

Proposed Budget

FY 2020-21



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

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

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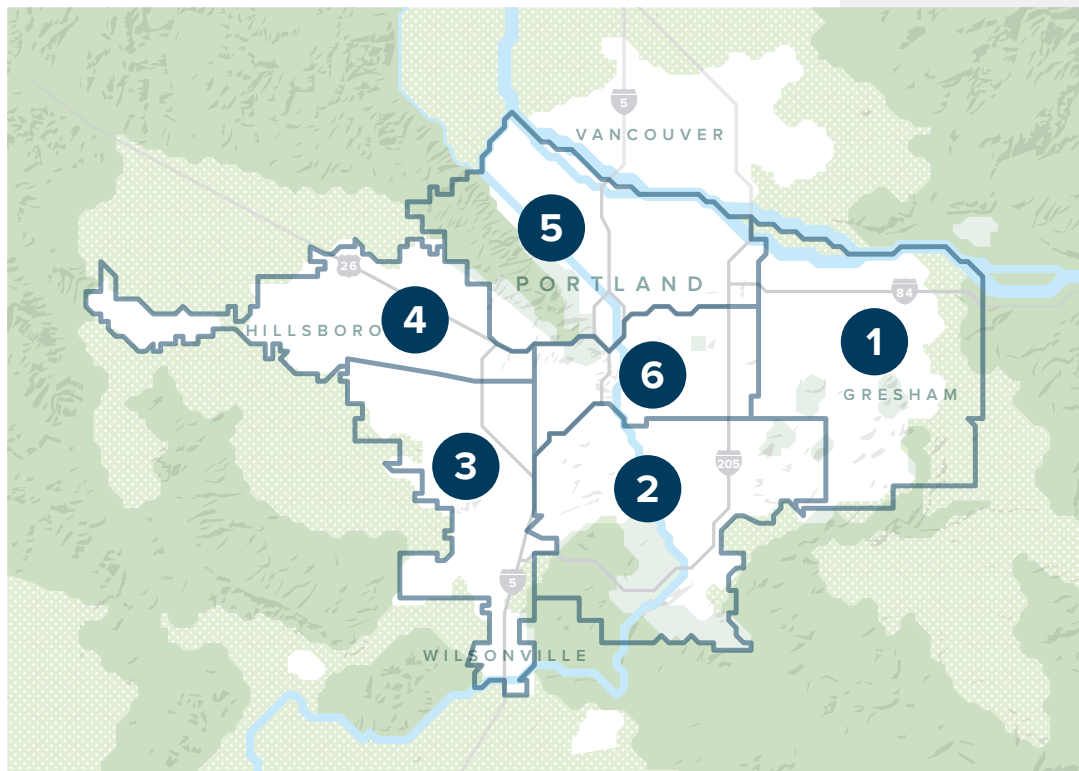
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Proposed Budget Fiscal Year 2020-21

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FY 2020-21 Proposed Budget

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Metro's proposed budget for FY 2020-21 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 summary highlights, and summarizes staffing changes.

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 18 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 2020-21 through 2024-25 is included in the FY 2020-21 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, pension obligation bonds, general obligation bonds, and full faith and credit bonds.

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, budget transfers, excise taxes, GASB 54 fund balance designation, General Fund Reserves detail, limited duration positions and FTE history. The glossary is also located in this section.



Chief Operating Officer's Budget Message

April 2020

To the Metro Council, residents, valued employees and community and regional partners:

This proposed FY 2020-21 budget for Metro Council consideration is presented at a time of unprecedented uncertainty because of the rapid spread of the COVID-19 virus. As of this writing, the Oregon Convention Center is operating as a shelter for people experiencing homelessness and the Portland Expo Center is operating as a drive-thru testing center in partnership with OHSU.

Metro staff is working tirelessly to understand what Metro's financial future might hold and leadership is making difficult decisions to meet this new reality.

The budget presented below predates the pandemic and reflects a financial health that was the product of a vibrant regional economy, strong fiscal practices, a clear policy agenda developed by the Metro Council, and a collaborative relationship with Metro's labor unions.

As laid out in state statute, we will work together to modify this budget before Council's adoption at the end of June 2020. We will almost certainly need to make additional adjustments through budget amendments to balance to our new fiscal reality.

That being said, what follows remains an important and useful document. It represents Metro's financial plan for accomplishing greater Portland's goals and provides an annual opportunity for the public, the Metro Council and Metro's staff to evaluate how we're faring as a region, assess our progress towards the six desired regional outcomes, and ensure our programs and activities are effective and efficient in providing excellent public services to the people of greater Portland.

The budget that was prepared before the pandemic highlights four major issues.

This proposed budget funds the Metro Council's priorities

Metro Council President Lynn Peterson and the Metro Council have designated a series of strategic priorities to position 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 Metro's four major lines of business – solid waste, parks and nature, planning and development, and visitor venues – this budget invests in our core services and key initiatives that improve the quality of our programs and services for the benefit of the people of greater Portland. Some of the notable initiatives that will be funded in this budget include:

- Refreshing the region's 2040 vision with an updated plan for housing, employment land,
- Implementing voter-approved housing and parks measures,
- Advancing new investments to make our roads, bridges, sidewalks, bike lanes and transit system safer and easier to use,
- Increasing Metro's leadership on climate mitigation and resilience,
- Working with partners to improve the market for plastics recycling and increase the composting of food scraps,
- Providing better and more equitable access to garbage and recycling services,
- Investing in the long-term health of the region's performing arts centers, visitor venues and the Oregon Zoo,

- Ensuring Metro continues to recruit and retain the most effective and innovative employees by being an employer of choice, and
- Advancing racial equity and inclusion by investing in more diverse workplaces and in the capacity of communities of color to influence public decisions and programs.

This is just a small sampling of the work that will be accomplished in FY 2020-21. The proposed budget funds Metro's 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 greater Portland'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.

The Metro Council continues to prioritize 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. The Council also is committed to investing in communities of color directly to help provide more and better access to decisions.

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;
- Support for department implementation of previously adopted department specific equity planning and new planning for remaining departments;
- Implementing the Construction Careers Pathway Project (C2P2), including funds to establish the goals and implement the actions called for in the adopted C2P2 regional framework;
- Increasing training and collaboration with partners to increase the knowledge, skills and capacity of Metro staff to work effectively with communities of color and other underserved groups;
- New funding for the Civic Engagement Capacity Building grants to support long-term partnerships with community-based organizations serving communities of color to expand their civic and community engagement capacity;
- Ongoing support for partnerships for institutional change, which provides youth- and partner-led opportunities for Metro leaders to sustain honest, open and direct relationships with community partners that challenge Metro's assumptions and processes to create a more equitable institution;
- Increasing access to garbage and recycling facilities for communities of color and low income communities and creating more employment and contracting opportunities for people of color;
- Implementing the more than 40 actions from the Regional Waste Plan that focus directly on advancing equity and reducing disparities;
- Implementing the 2018 voter-approved parks bond in ways that ensure parks and nature across greater Portland benefit people of color, Indigenous people, people with low incomes, people with disabilities and others who have not benefited equitably from past investments;

- Implementation of American Disability Act (ADA) assessments and related actions across Metro’s facilities;
- Increased investment in 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”

In addition to the unprecedented uncertainty created by the corona virus, previous long-term forecasts for the General Fund, the Oregon Zoo and Portland’s Centers for the Arts, in particular, reflect that the financial constraints we have faced in preparing this budget are long-term and are structural in nature. Despite several voter-approved program expansions, personnel costs are growing at more than 6 percent on average. 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. The Oregon PERS rate adjusts every two years, with the last increase on July 1, 2019 by about 33%. While the rate does not increase in the FY 2020-21 budget, the rate is expected to increase significantly on July 1, 2021 and then increase again, more moderately, on July 1, 2023. Metro also continues to work on complying with Oregon’s new pay equity law. Metro is required – and desires – to address inequities as they are determined. Additionally, we expect that health care costs will increase by approximately 10% during this budget cycle.

Finally, as has been the case for several years, the cost of personnel is among the most challenging that we face. 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 directed by the Council, Metro strives to be an employer of choice in greater Portland. This budget ensures wages, benefits and working conditions reflect our values. 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

Metro must invest in its systems and structures. The proposed budget includes those investments and others aimed at increasing our efficiency.

- *Technology.* The proposed budget includes investments in our technology infrastructure, all of which are needed to continue to update software and other systems to meet current needs and employee expectations. In particular, this budget includes continuing improvements to Metro’s websites, payroll and accounting systems, as well as other critical elements that serve to ensure a secure IS infrastructure, which is used by every Metro department.
- *Buildings and Physical Assets.* The proposed budget invests in Metro’s capital assets, with ongoing investments in our visitor venues. Planned projects include continued upgrades at the Oregon Convention Center, acoustical enhancements at the Arlene Schnitzer Concert Hall, and completion of the polar bear, primate, and rhino habitats which are the final construction projects of the 2008 voter-

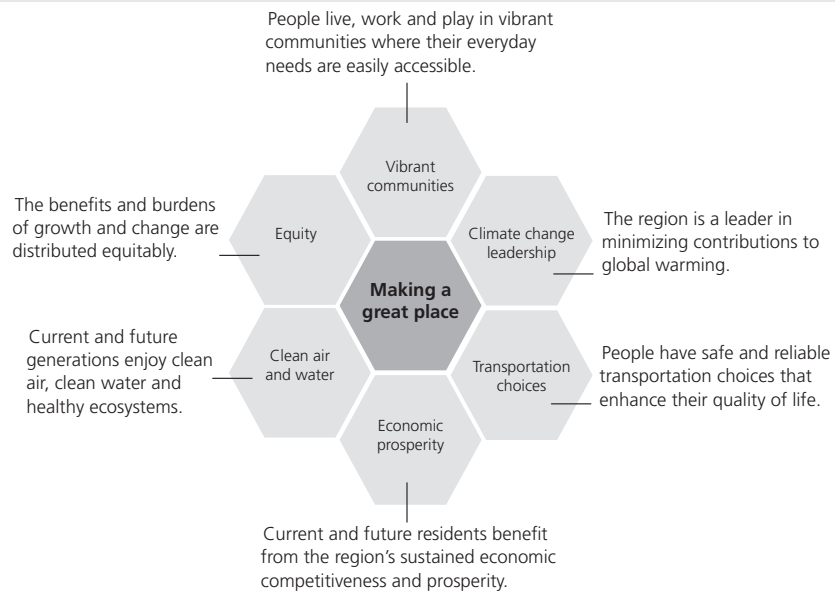
approved Oregon Zoo Infrastructure and Animal Welfare bonds. Also included in this budget, is the third year of investments in improving Metro’s headquarters, the Metro Regional Center (MRC) building. Projects include ADA upgrades, interior and exterior coatings, lighting upgrades, and elevator retrofits and are funded by full faith and credit bonds approved by Council and issued in 2018.

How the budget proposal was developed

The Metro Council provided direction about strategic priorities and key Council initiatives that would focus their efforts through FY 2020-21. Based on this direction, department directors were instructed 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. Additional resources were provided to departments, as available, on either a one-time or on-going basis to advance the Council-directed priorities.

As in past years, the 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



SUMMARY OF CHANGES BY DEPARTMENT

The proposed budget includes the following service level changes:

Metro Council

This department includes the functions performed by the Metro Council elected officials and their support staff, and offices of the Chief Operating Officer (COO) and Deputy COO (DCOO). The Council leads Metro towards developing climate mitigation and resiliency strategy, continued regional transportation planning, congestion pricing efforts, and partnerships with community based organizations to advance diversity, equity, and inclusion at a regional level. These, and other Council-directed programs, are outlined in department budgets. The COO manages Metro’s day-to-day operations to implement the Metro Council’s vision and policies. The office of the COO includes the Government Affairs Policy Development (GAPD) program

and Metro's Diversity, Equity and Inclusion (DEI) program. The proposed FY 2020-21 budget includes funding for the GAPD team to support the Council's various regional investments strategies and resources for the DEI program to support civic and community engagement capacity among community based organizations who serve communities of color. The DCOO leads Metro's internal support departments and is instrumental in innovation, process improvement, and performance management.

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 significant service level changes proposed for FY 2020-21.

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.

The Parks Operating Fund manages the resources and uses of the Parks and Natural Areas local option levy, which was renewed by the voters in November 2016 and is therefore in its eighth year. This budget also includes expenditures from the Parks and Natural areas bond recently approved by voters in November 2019. The budget includes the addition of 15 FTE to implement both levy and bond-funded project management, administration, and programming.

The proposed budget for Parks and Nature also reflects continued work on the Willamette Falls Riverwalk, which continues despite a complex change of ownership that required additional work and engagement.

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.

Planning and Development has significant changes in the FY 2020-21 budget due to shifting priorities and grant funding timelines. Although certain projects are nearing completion (Southwest Corridor; Columbia Connects) and are reflected by a reduction in spending for FY 2020-21, other areas of importance have emerged, such as funding for Congestion Pricing, Emerging Technology and Community Placemaking programs. And, as in the prior year, a significant core function of this department is the responsibility and operations of the Affordable Housing bond program.

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 2020-21 budget focuses resources on providing better equity-related data, supporting transportation system analysis, and providing a variety of data and tools.

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 was completed and opened during 2019. This will help enhance the OCC marketability for additional conventions to national audiences.

The COVID-19 crisis will create significant impacts on each of the visitor venues.

Work is underway to evaluate the best way to consider budget decisions in the face of considerable uncertainty. Additional planned FTE, capital projects and maintenance work, and operations are all being evaluated for the FY 2020-21 budget as well as for longer-term financial impacts.

Waste Prevention and Environmental Services

Waste Prevention 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, technical assistance and youth and adult education.

This budget includes the addition of 23 FTE to implement the 2030 Regional Solid Waste Plan and other Council initiatives, such as capacity building for underserved communities to manage garbage and recycling, capital asset management of existing infrastructure, and continued improvement of customer services and process.

Additionally, it should be noted that approximately 16 FTE have been transferred out of this department to the new Capital Asset Management department which has been developed to provide operational support related to agency-wide assets and construction project management, discussed in greater detail below.

Operational Support

Capital Asset Management

Capital Asset Management is a new department for the agency beginning in FY 2020-21. This department supports the management of over \$600 million in agency-wide capital assets and manages the operations of the Metro Regional Center. Additionally, this department provides construction project management and planning for future capital investments. The 23 FTE for this department are being transferred from other Metro departments. This FY 2020-21 budget also includes the addition of 4 FTE for construction project management that will be funded by and reported within other agency departments.

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.

Resources previously dedicated for long-term transportation funding are scheduled to shift to additional Council support during FY 2020-21 and there is a continued focus on community partnerships.

Finance and Regulatory Services

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

The addition of four FTE within this department for FY 2020-21 will give FRS the ability to assist departments with accurate payroll and timekeeping and will provide essential financial assistance to Parks and Nature bond-funded work.

Human Resources

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

The FY 2020-21 budget includes the addition of three FTE. New additions will work on training opportunities for Metro employees, assist in HR data and systems maintenance, and will serve the solid waste function as a dedicated business partner providing support in areas such as recruitment, classification and compensation, and employee engagement.

Information Services

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

The FY 2020-21 budget focuses on the critical move away from outdated software systems that are no longer supported, and into cloud-hosted applications that allow for better business-continuity, collaboration, and mobile and teleworking arrangements.

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 significant service level changes proposed for FY 2020-21.

Special Appropriations and Non-Departmental

This 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. Interest earnings from investments are used to fund general operations. 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 2020-21 the proposed rate will increase by \$0.90 cents per ton; which is expected to generate \$19.1 million for the General Fund. Construction excise tax

(CET) collections are expected to decrease in FY 2020-21, however revenues are still estimated at nearly \$2.8 million. These funds are used to fund grants to local jurisdictions for concept planning such as revitalized town centers, housing and shopping opportunities, and growth planning in new neighborhoods. 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 \$16.7 for discretionary purposes. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, raises about \$16.2 million a year. The levy for general obligation debt will be \$74.2 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 60 cents per thousand, or about \$120 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 specific organizational dues and sponsorships such as Rail-Volution and the Regional Arts and Culture Council. The proposed FY 2020-21 budget maintains \$50,000 for Intertwine organizational support, and \$60,000 for Willamette Falls Locks, and \$50,000 cost-sharing for Levee Ready Columbia.

CAPITAL IMPROVEMENT PLAN

The five-year Capital Improvement Plan (CIP) identifies all capital projects that exceed \$100,000 and meet the State of Oregon's definition for public improvements. The \$405 million CIP plan includes 155 planned projects across seven different organizational units. These are a mix of new capital projects and scheduled renewal and replacement projects. Funding comes from planned capital reserves (fund balance), local option levy, general obligation and full faith and credit bonds, as well as transient lodging tax pooled capital and grants and donations.

New Capital projects

The Oregon Zoo Infrastructure and Animal Welfare Bond is expected to complete construction on the polar bear, primate and rhino habitats in FY 2020-21. The Solid Waste fund CIP includes land acquisition and facility design for new solid waste facility, and upgrades for organics processing at Central Station. Parks and Nature is constructing day use and nature park areas at Newell Creek Canyon.

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 2020-21 will be \$1.9 million. Significant renewal and replacement projects for FY 2020-21 include Information Services upgrades to accounting systems and network management, investments in Parks and Nature fleet and trail systems, and animal health and welfare and facility maintenance at the Oregon Zoo.

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-based 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. The expenditure limit for FY 2020-21 is \$24.9 million; budgeted expenditures are \$19.7 million. The proposed budget does not exceed this limitation.

DIFFICULT DECISIONS LIE AHEAD

We're all trying the best we can to understand how this world-wide health crisis will impact our ability to equitably provide public services to the residents and visitors of greater Portland. As noted above, the proposed revenue and spending plans represented in this budget will be revised significantly prior to adoption as we adapt to this crisis. Together, we will make the difficult decisions and shared sacrifices required to meet our new financial reality.

One thing I've learned above all else in my short time here is that our Council, staff, and community and regional partners are all dedicated to making this region a better place for everyone.

Sincerely,

A handwritten signature in cursive script, appearing to read 'M. Madrigal', written in dark ink.

Marissa Madrigal
Chief Operating Officer



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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 2019. The July 2019 increase was 3.8 percent, which represented a 44 percent increase over the previous rate effective July 1, 2017. The projection is for a slightly larger increase on July 1, 2021 with only a small increase on July 1, 2023. These increases have been factored into the forecasts.

To help mitigate the expected future increases, Metro established a PERS reserve, funded by capturing a temporary rate decrease from a prior period. FY 2020-21 is the fifth and final year in which this PERS reserves is available to reduce pension bond debt service payments.

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 are 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.

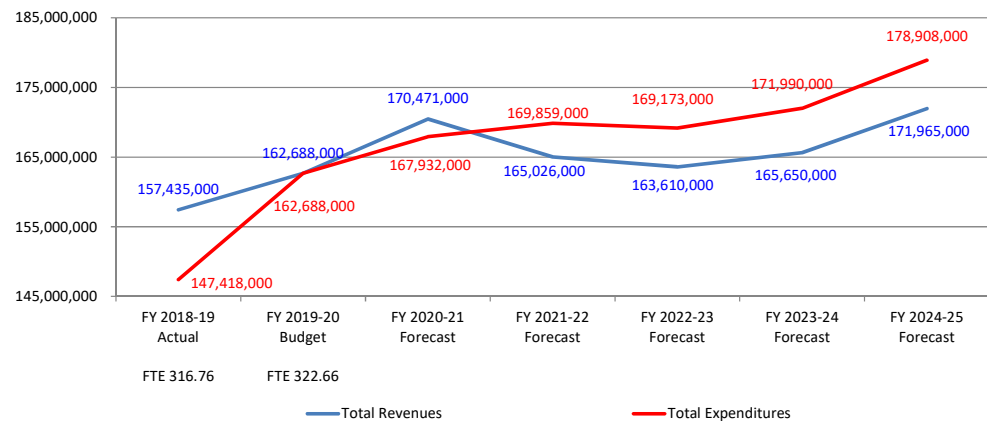
Unique operating assumptions

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 parks system has become less dependent on general support, as voters have renewed the Parks and Natural Areas Local Option Levy for a second five-year period effective July 1, 2018 through June 30, 2023. 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 General Fund includes three important discretionary revenues for FY 2020-21 property tax (\$16.7 million), general excise tax (\$19 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. 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 Glendoveer Golf Course activities and Metro Regional Center (MRC) parking. Discretionary federal funding for general system planning, the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, is expected to increase slightly, however the increased revenues are not expected to keep pace with the rise in expenses necessary to run the programs.

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 Levee ready Columbia, Willamette Falls Locks

and 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 Centers for the Arts. Transient lodging tax continues to show modest growth throughout the forecast.

Revenues throughout the forecast reflect confirmed bookings. 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 over the next five year period, as Metro initiates significant infrastructure investments into the waste system. Metro has been able to accumulate sufficient resources to help fund future capital improvements to limit future impacts on rates. In FY 2020-21 it is anticipated that reserves will be used to help subsidize commercial organics, fund some of the start of 2030 Regional Waste Plan goal and Council priorities and capital purchases to keep rates under an 11 percent increase. The overall rates will increase approximately 10.9 percent for FY 2020-21. After 30 years the disposal contract and 90 percent flow guarantee to the current operator of the contract changed January 1, 2020. Reserves are established to provide some assistance in the event of an economic downturn with rates being adjusted to compensate in future budget years.

Oregon Zoo Operating Fund

The Oregon Zoo projects attendance to be 1.525 million. Construction of the new Polar Passage and Primates exhibits, and improved habitat for rhinos will be finished in FY 2020-21. Per capita spending is also projected to increase moderately.



Schedule of Appropriations

	Proposed Budget
GENERAL FUND	
Council	7,551,521
Office of the Auditor	876,364
Office of Metro Attorney	3,042,820
Information Services	6,979,492
Communications	2,490,859
Finance and Regulatory Services	6,598,452
Human Resources	4,094,985
Capital Asset Management	4,057,910
Planning and Development	30,354,062
Research Center	5,602,346
Parks and Nature	3,146,500
Special Appropriations	20,221,822
Non-Departmental	
Debt Service	2,263,627
Interfund Transfers	23,326,070
Contingency	11,288,716
<i>Total Appropriations</i>	131,895,546
Unappropriated Balance	21,879,844
Total Fund Requirements	153,775,390
AFFORDABLE HOUSING FUND	
Planning and Development	171,926,547
Non-Departmental	
Interfund Transfers	494,184
Contingency	35,000,000
<i>Total Appropriations</i>	207,420,731
Unappropriated Balance	463,609,269
Total Fund Requirements	671,030,000
CEMETERY PERPETUAL CARE FUND	
Unappropriated Balance	793,883
Total Fund Requirements	793,883
COMMUNITY ENHANCEMENT FUND	
Waste Prevention and Environmental Services	1,379,222
Non-Departmental	
Interfund Transfers	19,235
Contingency	69,500
<i>Total Appropriations</i>	1,467,957
Unappropriated Balance	148,461
Total Fund Requirements	1,616,418
GENERAL ASSET MANAGEMENT FUND	
Asset Management Program	16,088,223
Non-Departmental	
Interfund Transfers	305,000
Contingency	7,207,677
<i>Total Appropriations</i>	23,600,900
Unappropriated Balance	9,912,262
Total Fund Requirements	33,513,162
GENERAL OBLIGATION DEBT SERVICE FUND	
Non-Departmental	
Debt Service	74,233,629
<i>Total Appropriations</i>	74,233,629
Total Fund Requirements	74,233,629
GENERAL REVENUE BOND FUND	
Bond Account	
Debt Service	6,393,320
<i>Total Appropriations</i>	6,393,320
Unappropriated Balance	4,124,513
Total Fund Requirements	10,517,833
MERC FUND	
MERC	88,073,715
Non-Departmental	
Interfund Transfers	8,093,095
Contingency	22,404,554
<i>Total Appropriations</i>	118,571,364
Total Fund Requirements	118,571,364
NATURAL AREAS FUND	
Parks and Nature	7,448,383
Non-Departmental	
Interfund Transfers	1,424,880
Contingency	3,585,847
<i>Total Appropriations</i>	12,459,110
Total Fund Requirements	12,459,110

	Proposed Budget
OPEN SPACES FUND	
Non-Departmental	
Interfund Transfers	25,000
<i>Total Appropriations</i>	25,000
Total Fund Requirements	25,000
OREGON ZOO ASSET MANAGEMENT FUND	
Visitor Venues - Oregon Zoo	6,281,950
Non-Departmental	
Interfund Transfers	907,000
Contingency	250,000
<i>Total Appropriations</i>	7,438,950
Total Fund Requirements	7,438,950
OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND	
Visitor Venues - Oregon Zoo	20,136,172
Non-Departmental	
Interfund Transfers	462,377
Contingency	1,053,628
<i>Total Appropriations</i>	21,652,177
Total Fund Requirements	21,652,177
OREGON ZOO OPERATING FUND	
Visitor Venues - Oregon Zoo	45,336,913
Non-Departmental	
Interfund Transfers	6,176,325
Contingency	2,984,790
<i>Total Appropriations</i>	54,498,028
Total Fund Requirements	54,498,028
PARKS AND NATURE BOND FUND	
Parks and Nature	28,815,901
Non-Departmental	
Interfund Transfers	858,869
Contingency	4,000,000
<i>Total Appropriations</i>	33,674,770
Unappropriated Balance	156,838,230
Total Fund Requirements	190,513,000
PARKS AND NATURE OPERATING FUND	
Parks and Nature	23,685,638
Non-Departmental	
Interfund Transfers	7,601,058
Contingency	2,461,448
<i>Total Appropriations</i>	33,748,144
Total Fund Requirements	33,748,144
RISK MANAGEMENT	
Finance and Regulatory Services	3,165,958
Non-Departmental	
Interfund Transfers	1,404,239
Contingency	229,800
<i>Total Appropriations</i>	4,799,997
Unappropriated Balance	80,517
Total Fund Requirements	4,880,514
SMITH AND BYBEE WETLANDS FUND	
Parks and Nature	250,000
Non-Departmental	
Interfund Transfers	69,907
Contingency	500,000
<i>Total Appropriations</i>	819,907
Unappropriated Balance	1,128,150
Total Fund Requirements	1,948,057
SOLID WASTE FUND	
Waste Prevention and Environmental Services	119,963,089
Non-Departmental	
Interfund Transfers	15,871,638
Contingency	20,406,335
<i>Total Appropriations</i>	156,241,062
Unappropriated Balance	6,384,552
Total Fund Requirements	162,625,614
Total Appropriations	888,940,592
Total Unappropriated Balance	664,899,681
TOTAL BUDGET	1,553,840,273

Property Tax Levy

Permanent Tax Rate Levy Calculation

FY 2019-20 Assessed Value	\$176,833,655,959
Assessed Value Increase:	
Within 3% Statutory allowable	5,305,009,679
Estimate for new construction @ 1.0%	1,768,336,560
ESTIMATED FY 2020-21 ASSESSED VALUE	\$183,907,002,197
Tax Rate=	\$0.0966 /\$1000
FY 2020-21 TAX RATE LEVY	\$17,765,416
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression @ 1.7%	(\$302,012)
Estimated uncollectable @ 5.5%	(\$960,487)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$16,502,917
Previously levied taxes estimated to be received	\$199,000
ESTIMATED TOTAL TAXES TO BE RECEIVED	\$16,701,917

Local Option Rate Levy Calculation

FY 2019-20 Assessed Value	\$187,871,290,559
Assessed Value Increase:	
Within 3% Statutory allowable	5,636,138,717
Estimate for new construction @ 1.0%	1,878,712,906
ESTIMATED FY 2020-21 ASSESSED VALUE	\$195,386,142,181
Tax Rate=	\$0.0960 /\$1000
FY 2020-21 TAX RATE LEVY	\$18,757,069
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression @ 9.5%	(\$1,781,922)
Estimated uncollectable @ 5.5%	(\$933,633)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$16,041,514
Previously levied taxes estimated to be received	\$193,000
ESTIMATED TOTAL TAXES TO BE RECEIVED	\$16,234,514

General Obligation Bond Debt Service Calculation

FY 2020-21 REQUIREMENTS	
Natural Areas (2012A Series)	\$7,405,450
Zoo Infrastructure (2012A Series)	\$4,988,825
Natural Areas (2018 Series)	\$2,323,500
Zoo Infrastructure (2018 Series)	\$1,157,000
Affordable Housing (2019 Series)	\$35,858,854
Natural Areas (2020 Series)	\$22,500,000
TOTAL REQUIREMENTS	\$74,233,629
Sources available for cash flow:	
Fund balance	\$2,278,000
Previously levied taxes estimated to be received	550,000
Interest earned, FY 2020-21	200,000
Total non-tax sources available in FY 2020-21	\$3,028,000
Tax resources required to balance	\$71,205,629
Levy (assume 94.5% collectable rate)	\$75,349,871
Estimated FY 2020-21 Assessed Value	\$183,907,002,197
Levy rate per \$1,000 of assessed value	\$0.4097
On \$100,000 of assessed property value	\$40.97
FY 2020-21 GO DEBT TAX LEVY AMOUNT	\$75,349,871

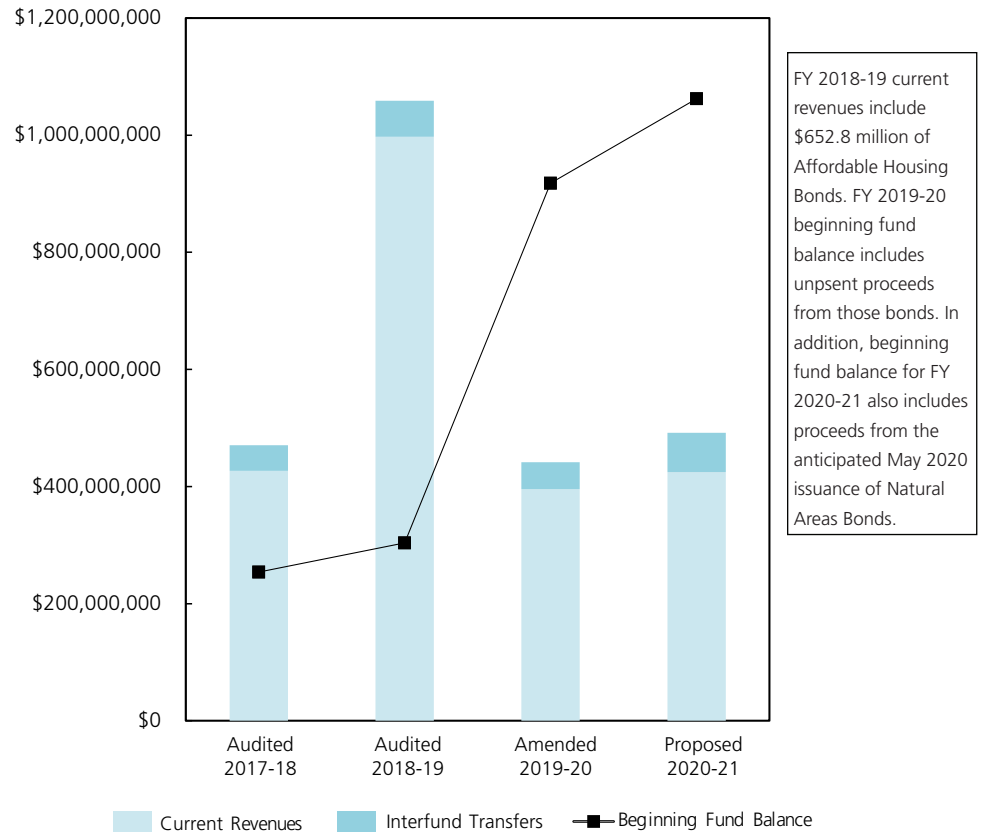
Property Tax Rate History

Fiscal Year	Permanent Rate	Local Option Levy Rate	General Obligation Bond Levy Rate	Total Rate
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
FY 2019-20	\$0.0966	\$0.0960	\$0.4806	\$0.6732
FY 2020-21	\$0.0966	\$0.0960	\$0.4097	\$0.6023

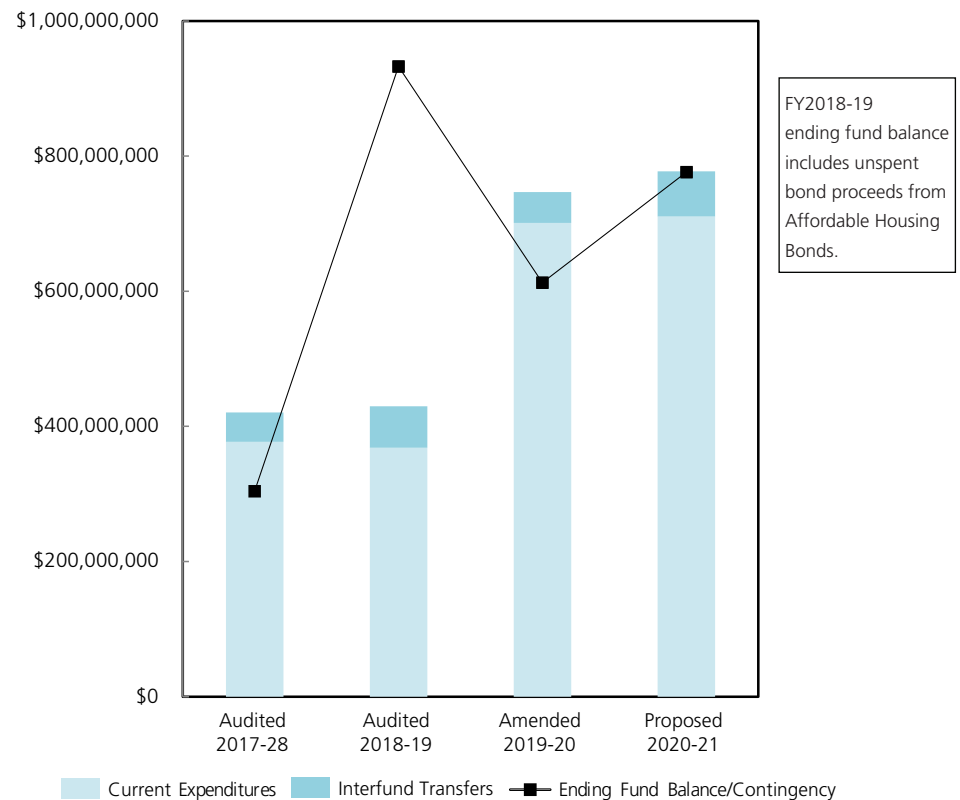
Budget summary by year

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	Change From 2019-20
RESOURCES							
Beginning Fund Balance	\$254,223,320	\$304,007,433	\$917,972,571	\$1,062,038,896			15.69%
Current Revenues							
Excise Tax	18,343,257	18,587,682	17,844,273	19,157,754			7.36%
Construction Excise Tax	3,792,595	3,583,093	3,985,000	2,777,000			(30.31%)
Real Property Taxes	64,369,020	79,370,064	112,206,898	104,692,060			(6.70%)
Other Tax Revenues	51,480	39,854	48,250	40,000			(17.10%)
Interest Earnings	3,782,173	6,891,713	16,398,472	23,462,042			43.07%
Grants	12,127,680	9,823,133	13,595,911	13,034,237			(4.13%)
Local Government Shared Revenues	27,476,421	30,778,264	30,959,733	30,720,964			(0.77%)
Contributions from Governments	4,089,531	14,566,088	6,408,636	6,971,227			8.78%
Licenses and Permits	593,228	577,621	615,894	567,987			(7.78%)
Charges for Services	159,186,035	168,796,582	172,499,407	190,941,423			10.69%
Contributions from Private Sources	11,734,135	3,317,007	7,546,219	7,780,929			3.11%
Internal Charges for Services	-	2,790,828	2,627,907	2,457,657			(6.48%)
Miscellaneous Revenue	2,173,230	2,614,762	998,380	1,834,220			83.72%
Other Financing Sources	950,441	111,925	-	350,000			n/a
Bond Proceeds	118,365,081	655,430,335	10,000,000	20,000,000			100.00%
Subtotal Current Revenues	427,034,306	997,278,951	395,734,980	424,787,500			7.34%
Interfund Transfers							
Internal Service Transfers	5,640,317	5,690,300	6,469,064	19,111,688			195.43%
Interfund Reimbursements	16,831,562	17,564,115	18,108,741	21,627,644			19.43%
Interfund Loans	857,017	2,744,452	522,650	1,157,830			121.53%
Fund Equity Transfers	20,084,222	35,286,625	20,578,888	25,116,715			22.05%
Subtotal Interfund Transfers	43,413,118	61,285,491	45,679,343	67,013,877			46.70%
TOTAL RESOURCES	\$724,670,744	\$1,362,571,875	\$1,359,386,894	\$1,553,840,273			14.30%
REQUIREMENTS							
Current Expenditures							
Personnel Services	100,470,194	106,654,378	123,603,929	139,610,274			12.95%
Materials and Services	210,713,909	175,704,686	385,748,847	409,872,620			6.25%
Capital Outlay	23,770,108	31,594,665	100,799,436	78,110,950			(22.51%)
Debt Service	42,295,982	54,528,766	90,822,789	82,890,576			(8.73%)
Subtotal Current Expenditures	377,250,193	368,482,495	700,975,001	710,484,420			1.36%
Interfund Transfers							
Internal Service Transfers	5,640,317	5,690,300	6,469,064	19,111,688			195.43%
Interfund Reimbursements	16,831,562	17,564,115	18,108,741	21,627,644			19.43%
Fund Equity Transfers	20,084,222	35,286,625	20,578,888	25,116,715			22.05%
Interfund Loans	857,017	2,744,452	522,650	1,157,830			121.53%
Subtotal Interfund Transfers	43,413,118	61,285,491	45,679,343	67,013,877			46.70%
Contingency	-	-	104,806,439	111,442,295			6.33%
Unappropriated Fund Balance	304,007,433	932,803,889	507,926,111	664,899,681			30.90%
Subtotal Contingency/Ending Balance	304,007,433	932,803,889	612,732,550	776,341,976			26.70%
TOTAL REQUIREMENTS	\$724,670,744	\$1,362,571,875	\$1,359,386,894	\$1,553,840,273			14.30%
FULL-TIME EQUIVALENTS	889.56	934.96	993.56	1,039.16			4.59%
FTE CHANGE FROM FY 2018-19 AMENDED BUDGET							45.6

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, Oregon Zoo Infrastructure and Animal Welfare, and Affordable Housing), reserves for specific purposes (e.g. debt reserves, renewal and replacement, specific projects or programs) 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.

