497000	Transfer of Resources	400,000	400,000	400,000
39,300	-	27,852	498000	Transfer for Direct Costs	-	-	-
<b>899,432</b>	<b>650,000</b>	<b>427,852</b>		<b>Total Interfund Transfers</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>
<b>\$115,475,194</b>	<b>\$128,275,164</b>	<b>\$134,376,292</b>	<b>TOTAL RESOURCES</b>		<b>\$137,441,148</b>	<b>\$137,441,148</b>	<b>\$138,996,407</b>

## Expenditures

<i><b>Personnel Services</b></i>							
5,127,411	5,239,502	6,047,326	501000	Reg Employees-Full Time-Exempt	6,583,298	6,583,298	6,631,573
4,368,727	4,442,417	5,147,746	501500	Reg Empl-Full Time-Non-Exempt	4,937,149	4,937,149	4,937,149
-	-	(1,103,683)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(135,000)	(135,000)	(135,000)
125,107	136,260	155,082	502500	Reg Empl-Part Time-Non-Exempt	153,686	153,686	129,246
49,651	54,592	125,194	503000	Temporary Employees - Hourly	180,331	180,331	180,331
1,010,449	1,112,684	1,543,938	504300	Non-Reimbursable Labor	1,521,626	1,521,626	1,521,626
2,598,010	2,708,964	2,587,730	504500	Reimbursable Labor	3,368,845	3,368,845	3,368,845
501,183	584,008	555,052	508000	Overtime	181,685	181,685	181,685
-	-	504,120	508500	Premium Pay	190,370	190,370	190,370
14,972	20,718	21,720	508600	Mobile Comm Allowance	25,920	25,920	25,920
-	-	33,000	508921	Sales Incentive Program (Budgetary)	50,000	50,000	50,000
1,136,816	1,176,679	1,137,477	511000	Fringe - Payroll Taxes	1,268,264	1,268,264	1,270,268
1,584,708	1,561,083	2,105,724	512000	Fringe - Retirement PERS	2,244,274	2,244,274	2,247,277
2,337,982	2,274,805	3,000,478	513000	Fringe - Health and Welfare	2,942,786	2,942,786	2,957,570
13,226	14,851	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
70,286	63,051	31,989	514000	Fringe - Unemployment	13,402	13,402	13,402
51,615	50,453	91,616	515000	Fringe - Other Benefits	56,028	56,028	56,028
186,996	273,256	119,877	519000	Pension Oblig Bonds Contrib	299,708	299,708	300,185

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
15,113	22,575	2,400	519500	Fringe - Insurance - Opt Out	2,400	2,400	2,400
<b>19,192,250</b>	<b>19,735,898</b>	<b>22,106,786</b>		<b>Total Personnel Services</b>	<b>23,884,772</b>	<b>23,884,772</b>	<b>23,928,875</b>
				<b><u>Materials and Services</u></b>			
56,993	43,633	55,915	520100	Office Supplies	57,515	57,515	75,215
38,855	48,053	72,762	520110	Computer Equipment	85,250	85,250	85,250
32,568	22,284	56,029	520120	Meetings Expenditures	58,684	58,684	58,684
5,067	6,419	12,383	520130	Postage	9,983	9,983	9,983
81,492	69,969	76,500	520140	OfficeSupply-PromoandConsult Sup	68,500	68,500	68,500
94,327	76,651	113,850	520500	Operating Supplies	281,350	281,350	492,710
99,632	107,563	87,950	520510	Operating Supplies - Small Tools, Equip	88,000	88,000	88,000
19,496	28,764	25,100	520520	Operating Supplies - Audio Visual	19,250	19,250	19,250
3,212	4,143	3,900	520530	Operating Supplies - Coat Check	4,000	4,000	4,000
-	11,146	8,000	520535	Operating Supplies - Food for Prg Part	12,000	12,000	12,000
5,572	5,805	6,700	520540	Operating Supplies - Medical and Veterinary	7,700	7,700	7,700
6,857	4,687	9,750	520550	Operating Supplies - Telecommunications	9,550	9,550	9,550
11,601	8,248	10,750	520560	Operating Supplies - Tickets	10,950	10,950	10,950
6,545	7,553	90,160	520570	Operating Supplies - Production	128,730	128,730	128,730
57,860	66,861	37,700	520571	Operating Supplies - Show and Stage	25,700	25,700	25,700
58,866	62,020	68,750	520580	Operating Supplies - Uniforms	72,350	72,350	329,850
3,087	782	7,500	520590	Operating Supplies - Sustainability	6,700	6,700	6,700
62,311	45,679	62,097	521100	Membership and Professional Dues	63,215	63,215	63,215
3,454	2,436	4,400	521200	Publications and Subscriptions	4,700	4,700	4,700
15,576	15,653	20,050	521400	Fuels and Lubricants - General	17,250	17,250	17,250
20,495	14,999	21,000	521500	Maintenance and Repairs Supplies	21,750	21,750	21,750
54,866	18,486	24,500	521510	Maintenance and Repairs Supplies - Technology	24,825	24,825	24,825
123,545	104,215	83,000	521520	Maintenance and Repairs Supplies - Building	75,600	75,600	75,600
64,819	89,103	79,250	521521	Maintenance and Repairs Supplies - HVAC	79,250	79,250	79,250
40,634	29,285	27,400	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	28,400	28,400	28,400
158,285	164,807	158,100	521530	Maintenance and Repairs Supplies - Custodial	89,200	89,200	89,200
29,589	36,458	40,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000	40,000	40,000
82,489	113,818	95,000	521540	Maintenance and Repairs Supplies - Electrical	110,050	110,050	110,050
2,919	10,935	5,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	6,350	6,350	6,350
99,906	76,229	99,350	521560	Maintenance and Repairs Supplies - Equipment	82,100	82,100	82,100
556	2,663	1,600	521570	Maintenance and Repairs Supplies - Vehicles	1,600	1,600	1,600
223	690	2,000	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	500	500	500
13,973	12,783	13,000	522500	Retail	15,000	15,000	15,000
18,861	-	1,000	524000	Contracted Professional Svcs	47,750	47,750	52,350
20,050	24,160	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	25,000	25,000	25,000
135,972	3,145	75,000	524020	Contracted Prof Svcs - Attorney and Legal	50,000	50,000	50,000
12,849	22,841	78,700	524040	Contracted Prof Svcs - Promotion and Public Relations	194,572	194,572	194,572
138,051	92,976	152,700	524050	Contracted Prof Svcs - Advertising	112,700	112,700	112,700

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
12,160	10,995	41,500	524060	Contracted Prof Svcs - Information Technology Services	30,300	30,300	30,300
564,446	362,409	953,500	524070	Contracted Prof Svcs - Management, Consulting and Communication	723,150	723,150	673,150
1,183	3,601	1,750	524075	Contracted Prof Svcs - Recruiting Services	4,150	4,150	14,650
131,947	6,100	150,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	50,000	50,000	50,000
213,435	470,595	462,250	524500	Marketing Expenditures	479,874	479,874	481,224
3,350,004	3,600,000	3,848,000	524510	Sales and Marketing Contract	3,881,000	3,881,000	3,881,000
17,949	36,190	37,000	524600	Sponsorship Expenditures	50,250	50,250	50,250
473,139	478,453	2,508,282	524700	Visitor Develop Marketing	503,014	503,014	503,014
116,906	57,332	90,000	525110	Utility Services - Internet	85,000	85,000	85,000
98,341	100,079	118,900	525120	Utility Services - Telecommunications	121,250	121,250	143,106
1,514,376	1,513,230	1,465,000	525130	Utility Services - Electricity	1,495,000	1,495,000	1,495,000
199,739	280,522	232,700	525140	Utility Services - Natural Gas	234,700	234,700	234,700
129,205	106,773	123,500	525150	Utility Services - Sanitation and Refuse Removal	116,150	116,150	116,150
470,670	412,742	455,000	525160	Utility Services - Water and Sewer	452,150	452,150	452,150
35,725	124,777	110,000	525165	Utility Services - Stormwater	140,000	140,000	140,000
29,740	83,529	86,500	525500	Cleaning Services	85,000	85,000	144,750
2,918	7,288	36,500	526000	Maintenance and Repair Services	55,060	55,060	87,810
566,004	444,601	490,500	526010	Maintenance and Repair Services - Building	618,350	618,350	618,350
42,520	98,005	100,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
15,421	18,479	5,300	526012	Maintenance and Repair Services - Electricity	3,800	3,800	3,800
235,096	262,170	269,000	526013	Maintenance and Repair Services - Elevator and Escalator	283,000	283,000	283,000
268,081	265,793	157,650	526014	Maintenance and Repair Services - HVAC	178,250	178,250	178,250
2,543	6,042	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
99,856	98,099	117,850	526020	Maintenance and Repair Services - Equipment	105,050	105,050	105,050
125,517	144,859	155,500	526030	Maintenance and Repair Services - Grounds	158,000	158,000	158,000
57,720	64,474	111,000	526040	Maintenance and Repair Services - Technology	121,500	121,500	121,500
3,193	1,148	3,750	526050	Maintenance and Repair Services - Vehicles	3,500	3,500	3,500
87,060	49,189	72,000	526060	Maintenance and Repair Services - Safety	68,800	68,800	68,800
75,271	3,230,583	1,574,167	526100	Capital Maintenance - CIP	37,515,000	37,515,000	39,909,343
231	10,438	7,500	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
131,161	157,198	162,800	526300	Software Maintenance	187,800	187,800	190,850
640	-	12,000	526500	Rentals	10,000	10,000	39,500
24,315	52,412	44,110	526510	Rentals - Building	44,980	44,980	44,980
36,086	102,051	100,300	526520	Rentals - Equipment	105,500	105,500	105,500
28,765	29,091	30,660	526530	Rentals - Office Equipment	30,000	30,000	30,000
14,580	12,856	11,700	526540	Rentals - Vehicle	13,700	13,700	13,700
5,816	18,139	19,000	526550	Rentals - Production	24,000	24,000	24,000
278,033	343,809	396,524	526555	Rentals - Air Space	398,524	398,524	398,524
16,580	8,574	14,120	526560	Rentals - Parking Space	12,470	12,470	12,470
823,845	459,234	465,500	526580	Rentals - Audio Visual	439,000	439,000	439,000
9,206	6,992	8,704	527000	Insurance	9,695	9,695	383,406
53,529	26,172	53,500	528000	Other Purchased Services	23,500	23,500	54,211

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
17,931	24,865	43,975	528030	Other Purchased Services - Delivery, Shipping and Courier	31,675	31,675	31,675
1,710	7,566	7,667	528060	Other Purchased Services - EMT and Medical	7,350	7,350	7,350
3,109	1,812	6,000	528070	Other Purchased Services - Trade Shows	6,000	6,000	6,000
1,276,795	1,131,212	1,246,279	528080	Other Purchased Services - Agency Fees	1,147,696	1,147,696	1,147,696
157,991	93,203	68,271	528091	Other Purchased Services - City Police	82,010	82,010	82,010
24,610	21,880	57,000	528092	Other Purchased Services - Traffic Control	26,000	26,000	26,000
19,335	23,245	15,000	528093	Other Purchased Services - Piano Tuning	23,871	23,871	23,871
12,777	13,920	14,100	528094	Other Purchased Services - Linens	14,100	14,100	14,100
1,595	3,623	5,050	528095	Other Purchased Services - Physical Capacity Testing	5,050	5,050	5,050
15,228	1,671	17,500	528099	Other Purchased Services - Sustainability	47,500	47,500	47,500
8,037	3,473	5,000	528110	Other Purch Services - Reimb - Show Services	5,000	5,000	5,000
192,395	300,607	291,376	528120	Other Purch Services - Reimb - Security	399,604	399,604	447,104
533,667	580,851	500,000	528130	Other Purch Services - Reimb - Stagehand	537,212	537,212	537,212
9,676	-	10,000	528140	Other Purch Services - Reimb - Talent and Entertainment	-	-	-
173,217	137,607	90,000	528150	Other Purch Services - Reimb - Audio Visual	55,000	55,000	55,000
2,717	-	6,000	528200	Banking Services	5,850	5,850	6,378
892,474	753,347	888,413	528210	Credit Card Fees	746,926	746,926	946,926
135,770	149,371	159,200	528300	Other Purchased Services - Temporary Help Services	136,146	136,146	136,146
27,037	36,865	89,550	528400	Other Purchased Services - Printing and Graphics	88,300	88,300	88,300
384,661	725,265	492,263	528600	Other Purchased Services - Artist and Talent	496,375	496,375	496,375
20,831	70,838	74,000	528610	Other Purchased Services - Artist Hosp	71,700	71,700	71,700
61,980	92,539	93,962	528620	Other Purchased Services - Music License and Royalty	95,776	95,776	95,776
3,763	5,277	-	528630	Promoter Rev Share Payment	-	-	-
800	1,673	1,900	529101	Food and Beverage Services - Advertising and Promotion	1,900	1,900	-
528	528	729	529102	Food and Beverage Services - Banking Fees	528	528	-
111,257	155,241	121,000	529103	Food and Beverage Services - Credit Card Expense	160,000	160,000	-
353	(91)	400	529104	Food and Beverage Services - Postage	100	100	-
385,153	299,432	404,699	529106	Food and Beverage Services - General Insurance	364,587	364,587	-
12,936	2,217	3,500	529107	Food and Beverage Services - Cash Over/Short	3,000	3,000	-
838	-	-	529108	Food and Beverage Services - Rental Exp - Vehicle	-	-	-
883	1,059	500	529109	Food and Beverage Services - Services - Vehicles	800	800	-
6,066	5,093	4,500	529110	Food and Beverage Services - Freight Chargeouts	6,250	6,250	-
8,283	9,609	9,950	529111	Food and Beverage Services - Recruiting	10,500	10,500	-
27,002	28,484	19,914	529112	Food and Beverage Services - Other	25,750	25,750	-
2,652,008	2,373,540	3,173,995	529120	Food and Beverage Services - Food Cost	2,668,878	2,668,878	2,634,150
567,026	598,193	184,116	529121	Food and Beverage Services - Beverage Cost	671,713	671,713	623,342
141,894	134,436	89,964	529122	Food and Bev Svcs-Liquor Cost	160,382	160,382	161,680
222,513	208,656	143,710	529123	Food and Beverage Services - Wine Cost	251,434	251,434	265,458
280,573	269,308	139,570	529124	Food and Beverage Services - Beer Cost	317,161	317,161	303,609
9,421	(1,132)	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(262,515)	(261,706)	(259,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(265,000)	(265,000)	(305,000)
-	-	65,865	529128	Food and Beverage Services - Promoter Revenue Share	-	-	-



# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
-	-	6,000	529129	Food and Beverage Services - Other	-	-	-
1,714,049	1,716,942	1,806,589	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,690,000	1,690,000	1,690,000
4,987,191	4,760,240	4,536,723	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	5,810,000	5,810,000	5,771,573
45,707	24,733	35,000	529132	Food and Beverage Services - Payroll Laundry	23,151	23,151	-
431,768	405,493	307,950	529133	Food and Beverage Services - Subcontractor Payout	411,547	411,547	474,975
19,388	33,345	19,000	529134	Food and Beverage Services - Rental Exp - Equipment	24,500	24,500	-
12,991	12,896	11,700	529135	Food and Beverage Services - Replacements	14,000	14,000	-
2,076	803	2,800	529136	Food and Beverage Services - Travel - Meals and Entertainment	1,000	1,000	-
774	3,657	4,000	529137	Food and Beverage Services - Travel - Lodging	2,500	2,500	-
1,506,751	1,712,418	2,015,282	529139	Food and Beverage Services - Other Labor and Related	2,254,436	2,254,436	2,273,279
6,808	9,095	5,500	529140	Food and Beverage Services - Employee Welfare	7,500	7,500	-
2,900	2,950	3,000	529150	Food and Beverage Services - Services - Software License Fees	3,000	3,000	-
61,530	58,410	57,600	529151	Food and Beverage Services - Services - Contract Cleaning	62,000	62,000	-
994	2,086	2,000	529152	Food and Beverage Services - Services - Consulting	-	-	-
4,225	1,632	4,000	529153	Food and Beverage Services - Services - Legal	2,500	2,500	-
30,060	32,243	14,000	529154	Food and Beverage Services - Services - Repair and Maintenance	33,000	33,000	-
5,980	1,080	5,000	529155	Food and Beverage Services - Services - Professional	1,500	1,500	-
56,737	45,521	42,500	529157	Food and Beverage Services - Services - Security	47,500	47,500	-
201	-	5,000	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
17,781	20,241	13,750	529159	Food and Beverage Services - Services - Telecommunications	19,000	19,000	-
459	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
16,809	7,360	30,000	529169	Food and Beverage Services - Services - Other	1,000	1,000	-
177,821	168,492	110,000	529170	Food and Beverage Services - Supplies - Cafeteria	170,000	170,000	-
1,174	1,767	600	529171	Food and Beverage Services - Supplies - Flowers and Decoration	460	460	-
207,427	223,988	172,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	225,000	225,000	-
1,182	3,189	1,950	529173	Food and Beverage Services - Supplies - Misc.	500	500	-
14,544	18,697	18,500	529174	Food and Beverage Services - Supplies - Office	19,500	19,500	-
3,672	13,063	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
31	74	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
184,120	137,040	(77,881)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	193,119	193,119	349,365
-	-	520,000	529190	Food and Beverage Services - Reserve Capital 2%	-	-	(315,191)
433,739	408,561	(183,863)	529191	Food and Beverage Services - Spent Capital Reserve 2%	386,237	386,237	698,729
-	(219)	260,000	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	(157,595)
218,905	225,861	(77,881)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	193,119	193,119	349,365
639	447	260,000	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	(157,595)
71,750	70,553	(77,881)	529195	Food and Beverage Services - Spent Utility Reserve 1%	193,119	193,119	349,365
-	2,457	260,000	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	(157,595)
309,517	276,056	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
606,259	567,818	600,886	529198	Food and Beverage Services - Net Gross Receipts Percent	627,635	627,635	623,249
514,248	433,314	391,520	529199	Food and Beverage Services - Percent of Net Profit	388,211	388,211	443,938
-	281	-	529200	Parking Services	-	-	-
268,970	271,923	370,000	529210	Parking Services - Parking Lot Management	287,242	287,242	287,242

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
-	205,334	-	530000	Payments to Other Agencies	-	-	-
112,731	140,412	124,650	530010	License and Permit Fees	135,950	135,950	135,950
28,648	16,779	25,000	531000	Taxes (Non-Payroll)	25,000	25,000	25,000
3,303	3,392	4,500	532000	Government Assessments	4,500	4,500	4,500
98,488	143,325	203,650	540000	Charges for Services	2,564,209	2,564,209	2,564,209
-	-	-	545000	Travel	-	-	3,050
117,343	156,839	175,423	545100	Travel and Lodging	190,224	190,224	190,224
9,238	41,881	68,770	545200	Mileage, Taxi and Parking	30,385	30,385	30,385
52,612	60,964	76,585	545300	Meals and Entertainment	91,540	91,540	100,040
50,550	62,138	94,420	545500	Staff Development	116,770	116,770	116,770
60,930	74,455	81,931	545520	Conference Fees	90,640	90,640	90,640
72,948	90,255	122,524	549000	Miscellaneous Expenditures	96,424	96,424	96,424
486,449	293,662	517,730	549010	Tri-Met Transit Pass	530,099	530,099	530,099
48,961	47,048	-	552000	Bad Debt Expense	35,000	35,000	35,000
<b>33,268,110</b>	<b>36,035,529</b>	<b>38,167,308</b>		<b>Total Materials and Services</b>	<b>76,414,132</b>	<b>76,414,132</b>	<b>78,808,475</b>
<b><u>Capital Outlay</u></b>							
42,585	615,904	5,007,548	571000	Improve-Other than Bldg	2,230,000	2,230,000	2,230,000
-	-	250,000	571500	Intangibles - Non-Depreciable	-	-	-
1,399,419	2,787,878	7,103,342	572000	Buildings and Related	70,000	70,000	70,000
551,448	555,829	1,420,138	574000	Equipment and Vehicles	3,835,000	3,835,000	4,120,000
29,061	-	-	574500	Vehicles	-	-	-
10,974	157,856	769,520	575000	Office Furn and Equip	-	-	-
23,251	148,309	-	579000	Intangible Assets	40,000	40,000	40,000
<b>2,056,738</b>	<b>4,265,776</b>	<b>14,550,548</b>		<b>Total Capital Outlay</b>	<b>6,175,000</b>	<b>6,175,000</b>	<b>6,460,000</b>
<b><u>Interfund Transfers</u></b>							
4,156,376	4,080,228	4,606,925	580000	Transfer for Indirect Costs	4,956,558	4,956,558	4,956,558
4,586,176	5,471,120	1,024,500	581000	Transfer of Resources	1,024,345	1,024,345	1,024,345
63,654	72,212	5,500	582000	Transfer for Direct Costs	25,000	25,000	25,000
179,988	179,988	179,988	586000	Interfund Loan - Principal	719,952	719,952	719,952
8,693	10,574	13,499	586500	Interfund Loan - Interest	-	-	-
<b>8,994,887</b>	<b>9,814,122</b>	<b>5,830,412</b>		<b>Total Interfund Transfers</b>	<b>6,725,855</b>	<b>6,725,855</b>	<b>6,725,855</b>
<b><u>Contingency</u></b>							
-	-	3,941,550	701002	Contingency - Operating	4,508,805	4,508,805	4,508,805
-	-	6,615,882	701003	Contingency - New Capital-Business Strategy Reserve	14,520,384	14,520,384	14,539,076
-	-	38,051,742	706000	Contingency - Renew and Replacement	-	-	(1,186,879)
-	-	5,112,064	709000	Contingency - All Other	5,212,200	5,212,200	5,212,200
<b>-</b>	<b>-</b>	<b>53,721,238</b>		<b>Total Contingency</b>	<b>24,241,389</b>	<b>24,241,389</b>	<b>23,073,202</b>

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund</b>							
				<i><b>Unappropriated Fund Balance</b></i>			
14,601,071	19,029,847	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
8,244,765	8,412,086	-	805000	Unapp FB - Reserves	-	-	-
21,941,758	23,903,959	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
658,158	938,790	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
6,517,457	6,139,157	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
<b>51,963,209</b>	<b>58,423,839</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$115,475,194</b>	<b>\$128,275,164</b>	<b>\$134,376,292</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$137,441,148</b>	<b>\$137,441,148</b>	<b>\$138,996,407</b>
<b>186.35</b>	<b>189.95</b>	<b>195.65</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>199.97</b>	<b>199.97</b>	<b>200.97</b>

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Administration)</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
7,003,338	12,924,778	17,274,479	320530	Fund Bal-Restr for Capital TLT	5,110,000	5,110,000	5,110,000
-	289,547	289,546	340000	Fund Bal-Unassigned/Undesignated	1,429,885	1,429,885	1,429,885
-	12,000	-	341500	Fund Bal-Dsg PERS	-	-	-
713,983	945,079	1,193,560	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	-	-	-
284,162	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
<b>8,001,483</b>	<b>14,171,404</b>	<b>18,757,585</b>		<b>Total Beginning Fund Balance</b>	<b>6,539,885</b>	<b>6,539,885</b>	<b>6,539,885</b>
<i>Current Revenue</i>							
6,741,441	6,525,901	6,741,441	413000	Hotel/Motel Tax	-	-	-
59,368	117,099	50,000	470000	Interest on Investments	130,798	130,798	130,798
5,134	(2,005)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
<b>6,805,943</b>	<b>6,640,995</b>	<b>6,791,441</b>		<b>Total Current Revenue</b>	<b>130,798</b>	<b>130,798</b>	<b>130,798</b>
<i>Interfund Transfers</i>							
39,300	-	-	498000	Transfer for Direct Costs	-	-	-
-	-	1,424,152	499310	Intrafund Clearing Direct	-	-	-
(820,000)	(2,391,740)	(18,850,000)	499500	Intrafund Clearing Capital	-	-	-
<b>(780,700)</b>	<b>(2,391,740)</b>	<b>(17,425,848)</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$14,026,726</b>	<b>\$18,420,659</b>	<b>\$8,123,178</b>	<b>TOTAL RESOURCES</b>		<b>\$6,670,683</b>	<b>\$6,670,683</b>	<b>\$6,670,683</b>

## Expenditures

<i>Personnel Services</i>							
560,128	488,662	762,440	501000	Reg Employees-Full Time-Exempt	529,137	529,137	529,137
32,753	77,922	43,780	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	10,000	503000	Temporary Employees - Hourly	-	-	-
8,133	1,040	-	508000	Overtime	-	-	-
1,975	1,525	2,400	508600	Mobile Comm Allowance	3,000	3,000	3,000
46,625	43,633	62,836	511000	Fringe - Payroll Taxes	40,805	40,805	40,805
66,257	52,443	102,906	512000	Fringe - Retirement PERS	70,818	70,818	70,818
90,129	54,811	110,261	513000	Fringe - Health and Welfare	65,301	65,301	65,301
226	851	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
13,988	-	-	514000	Fringe - Unemployment	-	-	-
1,464	1,361	2,999	515000	Fringe - Other Benefits	1,959	1,959	1,959
8,203	12,009	7,863	519000	Pension Oblig Bonds Contrib	10,583	10,583	10,583

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Administration)</b>							
2,400	3,600	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>832,280</b>	<b>737,859</b>	<b>1,105,485</b>		<b>Total Personnel Services</b>	<b>721,603</b>	<b>721,603</b>	<b>721,603</b>
<i><b>Materials and Services</b></i>							
102	807	1,500	520100	Office Supplies	1,500	1,500	1,500
1,455	9,717	16,000	520110	Computer Equipment	10,000	10,000	10,000
12,137	15,371	13,000	520120	Meetings Expenditures	15,700	15,700	15,700
164	170	-	520130	Postage	-	-	-
413	27	3,500	520140	OfficeSupply-PromoandConsult Sup	1,500	1,500	1,500
434	-	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	-	500	520580	Operating Supplies - Uniforms	500	500	500
820	1,310	3,925	521100	Membership and Professional Dues	3,925	3,925	3,925
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
20,050	24,160	20,000	524010	Contracted Prof Svcs - Accounting and Auditing	25,000	25,000	25,000
-	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	2,372	2,372	2,372
2,391	6,503	4,000	524050	Contracted Prof Svcs - Advertising	4,000	4,000	4,000
-	-	1,500	524060	Contracted Prof Svcs - Information Technology Services	1,500	1,500	1,500
15,513	104,990	208,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	63,500	63,500	63,500
-	-	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000	1,000	1,000
2,993	4,200	5,000	524600	Sponsorship Expenditures	7,500	7,500	7,500
-	-	2,400	525120	Utility Services - Telecommunications	-	-	-
6,922	-	22,500	526040	Maintenance and Repair Services - Technology	10,000	10,000	10,000
123,736	138,343	155,000	526300	Software Maintenance	172,500	172,500	172,500
-	-	660	526530	Rentals - Office Equipment	-	-	-
11,046	12,833	25,200	528030	Other Purchased Services - Delivery, Shipping and Courier	12,500	12,500	12,500
574	921	15,000	528400	Other Purchased Services - Printing and Graphics	15,000	15,000	15,000
427	2,430	12,500	545100	Travel and Lodging	12,500	12,500	12,500
108	382	1,600	545200	Mileage, Taxi and Parking	1,600	1,600	1,600
181	118	3,300	545300	Meals and Entertainment	3,300	3,300	3,300
3,467	3,891	10,400	545500	Staff Development	10,400	10,400	10,400
100	50	4,500	545520	Conference Fees	4,500	4,500	4,500
306	46	400	549000	Miscellaneous Expenditures	400	400	400
36,900	-	-	549010	Tri-Met Transit Pass	-	-	-
<b>282,631</b>	<b>326,269</b>	<b>538,385</b>		<b>Total Materials and Services</b>	<b>385,197</b>	<b>385,197</b>	<b>385,197</b>
<i><b>Capital Outlay</b></i>							
-	-	250,000	571500	Intangibles - Non-Depreciable	-	-	-
-	-	<b>250,000</b>		<b>Total Capital Outlay</b>	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Administration)</b>							
				<i>Interfund Transfers</i>			
-	-	-	580000	Transfer for Indirect Costs	70,947	70,947	70,947
-	33,850	2,225	581000	Transfer of Resources	2,320	2,320	2,320
-	-	5,500	582000	Transfer for Direct Costs	-	-	-
-	<b>33,850</b>	<b>7,725</b>		<b>Total Interfund Transfers</b>	<b>73,267</b>	<b>73,267</b>	<b>73,267</b>
				<i>Contingency</i>			
-	-	53,460	701002	Contingency - Operating	1,158,805	1,158,805	1,158,805
-	-	1,056,059	706000	Contingency - Renew and Replacement	-	-	-
-	-	5,112,064	709000	Contingency - All Other	5,212,200	5,212,200	5,212,200
-	-	<b>6,221,583</b>		<b>Total Contingency</b>	<b>6,371,005</b>	<b>6,371,005</b>	<b>6,371,005</b>
				<i>Unappropriated Fund Balance</i>			
12,924,778	17,174,034	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
289,547	301,546	-	805000	Unapp FB - Reserves	-	-	-
945,079	1,098,079	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
12,000	-	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
<b>14,171,404</b>	<b>18,573,659</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$15,286,315</b>	<b>\$19,671,636</b>	<b>\$8,123,178</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$7,551,072</b>	<b>\$7,551,072</b>	<b>\$7,551,072</b>

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Expo Center)</b>							
<b><u>Revenues</u></b>							
				<i><b>Beginning Fund Balance</b></i>			
203,434	386,344	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
-	88,126	-	326200	Fund Bal - Restricted by Contract	-	-	-
-	49,177	520,817	340000	Fund Bal-Unassigned/Undesignated	315,712	315,712	835,850
-	21,500	-	341500	Fund Bal-Dsg PERS	-	-	-
291,763	-	-	345200	Fund Bal-Dsg Renewal Expo	-	-	-
2,297,958	2,297,958	2,006,195	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	1,967,349	1,967,349	1,967,349
374,710	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
<b>3,167,865</b>	<b>2,843,105</b>	<b>2,527,012</b>		<b>Total Beginning Fund Balance</b>	<b>2,283,061</b>	<b>2,283,061</b>	<b>2,803,199</b>
				<i><b>Current Revenue</b></i>			
-	1,000	-	412000	Local Grants - Direct	-	-	-
10,800	-	-	412900	Intra-Metro Grants	-	-	-
-	-	-	413000	Hotel/Motel Tax	1,119,787	1,119,787	1,119,787
5,873	5,273	6,000	417000	Fines and Forfeits	6,000	6,000	6,000
141,852	173,669	172,395	450000	Admission Fees	184,850	184,850	184,850
7,159	3,689	7,500	451010	Rentals - Audio Visual Equipment Fees	8,800	8,800	8,800
-	-	266	451015	Rentals - Presentation Equipment Fees	300	300	300
9,266	9,667	14,720	451020	Rentals - Bleacher Fees	14,720	14,720	14,720
4,495	4,034	10,225	451040	Rentals - Misc. Equipment Fees	10,225	10,225	10,225
18,806	17,162	29,440	451050	Rentals - Tables and Chairs Fees	29,440	29,440	29,440
1,992	6,681	2,500	451090	Rentals - Liquidated Damages	2,500	2,500	2,500
(8,204)	(1,860)	-	451110	Comp Services (Contra)	-	-	-
(4,728)	(4,728)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(13,953)	(13,953)	(15,813)	451140	Rental Refunds - Off-Site Parking Incentive	(17,000)	(17,000)	(17,000)
28,578	43,602	30,000	452000	Rentals - Space	71,500	71,500	71,500
1,577,168	1,546,692	1,618,746	452101	Rentals - Exhibit Hall	1,724,489	1,724,489	1,724,489
3,098	344	9,500	452102	Rentals - Lobby	9,634	9,634	9,634
48,019	49,649	45,000	452103	Rentals - Meeting Room	38,536	38,536	38,536
156,099	162,312	315,000	452110	Rentals - Outdoor Space	154,144	154,144	154,144
47,122	54,869	113,500	455110	Food Service Revenue - Liquor	62,890	62,890	60,941
361,348	419,028	534,705	455120	Food Service Revenue - Beer	438,407	438,407	466,332
12,430	13,146	167,710	455130	Food Service Revenue - Wine	11,083	11,083	15,315
299,345	280,538	220,000	455200	Food Service Revenue - Beverage	334,513	334,513	386,505
1,427	7,961	-	455210	Food Service Revenue - Water	-	-	-
11,549	44,759	-	455220	Food Service Revenue - Coffee	-	-	-
789,962	880,567	754,894	455500	Food Service Revenue - Food	1,106,309	1,106,309	986,186

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Expo Center)</b>							
5,493	11,419	-	455900	Miscellaneous Food and Beverage Revenue	-	-	10,405
-	-	13,875	455910	Outside Catering Buyout	-	-	-
45,127	72,131	83,938	455920	Recovery - Billed Gratuity	84,635	84,635	74,081
1,221	6,535	-	455930	Recovery - Billed Labor	-	-	-
649	33	-	455942	Food Service Rev - Rental Equipment	-	-	-
432,941	404,304	425,000	455950	Subcontractor Revenue	481,081	481,081	502,937
222	65	-	455951	Sub Contract Reimbursement - Short	-	-	-
(11,787)	(9,744)	(15,000)	455990	Misc Food and Beverage - Less Comp Services	(16,216)	(16,216)	-
300	300	500	457200	Merchanise Buyout/Merch_Buy	500	500	500
-	975	5,000	457500	Advertising Revenue	6,000	6,000	6,000
-	-	5,000	457540	Website Advertising	4,000	4,000	4,000
135,265	160,626	165,000	458310	Utility Services - Commission-Electrical	170,000	170,000	170,000
4,488	4,372	5,000	458500	Utility Services - Natural Gas	5,000	5,000	5,000
6,274	3,899	6,750	458600	Utility Services - Refuse Removal	7,500	7,500	7,500
10,279	6,386	10,250	458700	Utility Services - Telephone and Hookup	8,000	8,000	8,000
48,487	52,798	53,500	458800	Utility Services - WiFi - Internet Network	60,000	60,000	60,000
19,806	14,776	22,000	459100	Commissions - ATM	20,425	20,425	20,425
13,493	17,635	13,000	459920	Commissions - Tickets	17,600	17,600	17,600
1,260,886	1,218,353	1,742,000	462000	Parking Fees	1,663,282	1,663,282	1,663,282
73,612	63,224	89,460	462130	Parking Fees - Exhibitor	76,744	76,744	76,744
70,151	69,676	61,000	462190	Parking Fees - Lot Buy Out	55,155	55,155	55,155
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	47,252	47,252	47,252
7,361	12,605	7,500	464500	Reimbursed Services	8,800	8,800	8,800
3,901	4,533	9,302	464511	Reimbursed Services - Production	5,000	5,000	5,000
34,089	36,217	39,079	464512	Reimbursed Services - Security	42,950	42,950	42,950
7,646	14,372	9,000	464514	Reimbursed Services - License and Permits Billed	12,000	12,000	12,000
21,742	30,758	29,725	464521	Reimbursed Services - City Police	34,112	34,112	34,112
-	645	-	464523	Reimbursed Services - Traffic Control	-	-	-
27,181	29,036	28,000	464591	Reimbursed Services - Ticket Printing Fee	30,200	30,200	30,200
-	-	3,200	464900	Reimbursed Labor	2,550	2,550	2,550
54,111	58,754	65,304	464901	Reimbursed Labor - Admission	66,000	66,000	66,000
5,813	8,061	7,977	464902	Reimbursed Labor - Admission Lead	7,500	7,500	7,500
-	-	-	464904	Reimbursed Labor - Audio Visual	-	-	-
29,218	28,258	32,045	464908	Reimbursed Labor - EMT and Medical	34,450	34,450	34,450
5,233	2,623	5,000	464912	Reimb Labor-Oper and Setup	5,000	5,000	5,000
-	335	-	464914	Reimbursed Labor - Security	-	-	-
54,566	55,454	61,382	464917	Reimbursed Labor - Ticket Sellers	60,600	60,600	60,600
27,733	28,347	31,667	464918	Reimbursed Labor - Ticket Supervisor	30,900	30,900	30,900
-	469	-	464919	Reimbursed Labor - Ushers	-	-	-



# Metropolitan Exposition Recreation Commission Fund

FY 2017-18				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
MERC Fund (Expo Center)								
3,004	27,902	7,600	465000	Miscellaneous Charges for Svc		14,788	14,788	14,788
25,393	23,819	35,000	470000	Interest on Investments		35,000	35,000	35,000
4,064	(789)	-	471900	Unrealized Gain/Loss -FMV Adj		-	-	-
58,125	95,625	171,563	475500	Capital Contrib and Donations		236,875	236,875	236,875
23,133	18,795	25,000	476000	Sponsorship Revenue		22,500	22,500	22,500
(2,099)	(889)	-	480000	Cash Over and Short		-	-	-
23,114	31,763	24,000	480010	Credit Card Machine Fees Billed		26,500	26,500	26,500
2,085	919	-	480020	Finance Charges		-	-	-
3,225	10	-	489000	Miscellaneous Revenue		-	-	-
967	-	-	489100	Refunds/Reimbursements		-	-	-
-	190	-	489101	Key Reimbursement		-	-	-
6,770	259	4,475	489110	Damage Reimbursements		6,000	6,000	6,000
6,096,741	6,353,890	7,363,335	Total Current Revenue			8,683,810	8,683,810	8,683,810
<i>Interfund Transfers</i>								
327,333	280,000	400,000	497000	Transfer of Resources		400,000	400,000	400,000
280,000	1,016,740	2,850,000	499500	Intrafund Clearing Capital		-	-	-
607,333	1,296,740	3,250,000	Total Interfund Transfers			400,000	400,000	400,000
\$9,871,939	\$10,493,735	\$13,140,347	TOTAL RESOURCES			\$11,366,871	\$11,366,871	\$11,887,009

## Expenditures

<i>Personnel Services</i>							
484,544	507,427	582,817	501000	Reg Employees-Full Time-Exempt	614,474	614,474	662,749
395,723	446,429	431,243	501500	Reg Empl-Full Time-Non-Exempt	477,873	477,873	477,873
-	-	(123,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(50,000)	(50,000)	(50,000)
58,250	44,444	38,189	502500	Reg Empl-Part Time-Non-Exempt	48,361	48,361	23,921
17,869	21,104	72,200	503000	Temporary Employees - Hourly	45,700	45,700	45,700
129,096	116,163	161,372	504300	Non-Reimbursable Labor	157,907	157,907	157,907
155,798	154,429	153,032	504500	Reimbursable Labor	149,482	149,482	149,482
4,474	6,316	2,500	508000	Overtime	2,500	2,500	2,500
1,080	1,080	720	508600	Mobile Comm Allowance	720	720	720
102,678	106,636	124,270	511000	Fringe - Payroll Taxes	124,036	124,036	126,040
153,272	154,733	226,361	512000	Fringe - Retirement PERS	223,477	223,477	226,480
193,469	192,262	248,649	513000	Fringe - Health and Welfare	224,350	224,350	239,134
6,634	4,008	2,281	514000	Fringe - Unemployment	2,526	2,526	2,526
3,158	3,359	8,300	515000	Fringe - Other Benefits	5,120	5,120	5,120
16,716	23,700	10,521	519000	Pension Oblig Bonds Contrib	26,486	26,486	26,963

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Expo Center)</b>							
3,788	5,400	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>1,726,549</b>	<b>1,787,490</b>	<b>1,939,455</b>		<b>Total Personnel Services</b>	<b>2,053,012</b>	<b>2,053,012</b>	<b>2,097,115</b>
<b><i>Materials and Services</i></b>							
5,650	4,009	3,000	520100	Office Supplies	5,000	5,000	7,000
2,475	2,454	2,000	520110	Computer Equipment	2,500	2,500	2,500
37	-	-	520120	Meetings Expenditures	-	-	-
267	246	200	520130	Postage	250	250	250
8,118	11,736	11,000	520140	OfficeSupply-PromoandConsult Sup	11,000	11,000	11,000
33,473	9,492	30,000	520500	Operating Supplies	20,050	20,050	44,050
2,876	868	3,000	520510	Operating Supplies - Small Tools, Equip	3,300	3,300	3,300
582	1,700	600	520520	Operating Supplies - Audio Visual	500	500	500
575	1,183	1,500	520540	Operating Supplies - Medical and Veterinary	2,500	2,500	2,500
283	329	1,000	520550	Operating Supplies - Telecommunications	800	800	800
7,525	8,248	5,750	520560	Operating Supplies - Tickets	5,950	5,950	5,950
3,972	6,686	4,000	520580	Operating Supplies - Uniforms	4,100	4,100	16,600
353	146	2,000	520590	Operating Supplies - Sustainability	2,000	2,000	2,000
2,829	2,257	3,712	521100	Membership and Professional Dues	4,694	4,694	4,694
200	689	-	521200	Publications and Subscriptions	-	-	-
7,481	8,668	9,000	521400	Fuels and Lubricants - General	8,000	8,000	8,000
1,176	316	-	521510	Maintenance and Repairs Supplies - Technology	325	325	325
9,579	10,258	13,000	521520	Maintenance and Repairs Supplies - Building	13,000	13,000	13,000
4,316	6,450	5,500	521521	Maintenance and Repairs Supplies - HVAC	5,000	5,000	5,000
35,628	38,465	28,000	521530	Maintenance and Repairs Supplies - Custodial	28,000	28,000	28,000
4,923	5,512	7,000	521540	Maintenance and Repairs Supplies - Electrical	6,000	6,000	6,000
2,067	2,854	3,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	3,000	3,000	3,000
2,147	12,437	3,000	521560	Maintenance and Repairs Supplies - Equipment	2,500	2,500	2,500
309	1,651	600	521570	Maintenance and Repairs Supplies - Vehicles	600	600	600
57	-	500	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	500	500	500
-	-	-	524000	Contracted Professional Svcs	-	-	1,100
11,793	22,541	20,000	524040	Contracted Prof Svcs - Promotion and Public Relations	20,000	20,000	20,000
16,757	17,196	22,500	524050	Contracted Prof Svcs - Advertising	22,500	22,500	22,500
498	1,355	10,000	524060	Contracted Prof Svcs - Information Technology Services	10,000	10,000	10,000
4,522	1,268	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	11,700	11,700	11,700
-	-	250	524075	Contracted Prof Svcs - Recruiting Services	650	650	1,150
-	-	-	524500	Marketing Expenditures	-	-	350
-	-	17,160	524700	Visitor Develop Marketing	-	-	-
4,125	7,800	5,000	525110	Utility Services - Internet	5,000	5,000	5,000
23,483	20,207	17,500	525120	Utility Services - Telecommunications	17,500	17,500	18,600
339,396	359,310	340,000	525130	Utility Services - Electricity	350,000	350,000	350,000
61,681	105,424	72,000	525140	Utility Services - Natural Gas	72,000	72,000	72,000
37,143	37,479	36,000	525150	Utility Services - Sanitation and Refuse Removal	37,800	37,800	37,800

# Metropolitan Exposition Recreation Commission Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
MERC Fund (Expo Center)							
130,935	77,785	70,000	525160	Utility Services - Water and Sewer	71,400	71,400	71,400
35,725	124,777	110,000	525165	Utility Services - Stormwater	140,000	140,000	140,000
-	-	-	525500	Cleaning Services	-	-	6,750
2,552	7,288	6,000	526000	Maintenance and Repair Services	24,560	24,560	29,810
96,942	79,894	94,000	526010	Maintenance and Repair Services - Building	102,000	102,000	102,000
1,541	3,789	3,000	526013	Maintenance and Repair Services - Elevator and Escalator	3,000	3,000	3,000
61,401	110,894	3,000	526014	Maintenance and Repair Services - HVAC	3,000	3,000	3,000
1,086	11,417	6,000	526020	Maintenance and Repair Services - Equipment	6,000	6,000	6,000
574	1,868	2,500	526030	Maintenance and Repair Services - Grounds	2,500	2,500	2,500
12,393	13,507	12,000	526040	Maintenance and Repair Services - Technology	14,000	14,000	14,000
1,725	985	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
3,513	1,057,398	489,167	526100	Capital Maintenance - CIP	927,000	927,000	1,384,343
231	10,438	7,500	526200	Capital Maintenance - Non-CIP	7,500	7,500	7,500
-	-	-	526300	Software Maintenance	-	-	550
405	-	12,000	526500	Rentals	10,000	10,000	20,000
3,950	6,492	3,800	526520	Rentals - Equipment	3,800	3,800	3,800
5,484	3,107	3,500	526530	Rentals - Office Equipment	4,000	4,000	4,000
12,939	11,418	10,000	526540	Rentals - Vehicle	12,000	12,000	12,000
4,641	11,454	5,000	526550	Rentals - Production	10,000	10,000	10,000
12,350	7,350	10,000	526560	Rentals - Parking Space	8,350	8,350	8,350
25,290	22,079	6,500	526580	Rentals - Audio Visual	10,000	10,000	10,000
-	-	-	527000	Insurance	-	-	40,961
53	1,036	-	528000	Other Purchased Services	-	-	9,510
1,921	1,099	2,325	528030	Other Purchased Services - Delivery, Shipping and Courier	1,825	1,825	1,825
570	2,236	1,400	528060	Other Purchased Services - EMT and Medical	950	950	950
38,202	41,663	33,271	528091	Other Purchased Services - City Police	34,260	34,260	34,260
24,610	21,880	57,000	528092	Other Purchased Services - Traffic Control	26,000	26,000	26,000
310	243	350	528095	Other Purchased Services - Physical Capacity Testing	350	350	350
51,294	80,699	91,500	528120	Other Purch Services - Reimb - Security	52,225	52,225	54,725
861	-	1,000	528200	Banking Services	850	850	958
39,056	50,327	40,000	528210	Credit Card Fees	47,500	47,500	65,000
55,219	77,306	30,000	528300	Other Purchased Services - Temporary Help Services	30,000	30,000	30,000
12,901	8,773	10,000	528400	Other Purchased Services - Printing and Graphics	11,000	11,000	11,000
-	466	400	529101	Food and Beverage Services - Advertising and Promotion	400	400	-
108	108	125	529102	Food and Beverage Services - Banking Fees	108	108	-
13,563	17,648	15,000	529103	Food and Beverage Services - Credit Card Expense	17,500	17,500	-
12	19	100	529104	Food and Beverage Services - Postage	-	-	-
24,996	22,667	30,000	529106	Food and Beverage Services - General Insurance	42,250	42,250	-
5,805	1,878	1,500	529107	Food and Beverage Services - Cash Over/Short	1,500	1,500	-
-	476	-	529109	Food and Beverage Services - Services - Vehicles	-	-	-
604	699	500	529110	Food and Beverage Services - Freight Chargeouts	750	750	-
322	368	750	529111	Food and Beverage Services - Recruiting	500	500	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Expo Center)</b>							
11,474	11,904	9,414	529112	Food and Beverage Services - Other	10,000	10,000	-
253,008	251,776	256,377	529120	Food and Beverage Services - Food Cost	251,443	251,443	250,775
94,170	116,258	129,679	529121	Food and Beverage Services - Beverage Cost	121,248	121,248	100,767
6,868	12,153	12,392	529122	Food and Bev Svcs-Liquor Cost	9,700	9,700	7,971
2,429	2,659	23,042	529123	Food and Beverage Services - Wine Cost	2,911	2,911	12,272
88,657	96,983	79,236	529124	Food and Beverage Services - Beer Cost	106,698	106,698	88,437
(50,815)	(51,330)	(49,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(50,000)	(50,000)	(50,000)
-	-	65,865	529128	Food and Beverage Services - Promoter Revenue Share	-	-	-
-	-	3,000	529129	Food and Beverage Services - Other	-	-	-
179,110	202,728	250,680	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	215,000	215,000	215,000
457,411	530,750	506,000	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	630,000	630,000	591,573
2,311	2,539	-	529132	Food and Beverage Services - Payroll Laundry	2,000	2,000	-
264,022	246,649	187,500	529133	Food and Beverage Services - Subcontractor Payout	244,750	244,750	301,762
9,095	14,062	5,000	529134	Food and Beverage Services - Rental Exp - Equipment	5,000	5,000	-
3,261	1,850	2,500	529135	Food and Beverage Services - Replacements	2,000	2,000	-
53	14	-	529136	Food and Beverage Services - Travel - Meals and Entertainment	-	-	-
67,162	92,322	100,000	529139	Food and Beverage Services - Other Labor and Related	109,850	109,850	105,270
555	1,222	500	529140	Food and Beverage Services - Employee Welfare	1,000	1,000	-
600	550	500	529150	Food and Beverage Services - Services - Software License Fees	500	500	-
5,028	7,489	9,000	529151	Food and Beverage Services - Services - Contract Cleaning	9,000	9,000	-
1,630	950	1,500	529153	Food and Beverage Services - Services - Legal	1,000	1,000	-
4,056	5,686	2,000	529154	Food and Beverage Services - Services - Repair and Maintenance	5,500	5,500	-
2,951	2,455	2,500	529157	Food and Beverage Services - Services - Security	2,500	2,500	-
967	1,320	1,750	529159	Food and Beverage Services - Services - Telecommunications	1,500	1,500	-
15,620	13,371	15,000	529170	Food and Beverage Services - Supplies - Cafeteria	15,000	15,000	-
70	70	120	529171	Food and Beverage Services - Supplies - Flowers and Decoration	100	100	-
8,672	8,893	10,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	10,000	10,000	-
76	-	500	529173	Food and Beverage Services - Supplies - Misc.	500	500	-
1,706	1,713	2,000	529174	Food and Beverage Services - Supplies - Office	2,000	2,000	-
45	1,161	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
28	-	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
8,345	7,200	20,361	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	22,715	22,715	45,503
-	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-	-	(45,503)
20,154	29,558	54,622	529191	Food and Beverage Services - Spent Capital Reserve 2%	45,429	45,429	91,006
-	(219)	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	(22,751)
34,377	17,231	20,361	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	22,715	22,715	45,503
639	861	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	(22,751)
28,401	28,352	20,361	529195	Food and Beverage Services - Spent Utility Reserve 1%	22,715	22,715	45,503
-	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	(22,751)
25,982	30,430	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
63,336	68,827	75,174	529198	Food and Beverage Services - Net Gross Receipts Percent	73,822	73,822	73,942
35,260	38,596	41,830	529199	Food and Beverage Services - Percent of Net Profit	32,294	32,294	44,166

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Expo Center)</b>							
121,266	97,373	205,000	529210	Parking Services - Parking Lot Management	102,242	102,242	102,242
7,857	15,701	9,150	530010	License and Permit Fees	11,750	11,750	11,750
28,648	16,779	25,000	531000	Taxes (Non-Payroll)	25,000	25,000	25,000
-	-	-	540000	Charges for Services	463,270	463,270	463,270
-	-	-	545000	Travel	-	-	525
1,880	3,545	5,000	545100	Travel and Lodging	8,000	8,000	8,000
1,166	1,492	1,950	545200	Mileage, Taxi and Parking	2,300	2,300	2,300
1,818	2,960	3,355	545300	Meals and Entertainment	4,505	4,505	5,505
472	753	1,050	545500	Staff Development	1,300	1,300	1,300
1,515	1,990	3,750	545520	Conference Fees	5,250	5,250	5,250
1,248	652	35,500	549000	Miscellaneous Expenditures	600	600	600
0	52	-	552000	Bad Debt Expense	-	-	-
<b>3,132,967</b>	<b>4,539,094</b>	<b>4,002,979</b>		<b>Total Materials and Services</b>	<b>4,857,904</b>	<b>4,857,904</b>	<b>5,315,247</b>
<i><b>Capital Outlay</b></i>							
42,585	86,181	367,548	571000	Improve-Other than Bldg	150,000	150,000	150,000
174,395	56,940	2,237,629	572000	Buildings and Related	40,000	40,000	40,000
76,695	306,447	82,138	574000	Equipment and Vehicles	110,000	110,000	110,000
10,974	6,584	180,000	575000	Office Furn and Equip	-	-	-
-	35,226	-	579000	Intangible Assets	40,000	40,000	40,000
<b>304,650</b>	<b>491,379</b>	<b>2,867,315</b>		<b>Total Capital Outlay</b>	<b>340,000</b>	<b>340,000</b>	<b>340,000</b>
<i><b>Interfund Transfers</b></i>							
555,157	530,430	647,815	580000	Transfer for Indirect Costs	693,773	693,773	693,773
1,186,176	1,203,395	1,022,275	581000	Transfer of Resources	1,022,025	1,022,025	1,022,025
<b>1,741,333</b>	<b>1,733,825</b>	<b>1,670,090</b>		<b>Total Interfund Transfers</b>	<b>1,715,798</b>	<b>1,715,798</b>	<b>1,715,798</b>
<i><b>Contingency</b></i>							
-	-	400,238	701002	Contingency - Operating	350,000	350,000	350,000
-	-	2,260,270	701003	Contingency - New Capital-Business Strategy Reserve	2,050,157	2,050,157	2,068,849
-	-	<b>2,660,508</b>		<b>Total Contingency</b>	<b>2,400,157</b>	<b>2,400,157</b>	<b>2,418,849</b>
<i><b>Unappropriated Fund Balance</b></i>							
386,344	303,269	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
49,177	-	-	805000	Unapp FB - Reserves	-	-	-
109,626	57,381	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
2,297,958	1,581,297	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
<b>2,843,105</b>	<b>1,941,947</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$9,748,604</b>	<b>\$10,493,735</b>	<b>\$13,140,347</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$11,366,871</b>	<b>\$11,366,871</b>	<b>\$11,887,009</b>

# Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18					
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>MERC Fund (Oregon Convention Center)</b>							
<b><u>Revenues</u></b>							
<i>Beginning Fund Balance</i>							
772,924	1,289,949	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
-	228,224	-	326200	Fund Bal - Restricted by Contract	-	-	-
-	6,242,625	7,743,545	340000	Fund Bal-Unassigned/Undesignated	6,368,126	6,368,126	8,203,126
-	125,500	-	341500	Fund Bal-Dsg PERS	-	-	-
9,499,030	11,927,557	15,130,192	345300	Fund Bal-Dsg Renewal OCC	27,090,052	27,090,052	27,090,052
1,821,308	1,956,187	2,092,302	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	2,355,185	2,355,185	2,355,185
6,480,783	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
<b>18,574,045</b>	<b>21,770,042</b>	<b>24,966,039</b>	<b>Total Beginning Fund Balance</b>		<b>35,813,363</b>	<b>35,813,363</b>	<b>37,648,363</b>
<i>Current Revenue</i>							
2,201	8,055	-	411000	State Grants - Direct	-	-	-
-	90,048	-	411500	State Grants - Indirect	-	-	-
-	7,500	-	412800	Local Capital Grants	-	-	-
6,151	-	-	412900	Intra-Metro Grants	-	-	-
10,185,853	10,898,863	11,661,784	413000	Hotel/Motel Tax	17,989,885	17,989,885	17,989,885
1,955,473	5,739,705	3,784,454	413300	Visitor Development Fund Alloc	1,829,111	1,829,111	1,829,111
473,139	478,453	491,122	413310	Enhanced Marketing VDF	503,014	503,014	503,014
1,958	1,737	1,700	417000	Fines and Forfeits	1,828	1,828	1,828
4,384	7,442	3,000	450000	Admission Fees	6,000	6,000	6,000
2,595,390	2,029,579	1,950,000	451010	Rentals - Audio Visual Equipment Fees	2,015,625	2,015,625	2,015,625
28,241	18,842	21,110	451015	Rentals - Presentation Equipment Fees	20,425	20,425	20,425
25,534	17,534	15,000	451020	Rentals - Bleacher Fees	16,125	16,125	16,125
10,862	13,444	10,500	451030	Rentals - Dance Floor Fees	12,363	12,363	12,363
26,908	29,613	24,500	451040	Rentals - Misc. Equipment Fees	26,338	26,338	26,338
2,605	-	-	451041	Rentals - ATM	-	-	-
42,115	60,171	45,500	451050	Rentals - Tables and Chairs Fees	56,975	56,975	56,975
(20,364)	49,877	-	451090	Rentals - Liquidated Damages	-	-	-
(461,675)	(276,414)	(25,000)	451110	Comp Services (Contra)	(16,125)	(16,125)	(100,714)
(1,362,034)	(1,110,313)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
4,918	1,423	2,500	452000	Rentals - Space	2,500	2,500	2,500
2,856,388	2,277,319	4,183,020	452101	Rentals - Exhibit Hall	5,003,288	5,003,288	5,003,288
34,932	35,019	-	452102	Rentals - Lobby	-	-	-
496,757	678,437	-	452103	Rentals - Meeting Room	-	-	-
1,160,230	1,245,191	-	452104	Rentals - Ballroom	-	-	-
26,321	12,395	-	452109	Rentals - Other Space	-	-	-
1,362,071	1,138,629	-	452190	Rentals - Paid by VDF/POVA	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>MERC Fund (Oregon Convention Center)</b>							
276,517	264,868	335,000	455110	Food Service Revenue - Liquor	265,167	265,167	319,395
447,271	302,392	340,000	455120	Food Service Revenue - Beer	383,043	383,043	487,223
273,007	225,285	335,000	455130	Food Service Revenue - Wine	272,980	272,980	299,576
345,211	318,712	415,000	455200	Food Service Revenue - Beverage	724,065	724,065	1,817,195
76,013	33,334	-	455210	Food Service Revenue - Water	-	-	-
800,680	672,170	-	455220	Food Service Revenue - Coffee	-	-	-
40,420	30,077	515,000	455310	Food Service Rev - Spec Coffee Regular	-	-	-
135,891	121,250	-	455320	Food Service Rev - Spec Coffee Espresso	-	-	-
3,178	2,218	-	455330	Food Service Rev - Spec Coffee Other	-	-	-
106,410	104,377	-	455340	Food Service Rev - Spec Coffee Bot Beverage	-	-	-
77,773	68,561	-	455360	Food Service Rev - Spec Coffee Baked Goods	-	-	-
19,595	23,275	-	455370	Food Service Rev - Spec Coffee Food	-	-	-
31,268	26,613	-	455380	Food Service Revenue - Smoothies	-	-	-
49,807	32,791	-	455390	Food Service Rev - Spec Coffee Retail Food	-	-	-
9,654,266	8,831,098	8,931,050	455500	Food Service Revenue - Food	11,694,205	11,694,205	10,241,706
68,754	91,038	-	455900	Miscellaneous Food and Beverage Revenue	-	-	178,736
2,269,650	2,021,637	1,929,107	455920	Recovery - Billed Gratuity	2,417,859	2,417,859	2,416,892
150,462	140,362	150,000	455930	Recovery - Billed Labor	216,216	216,216	192,385
4,805	4,661	-	455941	Food Service Rev - Rental Linens	-	-	-
16,894	22,254	-	455942	Food Service Rev - Rental Equipment	54,054	54,054	-
186,893	159,651	150,000	455950	Subcontractor Revenue	189,189	189,189	186,097
640	170	-	455951	Sub Contract Reimbursement - Short	-	-	-
(166,924)	(103,779)	(50,000)	455990	Misc Food and Beverage - Less Comp Services	(162,162)	(162,162)	-
70,837	-	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
30,560	28,668	17,500	457510	Advertising Rev - Banner Outdoors	24,750	24,750	24,750
2,750	1,500	2,000	457520	Display Advertising	2,000	2,000	2,000
-	-	25,000	458000	Utility Services	-	-	-
10,791	16,579	11,125	458200	Utility Services - Compressed Air	11,959	11,959	11,959
1,609,872	1,258,393	1,440,000	458300	Utility Services - Electricity and Hookup	1,609,920	1,609,920	1,609,920
6,977	2,326	1,000	458400	Utility Services - HVAC	1,075	1,075	1,075
2,870	1,126	2,900	458500	Utility Services - Natural Gas	2,257	2,257	2,257
34,818	15,322	15,750	458600	Utility Services - Refuse Removal	6,181	6,181	6,181
29,009	19,247	28,000	458700	Utility Services - Telephone and Hookup	31,713	31,713	31,713
1,528,841	889,660	895,000	458800	Utility Services - WiFi - Internet Network	1,015,875	1,015,875	1,015,875
6,814	8,278	7,200	458910	Utility Services - Freight	7,740	7,740	7,740
18,970	7,493	6,600	458920	Utility Services - Water and Sewer	7,095	7,095	7,095
14,340	8,394	14,500	458930	Utility Services - Keys	13,545	13,545	13,545
5,780	3,418	5,500	458940	Utility Services - Storage	5,913	5,913	5,913
23	38	-	458950	Utility Services - Supplies Billed AV	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Oregon Convention Center)</b>							
6,418	6,395	6,500	458960	Utility Services - Rent Portable Sink	6,988	6,988	6,988
12,244	11,440	18,000	459100	Commissions - ATM	13,000	13,000	13,000
27,045	18,014	14,000	459920	Commissions - Tickets	14,000	14,000	14,000
49,541	-	-	459922	Commissions - Ticket Service Charge	-	-	-
1,446,079	1,437,751	1,500,000	462000	Parking Fees	1,850,000	1,850,000	1,850,000
87,276	49,440	50,000	462100	Parking Fees - Contract	85,000	85,000	85,000
62,744	54,297	62,000	462120	Parking Fees - Employee	55,000	55,000	55,000
(2,991)	-	-	462130	Parking Fees - Exhibitor	-	-	-
88,540	85,012	90,000	462140	Parking Fees - Special Pass	100,000	100,000	100,000
-	7,553	-	464512	Reimbursed Services - Security	-	-	-
91,068	114,872	90,000	464514	Reimbursed Services - License and Permits Billed	110,000	110,000	110,000
130,645	58,659	42,000	464521	Reimbursed Services - City Police	58,050	58,050	58,050
30,496	22,995	35,000	464591	Reimbursed Services - Ticket Printing Fee	17,500	17,500	17,500
-	5,116	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
19	-	-	464593	Reimbursed Services - Coat Check Revenue	-	-	-
250,494	205,883	139,400	464901	Reimbursed Labor - Admission	188,168	188,168	188,168
40,437	42,420	30,030	464902	Reimbursed Labor - Admission Lead	30,030	30,030	30,030
60,227	54,452	61,500	464903	Reimbursed Labor - Aisle Cleaning	66,112	66,112	66,112
538,508	530,432	420,383	464904	Reimbursed Labor - Audio Visual	421,615	421,615	421,615
129,737	61,968	110,000	464905	Reimbursed Labor - Booth Cleaning	91,375	91,375	91,375
84,471	67,892	71,000	464908	Reimbursed Labor - EMT and Medical	84,522	84,522	84,522
750	3,401	500	464909	Reimbursed Labor - Event Service	3,000	3,000	3,000
93,896	105,550	95,000	464912	Reimb Labor-Oper and Setup	102,125	102,125	102,125
11,058	9,458	10,500	464913	Reimbursed Labor - Porter	12,363	12,363	12,363
48,043	49,531	44,000	464914	Reimbursed Labor - Security	56,679	56,679	56,679
33,939	90,857	75,000	464916	Reimbursed Labor - Technical	97,825	97,825	97,825
36,095	26,054	35,000	464917	Reimbursed Labor - Ticket Sellers	29,600	29,600	29,600
16,884	18,234	18,000	464918	Reimbursed Labor - Ticket Supervisor	25,300	25,300	25,300
1,228	1,223	775	464920	Reimbursed Labor - Utility	833	833	833
26,182	44,668	21,500	464921	Reimbursed Labor - Staging Fees	32,788	32,788	32,788
5,196	2,817	1,900	465000	Miscellaneous Charges for Svc	1,860	1,860	1,860
160,432	193,632	190,000	470000	Interest on Investments	300,000	300,000	300,000
20,022	(4,258)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
399,605	398,438	476,563	475500	Capital Contrib and Donations	557,813	557,813	557,813
30,736	193,586	45,000	476000	Sponsorship Revenue	70,000	70,000	70,000
1,991	(49,769)	-	480000	Cash Over and Short	-	-	-
18,773	14,078	16,000	480010	Credit Card Machine Fees Billed	16,000	16,000	16,000
15,902	50,613	-	480020	Finance Charges	-	-	-
102	3,281	-	489000	Miscellaneous Revenue	-	-	-



# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	<u>For Information Only</u>	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Oregon Convention Center)</b>								
10,510	5,283	-	489100	Refunds/Reimbursements		5,000	5,000	5,000
500	775	-	489101	Key Reimbursement		-	-	-
3,574	8,255	-	489110	Damage Reimbursements		6,000	6,000	6,000
<b>41,768,504</b>	<b>43,106,303</b>	<b>41,460,973</b>		<b>Total Current Revenue</b>		<b>50,770,537</b>	<b>50,770,537</b>	<b>50,770,537</b>
<b><u>Interfund Transfers</u></b>								
486,599	370,000	-	497000	Transfer of Resources		-	-	-
-	-	27,852	498000	Transfer for Direct Costs		-	-	-
-	-	(937,926)	499310	Intrafund Clearing Direct		-	-	-
540,000	1,375,000	16,000,000	499500	Intrafund Clearing Capital		-	-	-
<b>1,026,599</b>	<b>1,745,000</b>	<b>15,089,926</b>		<b>Total Interfund Transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>\$61,369,148</b>	<b>\$66,621,345</b>	<b>\$81,516,938</b>	<b>TOTAL RESOURCES</b>			<b>\$86,583,900</b>	<b>\$86,583,900</b>	<b>\$88,418,900</b>

## Expenditures

<b><u>Personnel Services</u></b>								
2,564,429	2,667,501	3,038,171	501000	Reg Employees-Full Time-Exempt		3,407,485	3,407,485	3,407,485
3,365,737	3,206,407	3,577,474	501500	Reg Empl-Full Time-Non-Exempt		3,447,696	3,447,696	3,447,696
-	-	(899,683)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(85,000)	(85,000)	(85,000)
50,946	55,739	116,893	502500	Reg Empl-Part Time-Non-Exempt		105,325	105,325	105,325
30,415	22,337	37,994	503000	Temporary Employees - Hourly		117,151	117,151	117,151
239,249	278,266	402,807	504300	Non-Reimbursable Labor		446,193	446,193	446,193
765,124	730,584	711,794	504500	Reimbursable Labor		693,167	693,167	693,167
128,186	144,438	151,912	508000	Overtime		131,977	131,977	131,977
-	-	192,169	508500	Premium Pay		176,642	176,642	176,642
11,917	18,113	18,600	508600	Mobile Comm Allowance		21,600	21,600	21,600
-	-	33,000	508921	Sales Incentive Program (Budgetary)		50,000	50,000	50,000
588,989	584,991	664,357	511000	Fringe - Payroll Taxes		716,254	716,254	716,254
840,184	792,599	1,213,452	512000	Fringe - Retirement PERS		1,299,896	1,299,896	1,299,896
1,432,323	1,380,249	1,791,969	513000	Fringe - Health and Welfare		1,705,930	1,705,930	1,705,930
10,000	8,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
13,887	40,141	15,226	514000	Fringe - Unemployment		7,160	7,160	7,160
35,978	33,975	63,921	515000	Fringe - Other Benefits		29,898	29,898	29,898
100,099	139,509	66,717	519000	Pension Oblig Bonds Contrib		170,455	170,455	170,455
7,013	7,725	2,400	519500	Fringe - Insurance - Opt Out		2,400	2,400	2,400
<b>10,184,474</b>	<b>10,110,575</b>	<b>11,199,173</b>		<b>Total Personnel Services</b>		<b>12,444,229</b>	<b>12,444,229</b>	<b>12,444,229</b>
<b><u>Materials and Services</u></b>								
37,067	26,772	26,915	520100	Office Supplies		28,515	28,515	36,615
26,470	25,117	39,762	520110	Computer Equipment		52,250	52,250	52,250

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Oregon Convention Center)</b>							
20,292	5,412	39,029	520120	Meetings Expenditures	39,234	39,234	39,234
556	1,150	2,183	520130	Postage	2,233	2,233	2,233
72,961	58,206	61,000	520140	OfficeSupply-PromoandConsult Sup	55,000	55,000	55,000
51,086	54,941	64,100	520500	Operating Supplies	65,450	65,450	218,950
78,121	57,043	61,250	520510	Operating Supplies - Small Tools, Equip	70,200	70,200	70,200
18,913	27,064	24,500	520520	Operating Supplies - Audio Visual	18,750	18,750	18,750
437	463	400	520530	Operating Supplies - Coat Check	500	500	500
-	11,146	8,000	520535	Operating Supplies - Food for Prg Part	12,000	12,000	12,000
4,997	4,622	5,200	520540	Operating Supplies - Medical and Veterinary	5,200	5,200	5,200
5,073	571	6,000	520550	Operating Supplies - Telecommunications	6,000	6,000	6,000
4,076	-	5,000	520560	Operating Supplies - Tickets	5,000	5,000	5,000
36,323	17,829	25,700	520571	Operating Supplies - Show and Stage	25,700	25,700	25,700
37,599	29,739	41,400	520580	Operating Supplies - Uniforms	44,900	44,900	244,900
2,735	636	5,500	520590	Operating Supplies - Sustainability	4,700	4,700	4,700
47,360	32,121	42,360	521100	Membership and Professional Dues	40,511	40,511	40,511
1,001	570	1,100	521200	Publications and Subscriptions	1,400	1,400	1,400
7,852	6,481	10,300	521400	Fuels and Lubricants - General	8,400	8,400	8,400
20,225	13,443	21,000	521500	Maintenance and Repairs Supplies	21,750	21,750	21,750
11,698	18,170	21,500	521510	Maintenance and Repairs Supplies - Technology	21,500	21,500	21,500
77,576	48,930	45,000	521520	Maintenance and Repairs Supplies - Building	47,600	47,600	47,600
57,065	67,424	65,750	521521	Maintenance and Repairs Supplies - HVAC	66,250	66,250	66,250
40,634	29,285	27,400	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	28,400	28,400	28,400
52,571	52,831	54,000	521530	Maintenance and Repairs Supplies - Custodial	54,000	54,000	54,000
29,589	36,458	40,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	40,000	40,000	40,000
55,567	65,003	53,000	521540	Maintenance and Repairs Supplies - Electrical	69,050	69,050	69,050
779	6,407	1,500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	2,850	2,850	2,850
54,044	46,180	52,300	521560	Maintenance and Repairs Supplies - Equipment	48,050	48,050	48,050
189	195	500	521570	Maintenance and Repairs Supplies - Vehicles	500	500	500
18,861	-	1,000	524000	Contracted Professional Svcs	1,000	1,000	4,000
135,972	3,145	75,000	524020	Contracted Prof Svcs - Attorney and Legal	50,000	50,000	50,000
-	-	50,000	524040	Contracted Prof Svcs - Promotion and Public Relations	170,000	170,000	170,000
93,141	65,070	100,200	524050	Contracted Prof Svcs - Advertising	60,200	60,200	60,200
8,801	9,640	25,000	524060	Contracted Prof Svcs - Information Technology Services	13,800	13,800	13,800
482,939	199,023	692,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	519,950	519,950	469,950
534	1,875	500	524075	Contracted Prof Svcs - Recruiting Services	500	500	9,500
131,947	6,100	150,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	50,000	50,000	50,000
3,350,004	3,600,000	3,848,000	524510	Sales and Marketing Contract	3,881,000	3,881,000	3,881,000
2,500	6,685	4,000	524600	Sponsorship Expenditures	7,750	7,750	7,750
473,139	478,453	2,491,122	524700	Visitor Develop Marketing	503,014	503,014	503,014
112,781	49,532	85,000	525110	Utility Services - Internet	80,000	80,000	80,000
37,135	40,501	38,500	525120	Utility Services - Telecommunications	43,250	43,250	61,506
826,810	791,750	775,000	525130	Utility Services - Electricity	775,000	775,000	775,000

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>MERC Fund (Oregon Convention Center)</b>							
71,618	86,023	87,700	525140	Utility Services - Natural Gas	87,700	87,700	87,700
54,375	45,441	57,500	525150	Utility Services - Sanitation and Refuse Removal	48,350	48,350	48,350
257,307	245,907	295,000	525160	Utility Services - Water and Sewer	290,750	290,750	290,750
29,702	83,518	85,000	525500	Cleaning Services	85,000	85,000	135,000
366	-	30,000	526000	Maintenance and Repair Services	30,000	30,000	50,000
253,542	172,358	145,000	526010	Maintenance and Repair Services - Building	170,000	170,000	170,000
42,520	98,005	100,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
-	-	3,000	526012	Maintenance and Repair Services - Electricity	-	-	-
181,700	192,994	196,000	526013	Maintenance and Repair Services - Elevator and Escalator	210,000	210,000	210,000
107,487	90,268	86,500	526014	Maintenance and Repair Services - HVAC	95,000	95,000	95,000
2,543	6,042	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
52,399	59,890	61,350	526020	Maintenance and Repair Services - Equipment	65,050	65,050	65,050
120,794	119,641	125,000	526030	Maintenance and Repair Services - Grounds	120,000	120,000	120,000
38,405	50,967	76,500	526040	Maintenance and Repair Services - Technology	97,500	97,500	97,500
1,417	15	1,750	526050	Maintenance and Repair Services - Vehicles	1,500	1,500	1,500
87,060	49,189	72,000	526060	Maintenance and Repair Services - Safety	68,800	68,800	68,800
10,072	2,160,019	-	526100	Capital Maintenance - CIP	32,553,000	32,553,000	35,708,000
1,444	11,525	2,800	526300	Software Maintenance	10,300	10,300	12,800
235	-	-	526500	Rentals	-	-	17,500
9,921	6,103	10,000	526520	Rentals - Equipment	9,700	9,700	9,700
941	1,176	1,500	526530	Rentals - Office Equipment	1,000	1,000	1,000
1,642	1,438	1,700	526540	Rentals - Vehicle	1,700	1,700	1,700
87,509	137,408	206,000	526555	Rentals - Air Space	208,000	208,000	208,000
4,230	1,224	4,120	526560	Rentals - Parking Space	4,120	4,120	4,120
791,585	429,033	378,000	526580	Rentals - Audio Visual	348,000	348,000	348,000
5,923	-	-	527000	Insurance	-	-	281,250
51,789	25,136	53,500	528000	Other Purchased Services	23,500	23,500	41,451
2,284	7,858	11,950	528030	Other Purchased Services - Delivery, Shipping and Courier	12,850	12,850	12,850
570	4,349	780	528060	Other Purchased Services - EMT and Medical	780	780	780
3,109	1,812	6,000	528070	Other Purchased Services - Trade Shows	6,000	6,000	6,000
119,788	51,540	35,000	528091	Other Purchased Services - City Police	47,750	47,750	47,750
12,777	13,920	14,100	528094	Other Purchased Services - Linens	14,100	14,100	14,100
1,000	2,005	3,500	528095	Other Purchased Services - Physical Capacity Testing	3,500	3,500	3,500
15,228	1,671	17,500	528099	Other Purchased Services - Sustainability	47,500	47,500	47,500
793	4,569	6,000	528120	Other Purch Services - Reimb - Security	6,000	6,000	21,000
8,300	-	10,000	528140	Other Purch Services - Reimb - Talent and Entertainment	-	-	-
173,217	137,607	90,000	528150	Other Purch Services - Reimb - Audio Visual	55,000	55,000	55,000
1,853	-	5,000	528200	Banking Services	5,000	5,000	5,360
173,876	154,453	120,000	528210	Credit Card Fees	120,000	120,000	230,000
76,555	70,221	63,000	528300	Other Purchased Services - Temporary Help Services	55,000	55,000	55,000
5,232	11,768	8,500	528400	Other Purchased Services - Printing and Graphics	10,750	10,750	10,750
289	103	500	529101	Food and Beverage Services - Advertising and Promotion	500	500	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>MERC Fund (Oregon Convention Center)</b>							
360	360	360	529102	Food and Beverage Services - Banking Fees	360	360	-
43,904	68,159	40,000	529103	Food and Beverage Services - Credit Card Expense	70,000	70,000	-
336	(172)	-	529104	Food and Beverage Services - Postage	-	-	-
301,696	231,852	312,000	529106	Food and Beverage Services - General Insurance	270,837	270,837	-
3,720	2,206	-	529107	Food and Beverage Services - Cash Over/Short	1,500	1,500	-
245	298	500	529109	Food and Beverage Services - Services - Vehicles	500	500	-
4,938	3,894	4,000	529110	Food and Beverage Services - Freight Chargeouts	5,000	5,000	-
6,802	8,169	6,000	529111	Food and Beverage Services - Recruiting	9,000	9,000	-
9,356	13,328	10,500	529112	Food and Beverage Services - Other	12,500	12,500	-
2,215,086	1,953,438	2,600,000	529120	Food and Beverage Services - Food Cost	2,240,685	2,240,685	2,206,625
384,324	385,861	-	529121	Food and Beverage Services - Beverage Cost	444,915	444,915	417,025
46,553	44,355	-	529122	Food and Bev Svcs-Liquor Cost	50,232	50,232	53,259
51,256	50,535	-	529123	Food and Beverage Services - Wine Cost	55,973	55,973	60,636
87,240	63,593	-	529124	Food and Beverage Services - Beer Cost	86,113	86,113	90,822
7,312	-	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(181,766)	(180,062)	(185,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(185,000)	(185,000)	(225,000)
1,101,450	1,079,571	1,219,236	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,125,000	1,125,000	1,125,000
3,998,984	3,714,071	3,349,000	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	4,500,000	4,500,000	4,500,000
35,472	17,358	35,000	529132	Food and Beverage Services - Payroll Laundry	21,151	21,151	-
108,158	95,003	82,500	529133	Food and Beverage Services - Subcontractor Payout	105,000	105,000	111,416
10,293	19,211	12,000	529134	Food and Beverage Services - Rental Exp - Equipment	17,500	17,500	-
8,084	10,020	5,000	529135	Food and Beverage Services - Replacements	10,000	10,000	-
1,253	688	1,000	529136	Food and Beverage Services - Travel - Meals and Entertainment	1,000	1,000	-
774	3,657	4,000	529137	Food and Beverage Services - Travel - Lodging	2,500	2,500	-
1,247,174	1,399,913	1,662,868	529139	Food and Beverage Services - Other Labor and Related	1,897,386	1,897,386	1,920,809
5,077	7,070	5,000	529140	Food and Beverage Services - Employee Welfare	5,500	5,500	-
2,300	2,400	2,500	529150	Food and Beverage Services - Services - Software License Fees	2,500	2,500	-
53,006	48,187	45,000	529151	Food and Beverage Services - Services - Contract Cleaning	50,000	50,000	-
811	1,959	-	529152	Food and Beverage Services - Services - Consulting	-	-	-
2,595	682	2,500	529153	Food and Beverage Services - Services - Legal	1,000	1,000	-
19,833	19,352	12,000	529154	Food and Beverage Services - Services - Repair and Maintenance	20,000	20,000	-
5,980	1,080	5,000	529155	Food and Beverage Services - Services - Professional	1,500	1,500	-
18,440	15,444	10,000	529157	Food and Beverage Services - Services - Security	15,000	15,000	-
201	-	-	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
15,003	16,553	12,000	529159	Food and Beverage Services - Services - Telecommunications	15,000	15,000	-
16,100	6,816	-	529169	Food and Beverage Services - Services - Other	-	-	-
124,084	124,217	90,000	529170	Food and Beverage Services - Supplies - Cafeteria	125,000	125,000	-
1,028	1,533	-	529171	Food and Beverage Services - Supplies - Flowers and Decoration	-	-	-
166,068	178,546	142,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	170,000	170,000	-
1,078	3,189	-	529173	Food and Beverage Services - Supplies - Misc.	-	-	-
8,164	10,856	8,000	529174	Food and Beverage Services - Supplies - Office	10,000	10,000	-
147,786	100,742	(130,000)	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	136,230	136,230	269,688

# Metropolitan Exposition Recreation Commission Fund

		FY 2017-18			<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
<b>MERC Fund (Oregon Convention Center)</b>								
-	-	520,000	529190	Food and Beverage Services - Reserve Capital 2%	-	-	-	(269,688)
333,841	293,169	(260,000)	529191	Food and Beverage Services - Spent Capital Reserve 2%	272,461	272,461	272,461	539,376
-	-	260,000	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-	(134,844)
160,562	175,915	(130,000)	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	136,230	136,230	136,230	269,688
-	-	260,000	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-	(134,844)
29,433	29,826	(130,000)	529195	Food and Beverage Services - Spent Utility Reserve 1%	136,230	136,230	136,230	269,688
-	2,457	260,000	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-	(134,844)
224,650	185,919	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-	-
436,698	392,294	422,500	529198	Food and Beverage Services - Net Gross Receipts Percent	442,749	442,749	442,749	438,243
382,647	295,777	275,000	529199	Food and Beverage Services - Percent of Net Profit	265,247	265,247	265,247	309,102
147,705	174,550	165,000	529210	Parking Services - Parking Lot Management	185,000	185,000	185,000	185,000
-	205,334	-	530000	Payments to Other Agencies	-	-	-	-
92,294	102,629	94,000	530010	License and Permit Fees	101,700	101,700	101,700	101,700
-	-	1,000	532000	Government Assessments	1,000	1,000	1,000	1,000
-	-	-	540000	Charges for Services	1,877,840	1,877,840	1,877,840	1,877,840
-	-	-	545000	Travel	-	-	-	2,225
70,671	91,482	103,400	545100	Travel and Lodging	104,600	104,600	104,600	104,600
5,177	5,511	11,130	545200	Mileage, Taxi and Parking	8,705	8,705	8,705	8,705
15,282	15,158	34,800	545300	Meals and Entertainment	25,275	25,275	25,275	31,775
37,951	50,677	69,720	545500	Staff Development	76,070	76,070	76,070	76,070
33,754	47,467	50,615	545520	Conference Fees	50,525	50,525	50,525	50,525
38,856	41,909	37,274	549000	Miscellaneous Expenditures	42,474	42,474	42,474	42,474
449,549	251,314	469,706	549010	Tri-Met Transit Pass	480,249	480,249	480,249	480,249
48,889	19,644	-	552000	Bad Debt Expense	35,000	35,000	35,000	35,000
<b>21,977,330</b>	<b>22,436,140</b>	<b>23,535,830</b>	<b>Total Materials and Services</b>			<b>57,590,294</b>	<b>57,590,294</b>	<b>60,745,294</b>
<b><i>Capital Outlay</i></b>								
-	529,723	4,640,000	571000	Improve-Other than Bldg	2,080,000	2,080,000	2,080,000	2,080,000
432,379	442,345	2,096,500	572000	Buildings and Related	-	-	-	-
234,026	220,555	948,000	574000	Equipment and Vehicles	805,000	805,000	805,000	1,090,000
29,061	-	-	574500	Vehicles	-	-	-	-
-	151,272	156,000	575000	Office Furn and Equip	-	-	-	-
-	107,490	-	579000	Intangible Assets	-	-	-	-
<b>695,466</b>	<b>1,451,385</b>	<b>7,840,500</b>	<b>Total Capital Outlay</b>			<b>2,885,000</b>	<b>2,885,000</b>	<b>3,170,000</b>
<b><i>Interfund Transfers</i></b>								
2,381,661	2,366,532	2,637,001	580000	Transfer for Indirect Costs	2,838,187	2,838,187	2,838,187	2,838,187
3,400,000	4,160,950	-	581000	Transfer of Resources	-	-	-	-
63,654	72,212	-	582000	Transfer for Direct Costs	25,000	25,000	25,000	25,000
179,988	179,988	179,988	586000	Interfund Loan - Principal	719,952	719,952	719,952	719,952
8,693	10,574	13,499	586500	Interfund Loan - Interest	-	-	-	-
<b>6,033,996</b>	<b>6,790,256</b>	<b>2,830,488</b>	<b>Total Interfund Transfers</b>			<b>3,583,139</b>	<b>3,583,139</b>	<b>3,583,139</b>

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>MERC Fund (Oregon Convention Center)</b>							
				<u><b>Contingency</b></u>			
-	-	2,887,852	701002	Contingency - Operating	2,000,000	2,000,000	2,000,000
-	-	2,092,301	701003	Contingency - New Capital-Business Strategy Reserve	7,494,312	7,494,312	7,494,312
-	-	31,130,794	706000	Contingency - Renew and Replacement	-	-	(1,605,000)
-	-	<b>36,110,947</b>		<b>Total Contingency</b>	<b>9,494,312</b>	<b>9,494,312</b>	<b>7,889,312</b>
				<u><b>Unappropriated Fund Balance</b></u>			
1,289,949	1,552,544	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
6,242,625	6,368,125	-	805000	Unapp FB - Reserves	-	-	-
11,927,557	14,368,071	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
353,724	634,161	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
1,956,187	2,101,337	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
<b>21,770,042</b>	<b>25,024,238</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$60,661,307</b>	<b>\$65,812,594</b>	<b>\$81,516,938</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$85,996,974</b>	<b>\$85,996,974</b>	<b>\$87,831,974</b>

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Portland's Centers for the Arts)</b>							
<b><u>Revenues</u></b>							
<i>Beginning Fund Balance</i>							
-	103,808	-	326200	Fund Bal - Restricted by Contract	-	-	-
-	1,663,416	1,881,602	340000	Fund Bal-Unassigned/Undesignated	1,742,414	1,742,414	942,535
-	79,000	-	341500	Fund Bal-Dsg PERS	-	-	-
6,867,228	9,069,122	9,148,122	345400	Fun Bal-DsgG Renewal P'5	5,239,757	5,239,757	5,239,757
2,004,255	2,263,312	2,263,311	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	2,474,175	2,474,175	2,474,175
1,750,966	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
<b>10,622,449</b>	<b>13,178,658</b>	<b>13,293,035</b>		<b>Total Beginning Fund Balance</b>	<b>9,456,346</b>	<b>9,456,346</b>	<b>8,656,467</b>
<i>Current Revenue</i>							
30,980	-	-	411500	State Grants - Indirect	-	-	-
-	9,964	10,000	412000	Local Grants - Direct	-	-	-
6,000	-	28,000	412900	Intra-Metro Grants	-	-	-
1,340,824	1,355,841	1,390,686	413000	Hotel/Motel Tax	1,425,443	1,425,443	1,425,443
678,165	685,783	703,941	413300	Visitor Development Fund Alloc	721,540	721,540	721,540
856,873	866,299	889,441	414500	Government Contributions	911,677	911,677	911,677
2,367,307	2,448,208	2,123,688	450000	Admission Fees	2,258,383	2,258,383	2,258,383
663,846	1,135,935	1,260,750	450300	Admission - Special Concerts	1,264,500	1,264,500	1,264,500
-	-	-	451000	Rentals - Equipment	55,301	55,301	55,301
50,075	54,341	32,500	451010	Rentals - Audio Visual Equipment Fees	-	-	-
20,160	23,684	13,000	451040	Rentals - Misc. Equipment Fees	-	-	-
1,036	915	1,000	451050	Rentals - Tables and Chairs Fees	-	-	-
(472,799)	(539,710)	(217,741)	451110	Comp Services (Contra)	(228,789)	(228,789)	(293,789)
135,101	4,130	-	451998	Deferred Rental Rev Collected	-	-	-
22,236	24,089	22,236	452000	Rentals - Space	22,236	22,236	22,236
15,790	2,470	-	452102	Rentals - Lobby	-	-	-
1,801,840	1,909,487	1,657,652	452105	Rentals - Theater	1,602,045	1,602,045	1,602,045
2,550	1,950	-	452109	Rentals - Other Space	-	-	-
3,525	4,630	-	452110	Rentals - Outdoor Space	-	-	-
474,667	475,665	408,276	455110	Food Service Revenue - Liquor	471,400	471,400	471,400
562,282	576,394	317,548	455120	Food Service Revenue - Beer	627,250	627,250	627,250
913,896	958,123	635,096	455130	Food Service Revenue - Wine	1,024,500	1,024,500	1,024,500
469,997	476,134	340,230	455200	Food Service Revenue - Beverage	544,250	544,250	544,250
5,243	417	-	455210	Food Service Revenue - Water	-	-	-
13,904	14,730	-	455220	Food Service Revenue - Coffee	-	-	-
740,997	712,104	1,328,614	455500	Food Service Revenue - Food	655,000	655,000	655,000
9,093	10,348	69,000	455900	Miscellaneous Food and Beverage Revenue	34,000	34,000	34,000

# Metropolitan Exposition Recreation Commission Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended					
Actual	Actual	Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
MERC Fund (Portland'5 Centers for the Arts)							
67,533	40,204	77,000	455920	Recovery - Billed Gratuity	56,500	56,500	56,500
15,926	16,569	-	455930	Recovery - Billed Labor	-	-	-
810	-	-	455941	Food Service Rev - Rental Linens	-	-	-
(13,149)	4,149	-	455942	Food Service Rev - Rental Equipment	-	-	-
99,230	107,624	-	455950	Subcontractor Revenue	102,995	102,995	102,995
146	139	-	455951	Sub Contract Reimbursement - Short	-	-	-
(44,903)	(63,250)	-	455990	Misc Food and Beverage - Less Comp Services	(65,000)	(65,000)	-
6,116	-	-	455998	Deferred Food and Bev Revenue Collected	-	-	-
14,765	16,412	16,000	457100	Gift Shop Sales	18,000	18,000	18,000
13,450	-	25,000	457500	Advertising Revenue	47,600	47,600	47,600
-	-	500	457530	Advertising Rev - Marquee	500	500	500
17,000	21,500	-	457540	Website Advertising	-	-	-
4,200	32,300	-	457560	Advert Rev - Printed Material/Adv Rev PM	-	-	-
67,930	69,111	55,000	458300	Utility Services - Electricity and Hookup	39,335	39,335	39,335
-	-	10,000	458600	Utility Services - Refuse Removal	-	-	-
2,710	3,150	1,200	458700	Utility Services - Telephone and Hookup	-	-	-
20,880	22,046	15,000	458800	Utility Services - WiFi - Internet Network	18,693	18,693	18,693
5,544	4,619	7,000	459100	Commissions - ATM	7,000	7,000	7,000
14,100	13,629	-	459200	Commissions - Outside Catering	-	-	-
7,815	4,259	5,000	459800	Commissions-Promoter Rev Share/Pro RevShr	7,500	7,500	7,500
175,007	192,899	166,250	459910	Commissions - Souvenir Sales	170,000	170,000	170,000
(423)	5,086	1,100	459921	Commissions - Ticket Exchange	1,100	1,100	1,100
4,068,456	3,224,174	2,759,225	459922	Commissions - Ticket Service Charge	3,312,475	3,312,475	3,312,475
20,000	22,000	20,000	459930	Ticket Advertising Allowance	22,500	22,500	22,500
157,376	205,781	204,723	464512	Reimbursed Services - Security	383,615	383,615	383,615
2,021	2,251	3,500	464514	Reimbursed Services - License and Permits Billed	3,500	3,500	3,500
425,699	443,888	350,000	464515	Reimbursed Services - Stagehand	393,201	393,201	393,201
109,402	205,354	233,625	464516	Reimbursed Services - Marketing/Reim Mktg	241,750	241,750	241,750
17,925	22,185	15,000	464522	Reimbursed Services - Piano Tuning	22,085	22,085	22,085
12,472	14,320	12,000	464593	Reimbursed Services - Coat Check Revenue	12,000	12,000	12,000
10,199	2,802	5,000	464599	Reimbursed Services - Miscellaneous	5,000	5,000	5,000
38,601	41,457	38,250	464902	Reimbursed Labor - Admission Lead	41,004	41,004	41,004
54,018	56,574	59,655	464906	Reimbursed Labor - Coat Check	63,736	63,736	63,736
36,185	38,841	35,762	464907	Reimbursed Labor - Elevator Operator	38,377	38,377	38,377
7,309	7,318	7,794	464908	Reimbursed Labor - EMT and Medical	10,831	10,831	10,831
115,100	122,958	121,792	464910	Reimbursed Labor - Gate	164,818	164,818	164,818
156,694	163,047	135,991	464911	Reimbursed Labor - House Manager	162,697	162,697	162,697
98,690	160,726	145,420	464912	Reimb Labor-Oper and Setup	151,940	151,940	151,940
152,327	161,318	171,821	464915	Reimbursed Labor - Stagedoor	171,821	171,821	171,821



# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Portland'5 Centers for the Arts)</b>							
29,351	31,400	26,508	464917	Reimbursed Labor - Ticket Sellers	32,039	32,039	32,039
38,441	40,752	31,797	464918	Reimbursed Labor - Ticket Supervisor	45,730	45,730	45,730
527,588	567,313	572,446	464919	Reimbursed Labor - Ushers	618,341	618,341	618,341
1,308,348	1,477,366	1,618,988	464922	Reimbursed Labor - Stagehand	1,786,725	1,786,725	1,786,725
320,994	359,179	310,591	465000	Miscellaneous Charges for Svc	314,191	314,191	314,191
115,032	124,360	170,000	470000	Interest on Investments	190,000	190,000	190,000
16,925	(3,917)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
37,179	32,910	-	472000	Interest Revenue - Licensee	35,000	35,000	35,000
-	-	189,375	475000	Donations and Bequests - Oper	125,000	125,000	125,000
87,188	143,438	-	475500	Capital Contrib and Donations	3,067,813	3,067,813	3,067,813
18,668	88,109	95,200	476000	Sponsorship Revenue	65,200	65,200	65,200
(4,985)	3,579	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)
39,476	45,632	36,000	480010	Credit Card Machine Fees Billed	39,000	39,000	39,000
12,722	15,286	-	480020	Finance Charges	15,000	15,000	15,000
184,365	36,277	40,590	489000	Miscellaneous Revenue	50,000	50,000	50,000
136,696	1,414	-	489100	Refunds/Reimbursements	-	-	-
-	200	-	489101	Key Reimbursement	-	-	-
-	100	-	489110	Damage Reimbursements	-	-	-
<b>19,538,732</b>	<b>19,560,768</b>	<b>18,789,020</b>		<b>Total Current Revenue</b>	<b>23,363,348</b>	<b>23,363,348</b>	<b>23,363,348</b>
<i><b>Interfund Transfers</b></i>							
46,200	-	-	497000	Transfer of Resources	-	-	-
-	-	(486,226)	499310	Intrafund Clearing Direct	-	-	-
<b>46,200</b>	<b>-</b>	<b>(486,226)</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$30,207,381</b>	<b>\$32,739,426</b>	<b>\$31,595,829</b>	<b>TOTAL RESOURCES</b>		<b>\$32,819,694</b>	<b>\$32,819,694</b>	<b>\$32,019,815</b>

## Expenditures

<i><b>Personnel Services</b></i>							
1,518,310	1,575,912	1,663,898	501000	Reg Employees-Full Time-Exempt	2,032,202	2,032,202	2,032,202
574,513	711,659	1,095,249	501500	Reg Empl-Full Time-Non-Exempt	1,011,580	1,011,580	1,011,580
-	-	(81,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	-	-	-
15,911	36,077	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
1,368	11,151	5,000	503000	Temporary Employees - Hourly	17,480	17,480	17,480
642,104	718,255	979,759	504300	Non-Reimbursable Labor	917,526	917,526	917,526
1,677,088	1,823,951	1,722,904	504500	Reimbursable Labor	2,526,196	2,526,196	2,526,196
360,390	432,214	400,640	508000	Overtime	47,208	47,208	47,208
-	-	311,951	508500	Premium Pay	13,728	13,728	13,728
-	-	-	508600	Mobile Comm Allowance	600	600	600

# Metropolitan Exposition Recreation Commission Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
MERC Fund (Portland'5 Centers for the Arts)							
398,525	441,418	286,014	511000	Fringe - Payroll Taxes	387,169	387,169	387,169
524,995	561,307	563,005	512000	Fringe - Retirement PERS	650,083	650,083	650,083
622,061	647,483	849,599	513000	Fringe - Health and Welfare	947,205	947,205	947,205
3,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
35,777	18,902	14,482	514000	Fringe - Unemployment	3,716	3,716	3,716
11,014	11,758	16,396	515000	Fringe - Other Benefits	19,051	19,051	19,051
61,978	98,037	34,776	519000	Pension Oblig Bonds Contrib	92,184	92,184	92,184
1,913	5,850	-	519500	Fringe - Insurance - Opt Out	-	-	-
6,448,947	7,099,975	7,862,673	Total Personnel Services		8,665,928	8,665,928	8,665,928
<i>Materials and Services</i>							
14,174	12,045	24,500	520100	Office Supplies	22,500	22,500	30,100
8,454	10,765	15,000	520110	Computer Equipment	20,500	20,500	20,500
103	1,500	4,000	520120	Meetings Expenditures	3,750	3,750	3,750
4,079	4,853	10,000	520130	Postage	7,500	7,500	7,500
-	-	1,000	520140	OfficeSupply-PromoandConsult Sup	1,000	1,000	1,000
9,768	12,218	19,750	520500	Operating Supplies	195,850	195,850	229,710
18,201	49,652	23,700	520510	Operating Supplies - Small Tools, Equip	14,500	14,500	14,500
2,775	3,680	3,500	520530	Operating Supplies - Coat Check	3,500	3,500	3,500
1,501	3,787	2,750	520550	Operating Supplies - Telecommunications	2,750	2,750	2,750
6,545	7,553	90,160	520570	Operating Supplies - Production	128,730	128,730	128,730
21,538	49,032	12,000	520571	Operating Supplies - Show and Stage	-	-	-
17,294	25,595	22,850	520580	Operating Supplies - Uniforms	22,850	22,850	67,850
11,302	9,991	12,100	521100	Membership and Professional Dues	14,085	14,085	14,085
1,839	1,177	1,800	521200	Publications and Subscriptions	1,800	1,800	1,800
243	504	750	521400	Fuels and Lubricants - General	850	850	850
269	1,556	-	521500	Maintenance and Repairs Supplies	-	-	-
14	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
36,391	45,027	25,000	521520	Maintenance and Repairs Supplies - Building	15,000	15,000	15,000
3,438	15,229	8,000	521521	Maintenance and Repairs Supplies - HVAC	8,000	8,000	8,000
70,085	73,511	76,100	521530	Maintenance and Repairs Supplies - Custodial	7,200	7,200	7,200
21,999	43,303	35,000	521540	Maintenance and Repairs Supplies - Electrical	35,000	35,000	35,000
73	1,674	500	521550	Maintenance and Repairs Supplies - Grounds/Landscape	500	500	500
43,715	17,611	44,050	521560	Maintenance and Repairs Supplies - Equipment	31,550	31,550	31,550
58	818	500	521570	Maintenance and Repairs Supplies - Vehicles	500	500	500
166	690	1,500	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
13,973	12,783	13,000	522500	Retail	15,000	15,000	15,000
-	-	-	524000	Contracted Professional Svcs	46,750	46,750	47,250
1,056	300	6,200	524040	Contracted Prof Svcs - Promotion and Public Relations	2,200	2,200	2,200
25,762	4,207	26,000	524050	Contracted Prof Svcs - Advertising	26,000	26,000	26,000
2,860	-	5,000	524060	Contracted Prof Svcs - Information Technology Services	5,000	5,000	5,000
61,473	57,128	48,500	524070	Contracted Prof Svcs - Managment, Consulting and Communication	128,000	128,000	128,000

# Metropolitan Exposition Recreation Commission Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
MERC Fund (Portland'5 Centers for the Arts)							
649	1,726	-	524075	Contracted Prof Svcs - Recruiting Services	2,000	2,000	3,000
213,435	470,595	462,250	524500	Marketing Expenditures	479,874	479,874	480,874
12,456	25,305	28,000	524600	Sponsorship Expenditures	35,000	35,000	35,000
37,723	39,371	60,500	525120	Utility Services - Telecommunications	60,500	60,500	63,000
348,170	362,170	350,000	525130	Utility Services - Electricity	370,000	370,000	370,000
66,441	89,076	73,000	525140	Utility Services - Natural Gas	75,000	75,000	75,000
37,687	23,852	30,000	525150	Utility Services - Sanitation and Refuse Removal	30,000	30,000	30,000
82,428	89,050	90,000	525160	Utility Services - Water and Sewer	90,000	90,000	90,000
39	11	1,500	525500	Cleaning Services	-	-	3,000
-	-	500	526000	Maintenance and Repair Services	500	500	8,000
215,521	192,349	251,500	526010	Maintenance and Repair Services - Building	346,350	346,350	346,350
15,421	18,479	2,300	526012	Maintenance and Repair Services - Electricity	3,800	3,800	3,800
51,855	65,386	70,000	526013	Maintenance and Repair Services - Elevator and Escalator	70,000	70,000	70,000
99,193	64,631	68,150	526014	Maintenance and Repair Services - HVAC	80,250	80,250	80,250
46,370	26,792	50,500	526020	Maintenance and Repair Services - Equipment	34,000	34,000	34,000
4,150	23,351	28,000	526030	Maintenance and Repair Services - Grounds	35,500	35,500	35,500
51	148	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
61,686	13,166	1,085,000	526100	Capital Maintenance - CIP	4,035,000	4,035,000	2,817,000
5,980	7,330	5,000	526300	Software Maintenance	5,000	5,000	5,000
-	-	-	526500	Rentals	-	-	2,000
24,315	52,412	44,110	526510	Rentals - Building	44,980	44,980	44,980
22,215	89,456	86,500	526520	Rentals - Equipment	92,000	92,000	92,000
22,340	24,808	25,000	526530	Rentals - Office Equipment	25,000	25,000	25,000
1,175	6,685	14,000	526550	Rentals - Production	14,000	14,000	14,000
190,524	206,401	190,524	526555	Rentals - Air Space	190,524	190,524	190,524
6,971	8,123	81,000	526580	Rentals - Audio Visual	81,000	81,000	81,000
3,283	6,992	8,704	527000	Insurance	9,695	9,695	61,195
1,687	-	-	528000	Other Purchased Services	-	-	3,250
2,680	3,075	4,500	528030	Other Purchased Services - Delivery, Shipping and Courier	4,500	4,500	4,500
570	981	5,487	528060	Other Purchased Services - EMT and Medical	5,620	5,620	5,620
1,276,795	1,131,212	1,246,279	528080	Other Purchased Services - Agency Fees	1,147,696	1,147,696	1,147,696
19,335	23,245	15,000	528093	Other Purchased Services - Piano Tuning	23,871	23,871	23,871
285	1,375	1,200	528095	Other Purchased Services - Physical Capacity Testing	1,200	1,200	1,200
8,037	3,473	5,000	528110	Other Purch Services - Reimb - Show Services	5,000	5,000	5,000
140,308	215,339	193,876	528120	Other Purch Services - Reimb - Security	341,379	341,379	371,379
533,667	580,851	500,000	528130	Other Purch Services - Reimb - Stagehand	537,212	537,212	537,212
1,376	-	-	528140	Other Purch Services - Reimb - Talent and Entertainment	-	-	-
3	-	-	528200	Banking Services	-	-	60
679,542	548,568	728,413	528210	Credit Card Fees	579,426	579,426	651,926
3,996	1,845	66,200	528300	Other Purchased Services - Temporary Help Services	51,146	51,146	51,146
8,331	15,404	56,050	528400	Other Purchased Services - Printing and Graphics	51,550	51,550	51,550
384,661	725,265	492,263	528600	Other Purchased Services - Artist and Talent	496,375	496,375	496,375

# Metropolitan Exposition Recreation Commission Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
MERC Fund (Portland'5 Centers for the Arts)							
20,831	70,838	74,000	528610	Other Purchased Services - Artist Hosp	71,700	71,700	71,700
61,980	92,539	93,962	528620	Other Purchased Services - Music License and Royalty	95,776	95,776	95,776
3,763	5,277	-	528630	Promoter Rev Share Payment	-	-	-
511	1,103	1,000	529101	Food and Beverage Services - Advertising and Promotion	1,000	1,000	-
60	60	244	529102	Food and Beverage Services - Banking Fees	60	60	-
53,791	69,434	66,000	529103	Food and Beverage Services - Credit Card Expense	72,500	72,500	-
5	62	300	529104	Food and Beverage Services - Postage	100	100	-
58,460	44,913	62,699	529106	Food and Beverage Services - General Insurance	51,500	51,500	-
3,411	(1,867)	2,000	529107	Food and Beverage Services - Cash Over/Short	-	-	-
838	-	-	529108	Food and Beverage Services - Rental Exp - Vehicle	-	-	-
638	285	-	529109	Food and Beverage Services - Services - Vehicles	300	300	-
525	500	-	529110	Food and Beverage Services - Freight Chargeouts	500	500	-
1,159	1,072	3,200	529111	Food and Beverage Services - Recruiting	1,000	1,000	-
6,172	3,252	-	529112	Food and Beverage Services - Other	3,250	3,250	-
183,913	168,325	317,618	529120	Food and Beverage Services - Food Cost	176,750	176,750	176,750
88,532	96,074	54,437	529121	Food and Beverage Services - Beverage Cost	105,550	105,550	105,550
88,473	77,928	77,572	529122	Food and Bev Svcs-Liquor Cost	100,450	100,450	100,450
168,828	155,462	120,668	529123	Food and Beverage Services - Wine Cost	192,550	192,550	192,550
104,676	108,732	60,334	529124	Food and Beverage Services - Beer Cost	124,350	124,350	124,350
2,109	(1,132)	-	529125	Food and Beverage Services - Specialty Coffee	-	-	-
(29,934)	(30,314)	(25,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(30,000)	(30,000)	(30,000)
-	-	3,000	529129	Food and Beverage Services - Other	-	-	-
433,489	434,643	336,673	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	350,000	350,000	350,000
530,796	515,420	681,723	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	680,000	680,000	680,000
7,924	4,836	-	529132	Food and Beverage Services - Payroll Laundry	-	-	-
59,588	63,841	37,950	529133	Food and Beverage Services - Subcontractor Payout	61,797	61,797	61,797
-	72	2,000	529134	Food and Beverage Services - Rental Exp - Equipment	2,000	2,000	-
1,646	1,026	4,200	529135	Food and Beverage Services - Replacements	2,000	2,000	-
770	101	1,800	529136	Food and Beverage Services - Travel - Meals and Entertainment	-	-	-
192,415	220,182	252,414	529139	Food and Beverage Services - Other Labor and Related	247,200	247,200	247,200
1,176	804	-	529140	Food and Beverage Services - Employee Welfare	1,000	1,000	-
3,495	2,733	3,600	529151	Food and Beverage Services - Services - Contract Cleaning	3,000	3,000	-
183	127	2,000	529152	Food and Beverage Services - Services - Consulting	-	-	-
-	-	-	529153	Food and Beverage Services - Services - Legal	500	500	-
6,171	7,205	-	529154	Food and Beverage Services - Services - Repair and Maintenance	7,500	7,500	-
35,346	27,623	30,000	529157	Food and Beverage Services - Services - Security	30,000	30,000	-
-	-	5,000	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
1,812	2,368	-	529159	Food and Beverage Services - Services - Telecommunications	2,500	2,500	-
459	-	-	529160	Food and Beverage Services - Supplies- Custodial and Janitorial	-	-	-
709	544	30,000	529169	Food and Beverage Services - Services - Other	1,000	1,000	-
38,117	30,905	5,000	529170	Food and Beverage Services - Supplies - Cafeteria	30,000	30,000	-
76	164	480	529171	Food and Beverage Services - Supplies - Flowers and Decoration	360	360	-