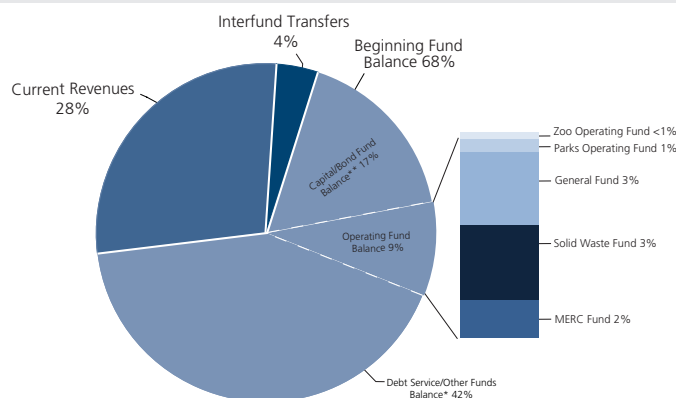
BEGINNING FUND BALANCE

Metro's beginning fund balance constitutes 68 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, Parks and Natural Areas, and Affordable Housing, 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. future capital reserves, debt reserves and specific projects or programs), 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 \$49.4 million beginning fund balance accounts for 3 percent of the total beginning balances and is a combination of externally restricted grant funds and other internally identified balances. The internally identified balances include amounts committed for construction excise tax, designated for PERS reserve and future debt service, and funds designated for future uses. In addition, as part of its financial policies, the Council also directed that undesignated balances be maintained for contingency, available for any lawful purpose in the event of sudden and unforeseen revenue drops or unplanned expenditures. For FY 2020-21 about \$9.9 million of the General Fund's beginning fund balance is undesignated.

FY 2020-21 Total resources



*Includes \$652 million in Affordable Housing Fund beginning fund balance.

**Includes \$190 million in Parks and Nature Bond Fund beginning fund balance.

Total resources \$1,553,840,273

CURRENT REVENUES

Current revenues account for 28 percent of Metro's total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

Enterprise revenues– 44 percent

Enterprise activities generate the largest piece of current revenues at \$191.5 million. Metro's largest enterprise activity is solid waste disposal, generating \$89.2 million, which comes from fees charged on solid waste deposited at Metro's transfer stations or several other designated solid waste facilities. This is approximately a 16.4 percent increase from FY 2019-20. The economy has remained stable which has forecasted a flat solid waste generation for all waste materials. The various fees charged within Metro's solid waste system, including fees based on tonnage, are discussed in the Solid Waste Revenue Fund summary later in this document.

The Visitor Venues include the Oregon Zoo along with the MERC Venues (OCC, Portland's and Expo) which together produce \$93.8 million in enterprise revenues, about 7.0 percent more than the prior year. The Oregon Zoo is showing enterprise revenue growth of about 6.9 percent and includes admissions fees, membership revenues, food and beverage sales, and other fees, rentals, and sales. The budget assumes attendance of 1.525 million in FY 2020-21. 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 OCC, enterprise revenues are 59 percent of current revenues, and are driven by convention bookings and regional events. At 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. OCC has 50 conventions and a strong line-up of regional events scheduled in FY 2020-21 and Portland's has booked 10 weeks of Broadway shows. Expo relies even more on enterprise revenues, which generates 80 percent of current revenues. These revenues are from consumer public shows, tradeshow and special feature events.

The Parks and Nature department charges for various services including parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$5.4 million for FY 2020-21. The remainder of the enterprise revenues come from parking fees, business license fees, community enhancement fees and data resource center charges for services.

FY 2020-21 Current revenues

RESOURCES

Beginning Fund Balance \$1,062,038,896

Current Revenues

Real Property Taxes	104,692,060
Excise Tax	19,157,754
Construction Excise Tax	2,777,000
Other Derived Tax Revenue	40,000
Grants	13,034,237
Local Gov't Shared Revenues	30,720,964
Contributions from other Gov'ts	6,971,227
Internal Charges for Services	2,457,657
Enterprise Revenue	191,509,410
Interest Earnings	23,462,042
Donations	7,780,929
Other Misc. Revenue	2,184,220
Bond and Loan Proceeds	20,000,000

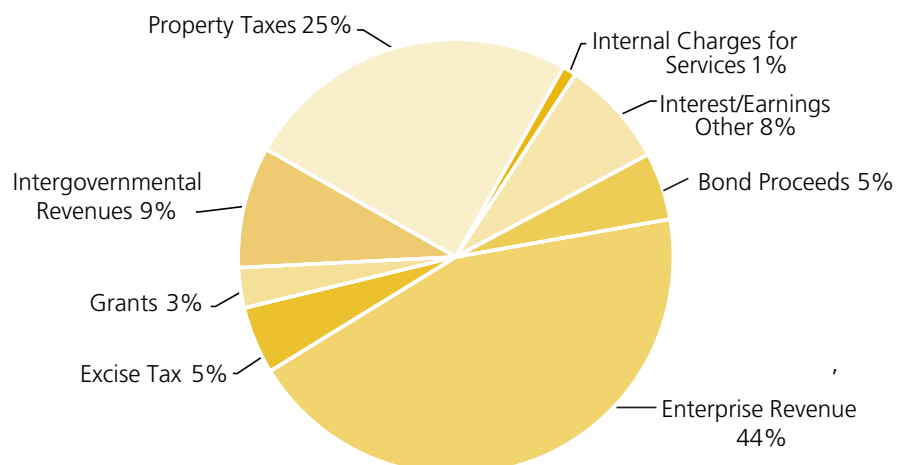
Subtotal Current Revenues 424,787,500

Interfund Transfers

Interfund Reimbursements	21,627,644
Internal Service Transfers	19,111,688
Interfund Loan	1,157,830
Fund Equity Transfers	25,116,715

Subtotal Interfund Transfers 67,013,877

TOTAL RESOURCES \$1,553,840,273



Total current revenues \$424,787,500

Property taxes– 25 percent

Metro expects to receive \$104.7 million in property tax revenues in FY 2020-21. This includes current year tax receipts to the General Fund directed toward operations of \$16.5 million; \$71.4 million related to debt service levies for general obligation bond issues for the Natural Areas program, the Oregon Zoo Infrastructure and Animal Welfare, and on Affordable Housing bonds (see Debt Schedules, section G for additional detail); and \$16.2 million from the local option levy for natural areas operations, which was extended for a second five-year period through FY 2022-23. The remainder, approximately \$942,000, 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– 5 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 \$19.2 million in FY 2020-21. 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 2020-21 will be \$12.47 per ton, an increase of \$0.90, effective July 1. 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, OCC, Expo, and the revenue generating functions resident in the General Fund – Parks and Nature, Metro Regional Center, and the Research Center – from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts Portland's from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning projects to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. The Council reauthorized the excise tax in June 2014 extending the tax through December 2020. The tax is expected to generate \$2.8 million in FY 2020-21.

Intergovernmental revenues– 9 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 5.1 percent in FY 2020-21.

Also included are TriMet contributions for \$3.4 million for the Transit Oriented Development program and \$2.5 million for Regional Flexible Fund Allocation, and \$3.4 million from the VFTA for debt service on the OCC Hotel revenue bonds.

Grants– 3 percent

Grants are anticipated to provide \$13 million to the revenue mix. The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$11.4 million in grant funds. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Metro also receives grants for projects planned at regional parks and natural areas and the Oregon Zoo, and periodically for projects at MERC venues. Non-planning grant funds are project specific and will vary from year to year.

Internal Charges for Services– 1 percent

The Oregon Convention Center is assessed an annual management fee to support the costs of general government activities. The fee is calculated based on event-related revenues and is \$2.2 million for FY 2020-21.

Bond proceeds – 5 percent

The Solid Waste Fund budgeted \$20 million for short-term financing in order to allow the possibility to advance projects and to take advantage of infrastructure opportunities for capital planning.

Other miscellaneous revenues/Interest earnings– 8 percent

In FY 2020-21 other revenues include \$7.8 million in donations, \$23.5 million in projected interest earnings, due to the Affordable Housing bond issuance in May 2019 and the Parks and Nature Bond approved by voters in 2019 and expected to be issued in May 2020. About \$1.8 million is received from a variety of other miscellaneous revenue categories.

INTERFUND TRANSFERS

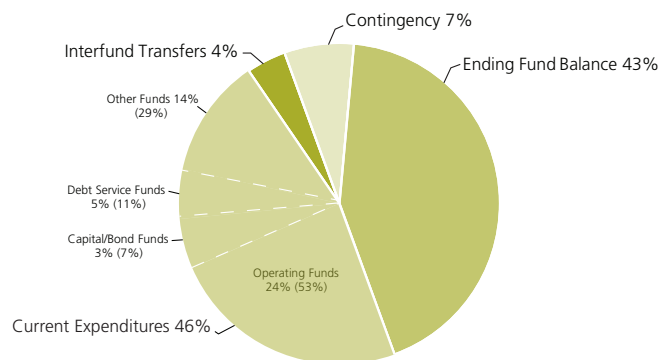
The remaining 4 percent of total resources comes from interfund transfers. Metro budgets its resources in separate and distinct funds. Transfers between funds pay for internal services provided directly by one department to another or indirectly on a cost-share basis as determined through the indirect cost allocation plan. Interfund reimbursements (indirect services) and internal service transfers (direct services) total \$40.7 million in FY 2020-21. The transfer classification also includes \$25.1 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.

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. 53 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 25 percent is allocated for specific requirements, which is predominantly related to Affordable Housing, but also includes cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands. 11 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds. And the remaining 11 percent is allocated for capital outlay and improvements to various facilities and acquisition of new natural areas.

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 2020-21 Total requirements



NOTE: the percentages in parentheses are the percent of total current expenditures.

Total requirements \$1,553,840,273

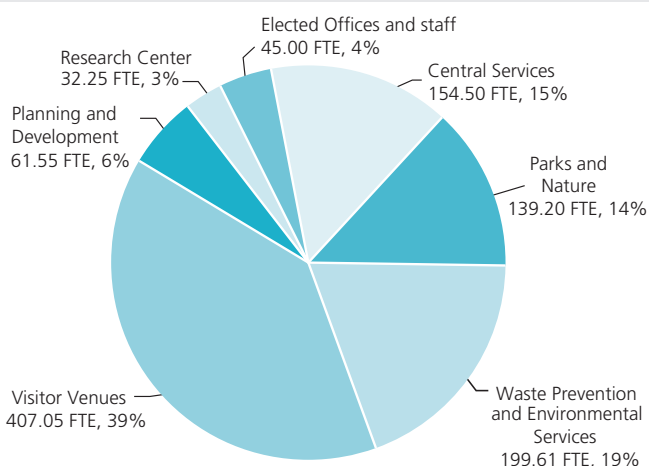
CURRENT EXPENDITURES

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, grants, capital improvements and acquisitions. The major elements of current expenditures and the percentage of total current expenditures they represent include the following:

Personnel services– 20 percent

Metro plans to spend approximately \$139.6 million for salaries and wages and related expenditures for its employees in FY 2020-21. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 47.2 percent of salaries and wages and 32.1 percent of total

FY 2020-21 FTE positions by function



Total FTE 1,039.16

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.

The FY 2020-21 budget includes 1039.16 full-time equivalent positions, an increase of 45.60 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– 58 percent

Metro plans to spend approximately \$409.9 million on materials and services in FY 2020-21, which is a 6.25 percent increase over the prior year. Metro plans on distributing \$170.8 million in FY 2020-21 to local jurisdictions for land acquisition, acquisition and rehabilitation of existing residential properties, and new construction of affordable housing. Other significant materials and services expenditures include \$66.9 million for solid waste transfer station operations and the transport of solid waste to the Columbia Ridge Landfill in Gilliam County, program costs for Resource Conservation Recycling and Solid Waste Compliance and Cleanup. The Parks and Nature Bond that was approved by Oregon voters in 2019 is anticipated to spend \$25.1 million in materials and services in support of payments to other jurisdictions and community grants. 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 \$52.1 million for FY 2020-21.

Capital outlay–11 percent

Approximately \$78.1 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 \$19.6 million for capital improvements at the Oregon Zoo under the Oregon Zoo Infrastructure and Animal Welfare Bond measure, \$3.3 million for land acquisition and capital expenditures related to the Natural Areas program, \$2.3 million for capital expenditures related to the Parks and Natural Areas, \$7.1 million for capital improvements at MERC facilities, and \$28.6 million for solid waste facility capital projects. \$15 million of solid waste projects is allocated for land acquisitions and \$5 million for new facility design. Another \$14.2 million is provided for various capital or renewal and replacement projects at the regional parks or Metro Regional Center, including information technology

infrastructure. 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 and can be viewed in the Capital Improvement Plan section of this document.

Debt service– 11 percent

Debt service provides for payments on limited tax pension bonds, general obligation and full faith and credit bonds sold for Affordable Housing, 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.

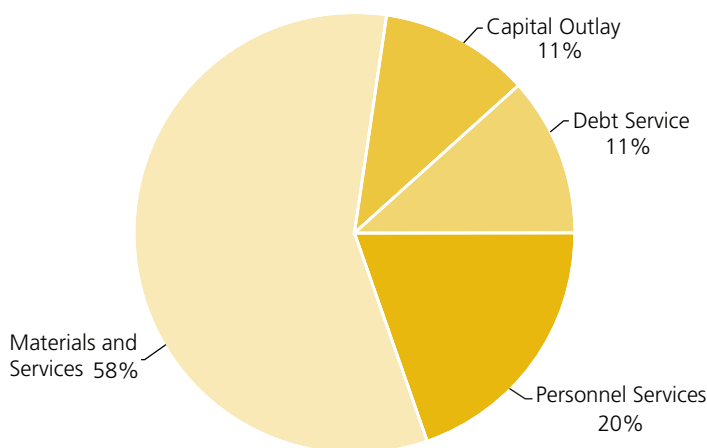
INTERFUND TRANSFERS

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 2020-21 total \$67 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 2020-21 Current expenditures by budget category



REQUIREMENTS

Current Expenditures

Personnel Services	\$139,610,274
Materials and Services	\$409,872,620
Capital Outlay	\$78,110,950
Debt Service	\$82,890,576

Subtotal Current Expenditures \$710,484,420

Interfund Transfers

Internal Service Transfers	\$19,111,688
Interfund Reimbursements	\$21,627,644
Fund Equity Transfers	\$25,116,715
Interfund Loans	\$1,157,830

Subtotal Interfund Transfers \$67,013,877

Contingency \$111,442,295

Ending Fund Balance \$664,899,681

TOTAL REQUIREMENTS **\$1,553,840,273**

Total current expenditures \$710,484,420



Fund Summary Highlights

FY 2020-21 Fund Summary by Category

	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
RESOURCES					
Beginning Fund Balance	\$138,830,677	\$257,863,120	\$6,380,413	658,964,686	\$1,062,038,896
Current Revenues					
Excise Tax	19,157,754	-	-	-	19,157,754
Construction Excise Tax	2,777,000	-	-	-	2,777,000
Real Property Taxes	32,936,431	-	71,755,629	-	104,692,060
Other Tax Revenues	-	-	-	40,000	40,000
Interest Earnings	3,549,986	1,595,936	222,100	18,094,020	23,462,042
Grants	11,994,906	989,331	-	50,000	13,034,237
Local Government Shared Revenues	27,321,164	-	3,399,800	-	30,720,964
Contributions from Governments	6,971,227	-	-	-	6,971,227
Licenses and Permits	567,987	-	-	-	567,987
Charges for Services	189,846,317	-	-	1,095,106	190,941,423
Contributions from Private Sources	6,305,929	1,475,000	-	-	7,780,929
Internal Charges for Services	2,190,000	-	-	267,657	2,457,657
Miscellaneous Revenue	1,815,511	8,709	-	10,000	1,834,220
Other Financing Sources	-	350,000	-	-	350,000
Bond Proceeds	20,000,000	0	-	0	20,000,000
Subtotal Current Revenues	325,434,212	4,418,976	75,377,529	19,556,783	424,787,500
Interfund Transfers					
Internal Service Transfers	18,611,688	-	-	500,000	19,111,688
Interfund Reimbursements	20,380,241	-	-	1,247,403	21,627,644
Interfund Loans	1,157,830	-	-	-	1,157,830
Fund Equity Transfers	18,803,892	3,319,303	2,993,520	-	25,116,715
Subtotal Interfund Transfers	58,953,651	3,319,303	2,993,520	1,747,403	67,013,877
TOTAL RESOURCES	\$523,218,540	\$265,601,399	\$84,751,462	\$680,268,872	\$1,553,840,273
REQUIREMENTS					
Current Expenditures					
Personnel Services	132,606,298	5,868,429	-	1,135,547	139,610,274
Materials and Services	201,479,690	32,806,750	-	175,586,180	409,872,620
Capital Outlay	37,990,500	40,120,450	-	-	78,110,950
Debt Service	2,263,627	-	80,626,949	-	82,890,576
Subtotal Current Expenditures	374,340,115	78,795,629	80,626,949	176,721,727	710,484,420
Interfund Transfers					
Internal Service Transfers	15,706,294	1,671,700	-	1,733,694	19,111,688
Interfund Reimbursements	19,994,347	1,379,426	-	253,871	21,627,644
Fund Equity Transfers	25,116,715	-	-	-	25,116,715
Interfund Loans	250,830	907,000	-	-	1,157,830
Subtotal Interfund Transfers	61,068,186	3,958,126	-	1,987,565	67,013,877
Contingency	59,545,843	16,097,152	-	35,799,300	111,442,295
Unappropriated Fund Balance	28,264,396	166,750,492	4,124,513	465,760,280	664,899,681
Subtotal Contingency/Ending Balance	87,810,239	182,847,644	4,124,513	501,559,580	776,341,976
TOTAL REQUIREMENTS	\$523,218,540	\$265,601,399	\$84,751,462	\$680,268,872	\$1,553,840,273
Full-Time Equivalents (FTE)	985.36	17.10	0.00	36.70	1,039.16

Operating Funds

The operating funds include the General Fund, MERC Fund, Oregon Zoo Operating Fund, Solid Waste Revenue Fund and the Parks and Nature Operating 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 the local option levy rate of \$0.0960/\$1,000 of assessed value. FY 2020-21 is the third year of the second five-year local option levy approved for renewal by voters in 2016. Both levies assume a 4.0 percent increase in assessed value and a 94.5 percent collectible rate.
- Local government revenues include the Transient Lodging Tax (TLT) 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. Those revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues.
- Enterprise revenues include a 7.2 percent increase at MERC, a 7 percent increase in revenues at the Oregon Zoo and an 16.4 percent increase in solid waste revenues.
- Personnel services costs increased by 13 percent. The increase is driven by an increase in PERS costs and salary adjustments for cost of living adjustment, 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. 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, Oregon Zoo Infrastructure and Animal Welfare Fund and Parks and Nature Bond Fund.

The General Asset Management Fund and the Oregon Zoo Capital Asset Management Fund are funded through resource transfers from other funds and the issuance of Full Faith and Credit Bonds in FY 2017-18.

The Open Spaces Fund, Natural Areas Fund, Oregon Zoo Infrastructure and Animal Welfare Fund, and Parks and Nature Bond Fund are funded through the sale of general obligation bonds following voter authorization in 1995, 2006, 2008, and 2019, respectively.

Significant project expenditures in FY 2020-21 include:

- \$20 million for land acquisition facility design for a new solid waste facility
- \$15 million for land acquisition for affordable housing projects
- \$5.5 million in bond funded projects including the Polar Bear Passage and Primate Exhibit at the Oregon Zoo

- \$4.2 million for equipment building and infrastructure improvements at the MRC building
- \$4.5 million for design and construction of the Willamette Falls project.
- \$4.3 million for acoustical enhancements at Arlene Schnitzer Concert Hall
- \$2.3 million for development of the Chehalem Ridge Nature Park in parks and natural areas
- \$2.6 million in additional renovations and equipment purchases 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.

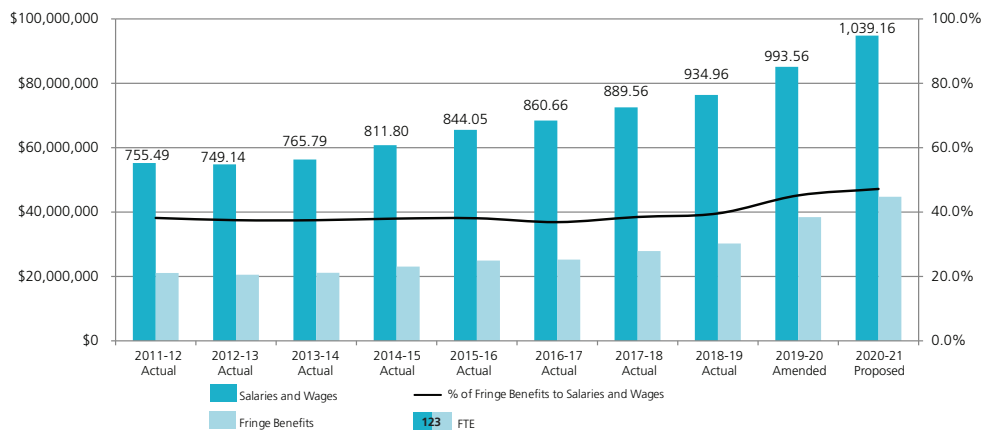
\$200 million of general obligation bonds are expected to be issued in May 2020 for the Natural Areas program and the debt service payments on the issuances are built into the FY 2020-21 budget.

Other Funds

Other funds include the Affordable Housing Fund as well as the Cemetery Perpetual Care, Community Enhancement, Risk Management and the Smith and Bybee Wetlands Funds.

Current revenues include \$18 million in interest earnings, primarily from earnings on investments of Affordable Housing bond funds. Current expenditures include payments to other governmental agencies of \$150 million and program purchases of \$20 million for affordable housing. Contingency of \$35 million is also included in FY 2020-21 appropriations.

FY 2020-21 Comparison of salaries and wages



Salaries, wages and benefits

Over the 10-year period authorized FTE has risen by approximately 284 FTE. Impacts have come from a variety of different programs within the agency. The Parks and Nature programs have seen increases in FTE related to bond-funded programs as well as programs funded by the Parks and Natural Areas Local Option Levy. The Solid Waste Fund has had significant programmatic and operating changes which has resulted in additional FTE. 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. Council approves the addition of each FTE.

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 57 percent of all regular positions and 86 percent of represented regular positions. AFSCME 3580 has an agreement in place through June 30, 2020. LIUNA 483's current agreement ends June, 30, 2023. In addition, LIUNA 483 represents all temporary and seasonal employees at the Oregon Zoo. The budget provides for a cost of living adjustment for represented and non-represented regular employees, ranging from 2.5 percent to 3.25 percent, depending on the agreement. Represented employees are also eligible for step increases based on longevity as determined by each collective bargaining agreement. Non-represented employees are eligible for a merit increase of up to 2.0 percent. 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 is set for a two-year period and became effective July 1, 2019. Therefore, the rate used for the FY 2020-21 budget has not changed from the previous year and is set at 16.4 percent of salary. Another rate increase is expected with the new rates effective July 1, 2021, which will impact the FY 2021-22 budget. Anticipating significant rate increases, 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. Since the reserve was established, Metro has contributed additional funds into the reserve,

including health and welfare rate savings in FY 2016-17. The PERS reserve is used to partially offset PERS related costs, resulting in a 0.5 percent offset in FY 2020-21. The reserve will be fully utilized in FY 2020-21.

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 OCC and Expo. As of July 1, 2014, OCC and Expo AFSCME workers, in addition to all newly hired employees are now paying their own PERS employee contributions.

Metro provides medical, dental and vision coverage on behalf of its employees. Metro picks up a set percentage amount of the premium based on an employee's health and welfare elections, with the employee paying the remaining portion. All regular eligible employees receive a 92 percent employer share and 8 percent employee share.

The FY 2020-21 budget assumes a 10 percent increase in health care premiums effective upon renewal in January. Actual costs will depend on provider proposals, which are reviewed by the agency's Joint Labor Management Committee on health care, and the enrollment choices made by Metro employees.

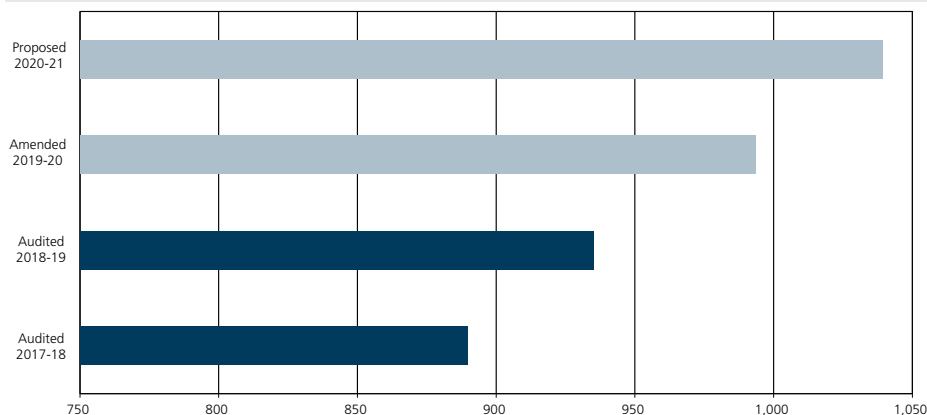
The appendices at the end of this volume provide more discussion on fringe benefit components.

Staff levels

Metro counts regular, benefit-eligible staff positions by 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 over time. The majority of these changes have been a result of operational and programmatic requirements. Metro established the Affordable Housing Fund after voters approved a \$652.8 million bond measure in 2018; the FY 2020-21 budget has allocated 7.70 FTE to this fund. Voters have renewed the commitment to the Parks and Natural Areas Local Option Levy through FY 2022-23 and in 2019 voters approved the issuance of up to \$475 million in Natural Areas bonds. These funding sources have allowed Parks and Nature to add 18.3 FTE in FY 2020-21. FTE increases within the Solid Waste Fund are in response to the region's continued growth. Approximately 60.0 FTE within the Solid Waste fund have been added since FY 2017-18, performing a variety of functions within operations; educational support; conservation and recycling; and compliance and cleanup. Most of the FTE increases for the Visitor Venues have been within Portland's Centers for the Arts and the Oregon Zoo, to allow for improved service levels,

Historic staffing levels - overall



Historic staffing levels by service

Total Agency	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Change From FY 2019-20	Change From FY 2017-18
Capital Asset Management	-	-	-	23.00	23.00	23.00
Communications	13.00	12.00	14.00	14.00	-	1.00
Council	31.00	37.14	46.20	39.00	(7.20)	8.00
Finance and Regulatory Services	39.50	37.50	38.50	43.50	5.00	4.00
Human Resources	21.80	22.30	23.00	25.00	2.00	3.20
Information Services	30.50	31.00	33.00	33.00	-	2.50
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	103.95	112.06	120.90	139.20	18.30	35.25
Planning and Development Department	56.80	62.06	62.80	61.55	(1.25)	4.75
Waste Prevention and Environmental Services	138.76	156.68	190.46	199.61	9.15	60.85
Research Center	28.00	31.00	31.00	32.25	1.25	4.25
Visitor Venues	403.25	410.22	410.70	407.05	(3.65)	3.80
Non-departmental	1.00	1.00	1.00	-	(1.00)	(1.00)
TOTAL BUDGET	889.56	934.96	993.56	1,039.16	45.60	149.60

Visitor Venues	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Change From FY 2019-20	Change From FY 2017-18
Expo Center	15.80	17.42	17.30	17.30	-	1.50
MERC Administration	7.80	4.42	4.35	5.35	1.00	(2.45)
Oregon Convention Center	115.65	118.42	117.70	122.30	4.60	6.65
Oregon Zoo	207.60	209.25	209.00	199.35	(9.65)	(8.25)
Portland's Centers for the Arts	56.40	60.71	62.35	62.75	0.40	6.35
Total Visitor Venue FTE	403.25	410.22	410.70	407.05	(3.65)	3.80

security, and exhibit management. The General Fund has added new FTE to meet the ongoing operational needs of the agency, providing support in such areas as capital asset management; communications; leadership and policy development; diversity, equity and inclusion; financial and information services, and human resources.

Staffing changes for FY 2020-21

The FY 2020-21 budget increases the number of authorized positions by a net 45.6 FTE. A reorganization resulted in the development of the Capital Asset Management department within the General Fund; 23 FTE were transferred from Council and Waste Prevention and Environmental Services (WPES) to this new department. Other major changes include the addition of 26 new positions in WPES, mostly to support Solid Waste operations, as a direct result of the 2030 Regional Waste Plan (RWP) and Metro Council priorities. In FY 2020-21, approximately 18 new positions were added to Parks and Nature and will fill a variety of needs such as increased park ranger coverage, maintenance and support of parks resources, and administrative assistance. Finance and Regulatory Services and Human Resources added a combined 5.0 FTE to support the ongoing operations of Metro. The Oregon Zoo added 6.2 FTE, however eliminated the need for 14.4 positions and saw a net decrease of 9.65 FTE. The Oregon Convention Center added a total of 5.0 FTE to assist in a variety of operational needs including the implementation of the OCC's Racial Equity Action plan. Other staffing changes by service area reflect continuing consolidation and realignments arising from agency reorganizations.

A four-year FTE history detail is provided in the appendices of the Proposed Budget.

Full-time equivalent changes by organizational unit

	FY 2019-20 Amended FTE	FY 2020-21 Changes					FY 20-21 Proposed FTE
		Other Transferred Positions	Eliminated LD Posi- tions*	Eliminated Regular Positions	"New LD Positions"	"New Regular Positions**"	
Capital Asset Management		23.00					23.00
Communications	14.00						14.00
Council	46.20	(7.20)					39.00
Finance and Regulatory Services	38.50	2.00				3.00	43.50
Human Resources	23.00					2.00	25.00
Information Services	33.00						33.00
Office of Metro Attorney	16.00						16.00
Office of the Auditor	6.00						6.00
Parks and Nature	120.90	0.30				18.00	139.20
Planning and Development	62.80	(1.25)					61.55
Waste Prevention and Environmental Services	190.46	(16.15)	(1.00)			26.30	199.61
Research Center	31.00	1.25					32.25
Visitor Venues	410.70	(0.95)	(0.50)	(14.40)		12.20	407.05
Non-Departmental	1.00	(1.00)					
TOTAL	993.56	0.00	(1.50)	(14.40)	9.00	61.50	1,039.16

* Includes positions converted to regular status

** Includes positions converted from limited duration

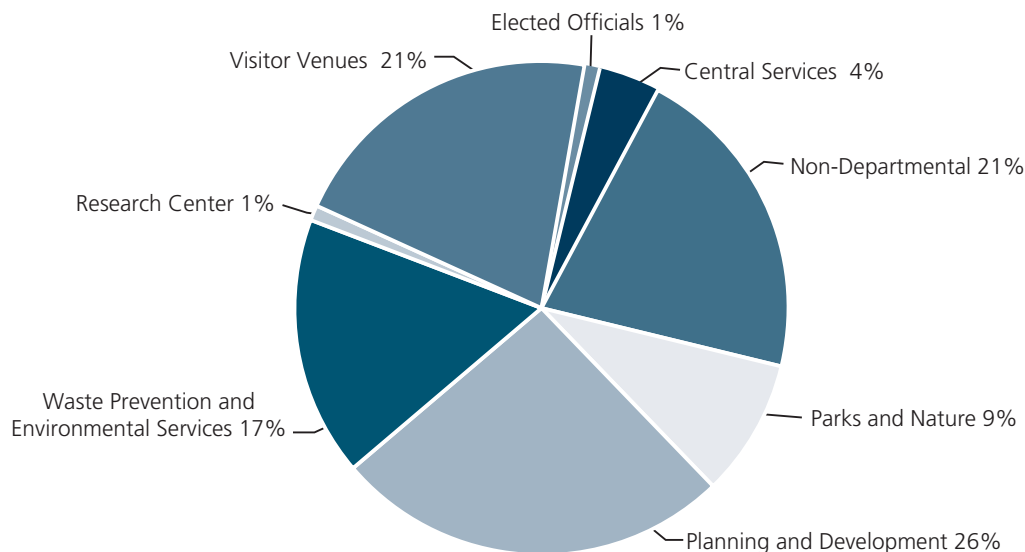
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Organizational summary

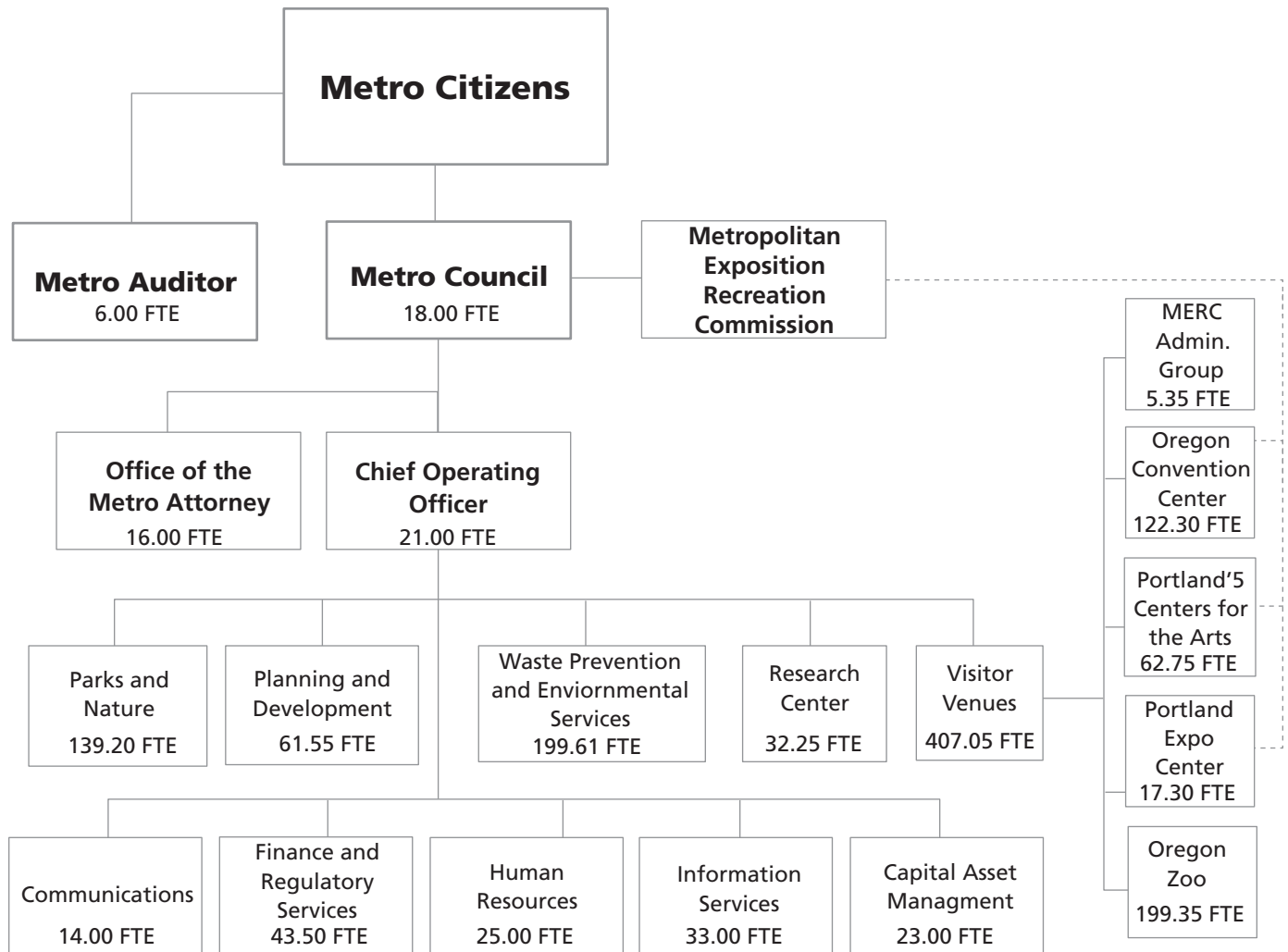
	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$100,470,194	\$106,654,378	\$123,603,929	139,610,274			12.95%
Materials and Services	210,713,909	175,704,686	385,748,847	409,872,620			6.25%
Capital Outlay	23,770,108	31,594,665	100,799,436	78,110,950			(22.51%)
Debt Service	42,295,982	54,528,766	90,822,789	82,890,576			(8.73%)
Internal Service Transfers	5,640,317	5,690,300	6,469,064	19,111,688			195.43%
Interfund Reimbursements	16,831,562	17,564,115	18,108,741	21,627,644			19.43%
Fund Equity Transfers	20,084,222	35,286,625	20,578,888	25,116,715			22.05%
Interfund Loans	857,017	2,744,452	522,650	1,157,830			121.53%
TOTAL	\$420,663,311	\$429,767,986	\$746,654,344	777,498,297			4.13%
BUDGET BY ORGANIZATION							
Capital Asset Management	-	-	-	4,057,910			n/a
Communications	1,877,889	1,875,304	2,631,021	2,490,859			(5.33%)
Council	4,246,388	5,436,042	8,013,471	7,551,521			(5.76%)
Finance and Regulatory Services	6,520,613	7,086,045	10,090,644	9,826,069			(2.62%)
Human Resources	2,854,644	3,277,421	3,703,675	4,094,985			10.57%
Information Services	5,136,016	5,691,811	8,373,457	8,933,099			6.68%
Non-Departmental	84,378,205	112,628,591	135,366,613	164,131,939			21.25%
Office of Metro Attorney	2,558,501	2,528,845	2,928,917	3,042,820			3.89%
Office of the Auditor	645,077	688,974	821,704	876,364			6.65%
Parks and Nature	33,889,699	33,285,402	50,740,329	72,606,347			43.09%
Planning and Development	14,544,279	18,420,553	239,239,339	202,280,609			(15.45%)
Waste Prevention and Environmental Services	72,482,517	80,315,588	100,989,048	127,758,404			26.51%
Research Center	3,967,881	4,682,928	6,118,459	5,602,346			(8.44%)
Visitor Venues - Expo Center	8,434,221	8,141,939	8,610,655	8,987,030			4.37%
Visitor Venues - MERC Administration	1,393,085	992,200	1,232,303	1,428,342			15.91%
Visitor Venues - Oregon Convention Center	117,260,519	73,634,194	61,426,178	54,904,760			(10.62%)
Visitor Venues - Oregon Zoo	40,689,661	49,933,801	76,947,999	71,755,035			(6.75%)
Visitor Venues - Portland's Centers for the Arts	19,784,114	21,148,348	29,420,532	27,169,858			(7.65%)
TOTAL	\$420,663,311	\$429,767,986	\$746,654,344	777,498,297			4.13%
Contingency	-	-	104,806,439	111,442,295			6.33%
Unappropriated Fund Balance	304,007,433	932,803,889	507,926,111	664,899,681			30.90%
TOTAL BUDGET	\$724,670,744	\$1,362,571,875	\$1,359,386,894	1,553,840,273			14.30%
FULL-TIME EQUIVALENTS	889.56	934.96	993.56	1039.16			4.59%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							45.60

Organizational summary



Total expenditures: \$777,498,297

Organizational Chart



FY 2019-20 Total FTE – 993.56
FY 2020-21 Total FTE – 1,039.16



**Metro
Council and
Office of
the Chief
Operating
Officer**

Summary of Metro Council and Office of the Chief Operating Officer

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,631,422	\$4,504,890	\$6,650,049	\$6,126,170			(7.88%)
Materials and Services	614,966	931,152	1,338,422	1,425,351			6.49%
Capital Outlay	-	-	25,000	-			(100.00%)
TOTAL	\$4,246,388	\$5,436,042	\$8,013,471	\$7,551,521			(5.76%)
BUDGET BY FUND							
General Fund	4,246,388	5,436,042	8,013,471	7,551,521			(5.76%)
TOTAL	\$4,246,388	\$5,436,042	\$8,013,471	\$7,551,521			(5.76%)
FULL-TIME EQUIVALENTS	31.00	37.14	46.20	39.00			(15.58%)
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							(7.20)

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 Office of the Chief Operating Officer (COO) leads staff in implementing the Council's policy directives, goals and objectives. The COO and Deputy COO (DCOO) 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 community engagement practices to achieve equitable outcomes and strengthen relationships with diverse communities.

SIGNIFICANT CHANGES FOR THE BUDGET

For FY 2020-21, the Council/COO department budget has committed \$500,000 for a capacity building pilot program that would support civic and community engagement capacity among CBOs who serve communities of color and \$84,000 to be used for the Innovators program, staff development and department operating support.

Additional changes for the Council/COO budget include a reduction in personnel services costs due to the transfer of 8.2 FTE to the new Capital Asset Management department. Other personnel services changes include the transfer in of a 1.0 FTE to work within GAPD, request for funding to support a 1.0 FTE for Regional Investment Strategy work within GAPD.

REGION'S SIX DESIRED OUTCOMES

The Metro Council's alignment with the six desired outcomes include investing in public infrastructure by identifying funding sources 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 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 2020-21 budget include advancing Council's goals for creating a more livable region through a coordinated Regional Investment Strategy advancing regional investments in affordable housing, supportive housing services, parks and nature and transportation. GAPD is coordinating the investment strategy's steering committee and project team process, and coordinating outreach to key stakeholders including

our government partners and local community groups. GAPD will be executing the agency's 2021 legislative strategy, including advocating for land use priorities, housing affordability, transportation funding, and product stewardship.

In the coming fiscal year, the DEI program will focus on advancing the opportunity to establish funding for a capacity building pilot program that would support civic and community engagement capacity among CBOs who serve communities of color. The program would address the increasing demand Metro is placing on CBO partners and would strengthen coalition building so together we can deliver on Metro's region-wide efforts to invest in vibrant communities and advance equity in the region and deliver on outcomes for Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion; Regional Waste Plan; Regional Transportation Plan; Parks and Nature System Plan; Housing Bond; and Parks and Nature Bond.

METRO'S EQUITY STRATEGY

Metro Council adopted the Strategic Plan to Advance Racial Equity, Diversity and Inclusion in June 2016 and adopted an updated version of the Diversity Action Plan in May 2017. Through the DEI program, Metro has been focused on implementing action items identified in both plans, and collaborates with departments and venues to ensure Metro staff and leaders feel empowered and able to successfully accomplish the goals and action items. The Committee on Racial Equity is in its third year and DEI continues to recruit new members and provide opportunities for training and leadership development opportunities for co-chairs and members.

GAPD, in partnership with the DEI team, works with Metro departments to embed the agency's Strategy to Advance Racial Equity within the Regional Investment Strategy funding initiatives. This work includes the development of policies, engagement of community, establishment of goals and outcome measures, development of oversight and accountability mechanisms, and specific steps planned for implementation of each of the Regional Investment Strategy programs.

In FY 2020-21, the Construction Careers Pathways project will work on phase two of the effort which includes: formalized regional collaboration table consisting of participating public partners, deliver a publicly accessible workforce equity dashboard for public construction projects, develop a multi-jurisdiction project labor agreement with union partners, and launch a coordinated strategy to invest in culturally specific workforce advocacy organizations.

DEI program will assist the Oregon Convention Center, P5, and the Expo Center in completing their racial equity plans and launch the first year of implementation.

In addition, Metro, through the DEI program, will focus on agency wide work to build staff capacity to advance racial equity,

- Develop and launch a required Metro managers and supervisors DEI competencies training program
- Implement recommendations from the Transgender Non Binary employee policy audit conducted by Rhodes Perry.
- Develop new innovative strategies to support Metro's diverse employees to create welcoming culture and better systems to address, reduce, and prevent conflict and micro-aggressions in the workplace.
- Increase storytelling and shared learning opportunities to advance DEI practices through internal Metro mediums from Monday Message, all staff gatherings, and site visits to encourage participation.

Summary of Metro Auditor

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$628,935	\$668,453	\$765,204	\$819,864			7.14%
Materials and Services	16,142	20,521	56,500	56,500			0.00%
TOTAL	\$645,077	\$688,974	\$821,704	\$876,364			6.65%
BUDGET BY FUND							
General Fund	645,077	688,974	821,704	876,364			6.65%
TOTAL	\$645,077	\$688,974	\$821,704	\$876,364			6.65%
FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00			0.00%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							0.00

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

Performance Audits – Audit reports provide recommendations to improve the efficiency and effectiveness of Metro’s programs and services. Audits are conducted following Government Auditing Standards. The results are presented publicly to the Metro Council and published on the Auditor’s website. 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 2020-21 budget.

REGION’S SIX DESIRED OUTCOMES

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

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.



Summary of Parks and Nature

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$11,915,049	\$12,673,808	\$14,808,542	\$18,377,669			24.10%
Materials and Services	13,881,363	11,706,327	23,246,409	40,717,478			75.16%
Capital Outlay	8,093,287	8,905,266	12,685,378	13,511,200			6.51%
TOTAL	\$33,889,699	\$33,285,402	\$50,740,329	\$72,606,347			43.09%
BUDGET BY FUND							
General Fund	11,183,137	12,060,011	12,330,623	3,146,500			(74.48%)
General Asset Management Fund	1,461,472	1,412,213	6,523,486	9,234,925			41.56%
Natural Areas Fund	11,046,970	9,199,299	9,056,370	7,448,383			(17.76%)
Open Spaces Fund	212,086	40,000	-	25,000			n/a
Parks and Natural Areas Local Option Levy Fund	9,669,945	10,457,487	12,504,850	23,685,638			89.41%
Parks and Nature 2019 Bond Fund	-	-	10,000,000	28,815,901			188.16%
Smith and Bybee Wetlands Fund	316,089	116,393	325,000	250,000			(23.08%)
TOTAL	\$33,889,699	\$33,285,402	\$50,740,329	\$72,606,347			43.09%
FULL-TIME EQUIVALENTS							
	103.95	112.06	120.90	139.20			15.14%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							18.30

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

In November 2019 voters across the Metro region approved a renewal of the Metro Parks and Nature bond measure, which will raise \$475 million to protect clean water, restore fish and wildlife habitat and provide opportunities for people to enjoy nature close to home. The FY 2020-21 budget includes \$25 million for various bond related projects and has added 14.0 FTE to carry out the bond work. Those FTE include the following:

- 9.0 FTE to support the “Protect and Restore Land” program area
- 1.0 FTE to support the “Nature in Neighborhoods Capital Grants” program area
- 1.0 FTE to support the “Take Care of Metro Parks” program area
- 3.0 FTE to manage the bond program, engage with community, and support the bond administratively

To address increased visitation at the Metro park sites and in preparation for new parks opening in FY 2020-21, the department has added \$40,000 to their Park Operations budget and added 8 FTE for the following purposes:

- 2.0 FTE to add overnight ranger support at Oxbow Park
- 2.0 FTE to support the increasing natural areas portfolio resulting from bond work
- 2.0 FTE to provide additional guest service opportunities and coverage
- 2.0 FTE to support the Park Operations and Maintenance teams

The Parks and Nature department is combining their General Fund and Levy resources into one fund (the Parks and Nature Operating Fund). This will result in a clearer overall picture of the health of the department’s operating budget as well as easier and better financial tracking.

Additional resources were allocated for the following purposes:

- \$260,000 to fund various agency initiatives including CO2 sequestration research, capacity building for agency-wide DEI, and additional resources for data research.
- \$100,000 for the Natural Areas Land Management team to account for rising costs of restoration and land management work.
- \$134,500 for development of a department wide DEI training plan and additional resources for the Salmon Homecoming event with increased indigenous community outreach.
- \$50,000 for additional department training and staff development.

REGION'S SIX DESIRED OUTCOMES

The work of the Parks and Nature Department 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 2020-21 budget advances this work through a continuation of important efforts such natural area land acquisition that is funded by the voter-approved 2006 and 2019 Natural Areas bond measures and the implementation of work plans funded by the 2018 Parks and Natural Areas levy. The levy, along with Metro's general fund, support Parks and Nature operations and maintenance.

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.

Planning and Development

Summary of Planning and Development

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$7,201,375	\$7,595,300	\$8,979,117	\$9,086,959			1.20%
Materials and Services	7,342,904	10,825,253	200,260,222	193,193,650			(3.53%)
Capital Outlay	-	-	30,000,000	-			(100.00%)
TOTAL	\$14,544,279	\$18,420,553	\$239,239,339	\$202,280,609			(15.45%)
BUDGET BY FUND							
General Fund	14,544,279	13,657,985	36,522,239	30,354,062			(16.89%)
Affordable Housing Fund	-	4,762,568	202,717,100	171,926,547			(15.19%)
TOTAL	\$14,544,279	\$18,420,553	\$239,239,339	\$202,280,609			(15.45%)
FULL-TIME EQUIVALENTS	56.80	62.06	62.80	61.55			(1.99%)
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							(1.25)

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, our work must anticipate and respond to regional and national economic, demographic, and financial trends impacting our region's ability to accomplish the vision of the 2040 Growth Concept.

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

With the approval of the November 2018 Affordable Housing Bond, Planning and Development added a significant new core function: responsibility for operating a program to build 3900 affordable permanently affordable homes across the region, and to ensure public oversight and accountability for the bond fund investments. This work is expected to last five to seven years and will be integrated with other land use and equitable development work. While this work is modeled on our other programs that invest resources in local government partners' implementation of projects, the scale of housing bond resources has required the department to build program capacity. This program scale and capacity as well as Metro's responsibility for bond oversight, means it is now part of the department's fundamental mission. The FY 2020-21 budget reflects the program's second full year of implementation.

SIGNIFICANT CHANGES IN THE BUDGET

Planning and Development has seen a number of adjustments for FY 2020-21 due to shifting priorities and grant funding timelines.

- Southwest Corridor is nearing completion which is reflected by a \$700,000 reduction in contract costs.
- The Columbia Connects project is reduced by \$300,000 in contracts costs.
- One-time funding for Congestion Pricing contracts will be spent reducing contracts by \$190,000 as the project moves to the next phase.
- Montgomery Park to Hollywood Development payments to local partners is reduced \$500,000 as anticipated in the project scope and timeline.
- The Transit Oriented Development program M&S budget is reduced by \$4.0 million to reflect actual expenditure needs.
- Affordable Housing Fund decreased capital outlay by \$30.0 million to reflect no capital outlay expenditures for the scope of the project plan.
- Grant funding for both the Community Placemaking (\$200,000 per year) and Emerging Technology (\$150,000 per year) programs is now an annually ongoing allocation.

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. In the FY 2020-21 budget, we will begin to look at ways to refresh our region’s long term vision and recommend new approaches that will help us achieve our six desired outcomes.

METRO’S EQUITY STRATEGY

In 2018, after significant engagement with staff, agency colleagues, and community partners, the department completed its own strategy to advance racial equity, aligned with Metro’s agency-wide strategy to achieve racial equity. Our vision states: “Metro’s Planning and Development Department will work together to ensure that all facets of our work actively advance or support the advancement of racial equity. We will actively dismantle structures of racial inequality, both internally and throughout the region. We will use Metro’s unique position as a leader in the discipline of urban planning to normalize racial equity work in contemporary planning practice and we will remain committed to this endeavor until racial equity is achieved.”

Our equity goals are organized around five key principles of power, influence, innovation, culture and accountability. The FY 2020-21 budget incorporates the action items in these categories as we prioritize implementation of the department’s racial equity strategy.

Summary of the Research Center

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,345,389	\$3,602,988	\$4,263,099	\$4,716,306			10.63%
Materials and Services	622,493	1,079,940	1,855,360	886,040			(52.24%)
TOTAL	\$3,967,881	\$4,682,928	\$6,118,459	\$5,602,346			(8.44%)
BUDGET BY FUND							
General Fund	3,967,881	4,682,928	6,118,459	5,602,346			(8.44%)
TOTAL	\$3,967,881	\$4,682,928	\$6,118,459	\$5,602,346			(8.44%)
FULL-TIME EQUIVALENTS	28.00	31.00	31.00	32.25			4.03%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							1.25

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 transport system performance given the investments in the Get Moving 2020 bond measure or the Regional Transportation Plan; and supplying centralized, accessible, and sustainable performance measurement information through Metro's By The Numbers system. Operational support for programs includes ParkMap, the Pesticide Application Report (PAR) system for WPES' Integrated Pest Management program, and the field application that WPES' Regional Illegal Dumping team uses to log evidence, view case data, and assess program performance.

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 necessary to support the needs of By the Numbers, Metro's new housing program, next-generation transportation data, Council priorities, and more. RC's base budget proposal focuses on sustaining high-priority Metro programs and pivoting as much effort as possible, under extremely tight revenue conditions, to emerging programmatic needs.

SIGNIFICANT CHANGES IN THE BUDGET

The Research Center FY2020-21 budget contains several significant changes to revenues, total FTE, and work allocations to deal with the following several objectives:

- Cope with the perennial challenges of both flat federal funding and lack of buying power in General Fund revenues versus real inflation
- Fully account for the impacts of non-billable time and staff vacancies on indirect cost recovery
- Cope with ongoing challenges created by the fact that despite years of repeated negotiations, funding from key external partners (ODOT and TriMet) also remains flat and thus does not keep pace with real inflation

The RC budget pivots as much attention to emerging Council and other Metro priorities as possible in the face of the challenges listed above, while sustaining critical activities that support mandated Metro programs (e.g. MPO functions) and essential foundation tasks (sustaining critical software and data). The major changes to the budget to achieve these multiple objectives include:

- Extra \$200,000 in revenue contributions from various Parks funds
- Extra \$400,000 in revenue contributions from the Solid Waste Fund
- A mixture of tactics (details to be determined) to save M&S funds, re-purpose existing staff, and/or leverage attrition to find resources for emerging work

Taken together these changes will pivot 1.0 to 1.25 FTE of Research Center labor to the emerging Metro priorities (see next section for details).

REGION'S SIX DESIRED OUTCOMES

The Research Center FY 2020-21 budget focuses on sustaining the highest priority existing work and thinly spreading the re-purposed resources described in the previous section across the emerging programs' needs. This provides some analytic support to all desired outcomes:

- Providing better **equity**-related data and methodology to help Metro apply an equity lens to all its endeavors (receives added but still low levels of support)
- Supporting transportation system analysis and forecasting for both ODOT and Metro planning activities that seek to optimize the region's **transport** services for all residents (receives essential support but not as much value-added support as in prior years)
- Providing data and tools that let Metro and stakeholders understand the **economic** potential and viability of different parts of the region for different demographic groups (receives essential support but not as much value-added support as in prior years)
- Sustaining existing efforts on, and adding somewhat to the RC's analytic and data capacity, to support mitigation efforts for **climate change**
- Sustaining and slightly adding to the data, analytics, and forecasting support RC provides to Metro's waste prevention efforts that continue to protect our region's **environment**
- Sustaining (at a somewhat reduced level of refresh frequency) key data and performance measurement assets—Metro's By The Numbers system and the region's data hub, RLIS—that Metro and other regional stakeholders use for assessing how **vibrant the region's communities are**

METRO'S EQUITY STRATEGY

To date in FY 2020-21 the Research Center has provided support for Metro's Housing Bond implementation by providing new equity data, supported equity-focused accessibility studies to Metro facilities (especially parks), acquired new equity analytic training for RC and other Metro staff, sustained and updated the 'equity dashboard' that monitors Metro's own staff demographic makeup for equity purposes, crafted a long-term work plan for Metro's equity analytics, and begun the stakeholder engagement needed to flesh out and implement that plan. The RC very much wants to provide Metro with better data and analytic methodology that will truly enable Metro to put an equity lens on all it does.

Realizing RC's ambitious goals for better equity analytic support will be challenging given the realities of the FY2020-21 budget. While RC had requested a new "equity analytic lead" position to serve as the convener for analytically-related stakeholder engagement so that equity communities have a voice in what the RC does, Metro lacks the resources to provide such a position. The RC is working with Metro's DEI program and other partners to devise other ways of meeting this important need. The RC will pivot as much effort as it can to addressing the new equity analytic vision while still supporting mandated activities and mission-critical data assets.

Visitor Venues

Summary of Visitor Venues

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$43,460,147	\$45,236,055	\$48,774,707	\$53,991,855			10.70%
Materials and Services	129,946,164	88,121,110	84,335,569	76,236,395			(9.60%)
Capital Outlay	10,236,799	16,074,742	40,107,016	29,600,500			(26.20%)
Debt Service	3,918,490	4,418,575	4,420,375	4,416,275			(0.09%)
TOTAL	\$187,561,601	\$153,850,482	\$177,637,667	\$164,245,025			(7.54%)
BUDGET BY FUND							
General Revenue Bond Fund	78,125,106	4,418,575	4,420,375	4,416,275			(0.09%)
MERC Fund	68,746,834	99,498,106	96,269,293	88,073,715			(8.51%)
Oregon Zoo Asset Management Fund	1,438,705	1,628,602	5,880,483	6,281,950			6.83%
Oregon Zoo Infrastructure/Animal Welfare Fund	3,169,394	8,600,708	28,356,291	20,136,172			(28.99%)
Oregon Zoo Operating Fund	36,081,562	39,704,491	42,711,225	45,336,913			6.15%
TOTAL	\$187,561,601	\$153,850,482	\$177,637,667	\$164,245,025			(7.54%)
FULL-TIME EQUIVALENTS	403.25	410.22	410.70	407.05			(0.89%)
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							(3.65)

Summary of MERC Administration

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$1,026,183	\$704,602	\$695,278	\$941,442			35.41%
Materials and Services	366,902	281,384	537,025	486,900			(9.33%)
Capital Outlay	-	6,214	-	-			0.00%
TOTAL	\$1,393,085	\$992,200	\$1,232,303	\$1,428,342			15.91%
BUDGET BY FUND							
MERC Fund	1,393,085	992,200	1,232,303	1,428,342			15.91%
TOTAL	\$1,393,085	\$992,200	\$1,232,303	\$1,428,342			15.91%
FULL-TIME EQUIVALENTS	7.80	4.42	4.35	5.35			22.99%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							1.00

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. Commissioners are appointed by the Metro Council upon recommendation from local area governments. The commission includes seven members representing the city of Portland, Metro, and one each for Clackamas, Multnomah and Washington counties. The commissioners 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.

SIGNIFICANT CHANGES IN THE BUDGET

MERC Admin is requesting a new 1.0 FTE Policy Advisor III to support specific initiatives of MERC Admin. This position will work with the General Manager of Visitor Venues, MERC venues, other jurisdictions and community partners to support and promote the success of the venues. This position will manage projects such as the Expo Development Opportunity Study and ongoing relationships such as between Portland's and the city of Portland.

REGION'S SIX DESIRED OUTCOMES

The individual and aggregate contributions each makes towards the region's economy is powerful and significant: more than \$875 million in direct and indirect regional spending which supports more than 8,000 total jobs, based on the most recent economic report from FY 2018-19. Combined, the venues hosted approximately 1,500 events/performances in FY 2018-19 that attracted 3.4 million people and offered a wide range of experiences for visitors and residents – contributing to the quality of life for the region and beyond.

SIGNIFICANT CHANGES IN THE BUDGET

MERC Admin supports the venues in their dedication to Metro's Equity Strategy including facilitating contractual services, goal setting, strategic planning, and special project management.

Summary of the Oregon Convention Center

	Audited	Audited	Amended	Proposed	Approved	Adopted	% Change From Amended
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	10,996,179	11,642,203	13,465,137	14,924,098			10.84%
Materials and Services	25,092,327	54,783,023	43,080,441	35,380,862			(17.87%)
Capital Outlay	4,069,682	3,812,419	1,480,000	1,200,000			(18.92%)
TOTAL	\$40,158,188	\$70,237,644	\$58,025,578	\$51,504,960			(11.24%)
BUDGET BY FUND							
MERC Fund	40,158,188	70,237,644	58,025,578	51,504,960			(11.24%)
TOTAL	\$40,158,188	\$70,237,644	\$58,025,578	\$51,504,960			(11.24%)
FULL-TIME EQUIVALENTS	115.65	118.42	117.70	122.30			3.91%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							4.60

When it comes to showcasing the genuine Portland experience and contributing to the regional economy, OCC is unparalleled. As the largest event venue in the Pacific Northwest, the center attracts hundreds of thousands of visitors annually from the region and around the world to exchange ideas, and share their expertise which leads to innovation and business connections.

OCC continues to lead the charge within our industry for environmental responsibility and sustainability. On top of industry leading certifications of LEED Platinum, Salmon-Safe, and APEX/ASTM Green Venue, 6,500 solar panels on the center's roof produce 25 percent of the building's annual energy use, and its industry leading waste diversion program is changing the way event organizers select materials while dramatically reducing the waste produced at events.

OCC serves as a catalyst for Oregon's economy. In addition to the 5,000 jobs supported by the facility in the local region, direct and induced spending totaled more than \$650 million in FY18-19 as a result of the center's business. In 2019, OCC completed a major renovation of the Oregon Ballroom, outdoor plaza and related interior and exterior spaces. The center's renovation project bidding at that time resulted with the largest public works contract awarded to a minority owned business in the state's history. Project completion was timed with the opening of the new 600-room Hyatt Regency Portland at the Oregon Convention Center, located across the street from the center.

SIGNIFICANT CHANGES IN THE BUDGET

OCC's FY 2020-21 budget is built around its event schedule, which includes national conventions, trade and consumer shows, cultural events, community fundraisers and business meetings. Bookings continue to be strong at the center, resulting in a \$15 million revenue goal for space, equipment rental and event services. The food and beverage revenue goal is \$17.5 million with a projected margin of \$3.7 million, or 21 percent of food and beverage revenues.

Given OCC's demand generation for the regional hotel and related hospitality industry, the center receives local government shared revenues from transient lodging tax and the Visitor Facilities Trust Account (VFTA). Those revenues are expected to increase as the Portland Metro area has seen significant growth in the number of hotel room nights and associated lodging revenues.