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16	FY 2016-17	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>MERC Fund (Portland'5 Centers for the Arts)</b>							
32,687	36,549	20,000	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	45,000	45,000	-
28	-	1,450	529173	Food and Beverage Services - Supplies - Misc.	-	-	-
4,675	6,128	8,500	529174	Food and Beverage Services - Supplies - Office	7,500	7,500	-
3,626	11,902	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
3	74	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
27,989	29,097	31,758	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	34,174	34,174	34,174
79,744	85,834	21,515	529191	Food and Beverage Services - Spent Capital Reserve 2%	68,347	68,347	68,347
-	-	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-
23,967	32,715	31,758	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	34,174	34,174	34,174
-	(414)	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
13,916	12,375	31,758	529195	Food and Beverage Services - Spent Utility Reserve 1%	34,174	34,174	34,174
58,885	59,708	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
106,225	106,696	103,212	529198	Food and Beverage Services - Net Gross Receipts Percent	111,064	111,064	111,064
96,342	98,940	74,690	529199	Food and Beverage Services - Percent of Net Profit	90,670	90,670	90,670
-	281	-	529200	Parking Services	-	-	-
12,581	22,082	21,500	530010	License and Permit Fees	22,500	22,500	22,500
3,303	3,392	3,500	532000	Government Assessments	3,500	3,500	3,500
98,488	143,325	203,650	540000	Charges for Services	223,099	223,099	223,099
-	-	-	545000	Travel	-	-	300
44,365	59,383	54,523	545100	Travel and Lodging	65,124	65,124	65,124
2,787	34,495	54,090	545200	Mileage, Taxi and Parking	17,780	17,780	17,780
35,331	42,728	35,130	545300	Meals and Entertainment	58,460	58,460	59,460
8,660	6,816	13,250	545500	Staff Development	29,000	29,000	29,000
25,561	24,948	23,066	545520	Conference Fees	30,365	30,365	30,365
32,538	47,647	49,350	549000	Miscellaneous Expenditures	52,950	52,950	52,950
-	42,348	48,024	549010	Tri-Met Transit Pass	49,850	49,850	49,850
72	27,351	-	552000	Bad Debt Expense	-	-	-
<b>7,875,183</b>	<b>8,734,026</b>	<b>10,090,114</b>		<b>Total Materials and Services</b>	<b>13,580,737</b>	<b>13,580,737</b>	<b>12,362,737</b>
<b><i>Capital Outlay</i></b>							
792,645	2,288,593	2,769,213	572000	Buildings and Related	30,000	30,000	30,000
240,727	28,826	390,000	574000	Equipment and Vehicles	2,920,000	2,920,000	2,920,000
-	-	433,520	575000	Office Furn and Equip	-	-	-
23,251	5,593	-	579000	Intangible Assets	-	-	-
<b>1,056,623</b>	<b>2,323,012</b>	<b>3,592,733</b>		<b>Total Capital Outlay</b>	<b>2,950,000</b>	<b>2,950,000</b>	<b>2,950,000</b>
<b><i>Interfund Transfers</i></b>							
1,219,558	1,183,266	1,322,109	580000	Transfer for Indirect Costs	1,353,651	1,353,651	1,353,651
-	72,925	-	581000	Transfer of Resources	-	-	-
<b>1,219,558</b>	<b>1,256,191</b>	<b>1,322,109</b>		<b>Total Interfund Transfers</b>	<b>1,353,651</b>	<b>1,353,651</b>	<b>1,353,651</b>

# Metropolitan Exposition Recreation Commission Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>MERC Fund (Portland'5 Centers for the Arts)</b>							
				<u><i>Contingency</i></u>			
-	-	600,000	701002	Contingency - Operating	1,000,000	1,000,000	1,000,000
-	-	2,263,311	701003	Contingency - New Capital-Business Strategy Reserve	4,975,915	4,975,915	4,975,915
-	-	5,864,889	706000	Contingency - Renew and Replacement	-	-	418,121
-	-	<b>8,728,200</b>		<b>Total Contingency</b>	<b>5,975,915</b>	<b>5,975,915</b>	<b>6,394,036</b>
				<u><i>Unappropriated Fund Balance</i></u>			
1,663,416	1,742,415	-	805000	Unapp FB - Reserves	-	-	-
9,069,122	8,437,809	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
182,808	247,248	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
2,263,312	2,456,523	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
<b>13,178,658</b>	<b>12,883,995</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$29,778,968</b>	<b>\$32,297,200</b>	<b>\$31,595,829</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$32,526,231</b>	<b>\$32,526,231</b>	<b>\$31,726,352</b>

## Natural Areas Fund

## Natural Areas Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$52,348,611	\$36,934,540	\$25,065,140	\$31,946,208	\$31,946,208	\$31,946,208	27.45%
<b>Current Revenues</b>							
Interest Earnings	325,517	203,942	351,700	175,000	175,000	175,000	(50.24%)
Grants	567,711	1,686,670	-	-	-	-	0.00%
Contributions from Private Sources	22,500	6,770	-	-	-	-	0.00%
Miscellaneous Revenue	-	50,074	-	-	-	-	0.00%
Other Financing Sources	-	400,436	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	915,728	2,347,891	351,700	175,000	175,000	175,000	(50.24%)
<b>TOTAL RESOURCES</b>	<b>\$53,264,339</b>	<b>\$39,282,431</b>	<b>\$25,416,840</b>	<b>\$32,121,208</b>	<b>\$32,121,208</b>	<b>\$32,121,208</b>	<b>26.38%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	2,246,653	2,303,409	2,063,360	2,350,461	2,350,461	2,350,461	13.91%
Materials and Services	3,169,893	4,506,646	3,097,587	3,301,196	3,301,196	3,301,196	6.57%
Capital Outlay	7,873,078	12,935,417	11,605,310	9,800,000	9,800,000	9,800,000	(15.56%)
<b>Subtotal Current Expenditures</b>	13,289,624	19,745,473	16,766,257	15,451,657	15,451,657	15,451,657	(7.84%)
<b>Interfund Transfers</b>							
Internal Service Transfers	296,108	673,984	702,876	829,910	829,910	829,910	18.07%
Interfund Reimbursements	1,403,485	1,408,117	1,277,586	1,397,672	1,397,672	1,397,672	9.40%
Fund Equity Transfers	1,340,582	1,028,825	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
<b>Subtotal Interfund Transfers</b>	3,040,175	3,110,926	2,980,462	3,227,582	3,227,582	3,227,582	8.29%
Contingency	-	-	4,000,000	3,810,284	3,810,284	3,810,284	(4.74%)
Unappropriated Fund Balance	36,934,540	16,426,032	1,670,121	9,631,685	9,631,685	9,631,685	476.71%
<b>Subtotal Contingency/Ending Balance</b>	36,934,540	16,426,032	5,670,121	13,441,969	13,441,969	13,441,969	137.07%
<b>TOTAL REQUIREMENTS</b>	<b>\$53,264,339</b>	<b>\$39,282,431</b>	<b>\$25,416,840</b>	<b>\$32,121,208</b>	<b>\$32,121,208</b>	<b>\$32,121,208</b>	<b>26.38%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>20.25</b>	<b>20.49</b>	<b>16.34</b>	<b>17.59</b>	<b>17.59</b>	<b>17.59</b>	<b>7.65%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>1.25</b>



## 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 and issued the remaining \$28 million in May 2018. 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 estimated beginning fund balance for FY 2018-19 is \$31.9 million.

### CURRENT REVENUES

#### Interest earnings

Interest is budgeted at \$175,000 for FY 2018-19. 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 increased program activities, 1.25 FTE were reallocated to the Bond for a total FTE in FY 2018-19 of 17.59.

#### 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 2018-19, \$7 million is budgeted for land acquisition and \$2.8 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Natural Areas Fund</b>							
<b>Revenues</b>							
<i>Beginning Fund Balance</i>							
52,348,611	36,934,540	25,065,140	324000	Fund Bal-Restr for Bond Cap	31,946,208	31,946,208	31,946,208
<b>52,348,611</b>	<b>36,934,540</b>	<b>25,065,140</b>		<b>Total Beginning Fund Balance</b>	<b>31,946,208</b>	<b>31,946,208</b>	<b>31,946,208</b>
<i>Current Revenue</i>							
458,882	-	-	410500	Federal Grants - Indirect	-	-	-
18,726	268,774	-	411000	State Grants - Direct	-	-	-
90,104	1,417,896	-	412000	Local Grants - Direct	-	-	-
355,832	(269,962)	351,700	470000	Interest on Investments	175,000	175,000	175,000
(30,315)	473,903	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	473000	Gain or Loss on Sale of Investment	-	-	-
22,500	6,770	-	475500	Capital Contrib and Donations	-	-	-
-	400,436	-	481000	Sale of Capital Assets	-	-	-
-	50,074	-	489000	Miscellaneous Revenue	-	-	-
<b>915,728</b>	<b>2,347,891</b>	<b>351,700</b>		<b>Total Current Revenue</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
<b>\$53,264,339</b>	<b>\$39,282,431</b>	<b>\$25,416,840</b>	<b>TOTAL RESOURCES</b>		<b>\$32,121,208</b>	<b>\$32,121,208</b>	<b>\$32,121,208</b>

## Expenditures

<i>Personnel Services</i>							
1,436,595	1,449,945	1,155,076	501000	Reg Employees-Full Time-Exempt	1,318,990	1,318,990	1,318,990
194,164	214,738	224,866	501500	Reg Empl-Full Time-Non-Exempt	235,935	235,935	235,935
22,189	16,028	79,761	502000	Reg Employees-Part Time-Exempt	101,163	101,163	101,163
9,114	11,250	-	508000	Overtime	-	-	-
3,000	2,625	-	508600	Mobile Comm Allowance	-	-	-
137,608	137,369	121,790	511000	Fringe - Payroll Taxes	137,464	137,464	137,464
172,435	186,661	230,588	512000	Fringe - Retirement PERS	257,336	257,336	257,336
235,822	239,241	230,982	513000	Fringe - Health and Welfare	260,050	260,050	260,050
2,000	1,200	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	-	514000	Fringe - Unemployment	-	-	-
4,613	4,589	5,699	515000	Fringe - Other Benefits	6,403	6,403	6,403
23,713	35,413	14,598	519000	Pension Oblig Bonds Contrib	33,120	33,120	33,120
5,400	4,350	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>2,246,653</b>	<b>2,303,409</b>	<b>2,063,360</b>		<b>Total Personnel Services</b>	<b>2,350,461</b>	<b>2,350,461</b>	<b>2,350,461</b>

# Natural Areas Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Natural Areas Fund</b>							
				<b><u>Materials and Services</u></b>			
14,720	-	-	520100	Office Supplies	-	-	-
14,787	3,897	-	520110	Computer Equipment	-	-	-
1,526	1,818	-	520120	Meetings Expenditures	-	-	-
6,140	-	-	520130	Postage	-	-	-
378	1,590	-	520500	Operating Supplies	-	-	-
47	1,742	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
12	-	-	520520	Operating Supplies - Audio Visual	-	-	-
830	-	-	520580	Operating Supplies - Uniforms	-	-	-
21	-	-	521000	Subscriptions and Dues	-	-	-
4,518	3,613	-	521100	Membership and Professional Dues	-	-	-
369	270	-	521200	Publications and Subscriptions	-	-	-
4,358	4,850	-	521400	Fuels and Lubricants - General	-	-	-
260	122	-	521500	Maintenance and Repairs Supplies	-	-	-
615	1,494	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	330	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
3,725	151	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
47	70	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	40	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	284	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
35,290	64,224	97,587	524000	Contracted Professional Svcs	650,000	650,000	650,000
3,975	4,245	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
85	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,247	477	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	693	-	524500	Marketing Expenditures	-	-	-
310	1,798	-	525000	Contracted Property Services	-	-	-
115	(0)	-	525120	Utility Services - Telecommunications	-	-	-
193	198	-	525130	Utility Services - Electricity	-	-	-
59	25	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
1,359	-	-	526000	Maintenance and Repair Services	-	-	-
723	-	-	526010	Maintenance and Repair Services - Building	-	-	-
60	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
483	138	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	2,035	-	526500	Rentals	-	-	-
-	(3)	-	526520	Rentals - Equipment	-	-	-
2,847	102	-	526540	Rentals - Vehicle	-	-	-
2,280	2,280	-	526560	Rentals - Parking Space	-	-	-

# Natural Areas Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
Natural Areas Fund								
293	29	-	528000	Other Purchased Services		-	-	-
-	15	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
89	-	-	528080	Other Purchased Services - Agency Fees		-	-	-
49	-	-	528210	Credit Card Fees		-	-	-
7,940	-	-	528400	Other Purchased Services - Printing and Graphics		-	-	-
942,811	1,939,613	1,000,000	530000	Payments to Other Agencies	550,000	550,000	550,000	550,000
3,590	4,710	-	530010	License and Permit Fees		-	-	-
15,385	7,402	-	531000	Taxes (Non-Payroll)		-	-	-
501,844	535,975	-	531500	Grants to Other Governments		-	-	-
1,151,267	870,297	-	531800	Contributions to Other Govt	600,000	600,000	600,000	600,000
421,125	1,040,394	2,000,000	544500	Grants and Loans	1,500,000	1,500,000	1,500,000	1,500,000
1,267	284	-	545000	Travel		-	-	-
6,450	3,929	-	545100	Travel and Lodging		-	-	-
949	267	-	545200	Mileage, Taxi and Parking		-	-	-
1,255	813	-	545300	Meals and Entertainment		-	-	-
3,353	1,190	-	545500	Staff Development	1,196	1,196		1,196
3,230	58	-	545510	Tuition Reimbursement		-	-	-
7,516	5,189	-	545520	Conference Fees		-	-	-
100	-	-	545530	Outreach Development		-	-	-
3,169,893	4,506,646	3,097,587	Total Materials and Services			3,301,196	3,301,196	3,301,196
Capital Outlay								
7,328,224	10,707,227	7,500,000	570000	Land	7,000,000	7,000,000	7,000,000	7,000,000
203,384	1,470,539	4,005,310	571000	Improve-Other than Bldg	2,700,000	2,700,000	2,700,000	2,700,000
266,653	535,810	-	571500	Intangibles - Non-Depreciable		-	-	-
1,870	96,670	-	572000	Buildings and Related		-	-	-
-	-	-	575000	Office Furn and Equip		-	-	-
72,948	125,170	100,000	579000	Intangible Assets	100,000	100,000	100,000	100,000
7,873,078	12,935,417	11,605,310	Total Capital Outlay			9,800,000	9,800,000	9,800,000
Interfund Transfers								
1,403,485	1,408,117	1,277,586	580000	Transfer for Indirect Costs	1,397,672	1,397,672		1,397,672
1,340,582	1,028,825	1,000,000	581000	Transfer of Resources	1,000,000	1,000,000		1,000,000
296,108	673,984	702,876	582000	Transfer for Direct Costs	829,910	829,910		829,910
3,040,175	3,110,926	2,980,462	Total Interfund Transfers			3,227,582	3,227,582	3,227,582
Contingency								
-	-	4,000,000	700000	Contingency	3,810,284	3,810,284		3,810,284
-	-	4,000,000	Total Contingency			3,810,284	3,810,284	3,810,284

Natural Areas Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Natural Areas Fund							
				<i>Unappropriated Fund Balance</i>			
36,934,540	16,426,032	1,670,121	801000	Unapp FB - Restricted	9,631,685	9,631,685	9,631,685
36,934,540	16,426,032	1,670,121		Total Unappropriated Fund Balance	9,631,685	9,631,685	9,631,685
\$53,264,339	\$39,282,431	\$25,416,840	TOTAL REQUIREMENTS		\$32,121,208	\$32,121,208	\$32,121,208
20.25	20.49	16.34	FULL-TIME EQUIVALENTS		17.59	17.59	17.59

**Open  
Spaces  
Fund**

## Open Spaces Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$521,152	\$521,791	\$332,322	\$310,386	\$310,386	\$328,835	(1.05%)
<b>Current Revenues</b>							
Interest Earnings	6,571	2,785	7,506	4,105	4,105	4,105	(45.31%)
Other Financing Sources	332,568	-	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>339,139</b>	<b>2,785</b>	<b>7,506</b>	<b>4,105</b>	<b>4,105</b>	<b>4,105</b>	<b>(45.31%)</b>
<b>TOTAL RESOURCES</b>	<b>\$860,291</b>	<b>\$524,576</b>	<b>\$339,828</b>	<b>\$314,491</b>	<b>\$314,491</b>	<b>\$332,940</b>	<b>(2.03%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	338,500	147,690	10,000	15,000	15,000	33,449	234.49%
Capital Outlay	-	-	329,828	169,491	169,491	169,491	(48.61%)
<b>Subtotal Current Expenditures</b>	<b>338,500</b>	<b>147,690</b>	<b>339,828</b>	<b>184,491</b>	<b>184,491</b>	<b>202,940</b>	<b>(40.28%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	130,000	130,000	130,000	n/a
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>130,000</b>	<b>130,000</b>	<b>130,000</b>	<b>n/a</b>
Unappropriated Fund Balance	521,791	376,886	-	-	-	-	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>521,791</b>	<b>376,886</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$860,291</b>	<b>\$524,576</b>	<b>\$339,828</b>	<b>\$314,491</b>	<b>\$314,491</b>	<b>\$332,940</b>	<b>(2.03%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>



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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Open Spaces Fund							
Revenues							
				<u>Beginning Fund Balance</u>			
521,152	521,791	332,322	324000	Fund Bal-Restr for Bond Cap	310,386	310,386	310,386
-	-	-	340000	Fund Bal-Unassigned/Undesignated	-	-	18,449
521,152	521,791	332,322		Total Beginning Fund Balance	310,386	310,386	328,835
				<u>Current Revenue</u>			
5,933	2,974	7,506	470000	Interest on Investments	4,105	4,105	4,105
637	(188)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
332,568	-	-	481000	Sale of Capital Assets	-	-	-
339,139	2,785	7,506		Total Current Revenue	4,105	4,105	4,105
\$860,291	\$524,576	\$339,828	TOTAL RESOURCES		\$314,491	\$314,491	\$332,940
Expenditures							
				<u>Materials and Services</u>			
-	715	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
18,500	46,975	10,000	525000	Contracted Property Services	15,000	15,000	15,000
320,000	-	-	530000	Payments to Other Agencies	-	-	-
-	100,000	-	531800	Contributions to Other Govt	-	-	18,449
338,500	147,690	10,000		Total Materials and Services	15,000	15,000	33,449
				<u>Capital Outlay</u>			
-	-	329,828	570000	Land	169,491	169,491	169,491
-	-	329,828		Total Capital Outlay	169,491	169,491	169,491
				<u>Interfund Transfers</u>			
-	-	-	582000	Transfer for Direct Costs	130,000	130,000	130,000
-	-	-		Total Interfund Transfers	130,000	130,000	130,000
				<u>Unappropriated Fund Balance</u>			
521,791	376,886	-	801000	Unapp FB - Restricted	-	-	-
521,791	376,886	-		Total Unappropriated Fund Balance	-	-	-
\$860,291	\$524,576	\$339,828	TOTAL REQUIREMENTS		\$314,491	\$314,491	\$332,940



**Oregon Zoo  
Asset  
Management  
Fund**

## Oregon Zoo Asset Management Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$3,019,374	\$4,970,642	\$3,712,100	\$4,159,189	\$4,159,189	\$4,574,189	23.22%
<b>Current Revenues</b>							
Interest Earnings	37,172	31,431	10,000	35,000	35,000	35,000	250.00%
Contributions from Private Sources	127,048	862,210	953,000	400,000	400,000	400,000	(58.03%)
Miscellaneous Revenue	795,509	196,413	-	-	-	-	0.00%
Other Financing Sources	-	22,259	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>959,729</b>	<b>1,112,313</b>	<b>963,000</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>	<b>(54.83%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	215,000	-	-	-	(100.00%)
Interfund Loans	1,728,000	-	-	-	-	-	0.00%
Fund Equity Transfers	1,867,910	997,308	877,400	941,249	941,249	941,249	7.28%
<b>Subtotal Interfund Transfers</b>	<b>3,595,910</b>	<b>997,308</b>	<b>1,092,400</b>	<b>941,249</b>	<b>941,249</b>	<b>941,249</b>	<b>(13.84%)</b>
<b>TOTAL RESOURCES</b>	<b>\$7,575,013</b>	<b>\$7,080,263</b>	<b>\$5,767,500</b>	<b>\$5,535,438</b>	<b>\$5,535,438</b>	<b>\$5,950,438</b>	<b>3.17%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	412,006	313,768	855,000	50,000	50,000	260,000	(69.59%)
Capital Outlay	1,993,965	2,399,757	4,639,782	4,557,241	4,557,241	4,797,241	3.39%
<b>Subtotal Current Expenditures</b>	<b>2,405,971</b>	<b>2,713,525</b>	<b>5,494,782</b>	<b>4,607,241</b>	<b>4,607,241</b>	<b>5,057,241</b>	<b>(7.96%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	198,400	-	-	-	-	-	0.00%
Fund Equity Transfers	-	-	135,318	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>198,400</b>	<b>-</b>	<b>135,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
Contingency	-	-	137,400	928,197	928,197	893,197	550.07%
Unappropriated Fund Balance	4,970,642	4,366,738	-	-	-	-	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>4,970,642</b>	<b>4,366,738</b>	<b>137,400</b>	<b>928,197</b>	<b>928,197</b>	<b>893,197</b>	<b>550.07%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$7,575,013</b>	<b>\$7,080,263</b>	<b>\$5,767,500</b>	<b>\$5,535,438</b>	<b>\$5,535,438</b>	<b>\$5,950,438</b>	<b>3.17%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

# 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 interfunds 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 2018-19: 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 2018-19 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Asset Management Fund</b>							
<b>Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
3,019,374	3,665,920	3,025,000	320500	Fund Bal-Restr for Capital	3,120,737	3,120,737	3,420,737
-	1,304,722	687,100	340000	Fund Bal-Unassigned/Undesignated	1,038,452	1,038,452	1,153,452
<b>3,019,374</b>	<b>4,970,642</b>	<b>3,712,100</b>		<b>Total Beginning Fund Balance</b>	<b>4,159,189</b>	<b>4,159,189</b>	<b>4,574,189</b>
<i><b>Current Revenue</b></i>							
511,679	20,556	-	414200	Intergovernmental Misc Revenue	-	-	-
33,218	32,430	10,000	470000	Interest on Investments	35,000	35,000	35,000
3,954	(999)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
62,048	214,210	-	475000	Donations and Bequests - Oper	-	-	-
65,000	648,000	953,000	475500	Capital Contrib and Donations	400,000	400,000	400,000
-	22,259	-	481000	Sale of Capital Assets	-	-	-
97,750	171,012	-	489000	Miscellaneous Revenue	-	-	-
186,080	4,845	-	489100	Refunds/Reimbursements	-	-	-
<b>959,729</b>	<b>1,112,313</b>	<b>963,000</b>		<b>Total Current Revenue</b>	<b>435,000</b>	<b>435,000</b>	<b>435,000</b>
<i><b>Interfund Transfers</b></i>							
1,728,000	-	-	496900	Internal Loan Proceeds	-	-	-
1,867,910	997,308	877,400	497000	Transfer of Resources	941,249	941,249	941,249
-	-	215,000	498000	Transfer for Direct Costs	-	-	-
<b>3,595,910</b>	<b>997,308</b>	<b>1,092,400</b>		<b>Total Interfund Transfers</b>	<b>941,249</b>	<b>941,249</b>	<b>941,249</b>
<b>\$7,575,013</b>	<b>\$7,080,263</b>	<b>\$5,767,500</b>	<b>TOTAL RESOURCES</b>		<b>\$5,535,438</b>	<b>\$5,535,438</b>	<b>\$5,950,438</b>

## Expenditures

<i><b>Materials and Services</b></i>							
83	-	-	520120	Meetings Expenditures	-	-	-
-	9,154	-	521500	Maintenance and Repairs Supplies	-	-	-
-	438	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
27,844	132	-	524000	Contracted Professional Svcs	-	-	-
379,292	-	-	524030	Contracted Prof Svcs - Architect	-	-	-
122	833	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	4,994	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	89,569	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	164,222	-	526010	Maintenance and Repair Services - Building	-	-	-
-	24,581	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-

# Oregon Zoo Asset Management Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Oregon Zoo Asset Management Fund							
5,250	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	10,890	115,000	526100	Capital Maintenance - CIP	50,000	50,000	260,000
(2,328)	-	740,000	526200	Capital Maintenance - Non-CIP	-	-	-
151	1,098	-	528000	Other Purchased Services	-	-	-
-	200	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
80	3,018	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,510	500	-	530000	Payments to Other Agencies	-	-	-
-	4,139	-	530010	License and Permit Fees	-	-	-
3	-	-	545200	Mileage, Taxi and Parking	-	-	-
412,006	313,768	855,000	Total Materials and Services		50,000	50,000	260,000
Capital Outlay							
90,084	13,426	335,000	571000	Improve-Other than Bldg	-	-	125,000
2,751	1,043,334	1,025,019	572000	Buildings and Related	250,000	250,000	115,000
1,071,606	939,543	2,164,682	573000	Exhibits and Related	2,100,000	2,100,000	2,150,000
311,871	158,513	165,081	574000	Equipment and Vehicles	300,000	300,000	300,000
28,629	31,630	-	574500	Vehicles	-	-	-
438,640	200,033	900,000	576000	Railroad Equip and Facilities	907,241	907,241	907,241
32,585	13,278	-	578800	Art and Collections	-	-	-
17,800	-	50,000	579000	Intangible Assets	1,000,000	1,000,000	1,200,000
1,993,965	2,399,757	4,639,782	Total Capital Outlay		4,557,241	4,557,241	4,797,241
Interfund Transfers							
-	-	135,318	581000	Transfer of Resources	-	-	-
198,400	-	-	582000	Transfer for Direct Costs	-	-	-
198,400	-	135,318	Total Interfund Transfers		-	-	-
Contingency							
-	-	137,400	700000	Contingency	928,197	928,197	893,197
-	-	137,400	Total Contingency		928,197	928,197	893,197
Unappropriated Fund Balance							
4,970,642	4,366,738	-	801000	Unapp FB - Restricted	-	-	-
4,970,642	4,366,738	-	Total Unappropriated Fund Balance		-	-	-
7,575,013	7,080,263	5,767,500	TOTAL REQUIREMENTS		5,535,438	5,535,438	5,950,438

**Oregon Zoo  
Infrastructure  
and Animal  
Welfare Fund**

## Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$23,086,619	\$43,711,956	\$33,286,978	\$39,750,000	\$39,750,000	\$40,375,000	21.29%
<b>Current Revenues</b>							
Interest Earnings	353,577	177,418	200,000	300,000	300,000	300,000	50.00%
Miscellaneous Revenue	-	495	-	-	-	-	0.00%
Bond Proceeds	33,479,164	-	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>33,832,741</b>	<b>177,913</b>	<b>200,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>50.00%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	135,318	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>135,318</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
<b>TOTAL RESOURCES</b>	<b>\$56,919,360</b>	<b>\$43,889,869</b>	<b>\$33,622,296</b>	<b>\$40,050,000</b>	<b>\$40,050,000</b>	<b>\$40,675,000</b>	<b>20.98%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	704,182	666,011	782,395	722,658	722,658	722,658	(7.64%)
Materials and Services	261,135	525,051	150,318	15,000	15,000	15,000	(90.02%)
Capital Outlay	11,537,431	6,995,596	11,880,679	13,242,429	13,242,429	13,867,429	16.72%
<b>Subtotal Current Expenditures</b>	<b>12,502,748</b>	<b>8,186,659</b>	<b>12,813,392</b>	<b>13,980,087</b>	<b>13,980,087</b>	<b>14,605,087</b>	<b>13.98%</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	704,656	667,418	515,894	446,647	446,647	446,647	(13.42%)
Fund Equity Transfers	-	8,450	-	-	-	-	0.00%
<b>Subtotal Interfund Transfers</b>	<b>704,656</b>	<b>675,868</b>	<b>515,894</b>	<b>446,647</b>	<b>446,647</b>	<b>446,647</b>	<b>(13.42%)</b>
Contingency	-	-	3,265,000	2,500,000	2,500,000	2,500,000	(23.43%)
Unappropriated Fund Balance	43,711,956	35,027,342	17,028,010	23,123,266	23,123,266	23,123,266	35.80%
<b>Subtotal Contingency/Ending Balance</b>	<b>43,711,956</b>	<b>35,027,342</b>	<b>20,293,010</b>	<b>25,623,266</b>	<b>25,623,266</b>	<b>25,623,266</b>	<b>26.27%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$56,919,360</b>	<b>\$43,889,869</b>	<b>\$33,622,296</b>	<b>\$40,050,000</b>	<b>\$40,050,000</b>	<b>\$40,675,000</b>	<b>20.98%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

# **Oregon Zoo Infrastructure and Animal Welfare Bond Fund**

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

## **BEGINNING FUND BALANCE**

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 2018-19 include the design and the start of construction for the polar bear and primate habitats. 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>							
<b><u>Revenues</u></b>							
<i><b>Beginning Fund Balance</b></i>							
23,086,619	43,711,956	33,286,978	324000	Fund Bal-Restr for Bond Cap	39,750,000	39,750,000	40,375,000
<b>23,086,619</b>	<b>43,711,956</b>	<b>33,286,978</b>		<b>Total Beginning Fund Balance</b>	<b>39,750,000</b>	<b>39,750,000</b>	<b>40,375,000</b>
<i><b>Current Revenue</b></i>							
225,642	290,399	200,000	470000	Interest on Investments	300,000	300,000	300,000
127,935	(112,982)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	-	473000	Gain or Loss on Sale of Investment	-	-	-
-	495	-	489100	Refunds/Reimbursements	-	-	-
30,000,000	-	-	490000	Gen Obligation Bond Proceeds	-	-	-
3,479,164	-	-	491500	Premium on Bonds Sold	-	-	-
<b>33,832,741</b>	<b>177,913</b>	<b>200,000</b>		<b>Total Current Revenue</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<i><b>Interfund Transfers</b></i>							
-	-	135,318	497000	Transfer of Resources	-	-	-
-	-	<b>135,318</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$56,919,360</b>	<b>\$43,889,869</b>	<b>\$33,622,296</b>	<b>TOTAL RESOURCES</b>		<b>\$40,050,000</b>	<b>\$40,050,000</b>	<b>\$40,675,000</b>

## **Expenditures**

<i><b>Personnel Services</b></i>							
322,090	267,952	419,847	501000	Reg Employees-Full Time-Exempt	300,742	300,742	300,742
86,093	120,997	-	501500	Reg Empl-Full Time-Non-Exempt	71,891	71,891	71,891
94,164	99,241	130,375	502000	Reg Employees-Part Time-Exempt	136,974	136,974	136,974
13,502	933	-	508000	Overtime	-	-	-
3,190	2,715	-	508600	Mobile Comm Allowance	-	-	-
43,729	41,145	46,246	511000	Fringe - Payroll Taxes	42,598	42,598	42,598
64,351	60,701	93,470	512000	Fringe - Retirement PERS	84,400	84,400	84,400
67,922	61,378	84,816	513000	Fringe - Health and Welfare	73,920	73,920	73,920
-	(750)	-	514000	Fringe - Unemployment	-	-	-
1,412	1,338	2,138	515000	Fringe - Other Benefits	1,941	1,941	1,941
7,729	10,361	5,503	519000	Pension Oblig Bonds Contrib	10,192	10,192	10,192
<b>704,182</b>	<b>666,011</b>	<b>782,395</b>		<b>Total Personnel Services</b>	<b>722,658</b>	<b>722,658</b>	<b>722,658</b>

# Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19	
FY 2015-16 Actual	FY 2016-17 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
<u>Materials and Services</u>							
2,197	1,181	5,000	520100	Office Supplies	5,000	5,000	5,000
22	25,428	-	520110	Computer Equipment	-	-	-
2,163	6,402	-	520120	Meetings Expenditures	-	-	-
-	37	-	520130	Postage	-	-	-
-	1,300	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
925	30,072	145,318	520500	Operating Supplies	10,000	10,000	10,000
4,918	8,687	-	520510	Operating Supplies - Small Tools, Equip	-	-	-
-	1,539	-	520550	Operating Supplies - Telecommunications	-	-	-
-	250	-	520580	Operating Supplies - Uniforms	-	-	-
230	230	-	521200	Publications and Subscriptions	-	-	-
-	7,152	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
80,163	10,869	-	524000	Contracted Professional Svcs	-	-	-
3,975	4,245	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
15,016	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
94,824	-	-	524030	Contracted Prof Svcs - Architect	-	-	-
706	114	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	6,716	-	526000	Maintenance and Repair Services	-	-	-
-	4,226	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	404,769	-	526100	Capital Maintenance - CIP	-	-	-
99	900	-	528000	Other Purchased Services	-	-	-
-	38	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
53,500	-	-	528080	Other Purchased Services - Agency Fees	-	-	-
2,076	3,457	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
250	6,334	-	530010	License and Permit Fees	-	-	-
30	-	-	545200	Mileage, Taxi and Parking	-	-	-
-	555	-	545500	Staff Development	-	-	-
-	450	-	545510	Tuition Reimbursement	-	-	-
40	100	-	545520	Conference Fees	-	-	-
261,135	525,051	150,318	Total Materials and Services		15,000	15,000	15,000
<u>Capital Outlay</u>							
7,369,652	6,028,825	-	572000	Buildings and Related	-	-	-
4,037,911	792,995	11,800,679	573000	Exhibits and Related	13,142,429	13,142,429	13,142,429
-	17,000	-	574000	Equipment and Vehicles	-	-	625,000
-	-	-	575000	Office Furn and Equip	-	-	-
129,868	156,776	80,000	578800	Art and Collections	100,000	100,000	100,000
11,537,431	6,995,596	11,880,679	Total Capital Outlay		13,242,429	13,242,429	13,867,429



# Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>							
				<i><b>Interfund Transfers</b></i>			
704,656	667,418	515,894	580000	Transfer for Indirect Costs	446,647	446,647	446,647
-	8,450	-	581000	Transfer of Resources	-	-	-
<b>704,656</b>	<b>675,868</b>	<b>515,894</b>		<b>Total Interfund Transfers</b>	<b>446,647</b>	<b>446,647</b>	<b>446,647</b>
				<i><b>Contingency</b></i>			
-	-	3,265,000	700000	Contingency	2,500,000	2,500,000	2,500,000
-	-	<b>3,265,000</b>		<b>Total Contingency</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
				<i><b>Unappropriated Fund Balance</b></i>			
43,711,956	35,027,342	17,028,010	801000	Unapp FB - Restricted	23,123,266	23,123,266	23,123,266
<b>43,711,956</b>	<b>35,027,342</b>	<b>17,028,010</b>		<b>Total Unappropriated Fund Balance</b>	<b>23,123,266</b>	<b>23,123,266</b>	<b>23,123,266</b>
<b>\$56,919,360</b>	<b>\$43,889,869</b>	<b>\$33,622,296</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$40,050,000</b>	<b>\$40,050,000</b>	<b>\$40,675,000</b>
<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>



**Oregon Zoo  
Operating  
Fund**

## Oregon Zoo Operating Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$0	\$927,568	\$1,000,000	\$1,435,154	\$1,435,154	\$1,435,154	43.52%
<b>Current Revenues</b>							
Interest Earnings	16,905	22,281	15,000	15,000	15,000	15,000	0.00%
Grants	170,309	195,666	179,190	466,290	466,290	466,290	160.22%
Charges for Services	22,410,652	25,321,552	27,354,329	29,928,956	29,928,956	29,928,956	9.41%
Contributions from Private Sources	894,334	1,687,020	752,234	1,539,205	1,539,205	1,539,205	104.62%
Miscellaneous Revenue	82,818	78,858	60,000	50,000	50,000	50,000	(16.67%)
Other Financing Sources	1,000	-	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>23,576,019</b>	<b>27,305,377</b>	<b>28,360,753</b>	<b>31,999,451</b>	<b>31,999,451</b>	<b>31,999,451</b>	<b>12.83%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	452,880	465,384	230,524	25,000	25,000	25,000	(89.16%)
Fund Equity Transfers	14,376,600	12,546,000	12,727,000	13,045,000	13,045,000	13,045,000	2.50%
<b>Subtotal Interfund Transfers</b>	<b>14,829,480</b>	<b>13,011,384</b>	<b>12,957,524</b>	<b>13,070,000</b>	<b>13,070,000</b>	<b>13,070,000</b>	<b>0.87%</b>
<b>TOTAL RESOURCES</b>	<b>\$38,405,499</b>	<b>\$41,244,329</b>	<b>\$42,318,277</b>	<b>\$46,504,605</b>	<b>\$46,504,605</b>	<b>\$46,504,605</b>	<b>9.89%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	20,194,172	21,341,360	22,722,063	24,222,128	24,222,128	24,222,128	6.60%
Materials and Services	13,421,729	14,170,066	14,459,112	15,845,615	15,845,615	15,845,615	9.59%
Capital Outlay	40,132	145,068	20,000	80,000	80,000	80,000	300.00%
<b>Subtotal Current Expenditures</b>	<b>33,656,034</b>	<b>35,656,494</b>	<b>37,201,175</b>	<b>40,147,743</b>	<b>40,147,743</b>	<b>40,147,743</b>	<b>7.92%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	39,300	203,030	387,084	47,965	47,965	47,965	(87.61%)
Interfund Reimbursements	3,362,635	3,470,260	3,557,215	3,882,997	3,882,997	3,882,997	9.16%
Fund Equity Transfers	403,650	781,275	257,500	265,000	265,000	265,000	2.91%
Interfund Loans	16,312	264,608	444,925	460,900	460,900	460,900	3.59%
<b>Subtotal Interfund Transfers</b>	<b>3,821,897</b>	<b>4,719,173</b>	<b>4,646,724</b>	<b>4,656,862</b>	<b>4,656,862</b>	<b>4,656,862</b>	<b>0.22%</b>
Contingency	-	-	470,378	1,700,000	1,700,000	1,700,000	261.41%
Unappropriated Fund Balance	927,568	868,662	-	-	-	-	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>927,568</b>	<b>868,662</b>	<b>470,378</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>261.41%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$38,405,499</b>	<b>\$41,244,329</b>	<b>\$42,318,277</b>	<b>\$46,504,605</b>	<b>\$46,504,605</b>	<b>\$46,504,605</b>	<b>9.89%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>192.65</b>	<b>194.6</b>	<b>201.60</b>	<b>200.25</b>	<b>200.25</b>	<b>201.75</b>	<b>0.07%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.15</b>

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 \$1.4 million for FY 2018-19.

### **CURRENT REVENUES**

#### **Grants**

The Oregon Zoo anticipates receiving about \$466,000 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 2018-19 are up 9 percent, or \$2.6 million dollars, from the prior fiscal year. The large increase over the prior year is attributed to changes in the pricing strategy and other revenue generating initiatives. The Oregon Zoo is anticipating attendance of 1.525 million, a slight decrease to the prior year budget due to the next phase of bond project construction breaking ground in spring 2018.

#### **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 \$50,000 in FY 2018-19.

#### **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 99.8 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 200.25 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund. Overall FTE increase by a net 1.65 from the FY 2017-18 Amended Budget.

A discussion of staff changes can be found in the budget summary. A detailed listing of all position changes can be found in the appendices. 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 include a variety of anticipated salary adjustments for cost of living, merit pay and annual step. A detailed explanation of fringe benefits is included in the appendices. A 10-year comparison of Metro's salary and benefit costs is included in the budget summary.

### **Materials and services**

Expenditures in this category have increased by 14 percent from FY 2017-18. This is due to a number of factors including maintenance projects across the campus, enhanced employee and community engagement, operating supplies for grant funded programs, and to support strategic revenue initiatives.

### **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 Capital Improvement Plan.

### **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 2018-19 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 2018-19 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
<b>Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
-	927,568	1,000,000	340000	Fund Bal-Unassigned/Undesignated	1,435,154	1,435,154	1,435,154
-	<b>927,568</b>	<b>1,000,000</b>		<b>Total Beginning Fund Balance</b>	<b>1,435,154</b>	<b>1,435,154</b>	<b>1,435,154</b>
<i><b>Current Revenue</b></i>							
90,634	92,870	122,190	410000	Federal Grants - Direct	409,290	409,290	409,290
79,676	102,796	57,000	410500	Federal Grants - Indirect	57,000	57,000	57,000
914	266	-	417000	Fines and Forfeits	-	-	-
7,423,348	7,996,131	8,395,020	450000	Admission Fees	10,586,481	10,586,481	10,586,481
166,184	172,442	180,540	450100	Conservation Surcharge	202,472	202,472	202,472
1,984,000	1,926,000	2,130,000	450200	Admission - Memberships	2,262,000	2,262,000	2,262,000
1,739,112	2,604,783	2,450,000	450300	Admission - Special Concerts	2,482,720	2,482,720	2,482,720
99,450	131,302	90,500	451000	Rentals - Equipment	141,241	141,241	141,241
-	1,500	-	451090	Rentals - Liquidated Damages	-	-	-
(430,853)	(384,120)	(286,000)	451110	Comp Services (Contra)	(412,939)	(412,939)	(412,939)
354,316	442,934	233,400	452000	Rentals - Space	455,000	455,000	455,000
634	1,175	100,000	455000	Food and Beverage Service Revenue	215,000	215,000	215,000
380,417	545,790	558,050	455100	Food Service Revenue - Alcohol	744,373	744,373	744,373
5,575,832	6,276,891	6,411,922	455500	Food Service Revenue - Food	5,818,959	5,818,959	5,818,959
(25,216)	(178,481)	-	455510	Food Revenue Discounts(Contra)/Food Disc	(177,538)	(177,538)	(177,538)
80,778	150,074	420,625	456000	Retail Sales	697,603	697,603	697,603
2,861,430	2,967,817	3,547,500	457100	Gift Shop Sales	3,218,475	3,218,475	3,218,475
3,435	3,199	4,000	459100	Commissions - ATM	4,000	4,000	4,000
23,700	15,290	25,000	462000	Parking Fees	15,999	15,999	15,999
32,985	45,125	50,000	462120	Parking Fees - Employee	50,000	50,000	50,000
1,081,690	1,136,038	1,318,768	463000	Tuition and Lectures	1,533,470	1,533,470	1,533,470
139,603	255,092	328,350	463500	Exhibit Shows	748,473	748,473	748,473
600,411	835,422	996,523	464000	Railroad Rides	907,453	907,453	907,453
-	1,032	-	464500	Reimbursed Services	-	-	-
226,157	247,246	238,131	464900	Reimbursed Labor	277,714	277,714	277,714
40	6,272	12,000	465000	Miscellaneous Charges for Svc	8,000	8,000	8,000
15,985	23,201	15,000	470000	Interest on Investments	15,000	15,000	15,000
920	(920)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
894,334	1,687,020	752,234	475000	Donations and Bequests - Oper	1,539,205	1,539,205	1,539,205
93,200	122,600	150,000	476000	Sponsorship Revenue	150,000	150,000	150,000
730	18	-	480000	Cash Over and Short	-	-	-
(72)	-	-	480030	Credit Card Chargeback (Fraud)/CC ChgBk	-	-	-

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Oregon Zoo Operating Fund</b>							
1,000	-	-	481000	Sale of Capital Assets	-	-	-
65,254	62,281	60,000	489000	Miscellaneous Revenue	50,000	50,000	50,000
15,992	16,294	-	489100	Refunds/Reimbursements	-	-	-
<b>23,576,019</b>	<b>27,305,377</b>	<b>28,360,753</b>		<b>Total Current Revenue</b>	<b>31,999,451</b>	<b>31,999,451</b>	<b>31,999,451</b>
<i><b>Interfund Transfers</b></i>							
14,376,600	12,546,000	12,727,000	497000	Transfer of Resources	13,045,000	13,045,000	13,045,000
452,880	465,384	230,524	498000	Transfer for Direct Costs	25,000	25,000	25,000
<b>14,829,480</b>	<b>13,011,384</b>	<b>12,957,524</b>		<b>Total Interfund Transfers</b>	<b>13,070,000</b>	<b>13,070,000</b>	<b>13,070,000</b>
<b>\$38,405,499</b>	<b>\$41,244,329</b>	<b>\$42,318,277</b>	<b>TOTAL RESOURCES</b>		<b>\$46,504,605</b>	<b>\$46,504,605</b>	<b>\$46,504,605</b>

## Expenditures

<i><b>Personnel Services</b></i>							
4,761,347	5,420,947	6,079,801	501000	Reg Employees-Full Time-Exempt	6,326,189	6,326,189	6,294,606
5,480,837	5,469,815	5,207,424	501500	Reg Empl-Full Time-Non-Exempt	5,789,478	5,789,478	5,789,478
40,366	34,372	29,670	502000	Reg Employees-Part Time-Exempt	35,946	35,946	35,946
1,026,182	1,163,322	1,416,378	502500	Reg Empl-Part Time-Non-Exempt	1,420,243	1,420,243	1,440,688
3,165,663	3,372,247	3,157,254	503000	Temporary Employees - Hourly	3,303,435	3,303,435	3,281,135
21,783	13,421	-	504000	Seasonal Employees	-	-	-
950	-	-	504500	Reimbursable Labor	-	-	-
391,442	392,127	271,852	508000	Overtime	242,828	242,828	242,828
23,644	26,201	21,000	508600	Mobile Comm Allowance	20,160	20,160	20,160
1,236,104	1,312,222	1,345,906	511000	Fringe - Payroll Taxes	1,436,382	1,436,382	1,442,914
1,327,209	1,363,705	2,055,544	512000	Fringe - Retirement PERS	2,223,623	2,223,623	2,233,341
2,356,117	2,314,072	2,811,890	513000	Fringe - Health and Welfare	3,031,540	3,031,540	3,046,324
4,000	3,149	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
93,580	86,787	105,271	514000	Fringe - Unemployment	65,351	65,351	65,351
40,727	43,336	53,798	515000	Fringe - Other Benefits	56,404	56,404	56,820
197,584	288,891	166,275	519000	Pension Oblig Bonds Contrib	270,549	270,549	272,537
26,640	36,746	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>20,194,172</b>	<b>21,341,360</b>	<b>22,722,063</b>		<b>Total Personnel Services</b>	<b>24,222,128</b>	<b>24,222,128</b>	<b>24,222,128</b>
<i><b>Materials and Services</b></i>							
40,298	34,935	48,080	520100	Office Supplies	50,780	50,780	50,780
83,368	28,007	39,105	520110	Computer Equipment	45,500	45,500	45,500
20,333	35,525	19,170	520120	Meetings Expenditures	39,875	39,875	39,875
1,700	2,240	4,560	520130	Postage	2,380	2,380	2,380



# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
11,721	4,892	13,945	520140	OfficeSupply-PromoandConsult Sup	14,606	14,606	14,606
719,679	662,864	909,413	520500	Operating Supplies	1,203,488	1,203,488	1,203,488
98,869	98,114	68,850	520510	Operating Supplies - Small Tools, Equip	94,008	94,008	94,008
57,873	72,526	67,632	520535	Operating Supplies - Food for Prg Part	68,632	68,632	68,632
299,478	183,000	191,125	520540	Operating Supplies - Medical and Veterinary	248,500	248,500	248,500
85,424	86,628	79,900	520545	Exhibit Materials - Habitat/Exh Mat H	80,400	80,400	80,400
13,699	6,679	16,200	520546	Enrichment Materials - Zoo An/Enrich Mat	14,000	14,000	14,000
187	2,495	-	520550	Operating Supplies - Telecommunications	-	-	-
98,215	105,878	97,610	520580	Operating Supplies - Uniforms	98,660	98,660	98,660
754	-	-	520590	Operating Supplies - Sustainability	-	-	-
460,795	479,329	500,800	520600	Animal Food	525,000	525,000	525,000
12,862	15,036	9,200	520610	Animal Food - Enrichment	12,000	12,000	12,000
3,559	270	-	521000	Subscriptions and Dues	-	-	-
54,925	70,458	60,899	521100	Membership and Professional Dues	65,726	65,726	65,726
6,300	7,491	5,175	521200	Publications and Subscriptions	13,380	13,380	13,380
49,511	38,274	50,000	521400	Fuels and Lubricants - General	50,000	50,000	50,000
19,965	13,759	30,100	521500	Maintenance and Repairs Supplies	20,000	20,000	20,000
2,713	496	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
113,517	109,228	65,000	521520	Maintenance and Repairs Supplies - Building	165,000	165,000	165,000
47,848	59,520	57,000	521521	Maintenance and Repairs Supplies - HVAC	57,000	57,000	57,000
44,957	54,763	42,000	521540	Maintenance and Repairs Supplies - Electrical	42,000	42,000	42,000
8,413	10,075	7,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	7,000	7,000	7,000
100,203	138,005	136,200	521560	Maintenance and Repairs Supplies - Equipment	138,100	138,100	138,100
26,950	30,495	60,000	521570	Maintenance and Repairs Supplies - Vehicles	60,000	60,000	60,000
39,191	5,641	-	522000	Food	-	-	-
1,536,529	1,633,811	1,779,993	522100	Cost of Food and Beverage	1,724,722	1,724,722	1,724,722
93,743	109,316	139,499	522105	Cost of Food-Tableware Supplies	130,221	130,221	130,221
8,718	14,997	-	522500	Retail	-	-	-
2,379,341	2,313,431	2,609,101	524000	Contracted Professional Svcs	2,600,344	2,600,344	2,600,344
2,567	15,190	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	7,528	-	524030	Contracted Prof Svcs - Architect	-	-	-
29,615	13,710	500	524040	Contracted Prof Svcs - Promotion and Public Relations	17,899	17,899	17,899
635,574	427,263	481,830	524050	Contracted Prof Svcs - Advertising	414,750	414,750	414,750
7,842	7,071	14,600	524060	Contracted Prof Svcs - Information Technology Services	44,204	44,204	44,204
42,313	104,363	10,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	92,000	92,000	92,000
24,761	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
61,771	169,688	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
1,750	8,900	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
5	-	-	525000	Contracted Property Services	-	-	-

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Oregon Zoo Operating Fund</b>							
1,872	-	-	525100	Utility Services	-	-	-
788	1,803	-	525110	Utility Services - Internet	-	-	-
48,699	46,810	45,755	525120	Utility Services - Telecommunications	47,382	47,382	47,382
694,573	740,138	660,000	525130	Utility Services - Electricity	739,999	739,999	739,999
177,340	209,158	230,400	525140	Utility Services - Natural Gas	210,000	210,000	210,000
73,196	68,897	60,000	525150	Utility Services - Sanitation and Refuse Removal	65,000	65,000	65,000
1,174,442	1,218,297	1,265,000	525160	Utility Services - Water and Sewer	1,220,000	1,220,000	1,220,000
26,260	14,755	33,000	525500	Cleaning Services	45,400	45,400	45,400
3,768	15,986	89,750	526000	Maintenance and Repair Services	95,350	95,350	95,350
246,143	409,055	115,500	526010	Maintenance and Repair Services - Building	515,500	515,500	515,500
46,795	136,071	20,000	526012	Maintenance and Repair Services - Electricity	20,000	20,000	20,000
7,936	12,453	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
55,870	20,560	30,000	526014	Maintenance and Repair Services - HVAC	30,000	30,000	30,000
1,160	672	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
257,652	243,377	272,950	526020	Maintenance and Repair Services - Equipment	284,450	284,450	284,450
64,548	294,819	87,200	526030	Maintenance and Repair Services - Grounds	87,675	87,675	87,675
7,769	2,771	24,617	526040	Maintenance and Repair Services - Technology	24,617	24,617	24,617
31,143	25,229	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	250	-	526100	Capital Maintenance - CIP	-	-	-
-	-	25,000	526200	Capital Maintenance - Non-CIP	25,000	25,000	25,000
12,763	4,819	7,960	526300	Software Maintenance	7,010	7,010	7,010
3,381	106	82,000	526500	Rentals	86,000	86,000	86,000
34,263	27,451	44,850	526510	Rentals - Building	32,872	32,872	32,872
90,446	117,750	57,200	526520	Rentals - Equipment	62,270	62,270	62,270
414	-	-	526530	Rentals - Office Equipment	-	-	-
343	3,845	5,000	526540	Rentals - Vehicle	5,000	5,000	5,000
-	-	-	526550	Rentals - Production	7,500	7,500	7,500
3,540	2,680	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000
489	8,408	-	526580	Rentals - Audio Visual	-	-	-
157,241	189,596	160,310	528000	Other Purchased Services	142,725	142,725	142,725
497	1,116	-	528010	Other Purchased Services - Commissions	-	-	-
6,764	1,030	-	528020	Other Purchased Services - Audio Visual	-	-	-
29,732	29,322	3,450	528030	Other Purchased Services - Delivery, Shipping and Courier	3,650	3,650	3,650
1,340	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
3,300	4,642	-	528070	Other Purchased Services - Trade Shows	-	-	-
18,360	-	-	528080	Other Purchased Services - Agency Fees	-	-	-
400	-	-	528090	Other Purchased Svs - Event	95,000	95,000	95,000
-	-	-	528091	Other Purchased Services - City Police	21,000	21,000	21,000
41,280	114,092	-	528094	Other Purchased Services - Linens	-	-	-