OCC's proposed budget invests in facility and staff, both key aspects of event management and guest delight. With the completion of the OCC renovation and the opening of the Hyatt Regency Portland at the Oregon Convention Center, the center plans to learn from experiences associated with the newly opened hotel and optimize future convention sales incorporating the new asset. In addition, OCC completed several internally focused assessments and surveys in FY 2019-20 and will be focusing in FY 2020-21 on its greatest asset – its people. Investments will be made to cultivate a more collaborative workforce and environment where managers and staff thrive and feel mutually supported.

The proposed budget includes five new full-time equivalent positions:

- The Director of Setup will develop and lead strategic initiatives and tactical planning in the busy Setup department.
- The Equity and Employee Engagement Program Manager will be responsible for leading OCC's Racial Equity Action plan implementation.

- The Audio Visual (AV) Lead will provide increased oversight and support to the AV team, additional schedule coverage for the team across the seven day a week service window, and enhance the client service experience and delivery.
- The Guest Services Scheduling Coordinator will be responsible for scheduling admissions, ticket services and ambassadors staffing. This work was previously performed by positions shared with Portland's Centers for the Arts, but due to increased business the work share can no longer adequately meet business needs.
- The Marketing and Communications Coordinator will provide skilled assistance in content creation and storytelling through copywriting, photography, videography, graphic design and social media to increase brand awareness.

In addition to new positions, the proposed budget includes known and estimated costs for the implementation of the State of Oregon's Equal Pay Law.

Renovation projects continue around OCC with renovation of the 30-year dated VIP B client event office space, and Prefunction A and C Restrooms. These improvements are scheduled to be completed in FY 2020-21. The renovated restrooms will include additional gender neutral restrooms and lactation rooms at both locations.

REGION'S SIX DESIRED OUTCOMES

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 budget reflects its commitment to key components of the Region's Desired Outcomes and Metro Council Priorities. The budget reflects funds to maintain the center at a level comparable to the OCC peer set of convention centers 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 generation and prevents the use of non-recyclable products, such as foam core signage. The program collaborates with clients to donate surplus supplies and food from events to local community organizations to address the region's food scarcity. In 2019, OCC joined The Wave, a new Northwest-based coalition dedicated to helping the region address and mitigate rapid climate change. OCC prioritizes hiring employees residing within the First Opportunity Target Area, providing priority hiring for residents adversely impacted by former developments in the North / Northeast Portland neighborhoods.

Additionally, OCC has expanded staff health and welfare benefits and TriMet universal transit passes due to legislative changes and Metro benefit enhancements agency-wide.

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.

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's five year capital plan includes multiple construction projects which will implement the Construction Career Pathways Project, a regional framework aimed at recruiting and retaining women and people of color in the construction trades.

OCC is currently developing a Racial Equity Action Framework specific to the work and staff of OCC. An employee-led Equity Team was established in March of 2019, and staff engagements took place over the course of several months. The framework will identify specific actions and objectives to pursue over the following years with target goals set within the fiscal year, subsequent years and ongoing. This plan is anticipated to be approved in the current year with implementation beginning in FY 2020-21.

Oregon Convention Center

Summary of Portland's Centers for the Arts

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$7,490,317	\$8,114,205	\$9,562,777	\$10,504,563			9.85%
Materials and Services	9,966,825	11,224,142	14,559,755	11,171,295			(23.27%)
Capital Outlay	2,326,972	1,810,001	5,298,000	5,494,000			3.70%
TOTAL	\$19,784,114	\$21,148,348	\$29,420,532	\$27,169,858			(7.65%)
BUDGET BY FUND							
MERC Fund	19,784,114	21,148,348	29,420,532	27,169,858			(7.65%)
TOTAL	\$19,784,114	\$21,148,348	\$29,420,532	\$27,169,858			(7.65%)
FULL-TIME EQUIVALENTS	56.40	60.71	62.35	62.75			0.64%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							0.40

Portland's brings nearly 1,000 music, theater, dance, and lecture performances to Portland each year because it knows that art matters. Art brings joy, inspires the mind, and unites communities. Art changes lives.

Among the largest performing arts centers in the country, Portland's is a national leader in keeping art and culture thriving. The five theaters draw close to one million patrons to downtown Portland's Cultural District and generate \$85 million in regional spending every year.

SIGNIFICANT CHANGES IN THE BUDGET

The Broadway Across America season is a significant driver of Portland's operating revenues and expenditures. This fiscal year will include 10 weeks of performances, including four weeks of the hit show Hamilton. Portland's Presents, the programming arm of Portland's, expects to present fewer shows in FY 2020-21, resulting in a decrease in both revenue and expense. The food and beverage revenue goal is \$3.9 million with a projected margin of \$1 million, 26 percent of food and beverage revenues.

Portland's is facing cost increases which prompted a deep review of rates. Rental rates, which make up \$2 million of Portland's \$20 million in charges for services, were increased by 15-30 percent in the three largest theaters for commercial, non-profit and resident companies. For a standard commercial event in one of the larger halls this will be an increase of \$1,500 per performance day. For a resident company in the same hall the increase is \$300 per performance day. In addition to rental rates, Portland's will increase labor service rates to offset the increased cost of show related labor.

Portland's receives local government shared revenues from transient lodging tax and the VFTA, as well as support from the City of Portland. Those revenues are projected to increase by CPI. The Portland's Foundation funds the Education program.

The proposed budget includes known and estimated costs for the implementation of the State of Oregon's Equal Pay Law. There are no new full time positions, however admissions scheduling positions previously shared with the Oregon Convention Center will be reallocated to Portland's.

Renewal of the lease for the land beneath Antoinette Hatfield Hall increased lease costs significantly, and age of the buildings required an increase in facility maintenance. These increases were mostly offset by the decreased cost of expenses related to Portland's Presents.

The Arlene Schnitzer Concert Hall will be closed this summer for the first phase of acoustical enhancements, a \$9 million project with \$6.5 million in outside funding, and replacement of the marquees on Broadway and Park Avenue.

REGION'S SIX DESIRED OUTCOMES

Portland's provides subsidized use of its venues for local arts organizations so they may grow and flourish. The resident companies are the Oregon Symphony, Portland Opera, Portland Ballet Theatre, Oregon Children's Theatre and Portland Youth Philharmonic. It is a gathering place for citizens to come together to experience a variety of art forms.

Portland's Presents offers free summer performances with our Music on Main and Summer Arts on Main series. The education program brings in 10,000 students from regional Title 1 schools at no cost to the schools.

METRO'S EQUITY STRATEGY

Through the education program, Portland's removes barriers and provides access to a diverse selection of world-class lectures and performing arts. This program offers free performances in the venues and in the community, career shadow opportunities, summer internships, and curriculum support. The education program intentionally seeks and supports teachers and students in Title-I schools.

Summary of the Portland Expo Center

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	1,866,136	1,940,869	2,314,785	2,514,761			8.64%
Materials and Services	5,139,400	4,374,103	4,990,095	5,085,794			1.92%
Capital Outlay	405,911	804,943	286,000	370,000			29.37%
TOTAL	\$7,411,446	\$7,119,914	\$7,590,880	\$7,970,555			5.00%
BUDGET BY FUND							
MERC Fund	7,411,446	7,119,914	7,590,880	7,970,555			5.00%
TOTAL	\$7,411,446	\$7,119,914	\$7,590,880	\$7,970,555			5.00%
FULL-TIME EQUIVALENTS							
	15.80	17.42	17.30	17.30			0.00%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							0.00

The Portland Expo Center has a rich cultural past that has touched the lives of many Portlanders and visitors throughout its history. From its agricultural beginnings as a livestock exhibition hall to today's consumer-public hub for face-to-face commerce, the Expo Center has maintained the indispensable role as a gathering place serving the Pacific Northwest region.

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. On average, it hosts more than 100 events each year, attracting more than 450,000 visitors. According to the most recent economic impact report, Expo generated \$47 million in direct and induced annual spending which supported 470 jobs.

SIGNIFICANT CHANGES IN THE BUDGET

Summer 2020 brings the return of Cirque du Soleil to the Expo as they present, VOLTA. The production will open the last week of FY 2019-20, and run for five weeks in FY 2020-21, resulting in a significant increase in event revenues. The food and beverage revenue goal is \$2.5 million with a projected margin of \$319,000, 13 percent of food and beverage revenues.

The Visitor Facilities Intergovernmental Agreement was amended by Metro, Multnomah County and the City of Portland in December 2019, resulting in an allocation of operating support to Expo. The allocation is \$575,000 starting in FY 2019-20 with annual increases by CPI. Expo also receives support from the transient lodging excise tax, which is restricted to capital projects. These revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues.

The allocation from the General Fund and the management fee paid by Expo to Metro have both been eliminated for FY 2020-21. Expo's share of MERC Administration fees continue to be waived.

Expo has not added any new FTE or new programs in FY 2020-21. The proposed budget includes known and estimated costs for the implementation of the State of Oregon's Equal Pay Law.

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. A Development Opportunity Study is currently underway to assess the center's greatest public benefit.

Expo is currently redesigning the lighting of one section of the parking lot, with construction planned in FY 2020-21. This change will create a wide-open space for concerts, festivals and other events.

REGION'S SIX DESIRED OUTCOMES

The Portland Expo Center continues to grow as Portland's gathering place, with varied events for the public and culturally significant events, including the annual Honoring our History: Reflections on the Vanport Flood and the Portland Assembly Center.

Expo is also 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 the environment. This area was recently developed into a food and beverage plaza to expand the use of this beautiful space.

Expo is committed to becoming more sustainable every year, with upgrades such as parking lot and exhibit hall lighting to replace existing lighting with energy efficient lighting, reducing cost and electricity usage.

METRO'S EQUITY STRATEGY

Expo is focusing on partnerships that help us grow and learn as a department and in turn share that knowledge with our clients and patrons. Expo has completed work 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 with the 501c3 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 the Vanport Mosaic Festival. Staff and contracted agents are committed to COBID purchasing goals and renewed efforts that are making positive impacts in the community. Starting in 2019, the Expo center embarked on its Racial Equity plan by engaging staff and engaging strategic external community members to ensure our gathering space is safe and welcoming with a racial equity lens.



Summary of the Oregon Zoo

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$22,081,332	\$22,834,177	\$22,736,730	\$25,106,991			10.42%
Materials and Services	15,174,094	17,458,458	21,168,253	24,111,544			13.90%
Capital Outlay	3,434,234	9,641,166	33,043,016	22,536,500			(31.80%)
TOTAL	\$40,689,661	\$49,933,801	\$76,947,999	\$71,755,035			(6.75%)
BUDGET BY FUND							
Oregon Zoo Asset Management Fund	1,438,705	1,628,602	5,880,483	6,281,950			6.83%
Oregon Zoo Infrastructure/Animal Welfare Fund	3,169,394	8,600,708	28,356,291	20,136,172			(28.99%)
Oregon Zoo Operating Fund	36,081,562	39,704,491	42,711,225	45,336,913			6.15%
TOTAL	\$40,689,661	\$49,933,801	\$76,947,999	\$71,755,035			(6.75%)
FULL-TIME EQUIVALENTS	207.60	209.25	209.00	199.35			(4.62%)
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							(9.65)

The Oregon Zoo’s mission is to create a better future for wildlife. We inspire the community to respect animals and take action on behalf of the natural world. We do this by creating engaging and educational experiences and advancing the highest level of animal welfare, environmental literacy and conservation science. Zoo leadership — with input from guests, staff, volunteers and the community — has developed a three-year strategic plan to guide us as we pursue our vision. As the region’s most-visited cultural institution, the zoo is also a venue for world-class events and music, a place for families to create lasting memories, and a popular destination for tourists.

The zoo has a long history of community support and, since its humble beginnings in 1888, has evolved into a world leader among zoos and conservation organizations. Since 2008, thanks to a voter-approved bond measure and additional support provided through grants and private donations, the zoo has been undergoing a major transformation aimed at advancing animal welfare, increasing educational opportunities and improving environmental sustainability. With five major projects now complete, the final three — new habitats for polar bears and primates, and an improved habitat for rhinos — are being managed as a single construction project to be finished in FY 2020-21. Between day-to-day operations and capital projects, the zoo has a positive economic impact on the region, with direct and indirect impacts estimated at over \$90 million annually.

SIGNIFICANT CHANGES IN THE BUDGET

- The FY 2020-21 budget reflects a focus on advancing priorities identified for Year 1 of the Strategic Plan. These include: Integrated Conservation Action Plan, Animal Care & Welfare, AZA Accreditation, Master Plan Refresh, DEI, and Community Engagement.
- Attendance is projected to be 1.525 million, based on historical averages and taking into consideration the continued impact of on-campus construction, scheduled to be completed in the latter half of FY 2020-21.
- A new pricing structure and fee increases are built into the budget accounting for the 12% growth over prior year’s admissions revenue budget.
- A 5% increase in tuition and lectures is primarily driven by additional projected revenue for summer camp with an additional week of availability.
- A train revenue increase of 8% is primarily attributed to a combo package now available and more operating days expected in FY 2020-21.
- A \$2.0 million increase in personnel services is related to expected salary adjustments for cost of living, merit pay and annual step increases, along with increases to PERS and health benefit costs, and compliance with pay equity laws.
- Animal food reflects a significant increase (13%) primarily due to diet and bedding for animals anticipated to inhabit our exhibits opening in FY 2020-21.
- Personnel Changes
 - 1.0 FTE Employee Engagement Coordinator
 - 2.0 FTE Education Specialists
 - 1.0 FTE Electrician
 - 1.0 FTE Maintenance worker for pest control
 - 1.0 FTE Safety and Security Officer
 - 0.5 FTE Butterfly Keeper
 - 0.5 FTE Extend two Bond Project Managers-Limited Duration positions
 - Reduction is 14.0 FTE by moving to contracted services

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. Public appreciation of these Oregon Zoo efforts is evident in the education program participation by over 200,000 students annually, and by consistent annual attendance of over 1.5 million visits (the most-visited cultural institution in this region).

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 Education Center, which in 2018 received LEED Platinum status.

Zoo leadership is working with Explore Washington Park, other cultural institutions and TriMet leadership to increase mass transit use for trips to the park. 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 world-class cultural institutions and other venues. This effort should be sustained by a stronger investment via Explore Washington Park and TriMet.

The zoo’s final major project, Polar Passage/Primate Forest, 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 take action to mitigate effects of climate change and habitat conversion.

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. These programs are provided to hundreds of thousands of people annually.

METRO’S EQUITY STRATEGY

In FY 2020-21 the zoo will continue to improve accessibility for lower-income community members through our Zoo For All program (discount program for qualifying individuals), targeted distribution of free admission to community organizations who work with communities of color and their low-income residents/ individuals, and continuation of Second Tuesdays discounts for all from September through May. The free admission program is valued at over \$300,000 in accessibility for lower-income 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% participation from COBID firms. The zoo has developed 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.

**Waste
Prevention and
Environmental
Services**

Summary of Waste Prevention and Environmental Services

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$15,541,712	\$17,297,741	\$21,836,882	\$24,660,832			12.93%
Materials and Services	50,268,781	55,051,057	61,027,668	68,435,527			12.14%
Capital Outlay	5,276,157	5,977,740	16,150,206	32,685,000			102.38%
Debt Service	1,395,868	1,989,051	1,974,292	1,977,045			0.14%
TOTAL	\$72,482,517	\$80,315,588	\$100,989,048	\$127,758,404			26.51%
BUDGET BY FUND							
General Fund	2,441,271	2,466,305	2,399,023	-			(100.00%)
Community Enhancement Fund	1,199,830	1,079,321	1,343,485	1,379,222			2.66%
General Asset Management Fund	948,010	2,915,080	9,334,320	4,439,048			(52.44%)
General Revenue Bond Fund	1,514,449	1,989,051	1,974,292	1,977,045			0.14%
Solid Waste Fund	66,378,958	71,865,832	85,937,928	119,963,089			39.59%
TOTAL	\$72,482,517	\$80,315,588	\$100,989,048	\$127,758,404			26.51%
FULL-TIME EQUIVALENTS	138.76	156.68	190.46	199.61			4.80%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							9.15

Waste Prevention and Environmental Services

The Waste Prevention and Environmental Services (WPES) department is responsible for ensuring that all solid waste generated in the region is managed in a manner that protects public health and safeguards the environment. This work is guided by the 2030 Regional Waste Plan that serves as the greater Portland area's blueprint for investing in our garbage and recycling system, reducing the environmental and health impacts of materials that end up in this system, and advancing progress towards Metro's racial equity goals. To fulfill this responsibility and implement the plan direction, the department's core functions include:

- **Reducing impacts of products and waste through policy and regulation.** This includes development of state legislation, regional policy and programs and regulation of the solid waste system.
- **Reducing the impacts of products and waste through education, technical assistance and partnerships.** This includes supporting the development of youth leadership; providing education, technical and information services to the public; and providing waste-related community services such as paint recycling and cleanup of illegal disposal sites.
- **Providing safe, economic and environmentally sound operation of Metro facilities that provide garbage transfer and disposal, recycling and recovery of certain materials, and hazardous waste collection services.** This includes operations and operational resilience of Metro South and Central transfer stations and hazardous waste facilities, and management of the St. John's landfill.
- **Planning for long term system adaptability, sustainability and resilience.** This includes long range system planning, making strategic system investments, planning new facilities and public services, disaster debris planning, and ongoing performance monitoring, improvement and evaluation.

SIGNIFICANT CHANGES IN THE BUDGET

Metro is expanding a number of programs and proposing new initiatives as a direct result of the 2030 Regional Waste Plan and Metro Council priorities including:

- Expanding the Regional Illegal Dumping program from four to six clean-up crews to promote a work transition pipeline much like the Seattle Conservation Corps;
- Providing more relevant equity staff training to build our internal capacity, understanding and service delivery;
- Increasing participation by people of color in waste prevention education programs by building capacity with many of our partner organizations to co-create, promote and deliver more culturally relevant and responsive outreach services and materials to their communities;
- Setting regional standards for collection services to multi and single family homes to ensure all residents have equitable, adequate and consistent access to high quality garbage and recycling services. This requires investments in labeling and standardizing the colors of roll carts and bins;
- Improved delivery of on-boarding and wraparound support services to WPES employees, including those with barriers to employment. Outcomes intended to reduce employee turnover, improve efficiency and achieve more equity and diversity in WPES hiring practices.

- Establishing more strategic recycling and waste-related public services e.g. commercial food waste processing, additional hazardous waste collection of weekends.
- Improving enforcement program by adding tools that can promote environmental justice in impacted communities and repair past damage caused to communities impacted by garbage and recycling operations.

Increase of \$23.9 million in capital outlay, including land purchase for new facilities and improvements to existing facilities:

- Purchase land for new facilities in Cornelius and likely near Oregon City (\$15 million);
- Begin the facility design work in Cornelius (\$5 million);
- Build out for new commercial food waste processing at Metro Central transfer station (\$3 million)
- Redesign of Metro Paint processing (\$3 million)
- General repair and improvement of existing facility assets.

Increase of \$1.2 million in material and services to support new or expanded projects including:

- Regional Illegal Dumping program expansion using work transition staff from community partners (\$400,000)
- Research and implementation for multi-family requirements (\$600,000)
- Development of multicultural, community-based educational services and materials (\$85,000)

Significant changes in FTE for the department include:

- Increase of 4.0 FTE and continuation of 1.0 FTE to support community cleanup crews, building capacity of underserved communities to manage garbage and recycling, implementing multi-family standards and toxics reduction education;
- Increase of 6.0 FTE and continuation of 2.0 FTE to improve customer experiences, process improvements, promote toxics reduction, and provide additional services to the public and support community engagement;
- Increase of 3.0 FTE to support capital asset management of our existing infrastructure and improving business and technological capacity for continuous improvement; and
- Increase of 6.0 FTE to support employee wraparound services, provide administrative support and fill organizational gaps discovered during our organization assessment that are necessary to effectively implement the Regional Waste Plan.

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.

METRO'S EQUITY STRATEGY

Now in its sixth year, WPES's equity program is focused on implementing the WPES Diversity, Equity and Inclusion Work Plan, a five-year work plan designed to help Metro meet the goals of its 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 more equitably across the region; 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. Implementing this plan also supports the equity-focused elements of the Regional Waste Plan.

To this end, the department's DEI efforts for FY 2020-21 are focused in the following strategic areas from the WPES DEI Work Plan:

1. Meaningfully engage and educate employees on diversity, racial equity and inclusion;
2. Meaningfully engage communities of color and partner with community-based organizations to advance racial equity;
3. Provide public services equitably, with a priority on communities of color;
4. Manage WPES facilities to be more welcoming for people of color and to increase accessibility;
5. Create jobs, career pathways and promote workforce equity in the sectors where WPES works, with a priority on people of color and women;
6. Incorporate racial equity outcomes into WPES procurement, contracts and allocation of budget resources; and
7. Evaluate and report on WPES's diversity, racial equity and inclusion efforts to ensure accountability and transparency.

The proposed department budget includes central equity program related expenses, funds for new community partnerships that advance equity in the garbage and recycling system, equity training for WPES staff as well as a staff position to coordinate its implementation, and community partnerships which are program-specific in program budgets. Equity is also reflected in the community relations and communications budget for the department. WPES also supports Metro's efforts to build general capacity among partner community-based organizations.

Waste Prevention and Environmental Services



Summary of Capital Asset Management

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$0	\$0	\$0	\$2,796,039			n/a
Materials and Services	-	-	-	1,261,871			n/a
TOTAL	\$0	\$0	\$0	\$4,057,910			n/a
BUDGET BY FUND							
General Fund	-	-	-	4,057,910			n/a
TOTAL	\$0	\$0	\$0	\$4,057,910			n/a
FULL-TIME EQUIVALENTS							
	0.00	0.00	0.00	23.00			n/a
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							23.00

Metro currently manages more than \$600 million in capital assets and has plans for significant new investments in parks, venues, and waste management facilities. These facilities and properties are essential to delivering community programs and services that align with Metro's vision for the region. The Capital Asset Management department supports planning and management of those assets, including facility sustainability, emergency planning and construction project management. This department also houses the operations of Metro Regional Center.

SIGNIFICANT CHANGES IN THE BUDGET

Capital asset management:

- Capital Asset Management transferred in 23.0 FTE from other departments.
- The CPMO added 4.0 FTE to increase capacity for project managing construction projects. Those FTE will be reported within the Waste Prevention and Environmental Services and Parks and Nature organizations as they will support Solid Waste transfer stations and Parks and Nature bond funded projects.
- New funding was added to support Metro's involvement in two regional programs:
 - Construction Career Pathways:** \$200,000 will be used to support coordinated approach to recruitment, training and retention of women and people of color in the construction workforce. A granting framework will be developed with Metro's Diversity, Equity and Inclusion program.
 - Clean Air Construction Standards:** \$46,000 represents Metro's share of the regional program, which will be administered by the City of Portland.

REGION'S SIX DESIRED OUTCOMES

The Capital Asset Management department encourages alignment with the six desired outcomes in our management of and investment in public assets. COBID contracting goals and financial investment in Construction Career Pathways help improve equity and economic prosperity in the region. Sustainable choices in capital projects promote clean air and water and climate change leadership. Clear policies for capital planning and asset management ensure our facilities are well cared for, are accessible to all in the region and stimulate vibrant communities.

METRO'S EQUITY STRATEGY

There is significant opportunity to improve equity outcomes via capital projects. Capital Asset Management has worked closely with Metro's Diversity, Equity and Inclusion program on implementation of Construction Careers Pathway – a regional framework which outlines tools and policies to grow the number of people of color and women working on our construction projects. CPMO partners with the National Association of Minority Contractors (NAMC) to encourage and support involvement of minority contractors on Metro capital projects.



Summary of Communications

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$1,724,435	\$1,532,485	\$2,091,560	\$2,136,411			2.14%
Materials and Services	153,454	342,819	539,461	354,448			(34.30%)
TOTAL	\$1,877,889	\$1,875,304	\$2,631,021	\$2,490,859			(5.33%)
BUDGET BY FUND							
General Fund	1,877,889	1,875,304	2,631,021	2,490,859			(5.33%)
TOTAL	\$1,877,889	\$1,875,304	\$2,631,021	\$2,490,859			(5.33%)
FULL-TIME EQUIVALENTS	13.00	12.00	14.00	14.00			0.00%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							0.00

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 greater Portland area. 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

The FY 2020-21 budget has \$150,000 to continue the support of the agency-wide Partnerships for Institutional Change Program. This program helps deliver community expertise, knowledge and lived experience to Metro program and diversity, equity and inclusion efforts. For FY 2020-21, the program will focus on transitioning more management of partnership work plan to partner organizations to support their direct collaboration with staff and leadership at the department and program level. This includes expansion of partnership opportunities to new organizations and the community informed development of tools and trainings for Metro staff and leadership.

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, engagement and support for 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.

METRO'S EQUITY STRATEGY

Communications is focused on giving voice to people of color and other underrepresented communities. We are committed to creating spaces where people of color and decision makers interact face-to-face. We are working hard to improve Metro's capacity to work effectively and respectfully with communities of color. All of Communications' goals and FY 2020-21 budget initiatives are shaped by and serve Metro's equity strategy. Communications takes the lead on the "inclusion" part of DEI.



Summary of Finance and Regulatory Services

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$4,252,478	\$4,462,058	\$4,863,468	\$5,610,869			15.37%
Materials and Services	2,268,135	2,379,797	5,077,176	4,153,541			(18.19%)
Capital Outlay	-	244,190	150,000	61,659			(58.89%)
TOTAL	\$6,520,613	\$7,086,045	\$10,090,644	\$9,826,069			(2.62%)
BUDGET BY FUND							
General Fund	5,264,959	5,512,621	6,018,713	6,598,452			9.63%
General Asset Management Fund	-	243,342	150,000	61,659			(58.89%)
Risk Management	1,207,833	1,330,082	3,921,931	3,165,958			(19.28%)
Solid Waste Fund	47,820	-	-	-			0.00%
TOTAL	\$6,520,613	\$7,086,045	\$10,090,644	\$9,826,069			(2.62%)
FULL-TIME EQUIVALENTS	39.50	37.50	38.50	43.50			12.99%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							5.00

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

SIGNIFICANT CHANGES IN THE BUDGET

- 1.0 FTE for additional administrative support
- 2.0 FTE for timekeeping staff to support the payroll process across Metro
- 1.0 FTE to support implementation of the 2019 Parks and Nature Bond
- Investment of \$290,660 for software services to automate and improve invoice processing

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 achieves the desired outcomes of the Agency. FRS also prepared and presents 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.

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 the 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 job sites.



Summary of Human Resources

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,460,895	\$2,817,066	\$3,086,934	\$3,577,494			15.89%
Materials and Services	393,749	460,355	581,741	517,491			(11.04%)
Capital Outlay	-	-	35,000	-			(100.00%)
TOTAL	\$2,854,644	\$3,277,421	\$3,703,675	\$4,094,985			10.57%
BUDGET BY FUND							
General Fund	2,854,644	3,277,421	3,703,675	4,094,985			10.57%
TOTAL	\$2,854,644	\$3,277,421	\$3,703,675	\$4,094,985			10.57%
FULL-TIME EQUIVALENTS	21.80	22.30	23.00	25.00			8.70%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							2.00

Human Resources (HR) serves as a business partner to provide strategic and sustainable human resources practices and systems to help position our customers to fulfill their mission. Human Resources is a full-service HR department providing benefits, classification and compensation, employee and labor relations, organizational development and training, recruitment and selection, and systems administration for the agency.

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

SIGNIFICANT CHANGES IN THE BUDGET

- 1.0 FTE dedicated to employee learning and development efforts for Metro employees;
- 1.0 FTE HRIS Business Analyst to help meet the increasing demands of our various systems, and;
- 1.0 FTE HR Generalist which is fully dedicated to and funded by WPES and therefore is shown as an 1.0 FTE increase in that organization
- Added funding for printing, posting, and mailing services to expand our communication efforts to better reach all employees - especially variable hour employees who do not have or regularly check email for updates.
- Added funding for operational needs like meeting the demands of our computer replacement budget, of our increased benefit contract costs (resulting from increased service utilization), and to fully fund the costs associated with the annual employee engagement survey.

REGION'S SIX DESIRED OUTCOMES

Human Resources 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.

METRO'S EQUITY STRATEGY

Through our recruitment efforts, HR leads the work related to hiring a diverse workforce. We now have a new recruitment manager and a recruitment team that is reenergized around their influence on diversity, equity and inclusion at Metro. In addition, HR either facilitates or participates in a number of DEI related committees and activities and will be even more involved through our new Employee Engagement framework that is designed to take the feedback received in our annual employee engagement survey and implement needed change(s) as identified by our workforce.



Summary of Information Services

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,678,473	\$3,634,401	\$4,496,725	\$4,756,282			5.77%
Materials and Services	1,298,953	1,664,683	2,229,896	2,323,210			4.18%
Capital Outlay	158,590	392,726	1,646,836	1,853,607			12.56%
TOTAL	\$5,136,016	\$5,691,811	\$8,373,457	\$8,933,099			6.68%
BUDGET BY FUND							
General Fund	4,899,040	5,042,449	6,656,621	6,979,492			4.85%
General Asset Management Fund	236,975	649,362	1,716,836	1,953,607			13.79%
TOTAL	\$5,136,016	\$5,691,811	\$8,373,457	\$8,933,099			6.68%
FULL-TIME EQUIVALENTS	30.50	31.00	33.00	33.00			0.00%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							0.00

Information Services (IS) helps Metro achieve its mission and helps to deliver on its promises to citizens by providing technology and information services for all areas of the agency. IS manages essential services for communication systems, local area networking, email and desktop support. The department also manages enterprise applications such as, budgeting, finance, human resources, payroll, ticket and event management systems, point of sale, web site support and other site-specific applications. Finally, IS also manages the records management process and provides public record request services to the public and the media.

SIGNIFICANT CHANGES IN THE BUDGET

- Significant increases in software maintenance and support due to agency growth
- Larger emphasis on cloud-based software and system resiliency
- Greater focus on system and email security
- Migration to Office 365, including Teams, Exchange and SharePoint in the cloud

REGION'S SIX DESIRED OUTCOMES

As a support department, IS participates in each of Metro's regional desired outcomes. By ensuring fast, reliable applications, records management, data transport and storage, the department provides the foundation for communication systems, web services, 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.

METRO'S EQUITY STRATEGY

Because technology can be a powerful enabler, Information Services is dedicated to equity initiatives throughout the enterprise. Metro's website was initially designed with translation and accessibility standards in mind and included a mobile-first approach to websites, to better reach underserved populations. The department also supports research center mapping tools, support for contracting, recruitment support, access to public records and video feeds of council meetings, including closed captioning services and assisted listening services within the council chambers. In FY 2020-21, IS is proposing additional software that can help the agency engage with citizens throughout the region and add additional tools for staff.



Summary of the Office of Metro Attorney

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,503,036	\$2,488,830	\$2,851,555	\$2,953,524			3.58%
Materials and Services	55,465	40,015	77,362	89,296			15.43%
TOTAL	\$2,558,501	\$2,528,845	\$2,928,917	\$3,042,820			3.89%
BUDGET BY FUND							
General Fund	2,558,501	2,528,845	2,928,917	3,042,820			3.89%
TOTAL	\$2,558,501	\$2,528,845	\$2,928,917	\$3,042,820			3.89%
FULL-TIME EQUIVALENTS	16.00	16.00	16.00	16.00			0.00%
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							0.00

The Office of Metro Attorney (OMA) is required by the Metro Charter and created by the Metro Code. The core function of OMA is to provide legal advice and legal services to the Metro Council, Metro COO, Metro departments and the Auditor. The Metro Attorney has general control and supervision of all civil actions and legal proceedings in which Metro is a party. The Metro Attorney has full charge and control of all the legal business of all departments and commissions of Metro.

SIGNIFICANT CHANGES IN THE BUDGET

There are no significant changes to Metro's budget. A small addition of \$10,000 has been added for expanding training needs.

REGION'S SIX DESIRED OUTCOMES

OMA's FY 2020-21 budget fully aligns with the Region's Six Desired Outcomes by providing legal advice and services to the Metro Council, the COO and the Metro departments in their activities.

METRO'S EQUITY STRATEGY

OMA's work aligns with Metro's Strategic Plan to advance racial equity, diversity and inclusion in many ways. OMA has an internship program that funds three positions, two legal interns and one administrative intern, focused on applicants from diverse backgrounds. OMA has been very successful in hiring and mentoring future lawyers from communities of color for many years. OMA staff support Metro's Equity Strategy through participation in DEI programs, trainings and by providing legal advice to DEI. OMA is very involved in the C2P2 project, the Metro COBID contracting program as well as Title VI compliance for Planning and Development.



Non- departmental summary

Summary of Non-departmental expenses

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended 2019-20
BUDGET BY CLASSIFICATION							
Personnel Services	\$126,847	\$140,303	\$136,087	-			(100.00%)
Materials and Services	3,851,341	3,081,656	5,123,061	20,221,822			294.72%
Capital Outlay	5,275	-	-	398,984			100.00%
Debt Service	36,981,625	48,121,140	84,428,122	76,497,256			(9.39%)
Internal Service Transfers	5,640,317	5,690,300	6,469,064	19,111,688			195.43%
Interfund Reimbursements	16,831,562	17,564,115	18,108,741	21,627,644			19.43%
Fund Equity Transfers	20,084,222	35,286,625	20,578,888	25,116,715			22.05%
Interfund Loans	857,017	2,744,452	522,650	1,157,830			121.53%
TOTAL	\$84,378,205	\$112,628,591	\$135,366,613	\$164,131,939			21.25%
BUDGET BY FUND							
General Fund	22,951,137	23,894,884	26,008,812	45,811,519			76.14%
Affordable Housing Fund	-	-	-	494,184			n/a
Cemetery Perpetual Care Fund	50,000	-	-	-			0.00%
Community Enhancement Fund	872,388	16,435	18,394	19,235			4.57%
General Asset Management Fund	222,500	1,713,600	50,000	703,984			1307.97%
General Obligation Debt Service Fund	34,969,775	46,030,553	82,255,113	74,233,629			(9.75%)
General Revenue Bond Fund	-	15,039,634	-	-			0.00%
MERC Fund	5,829,512	6,713,171	6,773,587	8,093,095			19.48%
Natural Areas Fund	2,941,554	3,166,656	2,724,478	1,424,880			(47.70%)
Open Spaces Fund	-	130,000	29,761	-			(100.00%)
Oregon Zoo Asset Management Fund	135,318	-	-	907,000			n/a
Oregon Zoo Infrastructure/Animal Welfare Fund	515,894	446,647	243,709	462,377			89.73%
Oregon Zoo Operating Fund	4,643,729	4,656,862	4,832,387	6,176,325			27.81%
Parks and Nature Bond Fund	-	-	-	858,869			n/a
Parks and Nature Operating Fund	5,063,565	4,609,598	5,297,205	7,601,058			43.49%
Risk Management	-	-	-	1,404,239			n/a
Smith and Bybee Wetlands Fund	72,510	78,671	84,853	69,907			(17.61%)
Solid Waste Fund	6,110,323	6,131,880	7,048,314	15,871,638			125.18%
TOTAL	\$84,378,205	\$112,628,591	\$135,366,613	\$164,131,939			21.25%
FULL-TIME EQUIVALENTS	1.00	1.00	1.00	0.00			(100.00%)
FTE CHANGE FROM FY 2019-2020 AMENDED BUDGET							(1.00)

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.

Highlights of the FY 2020-21 non-departmental budget are:

Debt Service

- Debt service on general obligation bonds totaling \$76.5 million, which includes Affordable Housing bonds, outstanding Oregon Zoo Infrastructure bonds, and Natural Areas Program bonds including the expected issuance of new bonds in May 2020.
- Debt service on pension obligation bonds of \$2.2 million.

Transfers - a detail of FY 2020-21 budget transfers can be found in the appendices; below are some highlights:

- Interfund reimbursements of \$21.6 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management.
- Transfer of \$14.3 million from departments to the General Fund for budgeted payment to the PERS Employer Incentive Fund.
- Transfer of \$13.7 million in ongoing operating support from the General Fund to the Oregon Zoo Operating Fund.
- Transfer of \$4.8 million in ongoing operating support from the General Fund to the Parks and Nature Operating Fund.
- Transfer of \$1.4 million from the General Fund to the General Revenue Bond Fund for debt service on FFC 2013 bonds.
- Transfer of \$1.0 million from the MERC Fund to the General Revenue Bond Fund for debt service on outstanding bonds at Expo.
- Interfund loan payments of \$1.1 million for the remaining balance of the interfund loans for Oregon Zoo capital projects.

General Fund special appropriations: \$20.2 million

- \$16.8 for participation in the PERS Employer Incentive Fund program.
- \$2.0 million for Construction Excise Tax grants to local governments for concept planning.
- \$350,000 for Regional Investment Strategy.
- \$235,000 for the TriMet passport program, Metro's primary employee commute option strategy.
- \$167,000 for Metro's required outside financial audit.
- \$200,000 for November 2020 bond measure and general election expenses.
- \$34,000 and \$45,000 for IFA loan #1 and IFA loan #2, respectively. Payments are for year two of Metro's seven year commitment to the Columbia Corridor Drainage Districts Joint Contracting Authority for the Infrastructure Finance Authority loans.

- \$50,000 for cost sharing of the proposed Levee Ready Columbia project office budget (year 4 of contribution).
- \$50,000 for BOLI/Performance Bonds for Agency-wide contracts.
- \$35,000 for general Metro sponsorship account.
- The following designated contributions are also included: (# of years of contribution, if known)
 - \$15,000 for City of Portland Property Management dues
 - \$15,000 for Rail~Volution
 - \$10,000 for Intelligent Transportation Society of America, Mobility on Demand (year 2)
 - \$2,700 for Clackamas County Business Alliance (year 7)
 - \$2,700 for East Metro Business Alliance (year 7)
 - \$2,700 for Westside Economic Alliance (year 7)
 - \$2,700 for Columbia Corridor Association (year 7)
 - \$50,000 to the Intertwine Alliance
 - \$25,000 to the Regional Arts and Culture Council
 - \$25,000 to the Metropolitan Export Initiative (year 8)
 - \$25,000 for Greater Portland, Inc.
 - \$20,000 for the Skanner News Martin Luther King, Jr. breakfast sponsorship (year 1)
 - \$15,000 for First Stop Portland
 - \$4,700 for Transportation for America (year 7)
 - \$50,000 for Speaker Bureau (year 6)
 - \$60,000 for Willamette Falls Lock Sponsorship (year 6)
 - \$5,000 for Willamette Falls Heritage Coalition (year 3)

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Cemetery Perpetual Care Fund	D-51
Community Enhancement Fund	D-55
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Natural Areas Fund	D-95
Open Spaces Fund	D-103
Oregon Zoo Asset Management Fund	D-107
Oregon Zoo Infrastructure and Animal Welfare Fund	D-113
Oregon Zoo Operating Fund	D-119
Parks and Nature Bond Fund	D-131
Parks and Nature Operating Fund	D-137
Risk Management Fund	D-147
Smith and Bybee Wetlands Fund	D-153
Solid Waste Revenue Fund	D-159

Fund summary and detail

Summary of all funds

	General Fund	Affordable Housing Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund
RESOURCES									
Beginning Fund Balance	\$49,399,445	\$652,530,000	\$734,063	\$508,327	\$29,319,870	\$2,278,000	\$4,102,413	\$25,547,431	\$12,048,617
Current Revenues									
Excise Tax	19,157,754	-	-	-	-	-	-	-	-
Construction Excise Tax	2,777,000	-	-	-	-	-	-	-	-
Real Property Taxes	16,701,917	-	-	-	-	71,755,629	-	-	-
Other Tax Revenues	-	-	40,000	-	-	-	-	-	-
Interest Earnings	1,280,126	18,000,000	19,820	12,985	705,446	200,000	22,100	846,802	325,313
Grants	11,389,473	-	-	-	904,151	-	-	-	85,180
Local Government Shared Revenues	134,841	-	-	-	-	-	3,399,800	26,634,323	-
Contributions from Governments	5,944,914	-	-	-	-	-	-	981,313	-
Licenses and Permits	567,987	-	-	-	-	-	-	-	-
Charges for Services	4,563,675	-	-	1,095,106	-	-	-	60,286,450	-
Contributions from Private Sources	-	-	-	-	-	-	-	4,153,450	-
Internal Charges for Services	2,190,000	-	-	-	-	-	-	-	-
Miscellaneous Revenue	1,488,151	-	-	-	8,709	-	-	121,595	-
Other Financing Sources	-	-	-	-	350,000	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Subtotal Current Revenues	66,195,838	18,000,000	59,820	1,108,091	1,968,306	71,955,629	3,421,900	93,023,933	410,493
Interfund Transfers:									
Internal Service Transfers	17,799,866	500,000	-	-	-	-	-	-	-
Interfund Reimbursements	20,380,241	-	-	-	-	-	-	-	-
Interfund Loans	-	-	-	-	-	-	-	-	-
Fund Equity Transfers	-	-	-	-	2,224,986	-	2,993,520	-	-
Subtotal Interfund Transfers	38,180,107	500,000	-	-	2,224,986	-	2,993,520	-	-
TOTAL RESOURCES	\$153,775,390	\$671,030,000	\$793,883	\$1,616,418	\$33,513,162	\$74,233,629	\$10,517,833	\$118,571,364	\$12,459,110
REQUIREMENTS									
Current Expenditures:									
Personnel Services	41,444,371	1,135,547	-	-	732,973	-	-	28,884,864	1,068,383
Materials and Services	53,522,762	170,791,000	-	1,379,222	1,191,000	-	-	52,124,851	3,043,800
Capital Outlay	50,000	-	-	-	14,164,250	-	-	7,064,000	3,336,200
Debt Service	2,263,627	-	-	-	-	74,233,629	6,393,320	-	-
Subtotal Current Expenditures	97,280,760	171,926,547	-	1,379,222	16,088,223	74,233,629	6,393,320	88,073,715	7,448,383
Interfund Transfers:									
Internal Service Transfers	613,000	240,313	-	19,235	305,000	-	-	-	507,831
Interfund Reimbursements	19,040	253,871	-	-	-	-	-	7,076,620	917,049
Fund Equity Transfers	22,694,030	-	-	-	-	-	-	1,016,475	-
Interfund Loans	-	-	-	-	-	-	-	-	-
Subtotal Interfund Transfers	23,326,070	494,184	-	19,235	305,000	-	-	8,093,095	1,424,880
Contingency	11,288,716	35,000,000	-	69,500	7,207,677	-	-	22,404,554	3,585,847
Unappropriated Fund Balance	21,879,844	463,609,269	793,883	148,461	9,912,262	-	4,124,513	-	-
Subtotal Designated Ending Balance	33,168,560	498,609,269	793,883	217,961	17,119,939	-	4,124,513	22,404,554	3,585,847
TOTAL REQUIREMENTS	\$153,775,390	\$671,030,000	\$793,883	\$1,616,418	\$33,513,162	\$74,233,629	\$10,517,833	\$118,571,364	\$12,459,110
Full-Time Equivalents (FTE)	285.6	7.70	0.00	0.00	5.20	0.00	0.00	207.70	7.20

Summary of all funds, *continued*

Open Spaces Fund	Oregon Zoo Asset Management Fund	Oregon Zoo Infrastructure/Animal Welfare Fund	Oregon Zoo Operating Fund	Parks and Nature Bond Fund	Parks and Nature Operating Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Total
\$25,000	\$5,669,633	\$20,800,000	\$4,200,000	\$190,000,000	\$8,840,338	\$3,295,454	\$1,896,842	\$50,843,463	\$1,062,038,896
-	-	-	-	-	-	-	-	-	19,157,754
-	-	-	-	-	-	-	-	-	2,777,000
-	-	-	-	-	16,234,514	-	-	-	104,692,060
-	-	-	-	-	-	-	-	-	40,000
-	-	52,177	240,000	513,000	189,000	10,000	51,215	994,058	23,462,042
-	-	-	561,533	-	43,900	50,000	-	-	13,034,237
-	-	-	-	-	552,000	-	-	-	30,720,964
-	-	-	-	-	45,000	-	-	-	6,971,227
-	-	-	-	-	-	-	-	-	567,987
-	-	-	33,537,016	-	2,283,140	-	-	89,176,036	190,941,423
-	675,000	800,000	2,152,479	-	-	-	-	-	7,780,929
-	-	-	-	-	-	267,657	-	-	2,457,657
-	-	-	50,000	-	53,665	10,000	-	102,100	1,834,220
-	-	-	-	-	-	-	-	-	350,000
-	-	-	-	-	-	-	-	20,000,000	20,000,000
-	675,000	852,177	36,541,028	513,000	19,401,219	337,657	51,215	110,272,194	424,787,500
-	-	-	25,000	-	654,587	-	-	132,235	19,111,688
-	-	-	-	-	-	1,247,403	-	-	21,627,644
-	-	-	-	-	-	-	-	1,157,830	1,157,830
-	1,094,317	-	13,732,000	-	4,852,000	-	-	219,892	25,116,715
-	1,094,317	-	13,757,000	-	5,506,587	1,247,403	-	1,509,957	67,013,877
\$25,000	\$7,438,950	\$21,652,177	\$54,498,028	\$190,513,000	\$33,748,144	\$4,880,514	\$1,948,057	\$162,625,614	\$1,553,840,273
-	-	516,172	24,590,819	3,550,901	13,164,460	-	-	24,521,784	139,610,274
-	3,406,950	20,000	20,684,594	25,145,000	8,266,178	3,165,958	250,000	66,881,305	409,872,620
25,000	2,875,000	19,600,000	61,500	120,000	2,255,000	-	-	28,560,000	78,110,950
-	-	-	-	-	-	-	-	-	82,890,576
25,000	6,281,950	20,136,172	45,336,913	28,815,901	23,685,638	3,165,958	250,000	119,963,089	710,484,420
-	-	-	1,123,966	858,869	4,188,368	1,404,239	69,907	9,780,960	19,111,688
-	-	462,377	4,401,529	-	2,406,480	-	-	6,090,678	21,627,644
-	-	-	400,000	-	1,006,210	-	-	-	25,116,715
-	907,000	-	250,830	-	-	-	-	-	1,157,830
-	907,000	462,377	6,176,325	858,869	7,601,058	1,404,239	69,907	15,871,638	67,013,877
-	250,000	1,053,628	2,984,790	4,000,000	2,461,448	229,800	500,000	20,406,335	111,442,295
-	-	-	-	156,838,230	-	80,517	1,128,150	6,384,552	664,899,681
-	250,000	1,053,628	2,984,790	160,838,230	2,461,448	310,317	1,628,150	26,790,887	776,341,976
\$25,000	\$7,438,950	\$21,652,177	\$54,498,028	\$190,513,000	\$33,748,144	\$4,880,514	\$1,948,057	\$162,625,614	\$1,553,840,273
0.00	0.00	4.70	194.65	29.00	98.80	0.00	0.00	198.61	1,039.16



**General
Fund**

General Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	39,786,597	43,888,651	53,251,014	49,399,445			(7.23%)
Current Revenues							
Excise Tax	18,343,257	18,587,682	17,844,273	19,157,754			7.36%
Construction Excise Tax	3,792,595	3,583,093	3,985,000	2,777,000			(30.31%)
Real Property Taxes	15,064,363	16,061,721	16,000,845	16,701,917			4.38%
Interest Earnings	622,476	932,103	610,000	1,280,126			109.86%
Grants	11,566,222	8,798,784	12,815,378	11,389,473			(11.13%)
Local Government Shared Revenues	775,395	776,061	686,758	134,841			(80.37%)
Contributions from Governments	3,200,708	13,140,795	4,795,350	5,944,914			23.97%
Licenses and Permits	593,228	577,621	615,894	567,987			(7.78%)
Charges for Services	6,900,622	7,211,030	7,190,719	4,563,675			(36.53%)
Internal Charges for Services	-	2,341,110	2,481,408	2,190,000			(11.74%)
Miscellaneous Revenue	819,502	1,550,561	768,093	1,488,151			93.75%
Other Financing Sources	47,060	79,919	-	-			0.00%
Subtotal Current Revenues	61,725,427	73,640,479	67,793,718	66,195,838			(2.36)%
Interfund Transfers							
Internal Service Transfers	4,957,991	4,818,865	5,334,346	17,799,866			233.68%
Interfund Reimbursements	14,660,254	15,147,740	16,431,208	20,380,241			24.03%
Interfund Loans	192,587	719,952	-	-			0.00%
Interfund Clearing Accounts	-	-	-	-			0.00%
Subtotal Interfund Transfers	19,810,832	20,686,557	21,765,554	38,180,107			75.42%
TOTAL RESOURCES	\$121,322,856	\$138,215,687	\$142,810,286	\$153,775,390			7.68%
REQUIREMENTS							
Current Expenditures							
Personnel Services	36,830,229	38,762,850	45,187,868	41,444,371			(8.28%)
Materials and Services	20,817,981	20,945,757	47,050,746	53,522,762			13.76%
Capital Outlay	63,528	242,500	165,000	50,000			(69.70%)
Debt Service	2,011,850	2,090,587	2,173,009	2,263,627			4.17%
Subtotal Current Expenditures	59,723,587	62,041,694	94,576,623	97,280,760			2.86%
Interfund Transfers							
Internal Service Transfers	405,512	550,000	891,324	613,000			(31.23%)
Interfund Reimbursements	581,477	614,829	465,979	19,040			(95.91%)
Fund Equity Transfers	16,723,629	17,917,246	18,219,352	22,694,030			24.56%
Subtotal Interfund Transfers	17,710,618	19,082,075	19,576,655	23,326,070			19.15%
Contingency	-	-	8,108,388	11,288,716			39.22%
Unappropriated Fund Balance	43,888,651	57,091,918	20,548,620	21,879,844			6.48%
Subtotal Contingency/Ending Balance	43,888,651	57,091,918	28,657,008	33,168,560			15.74%
TOTAL REQUIREMENTS	\$121,322,856	\$138,215,687	\$142,810,286	\$153,775,390			7.68%
FULL-TIME EQUIVALENTS	307.00	316.76	326.80	285.60			(12.61)%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							(41.20)

The General Fund accounts for the operating costs of all general government and central service functions including Metro Council, Metro Auditor, Metro Attorney, Capital Asset Management, 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 the Glendoveer Golf Course.

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 other program related purposes. It also includes undesignated fund balance available for general government uses. 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 a contingency 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 4.0 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1.0 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately \$190,000 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 \$19.2 million in FY 2020-21. 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 2020-21 is \$12.47 per ton, an increase of \$.90, 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 (Portland's) from the tax. Council has also exempted the Portland Expo Center (Expo) and Oregon Convention Center (OCC) 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. The tax is expected to generate \$2.7 million in FY 2020-21.

Grants

Approximately 100 percent of the General Fund's \$11.3 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.

Contribution from other governments

This category includes government contributions to Metro programs and projects and FY 2020-21 revenues are estimated to be approximately \$5.9 million. These funds are largely from \$2.5 million in anticipated Regional Flexible Funding Account contributions from Tri Met and a \$3.4 million contribution from Tri Met for the Transit Oriented Development program.

Licenses and Permits

This category reflects fees received under Metro's regional contractor's business license program. Revenues are expected to decrease modestly from FY 2019-20.

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund. They include parking fees, greens fees at Glendoveer Golf Course, rental fees, and sales and contracted services generated through the Data Resource Center. Approximately 70 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 23 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure, with the remaining 7 percent generated by contracts and sales through the Data Resource Center. In FY 2020-21 certain Parks & Nature operations were moved out of the General Fund and are being reported as part of the Parks & Nature Operating fund. This reporting change leads to the 36 percent decrease in budgeted enterprise revenues in the General Fund in FY 2020-21.

Internal Charges for Services

Almost 100 percent of the revenues are derived from the management fee assessed to the OCC to support the costs of general government activities. The fee increased by 11.7 percent from FY 2019-20.

Miscellaneous Revenues

Two primary revenues for FY 2020-21 are interest on investments and charges to departments to pay for the debt service on the pension obligation bonds. Interest earnings are expected to increase due to rate increases over the historically low rates

of the last several years. Payments from departments for the debt service on the pension bonds increased by almost 94 percent as the PERS Reserve will pick up a lesser share of the debt service this year.

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 \$20.3 million in reimbursements. The Research Center, Diversity, Equity, and Inclusion program, and other General Fund operating units receive approximately \$2.7 million in transfers for other direct charges. Additionally, in FY 2020-21, departments have budgeted a transfer to the General Fund of approximately \$15 million for Metro to contribute to the PERS Employer Incentive Fund.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 285.60 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE decreased by a net 12.6 percent from the FY 2019-20 amended budget, mainly due to the movement of approximately 46.0 FTE to the Parks & Nature Operating Fund that were previously budgeted within the General Fund. The General Fund added 5.0 FTE in FY 2020-21 and 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 13.7 percent from FY 2019-20. A significant portion of the increase is due to a budgeted \$16.8 million contribution to the PERS Employer Incentive Fund. The remainder of the increase is due to agency wide increases allowed of 2.5 percent for materials and service costs and new programmatic costs approved during the budget process. Historically, certain costs for parks operations have been budgeted within the General Fund. In FY 2019-20, the General Fund budget for Parks & Nature operations was approximately \$3 million. Beginning in FY 2020-21, the budget includes these costs within the Parks and Nature Operating Fund.

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 2020-21 relates to small projects for the Glendoveer Golf Course.

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 2020-21 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

Interfund Transfers

There are three types of transfers budgeted from the General Fund in FY 2020-21; Internal Service Transfers for materials and service costs and personnel service costs, Interfund Reimbursements for risk management services and Fund Equity Transfers of resources. The Fund Equity Transfers account for 97 percent of the expenditures in this category and include the following significant transfers:

- The transfer of \$13.7 million for ongoing operational support to the Oregon Zoo
- The transfer of \$4.8 million for ongoing operational support of the Parks & Nature program.
- The transfer of approximately \$2.3 million in renewal and replacement contributions for General Fund and Oregon Zoo assets.
- The transfer of approximately \$1.8 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 2020-21 contingency includes general and program related contingencies. It also includes an Opportunity Account provided to the Council who chose to apply the amount to the Regional Investment Strategy program. Please refer to the appendices for a more detailed listing of all General Fund contingency and 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 TOD and IGA Contributions programs' balances and the committed Construction Excise Tax grants program balance. The unassigned but reserved component includes amounts for the future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center and reserves for other programmatic costs.

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund - Total Resources							
Revenues							
-	-	-	-	Beginning Fund Balance	-		
-	-	8,307,072	310000	Fund Balance-Nonspend	10,598,000		
15,474,585	16,448,129	15,300,000	326100	Net Assets-Restricted	13,760,000		
8,916,557	10,522,814	11,910,657	330300	Fund Bal-Restr by TOD IGA	12,902,251		
5,996,471	8,867,470	9,296,000	340000	Fund Bal-Comm for CET	7,864,145		
1,353,773	1,495,281	2,046,447	340300	Fund Bal-Unassigned/Undesignated	1,499,740		
-	2,627,924	1,938,030	341500	Fund Bal-Dsg Debt Service	775,475		
	3,927,033	4,452,808	349000	Fund Bal-Dsg PERS	1,999,834		
39,786,597	43,888,651	53,251,014		Fund Balance-Unassigned/Reserved	49,399,445		
14,848,704	15,502,691	15,810,845	401000	Current Revenue	16,502,917		
171,347	521,151	190,000	401500	Real Property Taxes-Current Yr	199,000		
31,361	17,308	-	401800	Real Property Taxes-Prior Yrs	-		
12,951	20,572	-	401900	Payment in Lieu of R Prop Tax	-		
18,343,257	18,587,682	17,844,273	405000	Interest and Penalty-R Prop Tax	19,157,754		
3,602,821	3,403,295	3,785,750	405500	Excise Taxes	2,638,150		
189,774	179,798	199,250	405600	Construction Excise Tax	138,850		
2,467,781	2,431,403	4,535,859	410000	CET Administration Fee	4,128,305		
4,738,143	4,378,390	6,121,167	410500	Federal Grants - Direct	6,014,281		
498,458	545,562	225,000	411000	Federal Grants - Indirect	225,000		
3,861,839	1,443,429	1,933,352	412000	State Grants - Direct	1,021,887		
30,973	37,416	44,000	413500	Local Grants - Direct	-		
121,259	120,922	121,000	413700	Marine Board Fuel Tax	121,000		
603,063	600,238	515,000	413900	Gain Share-OR Str Invest Prog	-		
20,100	17,485	6,758	414000	Other Local Govt Shared Rev.	13,841		
3,200,708	13,140,795	4,795,350	414500	Local Government Service Fee	5,944,914		
593,228	577,621	615,894	415000	Government Contributions	567,987		
248,585	236,120	245,000	416500	Contractor's Business License	-		
19,441	10,803	20,000	417000	Boat Launch Fees	-		
262,773	356,452	653,964	418000	Fines and Forfeits	-		
				Contract and Professional Servic	314,866		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund - Total Resources							
7,672	3,240	-	421000	Documents and Publications	-		
863	3,370	-	421100	Public Record Request Fees	-		
87,965	76,434	35,816	423000	Product Sales	10,309		
150,033	137,960	137,500	428000	Cemetery Service Sales	-		
355,757	182,517	236,100	428500	Cemetery Property Sales	-		
105,698	105,400	89,690	428800	Cemetery Merchandise Sales	-		
558,494	538,081	556,500	450000	Admission Fees	-		
10,138	8,376	10,100	451000	Rentals - Equipment	-		
3,412	3,168	-	451090	Rentals - Liquidated Damages	-		
(55,103)	(49,870)	-	451110	Comp Services (Contra)	-		
465,720	479,514	1,079,032	452000	Rentals - Space	171,500		
548,138	613,359	-	452100	Rentals - Building	-		
3,025,715	3,318,622	3,022,097	453000	Golf Course Revenues	3,000,000		
-	-	-	454000	Lease Revenue/Lease Rev	32,000		
2,778	-	-	455000	Food and Beverage Service Revenue	-		
-	(350)	-	455900	Miscellaneous Food and Beverage Revenue	-		
-	-	9,500	459000	Commissions	-		
7,675	9,700	-	459200	Commissions - Outside Catering	-		
1,089,230	1,158,431	1,090,920	462000	Parking Fees	1,035,000		
10,275	11,498	10,500	463000	Tuition and Lectures	-		
5,460	-	-	464500	Reimbursed Services	-		
9,343	19,009	14,000	465000	Miscellaneous Charges for Svc	-		
-	2,341,110	2,481,408	467000	Internal Charges for Services	2,190,000		
622,476	932,103	610,000	470000	Interest on Investments	1,280,126		
(12,963)	7,124	-	480000	Cash Over and Short	-		
47,060	64,909	-	481000	Sale of Capital Assets	-		
-	15,010	-	481200	Gain (Loss) net - Asset Transf	-		
13,000	13,000	-	482000	Program Income	-		
26,573	34,910	31,000	489000	Miscellaneous Revenue	-		
750,307	1,484,723	717,093	489100	Refunds/Reimbursements	1,488,151		
23,145	-	-	489110	Damage Reimbursements	-		
61,725,427	73,640,479	67,793,718		Total Current Revenue	66,195,838		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund - Total Resources							
179,988	719,952	-	496000	<i>Interfund Transfers</i>	-	-	-
12,599	-	-	496500	Interfund Loan - Principal	-	-	-
14,660,254	15,147,740	16,431,208	497500	Interfund Loan - Interest	20,380,241		
4,957,991	4,818,865	5,334,346	498000	Transfer for Indirect Costs	17,799,866		
-	-	-	499999	Transfer for Direct Costs	-		
-	-	-	-	Intrafund Clearing-Planning Pr/Intra Plan	-		
19,810,832	20,686,557	21,765,554		Total Interfund Transfers	38,180,107		
\$121,322,856	\$138,215,687	\$142,810,286	TOTAL RESOURCES		\$153,775,390		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Capital Asset Management)							
Expenditures							
-	-	-	501000	Personnel Services	1,076,665		
-	-	-	501500	Reg Employees-Full Time-Exempt	662,231		
-	-	-	502500	Reg Empl-Full Time-Non-Exempt	59,194		
-	-	-	503000	Reg Empl-Part Time-Non-Exempt	31,500		
-	-	-	508000	Temporary Employees	19,500		
-	-	-	511000	Overtime	149,238		
-	-	-	512000	Fringe - Payroll Taxes	349,194		
-	-	-	513000	Fringe - Retirement PERS	396,336		
-	-	-	515000	Fringe - Health and Welfare	7,229		
-	-	-	519000	Fringe - Other Benefits	44,952		
-	-	-		Pension Oblig Bonds Contrib			
-	-	-		Total Personnel Services	2,796,039		
-	-	-	520100	Materials and Services	38,388		
-	-	-	520110	Office Supplies	16,900		
-	-	-	520120	Computer Equipment	2,513		
-	-	-	520130	Meeting Expenditures	36,500		
-	-	-	520500	Postage and Shipping	52,725		
-	-	-	520510	Operating Supplies	1,163		
-	-	-	520580	Tools and Equipment	8,489		
-	-	-	521100	Uniforms and PPE	13,000		
-	-	-	521300	Membership and Professional Dues	9,891		
-	-	-	521500	Fuel	615		
-	-	-	521520	Maintenance and Repairs Supplies	13,940		
-	-	-	521540	Maintenance and Repairs Supplies - Building	4,561		
-	-	-	521560	Maintenance and Repairs Supplies - Electrical	8,559		
-	-	-	524000	Maintenance and Repairs Supplies - Equipment	173,269		
-	-	-	524600	Contracted Professional Svcs	4,000		
-	-	-	525000	Sponsorship Expenditures	137,917		
-	-	-	525100	Contracted Property Services	289,563		
-	-	-	526000	Utility Services	310,012		
-	-	-		Maintenance and Repair Services			