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Operating Fund</b>							
346,000	397,418	356,000	528210	Credit Card Fees	404,000	404,000	404,000
12,986	75,861	50,000	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
140,725	110,578	135,070	528400	Other Purchased Services - Printing and Graphics	133,420	133,420	133,420
1,890,112	2,013,246	2,531,958	529000	Operations Contracts	2,729,270	2,729,270	2,729,270
-	18,403	-	529400	Special Waste Disposal Fees	-	-	-
1,346	192	5,130	530000	Payments to Other Agencies	5,130	5,130	5,130
21,713	15,156	36,485	530010	License and Permit Fees	56,217	56,217	56,217
84,330	159,022	64,800	544500	Grants and Loans	55,300	55,300	55,300
431	131	38,325	545000	Travel	41,775	41,775	41,775
74,299	95,806	93,950	545100	Travel and Lodging	129,428	129,428	129,428
7,039	10,184	600	545200	Mileage, Taxi and Parking	1,220	1,220	1,220
15,768	21,948	700	545300	Meals and Entertainment	2,150	2,150	2,150
16,246	12,868	34,420	545500	Staff Development	82,930	82,930	82,930
1,329	-	-	545510	Tuition Reimbursement	-	-	-
29,389	25,191	20,845	545520	Conference Fees	9,800	9,800	9,800
53	1,119	-	548000	Fee Reimbursements	-	-	-
56,584	8,872	27,700	549000	Miscellaneous Expenditures	2,700	2,700	2,700
5,147	9,275	5,700	549010	Tri-Met Transit Pass	5,700	5,700	5,700
1,455	1,861	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
35,245	43,243	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
9,191	1,849	-	552000	Bad Debt Expense	-	-	-
<b>13,421,729</b>	<b>14,170,066</b>	<b>14,459,112</b>		<b>Total Materials and Services</b>	<b>15,845,615</b>	<b>15,845,615</b>	<b>15,845,615</b>
<u><b>Capital Outlay</b></u>							
-	-	-	573000	Exhibits and Related	-	-	-
33,992	145,068	20,000	574000	Equipment and Vehicles	20,000	20,000	20,000
-	-	-	574500	Vehicles	60,000	60,000	60,000
(13,689)	-	-	576000	Railroad Equip and Facilities	-	-	-
19,830	-	-	579000	Intangible Assets	-	-	-
<b>40,132</b>	<b>145,068</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<u><b>Interfund Transfers</b></u>							
3,362,635	3,470,260	3,557,215	580000	Transfer for Indirect Costs	3,882,997	3,882,997	3,882,997
403,650	781,275	257,500	581000	Transfer of Resources	265,000	265,000	265,000
39,300	203,030	387,084	582000	Transfer for Direct Costs	47,965	47,965	47,965
-	233,000	400,000	586000	Interfund Loan - Principal	409,000	409,000	409,000
16,312	31,608	44,925	586500	Interfund Loan - Interest	51,900	51,900	51,900
<b>3,821,897</b>	<b>4,719,173</b>	<b>4,646,724</b>		<b>Total Interfund Transfers</b>	<b>4,656,862</b>	<b>4,656,862</b>	<b>4,656,862</b>

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Oregon Zoo Operating Fund</b>							
				<u><b>Contingency</b></u>			
-	-	470,378	701002	Contingency - Operating	1,700,000	1,700,000	1,700,000
-	-	<b>470,378</b>		<b>Total Contingency</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
				<u><b>Unappropriated Fund Balance</b></u>			
927,568	868,662	-	801000	Unapp FB - Restricted	-	-	-
<b>927,568</b>	<b>868,662</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$38,405,499</b>	<b>\$41,244,329</b>	<b>\$42,318,277</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$46,504,605</b>	<b>\$46,504,605</b>	<b>\$46,504,605</b>
<b>192.65</b>	<b>194.60</b>	<b>201.60</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>200.25</b>	<b>200.25</b>	<b>201.75</b>

# Oregon Zoo Operating Fund

FY 2015-16	FY 2016-17	FY 2017-18			<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT		DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Administration)								
<u>Expenditures</u>								
<i>Personnel Services</i>								
882,788	1,018,703	1,118,344	501000		Reg Employees-Full Time-Exempt	1,246,426	1,246,426	1,246,426
76,217	81,026	75,529	502500		Reg Empl-Part Time-Non-Exempt	77,208	77,208	77,208
27,905	29,565	30,000	503000		Temporary Employees - Hourly	30,000	30,000	30,000
-	135	-	504000		Seasonal Employees	-	-	-
457	1,247	300	508000		Overtime	300	300	300
3,025	3,325	1,800	508600		Mobile Comm Allowance	2,400	2,400	2,400
77,522	84,544	89,890	511000		Fringe - Payroll Taxes	103,967	103,967	103,967
108,137	129,149	178,592	512000		Fringe - Retirement PERS	189,217	189,217	189,217
183,431	147,758	152,551	513000		Fringe - Health and Welfare	183,322	183,322	183,322
2,000	2,149	-	513305		Health Savings - Metro Contrib/HSA Contrb	-	-	-
538	12,912	-	514000		Fringe - Unemployment	65,351	65,351	65,351
2,429	2,481	4,480	515000		Fringe - Other Benefits	4,984	4,984	4,984
12,496	21,694	12,238	519000		Pension Oblig Bonds Contrib	26,474	26,474	26,474
600	3,975	-	519500		Fringe - Insurance - Opt Out	-	-	-
1,377,544	1,538,665	1,663,724	Total Personnel Services			1,929,649	1,929,649	1,929,649
<i>Materials and Services</i>								
7,358	4,812	5,800	520100		Office Supplies	8,700	8,700	8,700
33,944	11,020	32,805	520110		Computer Equipment	40,000	40,000	40,000
7,473	12,528	5,000	520120		Meetings Expenditures	25,500	25,500	25,500
455	-	2,500	520130		Postage	500	500	500
35,824	26,058	255,000	520500		Operating Supplies	317,000	317,000	317,000
562	1,214	-	520510		Operating Supplies - Small Tools, Equip	-	-	-
4,158	3,870	-	520540		Operating Supplies - Medical and Veterinary	-	-	-
1,689	-	-	520546		Enrichment Materials - Zoo An/Enrich Mat	-	-	-
126	330	-	520580		Operating Supplies - Uniforms	-	-	-
-	2,293	-	520610		Animal Food - Enrichment	-	-	-
2,484	-	-	521000		Subscriptions and Dues	-	-	-
23,843	36,854	25,000	521100		Membership and Professional Dues	27,510	27,510	27,510
-	295	-	521200		Publications and Subscriptions	-	-	-
-	118	-	521400		Fuels and Lubricants - General	-	-	-
-	569	-	521500		Maintenance and Repairs Supplies	-	-	-
-	2,004	-	521520		Maintenance and Repairs Supplies - Building	-	-	-
2,477	2,439	-	521560		Maintenance and Repairs Supplies - Equipment	-	-	-
77,514	43,138	5,000	524000		Contracted Professional Svcs	107,000	107,000	107,000
2,567	190	-	524020		Contracted Prof Svcs - Attorney and Legal	-	-	-

# Oregon Zoo Operating Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	<u>Amended</u>			<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund (Administration)							
-	7,528	-	524030	Contracted Prof Svcs - Architect	-	-	-
60	134	600	524050	Contracted Prof Svcs - Advertising	500	500	500
42,313	74,056	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	65,000	65,000	65,000
24,761	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	(15,056)	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
1,250	6,400	5,000	524600	Sponsorship Expenditures	5,000	5,000	5,000
1,210	-	-	525100	Utility Services	-	-	-
-	635	-	525120	Utility Services - Telecommunications	1,248	1,248	1,248
16,456	84,209	-	526010	Maintenance and Repair Services - Building	-	-	-
-	4,568	-	526012	Maintenance and Repair Services - Electricity	-	-	-
3,108	2,810	2,700	526020	Maintenance and Repair Services - Equipment	15,300	15,300	15,300
-	222,923	-	526030	Maintenance and Repair Services - Grounds	-	-	-
334	339	-	526040	Maintenance and Repair Services - Technology	-	-	-
1,418	-	-	526300	Software Maintenance	-	-	-
779	1,559	-	526520	Rentals - Equipment	-	-	-
390	-	-	526530	Rentals - Office Equipment	-	-	-
-	545	-	526540	Rentals - Vehicle	-	-	-
2,400	400	-	526560	Rentals - Parking Space	-	-	-
17,110	20,001	2,500	528000	Other Purchased Services	5,765	5,765	5,765
-	366	100	528030	Other Purchased Services - Delivery, Shipping and Courier	300	300	300
1,200	3,200	-	528070	Other Purchased Services - Trade Shows	-	-	-
4,382	4,127	9,300	528400	Other Purchased Services - Printing and Graphics	3,300	3,300	3,300
-	18,403	-	529400	Special Waste Disposal Fees	-	-	-
-	510	-	530010	License and Permit Fees	-	-	-
24,692	111,679	-	544500	Grants and Loans	-	-	-
48	54	19,450	545000	Travel	24,000	24,000	24,000
17,793	26,839	-	545100	Travel and Lodging	-	-	-
740	1,580	-	545200	Mileage, Taxi and Parking	-	-	-
2,081	3,556	-	545300	Meals and Entertainment	-	-	-
860	1,430	2,500	545500	Staff Development	54,850	54,850	54,850
179	-	-	545510	Tuition Reimbursement	-	-	-
2,955	2,600	-	545520	Conference Fees	-	-	-
53,596	6,490	-	549000	Miscellaneous Expenditures	-	-	-
-	533	-	549010	Tri-Met Transit Pass	-	-	-
420,590	740,151	378,255	Total Materials and Services		701,473	701,473	701,473

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Operating Fund (Administration)</b>							
				<u><i>Capital Outlay</i></u>			
-	144,068	-	574000	Equipment and Vehicles	-	-	-
(13,689)	-	-	576000	Railroad Equip and Facilities	-	-	-
<b>(13,689)</b>	<b>144,068</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u><i>Interfund Transfers</i></u>			
3,362,635	3,470,260	3,557,215	580000	Transfer for Indirect Costs	3,882,997	3,882,997	3,882,997
403,650	781,275	257,500	581000	Transfer of Resources	265,000	265,000	265,000
39,300	203,030	387,084	582000	Transfer for Direct Costs	47,965	47,965	47,965
-	233,000	400,000	586000	Interfund Loan - Principal	409,000	409,000	409,000
16,312	31,608	44,925	586500	Interfund Loan - Interest	51,900	51,900	51,900
<b>3,821,897</b>	<b>4,719,173</b>	<b>4,646,724</b>		<b>Total Interfund Transfers</b>	<b>4,656,862</b>	<b>4,656,862</b>	<b>4,656,862</b>
				<u><i>Contingency</i></u>			
-	-	470,378	701002	Contingency - Operating	1,700,000	1,700,000	1,700,000
<b>-</b>	<b>-</b>	<b>470,378</b>		<b>Total Contingency</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>1,700,000</b>
				<u><i>Unappropriated Fund Balance</i></u>			
927,568	868,662	-	801000	Unapp FB - Restricted	-	-	-
<b>927,568</b>	<b>868,662</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$6,533,910</b>	<b>\$8,010,719</b>	<b>\$7,159,081</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$8,987,984</b>	<b>\$8,987,984</b>	<b>\$8,987,984</b>

# Oregon Zoo Operating Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT		DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund (Education)								
<u>Expenditures</u>								
				<u>Personnel Services</u>				
779,578	805,545	799,657	501000		Reg Employees-Full Time-Exempt	878,002	878,002	878,002
332,703	373,641	157,869	501500		Reg Empl-Full Time-Non-Exempt	217,054	217,054	217,054
123,037	159,468	122,436	502500		Reg Empl-Part Time-Non-Exempt	56,539	56,539	56,539
452,233	515,670	610,714	503000		Temporary Employees - Hourly	540,844	540,844	540,844
1,321	-	-	504000		Seasonal Employees	-	-	-
950	-	-	504500		Reimbursable Labor	-	-	-
77,619	94,551	69,144	508000		Overtime	71,692	71,692	71,692
3,310	4,110	2,760	508600		Mobile Comm Allowance	2,760	2,760	2,760
148,390	162,965	148,892	511000		Fringe - Payroll Taxes	143,503	143,503	143,503
159,852	167,478	218,921	512000		Fringe - Retirement PERS	230,655	230,655	230,655
204,331	225,494	216,988	513000		Fringe - Health and Welfare	225,456	225,456	225,456
2,000	1,000	-	513305		Health Savings - Metro Contrib/HSA Contrb	-	-	-
6,446	1,788	2,171	514000		Fringe - Unemployment	-	-	-
4,234	4,588	4,452	515000		Fringe - Other Benefits	4,892	4,892	4,892
21,829	32,563	17,497	519000		Pension Oblig Bonds Contrib	23,992	23,992	23,992
6,915	6,184	-	519500		Fringe - Insurance - Opt Out	-	-	-
2,324,747	2,555,045	2,371,501	Total Personnel Services			2,395,389	2,395,389	2,395,389
				<u>Materials and Services</u>				
8,562	9,380	10,620	520100		Office Supplies	11,720	11,720	11,720
4,532	646	2,500	520110		Computer Equipment	2,500	2,500	2,500
10,386	15,527	7,800	520120		Meetings Expenditures	8,125	8,125	8,125
1,103	1,179	2,000	520130		Postage	1,380	1,380	1,380
11,702	4,754	13,945	520140		OfficeSupply-PromoandConsult Sup	14,606	14,606	14,606
46,791	37,620	56,193	520500		Operating Supplies	45,108	45,108	45,108
10,614	4,614	-	520510		Operating Supplies - Small Tools, Equip	-	-	-
57,873	72,526	67,632	520535		Operating Supplies - Food for Prg Part	68,632	68,632	68,632
21	146	-	520550		Operating Supplies - Telecommunications	-	-	-
40,220	34,011	33,810	520580		Operating Supplies - Uniforms	33,410	33,410	33,410
754	-	-	520590		Operating Supplies - Sustainability	-	-	-
30	-	-	521000		Subscriptions and Dues	-	-	-
1,030	839	1,725	521100		Membership and Professional Dues	1,725	1,725	1,725
797	3,358	535	521200		Publications and Subscriptions	535	535	535
904	1,011	-	521400		Fuels and Lubricants - General	-	-	-
3,751	2,944	-	521500		Maintenance and Repairs Supplies	-	-	-
-	179	-	521510		Maintenance and Repairs Supplies - Technology	-	-	-



# Oregon Zoo Operating Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund (Education)							
117	-	3,100	521560	Maintenance and Repairs Supplies - Equipment	2,000	2,000	2,000
93	51	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	25	-	522000	Food	-	-	-
932	-	-	522100	Cost of Food and Beverage	-	-	-
-	-	100	522105	Cost of Food-Tableware Supplies	300	300	300
215,471	214,029	142,100	524000	Contracted Professional Svcs	112,384	112,384	112,384
-	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
148	70	-	524050	Contracted Prof Svcs - Advertising	-	-	-
25	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	9,907	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
500	1,000	-	524600	Sponsorship Expenditures	-	-	-
5	-	-	525000	Contracted Property Services	-	-	-
3,553	4,743	1,935	525120	Utility Services - Telecommunications	1,935	1,935	1,935
30	-	3,750	526000	Maintenance and Repair Services	4,850	4,850	4,850
98	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	12	-	526040	Maintenance and Repair Services - Technology	-	-	-
182	76	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	-	526300	Software Maintenance	2,510	2,510	2,510
525	106	-	526500	Rentals	-	-	-
210	-	5,550	526510	Rentals - Building	5,550	5,550	5,550
-	170	-	526520	Rentals - Equipment	-	-	-
-	759	-	526540	Rentals - Vehicle	-	-	-
1,140	2,280	-	526560	Rentals - Parking Space	-	-	-
13,177	14,803	44,770	528000	Other Purchased Services	18,460	18,460	18,460
4	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
15,275	11,053	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	660	-	528094	Other Purchased Services - Linens	-	-	-
27,890	32,290	40,000	528210	Credit Card Fees	40,000	40,000	40,000
6,487	8,829	8,520	528400	Other Purchased Services - Printing and Graphics	10,220	10,220	10,220
-	-	-	529000	Operations Contracts	13,200	13,200	13,200
-	-	-	530000	Payments to Other Agencies	-	-	-
-	10	-	530010	License and Permit Fees	-	-	-
-	46	-	545000	Travel	-	-	-
9,775	7,973	22,000	545100	Travel and Lodging	20,000	20,000	20,000
2,387	3,359	600	545200	Mileage, Taxi and Parking	1,100	1,100	1,100
1,524	2,688	-	545300	Meals and Entertainment	2,000	2,000	2,000
2,506	1,483	2,840	545500	Staff Development	2,000	2,000	2,000
-	-	-	545510	Tuition Reimbursement	-	-	-
5,111	4,509	5,775	545520	Conference Fees	6,775	6,775	6,775

Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18			DESCRIPTION	FY 2018-19	FY 2018-19	FY 2018-19
		<u>Amended</u> Amount				<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
Oregon Zoo Operating Fund (Education)								
53	1,090	-	548000	Fee Reimbursements	-	-	-	
1,286	1,406	1,700	549000	Miscellaneous Expenditures	1,700	1,700	1,700	
5,147	8,742	5,700	549010	Tri-Met Transit Pass	5,700	5,700	5,700	
512,719	520,901	485,200	Total Materials and Services			438,425	438,425	438,425
Capital Outlay								
-	1,000	-	574000	Equipment and Vehicles	-	-	-	
-	1,000	-	Total Capital Outlay			-	-	-
2,837,466	3,076,946	2,856,701	TOTAL REQUIREMENTS			2,833,814	2,833,814	2,833,814

# Oregon Zoo Operating Fund

					<i><u>For Information Only</u></i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Oregon Zoo Operating Fund (Facilities Management)								
<u>Expenditures</u>								
<i><u>Personnel Services</u></i>								
295,093	441,806	533,524	501000	Reg Employees-Full Time-Exempt		712,474	712,474	712,474
1,059,980	877,636	973,457	501500	Reg Empl-Full Time-Non-Exempt		2,154,203	2,154,203	2,154,203
-	-	61,619	502500	Reg Empl-Part Time-Non-Exempt		94,010	94,010	94,010
54,238	59,568	96,995	503000	Temporary Employees - Hourly		548,999	548,999	548,999
57	54	-	504000	Seasonal Employees		-	-	-
45,477	42,392	30,300	508000	Overtime		48,296	48,296	48,296
125	1,000	600	508600	Mobile Comm Allowance		1,800	1,800	1,800
119,139	118,986	144,790	511000	Fringe - Payroll Taxes		316,903	316,903	316,903
137,207	130,847	214,824	512000	Fringe - Retirement PERS		437,848	437,848	437,848
296,578	231,250	325,128	513000	Fringe - Health and Welfare		734,106	734,106	734,106
491	3,371	24,808	514000	Fringe - Unemployment		-	-	-
4,599	4,603	6,518	515000	Fringe - Other Benefits		12,612	12,612	12,612
20,392	27,574	17,111	519000	Pension Oblig Bonds Contrib		59,216	59,216	59,216
75	7,050	-	519500	Fringe - Insurance - Opt Out		-	-	-
<b>2,033,452</b>	<b>1,946,137</b>	<b>2,429,674</b>	<b>Total Personnel Services</b>			<b>5,120,467</b>	<b>5,120,467</b>	<b>5,120,467</b>
<i><u>Materials and Services</u></i>								
4,224	4,861	4,250	520100	Office Supplies		4,250	4,250	4,250
17,770	1,971	-	520110	Computer Equipment		-	-	-
256	330	750	520120	Meetings Expenditures		750	750	750
49,786	27,690	14,000	520500	Operating Supplies		317,900	317,900	317,900
10,498	15,895	6,000	520510	Operating Supplies - Small Tools, Equip		23,500	23,500	23,500
605	-	-	520540	Operating Supplies - Medical and Veterinary		-	-	-
63,662	70,376	62,000	520545	Exhibit Materials - Habitat/Exh Mat H		62,000	62,000	62,000
-	319	-	520550	Operating Supplies - Telecommunications		-	-	-
138	251	6,800	520580	Operating Supplies - Uniforms		17,300	17,300	17,300
-	450	-	520610	Animal Food - Enrichment		-	-	-
249	-	-	521000	Subscriptions and Dues		-	-	-
95	95	-	521100	Membership and Professional Dues		1,040	1,040	1,040
620	164	600	521200	Publications and Subscriptions		600	600	600
44,624	33,165	50,000	521400	Fuels and Lubricants - General		50,000	50,000	50,000
13,213	9,687	20,000	521500	Maintenance and Repairs Supplies		20,000	20,000	20,000
2,484	317	-	521510	Maintenance and Repairs Supplies - Technology		-	-	-
108,689	107,211	65,000	521520	Maintenance and Repairs Supplies - Building		165,000	165,000	165,000
47,848	59,520	57,000	521521	Maintenance and Repairs Supplies - HVAC		57,000	57,000	57,000
44,873	54,763	42,000	521540	Maintenance and Repairs Supplies - Electrical		42,000	42,000	42,000

# Oregon Zoo Operating Fund

		FY 2017-18			For Information Only	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Oregon Zoo Operating Fund (Facilities Management)								
1,403	2,122	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape		7,000	7,000	7,000
94,612	133,676	111,500	521560	Maintenance and Repairs Supplies - Equipment		119,500	119,500	119,500
26,857	30,445	60,000	521570	Maintenance and Repairs Supplies - Vehicles		60,000	60,000	60,000
61,825	4,088	35,000	524000	Contracted Professional Svcs		35,000	35,000	35,000
-	-	-	524030	Contracted Prof Svcs - Architect		-	-	-
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		5,000	5,000	5,000
61,771	183,244	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)		32,000	32,000	32,000
39,943	35,132	40,000	525120	Utility Services - Telecommunications		40,000	40,000	40,000
693,215	730,134	660,000	525130	Utility Services - Electricity		739,999	739,999	739,999
177,340	209,158	230,400	525140	Utility Services - Natural Gas		210,000	210,000	210,000
-	-	-	525150	Utility Services - Sanitation and Refuse Removal		65,000	65,000	65,000
1,174,442	1,207,412	1,265,000	525160	Utility Services - Water and Sewer		1,220,000	1,220,000	1,220,000
180	510	-	525500	Cleaning Services		45,400	45,400	45,400
998	13,107	36,000	526000	Maintenance and Repair Services		36,000	36,000	36,000
220,560	308,734	115,500	526010	Maintenance and Repair Services - Building		515,500	515,500	515,500
42,639	131,503	20,000	526012	Maintenance and Repair Services - Electricity		20,000	20,000	20,000
7,936	12,453	-	526013	Maintenance and Repair Services - Elevator and Escalator		-	-	-
55,870	20,560	30,000	526014	Maintenance and Repair Services - HVAC		30,000	30,000	30,000
16,065	38,320	12,000	526020	Maintenance and Repair Services - Equipment		92,000	92,000	92,000
20,021	52,481	53,500	526030	Maintenance and Repair Services - Grounds		87,675	87,675	87,675
7,435	2,421	-	526040	Maintenance and Repair Services - Technology		-	-	-
30,961	25,153	-	526050	Maintenance and Repair Services - Vehicles		-	-	-
-	250	-	526100	Capital Maintenance - CIP		-	-	-
-	-	25,000	526200	Capital Maintenance - Non-CIP		25,000	25,000	25,000
6,625	4,819	4,500	526300	Software Maintenance		4,500	4,500	4,500
-	-	-	526500	Rentals		-	-	-
723	1,370	-	526510	Rentals - Building		20,322	20,322	20,322
32,465	28,664	15,000	526520	Rentals - Equipment		36,070	36,070	36,070
6	-	-	526530	Rentals - Office Equipment		-	-	-
-	-	-	526550	Rentals - Production		7,500	7,500	7,500
16,147	5,394	-	528000	Other Purchased Services		5,000	5,000	5,000
473	460	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
-	-	-	528090	Other Purchased Svcs - Event		95,000	95,000	95,000
2,331	6,496	950	528400	Other Purchased Services - Printing and Graphics		950	950	950
1,061	177	-	530000	Payments to Other Agencies		-	-	-
7,124	2,671	9,786	530010	License and Permit Fees		10,506	10,506	10,506
-	-	-	545000	Travel		3,550	3,550	3,550

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	<i>For Information Only</i>	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Oregon Zoo Operating Fund (Facilities Management)</b>								
1,157	2,275	6,000	545100	Travel and Lodging		6,000	6,000	6,000
8	-	-	545200	Mileage, Taxi and Parking		-	-	-
-	380	-	545300	Meals and Entertainment		-	-	-
2,123	1,482	2,000	545500	Staff Development		3,830	3,830	3,830
525	-	-	545520	Conference Fees		-	-	-
-	-	-	549000	Miscellaneous Expenditures		-	-	-
<b>3,214,865</b>	<b>3,582,155</b>	<b>3,097,536</b>		<b>Total Materials and Services</b>		<b>4,339,642</b>	<b>4,339,642</b>	<b>4,339,642</b>
<b><u>Capital Outlay</u></b>								
-	-	-	573000	Exhibits and Related		-	-	-
-	-	-	574500	Vehicles		60,000	60,000	60,000
-	-	-		<b>Total Capital Outlay</b>		<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>\$5,248,317</b>	<b>\$5,528,292</b>	<b>\$5,527,210</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$9,520,109</b>	<b>\$9,520,109</b>	<b>\$9,520,109</b>

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Oregon Zoo Operating Fund (Food Services) - new FY 2018-19</b>							
<b><u>Expenditures</u></b>							
				<b><u>Personnel Services</u></b>			
-	-	-	501000	Reg Employees-Full Time-Exempt	449,913	449,913	449,913
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	79,214	79,214	79,214
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	657,380	657,380	657,380
-	-	-	503000	Temporary Employees - Hourly	1,277,324	1,277,324	1,277,324
-	-	-	508000	Overtime	11,000	11,000	11,000
-	-	-	508600	Mobile Comm Allowance	2,400	2,400	2,400
-	-	-	511000	Fringe - Payroll Taxes	208,942	208,942	208,942
-	-	-	512000	Fringe - Retirement PERS	295,488	295,488	295,488
-	-	-	513000	Fringe - Health and Welfare	417,648	417,648	417,648
-	-	-	515000	Fringe - Other Benefits	5,577	5,577	5,577
-	-	-	519000	Pension Oblig Bonds Contrib	23,728	23,728	23,728
-	-	-		<b>Total Personnel Services</b>	<b>3,428,614</b>	<b>3,428,614</b>	<b>3,428,614</b>
				<b><u>Materials and Services</u></b>			
-	-	-	520500	Operating Supplies	94,900	94,900	94,900
-	-	-	520580	Operating Supplies - Uniforms	20,400	20,400	20,400
-	-	-	521100	Membership and Professional Dues	500	500	500
-	-	-	521560	Maintenance and Repairs Supplies - Equipment	10,000	10,000	10,000
-	-	-	522100	Cost of Food and Beverage	1,724,722	1,724,722	1,724,722
-	-	-	522105	Cost of Food-Tableware Supplies	129,921	129,921	129,921
-	-	-	526020	Maintenance and Repair Services - Equipment	68,400	68,400	68,400
-	-	-	526040	Maintenance and Repair Services - Technology	24,617	24,617	24,617
-	-	-	526500	Rentals	86,000	86,000	86,000
-	-	-	526520	Rentals - Equipment	4,000	4,000	4,000
-	-	-	528000	Other Purchased Services	8,500	8,500	8,500
-	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	750	750	750
-	-	-	528300	Other Purchased Services - Temporary Help Services	50,000	50,000	50,000
-	-	-	528400	Other Purchased Services - Printing and Graphics	2,000	2,000	2,000
-	-	-	530010	License and Permit Fees	9,450	9,450	9,450
-	-	-	545500	Staff Development	4,300	4,300	4,300
-	-	-		<b>Total Materials and Services</b>	<b>2,238,460</b>	<b>2,238,460</b>	<b>2,238,460</b>

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
		<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount	ACCT	DESCRIPTION	Amount	Amount	Amount	
Oregon Zoo Operating Fund (Food Services) - new FY 2018-19								
				<i>Capital Outlay</i>				
-	-	-	574000	Equipment and Vehicles	20,000	20,000	20,000	
-	-	-		Total Capital Outlay	20,000	20,000	20,000	
\$0	\$0	\$0	TOTAL REQUIREMENTS			\$5,687,074	\$5,687,074	\$5,687,074

# Oregon Zoo Operating Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Guest Services)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
858,953	835,681	1,001,464	501000	Reg Employees-Full Time-Exempt	398,173	398,173	398,173
888,220	912,904	834,306	501500	Reg Empl-Full Time-Non-Exempt	351,366	351,366	351,366
410,853	436,205	714,101	502500	Reg Empl-Part Time-Non-Exempt	74,822	74,822	74,822
2,248,070	2,415,716	2,252,854	503000	Temporary Employees - Hourly	696,010	696,010	696,010
20,405	13,232	-	504000	Seasonal Employees	-	-	-
89,541	112,574	58,518	508000	Overtime	29,600	29,600	29,600
6,675	5,850	6,600	508600	Mobile Comm Allowance	4,200	4,200	4,200
377,144	394,638	404,988	511000	Fringe - Payroll Taxes	132,879	132,879	132,879
335,992	319,827	530,177	512000	Fringe - Retirement PERS	198,638	198,638	198,638
518,613	504,573	779,603	513000	Fringe - Health and Welfare	214,368	214,368	214,368
70,335	43,686	37,131	514000	Fringe - Unemployment	-	-	-
9,389	9,968	11,877	515000	Fringe - Other Benefits	3,574	3,574	3,574
54,554	71,541	52,284	519000	Pension Oblig Bonds Contrib	16,490	16,490	16,490
1,875	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,890,620	6,076,396	6,683,903	Total Personnel Services		2,120,120	2,120,120	2,120,120
<i>Materials and Services</i>							
9,328	9,202	10,200	520100	Office Supplies	10,200	10,200	10,200
19,859	1,896	-	520110	Computer Equipment	-	-	-
848	3,761	5,000	520120	Meetings Expenditures	5,000	5,000	5,000
106	1,061	-	520130	Postage	500	500	500
20	138	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
399,936	410,309	394,420	520500	Operating Supplies	135,576	135,576	135,576
33,225	27,533	21,500	520510	Operating Supplies - Small Tools, Equip	33,004	33,004	33,004
4,063	5,062	-	520540	Operating Supplies - Medical and Veterinary	-	-	-
166	2,030	-	520550	Operating Supplies - Telecommunications	-	-	-
54,925	68,921	51,750	520580	Operating Supplies - Uniforms	22,850	22,850	22,850
796	270	-	521000	Subscriptions and Dues	-	-	-
1,365	2,103	2,900	521100	Membership and Professional Dues	2,800	2,800	2,800
3,327	1,879	-	521200	Publications and Subscriptions	8,000	8,000	8,000
3,685	3,979	-	521400	Fuels and Lubricants - General	-	-	-
241	406	-	521500	Maintenance and Repairs Supplies	-	-	-
4,828	14	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
84	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
2,461	1,397	21,000	521560	Maintenance and Repairs Supplies - Equipment	6,000	6,000	6,000
39,191	5,616	-	522000	Food	-	-	-



# Oregon Zoo Operating Fund

		FY 2017-18	<i>For Information Only</i>			FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended				Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
Oregon Zoo Operating Fund (Guest Services)								
1,535,598	1,633,811	1,779,993	522100	Cost of Food and Beverage		-	-	-
93,743	109,316	139,399	522105	Cost of Food-Tableware Supplies		-	-	-
8,718	14,997	-	522500	Retail		-	-	-
1,718,318	1,764,460	2,361,891	524000	Contracted Professional Svcs	2,177,960	2,177,960	2,177,960	2,177,960
-	-	500	524040	Contracted Prof Svcs - Promotion and Public Relations		-	-	-
5,280	6,642	13,200	524050	Contracted Prof Svcs - Advertising	8,200	8,200	8,200	8,200
7,257	7,071	14,600	524060	Contracted Prof Svcs - Information Technology Services	19,204	19,204	19,204	19,204
-	3,600	-	524070	Contracted Prof Svcs - Management, Consulting and Communication		-	-	-
662	-	-	525100	Utility Services		-	-	-
788	1,803	-	525110	Utility Services - Internet		-	-	-
3,087	3,742	2,220	525120	Utility Services - Telecommunications	2,220	2,220	2,220	2,220
1,358	-	-	525130	Utility Services - Electricity		-	-	-
73,196	68,897	60,000	525150	Utility Services - Sanitation and Refuse Removal		-	-	-
-	10,886	-	525160	Utility Services - Water and Sewer		-	-	-
20,508	8,403	29,000	525500	Cleaning Services		-	-	-
195	-	-	526000	Maintenance and Repair Services		-	-	-
9,011	52	-	526010	Maintenance and Repair Services - Building		-	-	-
4,156	-	-	526012	Maintenance and Repair Services - Electricity		-	-	-
1,160	672	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)		-	-	-
159,986	134,123	160,350	526020	Maintenance and Repair Services - Equipment	81,450	81,450	81,450	81,450
1,325	-	-	526030	Maintenance and Repair Services - Grounds		-	-	-
-	-	24,617	526040	Maintenance and Repair Services - Technology		-	-	-
249	-	-	526300	Software Maintenance		-	-	-
2,856	-	82,000	526500	Rentals		-	-	-
26,807	19,755	27,300	526510	Rentals - Building		-	-	-
50,100	83,177	31,700	526520	Rentals - Equipment	21,200	21,200	21,200	21,200
18	-	-	526530	Rentals - Office Equipment		-	-	-
343	875	5,000	526540	Rentals - Vehicle	5,000	5,000	5,000	5,000
-	-	3,000	526560	Rentals - Parking Space	3,000	3,000	3,000	3,000
489	8,408	-	526580	Rentals - Audio Visual		-	-	-
75,288	116,805	91,500	528000	Other Purchased Services	82,500	82,500	82,500	82,500
497	1,116	-	528010	Other Purchased Services - Commissions		-	-	-
6,160	1,030	-	528020	Other Purchased Services - Audio Visual		-	-	-
703	2,412	850	528030	Other Purchased Services - Delivery, Shipping and Courier	100	100	100	100
-	1,342	-	528070	Other Purchased Services - Trade Shows		-	-	-
18,360	-	-	528080	Other Purchased Services - Agency Fees		-	-	-
400	-	-	528090	Other Purchased Svcs - Event		-	-	-
-	-	-	528091	Other Purchased Services - City Police	21,000	21,000	21,000	21,000
41,280	113,432	-	528094	Other Purchased Services - Linens		-	-	-

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Oregon Zoo Operating Fund (Guest Services)</b>							
318,110	365,128	316,000	528210	Credit Card Fees	364,000	364,000	364,000
12,986	67,686	50,000	528300	Other Purchased Services - Temporary Help Services	-	-	-
4,833	3,034	23,500	528400	Other Purchased Services - Printing and Graphics	1,500	1,500	1,500
1,890,112	2,013,246	2,531,958	529000	Operations Contracts	2,716,070	2,716,070	2,716,070
286	15	5,130	530000	Payments to Other Agencies	5,130	5,130	5,130
13,213	10,150	24,535	530010	License and Permit Fees	12,050	12,050	12,050
-	31	14,225	545000	Travel	14,225	14,225	14,225
3,067	3,908	-	545100	Travel and Lodging	2,000	2,000	2,000
327	608	-	545200	Mileage, Taxi and Parking	-	-	-
534	930	-	545300	Meals and Entertainment	-	-	-
7,602	4,313	19,850	545500	Staff Development	16,550	16,550	16,550
450	-	-	545510	Tuition Reimbursement	-	-	-
2,308	3,448	-	545520	Conference Fees	525	525	525
1,679	798	1,000	549000	Miscellaneous Expenditures	1,000	1,000	1,000
9,191	1,849	-	552000	Bad Debt Expense	-	-	-
<b>6,711,045</b>	<b>7,137,548</b>	<b>8,320,088</b>		<b>Total Materials and Services</b>	<b>5,778,814</b>	<b>5,778,814</b>	<b>5,778,814</b>
<i>Capital Outlay</i>							
19,640	-	20,000	574000	Equipment and Vehicles	-	-	-
19,830	-	-	579000	Intangible Assets	-	-	-
<b>39,470</b>	<b>-</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$12,641,135</b>	<b>\$13,213,943</b>	<b>\$15,023,991</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$7,898,934</b>	<b>\$7,898,934</b>	<b>\$7,898,934</b>

# Oregon Zoo Operating Fund

FY 2015-16	FY 2016-17	FY 2017-18		<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Living Collections)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
1,255,655	1,559,449	1,806,507	501000	Reg Employees-Full Time-Exempt	1,801,459	1,801,459	1,769,876
3,193,415	3,305,634	3,241,792	501500	Reg Empl-Full Time-Non-Exempt	2,987,641	2,987,641	2,987,641
5,590	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
400,428	462,167	413,172	502500	Reg Empl-Part Time-Non-Exempt	434,114	434,114	434,114
346,617	327,146	149,354	503000	Temporary Employees - Hourly	187,958	187,958	187,958
177,337	141,022	113,590	508000	Overtime	81,940	81,940	81,940
5,949	6,916	6,600	508600	Mobile Comm Allowance	6,000	6,000	6,000
448,835	481,093	481,575	511000	Fringe - Payroll Taxes	452,232	452,232	458,283
489,256	512,507	766,962	512000	Fringe - Retirement PERS	718,848	718,848	727,870
992,727	1,045,976	1,182,124	513000	Fringe - Health and Welfare	1,086,624	1,086,624	1,101,408
15,770	16,795	43,357	514000	Fringe - Unemployment	-	-	-
17,697	19,171	22,951	515000	Fringe - Other Benefits	21,101	21,101	21,395
77,037	117,552	58,174	519000	Pension Oblig Bonds Contrib	102,113	102,113	103,545
16,650	18,638	-	519500	Fringe - Insurance - Opt Out	-	-	-
7,442,963	8,014,066	8,286,158	Total Personnel Services		7,880,030	7,880,030	7,880,030
<i>Materials and Services</i>							
9,784	5,330	11,810	520100	Office Supplies	11,410	11,410	11,410
3,446	4,344	1,500	520110	Computer Equipment	3,000	3,000	3,000
1,210	3,066	500	520120	Meetings Expenditures	500	500	500
16	-	-	520130	Postage	-	-	-
155,006	135,429	171,700	520500	Operating Supplies	277,504	277,504	277,504
43,069	48,859	41,350	520510	Operating Supplies - Small Tools, Equip	28,304	28,304	28,304
290,651	174,068	191,125	520540	Operating Supplies - Medical and Veterinary	248,500	248,500	248,500
21,762	16,252	17,900	520545	Exhibit Materials - Habitat/Exh Mat H	18,400	18,400	18,400
12,010	6,679	16,200	520546	Enrichment Materials - Zoo An/Enrich Mat	14,000	14,000	14,000
2,807	2,365	5,250	520580	Operating Supplies - Uniforms	4,700	4,700	4,700
460,795	479,329	500,800	520600	Animal Food	525,000	525,000	525,000
12,862	12,293	9,200	520610	Animal Food - Enrichment	12,000	12,000	12,000
26,456	28,180	27,169	521100	Membership and Professional Dues	30,296	30,296	30,296
1,131	1,794	4,000	521200	Publications and Subscriptions	4,000	4,000	4,000
299	-	-	521400	Fuels and Lubricants - General	-	-	-
187	40	-	521500	Maintenance and Repairs Supplies	-	-	-
230	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,010	7,953	7,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
521	441	600	521560	Maintenance and Repairs Supplies - Equipment	600	600	600

# Oregon Zoo Operating Fund

FY 2017-18				<i>For Information Only</i>	FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund (Living Collections)							
245,960	243,484	63,610	524000	Contracted Professional Svcs	141,000	141,000	141,000
-	15,000	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
529	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	16,600	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	2,000	2,000	2,000
-	1,500	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
1,634	2,088	1,600	525120	Utility Services - Telecommunications	1,329	1,329	1,329
-	10,004	-	525130	Utility Services - Electricity	-	-	-
5,573	5,842	4,000	525500	Cleaning Services	-	-	-
2,545	2,879	50,000	526000	Maintenance and Repair Services	50,000	50,000	50,000
18	16,060	-	526010	Maintenance and Repair Services - Building	-	-	-
77,782	68,124	92,500	526020	Maintenance and Repair Services - Equipment	15,000	15,000	15,000
43,202	19,415	33,700	526030	Maintenance and Repair Services - Grounds	-	-	-
350	-	-	526300	Software Maintenance	-	-	-
6,524	6,326	12,000	526510	Rentals - Building	7,000	7,000	7,000
7,101	4,179	10,500	526520	Rentals - Equipment	1,000	1,000	1,000
-	1,665	-	526540	Rentals - Vehicle	-	-	-
325	3,337	15,000	528000	Other Purchased Services	12,000	12,000	12,000
13,065	15,030	2,500	528030	Other Purchased Services - Delivery, Shipping and Courier	2,500	2,500	2,500
1,340	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
2,100	100	-	528070	Other Purchased Services - Trade Shows	-	-	-
1,998	2,315	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
1,377	1,815	2,164	530010	License and Permit Fees	3,175	3,175	3,175
59,639	47,342	64,800	544500	Grants and Loans	55,300	55,300	55,300
337	-	2,650	545000	Travel	-	-	-
38,624	47,595	65,950	545100	Travel and Lodging	86,428	86,428	86,428
3,512	4,231	-	545200	Mileage, Taxi and Parking	120	120	120
11,397	12,506	700	545300	Meals and Entertainment	150	150	150
3,008	1,401	5,730	545500	Staff Development	1,400	1,400	1,400
17,136	11,496	14,540	545520	Conference Fees	2,500	2,500	2,500
7	178	-	549000	Miscellaneous Expenditures	-	-	-
1,455	1,861	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
35,245	43,243	75,000	549025	Misc. Exp - Animal Shipments	75,000	75,000	75,000
1,631,032	1,532,038	1,531,048	Total Materials and Services		1,642,116	1,642,116	1,642,116

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
		Amended			Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Oregon Zoo Operating Fund (Living Collections)							
				<i>Capital Outlay</i>			
14,352	-	-	574000	Equipment and Vehicles	-	-	-
-	-	-	574500	Vehicles	-	-	-
14,352	-	-		Total Capital Outlay	-	-	-
\$9,088,347	\$9,546,104	\$9,817,206	TOTAL REQUIREMENTS		\$9,522,146	\$9,522,146	\$9,522,146

# Oregon Zoo Operating Fund

				<i>For Information Only</i>		FY 2018-19	FY 2018-19	FY 2018-19
FY 2015-16	FY 2016-17	FY 2017-18				Proposed	Approved	Adopted
Actual	Actual	Amended	ACCT	DESCRIPTION		Amount	Amount	Amount
Oregon Zoo Operating Fund (Marketing)								
Expenditures								
<i>Personnel Services</i>								
689,280	759,763	820,305	501000	Reg Employees-Full Time-Exempt		839,742	839,742	839,742
6,519	-	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
34,776	34,372	29,670	502000	Reg Employees-Part Time-Exempt		35,946	35,946	35,946
15,647	24,456	29,521	502500	Reg Empl-Part Time-Non-Exempt		26,170	26,170	46,615
36,600	24,582	17,337	503000	Temporary Employees - Hourly		22,300	22,300	-
1,011	340	-	508000	Overtime		-	-	-
4,560	5,000	2,640	508600	Mobile Comm Allowance		600	600	600
65,074	69,995	75,771	511000	Fringe - Payroll Taxes		77,956	77,956	78,437
96,764	103,896	146,068	512000	Fringe - Retirement PERS		152,929	152,929	153,625
160,437	159,021	155,496	513000	Fringe - Health and Welfare		170,016	170,016	170,016
-	8,235	(2,196)	514000	Fringe - Unemployment		-	-	-
2,378	2,524	3,520	515000	Fringe - Other Benefits		3,664	3,664	3,786
11,276	17,966	8,971	519000	Pension Oblig Bonds Contrib		18,536	18,536	19,092
525	900	-	519500	Fringe - Insurance - Opt Out		-	-	-
1,124,846	1,211,051	1,287,103	Total Personnel Services			1,347,859	1,347,859	1,347,859
<i>Materials and Services</i>								
1,042	1,349	5,400	520100	Office Supplies		4,500	4,500	4,500
3,817	8,129	2,300	520110	Computer Equipment		-	-	-
159	313	120	520120	Meetings Expenditures		-	-	-
20	-	60	520130	Postage		-	-	-
32,337	25,758	18,100	520500	Operating Supplies		15,500	15,500	15,500
901	-	-	520510	Operating Supplies - Small Tools, Equip		9,200	9,200	9,200
-	-	-	521000	Subscriptions and Dues		-	-	-
2,135	2,388	4,105	521100	Membership and Professional Dues		1,855	1,855	1,855
425	-	40	521200	Publications and Subscriptions		245	245	245
2,571	113	10,100	521500	Maintenance and Repairs Supplies		-	-	-
15	53	-	521560	Maintenance and Repairs Supplies - Equipment		-	-	-
60,254	44,232	1,500	524000	Contracted Professional Svcs		27,000	27,000	27,000
29,615	13,710	-	524040	Contracted Prof Svcs - Promotion and Public Relations		17,899	17,899	17,899
628,435	420,416	468,030	524050	Contracted Prof Svcs - Advertising		406,050	406,050	406,050
-	-	-	524060	Contracted Prof Svcs - Information Technology Services		25,000	25,000	25,000
-	200	-	524070	Contracted Prof Svcs - Management, Consulting and Communication		20,000	20,000	20,000
-	1,500	-	524600	Sponsorship Expenditures		-	-	-
481	470	-	525120	Utility Services - Telecommunications		650	650	650
-	-	-	526000	Maintenance and Repair Services		4,500	4,500	4,500

# Oregon Zoo Operating Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18	ACCT	DESCRIPTION	FY 2018-19	FY 2018-19	FY 2018-19
		Amended Amount			Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund (Marketing)							
711	-	5,400	526020	Maintenance and Repair Services - Equipment	12,300	12,300	12,300
4,121	-	3,460	526300	Software Maintenance	-	-	-
35,194	29,256	6,540	528000	Other Purchased Services	10,500	10,500	10,500
600	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
216	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	8,175	-	528300	Other Purchased Services - Temporary Help Services	-	-	-
120,693	85,777	92,800	528400	Other Purchased Services - Printing and Graphics	115,450	115,450	115,450
-	-	-	530010	License and Permit Fees	21,036	21,036	21,036
47	-	2,000	545000	Travel	-	-	-
3,882	7,216	-	545100	Travel and Lodging	15,000	15,000	15,000
66	405	-	545200	Mileage, Taxi and Parking	-	-	-
233	1,888	-	545300	Meals and Entertainment	-	-	-
149	2,758	1,500	545500	Staff Development	-	-	-
700	-	-	545510	Tuition Reimbursement	-	-	-
1,354	3,138	530	545520	Conference Fees	-	-	-
-	29	-	548000	Fee Reimbursements	-	-	-
15	-	25,000	549000	Miscellaneous Expenditures	-	-	-
930,187	657,274	646,985	Total Materials and Services		706,685	706,685	706,685
\$2,055,033	\$1,868,325	\$1,934,088	TOTAL REQUIREMENTS		\$2,054,544	\$2,054,544	\$2,054,544





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

## Parks and Natural Areas Local Option Levy Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$4,249,882	\$3,702,512	\$6,832,816	\$6,321,813	\$6,321,813	\$7,777,043	13.82%
<b>Current Revenues</b>							
Real Property Taxes	12,571,899	13,640,498	14,036,626	15,021,595	15,021,595	15,021,595	7.02%
Interest Earnings	49,368	59,849	6,000	6,000	6,000	6,000	0.00%
Grants	236,251	952,984	135,000	100,000	100,000	100,000	(25.93%)
Contributions from Governments	-	-	325,000	200,000	200,000	200,000	(38.46%)
Contributions from Private Sources	640	-	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>12,858,158</b>	<b>14,653,332</b>	<b>14,502,626</b>	<b>15,327,595</b>	<b>15,327,595</b>	<b>15,327,595</b>	<b>5.69%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	118,504	280,000	280,000	280,000	136.28%
Fund Equity Transfers	148,500	-	-	-	-	-	0.00%
<b>Subtotal Interfund Transfers</b>	<b>148,500</b>	<b>-</b>	<b>118,504</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>	<b>136.28%</b>
<b>TOTAL RESOURCES</b>	<b>\$17,256,540</b>	<b>\$18,355,844</b>	<b>\$21,453,946</b>	<b>\$21,929,408</b>	<b>\$21,929,408</b>	<b>\$23,384,638</b>	<b>9.00%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	2,779,628	2,450,104	3,916,173	4,489,908	4,489,908	4,489,908	14.65%
Materials and Services	4,755,605	4,324,517	6,097,874	5,784,137	5,784,137	6,114,137	0.27%
Capital Outlay	2,160,763	1,160,400	5,443,779	4,945,110	4,945,110	6,070,340	11.51%
<b>Subtotal Current Expenditures</b>	<b>9,695,997</b>	<b>7,935,021</b>	<b>15,457,826</b>	<b>15,219,155</b>	<b>15,219,155</b>	<b>16,674,385</b>	<b>7.87%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	3,184,472	3,478,141	3,158,389	3,108,172	3,108,172	3,108,172	(1.59%)
Interfund Reimbursements	673,559	1,294,754	1,132,583	984,601	984,601	984,601	(13.07%)
Fund Equity Transfers	-	158,025	17,800	18,560	18,560	18,560	4.27%
<b>Subtotal Interfund Transfers</b>	<b>3,858,031</b>	<b>4,930,920</b>	<b>4,308,772</b>	<b>4,111,333</b>	<b>4,111,333</b>	<b>4,111,333</b>	<b>(4.58%)</b>
Contingency	-	-	1,687,348	2,598,920	2,598,920	2,598,920	54.02%
Unappropriated Fund Balance	3,702,512	5,489,903	-	-	-	-	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>3,702,512</b>	<b>5,489,903</b>	<b>1,687,348</b>	<b>2,598,920</b>	<b>2,598,920</b>	<b>2,598,920</b>	<b>54.02%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$17,256,540</b>	<b>\$18,355,844</b>	<b>\$21,453,946</b>	<b>\$21,929,408</b>	<b>\$21,929,408</b>	<b>\$23,384,638</b>	<b>9.00%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>33.80</b>	<b>29.73</b>	<b>37.18</b>	<b>42.03</b>	<b>42.03</b>	<b>42.03</b>	<b>13.04%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>4.85</b>

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

The Parks and Natural Areas Local Option Levy, approved by the region's voters in May 2013, is directed toward operating and maintaining 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 \$7.8 million for FY 2018-19.

### **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 \$15 million in property tax revenues from the tax levy.

### **CURRENT EXPENDITURES**

#### **Personnel services**

Salaries and benefits for 42.03 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This is an increase of 4.85 FTE from FY 2017-18. The major increases is due to increase in Park Operations personnel resources to cover new properties, increase in site visits and capital maintenance (5.5 FTE), re-allocation of Willamette Falls personnel due project delays (1.5 FTE) and a transfer of a project manager to the Natural Areas Bond to help with program activities (1.0 FTE). The other FTE changes were a culmination of small personnel movements and expiration of two limited duration positions that accounted for a decrease of 1.35 FTE.

#### **Materials and services**

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 36.7 percent of the proposed expenditures for FY 2018-19. 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 \$6.1 million in spending, and will be used to restore and replace pathways, aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

#### **Interfund transfers**

\$4.1 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 2018-19 have been included in the Contingency category.

# Parks and Natural Areas Local Option Levy Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Parks and Natural Areas Local Option Levy Fund</b>							
<b>Revenues</b>							
				<i><b>Beginning Fund Balance</b></i>			
4,249,882	3,702,512	-	323000	Funs Bal-Restricted for Parks Oper Levy	-	-	-
-	-	1,426,804	340000	Fund Bal-Unassigned/Undesignated	3,743,742	3,743,742	5,198,972
-	-	3,477,067	349000	Fund Balance-Unassigned/Reserved	1,909,473	1,909,473	1,909,473
-	-	1,928,945	350000	Fund Balance-Assigned	668,598	668,598	668,598
<b>4,249,882</b>	<b>3,702,512</b>	<b>6,832,816</b>		<b>Total Beginning Fund Balance</b>	<b>6,321,813</b>	<b>6,321,813</b>	<b>7,777,043</b>
				<i><b>Current Revenue</b></i>			
12,422,312	13,453,289	13,898,626	401000	Real Property Taxes-Current Yr	14,843,595	14,843,595	14,843,595
124,332	159,935	138,000	401500	Real Property Taxes-Prior Yrs	178,000	178,000	178,000
14,952	14,664	-	401800	Payment in Lieu of R Prop Tax	-	-	-
10,302	12,611	-	401900	Interest and Penalty-R Prop Tax	-	-	-
-	38,000	-	410000	Federal Grants - Direct	-	-	-
111,637	26,335	30,000	410500	Federal Grants - Indirect	-	-	-
124,613	31,604	105,000	411000	State Grants - Direct	100,000	100,000	100,000
-	107,046	-	411800	State Capital Grants	-	-	-
-	750,000	-	412000	Local Grants - Direct	-	-	-
-	-	325,000	414500	Government Contributions	200,000	200,000	200,000
43,478	60,911	6,000	470000	Interest on Investments	6,000	6,000	6,000
5,890	(1,062)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
640	-	-	475000	Donations and Bequests - Oper	-	-	-
<b>12,858,158</b>	<b>14,653,332</b>	<b>14,502,626</b>		<b>Total Current Revenue</b>	<b>15,327,595</b>	<b>15,327,595</b>	<b>15,327,595</b>
				<i><b>Interfund Transfers</b></i>			
148,500	-	-	497000	Transfer of Resources	-	-	-
-	-	118,504	498000	Transfer for Direct Costs	280,000	280,000	280,000
<b>148,500</b>	<b>-</b>	<b>118,504</b>		<b>Total Interfund Transfers</b>	<b>280,000</b>	<b>280,000</b>	<b>280,000</b>
<b>\$17,256,540</b>	<b>\$18,355,844</b>	<b>\$21,453,946</b>	<b>TOTAL RESOURCES</b>		<b>\$21,929,408</b>	<b>\$21,929,408</b>	<b>\$23,384,638</b>

# Parks and Natural Areas Local Option Levy Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Parks and Natural Areas Local Option Levy Fund							
Expenditures							
Personnel Services							
1,331,205	1,118,563	1,630,832	501000	Reg Employees-Full Time-Exempt	1,750,222	1,750,222	1,750,222
540,558	590,552	803,763	501500	Reg Empl-Full Time-Non-Exempt	995,273	995,273	995,273
14,239	45,061	148,443	502000	Reg Employees-Part Time-Exempt	99,557	99,557	99,557
1,039	21,894	93,973	502500	Reg Empl-Part Time-Non-Exempt	166,366	166,366	166,366
93,863	4,805	82,985	503000	Temporary Employees - Hourly	116,128	116,128	116,128
77,995	51	-	504000	Seasonal Employees	-	-	-
34,635	21,627	-	508000	Overtime	-	-	-
4,210	5,123	-	508600	Mobile Comm Allowance	-	-	-
169,815	147,802	225,707	511000	Fringe - Payroll Taxes	253,860	253,860	253,860
154,554	150,271	367,144	512000	Fringe - Retirement PERS	408,805	408,805	408,805
316,268	293,362	525,576	513000	Fringe - Health and Welfare	622,850	622,850	622,850
1,774	1,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	-	-	514000	Fringe - Unemployment	4,260	4,260	4,260
5,932	5,904	10,977	515000	Fringe - Other Benefits	12,357	12,357	12,357
28,516	37,292	26,773	519000	Pension Oblig Bonds Contrib	60,230	60,230	60,230
5,025	6,300	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,779,628	2,450,104	3,916,173	Total Personnel Services		4,489,908	4,489,908	4,489,908
Materials and Services							
26,313	5,349	-	520100	Office Supplies	19,390	19,390	19,390
14,053	5,170	-	520110	Computer Equipment	-	-	-
11,751	8,593	-	520120	Meetings Expenditures	600	600	600
-	28,547	-	520130	Postage	-	-	-
29	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
363,671	338,740	-	520500	Operating Supplies	6,400	6,400	6,400
38,233	11,830	-	520510	Operating Supplies - Small Tools, Equip	764	764	764
57	902	-	520550	Operating Supplies - Telecommunications	-	-	-
986	11,425	-	520580	Operating Supplies - Uniforms	177	177	177
-	245	-	521000	Subscriptions and Dues	-	-	-
1,145	1,430	-	521100	Membership and Professional Dues	-	-	-
4,426	-	-	521200	Publications and Subscriptions	-	-	-
5,066	2,949	-	521400	Fuels and Lubricants - General	-	-	-
677	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
23,357	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
7	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
498	-	-	522000	Food	-	-	-

# Parks and Natural Areas Local Option Levy Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund</b>							
1,180,651	740,394	1,137,163	524000	Contracted Professional Svcs	1,138,356	1,138,356	1,138,356
10,292	5,650	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
10,122	304	-	524050	Contracted Prof Svcs - Advertising	-	-	-
8,235	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
6,896	1,575	-	524500	Marketing Expenditures	-	-	-
5,200	8,080	-	524600	Sponsorship Expenditures	-	-	-
1,795,356	1,526,047	2,720,000	525000	Contracted Property Services	3,444,150	3,444,150	3,544,150
578	1,121	-	525120	Utility Services - Telecommunications	-	-	-
2,783	922	-	525130	Utility Services - Electricity	-	-	-
2,473	1,869	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
1,963	2,174	-	525160	Utility Services - Water and Sewer	-	-	-
11,663	6,925	-	526000	Maintenance and Repair Services	-	-	-
9,246	22,013	-	526010	Maintenance and Repair Services - Building	-	-	-
-	3,550	-	526011	Maintenance and Repair Services - Painting	-	-	-
7,739	1,894	-	526012	Maintenance and Repair Services - Electricity	-	-	-
4,563	12,986	-	526020	Maintenance and Repair Services - Equipment	-	-	-
4,641	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
186	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
3,285	-	-	526200	Capital Maintenance - Non-CIP	150,000	150,000	150,000
36	-	-	526500	Rentals	-	-	-
(405)	-	-	526510	Rentals - Building	-	-	-
125	243	-	526520	Rentals - Equipment	-	-	-
-	1,425	-	526540	Rentals - Vehicle	-	-	-
927	5,946	-	528000	Other Purchased Services	2,900	2,900	2,900
-	210	-	528010	Other Purchased Services - Commissions	-	-	-
24	184	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	318	-	528080	Other Purchased Services - Agency Fees	-	-	-
17,657	5,109	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
189,450	205,782	-	530000	Payments to Other Agencies	-	-	-
5,773	23,866	-	530010	License and Permit Fees	-	-	-
43	-	-	531000	Taxes (Non-Payroll)	-	-	-
38,478	210,553	-	531500	Grants to Other Governments	-	-	-
-	-	-	544000	Program Purchases	11,400	11,400	11,400
923,798	1,114,002	2,240,711	544500	Grants and Loans	1,000,000	1,000,000	1,230,000
1,729	-	-	545000	Travel	-	-	-
5,935	1,201	-	545100	Travel and Lodging	-	-	-
417	93	-	545200	Mileage, Taxi and Parking	-	-	-
1,278	283	-	545300	Meals and Entertainment	-	-	-
7,298	575	-	545500	Staff Development	10,000	10,000	10,000

# Parks and Natural Areas Local Option Levy Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
Parks and Natural Areas Local Option Levy Fund								
-	10	-	545510	Tuition Reimbursement		-	-	-
6,870	4,031	-	545520	Conference Fees		-	-	-
32	-	-	549000	Miscellaneous Expenditures		-	-	
4,755,605	4,324,517	6,097,874		Total Materials and Services		5,784,137	5,784,137	6,114,137
Capital Outlay								
(65,676)	109,124	500,000	570000	Land		472,650	472,650	472,650
964,775	804,792	3,508,446	571000	Improve-Other than Bldg		2,900,000	2,900,000	3,163,339
-	-	50,000	571500	Intangibles - Non-Depreciable		-	-	-
1,118,872	79,335	1,310,333	572000	Buildings and Related		1,052,460	1,052,460	1,914,351
55,190	104,564	25,000	574000	Equipment and Vehicles		190,000	190,000	190,000
-	-	-	574500	Vehicles		130,000	130,000	130,000
-	-	-	575000	Office Furn and Equip		100,000	100,000	100,000
87,604	62,585	50,000	579000	Intangible Assets		100,000	100,000	100,000
2,160,763	1,160,400	5,443,779		Total Capital Outlay		4,945,110	4,945,110	6,070,340
Interfund Transfers								
673,559	1,294,754	1,132,583	580000	Transfer for Indirect Costs		984,601	984,601	984,601
-	158,025	17,800	581000	Transfer of Resources		18,560	18,560	18,560
3,184,472	3,478,141	3,158,389	582000	Transfer for Direct Costs		3,108,172	3,108,172	3,108,172
3,858,031	4,930,920	4,308,772		Total Interfund Transfers		4,111,333	4,111,333	4,111,333
Contingency								
-	-	1,687,348	701002	Contingency - Operating		2,598,920	2,598,920	2,598,920
-	-	1,687,348		Total Contingency		2,598,920	2,598,920	2,598,920
Unappropriated Fund Balance								
3,702,512	5,473,903	-	801000	Unapp FB - Restricted		-	-	-
-	16,000	-	805450	Unapp FB - PERS Reserve		-	-	-
3,702,512	5,489,903	-		Total Unappropriated Fund Balance		-	-	-
\$17,256,540	\$18,355,844	\$21,453,946	TOTAL REQUIREMENTS			\$21,929,408	\$21,929,408	\$23,384,638
33.80	29.73	37.18 FULL-TIME EQUIVALENTS			42.03	42.03	42.03	



# Parks and Natural Areas Local Option Levy Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Parks and Nature)							
<u>Expenditures</u>							
<i>Personnel Services</i>							
1,331,205	1,118,563	1,630,832	501000	Reg Employees-Full Time-Exempt	1,750,222	1,750,222	1,750,222
540,558	590,552	803,763	501500	Reg Empl-Full Time-Non-Exempt	995,273	995,273	995,273
14,239	45,061	148,443	502000	Reg Employees-Part Time-Exempt	99,557	99,557	99,557
1,039	21,894	93,973	502500	Reg Empl-Part Time-Non-Exempt	166,366	166,366	166,366
93,863	4,805	82,985	503000	Temporary Employees - Hourly	116,128	116,128	116,128
77,995	51	-	504000	Seasonal Employees	-	-	-
34,635	21,627	-	508000	Overtime	-	-	-
4,210	5,123	-	508600	Mobile Comm Allowance	-	-	-
169,815	147,802	225,707	511000	Fringe - Payroll Taxes	253,860	253,860	253,860
154,554	150,271	367,144	512000	Fringe - Retirement PERS	408,805	408,805	408,805
316,268	293,362	525,576	513000	Fringe - Health and Welfare	622,850	622,850	622,850
1,774	1,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	-	-	514000	Fringe - Unemployment	4,260	4,260	4,260
5,932	5,904	10,977	515000	Fringe - Other Benefits	12,357	12,357	12,357
28,516	37,292	26,773	519000	Pension Oblig Bonds Contrib	60,230	60,230	60,230
5,025	6,300	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,779,628	2,450,104	3,916,173	Total Personnel Services		4,489,908	4,489,908	4,489,908
<i>Materials and Services</i>							
26,313	5,349	-	520100	Office Supplies	19,390	19,390	19,390
14,053	5,170	-	520110	Computer Equipment	-	-	-
11,751	8,593	-	520120	Meetings Expenditures	600	600	600
-	28,547	-	520130	Postage	-	-	-
29	-	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
363,671	338,740	-	520500	Operating Supplies	6,400	6,400	6,400
38,233	11,830	-	520510	Operating Supplies - Small Tools, Equip	764	764	764
57	902	-	520550	Operating Supplies - Telecommunications	-	-	-
986	11,425	-	520580	Operating Supplies - Uniforms	177	177	177
-	245	-	521000	Subscriptions and Dues	-	-	-
1,145	1,430	-	521100	Membership and Professional Dues	-	-	-
4,426	-	-	521200	Publications and Subscriptions	-	-	-
5,066	2,949	-	521400	Fuels and Lubricants - General	-	-	-

## Parks and Natural Areas Local Option Levy Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund (Parks and Nature)</b>							
677	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
23,357	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
7	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
498	-	-	522000	Food	-	-	-
1,180,651	740,394	1,137,163	524000	Contracted Professional Svcs	1,138,356	1,138,356	1,138,356
10,292	5,650	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
10,122	304	-	524050	Contracted Prof Svcs - Advertising	-	-	-
8,235	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
6,896	1,575	-	524500	Marketing Expenditures	-	-	-
5,200	8,080	-	524600	Sponsorship Expenditures	-	-	-
1,795,356	1,526,047	2,720,000	525000	Contracted Property Services	3,444,150	3,444,150	3,544,150
578	1,121	-	525120	Utility Services - Telecommunications	-	-	-
2,783	922	-	525130	Utility Services - Electricity	-	-	-
2,473	1,869	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
1,963	2,174	-	525160	Utility Services - Water and Sewer	-	-	-
11,663	6,925	-	526000	Maintenance and Repair Services	-	-	-
9,246	22,013	-	526010	Maintenance and Repair Services - Building	-	-	-
-	3,550	-	526011	Maintenance and Repair Services - Painting	-	-	-
7,739	1,894	-	526012	Maintenance and Repair Services - Electricity	-	-	-
4,563	12,986	-	526020	Maintenance and Repair Services - Equipment	-	-	-
4,641	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
186	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
3,285	-	-	526200	Capital Maintenance - Non-CIP	150,000	150,000	150,000
36	-	-	526500	Rentals	-	-	-
(405)	-	-	526510	Rentals - Building	-	-	-
125	243	-	526520	Rentals - Equipment	-	-	-
-	1,425	-	526540	Rentals - Vehicle	-	-	-
927	5,946	-	528000	Other Purchased Services	2,900	2,900	2,900
-	210	-	528010	Other Purchased Services - Commissions	-	-	-
24	184	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	318	-	528080	Other Purchased Services - Agency Fees	-	-	-
17,657	5,109	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
189,450	205,782	-	530000	Payments to Other Agencies	-	-	-
5,773	23,866	-	530010	License and Permit Fees	-	-	-
43	-	-	531000	Taxes (Non-Payroll)	-	-	-
-	-	-	544000	Program Purchases	11,400	11,400	11,400
1,729	-	-	545000	Travel	-	-	-
5,935	1,201	-	545100	Travel and Lodging	-	-	-
417	93	-	545200	Mileage, Taxi and Parking	-	-	-

# Parks and Natural Areas Local Option Levy Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Parks and Natural Areas Local Option Levy Fund (Parks and Nature)</b>							
1,278	283	-	545300	Meals and Entertainment	-	-	-
7,298	575	-	545500	Staff Development	10,000	10,000	10,000
-	10	-	545510	Tuition Reimbursement	-	-	-
6,870	4,031	-	545520	Conference Fees	-	-	-
32	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>3,793,329</b>	<b>2,999,962</b>	<b>3,857,163</b>		<b>Total Materials and Services</b>	<b>4,784,137</b>	<b>4,784,137</b>	<b>4,884,137</b>
<b><u>Capital Outlay</u></b>							
(65,676)	109,124	500,000	570000	Land	472,650	472,650	472,650
964,775	804,792	3,508,446	571000	Improve-Other than Bldg	2,900,000	2,900,000	3,163,339
-	-	50,000	571500	Intangibles - Non-Depreciable	-	-	-
1,118,872	79,335	1,310,333	572000	Buildings and Related	1,052,460	1,052,460	1,914,351
55,190	104,564	25,000	574000	Equipment and Vehicles	190,000	190,000	190,000
-	-	-	574500	Vehicles	130,000	130,000	130,000
-	-	-	575000	Office Furn and Equip	100,000	100,000	100,000
87,604	62,585	50,000	579000	Intangible Assets	100,000	100,000	100,000
<b>2,160,763</b>	<b>1,160,400</b>	<b>5,443,779</b>		<b>Total Capital Outlay</b>	<b>4,945,110</b>	<b>4,945,110</b>	<b>6,070,340</b>
<b><u>Interfund Transfers</u></b>							
673,559	1,294,754	1,132,583	580000	Transfer for Indirect Costs	984,601	984,601	984,601
-	158,025	17,800	581000	Transfer of Resources	18,560	18,560	18,560
3,184,472	3,478,141	3,158,389	582000	Transfer for Direct Costs	3,108,172	3,108,172	3,108,172
<b>3,858,031</b>	<b>4,930,920</b>	<b>4,308,772</b>		<b>Total Interfund Transfers</b>	<b>4,111,333</b>	<b>4,111,333</b>	<b>4,111,333</b>
<b><u>Contingency</u></b>							
-	-	1,687,348	701002	Contingency - Operating	2,598,920	2,598,920	2,598,920
-	-	<b>1,687,348</b>		<b>Total Contingency</b>	<b>2,598,920</b>	<b>2,598,920</b>	<b>2,598,920</b>
<b><u>Unappropriated Fund Balance</u></b>							
3,702,512	5,473,903	-	801000	Unapp FB - Restricted	-	-	-
-	16,000	-	805450	Unapp FB - PERS Reserve	-	-	-
<b>3,702,512</b>	<b>5,489,903</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$16,294,264</b>	<b>\$17,031,289</b>	<b>\$19,213,235</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$20,929,408</b>	<b>\$20,929,408</b>	<b>\$22,154,638</b>

# Parks and Natural Areas Local Option Levy Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Parks and Natural Areas Local Option Levy Fund (Non-Departmental)							
Expenditures							
				<i>Materials and Services</i>			
38,478	210,553	-	531500	Grants to Other Governments	-	-	-
923,798	1,114,002	2,240,711	544500	Grants and Loans	1,000,000	1,000,000	1,230,000
962,276	1,324,555	2,240,711		Total Materials and Services	1,000,000	1,000,000	1,230,000
\$962,276	\$1,324,555	\$2,240,711	TOTAL REQUIREMENTS		\$1,000,000	\$1,000,000	\$1,230,000

**Risk  
Management  
Fund**

## Risk Management Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$2,922,162	\$519,997	\$1,565,405	\$1,816,176	\$1,816,176	\$1,816,176	16.02%
<b>Current Revenues</b>							
Interest Earnings	24,788	16,894	10,000	10,000	10,000	10,000	0.00%
Grants	69,477	111,556	50,000	50,000	50,000	50,000	0.00%
Charges for Services	73,030	319,961	-	-	-	-	0.00%
Internal Charges for Services	255,566	203,088	245,535	204,933	204,933	204,933	(16.54%)
Miscellaneous Revenue	156,218	150,865	10,000	10,000	10,000	10,000	0.00%
<b>Subtotal Current Revenues</b>	<b>579,079</b>	<b>802,364</b>	<b>315,535</b>	<b>274,933</b>	<b>274,933</b>	<b>274,933</b>	<b>(12.87%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	70,390	-	-	-	-	-	0.00%
Interfund Reimbursements	1,275,069	1,673,704	2,171,308	2,416,375	2,416,375	2,416,375	11.29%
Fund Equity Transfers	-	1,500,000	-	-	-	-	0.00%
<b>Subtotal Interfund Transfers</b>	<b>1,345,459</b>	<b>3,173,704</b>	<b>2,171,308</b>	<b>2,416,375</b>	<b>2,416,375</b>	<b>2,416,375</b>	<b>11.29%</b>
<b>TOTAL RESOURCES</b>	<b>\$4,846,700</b>	<b>\$4,496,065</b>	<b>\$4,052,248</b>	<b>\$4,507,484</b>	<b>\$4,507,484</b>	<b>\$4,507,484</b>	<b>11.23%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	108,391	-	-	-	-	-	0.00%
Materials and Services	3,893,420	2,607,805	3,717,405	3,701,112	3,701,112	3,701,112	(0.44%)
<b>Subtotal Current Expenditures</b>	<b>4,001,811</b>	<b>2,607,805</b>	<b>3,717,405</b>	<b>3,701,112</b>	<b>3,701,112</b>	<b>3,701,112</b>	<b>(0.44%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	10,000	-	-	-	(100.00%)
Fund Equity Transfers	324,892	-	-	-	-	-	0.00%
<b>Subtotal Interfund Transfers</b>	<b>324,892</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
Contingency	-	-	279,326	760,855	760,855	760,855	172.39%
Unappropriated Fund Balance	519,997	1,888,260	45,517	45,517	45,517	45,517	0.00%
<b>Subtotal Contingency/Ending Balance</b>	<b>519,997</b>	<b>1,888,260</b>	<b>324,843</b>	<b>806,372</b>	<b>806,372</b>	<b>806,372</b>	<b>148.23%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$4,846,700</b>	<b>\$4,496,065</b>	<b>\$4,052,248</b>	<b>\$4,507,484</b>	<b>\$4,507,484</b>	<b>\$4,507,484</b>	<b>11.23%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

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

### **BEGINNING FUND BALANCE**

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. The reserves are determined through an actuarial study updated every 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 departments 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 to each program. A significant factor in the annual evaluation is the most recent actuarial report. Metro received its last actuarial report in summer 2017 and Metro's Risk Management Fund exceeds the 90 percent confidence goal recommended by the actuary. The next actuarial report will be issued in summer 2018.

### **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 2018-19 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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Risk Management Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
2,841,645	439,480	1,509,888	340000	Fund Bal-Unassigned/Undesignated	1,770,659	1,770,659	1,770,659
62,170	62,170	42,870	344000	Fund Bal-Dsg Health Non-Rep	35,150	35,150	35,150
18,347	18,347	12,647	344200	Fund Bal-Dsg Health Othr Rep	10,367	10,367	10,367
<b>2,922,162</b>	<b>519,997</b>	<b>1,565,405</b>		<b>Total Beginning Fund Balance</b>	<b>1,816,176</b>	<b>1,816,176</b>	<b>1,816,176</b>
<i><b>Current Revenue</b></i>							
-	16,162	-	410500	Federal Grants - Indirect	-	-	-
69,477	95,394	50,000	411500	State Grants - Indirect	50,000	50,000	50,000
73,030	319,961	-	445000	Insurance Recovery Revenue	-	-	-
255,566	203,088	245,535	445500	Insurance Premiums-Unemploymnt	204,933	204,933	204,933
21,541	17,514	10,000	470000	Interest on Investments	10,000	10,000	10,000
3,247	(620)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
-	-	10,000	489000	Miscellaneous Revenue	10,000	10,000	10,000
156,218	150,865	-	489100	Refunds/Reimbursements	-	-	-
<b>579,079</b>	<b>802,364</b>	<b>315,535</b>		<b>Total Current Revenue</b>	<b>274,933</b>	<b>274,933</b>	<b>274,933</b>
<i><b>Interfund Transfers</b></i>							
-	1,500,000	-	497000	Transfer of Resources	-	-	-
1,275,069	1,673,704	2,171,308	497500	Transfer for Indirect Costs	2,416,375	2,416,375	2,416,375
70,390	-	-	498000	Transfer for Direct Costs	-	-	-
<b>1,345,459</b>	<b>3,173,704</b>	<b>2,171,308</b>		<b>Total Interfund Transfers</b>	<b>2,416,375</b>	<b>2,416,375</b>	<b>2,416,375</b>
<b>\$4,846,700</b>	<b>\$4,496,065</b>	<b>\$4,052,248</b>	<b>TOTAL RESOURCES</b>		<b>\$4,507,484</b>	<b>\$4,507,484</b>	<b>\$4,507,484</b>

## Expenditures

<i><b>Personnel Services</b></i>							
100,000	-	-	501000	Reg Employees-Full Time-Exempt	-	-	-
8,391	-	-	511000	Fringe - Payroll Taxes	-	-	-
<b>108,391</b>	<b>-</b>	<b>-</b>		<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i><b>Materials and Services</b></i>							
-	20	-	520100	Office Supplies	-	-	-
9	225	2,204	520500	Operating Supplies	2,259	2,259	2,259
-	2,493	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
35,071	75,996	57,363	524000	Contracted Professional Svcs	58,797	58,797	58,797

# Risk Management Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Risk Management</b>							
-	9,465	-	524700	Visitor Develop Marketing	-	-	-
1,097,827	1,128,367	1,231,916	527000	Insurance	1,055,374	1,055,374	1,055,374
-	504	5,379	528000	Other Purchased Services	5,514	5,514	5,514
11	46	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
57	-	-	528400	Other Purchased Services - Printing and Graphics	-	-	-
3,287	7,415	-	545500	Staff Development	-	-	-
-	169	-	547000	Council Costs	-	-	-
1,150,745	2,677,702	670,000	547500	Claims Paid	828,611	828,611	828,611
1,590,138	(1,308,266)	1,750,000	547600	Actuarial Claims Expense	1,750,000	1,750,000	1,750,000
16,275	13,668	543	549000	Miscellaneous Expenditures	557	557	557
<b>3,893,420</b>	<b>2,607,805</b>	<b>3,717,405</b>		<b>Total Materials and Services</b>	<b>3,701,112</b>	<b>3,701,112</b>	<b>3,701,112</b>
<b><i>Interfund Transfers</i></b>							
324,892	-	-	581000	Transfer of Resources	-	-	-
-	-	10,000	582000	Transfer for Direct Costs	-	-	-
<b>324,892</b>	<b>-</b>	<b>10,000</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Contingency</i></b>							
-	-	279,326	700000	Contingency	760,855	760,855	760,855
<b>-</b>	<b>-</b>	<b>279,326</b>		<b>Total Contingency</b>	<b>760,855</b>	<b>760,855</b>	<b>760,855</b>
<b><i>Unappropriated Fund Balance</i></b>							
439,480	1,807,743	-	805000	Unapp FB - Reserves	-	-	-
80,517	80,517	45,517	805900	Unapp FB - Other Reserves and Designations	45,517	45,517	45,517
<b>519,997</b>	<b>1,888,260</b>	<b>45,517</b>		<b>Total Unappropriated Fund Balance</b>	<b>45,517</b>	<b>45,517</b>	<b>45,517</b>
<b>\$4,846,700</b>	<b>\$4,496,065</b>	<b>\$4,052,248</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$4,507,484</b>	<b>\$4,507,484</b>	<b>\$4,507,484</b>

**Smith and  
Bybee  
Wetlands  
Fund**

## Smith and Bybee Wetlands Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$3,226,100	\$2,985,333	\$2,660,000	\$2,027,306	\$2,027,306	\$2,027,306	(23.79%)
<b>Current Revenues</b>							
Interest Earnings	26,332	20,873	19,950	19,950	19,950	19,950	0.00%
<b>Subtotal Current Revenues</b>	26,332	20,873	19,950	19,950	19,950	19,950	0.00%
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	69,058	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	-	-	69,058	-	-	-	(100.00%)
<b>TOTAL RESOURCES</b>	<b>\$3,252,432</b>	<b>\$3,006,206</b>	<b>\$2,749,008</b>	<b>\$2,047,256</b>	<b>\$2,047,256</b>	<b>\$2,047,256</b>	<b>(25.53%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	139,985	374,588	419,058	525,000	525,000	525,000	25.28%
Capital Outlay	-	-	80,000	-	-	-	(100.00%)
<b>Subtotal Current Expenditures</b>	139,985	374,588	499,058	525,000	525,000	525,000	5.20%
<b>Interfund Transfers</b>							
Internal Service Transfers	127,114	121,752	72,510	78,671	78,671	78,671	8.50%
<b>Subtotal Interfund Transfers</b>	127,114	121,752	72,510	78,671	78,671	78,671	8.50%
Contingency	-	-	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
Unappropriated Fund Balance	2,985,333	2,509,866	1,177,440	443,585	443,585	443,585	(62.33%)
<b>Subtotal Contingency/Ending Balance</b>	2,985,333	2,509,866	2,177,440	1,443,585	1,443,585	1,443,585	(33.70%)
<b>TOTAL REQUIREMENTS</b>	<b>\$3,252,432</b>	<b>\$3,006,206</b>	<b>\$2,749,008</b>	<b>\$2,047,256</b>	<b>\$2,047,256</b>	<b>\$2,047,256</b>	<b>(25.53%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>0.00</b>

## **Smith and Bybee Wetlands Fund**

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

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

The fund is managed by Parks and Nature.

### **BEGINNING FUND BALANCE**

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

### **CURRENT EXPENDITURES**

#### **Materials and services**

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

#### **Interfund Transfers**

The fund reimburses Parks and Nature for costs associated with management and oversight of the natural area.

### **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 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Smith and Bybee Wetlands Fund							
Revenues							
Beginning Fund Balance							
3,226,100	2,985,333	2,660,000	326000	Fund Bal-Restr by IGA	2,027,306	2,027,306	2,027,306
3,226,100	2,985,333	2,660,000		Total Beginning Fund Balance	2,027,306	2,027,306	2,027,306
Current Revenue							
22,778	21,534	19,950	470000	Interest on Investments	19,950	19,950	19,950
3,554	(661)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
26,332	20,873	19,950		Total Current Revenue	19,950	19,950	19,950
Interfund Transfers							
-	-	69,058	498000	Transfer for Direct Costs	-	-	-
-	-	69,058		Total Interfund Transfers	-	-	-
\$3,252,432	\$3,006,206	\$2,749,008	TOTAL RESOURCES		\$2,047,256	\$2,047,256	\$2,047,256
Expenditures							
Materials and Services							
741	607	-	520120	Meetings Expenditures	-	-	-
-	57,176	-	520500	Operating Supplies	-	-	-
16,346	41,266	419,058	524000	Contracted Professional Svcs	475,000	475,000	475,000
-	269	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	9,840	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
110,080	229,881	-	525000	Contracted Property Services	50,000	50,000	50,000
-	28	-	528000	Other Purchased Services	-	-	-
12,818	29,515	-	530000	Payments to Other Agencies	-	-	-
-	6,006	-	530010	License and Permit Fees	-	-	-
139,985	374,588	419,058		Total Materials and Services	525,000	525,000	525,000
Capital Outlay							
-	-	80,000	571000	Improve-Other than Bldg	-	-	-
-	-	80,000		Total Capital Outlay	-	-	-
Interfund Transfers							
127,114	121,752	72,510	582000	Transfer for Direct Costs	78,671	78,671	78,671
127,114	121,752	72,510		Total Interfund Transfers	78,671	78,671	78,671

# Smith and Bybee Wetlands Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
Smith and Bybee Wetlands Fund							
				<i>Contingency</i>			
-	-	1,000,000	700000	Contingency	1,000,000	1,000,000	1,000,000
-	-	1,000,000		Total Contingency	1,000,000	1,000,000	1,000,000
				<i>Unappropriated Fund Balance</i>			
2,985,333	2,509,866	1,177,440	805000	Unapp FB - Reserves	443,585	443,585	443,585
2,985,333	2,509,866	1,177,440		Total Unappropriated Fund Balance	443,585	443,585	443,585
\$3,252,432	\$3,006,206	\$2,749,008	TOTAL REQUIREMENTS		\$2,047,256	\$2,047,256	\$2,047,256



**Solid  
Waste  
Revenue  
Fund**

## Solid Waste Revenue Fund

	Audited FY 2015-16	Audited FY 2016-17	Amended FY 2017-18	Proposed FY 2018-19	Approved FY 2018-19	Adopted FY 2018-19	Change From 2017-18
<b>RESOURCES</b>							
Beginning Fund Balance	\$45,437,860	\$50,726,062	\$46,094,734	\$58,013,864	\$58,013,864	\$59,784,264	29.70%
<b>Current Revenues</b>							
Interest Earnings	393,775	394,057	391,600	391,600	391,600	391,600	0.00%
Grants	-	45,000	-	-	-	-	0.00%
Contributions from Governments	-	-	10,000	40,000	40,000	40,000	300.00%
Charges for Services	68,044,465	70,636,956	73,464,228	71,240,610	71,240,610	71,240,610	(3.03%)
Miscellaneous Revenue	74,155	103,051	27,000	17,000	17,000	17,000	(37.04%)
Other Financing Sources	5,126	18,051	-	-	-	-	0.00%
<b>Subtotal Current Revenues</b>	<b>68,517,520</b>	<b>71,197,115</b>	<b>73,892,828</b>	<b>71,689,210</b>	<b>71,689,210</b>	<b>71,689,210</b>	<b>(2.98%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	60,514	17,310	21,388	16,435	16,435	16,435	(23.16%)
Interfund Loans	16,312	474,608	667,425	692,900	692,900	692,900	3.82%
Fund Equity Transfers	75,493	133,667	88,209	185,570	185,570	185,570	110.38%
<b>Subtotal Interfund Transfers</b>	<b>152,319</b>	<b>625,585</b>	<b>777,022</b>	<b>894,905</b>	<b>894,905</b>	<b>894,905</b>	<b>15.17%</b>
<b>TOTAL RESOURCES</b>	<b>\$114,107,699</b>	<b>\$122,548,762</b>	<b>\$120,764,584</b>	<b>\$130,597,979</b>	<b>\$130,597,979</b>	<b>\$132,368,379</b>	<b>9.61%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	11,657,041	12,460,028	14,433,803	16,684,056	16,684,056	16,684,056	15.59%
Materials and Services	42,681,185	45,377,502	49,583,127	49,432,034	49,432,034	49,432,034	(0.30%)
Capital Outlay	1,528,651	1,210,595	4,901,849	9,757,300	9,757,300	11,527,700	135.17%
<b>Subtotal Current Expenditures</b>	<b>55,866,876</b>	<b>59,048,125</b>	<b>68,918,779</b>	<b>75,873,390</b>	<b>75,873,390</b>	<b>77,643,790</b>	<b>12.66%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	423,623	734,449	925,966	933,668	933,668	1,015,975	9.72%
Interfund Reimbursements	5,260,028	5,150,099	5,159,882	5,280,811	5,280,811	5,280,811	2.34%
Fund Equity Transfers	103,110	462,908	24,475	25,520	25,520	25,520	4.27%
Interfund Loans	1,728,000	2,000,000	-	-	-	-	0.00%
<b>Subtotal Interfund Transfers</b>	<b>7,514,761</b>	<b>8,347,456</b>	<b>6,110,323</b>	<b>6,239,999</b>	<b>6,239,999</b>	<b>6,322,306</b>	<b>3.47%</b>
Contingency	-	-	15,868,759	17,879,527	17,879,527	17,797,220	12.15%
Unappropriated Fund Balance	50,726,062	55,153,181	29,866,723	30,605,063	30,605,063	30,605,063	2.47%
<b>Subtotal Contingency/Ending Balance</b>	<b>50,726,062</b>	<b>55,153,181</b>	<b>45,735,482</b>	<b>48,484,590</b>	<b>48,484,590</b>	<b>48,402,283</b>	<b>5.83%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$114,107,699</b>	<b>\$122,548,762</b>	<b>\$120,764,584</b>	<b>\$130,597,979</b>	<b>\$130,597,979</b>	<b>\$132,368,379</b>	<b>9.61%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>107.45</b>	<b>114.16</b>	<b>121.79</b>	<b>137.96</b>	<b>137.96</b>	<b>137.96</b>	<b>13.28%</b>
<b>FTE CHANGE FROM FY 2017-18 AMENDED BUDGET</b>							<b>16.17</b>

## **Solid Waste Revenue Fund**

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

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

### **BEGINNING FUND BALANCE**

The Solid Waste Fund's beginning fund balance of \$59.8 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The beginning fund balance includes \$6.8 million in reserves for landfill closure, \$7.8 million in the Renewal and Replacement Account, \$6.2 million for capital reserves, \$14.9 million for rate stabilization, \$5.2 million for environmental impairment, \$7.8 million in a general working capital reserve and \$11.1 million in general operations fund balance. 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 \$67.1 million in forecasted revenues for the solid waste system. 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 2018-19, staying consistent with prior year. The adopted rates for FY 2018-19 include a \$0.31 decrease in the Regional System Fee to \$17.81 per ton and a \$2.50 (2.6 percent) increase in the Metro Tip Fee to \$97.45 per ton. Total tonnage for FY 2018-19 at Metro transfer stations and at the regional level, in aggregate, is forecasted to increase 1.2 percent compared to the FY 2018-19 forecast.

### **CURRENT EXPENDITURES**

#### **Personnel services**

Budgeted FTE for FY 2018-19 totals 137.96, which is a 19.17 increase over FY 2017-18 Amended Budget. The department's Administration Division had the following changes.

Communications added 1.0 FTE to help with capacity and 0.27 FTE for video support. Administrative Finance team reduced Finance Manager by 0.20 but increased 0.50 FTE for a financial analyst. This brings the total FTE of the Administration Division to 14.17.

Solid Waste Operations accounts for most of the large increase in FTE. Due to span of control analysis, Operations has decided to reorganize and this effort has led to a need of 7.0 FTE and two manager reclasses. In addition, Paint operations is moving some contracted services in-house, which is also 7.0 FTE. One new Principal Planner position has been added to help with the update of the South Transfer Station and an Information Systems position was moved into operations to work exclusively on Transfer Station systems. This brings the total FTE of the Solid Waste Operations Division to 77.79.

Finance and Regulatory Services 0.50 FTE has been moved off of the Solid Waste Fund, as services that position provided will now be done by the Finance Manager. The Resource Conservation and Recycling Division reclassified three Education Specialist I to Education Specialist II and increased one of them to full time (0.40 FTE). In addition, the division added a Senior Solid Waste Planner to manage the new Investment and Innovation program, created a permanent FTE for pest management and let one limited duration position expire at 0.30. This brings the total FTE of the Resource Conservation and Recycling Division to 26.45.

The Solid Waste Compliance and Cleanup division had no changes with a total FTE of 19.55.

Construction Project Management Office added another 1.0 FTE paid for by the Solid Waste fund to support the capital improvement projects at the South Station.

### **Materials and services**

Materials and services are budgeted to decrease by 0.3 percent (\$151,000) from the FY 2017-18 budget. This is the cumulative effect of decrease in tonnage fuel costs due to lower fuel prices and other tonnage-related disposal costs derived from the tonnage forecast. All 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 \$11.5 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The largest projects in this fiscal year's capital expenditures are the additional new compactors budgeted at \$1.8 million each for both Central and South Stations, South Station Scale replacement of \$0.5 million and land purchase of \$3.0 million. Additionally, the St. Johns Landfill Remediation project is estimated to cost \$0.5 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 2018-19 is \$17.8 million. The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2018-19 the operating contingency is budgeted at \$6.5 million. The remaining contingency of \$11.3 million consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

**ENDING FUND BALANCE**

The unappropriated ending fund balance of \$30.6 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 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
Solid Waste Fund							
Revenues							
Beginning Fund Balance							
38,928,098	44,210,535	40,192,556	340000	Fund Bal-Unassigned/Undesignated	51,826,952	51,826,952	53,597,352
6,509,762	6,515,527	5,902,178	340600	Fund Bal-Dsg Closure	6,037,412	6,037,412	6,037,412
-	-	-	349000	Fund Balance-Unassigned/Reserved	149,500	149,500	149,500
45,437,860	50,726,062	46,094,734	Total Beginning Fund Balance		58,013,864	58,013,864	59,784,264
Current Revenue							
(0)	-	-	405000	Excise Taxes	-	-	-
-	45,000	-	411000	State Grants - Direct	-	-	-
-	-	10,000	414500	Government Contributions	40,000	40,000	40,000
8,125	8,518	5,000	417000	Fines and Forfeits	5,000	5,000	5,000
-	250	950	421000	Documents and Publications	950	950	950
1,286,753	1,149,887	1,300,000	423000	Product Sales	1,200,000	1,200,000	1,200,000
32,198,923	33,323,939	34,442,120	430000	Disposal Fees	34,076,365	34,076,365	34,076,365
-	-	-	430200	Disposal Fees - Unspecified	-	-	-
23,898,817	25,659,818	26,539,632	430500	Regional System Fee	25,048,387	25,048,387	25,048,387
-	-	-	432500	Rehabilitation and Enhance Fee	-	-	-
3,142,727	2,668,803	2,826,927	433000	Transaction Fee - Manual	2,935,349	2,935,349	2,935,349
289,977	199,148	206,735	433100	Transaction Fee - Automation	195,102	195,102	195,102
3,400	1,024	-	433300	Uncovered Surcharge	-	-	-
-	-	-	433500	Host Fees	-	-	-
2,595	2,873	4,000	434000	Tire Disposal Fee	8,000	8,000	8,000
919,785	931,944	1,056,727	434200	Organics Fee - Commercial	786,535	786,535	786,535
2,880,159	3,268,693	3,510,426	434300	Organics Fee - Residential	3,254,664	3,254,664	3,254,664
752,129	680,540	703,708	434500	Yard Debris Disposal Fee	787,380	787,380	787,380
68,131	71,179	104,001	435000	Orphan Site Account Fee	100,947	100,947	100,947
569,378	894,826	888,002	435500	DEQ Promotion Fee	861,931	861,931	861,931
11,517	17,183	36,000	436000	RefrigerationUnit Disposal Fee	40,000	40,000	40,000
150,082	146,161	150,000	436500	H2W Disposal Fee	150,000	150,000	150,000
10	10	-	436800	Paint Recycling Fees	-	-	-
1,720,764	1,481,834	1,600,000	436900	Paint Care Revenue	1,700,000	1,700,000	1,700,000
107,682	106,402	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
16,475	26,300	15,000	441000	Franchise Fees	15,000	15,000	15,000
70	75	-	460000	Administrative Fees	-	-	-
-	6	-	462000	Parking Fees	-	-	-
11,924	6,060	-	464500	Reimbursed Services	-	-	-
14,442	-	-	464900	Reimbursed Labor	-	-	-

# Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Solid Waste Fund</b>							
(1,275)	-	-	465000	Miscellaneous Charges for Svc	-	-	-
345,832	404,987	391,600	470000	Interest on Investments	391,600	391,600	391,600
47,942	(10,930)	-	471900	Unrealized Gain/Loss -FMV Adj	-	-	-
6,276	2,931	-	480000	Cash Over and Short	-	-	-
5,350	4,889	-	480020	Finance Charges	-	-	-
5,126	18,051	-	481000	Sale of Capital Assets	-	-	-
18,941	14,650	22,000	489000	Miscellaneous Revenue	12,000	12,000	12,000
35,464	72,062	-	489100	Refunds/Reimbursements	-	-	-
<b>68,517,520</b>	<b>71,197,115</b>	<b>73,892,828</b>		<b>Total Current Revenue</b>	<b>71,689,210</b>	<b>71,689,210</b>	<b>71,689,210</b>
<b><u>Interfund Transfers</u></b>							
-	433,000	600,000	496000	Interfund Loan - Principal	609,000	609,000	609,000
16,312	41,608	67,425	496500	Interfund Loan - Interest	83,900	83,900	83,900
75,493	133,667	88,209	497000	Transfer of Resources	185,570	185,570	185,570
60,514	17,310	21,388	498000	Transfer for Direct Costs	16,435	16,435	16,435
<b>152,319</b>	<b>625,585</b>	<b>777,022</b>		<b>Total Interfund Transfers</b>	<b>894,905</b>	<b>894,905</b>	<b>894,905</b>
<b>\$114,107,699</b>	<b>\$122,548,762</b>	<b>\$120,764,584</b>	<b>TOTAL RESOURCES</b>		<b>\$130,597,979</b>	<b>\$130,597,979</b>	<b>\$132,368,379</b>

## Expenditures

<b><u>Personnel Services</u></b>							
4,365,360	4,896,973	5,878,905	501000	Reg Employees-Full Time-Exempt	6,280,408	6,280,408	6,280,408
2,636,160	2,816,738	3,126,191	501500	Reg Empl-Full Time-Non-Exempt	3,975,455	3,975,455	3,975,455
158,080	140,139	75,743	502000	Reg Employees-Part Time-Exempt	274,699	274,699	274,699
608,905	573,864	489,898	502500	Reg Empl-Part Time-Non-Exempt	406,226	406,226	406,226
379,330	394,459	409,739	503000	Temporary Employees - Hourly	604,818	604,818	604,818
84,416	70,231	218,846	508000	Overtime	170,288	170,288	170,288
5,160	4,870	-	508600	Mobile Comm Allowance	-	-	-
679,108	731,425	788,497	511000	Fringe - Payroll Taxes	916,722	916,722	916,722
1,183,728	1,215,553	1,583,836	512000	Fringe - Retirement PERS	1,767,421	1,767,421	1,767,421
1,365,349	1,360,261	1,694,462	513000	Fringe - Health and Welfare	2,022,946	2,022,946	2,022,946
3,000	8,300	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
16,415	8,867	35,784	514000	Fringe - Unemployment	2,504	2,504	2,504
33,937	35,800	37,801	515000	Fringe - Other Benefits	43,842	43,842	43,842
121,173	181,796	94,101	519000	Pension Oblig Bonds Contrib	218,727	218,727	218,727
16,920	20,753	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>11,657,041</b>	<b>12,460,028</b>	<b>14,433,803</b>		<b>Total Personnel Services</b>	<b>16,684,056</b>	<b>16,684,056</b>	<b>16,684,056</b>



# Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Solid Waste Fund</b>							
				<b><u>Materials and Services</u></b>			
30,380	60,259	75,579	520100	Office Supplies	81,060	81,060	81,060
66,050	153,333	19,265	520110	Computer Equipment	38,100	38,100	38,100
15,718	10,707	750	520120	Meetings Expenditures	7,500	7,500	7,500
26,375	22,060	500	520130	Postage	500	500	500
5,668	1,351	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
834,334	849,588	1,013,995	520500	Operating Supplies	1,073,415	1,073,415	1,073,415
54,406	42,189	-	520510	Operating Supplies - Small Tools, Equip	125	125	125
2,411	4,586	-	520520	Operating Supplies - Audio Visual	-	-	-
1,905	2,206	-	520540	Operating Supplies - Medical and Veterinary	125	125	125
1,293	1,558	1,600	520550	Operating Supplies - Telecommunications	3,000	3,000	3,000
-	30	-	520560	Operating Supplies - Tickets	-	-	-
25,801	27,009	-	520580	Operating Supplies - Uniforms	2,250	2,250	2,250
-	5,738	-	520590	Operating Supplies - Sustainability	-	-	-
709	186	29,462	521000	Subscriptions and Dues	29,300	29,300	29,300
23,128	25,308	18,750	521100	Membership and Professional Dues	19,700	19,700	19,700
3,370	2,447	-	521200	Publications and Subscriptions	-	-	-
1,528,819	1,757,773	2,202,349	521300	Fuels - Waste Transport	2,054,909	2,054,909	2,054,909
26,567	30,497	46,200	521400	Fuels and Lubricants - General	50,320	50,320	50,320
7,594	5,075	239,200	521500	Maintenance and Repairs Supplies	197,200	197,200	197,200
50	90	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,326	13,706	-	521520	Maintenance and Repairs Supplies - Building	1,500	1,500	1,500
2,589	2,476	-	521521	Maintenance and Repairs Supplies - HVAC	200	200	200
523	2,147	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	450	450	450
204	862	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
586	2,476	-	521540	Maintenance and Repairs Supplies - Electrical	200	200	200
27,007	5,870	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	8,300	8,300	8,300
98,678	93,764	-	521560	Maintenance and Repairs Supplies - Equipment	2,000	2,000	2,000
14,040	15,968	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,750	1,750	1,750
67	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
802	574	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
(13,228)	21,937	25,000	522500	Retail	25,000	25,000	25,000
2,413,398	2,097,251	4,872,282	524000	Contracted Professional Svcs	4,180,646	4,180,646	4,180,646
-	4,489	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
3,972	5,855	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
5,312	18,160	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
6,311	80,328	-	524050	Contracted Prof Svcs - Advertising	10,000	10,000	10,000
2,370	98,156	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
23,054	40,584	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-

# Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Solid Waste Fund</b>							
-	-	7,000	524075	Contracted Prof Svcs - Recruiting Services	4,000	4,000	4,000
335	14,724	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
10,628	10,849	-	524500	Marketing Expenditures	-	-	-
114,131	104,931	187,000	524600	Sponsorship Expenditures	245,200	245,200	245,200
4,716	13,151	-	525000	Contracted Property Services	12,576	12,576	12,576
2,664	(1,463)	115,159	525100	Utility Services	130,250	130,250	130,250
-	317	-	525110	Utility Services - Internet	-	-	-
34,419	33,288	-	525120	Utility Services - Telecommunications	10,700	10,700	10,700
55,122	50,143	-	525130	Utility Services - Electricity	-	-	-
8,064	9,064	-	525140	Utility Services - Natural Gas	-	-	-
141,301	130,344	138,000	525150	Utility Services - Sanitation and Refuse Removal	138,000	138,000	138,000
27,393	34,527	-	525160	Utility Services - Water and Sewer	-	-	-
24,576	23,184	24,000	525500	Cleaning Services	18,200	18,200	18,200
33,483	13,848	260,900	526000	Maintenance and Repair Services	239,830	239,830	239,830
34,831	69,017	-	526010	Maintenance and Repair Services - Building	11,000	11,000	11,000
2,151	32,795	-	526012	Maintenance and Repair Services - Electricity	-	-	-
5,833	5,740	-	526014	Maintenance and Repair Services - HVAC	1,000	1,000	1,000
109,568	71,464	-	526020	Maintenance and Repair Services - Equipment	85,750	85,750	85,750
72,642	60,891	-	526030	Maintenance and Repair Services - Grounds	40,000	40,000	40,000
1,431	2,177	-	526040	Maintenance and Repair Services - Technology	250	250	250
12,727	18,110	-	526050	Maintenance and Repair Services - Vehicles	250	250	250
199	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
21,791	116,715	100,000	526100	Capital Maintenance - CIP	125,000	125,000	125,000
74,611	523,624	90,000	526200	Capital Maintenance - Non-CIP	-	-	-
17,638	12,440	15,850	526300	Software Maintenance	14,800	14,800	14,800
5,182	2,975	162,000	526500	Rentals	177,650	177,650	177,650
127,321	139,396	-	526510	Rentals - Building	-	-	-
1,881	1,414	-	526520	Rentals - Equipment	-	-	-
1,534	1,247	-	526530	Rentals - Office Equipment	-	-	-
1,557	616	-	526540	Rentals - Vehicle	-	-	-
10,310	10,528	2,300	526560	Rentals - Parking Space	3,500	3,500	3,500
45,853	104,084	142,862	528000	Other Purchased Services	90,165	90,165	90,165
10	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
16,006	16,699	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	-	-	-
-	877	35,000	528200	Banking Services	25,000	25,000	25,000
203,491	363,551	364,000	528210	Credit Card Fees	374,000	374,000	374,000
662,032	663,952	650,000	528300	Other Purchased Services - Temporary Help Services	660,000	660,000	660,000

# Solid Waste Revenue Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Fund							
159,747	117,339	72,000	528400	Other Purchased Services - Printing and Graphics	58,700	58,700	58,700
7	5	-	529000	Operations Contracts	-	-	-
9,218,276	9,511,793	9,652,311	529300	Disposal Fees - Landfill	9,446,689	9,446,689	9,446,689
991,499	966,232	931,200	529400	Special Waste Disposal Fees	999,400	999,400	999,400
9,326,419	9,803,000	10,103,559	529500	Waste Transport	9,439,412	9,439,412	9,439,412
8,830,832	9,021,965	9,380,605	529600	Transfer Station Operations	9,383,730	9,383,730	9,383,730
3,316,075	3,604,977	3,872,094	529700	Organics Processing Fees	3,313,130	3,313,130	3,313,130
300,607	78,024	689,967	530000	Payments to Other Agencies	769,844	769,844	769,844
519,433	649,877	12,000	530010	License and Permit Fees	15,710	15,710	15,710
-	-	-	531000	Taxes (Non-Payroll)	-	-	-
2,756,759	3,243,500	3,722,500	531500	Grants to Other Governments	2,537,000	2,537,000	2,537,000
12,198	45,000	110,000	544500	Grants and Loans	2,979,689	2,979,689	2,979,689
25,951	33,572	30,000	544600	Intra-Metro Grants	25,000	25,000	25,000
3,273	9,489	33,716	545000	Travel	71,125	71,125	71,125
14,960	21,593	13,500	545100	Travel and Lodging	3,500	3,500	3,500
2,524	6,170	-	545200	Mileage, Taxi and Parking	-	-	-
5,366	6,930	3,000	545300	Meals and Entertainment	-	-	-
13,396	26,549	83,672	545500	Staff Development	168,434	168,434	168,434
19,538	6,060	5,000	545510	Tuition Reimbursement	4,000	4,000	4,000
25,987	46,088	18,000	545520	Conference Fees	-	-	-
-	306	-	547500	Claims Paid	-	-	-
87	-	-	548000	Fee Reimbursements	-	-	-
2,920	2,851	-	549000	Miscellaneous Expenditures	-	-	-
-	14,374	-	549010	Tri-Met Transit Pass	12,000	12,000	12,000
42,681,185	45,377,502	49,583,127	Total Materials and Services		49,432,034	49,432,034	49,432,034
Capital Outlay							
-	-	-	570000	Land	3,000,000	3,000,000	3,000,000
1,128,207	835,251	353,500	571000	Improve-Other than Bldg	640,000	640,000	640,000
10,271	35,033	160,016	572000	Buildings and Related	50,000	50,000	50,000
138,041	194,818	3,850,000	574000	Equipment and Vehicles	6,042,300	6,042,300	7,812,700
-	56,614	360,333	574500	Vehicles	25,000	25,000	25,000
-	-	178,000	575000	Office Furn and Equip	-	-	-
252,132	88,879	-	579000	Intangible Assets	-	-	-
1,528,651	1,210,595	4,901,849	Total Capital Outlay		9,757,300	9,757,300	11,527,700

# Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Solid Waste Fund</b>							
<i><b>Interfund Transfers</b></i>							
5,260,028	5,150,099	5,159,882	580000	Transfer for Indirect Costs	5,280,811	5,280,811	5,280,811
103,110	462,908	24,475	581000	Transfer of Resources	25,520	25,520	25,520
423,623	734,449	925,966	582000	Transfer for Direct Costs	933,668	933,668	1,015,975
1,728,000	2,000,000	-	586900	Internal Loan Advances	-	-	-
<b>7,514,761</b>	<b>8,347,456</b>	<b>6,110,323</b>		<b>Total Interfund Transfers</b>	<b>6,239,999</b>	<b>6,239,999</b>	<b>6,322,306</b>
<i><b>Contingency</b></i>							
-	-	4,479,981	701002	Contingency - Operating	6,633,746	6,633,746	6,551,439
-	-	5,263,778	705000	Contingency - Landfill Closure	5,999,012	5,999,012	5,999,012
-	-	6,125,000	706000	Contingency - Renew and Replacement	5,246,769	5,246,769	5,246,769
-	-	<b>15,868,759</b>		<b>Total Contingency</b>	<b>17,879,527</b>	<b>17,879,527</b>	<b>17,797,220</b>
<i><b>Unappropriated Fund Balance</b></i>							
-	5,843,665	-	805000	Unapp FB - Reserves	-	-	-
9,121,365	8,533,669	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
-	149,500	-	805450	Unapp FB - PERS Reserve	-	-	-
6,515,527	6,450,812	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
35,089,170	34,175,535	29,866,723	805900	Unapp FB - Other Reserves and Designations	30,605,063	30,605,063	30,605,063
<b>50,726,062</b>	<b>55,153,181</b>	<b>29,866,723</b>		<b>Total Unappropriated Fund Balance</b>	<b>30,605,063</b>	<b>30,605,063</b>	<b>30,605,063</b>
<b>\$114,107,699</b>	<b>\$122,548,762</b>	<b>\$120,764,584</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$130,597,979</b>	<b>\$130,597,979</b>	<b>\$132,368,379</b>
<b>107.45</b>	<b>114.16</b>	<b>121.79</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>137.96</b>	<b>137.96</b>	<b>137.96</b>

# Solid Waste Revenue Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Operating Account (Finance and Regulatory Services) - discontinued in FY2018-19							
Expenditures							
Personnel Services							
156,815	33,828	36,954	501000	Reg Employees-Full Time-Exempt	-	-	-
11,654	2,808	3,123	511000	Fringe - Payroll Taxes	-	-	-
23,615	2,128	4,656	512000	Fringe - Retirement PERS	-	-	-
4,684	-	7,068	513000	Fringe - Health and Welfare	-	-	-
358	117	151	515000	Fringe - Other Benefits	-	-	-
2,379	722	370	519000	Pension Oblig Bonds Contrib	-	-	-
1,800	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
201,304	39,603	52,322	Total Personnel Services		-	-	-
Materials and Services							
397	-	12,429	520100	Office Supplies	-	-	-
1,785	-	-	520120	Meetings Expenditures	-	-	-
-	-	1,462	521000	Subscriptions and Dues	-	-	-
73,699	7,763	22,770	524000	Contracted Professional Svcs	-	-	-
-	-	209	525100	Utility Services	-	-	-
198	-	522	528000	Other Purchased Services	-	-	-
180	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	-	2,611	545000	Travel	-	-	-
-	-	10,758	545500	Staff Development	-	-	-
50	-	-	545520	Conference Fees	-	-	-
76,309	7,763	50,761	Total Materials and Services		-	-	-
\$277,613	\$47,366	\$103,083	TOTAL REQUIREMENTS		-	-	-
2.50	0.50	0.50 FULL-TIME EQUIVALENTS			0.00	0.00	0.00

# Solid Waste Revenue Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Operating Account (Property and Environmental Services)							
Expenditures							
Personnel Services							
4,208,545	4,863,145	5,841,951	501000	Reg Employees-Full Time-Exempt	6,280,408	6,280,408	6,280,408
2,636,160	2,816,738	3,126,191	501500	Reg Empl-Full Time-Non-Exempt	3,975,455	3,975,455	3,975,455
158,080	140,139	75,743	502000	Reg Employees-Part Time-Exempt	274,699	274,699	274,699
608,905	573,864	489,898	502500	Reg Empl-Part Time-Non-Exempt	406,226	406,226	406,226
379,330	394,459	409,739	503000	Temporary Employees - Hourly	604,818	604,818	604,818
84,416	70,231	218,846	508000	Overtime	170,288	170,288	170,288
5,160	4,870	-	508600	Mobile Comm Allowance	-	-	-
667,455	728,618	785,374	511000	Fringe - Payroll Taxes	916,722	916,722	916,722
1,160,113	1,213,426	1,579,180	512000	Fringe - Retirement PERS	1,767,421	1,767,421	1,767,421
1,360,664	1,360,261	1,687,394	513000	Fringe - Health and Welfare	2,022,946	2,022,946	2,022,946
3,000	8,300	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
16,415	8,867	35,784	514000	Fringe - Unemployment	2,504	2,504	2,504
33,580	35,683	37,650	515000	Fringe - Other Benefits	43,842	43,842	43,842
118,794	181,073	93,731	519000	Pension Oblig Bonds Contrib	218,727	218,727	218,727
15,120	20,753	-	519500	Fringe - Insurance - Opt Out	-	-	-
11,455,736	12,420,425	14,381,481	Total Personnel Services		16,684,056	16,684,056	16,684,056
Materials and Services							
29,984	59,279	63,150	520100	Office Supplies	81,060	81,060	81,060
66,050	153,333	19,265	520110	Computer Equipment	38,100	38,100	38,100
13,899	10,707	750	520120	Meetings Expenditures	7,500	7,500	7,500
26,375	22,060	500	520130	Postage	500	500	500
5,668	1,351	-	520140	OfficeSupply-PromoandConsult Sup	-	-	-
834,334	840,133	1,013,995	520500	Operating Supplies	1,073,415	1,073,415	1,073,415
54,406	42,189	-	520510	Operating Supplies - Small Tools, Equip	125	125	125
2,411	4,586	-	520520	Operating Supplies - Audio Visual	-	-	-
1,905	2,206	-	520540	Operating Supplies - Medical and Veterinary	125	125	125
1,293	1,558	1,600	520550	Operating Supplies - Telecommunications	3,000	3,000	3,000
-	30	-	520560	Operating Supplies - Tickets	-	-	-
25,801	27,009	-	520580	Operating Supplies - Uniforms	2,250	2,250	2,250
-	5,738	-	520590	Operating Supplies - Sustainability	-	-	-
709	186	28,000	521000	Subscriptions and Dues	29,300	29,300	29,300
23,128	25,308	18,750	521100	Membership and Professional Dues	19,700	19,700	19,700
3,370	2,447	-	521200	Publications and Subscriptions	-	-	-
1,528,819	1,757,773	2,202,349	521300	Fuels - Waste Transport	2,054,909	2,054,909	2,054,909
26,567	30,497	46,200	521400	Fuels and Lubricants - General	50,320	50,320	50,320

# Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2018-19 <u>Proposed</u> Amount	FY 2018-19 <u>Approved</u> Amount	FY 2018-19 <u>Adopted</u> Amount
<b>Solid Waste Operating Account (Property and Environmental Services)</b>							
7,594	5,075	239,200	521500	Maintenance and Repairs Supplies	197,200	197,200	197,200
50	90	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,326	13,706	-	521520	Maintenance and Repairs Supplies - Building	1,500	1,500	1,500
2,589	2,476	-	521521	Maintenance and Repairs Supplies - HVAC	200	200	200
523	2,147	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	450	450	450
204	862	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
586	2,476	-	521540	Maintenance and Repairs Supplies - Electrical	200	200	200
27,007	5,870	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	8,300	8,300	8,300
98,678	93,764	-	521560	Maintenance and Repairs Supplies - Equipment	2,000	2,000	2,000
14,040	15,968	1,000	521570	Maintenance and Repairs Supplies - Vehicles	1,750	1,750	1,750
67	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
802	574	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
(13,228)	21,937	25,000	522500	Retail	25,000	25,000	25,000
2,300,413	2,047,657	4,849,512	524000	Contracted Professional Svcs	4,030,646	4,030,646	4,030,646
-	4,489	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
3,972	5,855	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
5,312	18,160	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
6,311	80,328	-	524050	Contracted Prof Svcs - Advertising	10,000	10,000	10,000
2,370	89,527	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
23,054	40,584	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
-	-	7,000	524075	Contracted Prof Svcs - Recruiting Services	4,000	4,000	4,000
335	14,724	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
10,628	10,849	-	524500	Marketing Expenditures	-	-	-
114,131	104,931	187,000	524600	Sponsorship Expenditures	245,200	245,200	245,200
4,506	13,151	-	525000	Contracted Property Services	12,576	12,576	12,576
2,664	(1,463)	114,950	525100	Utility Services	130,250	130,250	130,250
-	317	-	525110	Utility Services - Internet	-	-	-
34,419	33,288	-	525120	Utility Services - Telecommunications	10,700	10,700	10,700
55,122	50,143	-	525130	Utility Services - Electricity	-	-	-
8,064	9,064	-	525140	Utility Services - Natural Gas	-	-	-
141,301	130,344	138,000	525150	Utility Services - Sanitation and Refuse Removal	138,000	138,000	138,000
27,393	34,527	-	525160	Utility Services - Water and Sewer	-	-	-
24,576	23,184	24,000	525500	Cleaning Services	18,200	18,200	18,200
33,483	8,898	260,900	526000	Maintenance and Repair Services	239,830	239,830	239,830
34,831	49,321	-	526010	Maintenance and Repair Services - Building	11,000	11,000	11,000
2,151	32,795	-	526012	Maintenance and Repair Services - Electricity	-	-	-
5,833	5,740	-	526014	Maintenance and Repair Services - HVAC	1,000	1,000	1,000
109,568	71,464	-	526020	Maintenance and Repair Services - Equipment	85,750	85,750	85,750
72,642	60,891	-	526030	Maintenance and Repair Services - Grounds	40,000	40,000	40,000

## Solid Waste Revenue Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Solid Waste Operating Account (Property and Environmental Services)</b>							
1,431	2,177	-	526040	Maintenance and Repair Services - Technology	250	250	250
12,727	18,110	-	526050	Maintenance and Repair Services - Vehicles	250	250	250
199	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
8,836	-	-	526100	Capital Maintenance - CIP	-	-	-
-	24,498	-	526200	Capital Maintenance - Non-CIP	-	-	-
17,638	12,440	15,850	526300	Software Maintenance	14,800	14,800	14,800
5,182	2,975	162,000	526500	Rentals	177,650	177,650	177,650
127,321	139,396	-	526510	Rentals - Building	-	-	-
1,881	1,414	-	526520	Rentals - Equipment	-	-	-
1,534	1,247	-	526530	Rentals - Office Equipment	-	-	-
1,557	616	-	526540	Rentals - Vehicle	-	-	-
10,310	10,528	2,300	526560	Rentals - Parking Space	3,500	3,500	3,500
45,399	103,410	142,340	528000	Other Purchased Services	90,165	90,165	90,165
10	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
16,006	16,699	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	-	-	-
-	877	35,000	528200	Banking Services	25,000	25,000	25,000
203,491	363,551	364,000	528210	Credit Card Fees	374,000	374,000	374,000
662,032	663,952	650,000	528300	Other Purchased Services - Temporary Help Services	660,000	660,000	660,000
159,747	117,339	72,000	528400	Other Purchased Services - Printing and Graphics	58,700	58,700	58,700
7	5	-	529000	Operations Contracts	-	-	-
9,218,276	9,511,793	9,652,311	529300	Disposal Fees - Landfill	9,446,689	9,446,689	9,446,689
991,499	966,232	931,200	529400	Special Waste Disposal Fees	999,400	999,400	999,400
9,326,419	9,803,000	10,103,559	529500	Waste Transport	9,439,412	9,439,412	9,439,412
8,830,832	9,021,965	9,380,605	529600	Transfer Station Operations	9,383,730	9,383,730	9,383,730
3,316,075	3,604,977	3,872,094	529700	Organics Processing Fees	3,313,130	3,313,130	3,313,130
295,567	66,278	689,967	530000	Payments to Other Agencies	769,844	769,844	769,844
519,433	649,627	12,000	530010	License and Permit Fees	15,710	15,710	15,710
-	-	-	531000	Taxes (Non-Payroll)	-	-	-
2,756,759	3,243,500	3,722,500	531500	Grants to Other Governments	2,537,000	2,537,000	2,537,000
12,198	45,000	110,000	544500	Grants and Loans	2,979,689	2,979,689	2,979,689
25,951	33,572	30,000	544600	Intra-Metro Grants	25,000	25,000	25,000
3,273	9,489	31,105	545000	Travel	71,125	71,125	71,125
14,960	21,593	13,500	545100	Travel and Lodging	3,500	3,500	3,500
2,524	6,170	-	545200	Mileage, Taxi and Parking	-	-	-
5,366	6,930	3,000	545300	Meals and Entertainment	-	-	-
13,396	26,549	72,914	545500	Staff Development	168,434	168,434	168,434
19,538	6,060	5,000	545510	Tuition Reimbursement	4,000	4,000	4,000



# Solid Waste Revenue Fund

FY 2015-16	FY 2016-17	FY 2017-18				FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION		Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Operating Account (Property and Environmental Services)								
25,937	46,088	18,000	545520	Conference Fees		-	-	-
-	306	-	547500	Claims Paid		-	-	-
87	-	-	548000	Fee Reimbursements		-	-	-
2,920	2,851	-	549000	Miscellaneous Expenditures		-	-	-
-	14,374	-	549010	Tri-Met Transit Pass		12,000	12,000	12,000
42,472,484	44,655,687	49,342,366	Total Materials and Services			49,157,034	49,157,034	49,157,034
Capital Outlay								
-	5,102	78,500	571000	Improve-Other than Bldg		40,000	40,000	40,000
-	8,100	-	572000	Buildings and Related		-	-	-
-	20,365	60,000	574000	Equipment and Vehicles		-	-	-
-	-	-	574500	Vehicles		25,000	25,000	25,000
-	-	178,000	575000	Office Furn and Equip		-	-	-
-	33,567	316,500	Total Capital Outlay			65,000	65,000	65,000
\$53,928,220	\$57,109,679	\$64,040,347	TOTAL REQUIREMENTS			\$65,906,090	\$65,906,090	\$65,906,090
104.95	113.66	121.29	FULL-TIME EQUIVALENTS			137.96	137.96	137.96

## Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Solid Waste Landfill Closure</b>							
<b>Expenditures</b>							
				<i><b>Materials and Services</b></i>			
30,242	40,331	-	524000	Contracted Professional Svcs	-	-	-
12,955	62,340	-	526100	Capital Maintenance - CIP	-	-	-
5,040	11,495	-	530000	Payments to Other Agencies	-	-	-
<b>48,237</b>	<b>114,166</b>	-		<b>Total Materials and Services</b>	-	-	-
				<i><b>Capital Outlay</b></i>			
-	-	210,000	571000	Improve-Other than Bldg	100,000	100,000	100,000
-	-	490,000	574000	Equipment and Vehicles	370,000	370,000	740,000
-	-	<b>700,000</b>		<b>Total Capital Outlay</b>	<b>470,000</b>	<b>470,000</b>	<b>840,000</b>
<b>\$48,237</b>	<b>\$114,166</b>	<b>\$700,000</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$470,000</b>	<b>\$470,000</b>	<b>\$840,000</b>

### Solid Waste General Account Expenditures

				<i><b>Materials and Services</b></i>			
9,044	-	-	524000	Contracted Professional Svcs	150,000	150,000	150,000
210	-	-	525000	Contracted Property Services	-	-	-
<b>9,254</b>	-	-		<b>Total Materials and Services</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
				<i><b>Capital Outlay</b></i>			
-	-	-	570000	Land	3,000,000	3,000,000	3,000,000
1,128,207	814,557	65,000	571000	Improve-Other than Bldg	100,000	100,000	100,000
-	7,471	-	572000	Buildings and Related	50,000	50,000	50,000
-	154,185	-	574000	Equipment and Vehicles	-	-	-
-	56,614	-	574500	Vehicles	-	-	-
-	-	-	575000	Office Furn and Equip	-	-	-
252,132	88,375	-	579000	Intangible Assets	-	-	-
<b>1,380,339</b>	<b>1,121,202</b>	<b>65,000</b>		<b>Total Capital Outlay</b>	<b>3,150,000</b>	<b>3,150,000</b>	<b>3,150,000</b>
<b>\$1,389,593</b>	<b>\$1,121,202</b>	<b>\$65,000</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$3,300,000</b>	<b>\$3,300,000</b>	<b>\$3,300,000</b>

# Solid Waste Revenue Fund

FY 2015-16	FY 2016-17	FY 2017-18			FY 2018-19	FY 2018-19	FY 2018-19
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Renewal and Replacement							
Expenditures							
Materials and Services							
-	980	-	520100	Office Supplies	-	-	-
34	-	-	520120	Meetings Expenditures	-	-	-
-	9,455	-	520500	Operating Supplies	-	-	-
-	1,500	-	524000	Contracted Professional Svcs	-	-	-
-	8,630	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	4,950	-	526000	Maintenance and Repair Services	-	-	-
-	19,696	-	526010	Maintenance and Repair Services - Building	-	-	-
-	54,375	100,000	526100	Capital Maintenance - CIP	125,000	125,000	125,000
74,611	499,126	90,000	526200	Capital Maintenance - Non-CIP	-	-	-
256	674	-	528000	Other Purchased Services	-	-	-
-	250	-	530000	Payments to Other Agencies	-	-	-
-	250	-	530010	License and Permit Fees	-	-	-
74,901	599,885	190,000	Total Materials and Services		125,000	125,000	125,000
Capital Outlay							
-	15,592	-	571000	Improve-Other than Bldg	400,000	400,000	400,000
10,271	19,462	160,016	572000	Buildings and Related	-	-	-
138,041	20,268	3,300,000	574000	Equipment and Vehicles	5,672,300	5,672,300	7,072,700
-	-	360,333	574500	Vehicles	-	-	-
-	-	-	575000	Office Furn and Equip	-	-	-
-	504	-	579000	Intangible Assets	-	-	-
148,312	55,826	3,820,349	Total Capital Outlay		6,072,300	6,072,300	7,472,700
\$223,213	\$655,711	\$4,010,349	TOTAL REQUIREMENTS		\$6,197,300	\$6,197,300	\$7,597,700

# Solid Waste Revenue Fund

FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Amended Amount	ACCT	DESCRIPTION	FY 2018-19 Proposed Amount	FY 2018-19 Approved Amount	FY 2018-19 Adopted Amount
<b>Solid Waste Revenue Fund (General Expenses)</b>							
<b>Expenditures</b>							
				<i><b>Interfund Transfers</b></i>			
5,260,028	5,150,099	5,159,882	580000	Transfer for Indirect Costs	5,280,811	5,280,811	5,280,811
103,110	462,908	24,475	581000	Transfer of Resources	25,520	25,520	25,520
423,623	734,449	925,966	582000	Transfer for Direct Costs	933,668	933,668	1,015,975
1,728,000	2,000,000	-	586900	Internal Loan Advances	-	-	-
<b>7,514,761</b>	<b>8,347,456</b>	<b>6,110,323</b>		<b>Total Interfund Transfers</b>	<b>6,239,999</b>	<b>6,239,999</b>	<b>6,322,306</b>
				<i><b>Contingency</b></i>			
-	-	4,479,981	701002	Contingency - Operating	6,633,746	6,633,746	6,551,439
-	-	5,263,778	705000	Contingency - Landfill Closure	5,999,012	5,999,012	5,999,012
-	-	6,125,000	706000	Contingency - Renew and Replacement	5,246,769	5,246,769	5,246,769
-	-	<b>15,868,759</b>		<b>Total Contingency</b>	<b>17,879,527</b>	<b>17,879,527</b>	<b>17,797,220</b>
				<i><b>Unappropriated Fund Balance</b></i>			
-	5,843,665	-	805000	Unapp FB - Reserves	-	-	-
9,121,365	8,533,669	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
-	149,500	-	805450	Unapp FB - PERS Reserve	-	-	-
6,515,527	6,450,812	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
35,089,170	34,175,535	29,866,723	805900	Unapp FB - Other Reserves and Designations	30,605,063	30,605,063	30,605,063
<b>50,726,062</b>	<b>55,153,181</b>	<b>29,866,723</b>		<b>Total Unappropriated Fund Balance</b>	<b>30,605,063</b>	<b>30,605,063</b>	<b>30,605,063</b>
<b>\$58,240,823</b>	<b>\$63,500,637</b>	<b>\$51,845,805</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$54,724,589</b>	<b>\$54,724,589</b>	<b>\$54,724,589</b>

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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 2018-19 through FY 2022-23, includes 224 projects with anticipated new spending of \$285.1 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 2018-19 through FY 2022-23

The summary table below presents the capital costs of projects by fiscal year, by operating unit. As in previous years, this year's CIP projects are primarily funded by capital reserves (41 percent) with significant investments planned at the Oregon Convention Center. 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.

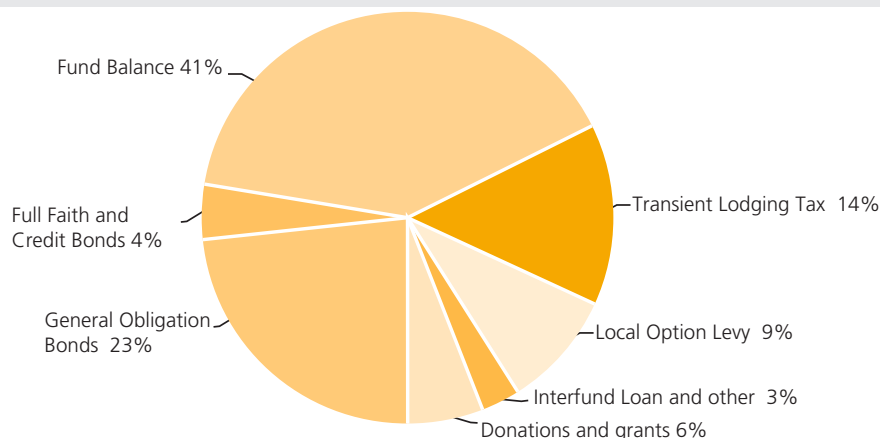
### Total projects costs by organization unit

	Total Projects	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Information Services	20	\$2,846,215	\$735,094	\$764,392	\$534,567	\$158,098	\$5,038,366
Parks and Nature	39	30,127,536	24,266,784	7,606,624	6,997,341	8,491,214	77,489,499
Property and Environmental Services	47	19,418,855	5,241,309	7,573,805	12,461,953	11,921,367	56,617,289
Visitor Venues- MERC	97	45,869,138	15,490,000	9,097,000	18,652,080	10,539,763	99,647,981
Visitor Venues- Oregon Zoo	21	16,488,524	24,280,911	2,670,787	1,433,732	1,422,323	46,296,277
<b>TOTAL</b>	<b>224</b>	<b>\$114,750,268</b>	<b>\$70,014,098</b>	<b>\$27,712,608</b>	<b>\$40,079,673</b>	<b>\$32,532,765</b>	<b>\$285,089,412</b>

## SOURCES OF FUNDS

Expected spending for the next five years is \$285.1 million, funded as follows:

### Major funding sources



### **General Obligation Bonds**

The Natural Areas and Oregon Zoo Infrastructure and Animal Welfare bond proceeds provide 23 percent of funding for CIP projects.

### **Full Faith and Credit Bonds**

Proceeds from full faith and credit bonds represent 4 percent of CIP project funding. The funding will be dedicated to projects at the Metro Regional Center.

### **Fund balance**

The largest source of funds for capital projects, at 41 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. The remaining balance is comprised of dedicated reserves for the Metro Regional Center, Information Services and Regional Parks. 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.

### **Transient Lodging Tax**

The MERC Fund maintains a capital reserve funded by transient lodging tax for capital refurbishment and replacement at all three visitor venues. This reserve provides 14 percent of CIP project funding.

### **Local Option Levy**

The Parks and Natural Areas Local Option Levy will make up about 9 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 6 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 a portion of the overall \$12.5 million in Oregon State Lottery funds that is dedicated to construction of 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 2018-19. 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. Other funding sources include contributions from MERC food & beverage vendor, Aramark.



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 2018-19, the increase is 3 percent.

## **Organizational unit summary and analysis**





## Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>EXPO FUND</b>							
VOIP Phone System Upgrade	65701B	198,000	-	-	-	-	198,000
<b>TOTAL IS - EXPO FUND</b>		<b>\$198,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$198,000</b>
<b>GENERAL FUND</b>							
Payroll Project Phase II	I1501E	165,000	-	-	-	-	165,000
Honey Badger Horizon 3	I3002E	150,000	-	-	-	-	150,000
<b>TOTAL IS - GENERAL FUND</b>		<b>\$315,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$315,000</b>
<b>INFORMATION SVCS R&amp;R SUBFUND</b>							
IS R&R < \$100K	Various	4,973	47,090	42,204	72,374	-	166,641
IMS - Network Management	65200	284,394	248,622	353,503	177,872	158,098	1,222,489
Netapp 3050 (Alex) File Server	ISTBD01	275,000	-	-	-	-	275,000
Website - R&R	ISTBD02	264,113	-	-	-	-	264,113
PeopleSoft LMS	I1001E	215,141	-	-	-	-	215,141
PeopleSoft Upgrades	01521	108,758	-	-	-	-	108,758
PeopleSoft Supplier Contract Management Module	65612A	100,000	-	-	-	-	100,000
Printer Consolidation - Acquisition	65110	36,726	9,800	37,400	35,200	-	119,126
KRONOS Timeclocks	65630B	31,084	31,516	31,000	32,000	-	125,600
MRC Wiring Plant (twisted cooper and fiber)	ISTBD03	-	190,236	-	-	-	190,236
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
Palo Alto Firewall (2)	ISTBD04	-	-	120,285	-	-	120,285
<b>TOTAL IS - INFORMATION SVCS R&amp;R SUBFUND</b>		<b>\$1,320,189</b>	<b>\$735,094</b>	<b>\$764,392</b>	<b>\$534,567</b>	<b>\$158,098</b>	<b>\$3,512,340</b>
<b>METRO REG CENTER R&amp;R SUBFUND</b>							
VOIP Phone System Upgrade Phase II	65701C	185,749	-	-	-	-	185,749
VOIP Phone System Upgrade	65701B	46,802	-	-	-	-	46,802
<b>TOTAL IS - METRO REG CENTER R&amp;R SUBFUND</b>		<b>\$232,551</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$232,551</b>
<b>NEW CAPITAL SUB-FUND</b>							
PeopleSoft Supplier Contract Management Module	65612A	400,000	-	-	-	-	400,000
PeopleSoft Benefits Module	I1002E	150,000	-	-	-	-	150,000
PCI-Network Remediation	01570	100,000	-	-	-	-	100,000
<b>TOTAL IS - NEW CAPITAL SUB-FUND</b>		<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$650,000</b>
<b>PARKS OPERATIONS R&amp;R SUBFUND</b>							
VOIP Phone System Upgrade Phase II	65701C	20,475	-	-	-	-	20,475
<b>TOTAL IS - PARKS OPERATIONS R&amp;R SUBFUND</b>		<b>\$20,475</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,475</b>
<b>PORTLAND'S CENTERS FOR THE ARTS FUND</b>							
VOIP Phone System Upgrade	65701B	110,000	-	-	-	-	110,000
<b>TOTAL IS - PORTLAND'S CENTERS FOR THE ARTS FUND</b>		<b>\$110,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$110,000</b>
<b>TOTAL IS (20 Projects)</b>		<b>\$2,846,215</b>	<b>\$735,094</b>	<b>\$764,392</b>	<b>\$534,567</b>	<b>\$158,098</b>	<b>\$5,038,366</b>

## Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Fund Balance - Reserve for one-time expenditures	965,000	-	-	-	-	965,000
Fund Balance - Renewal & Replacement	1,628,189	735,094	764,392	534,567	158,098	3,820,340
Fund Balance - Metro Reg Center R&R Subfund	232,551	-	-	-	-	232,551
Fund Balance - Parks Operations R&R Subfund	20,475	-	-	-	-	20,475
<b>IS DEPARTMENT TOTAL:</b>	<b>\$2,846,215</b>	<b>\$735,094</b>	<b>\$764,392</b>	<b>\$534,567</b>	<b>\$158,098</b>	<b>\$5,038,366</b>

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

### OVERVIEW OF PROJECTS

The FY 2018-19 through FY 2022-23 Information Services capital budget contains 20 projects, 14 of which 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 2018-19, projects include multiple server upgrades, voice over IP installation and upgrades, a new supplier contract management system and updates to Metro's website.

### 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 FY 2018-19 one-time transfers will finance the Supplier Contract Management System, multiple voice over IP projects, a new Benefits Management Module and upgrades to agency payroll and project management systems. 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 Metro's payroll system and a new personnel benefit management software are also expected to improve existing administrative processes.



## **Parks and Nature**

## Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>GENERAL FUND</b>							
N. Columbia Slough Bridge	BA011	75,000	-	-	-	-	75,000
Levy Terramet Database Improvement	LS010	55,000	55,000	-	-	-	110,000
<b>TOTAL PARKS - GENERAL FUND</b>		<b>\$130,000</b>	<b>\$55,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$185,000</b>
<b>GLENDOVEER GOLF COURSE SUBFUND</b>							
Glendoveer Facility Condition Assessment	GF121	75,000	-	-	72,000	-	147,000
Glendoveer Equipment	GF154	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTAL PARKS - GLENDOVEER GOLF COURSE SUBFUND</b>		<b>\$125,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$122,000</b>	<b>\$50,000</b>	<b>\$397,000</b>
<b>NATURAL AREAS FUND</b>							
Natural Areas Acquisition	TEMP98	7,500,000	7,500,000	-	-	-	15,000,000
Marine Drive Trail	BA020	1,050,000	-	1,250,000	-	-	2,300,000
Chehalem Ridge Comp Plan	LA110	750,000	1,870,000	-	-	-	2,620,000
Columbia Blvd Bridge Crossing	BA010	600,000	3,221,000	-	-	-	3,821,000
Tigard: Fanno Creek Trail	BA040	550,000	-	-	-	-	550,000
Gabbert Hill Access Improvements	LA200	350,000	2,330,000	-	-	550,000	3,230,000
River Island Restoration	BA030	228,000	50,000	-	-	-	278,000
Levy Terramet Database Improvement	LS010	100,000	100,000	100,000	100,000	-	400,000
<b>TOTAL PARKS - NATURAL AREAS FUND</b>		<b>\$11,128,000</b>	<b>\$15,071,000</b>	<b>\$1,350,000</b>	<b>\$100,000</b>	<b>\$550,000</b>	<b>\$28,199,000</b>
<b>PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND</b>							
Parks Levy Projects < \$100K	Various	420,000	50,000	30,000	45,000	-	545,000
Oxbow Welcome Center	LI005	1,914,351	-	-	-	-	1,914,351
Newell Creek Canyon Nature Park	LA250	1,550,000	-	-	500,000	-	2,050,000
Richardson Creek Restoration Project	LR031	950,000	50,000	-	-	-	1,000,000
Habitat Restoration	PKSTBD51	877,350	2,273,280	2,378,390	2,383,707	-	7,912,727
Core Stewardship	LR900	716,800	734,003	751,619	769,658	-	2,972,080
North Tualatin Mountains Nature Park	LA120	700,000	1,028,000	-	-	400,000	2,128,000
Ambleside Aquatic Restoration	LR1602	550,000	-	-	-	-	550,000
Oxbow Park Stream Restoration	LR240	472,650	15,000	-	-	-	487,650
Borland Infrastructure Phase 2	LR751	325,000	-	-	-	-	325,000
Killin Wetland Access/Site Evaluation	LA300	313,339	-	-	-	-	313,339
Levy: East Council Creek	LA121	150,000	700,000	-	-	-	850,000
3 New Trucks for Park Ops	PKSTBD36	130,000	-	-	-	-	130,000
Chinook: Floats & Gangway	PCK001	105,987	-	750,000	-	-	855,987
ADA Improvements at Park Properties	PKSTBD32	100,000	100,000	100,000	100,000	100,000	500,000
Levy Terramet Database Improvement	LS010	100,000	100,000	100,000	100,000	-	400,000
Blue Lake Curry Space Plan & Furniture Replacement	PKSTBD35	100,000	100,000	-	-	-	200,000
Blue Lake Curry Security Improvements	PKSTBD33	100,000	-	-	-	-	100,000
Grant Butte Nature Park	PKSTBD43	50,000	50,000	-	-	-	100,000
Smith and Bybee Wetlands Water Management	LR403	50,000	50,000	-	-	-	100,000
Blue Lake Infrastructure Improvements - Water System	LI212	-	100,000	-	-	-	100,000
Chehalem Ridge Comp Plan	LA110	-	-	-	-	3,830,000	3,830,000
<b>TOTAL PARKS - PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND</b>		<b>\$9,675,477</b>	<b>\$5,350,283</b>	<b>\$4,110,009</b>	<b>\$3,898,365</b>	<b>\$4,330,000</b>	<b>\$27,364,134</b>
<b>PARKS CAPITAL SUB-FUND</b>							
Trails: St Johns Prairie	PTR001	150,000	900,000	-	-	-	1,050,000
<b>TOTAL PARKS - PARKS CAPITAL SUB-FUND</b>		<b>\$150,000</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,050,000</b>
<b>PARKS OPERATIONS R&amp;R SUBFUND</b>							
Parks R&R Projects < \$100k	Various	193,080	67,700	20,000	154,450	52,500	487,730
Fleet : PARKS	70001P	292,628	131,405	76,615	722,526	268,714	1,491,888
Chinook Landing Improvements	PCK002	100,000	419,000	-	-	2,000,000	2,519,000
Oxbow: Trail System Assessment	POX004	100,000	-	-	-	-	100,000
Blue Lake Park Outdoor Playset	PBL004	62,500	-	-	-	1,000,000	1,062,500
Blue Lake: Fencing	PBL002	45,851	65,000	-	-	-	110,851
Blue Lake Infrastructure Improvements - Water System	LI212	-	48,500	-	-	-	48,500
Cemetery Paving Projects	PKSTBD11	-	-	-	-	240,000	240,000
<b>TOTAL PARKS - PARKS OPERATIONS R&amp;R SUBFUND</b>		<b>\$794,059</b>	<b>\$731,605</b>	<b>\$96,615</b>	<b>\$876,976</b>	<b>\$3,561,214</b>	<b>\$6,060,469</b>
<b>SMITH AND BYBEE WETLANDS FUND</b>							
N. Columbia Slough Bridge	BA011	75,000	-	-	-	-	75,000
Smith and Bybee Wetlands Water Management	LR403	50,000	50,000	-	-	-	100,000
<b>TOTAL PARKS - SMITH AND BYBEE WETLANDS FUND</b>		<b>\$125,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>
<b>WILLAMETTE FALLS CAPITAL SUB-FUND</b>							
WF Construction	WF013	7,000,000	2,000,000	2,000,000	2,000,000	-	13,000,000
Willamette Falls Riverwalk	WF010	1,000,000	58,896	-	-	-	1,058,896
<b>TOTAL PARKS - WILLAMETTE FALLS CAPITAL SUB-FUND</b>		<b>\$8,000,000</b>	<b>\$2,058,896</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$14,058,896</b>
<b>TOTAL PARKS (39 Projects)</b>		<b>\$30,127,536</b>	<b>\$24,266,784</b>	<b>\$7,606,624</b>	<b>\$6,997,341</b>	<b>\$8,491,214</b>	<b>\$77,489,499</b>



## Parks and Nature

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

### OVERVIEW OF PROJECTS

#### Glendoveer Golf Course Subfund

Periodic capital improvements and equipment replacements at the Glendoveer Golf Course receive General Fund contributions. Glendoveer Golf Course is currently in the process of a comprehensive, two-year facility condition assessment.

#### Parks General Fund Renewal and Replacement

The CIP includes eight Parks and Natural areas renewal and replacement projects. Among the six projects scheduled in FY 2018-19 are multiple fleet replacements, trail improvements at Oxbow Park and improvements at the Chinook Landing boat launch.

#### Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy includes a collection of projects dedicated to restoring natural areas and improving facilities at regional parks. Major projects include numerous stream and habitat restorations, as well as 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 2018-19 include the Columbia Blvd Bridge Crossing, Marine Drive Trail and the Chehalem Ridge Comprehensive Plan.

#### Regional Parks Capital

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

#### Willamette Falls Capital Fund

Major construction on the Willamette Falls Riverwalk is projected to begin in FY 2018-19.

### 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.

#### Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Fund Balance - General Fund	130,000	55,000	-	-	-	185,000
Fund Balance - Glendoveer Golf Course Subfund	125,000	50,000	50,000	122,000	50,000	397,000
Fund Balance - Parks Capital	150,000	900,000	-	-	-	1,050,000
Fund Balance - Parks Renewal & Replacement Subfund	794,059	731,605	96,615	876,976	3,561,214	6,060,469
Fund Balance - Smith and Bybee Wetlands Fund	125,000	50,000	-	-	-	175,000
Fund Balance - Willamette Falls Capital Sub-Fund	1,000,000	58,896	-	500,000	-	1,558,896
G. O. Bonds - Natural Areas	11,128,000	13,290,489	1,350,000	100,000	550,000	26,418,489
Local Option Levy Fund	8,894,490	5,350,283	4,110,009	3,898,365	4,330,000	26,583,147
Grants / Funding From Other Agencies	7,780,987	3,780,511	2,000,000	1,500,000	-	15,061,498
<b>PARKS DEPARTMENT TOTAL:</b>	<b>\$30,127,536</b>	<b>\$24,266,784</b>	<b>\$7,606,624</b>	<b>\$6,997,341</b>	<b>\$8,491,214</b>	<b>\$77,489,499</b>



## **Property and Environmental Services**

## Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>GENERAL FUND</b>							
MRC Fire Stoppage	01332	203,275	-	-	-	-	203,275
<b>TOTAL PES - GENERAL FUND</b>		<b>\$203,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$203,275</b>
<b>METRO REG CENTER R&amp;R SUBFUND</b>							
MRC: HVAC and BAS Upgrades	MRC001	3,941,234	-	-	-	-	3,941,234
MRC Roof Rplcmnt-Phase 2	01320A	2,430,344	-	-	-	-	2,430,344
MRC Bldg Envp Rprs-Phase 2	01325A	717,000	-	-	-	-	717,000
MRC Daycare Improvements	MRC003	200,000	-	-	-	-	200,000
MRC Security System	01503	90,000	-	-	-	-	90,000
MRC Wayfinding	PSTBD025	50,000	100,000	-	-	-	150,000
Table 6 Tenant Improvements	MRC002	49,302	-	-	-	-	49,302
MRC IS System Upgrades	PSTBD029	-	300,000	-	-	-	300,000
MRC Concrete Repairs	PSTBD004	-	100,000	400,000	-	-	500,000
MRC Kitchen, Bathroom and ADA Upgrades	PSTBD030	-	100,000	100,000	100,000	100,000	400,000
Fleet: MRC	70001M	-	51,409	30,655	31,853	106,867	220,784
MRC Elevator Modernization	PSTBD006	-	-	600,000	600,000	600,000	1,800,000
MRC Irving Garage Concrete and Steel	PSTBD011	-	-	600,000	600,000	-	1,200,000
MRC Lighting Upgrades	PSTBD031	-	-	-	150,000	550,000	700,000
MRC Plaza Drainage	PSTBD032	-	-	-	140,000	560,000	700,000
<b>TOTAL PES - METRO REG CENTER R&amp;R SUBFUND</b>		<b>\$7,477,880</b>	<b>\$651,409</b>	<b>\$1,730,655</b>	<b>\$1,621,853</b>	<b>\$1,916,867</b>	<b>\$13,398,664</b>
<b>NEW CAPITAL SUB-FUND</b>							
MRC Furniture Reconfiguration	MRC005	-	700,000	350,000	900,000	650,000	2,600,000
MRC Underground Garage Entrance	PSTBD026	-	250,000	-	-	-	250,000
MRC Emergency Generator	MRC004	-	140,000	560,000	-	-	700,000
MRC Central UPS System	PSTBD023	-	50,000	200,000	-	-	250,000
MRC Lobby Security Improvements	PSTBD028	-	-	350,000	-	-	350,000
<b>TOTAL PES - NEW CAPITAL SUB-FUND</b>		<b>\$0</b>	<b>\$1,140,000</b>	<b>\$1,460,000</b>	<b>\$900,000</b>	<b>\$650,000</b>	<b>\$4,150,000</b>
<b>SOLID WASTE GENERAL ACCOUNT</b>							
MSS Land Addition	SWTBD08	3,000,000	-	-	-	-	3,000,000
New Facility CRC Design	SWTBD18	150,000	1,000,000	500,000	500,000	350,000	2,500,000
MCS HHW - Widen Exit Road	SWTBD17	100,000	-	-	-	-	100,000
Metro Paint Processing Room Expansion	SWTBD16	50,000	300,000	1,150,000	-	-	1,500,000
MCS Bay 4 Improvements for Organics	SWTBD15	-	250,000	1,250,000	-	-	1,500,000
New Facility CRC Construction	SWTBD19	-	-	-	8,750,000	8,750,000	17,500,000
<b>TOTAL PES - SOLID WASTE GENERAL ACCOUNT</b>		<b>\$3,300,000</b>	<b>\$1,550,000</b>	<b>\$2,900,000</b>	<b>\$9,250,000</b>	<b>\$9,100,000</b>	<b>\$26,100,000</b>
<b>SOLID WASTE LANDFILL CLOSURE</b>							
SJLF Flare Replacement	77002	740,000	-	-	-	-	740,000
St. Johns Landfill - Remediation	76995	100,000	300,000	-	-	-	400,000
<b>TOTAL PES - SOLID WASTE LANDFILL CLOSURE</b>		<b>\$840,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,140,000</b>
<b>SOLID WASTE RENEWAL AND REPLACEMENT</b>							
Metro South: Compactor #1	SMS001	2,600,800	-	-	-	-	2,600,800
Metro Central - Compactor #3	SWTBD04	1,800,000	-	-	-	-	1,800,000
Metro South - Compactor #2	SWTBD06	1,800,000	-	-	-	-	1,800,000
MSS Transfer Scale Replacement	SWTBD20	500,000	-	-	-	-	500,000
MSS Exterior Renovations	SMS003	400,000	-	-	-	-	400,000
Crusher Can / Aerosol Crusher - MSS	77126	200,000	-	-	-	-	200,000
MCS Gate Replacement	SWTBD21	100,000	-	-	-	-	100,000
Metro Central - Annual Concrete Repair	77125	75,000	75,000	75,000	75,000	75,000	375,000
Fleet: Solid Waste	70001S	71,900	124,900	58,150	115,100	129,500	499,550
MSS Annual Concrete Maintenance	77124	50,000	50,000	50,000	50,000	50,000	250,000
Metro Central - Conveyor #1	SWTBD05	-	750,000	-	-	-	750,000
Platform Scale MCS-B	SWTBD03	-	300,000	-	-	-	300,000
SW Branding & Signage	SWTBD22	-	200,000	200,000	-	-	400,000
MCS Exterior Renovations	SWTBD14	-	100,000	400,000	-	-	500,000
Metro Central - Conveyor #3	SWTBD07	-	-	500,000	-	-	500,000
Metro South Bays - 1&2 Ventilations System	76836	-	-	200,000	-	-	200,000
Platform Scale MSS #2	SWTBD02	-	-	-	300,000	-	300,000
Pond Reconstruction and Clean-Up	SWTBD23	-	-	-	150,000	-	150,000
<b>TOTAL PES - SOLID WASTE RENEWAL AND REPLACEMENT</b>		<b>\$7,597,700</b>	<b>\$1,599,900</b>	<b>\$1,483,150</b>	<b>\$690,100</b>	<b>\$254,500</b>	<b>\$11,625,350</b>
<b>TOTAL PES (47 Projects)</b>		<b>\$19,418,855</b>	<b>\$5,241,309</b>	<b>\$7,573,805</b>	<b>\$12,461,953</b>	<b>\$11,921,367</b>	<b>\$56,617,289</b>

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 2018-19 three major projects will take place at MRC: improvements to both the building envelope and roof as well as a major upgrade to the building's HVAC 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 expand capacity at the Metro Paint facility, to widen exit roads at Metro Central Transfer Station and to acquire additional land needed to build a new consumer recycling center near the Metro South Transfer Station.

#### 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 ongoing 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 will be funded via proceeds from the full faith and credit bond issued in May 2018, with additional funding coming from renewal and replacement reserves and a loan from the Solid Waste Fund for MRC building projects. The loan, which was issued in FY 2016-17, will be repaid with interest over 10 years. Primary financing for Solid Waste projects derives from reserves established for that purpose.

## Property and Environmental Services

### Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Fund Balance - General Fund	203,275	-	-	-	-	203,275
Fund Balance - Metro Reg Center R&R Subfund	3,415,880	51,409	30,655	31,853	106,867	3,636,664
Fund Balance - Solid Waste Landfill Closure	840,000	300,000	-	-	-	1,140,000
Fund Balance - Solid Waste Renewal and Replacement	7,597,700	1,599,900	1,483,150	690,100	254,500	11,625,350
Fund Balance - Solid Waste General Account	3,300,000	1,550,000	2,900,000	9,250,000	9,100,000	26,100,000
Full faith and Credit Bon - MRC Bond	2,101,000	1,740,000	3,160,000	2,490,000	2,460,000	11,951,000
Interfund Loan - SW to MRC	1,961,000	-	-	-	-	1,961,000
<b>PES DEPARTMENT TOTAL:</b>	<b>\$19,418,855</b>	<b>\$5,241,309</b>	<b>\$7,573,805</b>	<b>\$12,461,953</b>	<b>\$11,921,367</b>	<b>\$56,617,289</b>



## Visitor Venues





## Visitor Venues

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

## OCC Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>CONVENTION CENTER OPERATING FUND</b>							
OCC Capital Projects < \$100K	Various	230,000	-	-	-	75,000	305,000
OCC - Master Plan Renovation	8R082	29,030,000	2,650,000	-	-	-	31,680,000
OCC Cooling System Rplcmnt	8R188	2,900,000	-	-	-	-	2,900,000
OCC - Lighting Control System	88174	2,255,000	-	-	-	-	2,255,000
OCC - Chair Replacement	8N073	1,300,000	1,500,000	-	-	-	2,800,000
OCC - Orbit Bakery/Front Remodel	8R213	793,000	707,000	-	-	-	1,500,000
Tower/Crown Glazing	8R222	500,000	-	-	-	-	500,000
OCC Elevator Main	8R207	375,000	175,000	-	-	-	550,000
Dragon Cafe HVAC	8R208	275,000	-	-	-	-	275,000
OCC - Integrated Door Access Controls	8N025	260,000	-	-	-	-	260,000
Exterior Waterproofing	8R223	250,000	400,000	-	-	-	650,000
Portable Ticketing Kiosks Purchase	8N076	250,000	-	-	-	-	250,000
OCC - A/V Equipment (NBS)	8R118	150,000	150,000	150,000	150,000	150,000	750,000
OCC - WiFi & Show Network Upgrades	8R226	120,000	120,000	130,000	130,000	130,000	630,000
Operations Office/Guest Service/pacificWild North area renovation	8R224	80,000	900,000	-	-	-	980,000
OCC - Alerton Gbl Cntrlr Upgrd	8R166	60,000	60,000	60,000	-	-	180,000
Water Heater Replacement	8R210	50,000	225,000	-	-	-	275,000
Lobby Lighting Retrofit	OCCTBD59	-	650,000	-	-	-	650,000
Food & Beverage Capital Investment	OCCTBD65	-	618,000	1,325,000	1,325,000	1,325,000	4,593,000
OCC - Table Replacement	OCCTBD44	-	450,000	-	-	-	450,000
AHU Motor Upgrade to VFD Controls	OCCTBD63	-	250,000	-	-	400,000	650,000
Elevator Door & Operator Replacement	OCCTBD62	-	250,000	-	-	-	250,000
Loading Dock Coil Door Replacement	OCCTBD69	-	250,000	-	-	-	250,000
OCC - Public Circulation Furniture Replacement	OCCTBD43	-	175,000	-	-	-	175,000
Mass Notification Consulting & Implementation	OCCTBD68	-	150,000	-	-	-	150,000
Glass Tower Structural Reinforcement	OCCTBD66	-	100,000	800,000	-	-	900,000
OCC - AV Audio System Upgrade	OCCTBD42	-	100,000	750,000	-	-	850,000
Escalator Safety Skirt Brush Installation	OCCTBD61	-	100,000	-	-	-	100,000
OCC - Crbrd Baler & Cnpy	8N067	-	75,000	350,000	-	-	425,000
Electrical Infrastructure Upgrade	OCCTBD64	-	60,000	500,000	500,000	-	1,060,000
Employee Locker Room Renovation	OCCTBD67	-	60,000	400,000	-	-	460,000
Exhibit Hall Restroom Renovation	OCCTBD70	-	-	224,000	1,700,000	-	1,924,000
ABC Meeting Room Renovation	OCCTBD72	-	-	100,000	6,500,000	-	6,600,000
OCC - Boiler Replacement	OCCTBD29	-	-	75,000	1,800,000	-	1,875,000
VIP B Renovation	OCCTBD71	-	-	70,000	400,000	-	470,000
Interior Digital Signage Additions	OCCTBD73	-	-	-	1,000,000	-	1,000,000
CCTV Security Camera Replacement	OCCTBD81	-	-	-	800,000	-	800,000
Ginkgo Lane Renovation	OCCTBD75	-	-	-	700,000	5,000,000	5,700,000
Exhibit Hall Sound Panel Replacement	OCCTBD74	-	-	-	500,000	-	500,000
Holladay Suites Renovation	OCCTBD76	-	-	-	60,000	400,000	460,000
DEF Meeting Rooms/Lobbies/Restrooms Renovation	OCCTBD78	-	-	-	-	1,100,000	1,100,000
Holladay & 1st Ave Exterior Improvements	OCCTBD80	-	-	-	-	500,000	500,000
Security Console/Entrance area Renovation	OCCTBD77	-	-	-	-	140,000	140,000
<b>TOTAL OCC - CONVENTION CENTER OPERATING FUND</b>		<b>\$38,878,000</b>	<b>\$10,175,000</b>	<b>\$4,934,000</b>	<b>\$15,565,000</b>	<b>\$9,220,000</b>	<b>\$78,772,000</b>
<b>TOTAL OCC (43 Projects)</b>		<b>\$38,878,000</b>	<b>\$10,175,000</b>	<b>\$4,934,000</b>	<b>\$15,565,000</b>	<b>\$9,220,000</b>	<b>\$78,772,000</b>

## OCC Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Fund Balance - Renewal and Replacement	31,026,006	3,502,902	-	5,554,108	1,149,404	41,232,419
TLT Pooled Capital	6,345,457	6,528,348	4,655,484	9,552,689	7,522,549	34,604,528
Interfund loan/Other - Capital Contribution - Food & Beverage	1,506,537	143,750	278,516	458,203	548,047	2,935,053
<b>OCC DEPARTMENT TOTAL</b>	<b>\$38,878,000</b>	<b>\$10,175,000</b>	<b>\$4,934,000</b>	<b>\$15,565,000</b>	<b>\$9,220,000</b>	<b>\$78,772,000</b>

OCC is owned by Metro, managed by MERC, and is home to regional and national conventions and trade shows.

## **OVERVIEW OF PROJECTS**

The FY 2018-19 through FY 2022-23 OCC capital budget contains 43 projects; most projects are renewal and replacement. The largest projects during FY 2018-19 include the OCC Master Plan renovation, replacing the facility's lighting and cooling systems and renovation of the onsite cafe. 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. Aramark, the catering contractor at OCC, will fund select projects that benefit food and beverage operations.