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Capital Asset Management)							
-	-	-	526300	Software Licensing	10,500		
-	-	-	526500	Rentals	19,989		
-	-	-	528000	Other Purchased Services	8,127		
-	-	-	530010	License and Permit Fees	10,500		
-	-	-	544600	Intra-Metro Grants	25,000		
-	-	-	545100	Travel and Lodging	9,000		
-	-	-	545500	Staff Development	56,750		
-	-	-		Total Materials and Services	1,261,871		
-	-	-	- TOTAL REQUIREMENTS		\$4,057,910		
0.00	0.00	0.00	0.00 FULL-TIME EQUIVALENTS		23.00		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Communications)							
Expenditures							
1,108,624	973,457	1,294,936	501000	Personnel Services	1,354,576		
47,593	40,774	64,965	501500	Reg Employees-Full Time-Exempt	-		
38,613	39,735	40,625	502000	Reg Empl-Full Time-Non-Exempt	41,843		
20,188	-	26,169	502500	Reg Employees-Part Time-Exempt	28,305		
15,084	20,279	20,000	503000	Reg Empl-Part Time-Non-Exempt	20,000		
2,153	3,322	-	508000	Temporary Employees	-		
1,040	360	-	508600	Overtime	-		
99,364	85,727	116,503	511000	Mobile Comm Allowance	116,575		
205,501	185,481	289,255	512000	Fringe - Payroll Taxes	291,677		
166,373	145,068	219,408	513000	Fringe - Retirement PERS	241,248		
3,000	3,000	-	513305	Fringe - Health and Welfare	-		
-	9,543	-	514000	Health Savings - Metro Contrib/HSA Contrib	1,144		
2,903	2,556	5,430	515000	Fringe - Unemployment	5,423		
12,200	21,383	14,269	519000	Fringe - Other Benefits	35,620		
1,800	1,800	-	519500	Pension Oblig Bonds Contrib	-		
				Fringe - Insurance - Opt Out	-		
1,724,435	1,532,485	2,091,560		Total Personnel Services	2,136,411		
Materials and Services							
28,588	11,863	30,122	520100	Office Supplies	2,000		
10,997	10,354	-	520110	Computer Equipment	10,000		
1,664	16,811	-	520120	Meeting Expenditures	4,500		
-	-	-	520130	Postage and Shipping	-		
1,577	1,185	-	520140	Promotional Supplies	4,000		
-	-	5,300	520500	Operating Supplies	23,631		
1,503	-	-	520520	Operating Supplies - Audio Visual	-		
3,368	435	-	520580	Uniforms and PPE	-		
8,601	10,055	-	521000	Subscriptions and Dues	-		
1,084	4,015	-	521100	Membership and Professional Dues	10,664		
7,097	-	3,330	521200	Publications and Subscriptions	1,000		
47,558	227,235	390,688	524000	Contracted Professional Svcs	212,253		
4,304	2,904	-	524050	Contracted Prof Svcs - Advertising	5,000		
45	90	-	524075	Contracted Prof Svcs - Recruiting Services	-		
-	-	-	524500	Marketing Expenditures	-		
-	500	-	524600	Sponsorship Expenditures	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Communications)							
-	-	3,386	525100	Utility Services	-		
583	926	-	525120	Utility Services - Telecommunications	2,400		
-	-	6,146	526000	Maintenance and Repair Services	-		
-	-	-	526300	Software Licensing	12,000		
489	6,612	4,838	528000	Other Purchased Services	5,000		
14,894	17,677	-	528020	Other Purchased Services - Audio Visual	-		
-	-	-	528090	Event/Production Services	20,000		
5,734	6,704	-	528400	Printing and Graphics	11,500		
7,332	10,353	32,597	545100	Travel and Lodging	15,000		
472	324	-	545200	Mileage, Taxi and Parking	-		
973	1,742	-	545300	Meals and Entertainment	-		
-	5,496	61,922	545500	Staff Development	15,000		
745	30	-	545510	Tuition Reimbursement	-		
4,612	7,241	-	545520	Conference Fees	-		
-	-	1,132	549000	Miscellaneous Expenditures	-		
1,235	265	-	549010	Tri-Met Transit Pass	500		
153,454	342,819	539,461	Total Materials and Services		354,448		
\$1,877,889	\$1,875,304	\$2,631,021	TOTAL REQUIREMENTS		\$2,490,859		
13.00	12.00	14.00	FULL-TIME EQUIVALENTS		14.00		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Council)							
Expenditures							
				Personnel Services			
399,043	428,824	472,056	500000	Elected Official Salaries	467,319		
1,854,309	2,433,998	3,532,236	501000	Reg Employees-Full Time-Exempt	3,101,573		
212,622	119,098	362,179	501500	Reg Empl-Full Time-Non-Exempt	209,011		
54,319	162,726	195,937	502000	Reg Employees-Part Time-Exempt	327,371		
4,669	7,622	-	502500	Reg Empl-Part Time-Non-Exempt	-		
167,826	141,928	146,350	503000	Temporary Employees	129,683		
17,301	6,448	5,487	508000	Overtime	5,383		
11,965	10,925	11,400	508600	Mobile Comm Allowance	12,600		
198,927	303,458	368,752	511000	Fringe - Payroll Taxes	332,232		
320,222	381,721	785,254	512000	Fringe - Retirement PERS	748,914		
351,368	397,158	707,068	513000	Fringe - Health and Welfare	672,048		
3,000	10,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	30,396	-	514000	Fringe - Unemployment	1,872		
5,984	6,566	17,603	515000	Fringe - Other Benefits	15,533		
23,268	55,271	45,727	519000	Pension Oblig Bonds Contrib	102,631		
6,600	8,250	-	519500	Fringe - Insurance - Opt Out	-		
3,631,422	4,504,890	6,650,049		Total Personnel Services	6,126,170		
				Materials and Services			
19,611	10,222	87,245	520100	Office Supplies	64,537		
23,425	34,401	32,200	520110	Computer Equipment	11,175		
62,242	74,462	42,545	520120	Meeting Expenditures	52,926		
85	30	-	520130	Postage and Shipping	-		
901	942	-	520140	Promotional Supplies	-		
8,156	3,051	11,265	520500	Operating Supplies	1,020		
8,916	2,797	-	520510	Tools and Equipment	-		
952	533	500	520580	Uniforms and PPE	-		
5,929	2,877	-	521000	Subscriptions and Dues	-		
11,462	23,664	7,266	521100	Membership and Professional Dues	6,752		
733	789	7,138	521200	Publications and Subscriptions	7,316		
23	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
100	-	-	521560	Maintenance and Repairs Supplies - Equipment	-		
-	357	-	521900	Purchasing Card Expenditures	-		
-	926	-	522000	Food	-		
281,294	582,351	814,176	524000	Contracted Professional Svcs	464,702		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Council)							
4,964	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
670	400	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
3,483	1,539	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	263	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
57,091	33	2,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	-	-	-
1,524	320	-	524500	Marketing Expenditures	-	-	-
24,897	17,708	30,541	524600	Sponsorship Expenditures	23,125	-	-
-	-	1,958	525100	Utility Services	2,007	-	-
2,096	8,984	-	525120	Utility Services - Telecommunications	-	-	-
-	-	1,151	526000	Maintenance and Repair Services	1,180	-	-
-	2,951	-	526010	Maintenance and Repair Services - Building	-	-	-
250	-	7,236	526500	Rentals	2,292	-	-
273	-	-	526540	Rentals - Vehicle	-	-	-
1,180	1,260	-	526560	Rentals - Parking Space	-	-	-
847	25,584	39,023	528000	Other Purchased Services	103,528	-	-
15	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
82	-	-	528300	Temp Agency Services	-	-	-
23,110	15,663	4,311	528400	Printing and Graphics	208	-	-
-	-	-	544500	Grants and Loans	450,000	-	-
4,284	8,616	-	545000	Travel	-	-	-
35,158	52,827	98,714	545100	Travel and Lodging	119,570	-	-
4,551	4,358	300	545200	Mileage, Taxi and Parking	-	-	-
3,240	4,933	200	545300	Meals and Entertainment	-	-	-
2,320	22,493	118,905	545500	Staff Development	74,820	-	-
21,080	25,819	-	545520	Conference Fees	-	-	-
21	-	31,748	549000	Miscellaneous Expenditures	40,193	-	-
614,966	931,152	1,338,422		Total Materials and Services	1,425,351		
				Capital Outlay			
-	-	-	570000	Land	-	-	-
-	-	25,000	574500	Vehicles	-	-	-
-	-	-	575000	Furniture, Fixtures & Equipment	-	-	-
-	-	25,000		Total Capital Outlay	-	-	-
\$4,246,388	\$5,436,042	\$8,013,471	TOTAL REQUIREMENTS		\$7,551,521		
31.00	37.14	46.20	FULL-TIME EQUIVALENTS		39.00		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Finance and Regulatory Services)							
Expenditures							
2,285,715	2,445,529	2,605,752	501000	Personnel Services	2,837,293		
515,217	510,542	583,469	501500	Reg Employees-Full Time-Exempt	785,467		
51,477	52,986	54,167	502000	Reg Empl-Full Time-Non-Exempt			
54,483	55,774	56,136	502000	Reg Employees-Part Time-Exempt	55,803		
12,057	12,540	-	502500	Reg Empl-Part Time-Non-Exempt	57,811		
13,178	2,363	-	503000	Temporary Employees	-		
650	600	-	508000	Overtime	-		
234,886	244,931	600	508600	Mobile Comm Allowance	1,800		
450,995	456,598	274,071	511000	Fringe - Payroll Taxes	310,763		
538,779	551,613	643,832	512000	Fringe - Retirement PERS	699,912		
8,524	12,000	599,448	513000	Fringe - Health and Welfare	753,900		
-	43,693	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
8,006	8,307	-	514000	Fringe - Unemployment	-		
28,145	60,083	13,000	515000	Fringe - Other Benefits	14,714		
7,200	4,500	32,993	519000	Pension Oblig Bonds Contrib	93,406		
		-	519500	Fringe - Insurance - Opt Out	-		
4,209,311	4,462,058	4,863,468		Total Personnel Services	5,610,869		
				Materials and Services			
24,598	23,523	22,500	520100	Office Supplies	17,500		
8,191	13,241	12,000	520110	Computer Equipment	18,500		
1,432	2,237	600	520120	Meeting Expenditures	600		
24	-	-	520130	Postage and Shipping	-		
30	-	-	520140	Promotional Supplies	-		
823	760	-	520500	Operating Supplies	-		
5,107	-	-	520510	Tools and Equipment	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Finance and Regulatory Services)							
563	964	-	521000	Subscriptions and Dues	-		
12,207	12,217	14,000	521100	Membership and Professional Dues	15,500		
490	1,243	2,000	521200	Publications and Subscriptions	1,500		
-	10	-	521900	Purchasing Card Expenditures	-		
123,047	156,503	336,000	524000	Contracted Professional Svcs	236,000		
161	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
-	3,897	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
880	2,336	1,500	524050	Contracted Prof Svcs - Advertising	1,500		
3,000	-	-	524060	Contracted Prof Svcs - Information Technology Services	-		
78,793	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-		
72	-	-	524500	Marketing Expenditures	-		
17,520	21,000	20,000	524600	Sponsorship Expenditures	20,000		
-	960	-	526000	Maintenance and Repair Services	-		
-	72	-	526010	Maintenance and Repair Services - Building	-		
480	-	-	526020	Maintenance and Repair Services - Equipment	-		
30,462	28,113	8,500	526300	Software Licensing	26,500		
-	-	-	527000	Insurance	-		
121,268	148,785	15,000	528000	Other Purchased Services	12,500		
49	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	2,000	-	528090	Event/Production Services	-		
80,069	79,252	100,000	528200	Banking Services	80,000		
20,586	19,714	20,000	528210	Credit Card Fees	20,000		
17,164	-	-	528300	Temp Agency Services	-		
13,269	15,160	13,000	528400	Printing and Graphics	17,000		
-	-	-	529136	Food and Beverage Services - Travel - Meals and Entertainment	-		
452,887	441,205	470,000	530000	Payments to Other Agencies	459,642		
950	43,140	50,000	530010	License and Permit Fees	-		
991	1,343	-	545000	Travel	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Finance and Regulatory Services)							
1,230	476	-	545300	Meals and Entertainment	-		
24,451	20,991	63,950	545500	Staff Development	60,675		
264	1,374	-	545510	Tuition Reimbursement	-		
2,765	2,315	-	545520	Conference Fees	-		
954	1,900	-	545530	Outreach Development	-		
1,258	2,241	6,195	549000	Miscellaneous Expenditures	166		
310	-	-	549010	Tri-Met Transit Pass	-		
1,055,648	1,050,563	1,155,245		Total Materials and Services	987,583		
\$5,264,959	\$5,512,621	\$6,018,713	TOTAL REQUIREMENTS		\$6,598,452		
39.50	37.50	38.50	FULL-TIME EQUIVALENTS		43.50		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Human Resources)							
Expenditures							
1,115,577	1,261,331	1,344,235	501000	Personnel Services	1,603,388		
597,961	583,937	635,206	501500	Reg Employees-Full Time-Exempt	715,663		
58,509	70,890	119,036	502500	Reg Empl-Full Time-Non-Exempt	85,000		
18,550	93,897	46,500	503000	Reg Empl-Part Time-Non-Exempt	46,500		
8,164	11,009	3,000	508000	Temporary Employees	3,000		
1,200	1,250	-	508600	Overtime	-		
143,128	159,207	177,083	511000	Mobile Comm Allowance	202,490		
223,370	248,428	368,137	512000	Fringe - Payroll Taxes	403,141		
250,275	321,719	360,456	513000	Fringe - Retirement PERS	430,800		
18,500	16,500	-	513305	Fringe - Health and Welfare	-		
-	3,074	4,149	514000	Health Savings - Metro Contrib/HSA Contrib	18,156		
4,558	4,792	8,148	515000	Fringe - Unemployment	9,253		
17,053	37,618	20,984	519000	Fringe - Other Benefits	60,103		
4,050	3,413	-	519500	Pension Oblig Bonds Contrib	-		
2,460,895	2,817,066	3,086,934		Fringe - Insurance - Opt Out			
				Total Personnel Services	3,577,494		
9,730	6,651	3,244	520100	Materials and Services	16,680		
12,987	7,801	5,750	520110	Office Supplies	13,200		
2,109	3,380	12,313	520500	Computer Equipment	8,050		
181	153	-	520580	Operating Supplies	-		
1,710	510	-	521000	Uniforms and PPE	-		
5,562	5,970	5,921	521100	Subscriptions and Dues	9,155		
1,490	1,965	-	521200	Membership and Professional Dues	2,050		
269,495	346,778	467,303	524000	Publications and Subscriptions	380,902		
5,793	14,888	-	524050	Contracted Professional Svcs	16,913		
-	21,166	-	524070	Contracted Prof Svcs - Advertising	-		
50	-	-	524075	Contracted Prof Svcs - Management, Consulting and Communication	-		
1,100	1,250	-	524600	Contracted Prof Svcs - Recruiting Services	-		
2,585	3,585	-	525120	Sponsorship Expenditures	-		
59,890	20,969	63,866	528000	Utility Services - Telecommunications	37,352		
30	-	-	528030	Other Purchased Services	-		
362	3,968	-	528400	Other Purchased Services - Delivery, Shipping and Courier	2,995		
-	29	-	530000	Printing and Graphics	-		
				Payments to Other Agencies	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Human Resources)							
5,892	5,430	2,500	545100	Travel and Lodging	6,439		
1,351	858	588	545200	Mileage, Taxi and Parking	601		
536	522	150	545300	Meals and Entertainment	154		
6,068	9,504	20,106	545500	Staff Development	23,000		
6,829	3,740	-	545520	Conference Fees	-		
-	1,239	-	547500	Claims Paid	-		
-	-	-	549000	Miscellaneous Expenditures	-		
393,749	460,355	581,741		Total Materials and Services	517,491		
Capital Outlay							
-	-	35,000	579000	Capitalized Software	-		
-	-	35,000		Total Capital Outlay	-		
\$2,854,644	\$3,277,421	\$3,703,675	TOTAL REQUIREMENTS		\$4,094,985		
21.80	22.30	23.00	FULL-TIME EQUIVALENTS		25.00		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Information Services)							
Expenditures							
Personnel Services							
2,240,022	2,163,391	2,610,091	501000	Reg Employees-Full Time-Exempt	2,722,309		
269,360	298,470	392,203	501500	Reg Empl-Full Time-Non-Exempt	340,764		
-	-	62,117	502000	Reg Employees-Part Time-Exempt	60,683		
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	56,609		
74,510	108,334	-	503000	Temporary Employees	-		
4,774	1,108	-	508000	Overtime	-		
4,270	4,135	-	508600	Mobile Comm Allowance	-		
210,270	208,989	255,315	511000	Fringe - Payroll Taxes	264,882		
462,537	434,681	620,841	512000	Fringe - Retirement PERS	634,801		
376,463	353,014	510,646	513000	Fringe - Health and Welfare	568,656		
-	1,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	-	3,020	514000	Fringe - Unemployment	15,834		
6,056	6,253	11,845	515000	Fringe - Other Benefits	12,233		
25,561	49,125	30,647	519000	Pension Oblig Bonds Contrib	79,511		
4,650	5,400	-	519500	Fringe - Insurance - Opt Out	-		
3,678,473	3,634,401	4,496,725		Total Personnel Services	4,756,282		
Materials and Services							
29,266	14,407	37,293	520100	Office Supplies	40,203		
15,573	24,252	-	520110	Computer Equipment	-		
101	-	-	520120	Meeting Expenditures	-		
-	-	100	520130	Postage and Shipping	100		
-	1,181	-	520500	Operating Supplies	-		
2,359	563	-	521000	Subscriptions and Dues	-		
2,106	1,283	4,400	521100	Membership and Professional Dues	4,400		
79	186	250	521200	Publications and Subscriptions	250		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Information Services)							
2,575	-	5,000	521500	Maintenance and Repairs Supplies	5,000		
-	182	-	521540	Maintenance and Repairs Supplies - Electrical	-		
-	433	-	521560	Maintenance and Repairs Supplies - Equipment	-		
-	13	-	521900	Purchasing Card Expenditures	-		
255,972	449,948	896,432	524000	Contracted Professional Svcs	491,392		
68,006	55,597	140,201	525100	Utility Services	161,000		
4,845	1,035	-	525120	Utility Services - Telecommunications	-		
32,216	15,063	-	525130	Utility Services - Electricity	-		
763,871	825,185	1,027,220	526000	Maintenance and Repair Services	1,481,865		
-	366	-	526040	Maintenance and Repair Services - Technology	-		
-	-	10,000	526100	Capital Maintenance - CIP	-		
-	12	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
208	46	-	528400	Printing and Graphics	-		
-	4	-	529200	Parking Services	-		
564	2,356	-	545000	Travel	-		
4,153	4,281	8,750	545100	Travel and Lodging	9,250		
32	419	250	545200	Mileage, Taxi and Parking	250		
418	633	500	545300	Meals and Entertainment	-		
2,555	8,488	29,500	545500	Staff Development	29,500		
19,428	1,281	-	545510	Tuition Reimbursement	-		
9,820	832	-	545520	Conference Fees	-		
1,214,148	1,408,047	2,159,896		Total Materials and Services	2,223,210		
				Capital Outlay			
6,419	-	-	579000	Capitalized Software	-		
6,419	-	-		Total Capital Outlay	-		
\$4,899,040	\$5,042,449	\$6,656,621	TOTAL REQUIREMENTS		\$6,979,492		
30.50	31.00	33.00	FULL-TIME EQUIVALENTS		33.00		

General Fund

FY 2017-18	FY 2018-19	FY 2019-20	General Fund (Office of the Metro Attorney)				
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Expenditures							
Personnel Services							
1,275,191	1,327,992	1,407,412	501000	Reg Employees-Full Time-Exempt	1,421,968		
293,305	299,486	324,895	501500	Reg Empl-Full Time-Non-Exempt	337,464		
229,692	157,346	268,763	502000	Reg Employees-Part Time-Exempt	282,368		
13,785	15,125	18,000	503000	Temporary Employees	18,000		
504	725	5,037	508000	Overtime	5,037		
6,000	5,475	6,000	508600	Mobile Comm Allowance	6,000		
140,247	137,569	153,161	511000	Fringe - Payroll Taxes	157,332		
283,576	273,447	388,562	512000	Fringe - Retirement PERS	389,508		
233,057	223,402	250,752	513000	Fringe - Health and Welfare	275,712		
2,500	4,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	794	1,489	514000	Fringe - Unemployment	1,489		
3,543	3,487	7,372	515000	Fringe - Other Benefits	7,499		
18,037	35,883	20,112	519000	Pension Oblig Bonds Contrib	51,147		
3,600	3,600	-	519500	Fringe - Insurance - Opt Out	-		
2,503,036	2,488,830	2,851,555	Total Personnel Services				2,953,524
Materials and Services							
6,580	7,828	14,908	520100	Office Supplies	10,481		
3,502	4,939	-	520110	Computer Equipment	1,500		
374	77	-	520120	Meeting Expenditures	2,500		
22	70	-	520130	Postage and Shipping	-		
95	-	-	520140	Promotional Supplies	-		
197	-	-	520580	Uniforms and PPE	-		
843	160	-	521000	Subscriptions and Dues	-		
8,001	6,508	10,162	521100	Membership and Professional Dues	10,416		
12,277	9,771	20,000	521200	Publications and Subscriptions	20,500		
(506)	940	3,454	524000	Contracted Professional Svcs	3,540		
-	-	-	525120	Utility Services - Telecommunications	800		
291	640	7,195	528000	Other Purchased Services	7,375		
2,042	-	-	528300	Temp Agency Services	-		
109	154	-	528400	Printing and Graphics	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Office of the Auditor)							
Expenditures							
				<i>Personnel Services</i>			
108,671	113,709	121,555	500000	Elected Official Salaries	124,567		
365,064	368,350	404,309	501000	Reg Employees-Full Time-Exempt	426,294		
38,231	38,527	44,451	511000	Fringe - Payroll Taxes	46,608		
53,138	51,540	93,534	512000	Fringe - Retirement PERS	103,093		
51,040	62,601	94,032	513000	Fringe - Health and Welfare	103,392		
4,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	14,742	-	514000	Fringe - Unemployment	-		
1,327	1,340	2,064	515000	Fringe - Other Benefits	2,140		
4,764	8,944	5,259	519000	Pension Oblig Bonds Contrib	13,770		
2,700	2,700	-	519500	Fringe - Insurance - Opt Out	-		
628,935	668,453	765,204		Total Personnel Services	819,864		
				<i>Materials and Services</i>			
147	70	5,000	520100	Office Supplies	5,000		
3,599	658	-	520110	Computer Equipment	-		
33	106	-	520120	Meeting Expenditures	-		
328	376	1,000	520500	Operating Supplies	1,000		
489	531	-	520550	Operating Supplies - Telecommunications	-		
371	1,326	-	521000	Subscriptions and Dues	-		
935	1,390	1,500	521100	Membership and Professional Dues	1,500		
-	228	500	521200	Publications and Subscriptions	500		
5,855	6,031	35,000	524000	Contracted Professional Svcs	35,000		
-	2,822	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
38	414	1,000	528000	Other Purchased Services	1,000		
223	85	-	528400	Printing and Graphics	-		
1,220	1,616	5,500	545100	Travel and Lodging	5,500		
53	192	250	545200	Mileage, Taxi and Parking	250		
431	248	-	545300	Meals and Entertainment	-		
692	528	6,500	545500	Staff Development	6,500		
1,729	3,902	-	545520	Conference Fees	-		
-	-	250	549000	Miscellaneous Expenditures	250		
16,142	20,521	56,500		Total Materials and Services	56,500		
\$645,077	\$688,974	\$821,704 TOTAL REQUIREMENTS			\$876,364		
6.00	6.00	6.00 FULL-TIME EQUIVALENTS			6.00		

Fund summary and detail – General Fund

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Parks and Nature)							
Expenditures							
<u>Personnel Services</u>							
2,204,546	2,209,371	2,427,396	501000	Reg Employees-Full Time-Exempt	-		
1,274,844	1,428,275	1,397,029	501500	Reg Empl-Full Time-Non-Exempt	-		
18,552	84,457	132,580	502000	Reg Employees-Part Time-Exempt	-		
14,722	-	-	502500	Reg Empl-Part Time-Non-Exempt	-		
160,285	371,133	126,000	503000	Temporary Employees	-		
395,236	-	458,728	504000	Seasonal Employees	-		
53,415	77,163	51,500	508000	Overtime	-		
16,145	14,640	5,275	508600	Mobile Comm Allowance	-		
347,572	353,724	331,549	511000	Fringe - Payroll Taxes	-		
525,365	542,387	738,431	512000	Fringe - Retirement PERS	-		
670,599	686,797	732,668	513000	Fringe - Health and Welfare	-		
11,802	11,559	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	65,629	5,056	514000	Fringe - Unemployment	-		
9,591	10,210	15,619	515000	Fringe - Other Benefits	-		
35,663	76,002	39,571	519000	Pension Oblig Bonds Contrib	-		
4,500	4,950	-	519500	Fringe - Insurance - Opt Out	-		
5,742,838	5,936,296	6,461,402		Total Personnel Services	-		
<u>Materials and Services</u>							
117,835	28,951	45,975	520100	Office Supplies	-		
64,991	55,291	39,000	520110	Computer Equipment	-		
17,137	14,515	15,800	520120	Meeting Expenditures	-		
6,255	8,998	500	520130	Postage and Shipping	-		
-	633	-	520140	Promotional Supplies	-		
114,960	115,354	90,410	520500	Operating Supplies	-		
41,627	51,441	39,746	520510	Tools and Equipment	-		
113	1,231	-	520520	Operating Supplies - Audio Visual	-		
343	527	1,000	520535	Operating Supplies - Food for Prg Part	-		
212	236	-	520540	Medical and Veterinary Supplies	-		
441	3,538	-	520550	Operating Supplies - Telecommunications	-		
11	837	-	520560	Operating Supplies - Tickets	-		
24,439	29,786	17,725	520580	Uniforms and PPE	-		
440	1,270	-	521000	Subscriptions and Dues	-		
8,081	10,443	4,250	521100	Membership and Professional Dues	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Parks and Nature)							
12,129	3,781	6,250	521200	Publications and Subscriptions	-		
56	173	53,807	521300	Fuel	-		
52,716	82,785	-	521400	Fuels and Lubricants - General	-		
31,753	6,754	109,800	521500	Maintenance and Repairs Supplies	-		
272	4,343	-	521510	Maintenance and Repairs Supplies - Technology	-		
16,568	7,153	15,575	521520	Maintenance and Repairs Supplies - Building	-		
315	39	1,000	521521	Maintenance and Repairs Supplies - HVAC	-		
-	126	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
1,210	1,444	-	521530	Maintenance and Repairs Supplies - Custodial	-		
793	929	-	521540	Maintenance and Repairs Supplies - Electrical	-		
67,046	68,419	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
34,687	53,491	35,700	521560	Maintenance and Repairs Supplies - Equipment	-		
2,425	7,987	3,500	521570	Maintenance and Repairs Supplies - Vehicles	-		
658	14,438	-	521580	Maintenance and Repairs Supplies - Security	-		
3,001	3,577	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
-	-	-	521900	Purchasing Card Expenditures	-		
1,020	-	-	522000	Food	-		
27,395	115,170	10,540	522500	Retail	-		
381,890	282,083	602,731	524000	Contracted Professional Svcs	-		
-	26	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
-	598	3,500	524020	Contracted Prof Svcs - Attorney and Legal	-		
22,766	22,609	80,000	524050	Contracted Prof Svcs - Advertising	-		
1,930	2,422	-	524060	Contracted Prof Svcs - Information Technology Services	-		
23,178	795	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-		
474	-	-	524075	Contracted Prof Svcs - Recruiting Services	-		
40,174	69,349	48,000	524500	Marketing Expenditures	-		
20,360	24,800	27,571	524600	Sponsorship Expenditures	-		
213,202	120,180	336,500	525000	Contracted Property Services	75,000		
7,702	3,594	21,350	525100	Utility Services	-		
14,696	14,586	-	525110	Utility Services - Internet	-		
27,330	34,846	43,000	525120	Utility Services - Telecommunications	-		
58,828	58,223	58,750	525130	Utility Services - Electricity	-		
1,101	641	1,300	525140	Utility Services - Natural Gas	-		
79,931	104,430	79,825	525150	Utility Services - Sanitation and Refuse Removal	-		
96,018	90,702	92,500	525160	Utility Services - Water and Sewer	-		
106	(49)	-	525165	Utility Services - Stormwater	-		
1,916	26,065	1,500	525500	Cleaning Services	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Parks and Nature)							
53,757	98,519	46,850	526000	Maintenance and Repair Services	-		
90,231	145,526	68,085	526010	Maintenance and Repair Services - Building	-		
-	22,863	-	526011	Maintenance and Repair Services - Painting	-		
7,133	1,919	7,150	526012	Maintenance and Repair Services - Electricity	-		
309	374	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
17,009	6,105	6,000	526014	Maintenance and Repair Services - HVAC	-		
3,969	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
108,191	59,464	88,500	526020	Maintenance and Repair Services - Equipment	-		
30,432	94,382	17,000	526030	Maintenance and Repair Services - Grounds	-		
61	-	-	526040	Maintenance and Repair Services - Technology	-		
19,524	37,875	19,950	526050	Maintenance and Repair Services - Vehicles	-		
2,688	3,554	-	526060	Maintenance and Repair Services - Safety	-		
-	-	2,500	526100	Capital Maintenance - CIP	-		
-	8,550	-	526200	Capital Maintenance - Non-CIP	-		
39,850	46,740	-	526300	Software Licensing	-		
-	6,103	14,050	526500	Rentals	-		
-	775	2,250	526520	Rentals - Equipment	-		
6,377	7,491	-	526540	Rentals - Vehicle	-		
12,980	15,120	-	526560	Rentals - Parking Space	-		
50,237	44,506	36,350	528000	Other Purchased Services	-		
160	-	-	528010	Other Purchased Services - Commissions	-		
-	68	-	528020	Other Purchased Services - Audio Visual	-		
278	258	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	85	-	528060	Other Purchased Services - EMT and Medical	-		
-	50	-	528080	Agency Fees	-		
-	279	-	528100	Other Purch Services - Reimb	-		
50	-	-	528200	Banking Services	-		
82,701	86,402	88,600	528210	Credit Card Fees	54,000		
141,803	209,402	199,150	528400	Printing and Graphics	-		
87,305	29,224	112,500	528500	Burial Services	-		
-	-	2,691,398	529000	Operations Contracts	2,967,500		
2,596,541	2,992,055	-	529800	Glendoveer Golf Ops Contract	-		
123,220	63,834	132,775	530000	Payments to Other Agencies	-		
7,141	10,761	8,250	530010	License and Permit Fees	-		
179,271	176,979	195,708	531000	Taxes (Non-Payroll)	-		
-	-	1,000	531800	Contributions to Other Govt	-		
7,292	26,072	-	545000	Travel	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Parks and Nature)							
24,439	43,040	34,700	545100	Travel and Lodging	-		
7,066	7,956	-	545200	Mileage, Taxi and Parking	-		
5,888	10,590	200	545300	Meals and Entertainment	-		
17,798	21,505	79,150	545500	Staff Development	-		
4,175	4,794	-	545510	Tuition Reimbursement	-		
18,532	18,679	-	545520	Conference Fees	-		
-	210	-	545530	Outreach Development	-		
110	8,990	25,000	548000	Fee Reimbursements	-		
1,060	270	-	549000	Miscellaneous Expenditures	-		
356	-	-	549010	Tri-Met Transit Pass	-		
-	20,287	-	552000	Bad Debt Expense	-		
5,388,465	5,881,215	5,764,221		Total Materials and Services	3,096,500		
Capital Outlay							
(3,166)	-	-	570000	Land	-		
-	135,000	-	571000	Improve-Other than Bldg	-		
-	52,500	50,000	574000	Equipment and Vehicles	50,000		
55,000	55,000	55,000	579000	Capitalized Software	-		
51,834	242,500	105,000		Total Capital Outlay	50,000		
\$11,183,137	\$12,060,011	\$12,330,623		TOTAL REQUIREMENTS	\$3,146,500		
46.43	49.04	46.75		FULL-TIME EQUIVALENTS	0.00		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Planning and Development)							
Expenditures							
4,504,439	4,839,678	4,874,046	501000	Personnel Services	4,776,198		
393,976	356,201	434,184	501500	Reg Employees-Full Time-Exempt	335,829		
74,026	14,946	103,693	502000	Reg Empl-Full Time-Non-Exempt	10,342		
49,753	83,879	75,636	502500	Reg Employees-Part Time-Exempt	81,795		
127,732	46,560	135,583	503000	Reg Empl-Part Time-Non-Exempt	140,000		
13,204	4,639	-	508000	Temporary Employees	-		
3,005	4,110	-	508600	Overtime	4,100		
422,331	437,913	457,783	511000	Mobile Comm Allowance	449,996		
786,804	812,917	1,095,174	512000	Fringe - Payroll Taxes	1,067,220		
742,716	805,243	897,901	513000	Fringe - Retirement PERS	923,121		
15,500	19,500	-	513305	Fringe - Health and Welfare	-		
-	17,947	24,993	514000	Health Savings - Metro Contrib/HSA Contrib	7,364		
12,037	12,976	21,044	515000	Fringe - Unemployment	20,553		
50,079	105,691	54,877	519000	Fringe - Other Benefits	134,894		
5,775	6,788	-	519500	Pension Oblig Bonds Contrib	-		
				Fringe - Insurance - Opt Out	-		
7,201,375	7,568,988	8,174,914		Total Personnel Services	7,951,412		
54,652	32,446	92,738	520100	Materials and Services	61,200		
40,505	42,818	-	520110	Office Supplies	43,000		
13,648	18,388	-	520120	Computer Equipment	18,500		
-	625	-	520140	Meeting Expenditures	-		
-	-	10,000	520500	Promotional Supplies	5,250		
-	-	-	520510	Operating Supplies	-		
2,191	4,692	-	521000	Tools and Equipment	-		
18,240	17,772	-	521100	Subscriptions and Dues	-		
12,908	-	94,063	521200	Membership and Professional Dues	23,100		
3,935,551	1,441,077	2,748,838	524000	Publications and Subscriptions	11,000		
29,338	111,640	250,911	524500	Contracted Professional Svcs	2,737,500		
62,234	30,389	106,788	524600	Contracted Professional Svcs	250,000		
-	-	2,000	525100	Marketing Expenditures	72,500		
1,014	1,005	-	525120	Sponsorship Expenditures	10,000		
72	-	-	525130	Utility Services	700		
459	-	-	525160	Utility Services - Telecommunications	-		
				Utility Services - Electricity	-		
				Utility Services - Water and Sewer	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Planning and Development)							
11,766	10,746	21,000	526000	Maintenance and Repair Services	70,000		
-	3,446	-	526010	Maintenance and Repair Services - Building	-		
2,900	-	-	526030	Maintenance and Repair Services - Grounds	-		
-	-	-	526300	Software Licensing	75,000		
3,627	106	3,300	526500	Rentals	-		
450	-	-	526510	Rentals - Building	-		
38,432	64,843	61,125	528000	Other Purchased Services	53,400		
32	46	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
8,390	5,033	-	528400	Printing and Graphics	8,000		
145,902	510,783	1,075,905	530000	Payments to Other Agencies	545,000		
-	903	-	530010	License and Permit Fees	-		
685,742	527,592	2,824,573	531500	Grants to Other Governments	1,125,000		
5,000	-	4,903,538	531800	Contributions to Other Govt	5,625,000		
1,548,328	2,258,721	11,500,000	544000	Program Purchases	10,000,000		
612,095	895,277	4,511,218	544500	Grants and Loans	1,508,000		
796	2,701	-	545000	Travel	-		
57,434	53,250	100,665	545100	Travel and Lodging	91,000		
974	745	-	545200	Mileage, Taxi and Parking	-		
9,445	8,972	-	545300	Meals and Entertainment	-		
40,064	43,783	40,663	545500	Staff Development	69,500		
715	881	-	545520	Conference Fees	-		
-	317	-	549000	Miscellaneous Expenditures	-		
7,342,904	6,088,997	28,347,325		Total Materials and Services	22,402,650		
\$14,544,279	\$13,657,985	\$36,522,239	TOTAL REQUIREMENTS		\$30,354,062		
56.80	58.06	56.65	FULL-TIME EQUIVALENTS		53.85		

General Fund

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Property and Environmental Services)							
Expenditures							
				<i>Personnel Services</i>			
562,396	413,743	258,944	501000	Reg Employees-Full Time-Exempt	-		
416,771	406,554	448,053	501500	Reg Empl-Full Time-Non-Exempt	-		
103,609	100,102	107,360	502500	Reg Empl-Part Time-Non-Exempt	-		
24,997	47,528	50,500	503000	Temporary Employees	-		
-	550	-	504300	Non-Reimbursable Labor	-		
7,490	10,419	24,500	508000	Overtime	-		
2,475	1,599	-	508600	Mobile Comm Allowance	-		
91,423	80,356	68,256	511000	Fringe - Payroll Taxes	-		
172,246	161,352	158,977	512000	Fringe - Retirement PERS	-		
177,408	156,310	218,607	513000	Fringe - Health and Welfare	-		
450	75	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	1,415	-	514000	Fringe - Unemployment	-		
4,733	4,005	3,530	515000	Fringe - Other Benefits	-		
10,875	19,195	8,144	519000	Pension Oblig Bonds Contrib	-		
2,400	2,888	-	519500	Fringe - Insurance - Opt Out	-		
1,577,272	1,406,091	1,346,871		Total Personnel Services	-		
				<i>Materials and Services</i>			
50,075	39,634	57,500	520100	Office Supplies	-		
13,606	2,458	9,900	520110	Computer Equipment	-		
7,396	3,427	12,000	520120	Meeting Expenditures	-		
34,827	34,457	36,500	520130	Postage and Shipping	-		
28,065	33,524	41,720	520500	Operating Supplies	-		
3,531	2,552	1,135	520510	Tools and Equipment	-		
618	-	-	520520	Operating Supplies - Audio Visual	-		
239	267	-	520540	Medical and Veterinary Supplies	-		
(200)	24	-	520550	Operating Supplies - Telecommunications	-		
9,601	5,704	7,550	520580	Uniforms and PPE	-		
1,774	1,631	1,120	521100	Membership and Professional Dues	-		
-	1,273	500	521200	Publications and Subscriptions	-		
-	-	9,650	521300	Fuel	-		
9,580	9,911	-	521400	Fuels and Lubricants - General	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Property and Environmental Services)							
384	1,104	600	521500	Maintenance and Repairs Supplies	-		
13,600	6,398	13,600	521520	Maintenance and Repairs Supplies - Building	-		
-	952	-	521521	Maintenance and Repairs Supplies - HVAC	-		
4,387	227	4,450	521540	Maintenance and Repairs Supplies - Electrical	-		
6,754	4,192	8,350	521560	Maintenance and Repairs Supplies - Equipment	-		
-	682	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
-	-	-	521900	Purchasing Card Expenditures	-		
8,056	13,347	19,946	524000	Contracted Professional Svcs	-		
209	1,722	-	524050	Contracted Prof Svcs - Advertising	-		
4,343	586	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-		
492	25	-	524075	Contracted Prof Svcs - Recruiting Services	-		
46,725	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
7,000	2,250	12,500	524600	Sponsorship Expenditures	-		
82,784	90,066	162,852	525000	Contracted Property Services	-		
-	-	282,500	525100	Utility Services	-		
31,517	34,326	-	525120	Utility Services - Telecommunications	-		
155,888	170,873	-	525130	Utility Services - Electricity	-		
6,592	5,926	-	525140	Utility Services - Natural Gas	-		
8,935	22,465	-	525150	Utility Services - Sanitation and Refuse Removal	-		
47,304	54,085	-	525160	Utility Services - Water and Sewer	-		
15,461	260,681	303,050	526000	Maintenance and Repair Services	-		
62,810	62,328	-	526010	Maintenance and Repair Services - Building	-		
5,346	4,681	-	526012	Maintenance and Repair Services - Electricity	-		
15,155	22,204	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
63,431	48,785	-	526014	Maintenance and Repair Services - HVAC	-		
36,973	34,103	-	526020	Maintenance and Repair Services - Equipment	-		
39,134	41,953	-	526030	Maintenance and Repair Services - Grounds	-		
3,936	5,243	-	526040	Maintenance and Repair Services - Technology	-		
1,942	349	-	526050	Maintenance and Repair Services - Vehicles	-		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Property and Environmental Services)							
4,449	5,349	-	526300	Software Licensing	-		
375	-	28,100	526500	Rentals	-		
3,826	2,885	-	526540	Rentals - Vehicle	-		
1,180	1,260	-	526560	Rentals - Parking Space	-		
4,435	1,189	18,979	528000	Other Purchased Services	-		
3,650	2,621	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	1,549	-	528300	Temp Agency Services	-		
1,311	971	-	528400	Printing and Graphics	-		
1,438	-	2,000	530000	Payments to Other Agencies	-		
705	10,618	-	530010	License and Permit Fees	-		
2,679	108	4,100	545100	Travel and Lodging	-		
119	11	-	545200	Mileage, Taxi and Parking	-		
752	94	-	545300	Meals and Entertainment	-		
4,736	6,186	13,550	545500	Staff Development	-		
188	2,000	-	545510	Tuition Reimbursement	-		
5,889	792	-	545520	Conference Fees	-		
-	162	-	549000	Miscellaneous Expenditures	-		
863,999	1,060,213	1,052,152	Total Materials and Services				
\$2,441,271	\$2,466,304	\$2,399,023	TOTAL REQUIREMENTS				
17.47	15.72	15.72	FULL-TIME EQUIVALENTS				
			0.00				

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Research Center)							
Expenditures							
2,168,590	2,294,877	2,749,539	501000	Personnel Services	2,946,449		
48,425	51,374	57,255	501500	Reg Employees-Full Time-Exempt	-		
160,174	210,313	134,802	502000	Reg Empl-Full Time-Non-Exempt	267,289		
16,194	11,814	-	503000	Reg Employees-Part Time-Exempt	-		
1,613	4,258	-	508000	Temporary Employees	-		
				Overtime	-		
193,009	206,098	244,450	511000	Fringe - Payroll Taxes	267,317		
394,411	413,304	574,097	512000	Fringe - Retirement PERS	613,225		
307,594	310,811	462,324	513000	Fringe - Health and Welfare	529,539		
19,500	30,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	4,646	-	514000	Fringe - Unemployment	-		
5,496	6,192	11,215	515000	Fringe - Other Benefits	12,139		
23,181	51,051	29,417	519000	Pension Oblig Bonds Contrib	80,348		
7,200	8,250	-	519500	Fringe - Insurance - Opt Out	-		
3,345,388	3,602,988	4,263,099		Total Personnel Services	4,716,306		
Materials and Services							
39,148	6,015	81,499	520100	Office Supplies	45,700		
34,816	195,905	-	520110	Computer Equipment	-		
14,925	1,473	-	520120	Meeting Expenditures	-		
10,408	5,865	28,600	520500	Operating Supplies	9,850		
4,150	-	-	520510	Tools and Equipment	-		
26,945	49,553	-	521000	Subscriptions and Dues	-		
3,982	4,195	-	521100	Membership and Professional Dues	-		
216	554	84,175	521200	Publications and Subscriptions	111,550		
251,047	470,887	1,378,025	524000	Contracted Professional Svcs	292,870		
11,750	1,500	3,500	524600	Sponsorship Expenditures	2,500		
130,479	221,862	163,885	526000	Maintenance and Repair Services	-		
-	-	19,176	526040	Maintenance and Repair Services - Technology	-		
-	-	-	526300	Software Licensing	327,070		
7,601	1,100	2,500	528000	Other Purchased Services	2,500		
11	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
127	54	-	528400	Printing and Graphics	-		
5,386	51,090	5,000	530000	Payments to Other Agencies	5,000		
28,270	25,421	44,000	545100	Travel and Lodging	44,000		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Research Center)							
87	125	-	545200	Mileage, Taxi and Parking	-		
5,765	5,170	-	545300	Meals and Entertainment	-		
47,380	39,172	45,000	545500	Staff Development	45,000		
622,493	1,079,940	1,855,360		Total Materials and Services	886,040		
\$3,967,881	\$4,682,928	\$6,118,459	TOTAL REQUIREMENTS		\$5,602,346		
28.00	31.00	31.00	FULL-TIME EQUIVALENTS		32.25		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Special Appropriations and Non-Departmental)							
Expenditures							
				Personnel Services			
85,246	91,051	95,389	501000	Reg Employees-Full Time-Exempt	-		
5,182	9,655	-	503000	Temporary Employees	-		
-	68	-	508000	Overtime	-		
600	600	-	508600	Mobile Comm Allowance	-		
7,034	7,885	8,060	511000	Fringe - Payroll Taxes	-		
8,547	8,960	15,644	512000	Fringe - Retirement PERS	-		
19,141	20,006	15,672	513000	Fringe - Health and Welfare	-		
223	245	368	515000	Fringe - Other Benefits	-		
874	1,833	954	519000	Pension Oblig Bonds Contrib	-		
126,847	140,303	136,087		Total Personnel Services	-		
				Materials and Services			
11,836	28,812	-	520120	Meeting Expenditures	-		
0	-	-	520500	Operating Supplies	-		
15,000	10,000	200,500	521100	Membership and Professional Dues	160,500		
-	181	-	521900	Purchasing Card Expenditures	-		
686,477	188,292	948,913	524000	Contracted Professional Svcs	400,000		
153,234	141,800	167,000	524010	Contracted Prof Svcs - Accounting and Auditing	167,000		
-	4,183	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
-	154,024	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-		
500	-	-	524500	Marketing Expenditures	-		
208,194	246,208	47,900	524600	Sponsorship Expenditures	79,900		
-	61	-	528400	Printing and Graphics	-		
1,669,712	1,374,593	2,260,000	530000	Payments to Other Agencies	18,784,255		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Special Appropriations and Non-Departmental)							
-	-	-	530010	License and Permit Fees	50,000		
84,754	215,015	125,000	530500	Election Expenses	200,000		
50,760	760	145,748	532000	Government Assessments	145,167		
-	-	-	544500	Grants and Loans	-		
302	-	-	545000	Travel	-		
5,281	572	-	545100	Travel and Lodging	-		
192	-	-	545200	Mileage, Taxi and Parking	-		
1,363	-	-	545300	Meals and Entertainment	-		
131	-	-	545500	Staff Development	-		
626	402	-	545520	Conference Fees	-		
208,185	217,017	228,000	549010	Tri-Met Transit Pass	235,000		
3,096,548	2,581,919	4,123,061		Total Materials and Services	20,221,822		
Debt Service							
1,055,000	1,185,000	1,325,000	563000	Revenue Bond Pmts-Principal	1,480,000		
956,850	905,587	848,009	563500	Revenue Bond Payments-Interest	783,627		
2,011,850	2,090,587	2,173,009		Total Debt Service	2,263,627		
Capital Outlay							
5,275	-	-	579000	Capitalized Software	-		
5,275	-	-		Total Capital Outlay	-		
Interfund Transfers							
581,477	614,829	465,979	580000	Transfer for Indirect Costs	19,040		
16,723,629	17,917,246	18,219,352	581000	Transfer of Resources	22,694,030		
405,512	550,000	891,324	582000	Transfer for Direct Costs	613,000		
17,710,618	19,082,075	19,576,655		Total Interfund Transfers	23,326,070		

General Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Fund (Special Appropriations and Non-Departmental)							
				<i>Contingency</i>			
-	-	3,800,000	700000	Contingency - Opportunity Account	6,000,000		
-	-	3,693,388	701002	Contingency - Operating	4,655,716		
-	-	615,000	709000	Contingency - All Other	633,000		
-	-	8,108,388		Total Contingency	11,288,716		
<i>Unappropriated Fund Balance</i>							
-	9,430,045	2,477,920	801000	Unapp FB - Restricted	4,002,577		
10,522,814	12,369,621	12,736,407	801002	Unapp FB - Restricted CET	13,017,401		
16,448,129	17,117,088	332,759	801003	Unapp FB - Restricted TOD	2,981,246		
8,867,470	10,463,677	-	805000	Unapp FB - Reserves	-		
-	-	-	805100	Unapp FB - Stabilization Reserve	-		
1,495,281	2,046,447	1,593,770	805400	Unapp FB - Reserve for Future Debt Service	1,878,620		
2,627,924	1,938,030	775,475	805450	Unapp FB - PERS Reserve	-		
3,927,033	3,727,010	2,632,289	805900	Unapp FB - Other Reserves and Designations	-		
43,888,651	57,091,918	20,548,620		Total Unappropriated Fund Balance	21,879,844		
\$66,839,788	\$80,986,802	\$54,665,820	TOTAL REQUIREMENTS				
1.00	1.00	1.00	FULL-TIME EQUIVALENTS				
			0.00				



Affordable Housing Fund

Affordable Housing Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$0	\$0	\$652,000,000	\$652,530,000			0.08%
Current Revenues							
Interest Earnings	-	250,129	12,400,000	18,000,000			45.16%
Bond Proceeds	-	655,430,335	-	-			0.00%
Subtotal Current Revenues	-	655,680,464	12,400,000	18,000,000			45.16%
Interfund Transfers							
Internal Service Transfers	-	-	500,000	500,000			0.00%
Subtotal Interfund Transfers	-	-	500,000	500,000			0.00%
TOTAL RESOURCES	\$0	\$655,680,464	\$664,900,000	\$671,030,000			0.92%
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	26,313	804,203	1,135,547			41.20%
Materials and Services	-	4,736,256	171,912,897	170,791,000			(0.65%)
Capital Outlay	-	-	30,000,000	-			(100.00%)
Subtotal Current Expenditures	-	4,762,568	202,717,100	171,926,547			(15.19)%
Interfund Transfers							
Internal Service Transfers	-	-	-	240,313			n/a
Interfund Reimbursements	-	-	-	253,871			n/a
Subtotal Interfund Transfers	-	-	-	494,184			n/a
Contingency	-	-	35,000,000	35,000,000			0.00%
Unappropriated Fund Balance	-	650,917,896	427,182,900	463,609,269			8.53%
Subtotal Contingency/Ending Balance	-	650,917,896	462,182,900	498,609,269			7.88%
TOTAL REQUIREMENTS	\$0	\$655,680,464	\$664,900,000	\$671,030,000			0.92%
FULL-TIME EQUIVALENTS	0.00	4.00	6.15	7.70			25.20%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							1.55

Affordable Housing Fund

In 2018, voters approved a \$652.8 million affordable housing bond measure to create permanently affordable homes across greater Portland. The Affordable Housing Fund was created to account for bond proceeds and expenditures related to working with local partners and communities to bring affordable homes to 12,000 people, including seniors, working families, veterans and others who need them.

BEGINNING FUND BALANCE

The balance is comprised of bond proceeds received from the issuance in spring 2019.

CURRENT REVENUES

Miscellaneous Revenues

This category includes \$18 million of interest earnings.

CURRENT EXPENDITURES

Personnel Services

This category includes salaries, wages and fringe benefits for the 7.70 FTE resident in the fund.

Materials and Services

Expenditures in this category include \$171 million in payments to local partners for approved affordable housing projects and administrative costs.

Interfund Transfers

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. Affordable Housing has budgeted a transfer of \$240,313 to help fund the full agency contribution to the PERS program.

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 2020-21 contingency is reserved for future acquisitions and payments to local partners.

FUND BALANCE

The ending fund balance of \$498 million is reserved for future acquisitions and payments to local partners.

Affordable Housing Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Affordable Housing Fund							
Revenues							
-	-	652,000,000	323500	<i>Beginning Fund Balance</i>	652,530,000		
-	-	652,000,000		Fund Bal-Restr Affordable Hsg/FBR-AffHsg	652,530,000		
				Total Beginning Fund Balance	652,530,000		
<i>Current Revenue</i>							
-	250,129	12,400,000	470000	Interest on Investments	18,000,000		
-	652,800,000	-	490000	Gen Obligation Bond Proceeds	-		
-	2,630,335	-	491500	Premium on Bonds Sold	-		
-	655,680,464	12,400,000		Total Current Revenue	18,000,000		
<i>Interfund Transfers</i>							
-	-	500,000	498000	Transfer for Direct Costs	500,000		
-	-	500,000		Total Interfund Transfers	500,000		
-	\$655,680,464	\$664,900,000		TOTAL RESOURCES	\$671,030,000		

Expenditures

-	21,458	558,236	501000	<i>Personnel Services</i>	756,388		
-	-	-	501500	Reg Employees-Full Time-Exempt	24,419		
-	1,828	47,114	511000	Reg Empl-Full Time-Non-Exempt	65,497		
-	1,853	94,713	512000	Fringe - Payroll Taxes	134,066		
-	818	96,383	513000	Fringe - Retirement PERS	132,684		
-	58	2,173	515000	Fringe - Health and Welfare	2,972		
-	297	5,584	519000	Fringe - Other Benefits	19,521		
-				Pension Oblig Bonds Contrib			
-	26,313	804,203		Total Personnel Services	1,135,547		
<i>Materials and Services</i>							
-	-	5,000	520100	Office Supplies	7,500		
-	342	-	520120	Meeting Expenditures	-		
-	23	-	520130	Postage and Shipping	-		
-	-	500	520500	Operating Supplies	1,500		
-	-	500	521200	Publications and Subscriptions	500		
-	1,598,154	195,797	524000	Contracted Professional Svcs	650,000		

Affordable Housing Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Affordable Housing Fund							
-	-	2,000	524500	Marketing Expenditures	1,500		
-	-	1,000	524600	Sponsorship Expenditures	-		
-	-	1,000	525100	Utility Services	20,000		
-	-	20,000	526000	Maintenance and Repair Services	100,000		
-	-	100	526500	Rentals	-		
-	298,294	1,000	528000	Other Purchased Services	-		
-	1,380	-	528200	Banking Services	-		
-	2,838,023	-	530000	Payments to Other Agencies	-		
-	-	1,680,000	531800	Contributions to Other Govt	150,000,000		
-	-	-	544000	Program Purchases	20,000,000		
-	-	170,000,000	544500	Grants and Loans	-		
-	-	3,000	545100	Travel and Lodging	5,000		
-	40	-	545200	Mileage, Taxi and Parking	-		
-	-	3,000	545500	Staff Development	5,000		
-	4,736,256	171,912,897		Total Materials and Services	170,791,000		
<i>Capital Outlay</i>							
-	-	30,000,000	570000	Land	-		
-	-	30,000,000		Total Capital Outlay	-		
<i>Interfund Transfers</i>							
-	-	-	580000	Transfer for Indirect Costs	253,871		
-	-	-	582000	Transfer for Direct Costs	240,313		
-	-	-		Total Interfund Transfers	494,184		
<i>Contingency</i>							
-	-	35,000,000	700000	Contingency	35,000,000		
-	-	35,000,000		Total Contingency	35,000,000		
<i>Unappropriated Fund Balance</i>							
-	650,917,896	427,182,900	801000	Unapp FB - Restricted	463,609,269		
-	650,917,896	427,182,900		Total Unappropriated Fund Balance	463,609,269		
-	\$655,680,464	\$664,900,000		TOTAL REQUIREMENTS	\$671,030,000		
0.00	4.00	6.15		FULL-TIME EQUIVALENTS	7.70		



**Cemetery
Perpetual
Care Fund**

Cemetery Perpetual Care Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$617,808	\$627,479	\$689,176	\$734,063			6.51%
Current Revenues							
Other Tax Revenues	51,480	39,854	48,250	40,000			(17.10%)
Interest Earnings	8,192	12,870	15,687	19,820			26.35%
Subtotal Current Revenues	59,671	52,724	63,937	59,820			(6.44)%
TOTAL RESOURCES	\$677,479	\$680,203	\$753,113	\$793,883			5.41%
REQUIREMENTS							
Interfund Transfers							
Fund Equity Transfers	50,000	-	-	-			0.00%
Subtotal Interfund Transfers	50,000	-	-	-			0.00%
Unappropriated Fund Balance	627,479	680,203	753,113	793,883			5.41%
Subtotal Contingency/Ending Balance	627,479	680,203	753,113	793,883			5.41%
TOTAL REQUIREMENTS	\$677,479	\$680,203	\$753,113	\$793,883			5.41%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.00

Cemetery Perpetual Care Fund

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

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

The fund receives revenue from a 25 percent surcharge on grave sales, increased on November 1, 2011, from the previous rate of 15 percent. At that time Metro increased fees for grave sales and services as well, bringing Metro's rates more in line with industry norms; this will also result in increased revenues to the fund.

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

CURRENT REVENUES

Other derived tax revenue

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

FUND BALANCE

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

**Community
Enhancement
Fund**

Community Enhancement Fund

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Change From 2018-19
RESOURCES							
Beginning Fund Balance	\$1,551,386	\$1,582,501	\$1,184,245	\$413,221			(65.11%)
Current Revenues							
Interest Earnings	13,268	21,519	10,700	12,555			17.34%
Charges for Services	1,033,211	1,053,525	1,048,218	1,102,244			5.15%
Subtotal Current Revenues	1,046,479	1,075,044	1,058,918	1,114,799			5.28%
TOTAL RESOURCES	\$2,597,865	\$2,657,545	\$2,243,163	\$1,528,020			(31.88%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	998,054	1,199,830	1,347,728	1,343,485			(0.31%)
Subtotal Current Expenditures	998,054	1,199,830	1,347,728	1,343,485			(0.31%)
Interfund Transfers							
Internal Service Transfers	17,310	21,388	16,435	18,394			11.92%
Fund Equity Transfers	-	851,000	851,000	-			(100.00%)
Subtotal Interfund Transfers	17,310	872,388	867,435	18,394			(97.88%)
Contingency	-	-	19,000	29,500			55.26%
Unappropriated Fund Balance	1,582,501	585,327	9,000	136,641			1418.23%
Subtotal Contingency/Ending Balance	1,582,501	585,327	28,000	166,141			493.36%
TOTAL REQUIREMENTS	\$2,597,865	\$2,657,545	\$2,243,163	\$1,528,020			(31.88%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2018-19 AMENDED BUDGET							0.00

Community Enhancement Fund

The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). On October 30, 2014, the Metro Council adopted Ordinance No. 14-1344 that amended Metro Code Chapter 5.06 updating the Community Enhancement Program. The fund accounts for enhancement fees (currently \$1.00 per ton of putrescible solid waste processed or transferred) collected at all transfer stations. This fee will remain unchanged in FY 2020-21. Funds are used for community enhancement projects in the vicinity of each of these communities hosting solid waste facilities:

North Portland Community Enhancement Program: For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013 the Metro Council unanimously approved the committee's recommendation to distribute the remaining \$1.6 million in the enhancement grant fund by 2018. The committee dedicated the remaining funds to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Grants were awarded in June 2014 by the North Portland Enhancement Committee. Grant recipients have two years to spend the awarded funds and recipients have used and received almost all of these funds. No further grants will be awarded and, in FY 2019-20, the majority of the small amounts of 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 \$323,488 will be collected in FY 2020-21 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 \$310,676 will be collected in FY 2020-21 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 \$95,218 will be collected in FY 2020-21 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 \$91,841 will be collected in FY 2020-21 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 \$79,230 will be collected in FY 2020-21 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 \$76,269 will be collected in FY 2020-21 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 \$29,603 will be collected in FY 2020-21 from the Suttle Road Recovery Facility (owned by Recology, Inc.)

Gresham Community Enhancement Program: Fees will be collected by the privately-owned transfer station in Gresham 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 \$58,781 will be collected in FY 2020-21.

City of Roses Enhancement Program: Fees will be collected at a privately owned transfer station in Portland and will be used for local community enhancement projects as determined by a local committee working in partnership with Metro. The committee is under development. It is expected that about \$30,000 will be collected in FY 2020-21 from COR Transfer Station (owned by City of Roses Disposal and Recycling).

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 2020-21.

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 2019-20 will increase by \$9,097 (3.0 percent) compared to FY 2020-21.

CURRENT EXPENDITURES

Materials and services

95.8 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, Portland and Forest Grove.

Community Enhancement Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Community Enhancement Fund							
Revenues							
				<i>Beginning Fund Balance</i>			
926,430	91,569	95,571	325100	Fund Bal-Restr for N Portland	95,571		
598,400	406,491	290,282	325200	Fund Bal-Restr for Metro Centr	371,728		
57,671	87,267	-	325300	Fund Bal-Restr for Suttle Road/FBR-SRD	-		
-	-	27,368	340000	Fund Bal-Unassigned/Undesignated	41,028		
1,582,501	585,327	413,221		Total Beginning Fund Balance	508,327		
				<i>Current Revenue</i>			
289,137	303,485	301,579	432500	Rehabilitation and Enhance Fee	310,676		
764,388	773,602	800,665	433500	Host Fees	784,430		
21,519	15,658	12,555	470000	Interest on Investments	12,985		
1,075,044	1,092,745	1,114,799		Total Current Revenue	1,108,091		
				TOTAL RESOURCES	\$1,616,418		
Expenditures							
				<i>Materials and Services</i>			
84	-	250	520100	Office Supplies	250		
400	-	-	520110	Computer Equipment	-		
396	2,941	2,000	520120	Meeting Expenditures	2,000		
-	146	-	520130	Postage and Shipping	-		
2,087	-	-	521000	Subscriptions and Dues	-		
375	1,875	50,700	524000	Contracted Professional Svcs	50,700		
950	934	-	524050	Contracted Prof Svcs - Advertising	-		
506	28	3,750	528000	Other Purchased Services	4,000		
-	245	-	528400	Printing and Graphics	-		
734,792	825,533	800,665	530000	Payments to Other Agencies	784,430		
460,005	247,619	485,370	544500	Grants and Loans	537,092		
-	-	250	545100	Travel and Lodging	250		
35	-	-	545200	Mileage, Taxi and Parking	-		
200	-	-	545300	Meals and Entertainment	-		
-	-	500	545500	Staff Development	500		
1,199,830	1,079,321	1,343,485		Total Materials and Services	1,379,222		

Community Enhancement Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Community Enhancement Fund							
				<i>Interfund Transfers</i>			
851,000	-	-	581000	Transfer of Resources	-		
21,388	16,435	18,394	582000	Transfer for Direct Costs	19,235		
872,388	16,435	18,394		Total Interfund Transfers	19,235		
				<i>Contingency</i>			
-	-	29,500	700000	Contingency	69,500		
-	-	29,500		Total Contingency	69,500		
				<i>Unappropriated Fund Balance</i>			
585,327	582,316	136,641	805000	Unapp FB - Reserves	148,461		
585,327	582,316	136,641		Total Unappropriated Fund Balance	148,461		
\$2,657,545	\$1,678,072	\$1,528,020	TOTAL REQUIREMENTS		\$1,616,418		

**General
Asset
Management
Fund**

General Asset Management Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	13,676,840	22,964,406	35,088,564	29,319,870			(16.44)%
Current Revenues							
Interest Earnings	266,580	695,562	676,535	705,446			4.27%
Grants	-	-	-	904,151			n/a
Contributions from Private Sources	7,500,000	-	4,007,500	-			(100.00)%
Miscellaneous Revenue	57,125	351,209	8,709	8,709			0.00%
Other Financing Sources	885,986	-	-	350,000			n/a
Subtotal Current Revenues	8,709,690	1,046,772	4,692,744	1,968,306			(58.06)%
Interfund Transfers							
Internal Service Transfers	-	550,000	126,000	-			(100.00)%
Fund Equity Transfers	3,446,833	17,703,729	2,605,357	2,224,986			(14.60)%
Subtotal Interfund Transfers	3,446,833	18,253,729	2,731,357	2,224,986			(18.54)%
TOTAL RESOURCES	\$25,833,363	\$42,264,906	\$42,512,665	\$33,513,162			(21.17)%
REQUIREMENTS							
Current Expenditures							
Personnel Services	414,202	402,188	612,672	732,973			19.64%
Materials and Services	1,073,466	1,697,054	942,250	1,191,000			26.40%
Capital Outlay	1,158,789	3,120,756	16,169,720	14,164,250			(12.40)%
Subtotal Current Expenditures	2,646,457	5,219,997	17,724,642	16,088,223			(9.23)%
Interfund Transfers							
Internal Service Transfers	-	150,000	-	305,000			n/a
Interfund Loans	222,500	1,563,600	50,000	-			(100.00)%
Subtotal Interfund Transfers	222,500	1,713,600	50,000	305,000			510.00%
Contingency	-	-	9,467,395	7,207,677			(23.87)%
Unappropriated Fund Balance	22,964,406	35,331,309	15,270,628	9,912,262			(35.09)%
Subtotal Contingency/Ending Balance	22,964,406	35,331,309	24,738,023	17,119,939			(30.80)%
TOTAL REQUIREMENTS	\$25,833,363	\$42,264,906	\$42,512,665	\$33,513,162			(21.17)%
FULL-TIME EQUIVALENTS	4.00	2.20	4.80	5.20			8.33%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.40

General Asset Management 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.

With the renewal of the Parks and Natural Areas Local Option Levy in 2016, and the 2018 issuance of the general obligation bonds for the Natural Areas and Oregon Zoo Infrastructure and Animal Welfare, most large capital projects continue to be funded and managed through separate bond and levy funds. Within this fund, separate accounts are 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 2020-21 the increase is 3 percent.

All renewal and replacement projects greater than \$100,000 are listed individually in the capital improvement plan. 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 General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$21.5 million of the beginning fund balance is dedicated funding for capital projects related to Parks and Nature, including \$13.2 million reserved for the Willamette Falls Riverwalk project. Approximately, \$2.0 million is reserved for information services technology upgrades and enhancements. Another \$5.3 million is dedicated to the renewal and replacement capital requirements of the Metro Regional Center and surrounding facilities, and to other designated future project funding.

CURRENT REVENUES

Interfund transfers

Interfund transfers are received for a variety of purposes. Transfers to the Parks Capital Subfund include Glendoveer funds of \$25,000 in merchandise revenue. The General Fund will contribute approximately \$1.8 million in FY 2020-21 for annual ongoing and one-time contributions to the renewal and replacement reserve, which are necessary to fund scheduled replacements as well as \$124,000 for sustainability upgrades.

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, including 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 2020-21 the contingency also includes portions of the Willamette Falls Riverwalk project (\$3.5 million).

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 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Asset Management Fund							
Revenues							
				Beginning Fund Balance			
86,258	108,421	130,584	320500	Fund Bal-Restr for Capital	130,584		
-	-	10,582,039	324000	Fund Bal-Restr for Bond Cap	7,281,651		
6,066,157	13,688,478	13,144,041	326000	Fund Bal-Restr by IGA	13,950,640		
-	-	524,780	330000	Fund Balance-Committed	402,996		
7,524,425	9,067,507	8,856,231	340000	Fund Bal-Unassigned/Undesignated	6,652,999		
-	-	236,000	340900	Fund Bal-Desg Future Expenditure	-		
-	100,000	330,000	349000	Fund Balance-Unassigned/Reserved	-		
-	-	1,284,889	350000	Fund Balance-Assigned	901,000		
13,676,840	22,964,406	35,088,564		Total Beginning Fund Balance	29,319,870		
				Current Revenue			
-	-	-	410900	Fed Capital Grants - Indirect	515,651		
-	-	-	411800	State Capital Grants	388,500		
-	342,500	-	414200	Intergovernmental Misc Revenue	-		
266,580	695,563	676,535	470000	Interest on Investments	705,446		
-	-	7,500	475000	Donations and Bequests - Oper	-		
7,500,000	-	4,000,000	475500	Capital Contrib and Donations	-		
5,952	7,431	7,453	480800	Loan Principal Receipts	7,453		
1,173	1,278	1,256	480900	Loan Interest Receipts	1,256		
885,985	-	-	481000	Sale of Capital Assets	350,000		
-	-	-	481200	Gain (Loss) net - Asset Transf	-		
(10,000)	-	-	489100	Refunds/Reimbursements	-		
60,000	-	-	489110	Damage Reimbursements	-		
8,709,690	1,046,772	4,692,744		Total Current Revenue	1,968,306		
				Interfund Transfers			
3,446,833	17,703,729	2,605,357	497000	Transfer of Resources	2,224,986		
-	550,000	126,000	498000	Transfer for Direct Costs	-		
3,446,833	18,253,729	2,731,357		Total Interfund Transfers	2,224,986		
\$25,833,363	\$42,264,906	\$42,512,665	TOTAL RESOURCES				\$33,513,162

General Asset Management Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Asset Management Fund							
Expenditures							
				Personnel Services			
261,522	198,943	364,160	501000	Reg Employees-Full Time-Exempt	290,495		
46,255	50,528	55,419	501500	Reg Empl-Full Time-Non-Exempt	97,387		
111	47,913	-	502000	Reg Employees-Part Time-Exempt	106,820		
159	1,090	1,500	508000	Overtime	1,500		
550	600	600	508600	Mobile Comm Allowance	600		
25,565	24,677	35,469	511000	Fringe - Payroll Taxes	41,808		
34,806	33,522	74,455	512000	Fringe - Retirement PERS	90,770		
35,532	36,257	75,226	513000	Fringe - Health and Welfare	89,319		
2,500	1,200	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
861	863	1,647	515000	Fringe - Other Benefits	1,906		
3,117	5,846	4,196	519000	Pension Oblig Bonds Contrib	12,368		
3,225	750	-	519500	Fringe - Insurance - Opt Out	-		
414,202	402,188	612,672		Total Personnel Services	732,973		
				Materials and Services			
3,606	4,887	6,000	520100	Office Supplies	6,000		
52,043	129,633	40,000	520110	Computer Equipment	100,000		
1,887	4,811	-	520120	Meeting Expenditures	-		
-	522	-	520140	Promotional Supplies	-		
33,403	854	-	520500	Operating Supplies	-		
-	99	-	521000	Subscriptions and Dues	-		
-	3,190	-	521500	Maintenance and Repairs Supplies	-		
3,100	-	-	521520	Maintenance and Repairs Supplies - Building	-		
-	29,000	-	521560	Maintenance and Repairs Supplies - Equipment	-		
-	-	-	521900	Purchasing Card Expenditures	-		
152,393	463,622	686,250	524000	Contracted Professional Svcs	350,000		
7,259	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
1,641	4,634	10,000	524050	Contracted Prof Svcs - Advertising	10,000		
-	2,669	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-		
282,200	92,943	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
327	119	-	524500	Marketing Expenditures	-		
10,900	77,797	200,000	525000	Contracted Property Services	275,000		
9,604	271,403	-	526000	Maintenance and Repair Services	-		
4,991	75,145	-	526010	Maintenance and Repair Services - Building	-		

General Asset Management Fund

FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21
Actual	Actual	Amended	Proposed	Approved	Adopted
Amount	Amount	Amount	Amount	Amount	Amount
General Asset Management Fund					
64,641	16,111	-	-	-	-
-	4,269	-	-	-	-
36,909	238,700	-	450,000	-	-
45,465	178,180	-	-	-	-
75,993	4,002	-	-	-	-
121	36	-	-	-	-
829	275	-	-	-	-
33,344	-	-	-	-	-
1,573	7,441	-	-	-	-
50,000	50,000	-	-	-	-
-	1,730	-	-	-	-
245	-	-	-	-	-
-	290	-	-	-	-
93	269	-	-	-	-
-	25	-	-	-	-
900	-	-	-	-	-
-	34,400	-	-	-	-
200,000	-	-	-	-	-
1,073,466	1,697,054	942,250	1,191,000	-	-
Total Materials and Services					
Capital Outlay					
-	-	-	-	-	-
-	48,952	5,080,000	7,300,000	-	-
632,689	2,168,777	6,467,097	3,975,000	-	-
33,554	452,999	126,000	-	-	-
126,901	122,827	225,787	425,000	-	-
301,186	993	3,242,774	1,593,152	-	-
64,460	326,208	1,028,062	871,098	-	-
1,158,789	3,120,756	16,169,720	14,164,250	-	-
Total Capital Outlay					
Interfund Transfers					
-	150,000	-	305,000	-	-
200,000	1,550,000	50,000	-	-	-
22,500	13,600	-	-	-	-
222,500	1,713,600	50,000	305,000	-	-
Total Interfund Transfers					

General Asset Management Fund

General Asset Management Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Asset Management Fund							
-	-	8,766,395	700000	<i>Contingency</i>	7,107,677		
-	-	701,000	709000	Contingency			
-	-			Contingency - All Other	100,000		
-	-	9,467,395		Total Contingency	7,207,677		
<i>Unappropriated Fund Balance</i>							
-	-	1,149,398	800000	Unappropriated Fund Balance	689,583		
22,964,406	35,331,309	13,437,378	801000	Unapp FB - Restricted	8,463,640		
-	-	683,852	805900	Unapp FB - Other Reserves and Designations	759,039		
22,964,406	35,331,309	15,270,628		Total Unappropriated Fund Balance	9,912,262		
\$25,833,363	\$42,264,906	\$42,512,665	TOTAL REQUIREMENTS		\$33,513,162		
4.00	2.20	4.80	FULL-TIME EQUIVALENTS		5.20		

**General
Obligation
Bond Debt
Service
Fund**

General Obligation Bond Debt Service Fund

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Change From 2018-19
RESOURCES							
Beginning Fund Balance	\$495,726	\$816,134	\$538,000	\$1,557,000			189.41%
Current Revenues							
Real Property Taxes	31,508,267	34,795,512	46,202,553	87,145,418			88.62%
Interest Earnings	122,883	208,989	25,000	25,000			0.00%
Subtotal Current Revenues	31,631,150	35,004,502	46,227,553	87,170,418			88.57%
TOTAL RESOURCES	\$32,126,876	\$35,820,636	\$46,765,553	\$88,727,418			89.73%
REQUIREMENTS							
Current Expenditures							
Debt Service	31,310,742	34,969,775	46,765,553	88,727,418			89.73%
Subtotal Current Expenditures	31,310,742	34,969,775	46,765,553	88,727,418			89.73%
Unappropriated Fund Balance	816,134	850,861	-	-			0.00%
Subtotal Contingency/Ending Balance	816,134	850,861	-	-			0.00%
TOTAL REQUIREMENTS	\$32,126,876	\$35,820,636	\$46,765,553	\$88,727,418			89.73%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2018-19 AMENDED BUDGET							0.00

General Obligation Bond Debt Service Fund

The General Obligation Bond Debt Service Fund receives property tax revenue from voter-approved levies and pays principal and interest due to holders of Metro's outstanding general obligation bonds. The fund contains debt service payments for each of Metro's existing outstanding general obligation bond series. The Natural Areas Program bonds, 2020 series are expected to be issued in May 2020 and were incorporated into the FY 2020-21 budgeted property tax levy and debt service payments.