# **Oregon Convention Center**

## Portland'5 Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>PORTLAND'S CENTERS FOR THE ARTS FUND</b>							
P'5 Capital Projects < \$100K	Various	140,000	50,000	257,000	75,000	75,000	597,000
Schnitzer Orchestra Shell Replacement	8R092	1,845,000	-	-	-	-	1,845,000
P5 AHH Roof	8R179	1,107,000	1,228,000	-	-	-	2,335,000
Keller Electrical Infrastructure Update	8R155	550,000	-	-	-	-	550,000
KA Generator Fuel Storage	8R214	350,000	-	-	-	-	350,000
P5 ASCH Roof Drains	8R215	250,000	-	-	-	-	250,000
Newmark Main Speakers	8R128	200,000	-	-	-	-	200,000
P5 ASCH Piano Replacement	8R216	200,000	-	-	-	-	200,000
P5 Art Bar/Lobby furniture replacement	8R218	175,000	-	-	-	-	175,000
P5 Portable Concession Kiosks	8S105	175,000	-	-	-	-	175,000
P5 ASCH Chamber Lighting	8R177	175,000	-	-	-	-	175,000
Newmark Piano Replacement	8R217	150,000	-	-	-	-	150,000
ASCH Cooling Airflow Study - D&E	8N075	100,000	-	-	-	-	100,000
Keller Fall Arrest	8R219	100,000	-	-	-	-	100,000
P5 ASCH Broadway and Park Marquees	8R220	50,000	800,000	-	-	-	850,000
P5 AHH/ASCH/Keller ADA signage	8R182	30,000	50,000	95,000	-	-	175,000
AHH Stage door area rebuild	8R221	25,000	150,000	-	-	-	175,000
P5 AHH EIFS Replacement Phase III (R&R)	P5TBD28	-	700,000	-	-	-	700,000
ASCH Orchestra concession rebuild	P5TBD77	-	600,000	-	-	-	600,000
KA Catwalk at FOH	P5TBD75	-	350,000	-	-	-	350,000
ASCH Box office rebuild	P5TBD74	-	250,000	-	-	-	250,000
KA Camera/Security System	P5TBD85	-	200,000	-	-	-	200,000
ASCH - Cooling System Replacement	8R120	-	-	1,200,000	-	-	1,200,000
ASCH New Seats	P5TBD84	-	-	600,000	-	-	600,000
KA New PA (Monitors, Amps, Mains)	P5TBD89	-	-	400,000	-	-	400,000
P5 Keller Building HVAC Controls & Stage HVAC Improvements	P5TBD56	-	-	250,000	-	-	250,000
P5 AHH Rotunda/Bistro Carpet Replacement	P5TBD53	-	-	150,000	-	200,000	350,000
AHH 4th and 5th floor remodel	P5TBD92	-	-	150,000	-	-	150,000
P5 Keller Stage Pit Lifts Overhaul	P5TBD66	-	-	-	500,000	-	500,000
P5 AHH Freight Elevator Overhaul	P5TBD72	-	-	-	400,000	-	400,000
P5 Keller Backstage Dressing Tower Elevator	8R175	-	-	-	300,000	-	300,000
Newmark Seating replacement	P5TBD83	-	-	-	225,000	-	225,000
P5 AHH Brunish Dressing Build-Out	P5TBD46	-	-	-	175,000	-	175,000
Newmark Replace Stage Floor	P5TBD86	-	-	-	100,000	-	100,000
<b>TOTAL PCPA - PORTLAND'S CENTERS FOR THE ARTS FUND</b>		<b>\$5,622,000</b>	<b>\$4,378,000</b>	<b>\$3,102,000</b>	<b>\$1,775,000</b>	<b>\$275,000</b>	<b>\$15,152,000</b>
<b>TOTAL PCPA (34 Projects)</b>		<b>\$5,622,000</b>	<b>\$4,378,000</b>	<b>\$3,102,000</b>	<b>\$1,775,000</b>	<b>\$275,000</b>	<b>\$15,152,000</b>

## Portland'5 Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Fund Balance - Renewal and Replacement	3,427,000	4,378,000	2,952,000	1,775,000	75,000	12,607,000
Interfund loan/Other - Capital Contribution - Food & Beverage	350,000	-	150,000	-	200,000	700,000
Interfund loan/Other - Other Contributions	1,845,000	-	-	-	-	1,845,000
<b>PCPA DEPARTMENT TOTAL:</b>	<b>\$5,622,000</b>	<b>\$4,378,000</b>	<b>\$3,102,000</b>	<b>\$1,775,000</b>	<b>\$275,000</b>	<b>\$15,152,000</b>

## Portland's Centers for the Arts

Portland's facilities are owned by the City of Portland and managed by MERC 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 2018-19 through FY 2022-23 Portland's capital budget contains 34 projects. The CIP features 19 projects scheduled for FY 2018-19, including replacement of the orchestra shell at ASCH, a roof replacement at AHH, and electrical infrastructure updates 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 and Portland's partners.

## Expo Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>EXPO FUND</b>							
Expo Capital Projects < \$100K	Various	102,000	100,000	75,000	75,000	75,000	427,000
Expo - Hall C Refurbishment	8R172	300,000	-	-	-	-	300,000
Expo - Lower Parking Lot 1 Improvements	8N072	200,000	-	-	-	-	200,000
Expo Show Net Rplc	8R211	165,000	-	-	-	-	165,000
Expo - Security Cameras / Access Controls	8R212	157,138	10,000	66,500	50,000	150,000	433,638
Expo - Lighting Control review and install - Halls ABCDE	8R169	150,000	-	-	-	-	150,000
Expo - Hall C Roof Recoat	8R227	125,000	-	-	-	-	125,000
Expo - Parking Lot Asphalt Maintenance / Replacement	8R040	60,000	62,000	64,500	67,080	69,763	323,343
Expo - UP4 New Storage Building	8N079	40,000	250,000	-	-	-	290,000
Expo - Expo Website Update	8R229	40,000	100,000	-	-	-	140,000
Expo - Facility Wide Door review / install / security	8R230	20,000	150,000	-	-	-	170,000
Expo - Hall A Carpet and Paint	8R231	10,000	90,000	-	-	-	100,000
Expo - Halls ABC Interior and Exterior Paint (R&R)	EXTBD12	-	120,000	120,000	-	-	240,000
Expo - Hall D Storage Office Conversion	EXTBD18	-	35,000	300,000	-	-	335,000
Expo - Hall D Kitchen Office Conversion	EXTBD17	-	20,000	300,000	-	-	320,000
Electronic Reader Board Upgrade	EXTBD59	-	-	100,000	-	-	100,000
Expo - Facility Wide Overhead Door review / install	EXTBD28	-	-	35,000	250,000	-	285,000
Expo - Parking Lot Improvements	EXTBD50	-	-	-	700,000	-	700,000
Expo - Hall D&E HVAC	EXTBD60	-	-	-	135,000	-	135,000
Expo - Hall E Flat Roofs	EXTBD53	-	-	-	35,000	750,000	785,000
<b>TOTAL EXPO - EXPO FUND</b>		<b>\$1,369,138</b>	<b>\$937,000</b>	<b>\$1,061,000</b>	<b>\$1,312,080</b>	<b>\$1,044,763</b>	<b>\$5,723,981</b>
<b>TOTAL EXPO (20 Projects)</b>		<b>\$1,369,138</b>	<b>\$937,000</b>	<b>\$1,061,000</b>	<b>\$1,312,080</b>	<b>\$1,044,763</b>	<b>\$5,723,981</b>

## Expo Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
TLT Pooled Capital	1,269,138	917,000	661,000	1,312,080	1,044,763	5,203,981
Interfund loan/Other - Capital Contribution - Food & Beverage	-	20,000	400,000	-	-	420,000
Interfund loan/Other - Other Contributions	100,000	-	-	-	-	100,000
<b>EXPO DEPARTMENT TOTAL:</b>	<b>\$1,369,138</b>	<b>\$937,000</b>	<b>\$1,061,000</b>	<b>\$1,312,080</b>	<b>\$1,044,763</b>	<b>\$5,723,981</b>

Expo is owned by Metro and managed by the MERC. 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 2018-19 through FY 2022-23 Expo capital budget contains 20 projects, of which 18 are renewal and replacement. The largest projects in FY 2018-19 include refurbishing Hall C, improvements to the parking lot used for Cirque Du Soleil and lighting control updates across all exhibit halls.

## PROJECT FUNDING

Funding in this five-year plan comes from a mixture of funding from the MERC pooled capital account from transient lodging tax, with additional contributions from both Expo partners and the catering contractor for concessions projects.

## Oregon Zoo Total projects summary by year

	ID	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
<b>OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>							
Zoo New Capital < \$100K	ZOOTBD22	300,000	80,000	-	-	-	380,000
Animal Area Cameras	ZOO78	100,000	100,000	100,000	100,000	100,000	500,000
Elephant transfer area modification	ZOOTBD19-2	-	150,000	-	-	-	150,000
Railroad Rolling Stock Replacement	ZRW193	-	-	700,000	-	-	700,000
Black bear stream and pool	ZOOTBD19-3	-	-	200,000	-	-	200,000
Ticket Booth	ZOOTBD19-9	-	-	-	-	120,000	120,000
<b>TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>		<b>\$400,000</b>	<b>\$330,000</b>	<b>\$1,000,000</b>	<b>\$100,000</b>	<b>\$220,000</b>	<b>\$2,050,000</b>
<b>OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND</b>							
Polar Bear/Primate/Rhino Habitats	ZIP004	13,613,524	23,003,204	1,440,787	-	-	38,057,515
Generator Replacement	ZII018	625,000	-	-	-	-	625,000
One-Percent for Art Design and Installation	ZIP012	100,000	75,000	-	-	-	175,000
Primate & Rhino Habitat	ZIP005	-	-	-	-	-	-
<b>TOTAL ZOO - OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND</b>		<b>\$14,338,524</b>	<b>\$23,078,204</b>	<b>\$1,440,787</b>	<b>\$0</b>	<b>\$0</b>	<b>\$38,857,515</b>
<b>OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>							
Zoo IS Roadmap	ZOOTBD19-7	500,000	150,000	150,000	100,000	100,000	1,000,000
VOIP Installation	ZOOTBD19-6	500,000	-	-	-	-	500,000
Animal Hospital X-Ray Machine	ZOOTBD08	300,000	-	-	-	-	300,000
Website Redesign	ZRW196	200,000	-	-	-	-	200,000
Zoo R&R Projects < \$100K	ZRWSK5	135,000	487,707	80,000	30,000	75,000	807,707
Cascade Crest Elevator	ZVS20	115,000	115,000	-	-	-	230,000
Stellar Cove Digital Control System	ZGFR07	-	120,000	-	-	-	120,000
Stellar Cove - LSS updates	ZOOTBD11	-	-	-	1,163,578	-	1,163,578
Fleet: ZOO	70001Z	-	-	-	40,154	394,155	434,309
Cascade Crest Epoxy Flooring	ZOOTBD19-5	-	-	-	-	383,168	383,168
Africafe Restroom Remodel	ZOOTBD19-4	-	-	-	-	250,000	250,000
<b>TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>		<b>\$1,750,000</b>	<b>\$872,707</b>	<b>\$230,000</b>	<b>\$1,333,732</b>	<b>\$1,202,323</b>	<b>\$5,388,762</b>
<b>TOTAL ZOO (21 Projects)</b>		<b>\$16,488,524</b>	<b>\$24,280,911</b>	<b>\$2,670,787</b>	<b>\$1,433,732</b>	<b>\$1,422,323</b>	<b>\$46,296,277</b>

## Oregon Zoo Major funding sources

	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	Total
Grant - Oregon Zoo Foundation	700,000	330,000	300,000	100,000	220,000	1,650,000
Interfund Loan - SW	-	-	700,000	-	-	700,000
Fund Balance - Zoo Renewal and Replacement	1,450,000	872,707	230,000	1,333,732	1,202,323	5,088,762
G.O. Bonds - Oregon Zoo	14,338,524	23,078,204	1,440,787	-	-	38,857,515
<b>ZOO DEPARTMENT TOTAL:</b>	<b>\$16,488,524</b>	<b>\$24,280,911</b>	<b>\$2,670,787</b>	<b>\$1,433,732</b>	<b>\$1,422,323</b>	<b>\$46,296,277</b>



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 2018-19 through FY 2022-23 Oregon Zoo capital budget includes 21 projects, four of which are wholly 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:

- One percent for Art Design and Installation
- Polar Bear and Primate Habitats

Non-bond projects in FY2018-19 include a new Animal Area Cameras, installation of a Voice Over Internet Protocol (VOIP) phone system and an IS Roadmap project to realign and integrate all Zoo business systems.

### PROJECT FUNDING

Of the \$46.3 million in zoo projects in the FY 2018-19 through FY 2022-23 CIP, \$38.9 million (84 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The Zoo Renewal and Replacement Account will provide \$5.0 million (11 percent). The remaining \$2.4 million (5 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 2007 Moody's Investors Services and Standard & Poor's gave Metro a Aaa/AAA ("double triple A") underlying general obligation bond rating, the highest rating available. 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. 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 which resulted in a favorable interest rate and high yield premium when the sale occurred in August 2017. Metro expects to maintain this gold standard in bond rating when it is reviewed by a ratings agency in spring 2018 in anticipation of the expected general obligation and full faith and credit bond issuances, described below.

### SUMMARY OF OVERALL DEBT

Metro has a relatively low level of outstanding debt. As of July 1, 2018, Metro is expected to have nine debt issues outstanding, totaling \$277,397,790. This total includes authorized debt that is expected to be issued in May 2018 for the remaining balance of \$38.1 million approved by voters in the 2006 Natural Areas measure and the 2008 Oregon Zoo Infrastructure and Animal Welfare measure, and approximately \$15.25 million authorized by Council to fund renovation projects and repairs to two existing Metro properties.

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: \$179,415,000 outstanding (including authorized but not yet issued)**

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, a second series issued in 2012, with the remaining Natural Areas authorization of \$28.1 million expected to be issued in May 2018; and \$125.0 million for Oregon Zoo infrastructure and projects related to animal welfare, for which four issues have already been placed in December 2008, August 2010, May 2012 and March 2016, with the final issue for the remaining balance of \$10 million expected to be issued in May 2018.

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 0.05 percent of real market value. The Metro Debt Limitation Comparison table (page F-7) shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit.

**Full Faith and Credit Bonds: \$28,277,790 outstanding (including authorized but not yet issued)**

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.

In May 2018 Metro expects to issue a Council-authorized full faith and credit bond of approximately \$15.25 million. This bond will be used to fund renovation projects and necessary upgrades and repairs to the Metro Regional Center building and the Lone Fir Cemetery. The debt service payments will be paid by General Fund revenue, including assessments on various Metro departments based on their shared use of the facilities.

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: \$18,170,000 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.

**Dedicated Tax Revenue Bonds: \$51,535,000 outstanding**

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. Approximately \$53.3 million in bonds were issued in August 2017, which are backed by the site specific transient lodging tax revenue. The bonds mature in 2047. Completion of the hotel is expected in late 2019.

**PLANNED DEBT**

As part of Metro's ongoing commitment to creating a livable community, plans are under discussion to complete two bond issuances tied to this regional goal; an approximate \$500 million issuance for affordable housing projects in late 2018 and an approximate \$1.5 billion for regional transportation projects in 2020.

Metro also plans to complete an approximate \$250 million issuance to continue developing regional parks and natural areas in 2019.

## Outstanding debt issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
<b>GENERAL OBLIGATION BONDS</b>					
General Obligation Refunding Bonds					
Natural Areas 2014 Series	57,955,000	11/5/2014	29,230,000	6/1/2020	Property Taxes
General Obligation Bonds					
Natural Areas 2012A Series	75,000,000	5/23/2012	52,590,000	6/1/2026	Property Taxes
Natural Areas 2018 Series	28,105,000	5/15/2018	28,105,000	6/1/2026	Property Taxes
Oregon Zoo Infrastructure 2012A Series	65,000,000	5/23/2012	42,560,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2016 Series	30,000,000	3/24/2016	16,930,000	6/1/2020	Property Taxes
Oregon Zoo Infrastructure 2018 Series	10,000,000	5/15/2018	10,000,000	6/1/2028	Property Taxes
<b>TOTAL GENERAL OBLIGATION BONDS OUTSTANDING</b>			<b>\$179,415,000</b>		
<b>FULL FAITH AND CREDIT BONDS</b>					
Full Faith and Credit Refunding Bonds					
2013 Series	12,600,000	2/26/2013	6,610,000	8/1/2022	General Revenues
2016 Series	7,385,000	9/7/2016	6,420,000	12/1/2024	General Revenues
Full Faith and Credit					
2018 Series	13,290,000	5/24/2018	13,290,000	6/1/2033	General Revenues
<b>TOTAL FULL FAITH &amp; CREDIT BONDS OUTSTANDING</b>			<b>\$26,320,000</b>		
<b>PENSION OBLIGATION BONDS</b>					
Limited Tax Pension Obligation Bonds					
Series 2005	24,290,000	9/23/2005	\$18,170,000	6/1/2028	Department Assessments
<b>TOTAL PENSION OBLIGATION BONDS OUTSTANDING</b>			<b>\$18,170,000</b>		
<b>DEDICATED TAX REVENUE BONDS</b>					
Dedicated Tax Revenue Bonds					
Oregon Convention Center Hotel Project, Series 2017	52,260,000	8/8/2017	51,535,000	6/15/2047	Transient Lodging Taxes
<b>TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING</b>			<b>\$51,535,000</b>		
<b>GRAND TOTAL – METRO DEBT OUTSTANDING</b>			<b>\$275,440,000</b>		

## 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%	Data not tracked prior to FY 2006-07	
	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	155,925,555,797	6,285,045,099	4.2%	266,256,751,631	33,526,956,916	14.4%	58.6%	1,996,223	(16.4%)
	2018	163,411,189,734	7,485,633,937	4.8%	299,124,101,408	32,867,349,777	12.3%	54.6%	1,892,780	(5.2%)
(3)	2019	170,764,693,272	7,353,503,538	4.5%	329,036,511,549	29,912,410,141	10.0%	51.9%	1,929,284	1.9%

(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 2018-19 budget.



## Debt ratios as of July 1, 2018

FY 2018-19 Estimated Real Market Value                      \$329,036,511,549  
2018 Estimated Population    1,844,358

	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$179,415,000	\$97.28	0.05%
Full Faith and Credit Bonds	26,320,000	14.27	0.01%
Pension Obligation Bonds	18,170,000	9.85	0.01%
Dedicated Tax Revenue Debt	\$51,535,000	\$27.94	0.02%
<b>TOTAL METRO DEBT</b>	<b>\$275,440,000</b>	<b>\$149.34</b>	<b>0.08%</b>

## Debt ratios as of June 30, 2019

FY 2018-19 Estimated Real Market Value                      \$329,036,511,549  
2018 Estimated Population    1,844,358

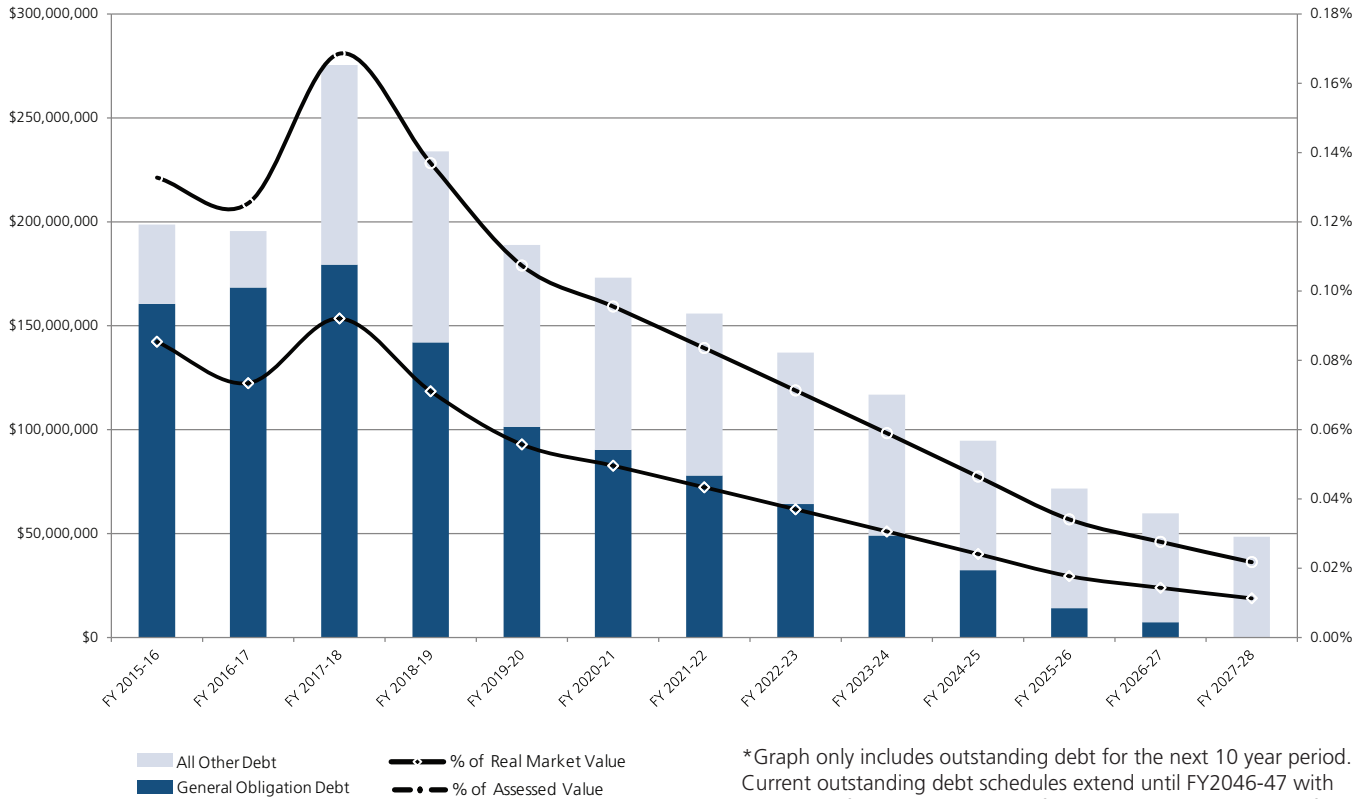
	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$142,005,000	76.99	0.04%
Full Faith & Credit Bonds	\$24,215,000	13.13	0.01%
Pension Obligation Bonds	\$16,985,000	9.21	0.01%
Dedicated Tax Revenue Debt	\$50,670,000	27.47	0.02%
<b>TOTAL METRO DEBT</b>	<b>\$233,875,000</b>	<b>\$126.81</b>	<b>0.07%</b>

## Debt limitation comparison

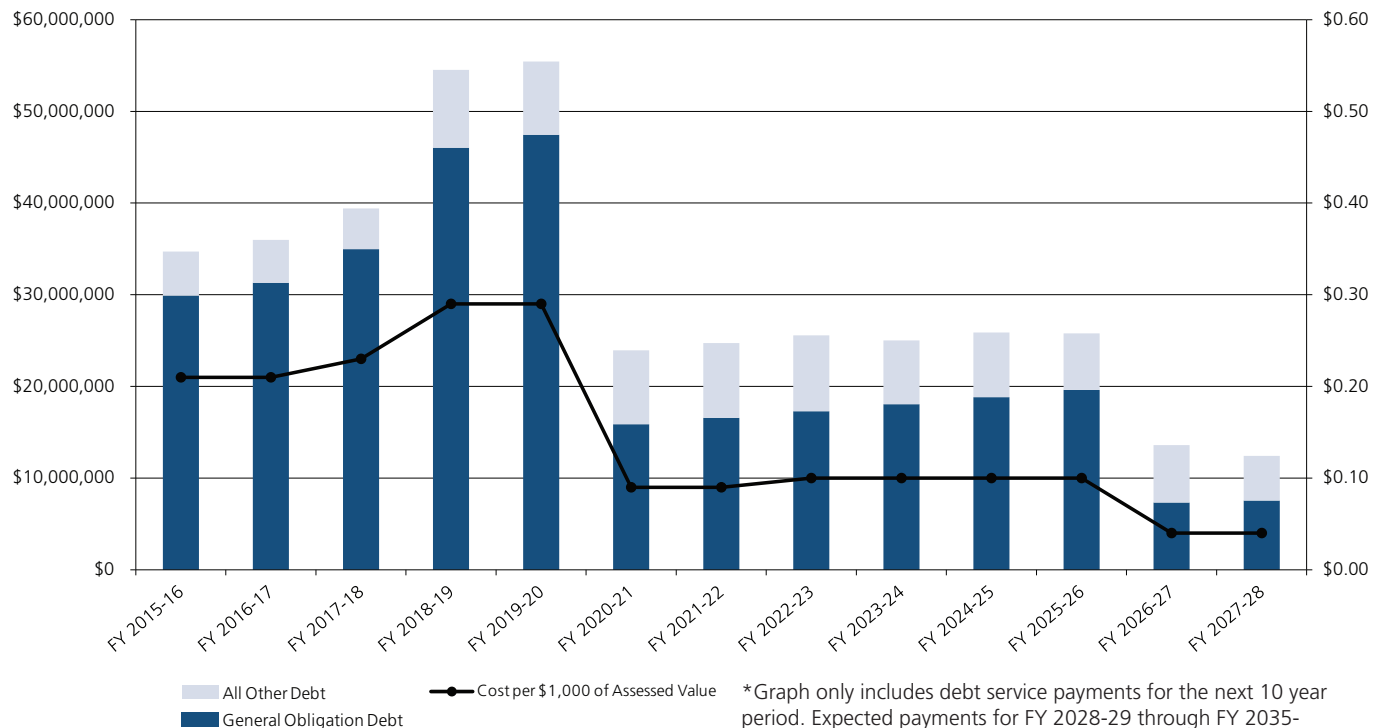
Statutory general obligation bond limit – 10 percent of Real Market Value

FY 2018-19 Estimated Real Market Value	329,036,511,549
General Obligation Debt Limit Percentage	10%
Statutory General Obligation Bond Limit	\$32,903,651,155
Less General Obligation Debt Outstanding	\$179,415,000
General Obligation Bond Limit Remaining	\$32,724,236,155
Metro's General Obligation Debt Percentage	0.05%

## Outstanding debt by fiscal year\*



## Debt service payments by fiscal year\*



## FY 2018-19 Summary of debt service payments

	Principal	Interest	Fiscal Year Debt Service
General Obligation Refunding Bonds			
Natural Areas 2014 Series	14,115,000	1,320,350.00	15,435,350
General Obligation Bonds			
Natural Areas 2012A Series	3,960,000	2,533,950.00	6,493,950
Natural Areas 2018 Series	7,625,000	1,467,706.00	9,092,706
Oregon Zoo Infrastructure 2012A Series	2,770,000	1,929,825.00	4,699,825
Oregon Zoo Infrastructure 2016 Series	8,825,000	846,500.00	9,671,500
Oregon Zoo Infrastructure 2018 Series	115,000	522,223.00	637,223
Full Faith and Credit Refunding Bonds			
2013 Series	1,280,000	111,198.00	1,391,198
2016 Series	825,000	197,025.00	1,022,025
Full Faith and Credit			
2018 Series	0	597,854.00	597,854
Limited Tax Pension Obligation Bonds, Series 2005	1,185,000	905,588.00	2,090,588
Revenue Bonds			
OCC Hotel Project, Series 2017	865,000	2,531,550.00	3,396,550
<b>TOTAL FY 2018-19 DEBT SERVICE PAYMENTS</b>	<b>\$41,565,000</b>	<b>\$12,963,769</b>	<b>\$54,528,769</b>

# Dedicated Tax Revenue Bond, Oregon Convention Hotel Project, Series 2017

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. In August 2017 Metro issued \$52.3 million in bonds to fund a \$60 million contribution to the project. The bonds are backed by site specific transient lodging tax revenue.

Amount issued	\$52,260,000
Issue date	August 8, 2017
Original issue True Interest Rate (TIC)	3.7393%
Ratings as of date of issuance	
Moody's	Aa3
Principal outstanding balance as of July 1, 2018	\$51,535,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/15/2018			1,265,775	1,265,775	
6/15/2019	3.00%	865,000	1,265,775	2,130,775	3,396,550
12/15/2019			1,252,800	1,252,800	
6/15/2020	4.00%	895,000	1,252,800	2,147,800	3,400,600
12/15/2020			1,234,900	1,234,900	
6/15/2021	4.00%	930,000	1,234,900	2,164,900	3,399,800
12/15/2021			1,216,300	1,216,300	
6/15/2022	4.00%	965,000	1,216,300	2,181,300	3,397,600
12/15/2022			1,197,000	1,197,000	
6/15/2023	5.00%	1,005,000	1,197,000	2,202,000	3,399,000
12/15/2023			1,171,875	1,171,875	
6/15/2024	5.00%	1,055,000	1,171,875	2,226,875	3,398,750
12/15/2024			1,145,500	1,145,500	
6/15/2025	5.00%	1,105,000	1,145,500	2,250,500	3,396,000
12/15/2025			1,117,875	1,117,875	
6/15/2026	5.00%	1,160,000	1,117,875	2,277,875	3,395,750
12/15/2026			1,088,875	1,088,875	
6/15/2027	5.00%	1,220,000	1,088,875	2,308,875	3,397,750
12/15/2027			1,058,375	1,058,375	
6/15/2028	5.00%	1,280,000	1,058,375	2,338,375	3,396,750
12/15/2028			1,026,375	1,026,375	
6/15/2029	5.00%	1,345,000	1,026,375	2,371,375	3,397,750
12/15/2029			992,750	992,750	
6/15/2030	5.00%	1,410,000	992,750	2,402,750	3,395,500
12/15/2030			957,500	957,500	
6/15/2031	5.00%	1,485,000	957,500	2,442,500	3,400,000
12/15/2031			920,375	920,375	
6/15/2032	5.00%	1,555,000	920,375	2,475,375	3,395,750
12/15/2032			881,500	881,500	
6/15/2033	5.00%	1,635,000	881,500	2,516,500	3,398,000
12/15/2033			840,625	840,625	
6/15/2034	5.00%	1,715,000	840,625	2,555,625	3,396,250
12/15/2034			797,750	797,750	
6/15/2035	5.00%	1,800,000	797,750	2,597,750	3,395,500
12/15/2035			752,750	752,750	
6/15/2036	5.00%	1,895,000	752,750	2,647,750	3,400,500
12/15/2036			705,375	705,375	
6/15/2037	5.00%	1,985,000	705,375	2,690,375	3,395,750
12/15/2037			655,750	655,750	
6/15/2038	5.00%	2,085,000	655,750	2,740,750	3,396,500
12/15/2038			603,625	603,625	
6/15/2039	5.00%	2,190,000	603,625	2,793,625	3,397,250
12/15/2039			548,875	548,875	
6/15/2040	5.00%	2,300,000	548,875	2,848,875	3,397,750
12/15/2040			491,375	491,375	
6/15/2041	5.00%	2,415,000	491,375	2,906,375	3,397,750
12/15/2041			431,000	431,000	
6/15/2042	5.00%	2,535,000	431,000	2,966,000	3,397,000
12/15/2042			367,625	367,625	
6/15/2043	5.00%	2,660,000	367,625	3,027,625	3,395,250
12/15/2043			301,125	301,125	
6/15/2044	5.00%	2,795,000	301,125	3,096,125	3,397,250
12/15/2044			231,250	231,250	
6/15/2045	5.00%	2,935,000	231,250	3,166,250	3,397,500
12/15/2045			157,875	157,875	
6/15/2046	5.00%	3,080,000	157,875	3,237,875	3,395,750
12/15/2046			80,875	80,875	
6/15/2047	5.00%	3,235,000	80,875	3,315,875	3,396,750
<b>Total</b>		<b>\$51,535,000</b>	<b>\$46,987,300</b>	<b>\$98,522,300</b>	<b>\$98,522,300</b>

## General Obligation Bonds, Natural Areas, 2012A Series

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. The second series of \$75 million was issued in May 2012. The balance of the authorization was issued in May 2018.

<b>Amount issued</b>	\$75,000,000
<b>Issue date</b>	May 23, 2012
<b>Original issue True Interest Rate (TIC)</b>	2.2256%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$52,590,000

### Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018			1,266,975	1,266,975	
6/1/2019	5.00%	3,960,000	1,266,975	5,226,975	6,493,950
12/1/2019			1,167,975	1,167,975	
6/1/2020	5.00%	4,610,000	1,167,975	5,777,975	6,945,950
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
<b>Total</b>		<b>\$52,590,000</b>	<b>\$12,744,100</b>	<b>\$65,334,100</b>	<b>\$65,334,100</b>

# General Obligation Bonds, Natural Areas, Refunding Series 2014

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 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.

<b>Amount issued</b>	\$57,955,000
<b>Issue date</b>	Nov. 5, 2014
<b>Original issue True Interest Rate (TIC)</b>	1.1121%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$29,230,000

## Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018	-	-	660,175.00	660,175.00	
6/1/2019	4.00%	14,115,000	660,175.00	14,775,175.00	15,435,350.00
12/1/2019	-	-	377,875.00	377,875.00	
6/1/2020	5.00%	15,115,000	377,875.00	15,492,875.00	15,870,750.00
<b>Total</b>		<b>\$29,230,000</b>	<b>\$2,076,100</b>	<b>\$31,306,100</b>	<b>\$31,306,100</b>

## General Obligation Bonds, Natural Areas, Series 2018

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 May 2012. In May 2018, Metro issued the remaining balance of \$28.1 million, which is the final issuance of bonds authorized under the 2006 voter approved measure.

<b>Amount to be issued</b>	\$28,105,000
<b>Issue date</b>	May 15, 2018
<b>Original issue True Interest Rate (TIC)</b>	2.253%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$28,105,000

### Estimated semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018			765,081	765,081	
6/1/2019	5.00%	7,625,000	702,625	8,327,625	9,092,706
12/1/2019			512,000	512,000	
6/1/2020	5.00%	8,110,000	512,000	8,622,000	9,134,000
12/1/2020			309,250	309,250	
6/1/2021	5.00%	1,705,000	309,250	2,014,250	2,323,500
12/1/2021			266,625	266,625	
6/1/2022	5.00%	1,835,000	266,625	2,101,625	2,368,250
12/1/2022			220,750	220,750	
6/1/2023	5.00%	1,975,000	220,750	2,195,750	2,416,500
12/1/2023			171,375	171,375	
6/1/2024	5.00%	2,125,000	171,375	2,296,375	2,467,750
12/1/2024			118,250	118,250	
6/1/2025	5.00%	2,280,000	118,250	2,398,250	2,516,500
12/1/2025			61,250	61,250	
6/1/2026	5.00%	2,450,000	61,250	2,511,250	2,572,500
<b>Total</b>		<b>\$28,105,000</b>	<b>\$4,786,706</b>	<b>\$32,891,706</b>	<b>\$32,891,706</b>

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

In November 2008 the region's voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two-year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million of bonds was issued in May 2012. Two final issuances in March 2016 and May 2018, issued the remaining balance of the authorization.

<b>Amount issued</b>	\$65,000,000
<b>Issue date</b>	May 23, 2012
<b>Original issue True Interest Rate (TIC)</b>	2.3822%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$42,560,000

## Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018			964,912.50	964,912.50	
6/1/2019	5.00%	2,770,000.00	964,912.50	3,734,912.50	4,699,825.00
12/1/2019			895,662.50	895,662.50	
6/1/2020	5.00%	3,050,000.00	895,662.50	3,945,662.50	4,841,325.00
12/1/2020			819,412.50	819,412.50	
6/1/2021	5.00%	3,350,000.00	819,412.50	4,169,412.50	4,988,825.00
12/1/2021			735,662.50	735,662.50	
6/1/2022	5.00%	3,665,000.00	735,662.50	4,400,662.50	5,136,325.00
12/1/2022			644,037.50	644,037.50	
6/1/2023	5.00%	4,000,000.00	644,037.50	4,644,037.50	5,288,075.00
12/1/2023			544,037.50	544,037.50	
6/1/2024	5.00%	4,360,000.00	544,037.50	4,904,037.50	5,448,075.00
12/1/2024			435,037.50	435,037.50	
6/1/2025	5.00%	4,740,000.00	435,037.50	5,175,037.50	5,610,075.00
12/1/2025			316,537.50	316,537.50	
6/1/2026	4.00%	5,145,000.00	316,537.50	5,461,537.50	5,778,075.00
12/1/2026			213,637.50	213,637.50	
6/1/2027	4.50%	5,525,000.00	213,637.50	5,738,637.50	5,952,275.00
12/1/2027			89,325.00	89,325.00	
6/1/2028	3.00%	5,955,000.00	89,325.00	6,044,325.00	6,133,650.00
<b>Total</b>		<b>\$42,560,000</b>	<b>\$11,316,525</b>	<b>\$53,876,525</b>	<b>\$53,876,525</b>



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. This series issues \$30 million of the remaining \$40 million authorization. The balance of \$10 million was issued in May 2018.

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

<b>Amount issued</b>	\$30,000,000
<b>Issue date</b>	March 24, 2016
<b>Original issue True Interest Rate (TIC)</b>	0.9180%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aaa
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$16,930,000

### Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018	-	-	423,250.00	423,250.00	
6/1/2019	5.00%	8,825,000	423,250.00	9,248,250.00	9,671,500.00
12/1/2019	-	-	202,625.00	202,625.00	
6/1/2020	5.00%	8,105,000	202,625.00	8,307,625.00	8,510,250.00
<b>Total</b>		<b>\$16,930,000</b>	<b>\$1,251,750</b>	<b>\$18,181,750</b>	<b>\$18,181,750</b>

# General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, 2018 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 and \$30 million of bonds was issued in May 2012 and March 2016. In May 2018, Metro issued the remaining balance of \$10 million, which is the final issuance of bonds authorized under the 2008 voter approved measure.

<b>Amount issued</b>	\$10,000,000
<b>Issue date</b>	May 15, 2018
<b>Original issue True Interest Rate (TIC)</b>	2.253%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$10,000,000

## Estimated semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018			272,223	272,223	
6/1/2019	5.00%	115,000	250,000	365,000	637,223
12/1/2019			247,125	247,125	
6/1/2020	5.00%	1,645,000	247,125	1,892,125	2,139,250
12/1/2020			206,000	206,000	
6/1/2021	5.00%	745,000	206,000	951,000	1,157,000
12/1/2021			187,375	187,375	
6/1/2022	5.00%	815,000	187,375	1,002,375	1,189,750
12/1/2022			167,000	167,000	
6/1/2023	5.00%	890,000	167,000	1,057,000	1,224,000
12/1/2023			144,750	144,750	
6/1/2024	5.00%	975,000	144,750	1,119,750	1,264,500
12/1/2024			120,375	120,375	
6/1/2025	5.00%	1,060,000	120,375	1,180,375	1,300,750
12/1/2025			93,875	93,875	
6/1/2026	5.00%	1,150,000	93,875	1,243,875	1,337,750
12/1/2026			65,125	65,125	
6/1/2027	5.00%	1,250,000	65,125	1,315,125	1,380,250
12/1/2027			33,875	33,875	
6/1/2028	5.00%	1,355,000	33,875	1,388,875	1,422,750
<b>Total</b>		<b>\$10,000,000</b>	<b>\$3,053,223</b>	<b>\$13,053,223</b>	<b>\$13,053,223</b>

## Full Faith and Credit Refunding Bonds, 2013 Series

Full faith and credit bonds were issued in October 2003 to refund outstanding obligations for Metro Regional Center 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.

<b>Amount issued</b>	\$12,600,000
<b>Issue date</b>	Feb. 26, 2013
<b>Original Issue True Interest Rate (TIC)</b>	1.668%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	AAA
<b>Principal Outstanding Balance as of July 1, 2018</b>	\$6,610,000

### Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total F/Y Debt Service</b>
8-1-18	1.300%	1,280,000	59,758.75	1,339,758.75	
2-1-19			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			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			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			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
<b>Total</b>		<b>\$6,610,000</b>	<b>\$333,966.25</b>	<b>\$6,943,966.25</b>	<b>\$6,943,966.25</b>

# 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, or 14.678 percent of refunding bonds.

<b>Amount issued</b>	\$7,385,000
<b>Issue date</b>	Sept. 7, 2016
<b>Original issue True Interest Rate (TIC)</b>	1.0617%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$6,420,000

## Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12-1-18	5.00%	825,000.00	108,825.00	933,825.00	
6-1-19			88,200.00	88,200.00	1,022,025.00
12-1-19	5.00%	865,000.00	88,200.00	953,200.00	
6-1-20			66,575.00	66,575.00	1,019,775.00
12-1-20	1.50%	890,000.00	66,575.00	956,575.00	
6-1-21			59,900.00	59,900.00	1,016,475.00
12-1-21	4.00%	920,000.00	59,900.00	979,900.00	
6-1-22			41,500.00	41,500.00	1,021,400.00
12-1-22	1.50%	950,000.00	41,500.00	991,500.00	
6-1-23			34,375.00	34,375.00	1,025,875.00
12-1-23	4.00%	965,000.00	34,375.00	999,375.00	
6-1-24			15,075.00	15,075.00	1,014,450.00
12-1-24	3.00%	1,005,000.00	15,075.00	1,020,075.00	1,020,075.00
<b>Total</b>		<b>\$6,420,000.00</b>	<b>\$720,075.00</b>	<b>\$7,140,075.00</b>	<b>\$7,140,075.00</b>

## Full Faith and Credit Bonds, 2018 Series

In May 2018, Metro issued \$13.3 million in bonds to fund renovations, upgrades and repairs to two existing Metro properties, the Metro Regional Center (MRC) building and Lone Fir Cemetery. The MRC building projects include exterior and interior replacements and upgrades and IS infrastructure. The Lone Fir Cemetery projects include retaining wall replacement, fencing, and security and safety upgrades. The debt service will be repaid through existing Metro revenues which includes assessments on departments to pay for their share of the MRC building upgrade costs along with other General Fund revenues.

<b>Amount issued</b>	\$13,290,000
<b>Issue date</b>	May 24, 2018
<b>Original issue True Interest Rate (TIC)</b>	2.805284%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2018</b>	\$13,290,000

### Estimated semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12/1/2018			304,628	304,628	
6/1/2019			293,225	293,225	597,853
12/1/2019			293,225	293,225	
6/1/2020			293,225	293,225	586,450
12/1/2020			293,225	293,225	
6/1/2021			293,225	293,225	586,450
12/1/2021			293,225	293,225	
6/1/2022			293,225	293,225	586,450
12/1/2022			293,225	293,225	
6/1/2023			293,225	293,225	586,450
12/1/2023			293,225	293,225	
6/1/2024	5.00%	1,060,000	293,225	1,353,225	1,646,450
12/1/2024			266,725	266,725	
6/1/2025	5.00%	1,115,000	266,725	1,381,725	1,648,450
12/1/2025			238,850	238,850	
6/1/2026	5.00%	1,170,000	238,850	1,408,850	1,647,700
12/1/2026			209,600	209,600	
6/1/2027	5.00%	1,230,000	209,600	1,439,600	1,649,200
12/1/2027			178,850	178,850	
6/1/2028	5.00%	1,290,000	178,850	1,468,850	1,647,700
12/1/2028			146,600	146,600	
6/1/2029	5.00%	1,355,000	146,600	1,501,600	1,648,200
12/1/2029			112,725	112,725	
6/1/2030	5.00%	1,420,000	112,725	1,532,725	1,645,450
12/1/2030			77,225	77,225	
6/1/2031	4.00%	1,495,000	77,225	1,572,225	1,649,450
12/1/2031			47,325	47,325	
6/1/2032	3.00%	1,555,000	47,325	1,602,325	1,649,650
12/1/2032			24,000	24,000	
6/1/2033	3.00%	1,600,000	24,000	1,624,000	1,648,000
<b>Total</b>		<b>13,290,000</b>	<b>\$6,133,903</b>	<b>\$19,423,903</b>	<b>\$19,423,903</b>

# Limited Tax Pension Obligation Bonds, 2005 Series

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

<b>Amount issued</b>	\$24,290,000
<b>Issue date</b>	Sept. 23, 2005
<b>Original Issue True Interest Rate (TIC)</b>	5.0420%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	A3
<b>Insured to:</b>	Aaa
<b>Principal Outstanding Balance as of July 1, 2018</b>	\$18,170,000

## Semi-annual debt service schedule

<b>Payment Due</b>	<b>Interest Rate</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total Debt Service</b>	<b>Total FY Debt Service</b>
12-1-18		0	452,793.65	452,793.65	
6-1-19	4.859%	1,185,000	452,793.65	1,637,793.65	2,090,587.30
12-1-19		0	424,004.08	424,004.08	
6-1-20	4.859%	1,325,000	424,004.08	1,749,004.08	2,173,008.16
12-1-20		0	391,813.20	391,813.20	
6-1-21	5.004%	1,480,000	391,813.20	1,871,813.20	2,263,626.40
12-1-21		0	354,783.60	354,783.60	
6-1-22	5.004%	1,645,000	354,783.60	1,999,783.60	2,354,567.20
12-1-22		0	313,625.70	313,625.70	
6-1-23	5.004%	1,820,000	313,625.70	2,133,625.70	2,447,251.40
12-1-23		0	268,089.30	268,089.30	
6-1-24	5.004%	2,010,000	268,089.30	2,278,089.30	2,546,178.60
12-1-24		0	217,799.10	217,799.10	
6-1-25	5.004%	2,210,000	217,799.10	2,427,799.10	2,645,598.20
12-1-25		0	162,504.90	162,504.90	
6-1-26	5.004%	2,430,000	162,504.90	2,592,504.90	2,755,009.80
12-1-26		0	101,706.30	101,706.30	
6-1-27	5.004%	2,660,000	101,706.30	2,761,706.30	2,863,412.60
12-1-27		0	35,153.10	35,153.10	
6-1-28	5.004%	1,405,000	35,153.10	1,440,153.10	1,475,306.20
<b>Total</b>		<b>\$18,170,000.00</b>	<b>\$5,444,545.86</b>	<b>\$23,614,545.86</b>	<b>\$23,614,545.86</b>

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## Charter limitation on expenditures

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

### Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued.
2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro 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 261.62 on the 1982–84=100 reference base.

For FY 2018-19 the budget authorizes 79 percent of the limit.

#### 15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
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
2018–19	261.62	3.90	23,213,000

## Cost Allocation Plan for Federal Grant Purposes

Department	Total	Council	Communications	Solid Waste Fund	Parks and Nature	Local Option Levy Fund	Natural Areas Bond Fund	Zoo Bond Fund
Office of the Chief Operating Officer	\$954,263	\$13,652	\$5,536	\$250,404	\$45,636	\$33,650	\$83,734	\$34,717
Office of the Auditor	\$636,069	\$10,457	\$4,240	\$187,864	\$34,668	\$22,005	\$22,120	\$3,869
Office of the Metro Attorney	\$1,746,408	\$24,984	\$10,130	\$458,267	\$83,519	\$61,583	\$153,243	\$63,536
Design and Standards	\$476,143	\$15,029	\$6,072	\$73,346	\$29,775	\$20,059	\$13,824	\$4,048
Accounting	\$1,820,691	\$34,688	\$14,439	\$502,262	\$103,205	\$62,094	\$61,893	\$11,691
Budget and Financial Management	\$704,769	\$10,083	\$4,088	\$184,935	\$33,704	\$24,852	\$61,841	\$25,640
Office of the Chief Financial Officer	\$978,916	\$14,004	\$5,678	\$256,873	\$46,815	\$34,519	\$85,897	\$35,614
Procurement	\$870,108	\$2,865	\$486	\$276,957	\$31,321	\$32,606	\$103,690	\$44,709
Risk Management (general fund)	\$257,661	\$8,967	\$4,008	\$40,814	\$17,993	\$8,026	\$7,545	\$2,181
Risk Management - Liability and Property	\$313,311	\$1,980	(\$23,387)	\$29,463	(\$25,170)	\$1,133	\$1,642	\$188
Risk Management - Worker's Compensation	\$398,910	-	-	\$26,229	\$21,278	\$41,890	-	-
Human Resources	\$2,572,342	\$89,517	\$40,013	\$407,460	\$179,624	\$80,121	\$75,325	\$21,779
Information Services	\$4,132,213	\$113,910	\$147,701	\$862,885	\$234,740	\$91,488	\$91,982	\$90,904
Records Information Management	\$363,728	\$12,658	\$5,658	\$57,614	\$25,399	\$11,329	\$10,650	\$3,079
Metro Regional Center Debt Service	\$288,393	\$64,983	\$23,059	\$45,534	\$14,498	\$14,498	\$14,498	-
Non Departmental	\$252,069	\$9,483	\$3,510	\$53,922	\$15,391	\$13,206	\$10,418	\$780
MRC Building Management	\$723,132	\$74,265	\$26,736	\$130,855	\$62,976	\$88,316	\$60,006	-
<b>Total Actual Costs</b>	<b>\$17,489,128</b>	<b>\$501,523</b>	<b>\$277,968</b>	<b>\$3,845,684</b>	<b>\$955,371</b>	<b>\$641,374</b>	<b>\$858,309</b>	<b>\$342,736</b>
<b>Regular Adjustments</b>	<b>(\$284,147)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$17,204,981</b>	<b>\$501,523</b>	<b>\$277,968</b>	<b>\$3,845,684</b>	<b>\$955,371</b>	<b>\$641,374</b>	<b>\$858,309</b>	<b>\$342,736</b>

## 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	MERC Admin
Office of the Chief Operating Officer	\$162,715	\$144,175	\$28,913	\$76,998	\$49,735	\$17,877	\$2,010	\$4,513
Office of the Auditor	\$116,365	\$105,716	\$20,549	\$51,431	\$38,095	\$13,693	\$1,540	\$3,457
Office of the Metro Attorney	\$297,786	\$263,856	\$52,914	\$140,915	\$91,020	\$32,717	\$3,679	\$8,259
Design and Standards	\$131,293	\$78,027	\$10,323	\$35,353	\$34,983	\$18,891	\$1,585	\$3,533
Accounting	\$355,979	\$292,843	\$56,339	\$149,653	\$115,367	\$44,245	\$5,075	\$10,916
Budget and Financial Management	\$120,173	\$106,480	\$21,353	\$56,867	\$36,732	\$13,203	\$1,484	\$3,333
Office of the Chief Financial Officer	\$166,918	\$147,900	\$29,660	\$78,987	\$51,019	\$18,339	\$2,062	\$4,629
Procurement	\$101,232	\$142,006	\$29,905	\$65,732	\$30,299	\$5,878	\$482	\$1,939
Risk Management (general fund)	\$69,905	\$33,118	\$5,855	\$23,256	\$21,722	\$10,569	\$1,287	\$2,417
Risk Management - Liability and Property	\$121,564	\$96,482	\$36,487	\$62,930	\$6,477	\$3,191	\$175	\$156
Risk Management - Worker's Compensation	\$176,912	\$88,615	\$2,026	\$36,878	-	\$4,975	\$106	-
Human Resources	\$697,891	\$330,629	\$58,453	\$232,178	\$216,855	\$105,520	\$12,848	\$24,129
Information Services	\$642,389	\$511,179	\$174,347	\$270,867	\$366,444	\$399,786	\$122,448	\$11,144
Records Information Management	\$98,682	\$46,751	\$8,265	\$32,830	\$30,663	\$14,920	\$1,817	\$3,412
Metro Regional Center Debt Service	-	-	-	-	\$78,532	\$26,227	\$3,339	\$3,225
Non Departmental	\$70,298	\$21,305	\$4,141	\$10,365	\$24,583	\$11,021	\$1,004	\$2,644
MRC Building Management	-	-	-	-	\$170,215	\$83,176	\$6,981	\$19,606
<b>Total Actual Costs</b>	\$3,330,101	\$2,409,081	\$539,530	\$1,325,240	\$1,362,740	\$824,230	\$167,921	\$107,313
<b>Regular Adjustments</b>	-	-	-	-	(\$325,962)	\$41,815	-	-
<b>Total Claimable Costs</b>	\$3,330,101	\$2,409,081	\$539,530	\$1,325,240	\$1,036,778	\$866,045	\$167,921	\$107,313

## Excise tax

Chapter III Section 10 of the Metro Charter authorizes Metro to levy and collect taxes except as prohibited by law or restricted by the Charter. The Metro Code Chapter 7.01.020 imposes a tax on each user for the privilege of using the facilities, equipment, systems, functions, services or improvements owned, operated, franchised or provided by Metro. Certain exemptions to the tax are specified in Section 7.01.050 of the Code. The tax is not applied to the Portland's Centers for the Arts under terms of the Consolidation Agreement with the City of Portland, nor to the Oregon Zoo operations by Council action. Beginning in FY 2018-19, Metro will no longer charge excise tax on event related revenues at the Oregon Convention Center and Portland Expo Center.

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 marketing efforts.

Approximately 98 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, solid waste excise tax is calculated by a per-ton fee instead of a percentage of the tipping fee. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$17.8 million in FY 2018-19. 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 2018-19 will be \$12.41 per ton, an increase of \$1.60, 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	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Budgeted
EXCISE TAX RATE: 7.50% *	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Planning	10,525	7,374	6,665	6,687	6,107	5,486	-	-	-
Parks and Enviro Svc - Gen Fund**	216,964	232,462	306,802	596,496	677,811	673,975	197,611	235,135	268,174
Portland Expo Center	350,500	453,167	429,998	449,897	425,966	443,824	462,535	518,094	-
Oregon Convention Center***	1,396,147	1,351,302	1,585,421	1,393,700	1,794,326	2,126,668	1,873,863	2,006,177	-
Solid Waste	-	-	-	-	-	-	-	15,354,000	17,505,848
Solid Waste - Metro Facilities	5,113,487	5,168,875	5,055,955	5,293,764	5,581,100	5,883,566	6,212,944	-	-
Solid Waste - Non-Metro Facilities	6,980,372	7,199,734	7,972,419	8,262,246	8,102,628	9,011,250	10,083,079	-	-
<b>TOTAL EXCISE TAX EARNED</b>	<b>\$14,067,995</b>	<b>\$14,412,914</b>	<b>\$15,357,261</b>	<b>\$16,002,790</b>	<b>\$16,587,938</b>	<b>\$18,144,769</b>	<b>\$18,830,032</b>	<b>\$18,113,406</b>	<b>\$17,774,022</b>

\* In December 2000, the Council converted the excise tax levied on solid waste activities from 8.5% to a per ton rate. The per ton rate is set annually during the budget process. The FY 2018-19 budget excise tax rate is \$12.41 per ton.

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

\*\*\*Effective July 2018, the Portland Expo Center and Oregon Convention Center will no longer be assessed an excise tax.

## FY 2018-19 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 a requirement to the fund that is transferring the money out for receiving services. A transfer is a resource to the fund that is receiving the money for providing the services. For every requirement transfer there is a corresponding resource transfer. The requirement of "Transfer to Risk Management Fund" in the Solid Waste Revenue Fund would show as a resource "Transfer from Solid Waste Revenue Fund" in the Risk Management Fund. The corresponding transfers must show the same dollar amount. Since the internal transfers are complex and can be difficult to understand and trace through the budget document, the following explanation is provided for each transfer, by fund.

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
<b>General Fund</b>	Risk Management Fund	Indirect	\$614,829	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Zoo Operating Fund	Resource	\$13,045,000	Allocation for general operations
	Zoo Renewal and Replacement Fun	Resource	\$676,249	Renewal and replacement contribution to provide for Zoo assets
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,989,052	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	\$185,570	Transfer to support agency Sustainability program.
	MERC Fund	Resource	\$400,000	Transfer to support Expo general operations
	General Asset Management Fund	Resource	\$1,611,095	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks, Sustainability, and Information Services.
	Cemetery Perpetual Care Fund	Resource	\$25,000	Transfer of merchandise revenues
	General Asset Management Fund	Direct	\$550,000	One-time transfers to upgrades Peoplesoft ERP software for Human Resources and supplier contract modules.
<b>MERC Fund</b>	General Fund	Indirect	\$4,139,820	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	\$816,738	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$25,000	One-time transfer for Equity Program Analyst
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,022,025	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECD loan for the Expo Center Hall D construction.
	Renewal and Replacement Fund	Resource	\$2,320	Renewal & replacement costs for MERC Administration assets
	General Fund	Interfund Loan	\$719,952	Remaining principal for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.

## FY 2018-19 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
<b>Natural Areas Fund</b>	General Fund	Indirect	\$1,396,029	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	\$1,643	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$563,885	Transfer for Communications operating expenditures
	Planning Fund	Direct	\$266,025	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.
<b>Open Spaces Fund</b>	Parks and Natural Areas Local Option Levy Fund	Direct	\$130,000	Funding to build the Oxbow Welcome Center
<b>Parks and Natural Areas Local Option Levy Fund</b>	General Fund	Indirect	\$926,384	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	\$58,217	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$563,885	A direct transfer for Communications operating expenditures
	General Fund	Direct	\$2,227,000	Property Taxes.
	General Fund	Direct	\$92,553	Legal counsel costs for 0.5 FTE
	General Fund	Direct	\$75,000	Transfer for Program Assistant Personnel Service costs- Parks and Nature
	General Fund	Direct	\$5,125	Share of federal lobbying costs
	Planning Fund	Direct	\$144,609	Use of Planning and Development and Research Center personnel for Active Transportation
	Renewal and Replacement Fund	Resources	\$18,560	Levy share of the R&R Loan Repayment to the SW Fund for a \$2,000,000 loan for MRC Capital projects.
<b>Solid Waste Revenue Fund</b>	General Fund	Indirect	\$5,118,575	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	\$162,236	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	\$7,286	Natural Technician Support for St. Johns Landfill
	General Fund	Direct	\$150,000	Diversity plan funding
	General Fund	Direct	\$15,375	Share of federal lobbying costs
	General Fund (Property and Environmental Services)	Direct	\$13,230	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	Zoo Operating Fund	Direct	\$25,000	Waste reduction education support.
	Planning Fund	Direct	\$805,084	Charges for services and personnel to the Data Resource Center and for data maintenance
	Renewal and Replacement Fund	Resource	\$25,520	Solid Waste funding share of Loan Repayment made by Fund 611 to SW Fund for the \$2,000,000 MRC capital projects loan

## FY 2018-19 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
<b>Zoo Operating Fund</b>	General Fund	Indirect	\$3,120,473	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	\$762,524	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$47,965	CPMO Services
	Zoo Renewal and Replacement	Resource	\$265,000	Renewal and replacement contribution to provide for zoo assets
	Solid Waste Operating Account	Interfund Loan	\$460,900	Principal and Interest on outstanding interfund loan.
<b>Cemetery Perpetual Care Fund</b>	Parks Capital Fund	Resource	\$50,000	Bottler Mausoleum project
<b>Community Enhancement Fund</b>	Solid Waste Revenue Fund	Direct	\$16,435	Charges for administrative support
	Parks Capital Fund	Resource	\$851,000	St. John's Prairie Trail Project
<b>General Asset Management Fund</b>	Solid Waste Revenue Fund	Loan	\$232,000	Principal and interest on loan for MRC projects
	Parks and Natural Areas Local Option Levy Fund	Direct	\$150,000	Funding to build the Oxbow Welcome Center
<b>General Revenue Bond Fund</b>	Parks Renewal & Replacement	Resource	\$2,517,000	Lone Fir Cemetery capital project and adjustments to full faith and credit bond adjustments
	MRC Renewal and Replacement	Resource	\$12,583,000	Metro Regional Center capital projects and full faith and credit bond adjustments
<b>Oregon Zoo Infrastructure and Animal Welfare Fund</b>	General Fund	Indirect	\$446,459	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	\$188	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
<b>Smith and Bybee Wetlands Fund</b>	General Fund	Direct	\$78,671	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
<b>Total FY 2018-19 Transfers</b>			<b>\$61,195,486</b>	

# GASB 54 fund balance designations

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

The hierarchy of five possible classifications of fund balance is:

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

Estimated July 1, 2018, fund balance designations are:

Fund	FY 2018-19 Beginning Fund Balance	FY 2018-19 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$41,432,348	\$0	\$16,067,298	\$9,957,941	\$0	\$15,407,109
General Obligation Bond Debt Service Fund	538,000	0	538,000	0	0	0
General Revenue Bond Fund	19,187,602	0	19,177,968	0	0	9,634
General Asset Management Fund	19,569,814	0	14,040,788	0	0	5,529,026
Natural Areas Fund	31,946,208	0	31,946,208	0	0	0
Natural Areas Local Option Levy Fund	7,777,043	0	7,777,043	0	0	0
Open Spaces Fund	328,835	0	328,835	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fi	40,375,000	0	40,375,000	0	0	0
Cemetery Perpetual Care Fund	666,808	604,901	0	0	61,907	0
Community Enhancement Fund	1,184,245	0	1,184,245	0	0	0
Smith and Bybee Wetlands Fund	2,027,306	0	2,027,306	0	0	0
<b>TOTAL FUND BALANCE DESIGNATIONS</b>	<b>\$165,033,209</b>	<b>\$604,901</b>	<b>\$133,462,691</b>	<b>\$9,957,941</b>	<b>\$61,907</b>	<b>\$20,945,769</b>



## General Fund Reserves Detail

The General Fund beginning and ending reserve balances include a variety of restricted, committed, or reserved balances. The following is a detailed listing of the balances included in the FY 2018-19 General Fund.

<b>Total Beginning Fund Balance / Reserves</b>	<b>\$41,432,348</b>
<b>Restricted</b>	<b>\$16,067,298</b>
Restricted for Transit Oriented Development Program	16,067,298
<b>Committed</b>	<b>\$9,957,941</b>
Committed for Local Gov't Grants (CET)	9,957,941
<b>Unassigned/Reserved</b>	<b>\$9,957,941</b>
Reserve for Future Debt Service - Metro Regional Center	9,957,941
Reserve for Future Debt Service Pension Bonds	601,618
Reserve for PERS	2,627,924
Reserve for Cost Allocation Plan adjustments	1,784,834
Reserve for carryover	1,342,466
Unassigned	6,800,000
<b>Total Ending Reserves (Contingency / Unappropriated Balance)</b>	<b>\$36,984,968</b>
<b>Contingency - Opportunity Account</b>	<b>\$0</b>
Council Opportunity Account (per Council policy)	500,000
Reduction: Contribution Regional Investment Strategy	(500,000)
<b>Contingency - Operating</b>	<b>\$2,636,146</b>
General Contingency	2,421,146
Contingency Reserved for Pay Equity Study	215,000
<b>Restricted</b>	<b>\$14,662,113</b>
Restricted for Transit Oriented Development Program	14,662,113
<b>Committed</b>	<b>\$10,668,841</b>
Committed for Local Gov't Grants (CET)	10,668,841
<b>Unassigned/Reserved</b>	<b>\$9,017,868</b>
Stabilization Reserve	1,957,000
Reserve for Future Debt Service - Metro Regional Center	1,416,803
Reserve for Future Debt Service Pension Bonds	618,445
Reserve for PERS	1,938,030
Reserve for Personnel Service Cost Increases	316,901
Reserve for Cost Allocation Plan adjustments	1,784,834
Reserve for carryover	985,855



## 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, 2018	FY 2018-19 Principal Repayment	Balance due as of June 30, 2019	FY 2018-19 Budgeted Interest
719,952	719,952	-	-

### **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, 2018	FY 2018-19 Principal Repayment	Balance due as of June 30, 2019	FY 2018-19 Budgeted Interest
2,595,000	409,000	2,186,000	51,900

### **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, 2018	FY 2018-19 Principal Repayment	Balance due as of June 30, 2019	FY 2018-19 Budgeted Interest
1,600,000	200,000	1,400,000	32,000

## 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 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 estimated salaries.

For a period of years, Metro contributed amounts to a PERS reserve. The contributions were made during a time of uncertainty regarding court challenges to legislative changes made to the PERS system. Beginning in FY 2011-12 the accumulated PERS Reserve has been used to offset all or a portion of the costs of the PERS Bond Recovery Rate. In FY 2018-19, the offset is 1 percent of the 3 percent PERS bond recovery rate (the other 2 percent being paid by departments, as the PERS Bond Debt Recovery).

### Explanation of individual benefits

**FICA (Social Security tax):** The total tax rate is 15.3 percent of salary, with half paid by the employer and half paid by the employee. The employer-paid tax is included in the benefit rate calculation. The tax is divided into two components: Medicare at 1.45 percent of salary and Old Age, Survivor and Disability Insurance at 6.2 percent of salary.

**TriMet Payroll Tax:** Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.7587 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 2018-19 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 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. As the offset continues into FY 2018-19, the rate charged to departments will be 2 percent.

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

**Life Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.07 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

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

**Dependent Life Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.24 per employee per month.

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

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

**Health and Welfare Program:** Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Historically, the cost was subject to a monthly cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Beginning July 1, 2011, Metro shifted to cost sharing for health and welfare premiums. As of July 1, 2016, all employee groups utilize a 92 percent/8 percent cost sharing plan. The FY 2018-19 budget assumes a 5 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	0.76%	0.76%	0.76%	0.76%	0.76%	0.76%	0.76%
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%
<b>TOTAL VARIABLE RATE COMPONENT</b>	<b>27.32%</b>	<b>27.32%</b>	<b>27.32%</b>	<b>27.32%</b>	<b>21.32%</b>	<b>21.01%</b>	<b>8.41%</b>

### PERS BOND RECOVERY RATE

PERS Bond recovery rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%
PERS Reserve offset	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	(1.00%)	0.00%

<b>TOTAL PERS BOND RECOVERY RATE</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>2.00%</b>	<b>0.00%</b>
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\* 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	\$30	\$30	\$30	\$30
Life Insurance	\$42	\$42	\$42	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$4	\$4	\$4	\$0
Health and Welfare	\$14,784	\$14,784	\$14,784	\$0
<b>TOTAL FIXED RATE COMPONENT</b>	<b>\$14,872</b>	<b>\$14,872</b>	<b>\$14,872</b>	<b>\$30</b>

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 2018-19:

## Limited duration positions

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated in FY 2017-18</i>					
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
Program Assistant II	1300	Parks and Nature	6/30/2018	1.00	Local Option Levy/Intertribal Resource Spec
Associate Management Analyst	1301	Property & Environmental Services	6/30/2018	0.60	Integrated Pest Management
<i>Position Converted to Regular Status</i>					
Video and Photography Technican	1321	Communications	N/A	1.00	Video
Maintenance Worker I	1335	Oregon Zoo	N/A	1.00	Oregon Zoo
<i>Duration Extended</i>					
Program Analyst III	1212	Council	6/30/2019	1.00	Diversity, Equity, Inclusion program
Program Analyst IV	1349	Non-departmental	12/1/2020	1.00	Regional Transportation Funding Strategy
Park Ranger	1187	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1188	Parks and Nature	6/30/2023	1.00	Local Option Levy
Senior Regional Planner	1189	Parks and Nature	6/30/2023	1.00	Local Option Levy
Principal Regional Planner	1190	Parks and Nature	6/30/2023	1.00	Local Option Levy
Assistant Management Analyst	1191	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1192	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1193	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1194	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1195	Parks and Nature	6/30/2023	1.00	Local Option Levy
Volunteer Coordinator II	1196	Parks and Nature	6/30/2023	1.00	Local Option Levy
Volunteer Coordinator II	1197	Parks and Nature	6/30/2023	1.00	Local Option Levy
Associate Natural Resource Scientist	1198	Parks and Nature	6/30/2023	1.00	Local Option Levy
Associate Natural Resource Scientist	1199	Parks and Nature	6/30/2023	1.00	Local Option Levy
Program Assistant II	1200	Parks and Nature	6/30/2023	1.00	Local Option Levy
Program Director	1223	Parks and Nature	6/30/2023	1.00	Local Option Levy
Senior Regional Planner	1224	Parks and Nature	6/30/2023	1.00	Local Option Levy
Associate Management Analyst	1225	Parks and Nature	6/30/2023	1.00	Local Option Levy
Senior Regional Planner	1226	Parks and Nature	6/30/2023	1.00	Local Option Levy
Associate Public Affairs Specialist	1240	Parks and Nature	6/30/2023	1.00	Local Option Levy
Manager I	1263	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1264	Parks and Nature	6/30/2023	1.00	Local Option Levy
Park Ranger	1265	Parks and Nature	6/30/2023	1.00	Local Option Levy
Assistant Management Analyst	1295	Parks and Nature	6/30/2023	1.00	Levy/NA Bond/SW
Maintenance Worker I	1296	Parks and Nature	6/30/2023	1.00	Local Option Levy
Administrative Specialist II	1297	Parks and Nature	6/30/2023	0.80	Local Option Levy
Event Coordinator	1298	Parks and Nature	6/30/2023	0.80	Local Option Levy
Administrative Specialist II	1299	Parks and Nature	6/30/2023	0.50	Local Option Levy
Education Specialist II	1201	Oregon Zoo	6/30/2023	1.00	Local Option Levy
Education Specialist II	1202	Oregon Zoo	6/30/2023	0.60	Local Option Levy
Education Specialist III	1250	Oregon Zoo	6/30/2021	1.00	Grant/OZF funds
Legal Counsel II	1210	Metro Attorney	6/30/2023	1.00	Local Option Levy

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Senior Public Affairs Specialist	1216	Communications	6/30/2023	1.00	Local Option Levy
Senior Public Affairs Specialist	1304	Communications	6/30/2022	1.00	Natural Areas Bond
<i>Continued without Change</i>					
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
Director of Strategic Initiatives - Visitor Venues	1336	MERC Admin	6/30/2019	1.00	MERC Strategic Initiatives

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
Program Director	1125	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Manager II	1127	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
Construction Coordinator	1215	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Senior 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 Assistant II	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 Resources Specialist	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
Senior Regional Planner	1103	Parks and Nature	program duration	1.00	Natural Areas bond program
Natural Resources Specialist	1132	Parks and Nature	program duration	1.00	Natural Areas bond program
Program Supervisor II	1222	Parks and Nature	program duration	0.50	Natural Areas bond program
Senior Public Affairs Specialist	1239	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



## Personnel Services changes detail

The following FTE changes are made in the FY 2018-19 Adopted Budget:

<b>Action - Eliminated Positions (during FY 2017-18)</b>	<b>FTE Change</b>
Limited Duration Maintenance Worker 1 (converted to regular status)	(1.00)
Limited Duration Video and Photography Tech (converted to regular status)	(1.00)
Limited Duration Associate Management Analyst	(0.60)
Limited Duration Education Specialist I	(0.60)
Limited Duration Education Specialist II	(0.75)
Limited Duration Program Assistant II	(1.00)
<b>TOTAL</b>	<b>(4.95)</b>

<b>Action - New Positions</b>	<b>FTE Change</b>
Maintenance Worker I (converted to regular status)	1.00
Video and Photography Tech (converted to regular status)	1.00
Administrative Assistant	1.00
Administrative Specialist	1.00
Administrative Specialist	1.00
Administrative Specialist I	0.50
Administrative Specialist II	1.00
Administrative Technician	1.00
Assistant GIS Specialist	1.00
Associate Management Analyst	1.00
Education Specialist I	0.75
Event Manager I	1.00
Facility Security Agent	1.00
Landfill and Environmental Specialist	1.00
Manager II	1.00
Metro Paint Operations Technician	1.00
Metro Paint Operations Technician	1.00
Metro Paint Operations Technician	1.00
Metro Paint Operations Technician	1.00
Operations Worker	1.00
Operations Worker	1.00
Operations Worker	1.00
Operations Worker	1.00
Program Analyst II	0.50
Program Analyst III	1.00
Program Director	1.00
Program Supervisor I	1.00
Program Supervisor II	1.00
Program Supervisor II	1.00
Scalehouse Technician	1.00
Service II Supervisor	1.00
Service Supervisor III	1.00
Systems Analyst III	1.00
Systems Analyst III	1.00
Technical Specialist II	1.00
<b>TOTAL</b>	<b>33.75</b>

<b>Action - Misc. Actions</b>	<b>FTE Change</b>
Associate Public Affairs Specialist	(0.20)
Education Specialist II	0.40
Event Coordinator	0.20
Program Supervisor II	(0.50)
Senior Public Affairs Specialist	0.50
<b>TOTAL</b>	<b>0.40</b>
<b>TOTAL</b>	<b>29.20</b>

The preceding actions can also be summarized by organizational unit:

	FTE
<b>Communications</b>	
Eliminate Video and Photography Tech (limited duration converted to regular status and transferred to other departments)	(1.00)
<i>Subtotal</i>	<u>(1.00)</u>
<b>Council</b>	
Add Video and Photography Tech (converted to regular status and transferred from Communications)	0.14
Transfer Program Director from Finance and Regulatory Services	1.00
Transfer Senior Management Analyst from Finance and Regulatory Services	1.00
<i>Subtotal</i>	<u>2.14</u>
<b>Finance and Regulatory Services</b>	
Transfer Program Director to Council	(1.00)
Transfer Senior Management Analyst to Council	(1.00)
<i>Subtotal</i>	<u>(2.00)</u>
<b>Human Resources</b>	
Add Program Analyst II	0.50
<i>Subtotal</i>	<u>0.50</u>
<b>Information Services</b>	
Add Technical Specialist II	1.00
Transfer Systems Analyst II to Property and Environmental Services	(1.00)
<i>Subtotal</i>	<u>0.00</u>
<b>Parks and Nature</b>	
Add Administrative Specialist I	0.50
Add Operations Worker	1.00
Add Operations Worker	1.00
Add Operations Worker	1.00
Add Operations Worker	1.00
Add Program Analyst III	0.50
Add Service II Supervisor	1.00
Add Video and Photography Tech (converted to regular status and transferred from Communications)	0.26
Eliminate Associate Management Analyst (limited duration)	(0.30)
Eliminate Program Assistant II (limited duration)	(1.00)
Increase Event Coordinator	0.20
Increase Senior Public Affairs Specialist	0.50
Decrease Associate Public Affairs Specialist	(0.20)
Decrease Program Supervisor II	(0.50)
Transfer Manager I from Property and Environmental Services	0.45
Transfer Program Assistant II from Oregon Zoo	0.50
<i>Subtotal</i>	<u>5.91</u>
<b>Planning and Development</b>	
Add Video and Photography Tech (converted to regular status and transferred from Communications)	0.26
<i>Subtotal</i>	<u>0.26</u>
<b>Research Center</b>	
Add Systems Analyst III	1.00
Add Systems Analyst III	1.00
Add Assistant GIS Specialist	1.00
<i>Subtotal</i>	<u>3.00</u>
<b>Property and Environmental Services</b>	
Add Administrative Specialist	1.00
Add Administrative Specialist	1.00
Add Administrative Specialist II	1.00
Add Associate Management Analyst	1.00
Add Landfill and Environmental Specialist	1.00
Add Manager II	1.00
Add Metro Paint Operations Technician	1.00
Add Metro Paint Operations Technician	1.00
Add Metro Paint Operations Technician	1.00
Add Metro Paint Operations Technician	1.00
Add Program Analyst III	0.50
Add Program Director	1.00
Add Program Supervisor II	1.00
Add Program Supervisor II	1.00
Add Scalehouse Technician	1.00
Add Service Supervisor III	1.00
Add Video and Photography Tech (converted to regular status and transferred from Communications)	0.27
Eliminate Associate Management Analyst (limited duration)	(0.30)
Increase Education Specialist II	0.40
Transfer Systems Analyst II from Information Services	1.00
Transfer Manager I to Parks and Nature	(0.45)
Transfer Principal Regional Planner to Expo Center	(0.50)
Transfer Principal Regional Planner to Oregon Convention Center	(1.00)
<i>Subtotal</i>	<u>14.92</u>

	FTE
<b>Visitor Venues</b>	
<i>MERC Administration</i>	
Add Video and Photography Tech (converted to regular status and transferred from Communications)	0.07
Transfer Assistant Management Analyst to other Visitor Venues	(0.75)
Transfer Communications and Policy Development Manager to Oregon Zoo	(0.25)
Transfer Principal Regional Planner to Oregon Convention Center	(1.00)
Transfer Principal Regional Planner to Portland's Centers for the Arts	(1.00)
Transfer Program Assistant III to other Visitor Venues	(0.15)
Transfer Program Director to other Visitor Venues	(0.30)
<i>Expo Center</i>	
Add Event Manager I	1.00
Transfer Assistant Management Analyst from MERC Administration	0.07
Transfer Principal Regional Planner from Property and Environmental Services	0.50
Transfer Program Assistant III from MERC Administration	0.02
Transfer Program Director from MERC Administration	0.03
<i>Oregon Convention Center</i>	
Transfer Assistant Management Analyst from MERC Administration	0.45
Transfer Principal Regional Planner from MERC Administration	1.00
Transfer Principal Regional Planner from Property and Environmental Services	1.00
Transfer Program Assistant III from MERC Administration	0.09

## Four-year FTE history

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>TOTAL AGENCY</b>	<b>844.05</b>	<b>860.66</b>	<b>889.56</b>	<b>918.76</b>
<b>General Fund</b>	<b>297.05</b>	<b>302.43</b>	<b>307.00</b>	<b>311.26</b>
<b>Communications</b>	<b>25.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Visual Communication Designer			0.50	0.50
Associate Public Affairs Specialist	2.00	1.00	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
Principal Public Affairs Specialist				1.00
Program Supervisor II	2.00			
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	13.00	3.00	3.00	2.00
Senior Visual Communication Designer	1.00	1.00	0.50	0.50
Video and Photography Tech		1.00	1.00	
<b>Council</b>	<b>31.50</b>	<b>30.00</b>	<b>31.00</b>	<b>33.14</b>
Administrative Assistant II	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	
Policy Advisor	4.00	4.00	4.00	4.00
Policy Analyst	6.00	7.00	9.00	8.00
Policy Analyst II	1.00			
Program Analyst II	1.00			
Program Analyst III	0.50	1.00	1.00	2.00
Program Analyst IV	4.00	3.00	3.00	3.00
Program Analyst V	2.00	2.00	2.00	2.00
Program Director	1.00	1.00	1.00	3.00
Senior Management Analyst				1.00
Video and Photography Tech				0.14
<b>Finance and Regulatory Services</b>	<b>37.80</b>	<b>37.00</b>	<b>39.00</b>	<b>37.50</b>
Accountant I	2.00	2.00	2.00	2.00
Accountant II	5.70	6.70	5.70	5.70
Accountant III			1.00	1.00
Accounting Technician II	5.00	4.00	4.00	4.00
Assistant Management Analyst	1.00			
Associate Management Analyst	4.00	5.00	6.00	6.00
Budget Coordinator	1.00	1.00	1.00	
Director	1.00	1.00	1.00	1.00
Investment Coordinator	0.80	1.00		
Manager I	6.00	4.00	4.00	4.00
Manager II	1.00	1.00		
Payroll Specialist	1.80	1.80	1.80	2.80
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	2.00	1.00

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Program Supervisor II			1.00	2.00
Senior Management Analyst	4.50	4.50	4.50	4.00
<b>Human Resources</b>	<b>19.80</b>	<b>21.80</b>	<b>21.80</b>	<b>22.30</b>
Administrative Assistant III	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	3.00	3.00
Program Analyst I	3.80	3.80	3.80	3.80
Program Analyst II				0.50
Program Analyst III	3.00	4.00	3.00	3.00
Program Analyst IV	5.00	6.00	6.00	4.00
Program Analyst V	3.00	3.00	3.00	5.00
<b>Information Services</b>	<b>27.50</b>	<b>28.50</b>	<b>30.50</b>	<b>30.50</b>
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	2.00
Manager II				1.00
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	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			
Systems Analyst II	3.00	2.00	3.00	2.00
Systems Analyst III	4.00	6.00	7.00	7.00
Systems Analyst IV	3.00	3.00	3.00	3.00
Technical Specialist II	4.00	4.00	4.00	5.00
<b>Office of Metro Attorney</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>
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	1.00	1.00	1.00	
Legal Counsel II	7.00	7.00	7.00	8.00
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	2.00	2.00	2.00	1.00
Program Analyst V				1.00
<b>Office of the Auditor</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Assistant	1.00	1.00	1.00	1.00
Principal Management Auditor	3.00	3.00	3.00	3.00
Senior Management Auditor	1.00	1.00	1.00	1.00
<b>Parks and Nature</b>	<b>37.55</b>	<b>46.28</b>	<b>46.43</b>	<b>49.04</b>
Administrative Specialist II		1.00	1.00	1.00
Administrative Specialist IV	0.30	0.50	0.50	0.50
Arborist	1.00	1.00	1.00	1.00
Assistant Management Analyst	2.00			
Associate Management Analyst	0.15	2.85	2.85	0.70
Associate Natural Resource Scientist	0.80	0.80	0.80	0.80
Associate Public Affairs Specialist		2.00	2.10	1.80
Director	0.40	0.65	0.65	0.65
Education Specialist II			1.00	1.00
Event Coordinator				1.00
Maintenance Technician	1.00	1.00	1.00	1.00

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Manager I	1.00	1.70	2.75	2.35
Manager II	3.40	2.70	2.70	2.80
Natural Resource Specialist	1.00	1.00	1.00	1.00
Natural Resource Specialist Lead	2.00	2.00	2.00	2.00
Natural Resource Technician	1.00	1.00	1.00	1.00
Park Ranger	5.00	6.00	6.00	6.00
Park Ranger Lead	4.00	3.00	3.00	3.00
Principal Regional Planner	2.00	2.00	2.00	2.60
Program Analyst III				0.40
Program Analyst IV	1.00			
Program Assistant II				0.50
Program Assistant III	2.50	2.50	2.50	2.50
Program Director	1.00	1.33	1.33	1.33
Program Supervisor II	0.40	1.65	0.65	0.55
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	2.00	1.00	3.00
Senior Natural Resource Scientist	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist		3.00	3.00	3.70
Video and Photography Tech				0.26
Volunteer Coordinator II	1.00	1.00	1.00	1.00
<b>Planning and Development Department</b>	<b>48.30</b>	<b>57.30</b>	<b>56.80</b>	<b>57.06</b>
Administrative Specialist II	2.00	3.50	3.50	3.50
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Transportation Planner	1.00	1.00		
Associate Management Analyst	1.00	1.00	1.00	1.00
Associate Transportation Planner	2.00	2.00	3.00	3.00
Deputy Director	2.00	2.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	2.00	3.00	4.00	4.00
Manager II	2.00	2.00	2.00	2.00
Principal Regional Planner	5.50	7.50	7.00	7.00
Principal Transportatin Planner	6.00	6.00	6.00	6.00
Program Assistant II	1.80	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	1.00
Senior Management Analyst	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist		5.00	5.00	5.00
Senior Regional Planner	5.00	4.50	4.50	4.50
Senior Transportation Planner	9.00	8.00	8.00	8.00
Transportation Engineer	1.00	1.00	1.00	1.00
Video and Photography Tech				0.26
<b>Property and Environmental Services</b>	<b>19.60</b>	<b>18.55</b>	<b>17.47</b>	<b>15.72</b>
Administrative Specialist I	1.00			
Administrative Specialist II	1.00	2.00	1.40	1.40
Administrative Specialist IV	0.25			
Assistant Management Analyst	0.40	0.25	0.25	0.25
Associate Management Analyst	2.00	1.30	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	0.10	0.10	0.10

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
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	0.75	0.75
Manager I	1.30	1.30	1.30	0.05
Manager II	0.40	0.45	0.40	1.00
Principal Regional Planner	1.00	1.00	1.00	0.50
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00
Program Assistant II	1.30	1.55	0.75	0.75
Program Assistant III			0.12	0.12
Program Director				0.40
Program Supervisor II	0.10	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
<b>Research Center</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>31.00</b>
Administrative Specialist IV	1.00	1.00		
Assistant GIS Specialist	1.00	1.00	1.00	1.00
Associate GIS Specialist	1.00	1.00	1.00	2.00
Associate Researcher & Modeler	3.00	1.00	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	1.00
Manager I	1.00	1.00	1.00	2.00
Manager II	2.00	2.00	2.00	2.00
Principal GIS Specialist	3.00	3.00	2.00	2.00
Principal Researcher & Modeler	4.00	4.00	4.00	3.00
Program Analyst IV			1.00	1.00
Program Analyst V	1.00	1.00		
Senior GIS Specialist	5.00	5.00	5.00	5.00
Senior Researcher & Modeler	4.00	6.00	6.00	6.00
Systems Analyst III				2.00
Systems Analyst IV			1.00	1.00
<b>Non-Departmental</b>	<b>0.00</b>	<b>0.00</b>	<b>1.00</b>	<b>1.00</b>
Program Analyst IV			1.00	1.00
<b>MERC Fund</b>	<b>186.35</b>	<b>189.95</b>	<b>195.65</b>	<b>200.97</b>
<b>Expo Center</b>	<b>15.80</b>	<b>15.30</b>	<b>15.80</b>	<b>17.42</b>
Administrative Assistant	1.50	1.50	2.00	1.00
Administrative Technician	0.05	0.05	0.05	0.05
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Assistant Management Analyst				0.07
Director - Expo Center	1.00	1.00	1.00	1.00
Electrician	0.50	0.50	0.50	0.50
Event Manager I				1.00
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
Principal Regional Planner				0.50
Program Assistant III				0.02
Program Director				0.03
Sales Associate				1.00
Sales Manager	1.00			
Sales Manager II		1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05



## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
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	2.00
Utility Maintenance Lead	1.00	1.00	1.00	1.00
Utility Maintenance Specialist	3.00	3.00	3.00	3.00
<b>MERC Administration</b>	<b>6.50</b>	<b>6.60</b>	<b>7.80</b>	<b>4.42</b>
Administrative Assistant IV	0.85	0.85	0.85	0.85
Assistant Management Analyst	0.60	0.75	0.75	
Communications and Policy Development Manager				0.75
Construction Coordinator	1.00	1.00	1.00	
Director of Strategic Initiatives - Visitor Venues			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	0.25	0.30	
Policy Advisor	1.00	1.00	1.00	
Policy Analyst	1.00	1.00		
Program Assistant III			0.15	
Program Director				1.00
Senior Regional Planner			1.00	
Video and Photography Tech				0.07
<b>Oregon Convention Center</b>	<b>114.65</b>	<b>115.65</b>	<b>115.65</b>	<b>118.42</b>
Administrative Assistant	4.00	4.00	4.00	1.00
Administrative Operations Supervisor			1.00	
Administrative Technician	3.15	3.15	3.15	6.15
Admissions Staffing Manager	0.25	0.25	0.25	0.25
Assistant Director of Sales	1.00			
Assistant Management Analyst				0.45
Assistant Operations Manager			1.00	
Assistant Executive Director	1.00	1.00	1.00	1.00
Audio Visual Manager		1.00	1.00	1.00
Audio Visual Production Supervisor			1.00	1.00
Audio Visual Services Supervisor			1.00	1.00
Audio Visual Supervisor	1.00	2.00		
Audio Visual Technician	1.00			
Audio Visual Technician Lead	3.00	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	1.00
Electrician	5.00	5.00	5.00	5.00
Event Manager	6.00	2.00	2.00	2.00
Event Manager I			1.00	
Event Manager II		4.00	2.00	3.00
Event Manager III		1.00	2.00	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	9.00	9.00
Graphic Designer	1.00	1.00		
Guest Services Supervisor				1.00
House /Event Manager	0.75	0.75	0.75	0.75
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	1.00

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Marketing & Promotions Coordinator II			2.00	1.00
Marketing & Web Services Manager	1.00	1.00	1.00	1.00
Operating Engineer I	2.00			
Operating Engineer II	3.00	5.00	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	2.00
Principal Regional Planner				2.00
Program Assistant III				0.09
Program Director				0.18
Receptionist				1.00
Sales Coordinator				1.00
Sales Manager	4.00			
Sales Manager II		4.00	4.00	4.00
Secretary	1.00	1.00	1.00	
Security Manager	0.90	0.90	0.90	0.95
Senior Event Manager	1.00			
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Services Sales Coordinator I	1.00	1.00	1.00	1.00
Services Sales Coordinator II	2.00	2.00	4.00	4.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00
Supervisor of Security Services				1.00
Sustainability Coordinator	1.00	1.00	1.00	1.00
Technology Services Manager	1.00	1.00	1.00	1.00
Telecom & Info Systems Technician	1.00	1.00	1.00	1.00
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			
Utility Worker				34.00
Utility Worker II	40.00	40.00	34.00	
Volunteer Services Coordinator	0.60	0.60	0.60	0.60
<b>Portland'5 Centers for the Arts</b>	<b>49.40</b>	<b>52.40</b>	<b>56.40</b>	<b>60.71</b>
Admin Operations Supervisor		1.00	1.00	1.00
Administrative Assistant	1.00	1.00	2.00	2.00
Administrative Technician	1.80	1.80	2.80	4.80
Admissions Staffing Manager	0.55	0.55	0.55	0.55
Assistant Director of Marketing			1.00	1.00
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Management Analyst				0.23
Assistant Operations Mgr	1.00	1.00	1.00	1.00
Assistant Production Supervisor		1.00	1.00	1.00
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00
Asst Executive Director - P'5	1.00			
Asst Sales & Booking Manager	1.00	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				1.00
Director of Operations - P'5			1.00	
Educ & Comm Engagemnt Coord			1.00	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

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Facility Maintenance Supervisor	1.00	1.00	1.00	
Facility Manager- P5				1.00
Facility Security Agent	1.00	1.00	2.00	3.00
Lead Electrician	1.00		1.00	1.00
Marketing & Promotions Coordinator I	1.00			
Marketing & Promotions Coordinator II	2.00	3.00	3.00	3.00
Operating Engineer II	3.00	4.00	3.00	3.00
Operations Manager - P'5	1.00	1.00		
Principal Regional Planner				1.00
Program Assistant III				0.04
Program Director				0.09
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	
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
Ticket Services Coordinator	2.00	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	3.00	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
<b>Natural Areas Fund</b>	<b>20.25</b>	<b>20.49</b>	<b>16.34</b>	<b>17.59</b>
<b>Parks and Nature</b>	<b>20.25</b>	<b>20.49</b>	<b>16.34</b>	<b>17.59</b>
Administrative Specialist IV	0.30	0.50	0.50	0.50
Assistant Management Analyst	0.20	0.20	0.20	0.20
Associate Regional Planner	1.00			
Director	0.30	0.35	0.35	0.35
Manager I	0.05	0.35		0.25
Manager II	0.50	0.20		0.50
Natural Resource Specialist	1.00	1.00	1.00	1.00
Natural Resource Technician	1.00	1.00	1.00	1.00
Principal Regional Planner		0.20		1.00
Program Assistant III	1.00	1.00	1.00	1.00
Program Director	1.00	1.34	1.34	1.34
Program Supervisor II	1.50	1.95	0.95	0.95
Property Management Specialist	1.20	1.20		
Property Management Technician	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	2.00	2.00
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	1.00		0.50	
Senior Regional Planner	3.00	4.00	3.50	3.50
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>Oregon Zoo</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
Assistant Management Analyst	2.00	2.00	2.00	1.00
Construction Coordinator	2.00	2.00	2.00	3.00
Manager II	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
<b>Oregon Zoo Operating Fund</b>	<b>192.65</b>	<b>194.60</b>	<b>201.60</b>	<b>201.75</b>
<b>Oregon Zoo</b>	<b>192.65</b>	<b>194.60</b>	<b>201.60</b>	<b>201.75</b>
Administrative Assistant IV	1.15	1.15	1.15	1.15
Administrative Specialist II	2.00			
Administrative Specialist III	4.00	5.50	4.50	4.50
Administrative Specialist IV	1.00	1.00	2.00	2.00
Admissions Lead	2.60	2.60	2.60	2.60
Animal Keeper	37.00	36.00	35.50	35.50
Associate Management Analyst	1.00	1.00	1.00	1.00
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	3.00	1.00	1.00	1.00
Associate Visual Communication Designer	2.50	2.00	2.50	2.50
Cash Office Clerk	0.75	0.75	0.75	0.75
Communications and Policy Development Manager				0.25
Construction Coordinator	1.00			
Custodial Lead	1.00			
Custodian	6.00	6.00	6.00	6.00
Deputy Conservation Manager	1.00	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Digital Media Specialist		1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Education Specialist I	4.60	6.10	9.10	9.25
Education Specialist II	4.90	3.75	0.75	
Education Specialist III	6.00	6.00	5.00	5.00
Electrician II	1.00	1.00	1.00	1.00
Endocrinology Research Technician	1.00	1.00	1.00	1.00
Event Coordinator	1.00	1.00	2.00	2.00
Food Service Worker 1	0.80	0.80	0.80	0.80
Food Service Worker 2			5.60	5.60
Food Service Worker 3	3.20	3.20	6.20	6.20
Food Service/Retail Specialist	4.80	4.80	4.80	4.80
Gardener	8.00			
General Manager, Visitor Venues	0.25	0.25	0.25	0.25
Horticulturist		8.00	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	3.00
Maintenance Worker 1			1.00	1.00
Maintenance Worker 2	10.00	11.00	11.00	10.00
Maintenance Worker 3	3.00	3.00	2.00	2.00
Manager I	2.00	3.00	2.00	1.00
Manager II	5.00	6.00	6.00	7.00
Nutrition Technician 1	2.00	2.00	2.00	2.00
Nutritionist	1.00	1.00	1.00	1.00
Operations Lead		2.00	2.00	2.75
Operations/Warehouse Worker		2.00	2.00	2.00
Program Analyst IV	2.00	2.00	2.00	2.00
Program Assistant I	1.75	1.75	1.75	1.00
Program Assistant II	2.50	2.50	2.50	2.00
Program Assistant III		0.60		
Program Director	1.00	1.00	1.00	1.00
Program Supervisor I	2.00	3.00	3.00	3.00
Program Supervisor II	6.00	5.00	6.00	7.00

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
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	8.50	8.50	8.50
Senior Gardener	1.00			
Senior Horticulturist		1.00	1.00	1.00
Senior Public Affairs Specialist	3.00	3.00	3.00	3.00
Service Supervisor I	3.00	3.00	2.00	2.00
Service Supervisor II	8.00	7.00	4.00	4.00
Service Supervisor III	4.00	4.00	8.00	8.00
Service Supervisor IV	1.00	2.00	1.00	1.00
Sr Visual Communication Designer	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Veterinarian I	1.00	2.00	2.00	3.00
Veterinarian II	1.00	1.00	1.00	
Veterinary Technician	3.00	3.00	3.00	3.00
Video and Photography Tech	0.50	0.50	0.50	0.50
Volunteer Coordinator II	2.00	2.00	2.00	2.00
Warehouse Lead	1.00			
Warehouse Worker	2.00			
Zoo Registrar	1.00	1.00	1.00	1.00
<b>Parks and Natural Areas Local Option Levy Fund</b>	<b>33.80</b>	<b>29.73</b>	<b>37.18</b>	<b>42.03</b>
<b>Parks and Nature</b>	<b>33.80</b>	<b>29.73</b>	<b>37.18</b>	<b>42.03</b>
Administrative Specialist I	0.75			0.50
Administrative Specialist II	1.00	0.75	1.30	1.30
Administrative Specialist III				0.50
Assistant Management Analyst	1.50	1.50	1.50	1.50
Assistant Public Affairs Specialist	1.00			
Assistant Regional Planner	1.00	1.00		
Associate Management Analyst	1.95	1.95	1.15	1.00
Associate Natural Resource Scientist	2.20	2.20	2.20	2.20
Associate Public Affairs Specialist			0.70	
Associate Regional Planner	1.00	1.00	1.00	
Construction Coordinator	1.00	1.00	1.00	
Education Specialist II			2.60	2.60
Education Specialist III			1.00	1.00
Event Coordinator	0.50	0.50		
Maintenance Worker 1	0.50	0.50	1.00	1.00
Manager I			0.30	2.90
Manager II	0.10	0.10	1.30	1.70
Natural Resource Specialist	1.00			
Natural Resource Technician	4.00	4.00	4.00	
Operations Worker				4.00
Park Ranger	4.00	4.00	4.00	8.00
Policy Advisor	1.00			
Principal Regional Planner			1.00	1.00
Program Analyst III				0.10
Program Assistant II	2.00	2.00	2.00	1.00
Program Assistant III	0.30	0.50	0.50	0.50
Program Director		0.33	0.33	0.33
Program Supervisor II		1.40	0.40	
Property Management Specialist			1.20	0.20
Property Management Technician			0.20	0.20

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Senior Management Analyst	1.00	1.00	2.00	2.00
Senior Public Affairs Specialist	1.00			
Senior Real Estate Analyst				1.00
Senior Regional Planner	3.00	3.00	2.50	4.50
Service II Supervisor				1.00
Service Supervisor III	1.00			
Service Supervisor IV	2.00	2.00	2.00	
Volunteer Coordinator II	1.00	1.00	2.00	2.00
<b>Solid Waste Fund</b>	<b>107.45</b>	<b>114.16</b>	<b>121.79</b>	<b>137.96</b>
<b>Finance and Regulatory Services</b>	<b>2.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
Policy Advisor	1.00			
Senior Management Analyst	1.50	0.50	0.50	
<b>Property and Environmental Services</b>	<b>104.95</b>	<b>113.66</b>	<b>121.29</b>	<b>137.96</b>
Administrative Specialist				2.00
Administrative Specialist II			0.60	1.60
Administrative Specialist III	1.00	1.00	1.00	1.00
Administrative Specialist IV	1.15	1.00	1.00	1.00
Assistant Management Analyst	2.30	1.30	1.30	1.30
Assistant Solid Waste Planner	1.00			
Associate Management Analyst	0.30	1.30	1.30	2.00
Associate Public Affairs Specialist			1.00	1.00
Associate Regional Planner			1.00	
Associate Solid Waste Planner	2.00	3.00	3.00	3.00
Director	0.95	0.90	0.90	0.90
Education Specialist I	1.80	2.40	2.40	
Education Specialist II			0.50	3.30
Education Specialist III	2.00	2.00	2.00	2.00
Facilities Maintenance Technician	1.00			
Hazardous Waste Specialist	5.00	5.00	5.00	5.00
Hazardous Waste Technician	19.30	21.00	21.00	21.00
Landfill & Environmental Specialist	3.00	4.00	4.00	4.00
Landfill and Environmental Sepcialist				1.00
Latex Operations Specialist	1.00	2.00		
Latex Operations Technician	2.00	1.00		
Latex Retail Technician	1.00	1.00		
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Manager I	6.65	6.65	4.65	3.45
Manager II	1.30	0.30	2.30	5.00
Metro Paint Operat Specialist			2.00	2.00
Metro Paint Operat Technician			2.00	2.00
Metro Paint Operations Technician				4.00
Policy Advisor		1.00		
Principal Regional Planner			1.00	1.00
Principal Solid Waste Planner	5.00	5.65	5.65	6.65
Program Analyst III				0.50
Program Assistant II	5.00	3.00	3.80	3.80
Program Assistant III	2.20	4.00	5.73	4.73
Program Director	2.00	3.00	3.00	4.30
Program Supervisor I	1.00	2.00	2.00	2.00
Program Supervisor II	6.00	5.90	6.90	7.90
Scalehouse Technician	8.85	8.76	8.76	9.76
Senior Engineer	3.00	3.00	3.00	3.00

## Four-year FTE history, *continued*

	Amended FY 2015-16	Amended FY 2016-17	Amended FY 2017-18	Adopted FY 2018-19
Senior Management Analyst	2.00	3.00	3.00	4.00
Senior Public Affairs Specialist		4.00	4.00	4.00
Senior Regional Planner	1.00	2.00	1.00	2.00
Senior Solid Waste Planner	13.15	11.50	13.50	12.50
Service Supervisor III	1.00	1.00	1.00	2.00
Systems Analyst II				1.00
Video and Photography Tech				0.27
<b>General Asset Management Fund</b>	<b>0.50</b>	<b>3.30</b>	<b>4.00</b>	<b>1.20</b>
<b>Parks and Nature</b>	<b>0.50</b>	<b>3.30</b>	<b>4.00</b>	<b>1.20</b>
Administrative Specialist III		1.00	1.00	0.50
Associate Public Affairs Specialist			1.00	
Principal Regional Planner		0.80	1.00	0.40
Program Analyst IV		1.00		
Senior Public Affairs Specialist	0.50	0.50		0.30
Senior Regional Planner			1.00	

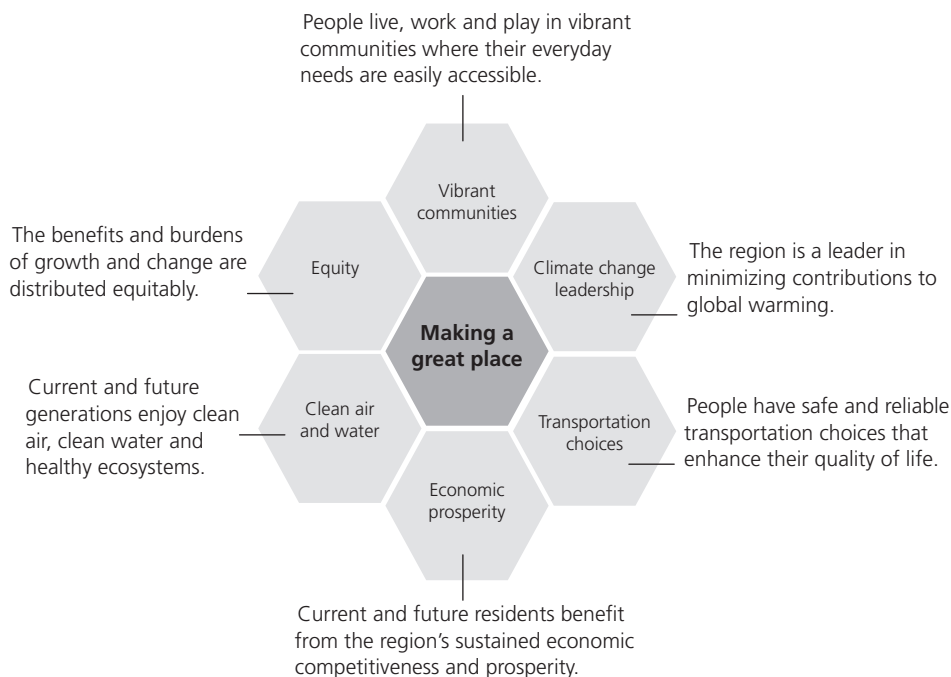




Development of the budget is an important and legally required process. The result is a policy and financial plan covering all of Metro's programs and services. The budget document presents a strategically focused discussion of goals and objectives, programs and outcomes and spending priorities within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

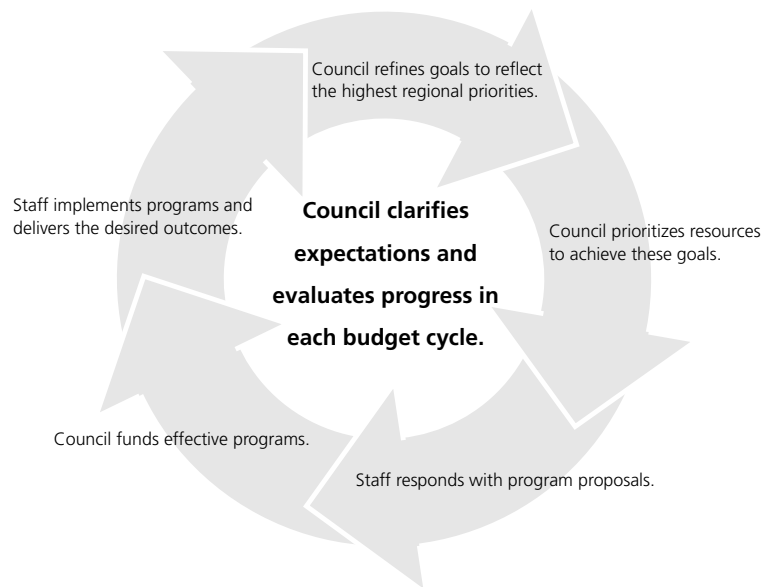
## THE STRATEGIC BUDGET PROCESS

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

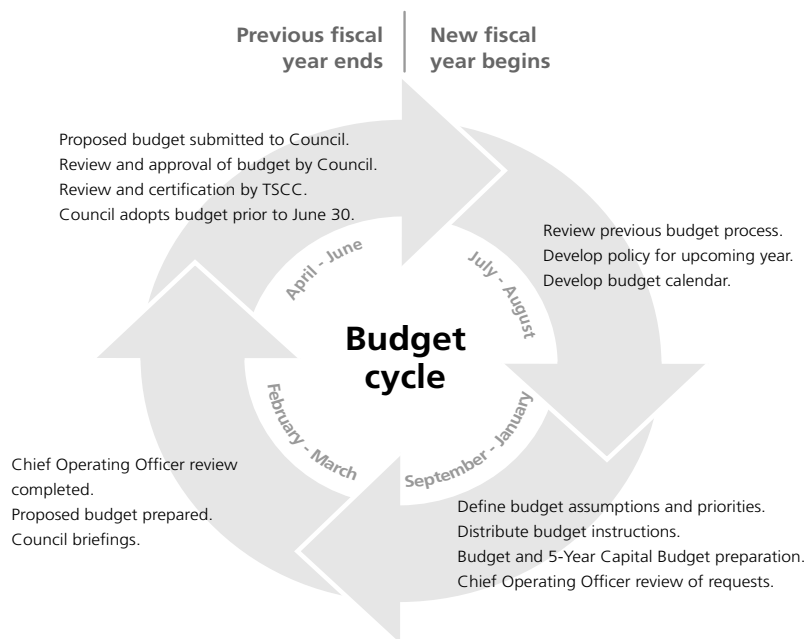
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation 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

Preparation and analysis of Five Year Forecasts for all major operating areas	September – December 2017
Council holds strategic planning work sessions to provide direction on programs and upcoming budget	December 2017 - February 2018
Financial Planning issues budget instructions and assumptions	Early December 2017
Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning	January 12, 2018
Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages	January 16 – 26, 2018
COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests	February 5 – March 2, 2018
COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget	By March 2, 2018
Final proposed budgets due from all departments	March 9, 2018
Financial Planning produces Proposed Budget documents	March 12 – 28, 2018
Proposed Budget released to Council for individual review	March 29, 2018
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 12, 2018
Council work sessions on proposed budget	April 17, 2018
Council public hearing; budget approval and tax levies (Resolution No. 18-4873)	May 3, 2018
Metro submits approved budget to Tax Supervising and Conservation Commission	By May 15, 2018
Tax Supervising and Conservation Commission public comment period	May 16–June 6, 2018
Tax Supervising and Conservation Commission public hearing on approved budget	June 7, 2018
Council work session on approved budget and final amendments	June 12, 2018
Council considers and approves final amendments to budget; public hearing	June 14, 2018
Council budget public hearing; adoption (Resolution No. 18-4874A)	June 21, 2018
File property tax levies with Tax Supervising and Conservation Commission and three counties	By July 15, 2018

### **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-general obligation 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 accounting for in this fund. The proceeds are used to finance projects such as construction, renovations and repairs at the Metro Regional Center, the Lone Fir Cemetery and the Washington Park parking lot. Proceeds have also been used for contributions to TriMet for the zoo light rail station, construction of the Expo Center Hall D replacement and the 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 revenues are charges to organization units for debt service, bond and loan proceeds and interest earnings. In the CAFR, this fund is segregated and then combined with other applicable funds for proper GAAP classification within the General Fund (building and property management and OCC hotel) and the MERC and Oregon Zoo enterprise funds 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 \$10,000 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 \$1.00 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.