- Affordable Housing, 2019 Series.
- Natural Areas Program, 2012 Series A.
- Natural Areas Program, 2018 Series.
- Natural Areas Program, 2020 Series.
- Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A.
- Oregon Zoo Infrastructure and Animal Welfare, 2018 Series.

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 2020-21 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 May 2012 and 2018, respectively, Metro issued \$75 million and \$28.1 million for the 2006 Natural Areas Program voter-approved measure. In November 2019, the region's voters approved a \$475 million Natural Areas Program. Under this authorization, Metro expects to issue the first \$200 million in bonds in May 2020. Under the 2008 Oregon Zoo Infrastructure and Animal Welfare voter-approved measure, there are two outstanding bonds issued: \$65 million issued in May 2012 and \$10 million issued in May 2018, which is the final issuance under that authorization.

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2020-21 the following debt service payments will be made:

General Obligation Bond Fund	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2012A Series	5,300,000	2,105,450	7,405,450
Natural Areas 2018 Series	1,705,000	618,500	2,323,500
Natural Areas 2020 Series	14,780,000	7,720,000	22,500,000
Oregon Zoo Infrastructure 2012A Series	3,350,000	1,638,825	4,988,825
Oregon Zoo Infrastructure 2018 Series	745,000	412,000	1,157,000
Affordable Housing 2019 Series	14,575,000	21,283,854	35,858,854
	40,455,000	33,778,629	74,233,629

General Obligation Bond Debt Service Fund

FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2020-21	
Actual		Actual		Amended		Proposed		Approved	
				Amount		Amount		Amount	
General Obligation Debt Service Fund									
Revenues									
816,134		850,861		1,557,000		2,278,000			
816,134		850,861		1,557,000		2,278,000			
Beginning Fund Balance									
Fund Bal-Restr for Debt Svc									
Total Beginning Fund Balance									
Current Revenue									
34,287,530		46,379,857		80,023,113		71,205,629			
405,982		1,393,989		650,000		550,000			
72,276		50,547		-		-			
29,725		60,282		-		-			
208,989		446,460		25,000		200,000			
35,004,502		48,331,135		80,698,113		71,955,629			
Total Current Revenue									
TOTAL RESOURCES									
Expenditures									
Debt Service									
27,115,000		37,410,000		52,775,000		40,455,000			
7,854,775		8,620,553		29,480,113		33,778,629			
34,969,775		46,030,553		82,255,113		74,233,629			
Total Debt Service									
Unappropriated Fund Balance									
850,861		3,151,443		-		-			
850,861		3,151,443		-		-			
Total Unappropriated Fund Balance									
TOTAL REQUIREMENTS									

**General
Revenue
Bond Fund**

General Revenue Bond Fund

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Change From 2018-19
RESOURCES							
Beginning Fund Balance	\$13,480,857	\$17,212,731	\$19,187,602	\$4,388,305			(77.13%)
Current Revenues							
Interest Earnings	141,432	62,416	50,118	19,063			(61.96%)
Local Government Shared Revenues	-	3,179,261	3,396,550	3,400,600			0.12%
Bond Proceeds	8,153,178	76,164,974	-	-			0.00%
Subtotal Current Revenues	8,294,610	79,406,651	3,446,668	3,419,663			(0.78%)
Interfund Transfers							
Fund Equity Transfers	6,731,313	2,409,462	3,011,077	2,994,067			(0.56%)
Subtotal Interfund Transfers	6,731,313	2,409,462	3,011,077	2,994,067			(0.56%)
TOTAL RESOURCES	\$28,506,780	\$99,028,844	\$25,645,347	\$10,802,035			(57.88%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	497,740	74,325,198	-	-			0.00%
Debt Service	10,796,309	5,314,357	6,407,627	6,394,667			(0.20%)
Subtotal Current Expenditures	11,294,049	79,639,555	6,407,627	6,394,667			(0.20%)
Interfund Transfers							
Fund Equity Transfers	-	-	15,100,000	-			(100.00%)
Subtotal Interfund Transfers	-	-	15,100,000	-			(100.00%)
Unappropriated Fund Balance	17,212,731	19,389,289	4,137,720	4,407,368			6.52%
Subtotal Contingency/Ending Balance	17,212,731	19,389,289	4,137,720	4,407,368			6.52%
TOTAL REQUIREMENTS	\$28,506,780	\$99,028,844	\$25,645,347	\$10,802,035			(57.88%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2018-19 AMENDED BUDGET							0.00

General Revenue Bond Fund

The General Revenue Bond Fund accounts for bond proceeds that Metro uses for a variety of construction, renovation, and upgrade projects throughout the agency. The fund contains debt service payments for each of Metro's existing outstanding full faith and credit bond series and dedicated tax revenue bond series. In 2013, Metro issued bonds to refund previously issued obligations for MRC acquisition and construction and loans from the Oregon Economic and Community Development Department for light rail station construction and Washington Park parking lot improvements. In 2016, Metro issued bonds which refunded outstanding loans that paid for construction 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. In May 2018, bonds were issued to fund renovations, upgrades, and repairs to the MRC building as well as the Lone Fir Cemetery.

BEGINNING FUND BALANCE

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, which is budgeted at \$3.39 million for FY 2020-21.

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, which is budgeted at \$3.4 million for FY 2020-21.

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 MRC is paid from assessments allocated to the operations and activities that use the MRC, 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 associated with 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.

CURRENT EXPENDITURES

Debt service

This category contains principal and interest due on the outstanding 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. The 2018 series full faith and credit bonds mature in 2033. 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 following debt service payments by issue will be made in FY 2020-21:

General Revenue Bond Fund	Principal	Interest	Total
<i>Full Faith & Credit Refunding Bonds</i>			
2013 Series	1,295,000	92,842	1,387,842
2016 Series	865,000	154,775	1,019,775
<i>Full Faith & Credit</i>			
2018 Series	-	586,450	586,450
<i>Revenue Bonds</i>			
OCC Hotel Project, Series 2017	895,000	2,505,600	3,400,600
	3,055,000	3,339,667	6,394,667

ENDING FUND BALANCE

A debt service reserve of approximately \$4.1 million is maintained on the OCC hotel project until the loan balance is paid in full. The remaining balance is residual interest earnings which will be used for future debt service payments.

General Revenue Bond Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
General Revenue Bond Fund							
Revenues							
				<i>Beginning Fund Balance</i>			
-	3,690,963	301,436	320000	Fund Bal-Restr for Debt Svc	-		
-	15,000,000	-	324000	Fund Bal-Restr for Bond Cap	-		
13,803,214	-	-	326000	Fund Bal-Restr by IGA	-		
3,400,000	-	-	330000	Fund Balance-Committed	-		
-	672,845	685,831	340000	Fund Bal-Unassigned/Undesignated	700,909		
9,517	25,481	3,401,038	340300	Fund Bal-Dsg Debt Service	3,401,504		
17,212,731	19,389,289	4,388,305		Total Beginning Fund Balance	4,102,413		
				<i>Current Revenue</i>			
3,179,261	3,087,824	3,400,600	413300	Visitor Development Fund Alloc	3,399,800		
62,416	41,712	19,063	470000	Interest on Investments	22,100		
65,550,000	-	-	490500	Revenue Bond Proceeds	-		
10,614,974	-	-	491500	Premium on Bonds Sold	-		
79,406,651	3,129,536	3,419,663		Total Current Revenue	3,421,900		
				<i>Interfund Transfers</i>			
2,409,462	3,011,077	2,994,067	497000	Transfer of Resources	2,993,520		
2,409,462	3,011,077	2,994,067		Total Interfund Transfers	2,993,520		
\$99,028,844	\$25,529,902	\$10,802,035	TOTAL RESOURCES		\$10,517,833		
Expenditures							
				<i>Materials and Services</i>			
710,177	-	-	524000	Contracted Professional Svcs	-		
18,870	-	-	528000	Other Purchased Services	-		
500	-	-	528200	Banking Services	-		
195,650	-	-	531800	Contributions to Other Govt	-		
73,400,000	-	-	544500	Grants and Loans	-		
74,325,198	-	-		Total Materials and Services	-		

General Revenue Bond Fund

FY 2017-18		FY 2018-19		FY 2019-20						
Actual		Actual	Amended	Amount	ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21	FY 2020-21
							Proposed	Approved	Adopted	Amount
							Amount	Amount	Amount	Amount
General Revenue Bond Fund										
						<i>Debt Service</i>				
2,780,000		2,970,000	3,055,000	563000		Revenue Bond Pmts-Principal	3,140,000			
2,534,357		3,437,626	3,339,667	563500		Revenue Bond Payments-Interest	3,253,320			
5,314,357		6,407,626	6,394,667			Total Debt Service	6,393,320			
						<i>Interfund Transfers</i>				
-		15,039,634	-	581000		Transfer of Resources	-			
-		15,039,634	-			Total Interfund Transfers	-			
						<i>Unappropriated Fund Balance</i>				
18,690,963		3,395,523	3,707,854	801000		Unapp FB - Restricted	3,406,979			
698,326		687,120	699,514	805000		Unapp FB - Reserves	717,534			
19,389,289		4,082,643	4,407,368			Total Unappropriated Fund Balance	4,124,513			
\$99,028,844		\$25,529,902	\$10,802,035	TOTAL REQUIREMENTS			\$10,517,833			

**Metropolitan
Exposition
Recreation
Commission
Fund**

Metropolitan Exposition Recreation Commission Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	58,423,839	61,813,068	38,381,795	25,547,431			(33.44%)
Current Revenues							
Interest Earnings	884,351	1,246,611	660,000	846,802			28.30%
Grants	140,461	49,371	100,000	-			(100.00%)
Local Government Shared Revenues	23,521,765	26,914,379	26,872,375	26,634,323			(0.89%)
Contributions from Governments	888,823	1,423,843	1,448,786	981,313			(32.27%)
Charges for Services	50,621,281	56,758,234	56,255,349	60,286,450			7.17%
Contributions from Private Sources	1,118,500	765,500	1,125,000	4,153,450			269.20%
Miscellaneous Revenue	362,540	163,535	140,478	121,595			(13.44%)
Subtotal Current Revenues	77,537,723	87,321,472	86,601,988	93,023,933			7.42%
Interfund Transfers							
Internal Service Transfers	27,852	-	-	-			0.00%
Fund Equity Transfers	400,000	400,000	400,000	-			(100.00%)
Interfund Clearing Accounts	-	-	-	-			0.00%
Subtotal Interfund Transfers	427,852	400,000	400,000	-			(100.00)%
TOTAL RESOURCES	\$136,389,414	\$149,534,540	\$125,383,783	\$118,571,364			(5.43%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	21,378,815	22,401,878	26,037,977	28,884,864			10.93%
Materials and Services	40,565,454	70,662,651	63,167,316	52,124,851			(17.48%)
Capital Outlay	6,802,565	6,433,576	7,064,000	7,064,000			0.00%
Subtotal Current Expenditures	68,746,834	99,498,106	96,269,293	88,073,715			(8.51)%
Interfund Transfers							
Internal Service Transfers	5,500	12,500	168,752	-			(100.00%)
Interfund Reimbursements	4,606,925	4,956,558	5,584,560	7,076,620			26.72%
Fund Equity Transfers	1,024,500	1,024,161	1,020,275	1,016,475			(0.37%)
Interfund Loans	192,587	719,952	-	-			0.00%
Subtotal Interfund Transfers	5,829,512	6,713,171	6,773,587	8,093,095			19.48%
Contingency	-	-	22,340,903	22,404,554			0.28%
Unappropriated Fund Balance	61,813,068	43,323,263	-	-			0.00%
Subtotal Contingency/Ending Balance	61,813,068	43,323,263	22,340,903	22,404,554			0.28%
TOTAL REQUIREMENTS	\$136,389,414	\$149,534,540	\$125,383,783	\$118,571,364			(5.43%)
FULL-TIME EQUIVALENTS	195.65	200.97	201.70	207.70			2.97%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							6.00

Metropolitan Exposition Recreation Commission Fund

The Metropolitan Exposition Recreation Commission (MERC) Fund includes the operating, capital and fund balance resources and requirements of three visitor venues: Oregon Convention Center (OCC) and the Portland Expo Center (Expo), both of which are owned by Metro, and Portland'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 \$25.5 million, represents Transient Lodging Tax (TLT) Pooled Capital reserves, funds carried over from the previous year and reserves for capital asset refurbishment and replacement for all three facilities.

CURRENT REVENUES

Local government shared revenues

Local government revenues include the TLT 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. Those revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues.

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 West Class Size A 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 7 percent over the prior year based upon the event booking schedule and rate increases. OCC has 50 conventions and a strong line-up of regional events scheduled in FY 2020-21 and Portland's has booked 10 weeks of Broadway shows.

Contributions from private sources

This category includes \$4 million in contributions toward the Arlene Schnitzer Concert Hall acoustical enhancement project at Portland's.

Interfund transfers

In prior years this category included an allocation of \$400,000 to Expo from General Fund revenues. That allocation, and a management fee paid by Expo to the General Fund, have both been eliminated in FY2020-21.

CURRENT EXPENDITURES

Personnel services

The 11 percent increase in budgeted personnel services expense in FY 2020-21 over FY 2019-20 includes five new full-time equivalent (FTE) positions at OCC and one new FTE in MERC Administration. In addition to new positions, the proposed budget includes known and estimated costs for the implementation of the State of Oregon's Equal Pay Law.

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 decrease 17 percent, due to the completion of the OCC major renovation project in FY 2019-20.

Capital outlay

Capital Outlay budgets include the Arlene Schnitzer Concert Hall acoustical enhancement project at Portland's and equipment upgrades at OCC.

Interfund transfers

Transfers from the MERC Fund are for 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.

Contingency and ending fund balance

The venues budget the entire estimated ending fund balance in contingency, to provide the most flexibility during 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.

Metropolitan Exposition Recreation Commission Fund

FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2020-21	
Actual		Actual	Amended	Amount	ACCT	DESCRIPTION	Proposed	Approved	Adopted
FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2020-21	
Actual		Actual	Amended	Amount	ACCT	DESCRIPTION	Proposed	Approved	Adopted
MERC Fund									
Revenues									
19,029,847		17,280,037	5,260,000	320530		<u>Beginning Fund Balance</u>	6,212,427		
938,790		1,588,417	-	326200		Fund Bal-Restr for Capital TLT	-		
8,412,086		8,485,428	9,815,795	340000		Fund Bal - Restricted by Contract	5,674,193		
-		190,396	721,000	345200		Fund Bal-Unassigned/Undesignated	-		
14,368,071		18,542,407	8,860,000	345300		Fund Bal-Dsg Renewal Expo	-		
8,437,809		7,365,352	6,605,000	345400		Fund Bal-Dsg Renewal OCC	676,993		
1,098,079		1,098,079	-	345800		Fun Bal-Dsg Renewal P'5	-		
1,581,297		2,044,982	2,060,000	346200		Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	1,840,070		
2,101,337		2,564,720	600,000	346300		Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	6,136,765		
2,456,523		2,653,250	4,460,000	346400		Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	5,006,983		
58,423,839		61,813,068	38,381,795			Total Beginning Fund Balance	25,547,431		
90,461		49,371	100,000	411000		<u>Current Revenue</u>	-		
50,000		-	-	412000		State Grants - Direct	-		
18,543,090		21,818,578	21,692,747	413000		Local Grants - Direct	22,790,573		
4,487,929		4,585,732	5,179,628	413300		Hotel/Motel Tax	3,843,750		
490,746		510,069	-	413310		Visitor Development Fund Alloc	-		
888,823		1,423,843	1,448,786	414500		Enhanced Marketing VDF	981,313		
6,323		4,622	6,828	417000		Government Contributions	5,000		
2,537,140		2,635,483	2,950,400	450000		Fines and Forfeits	2,815,432		
1,355,588		1,774,280	1,757,700	450300		Admission Fees	1,652,350		
-		130,567	2,353,000	451000		Admission - Special Concerts	2,476,350		
2,033,844		2,035,513	-	451010		Rentals - Equipment	-		
19,227		27,931	-	451015		Rentals - Audio Visual Equipment Fees	-		
27,513		40,393	-	451020		Rentals - Presentation Equipment Fees	-		
22,797		23,675	-	451030		Rentals - Bleacher Fees	-		
103,291		33,289	-	451040		Rentals - Dance Floor Fees	-		
93,194		111,759	-	451050		Rentals - Misc. Equipment Fees	-		
144,099		132,533	-	451090		Rentals - Tables and Chairs Fees	-		
(670,514)		(1,163,069)	(650,701)	451110		Rentals - Liquidated Damages	-		
(1,180,674)		(1,761,703)	-	451120		Comp Services (Contra)	(612,285)		
(4,728)		(5,845)	-	451130		Rentals - Less Paid by VDF/POVA	-		
(13,953)		(15,000)	-	451140		Rental Refunds - Promoter Expense Reimbursements	-		
			-			Rental Refunds - Off-Site Parking Incentive	-		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18		FY 2018-19		FY 2019-20				FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual		Amended		ACCT	DESCRIPTION	Proposed	Approved	Adopted
				Amount				Amount	Amount	Amount
MERC Fund										
43,397		318,988		9,130,497		452000	Rentals - Space	10,173,286		
3,883,233		4,469,292		-		452101	Rentals - Exhibit Hall	-		
45,171		51,648		-		452102	Rentals - Lobby	-		
853,503		831,261		-		452103	Rentals - Meeting Room	-		
1,482,368		1,623,736		-		452104	Rentals - Ballroom	-		
1,775,017		1,841,181		-		452105	Rentals - Theater	-		
20,254		20,000		-		452109	Rentals - Other Space	-		
294,552		155,802		-		452110	Rentals - Outdoor Space	-		
1,191,799		1,761,703		-		452190	Rentals - Paid by VDF/POVA	-		
-		-		-		454000	Lease Revenue/Lease Rev	68,090		
863,390		973,971		930,634		455110	Food Service Revenue - Liquor	982,827		
1,475,929		1,407,065		1,553,088		455120	Food Service Revenue - Beer	1,571,129		
1,345,421		1,291,926		1,413,280		455130	Food Service Revenue - Wine	1,449,081		
1,042,050		2,622,868		2,517,861		455200	Food Service Revenue - Beverage	2,776,684		
59,290		-		-		455210	Food Service Revenue - Water	-		
761,698		-		-		455220	Food Service Revenue - Coffee	-		
246,208		-		-		455310	Food Service Rev - Spec Coffee Regular	-		
32,026		-		-		455320	Food Service Rev - Spec Coffee Espresso	-		
559		-		-		455330	Food Service Rev - Spec Coffee Other	-		
27,941		-		-		455340	Food Service Rev - Spec Coffee Bot Beverage	-		
23,746		-		-		455360	Food Service Rev - Spec Coffee Baked Goods	-		
115,581		-		-		455370	Food Service Rev - Spec Coffee Food	-		
5,211		-		-		455380	Food Service Revenue - Smoothies	-		
10,045		-		-		455390	Food Service Rev - Spec Coffee Retail Food	-		
10,179,269		13,375,129		12,479,520		455500	Food Service Revenue - Food	12,929,217		
443,193		194,299		163,596		455900	Miscellaneous Food and Beverage Revenue	522,722		
2,124,272		2,957,430		2,606,168		455920	Recovery - Billed Gratuity	3,024,742		
211,042		235,604		188,228		455930	Recovery - Billed Labor	199,209		
8,144		-		-		455941	Food Service Rev - Rental Linens	-		
80,106		-		-		455942	Food Service Rev - Rental Equipment	-		
618,721		600,156		740,662		455950	Subcontractor Revenue	688,867		
336		-		-		455951	Sub Contract Reimbursement - Short	-		
(218,987)		-		-		455990	Misc Food and Beverage - Less Comp Services	-		
20,930		13,297		15,000		457100	Gift Shop Sales	-		
2,800		-		-		457200	Merchanise Buyout/Merch_Buy	-		
5,608		1,209		97,350		457500	Advertising Revenue	104,750		
17,335		16,098		-		457510	Advertising Rev - Banner Outdoors	-		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18	FY 2018-19	FY 2019-20	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual	Actual	Amended Amount		Proposed Amount	Approved Amount	Adopted Amount
MERC Fund						
6,000	4,500	-	Display Advertising	-		
22,450	4,280	-	Website Advertising	-		
22,300	40,370	-	Advert Rev - Printed Material/Adv Rev PM	-		
-	119,579	3,010,400	Utility Services	3,085,628		
8,582	15,230	-	Utility Services - Compressed Air	-		
1,366,326	1,461,187	-	Utility Services - Electricity and Hookup	-		
148,655	185,325	-	Utility Services - Commission-Electrical	-		
2,326	-	-	Utility Services - HVAC	-		
6,451	9,525	-	Utility Services - Natural Gas	-		
19,289	3,353	-	Utility Services - Refuse Removal	-		
44,627	30,981	-	Utility Services - Telephone and Hookup	-		
853,734	1,481,105	-	Utility Services - WiFi - Internet Network	-		
4,860	3,297	-	Utility Services - Freight	-		
7,592	5,440	-	Utility Services - Water and Sewer	18,000		
16,912	10,023	-	Utility Services - Keys	-		
-	75	-	Utility Services - Storage	-		
11	230	-	Utility Services - Supplies Billed AV	-		
6,046	5,600	-	Utility Services - Rent Portable Sink	-		
-	4,803	3,934,721	Commissions	4,139,205		
23,343	17,636	-	Commissions - ATM	-		
12,821	7,250	-	Commissions - Outside Catering	-		
23,508	-	-	Commissions-Promoter Rev Share/Pro RevShr	-		
-	260	-	Commissions - Other	-		
228,898	200,786	-	Commissions - Souvenir Sales	-		
23,142	37,574	-	Commissions - Tickets	-		
(667)	(202)	-	Commissions - Ticket Exchange	-		
3,835,977	3,433,135	-	Commissions - Ticket Service Charge	-		
-	40,000	-	Ticket Advertising Allowance	-		
3,448,149	3,645,704	3,885,181	Parking Fees	4,422,706		
59,905	52,800	-	Parking Fees - Contract	-		
57,642	55,941	-	Parking Fees - Employee	-		
60,407	57,543	-	Parking Fees - Exhibitor	-		
95,772	225,970	-	Parking Fees - Special Pass	-		
41,622	54,131	-	Parking Fees - Lot Buy Out	-		
43,956	36,617	-	Parking Fees - TriMet Lease	-		
2,234	27,823	1,507,791	Reimbursed Services	1,718,152		
1,098	32,427	-	Reimbursed Services - Production	-		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18		FY 2018-19	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual	Amended	Amount			Proposed	Approved	Adopted
MERC Fund									
302,403		340,056		-	464512	Reimbursed Services - Security	-		
141,590		138,808		-	464514	Reimbursed Services - License and Permits Billed	-		
436,723		416,854		-	464515	Reimbursed Services - Stagehand	-		
231,952		176,221		-	464516	Reimbursed Services - Marketing/Reim Mktg	-		
84,496		78,571		-	464521	Reimbursed Services - City Police	-		
24,365		21,140		-	464522	Reimbursed Services - Piano Tuning	-		
-		-		-	464523	Reimbursed Services - Traffic Control	-		
40,785		33,504		-	464591	Reimbursed Services - Ticket Printing Fee	-		
3,907		600		-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-		
12,855		13,322		-	464593	Reimbursed Services - Coat Check Revenue	-		
2,904		2,662		-	464599	Reimbursed Services - Miscellaneous	-		
-		61,063		4,997,708	464900	Reimbursed Labor	5,425,396		
269,133		289,582		-	464901	Reimbursed Labor - Admission	-		
94,703		100,157		-	464902	Reimbursed Labor - Admission Lead	-		
60,459		65,961		-	464903	Reimbursed Labor - Aisle Cleaning	-		
553,930		590,898		-	464904	Reimbursed Labor - Audio Visual	-		
52,003		48,717		-	464905	Reimbursed Labor - Booth Cleaning	-		
58,924		58,774		-	464906	Reimbursed Labor - Coat Check	-		
40,047		39,270		-	464907	Reimbursed Labor - Elevator Operator	-		
118,482		136,998		-	464908	Reimbursed Labor - EMT and Medical	-		
2,756		4,808		-	464909	Reimbursed Labor - Event Service	-		
144,220		142,240		-	464910	Reimbursed Labor - Gate	-		
166,963		180,978		-	464911	Reimbursed Labor - House Manager	-		
306,921		319,319		-	464912	Reimb Labor-Oper and Setup	-		
14,333		20,515		-	464913	Reimbursed Labor - Porter	-		
67,706		64,866		-	464914	Reimbursed Labor - Security	-		
163,249		192,473		-	464915	Reimbursed Labor - Stagedoor	-		
109,481		117,945		-	464916	Reimbursed Labor - Technical	-		
111,308		124,415		-	464917	Reimbursed Labor - Ticket Sellers	-		
89,012		96,315		-	464918	Reimbursed Labor - Ticket Supervisor	-		
611,846		575,391		-	464919	Reimbursed Labor - Ushers	-		
465		-		-	464920	Reimbursed Labor - Utility	-		
48,953		66,877		-	464921	Reimbursed Labor - Staging Fees	-		
1,530,427		1,591,841		-	464922	Reimbursed Labor - Stagehand	-		
391,625		382,734		460,565	465000	Miscellaneous Charges for Svc	474,212		
818,234		1,176,044		610,000	470000	Interest on Investments	778,460		
66,117		70,568		50,000	472000	Interest Revenue - Licensee	68,342		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18	FY 2018-19	FY 2019-20			
Actual	Actual	Amended	Proposed	Approved	Adopted
		Amount	Amount	Amount	Amount
MERC Fund					
300,000	-	125,000	4,153,450		
818,500	765,500	1,000,000	-		
280,404	191,589	212,700	180,700		
1,270	(14,731)	(15,000)	(30,000)		
92,292	85,512	85,650	89,700		
53,272	43,948	10,000	11,022		
37,675	28,621	40,000	32,873		
167,381	3	13,000	13,000		
325	-	-	-		
4,003	15,559	-	-		
77,537,723	87,321,472	86,601,988	93,023,933		
400,000	400,000	400,000	-		
27,852	-	-	-		
-	-	-	-		
427,852	400,000	400,000	-		
\$136,389,414	\$149,534,540	\$125,383,783	\$118,571,364		
Expenditures					
5,811,904	6,478,927	6,910,571	8,048,137		
4,582,107	4,625,268	5,349,577	5,741,454		
29,384	29,663	-	28,419		
179,127	42,473	63,658	292,058		
73,624	85,347	179,001	141,164		
1,283,266	1,234,229	1,250,100	1,232,608		
2,803,980	2,767,361	3,220,210	3,575,815		
642,144	737,866	848,464	563,831		
17,180	19,725	25,320	28,680		
1,269,763	1,323,463	1,492,883	1,590,539		
2,056,641	2,132,609	3,079,535	3,254,597		
2,377,506	2,472,262	3,347,449	3,772,525		
48,059	51,000	-	-		
-	45,391	35,534	90,104		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18		FY 2018-19		FY 2019-20		DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual	Amended Amount	Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
MERC Fund									
46,821		46,810	55,656	515000		Fringe - Other Benefits	59,732		
132,897		287,849	180,019	519000		Pension Oblig Bonds Contrib	465,201		
24,413		21,638	-	519500		Fringe - Insurance - Opt Out	-		
21,378,815		22,401,879	26,037,977			Total Personnel Services	28,884,864		
Materials and Services									
50,103		93,228	90,721	520100		Office Supplies	94,457		
84,241		480,329	127,636	520110		Computer Equipment	116,324		
42,824		33,885	62,334	520120		Meeting Expenditures	50,250		
2,582		1,900	36,208	520130		Postage and Shipping	31,075		
74,613		57,835	76,500	520140		Promotional Supplies	77,200		
79,946		568,183	763,367	520500		Operating Supplies	722,475		
117,231		193,583	135,950	520510		Tools and Equipment	381,450		
26,025		16,241	-	520520		Operating Supplies - Audio Visual	-		
2,799		3,500	-	520530		Operating Supplies - Coat Check	-		
9,613		4,107	12,000	520535		Operating Supplies - Food for Prg Part	10,500		
4,261		8,944	-	520540		Medical and Veterinary Supplies	-		
38,533		29,761	-	520550		Operating Supplies - Telecommunications	-		
5,168		2,855	-	520560		Operating Supplies - Tickets	-		
120,582		128,624	122,050	520570		Operating Supplies - Production	70,650		
45,518		18,443	-	520571		Operating Supplies - Show and Stage	-		
47,356		359,784	329,941	520580		Uniforms and PPE	379,119		
60		6,625	-	520590		Operating Supplies - Sustainability	-		
-		-	-	521000		Subscriptions and Dues	-		
60,048		65,912	65,354	521100		Membership and Professional Dues	69,750		
2,338		5,884	1,600	521200		Publications and Subscriptions	1,600		
-		86	16,550	521300		Fuel	16,200		
14,075		10,558	-	521400		Fuels and Lubricants - General	-		
23,619		19,134	82,000	521500		Maintenance and Repairs Supplies	47,100		
17,723		27,799	-	521510		Maintenance and Repairs Supplies - Technology	-		
81,287		104,524	81,600	521520		Maintenance and Repairs Supplies - Building	110,600		
119,094		151,189	87,750	521521		Maintenance and Repairs Supplies - HVAC	90,750		
23,427		10,488	-	521522		Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
173,543		95,939	-	521530		Maintenance and Repairs Supplies - Custodial	-		
34,410		27,703	-	521531		Maint and Rep Supp - Cust Paper/MandR Paper	-		
108,462		96,425	115,400	521540		Maintenance and Repairs Supplies - Electrical	150,600		
3,422		3,987	-	521550		Maintenance and Repairs Supplies - Grounds/Landscape	-		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
MERC Fund							
87,316	80,020	84,550	521560	Maintenance and Repairs Supplies - Equipment	81,550		
1,072	1,639	-	521570	Maintenance and Repairs Supplies - Vehicles	-		
65	-	-	521580	Maintenance and Repairs Supplies - Security	-		
-	394	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-		
-	-	-	521900	Purchasing Card Expenditures	-		
16,913	13,957	-	522500	Retail	-		
-	13,989	336,785	524000	Contracted Professional Svcs	429,312		
20,700	20,500	25,000	524010	Contracted Prof Svcs - Accounting and Auditing	25,000		
5,854	20,766	25,000	524020	Contracted Prof Svcs - Attorney and Legal	-		
169,874	230,689	44,700	524040	Contracted Prof Svcs - Promotion and Public Relations	29,700		
119,195	95,735	26,000	524050	Contracted Prof Svcs - Advertising	27,000		
18,598	164,361	25,300	524060	Contracted Prof Svcs - Information Technology Services	30,300		
539,253	622,046	930,650	524070	Contracted Prof Svcs - Management, Consulting and Communication	651,675		
4,663	15,094	-	524075	Contracted Prof Svcs - Recruiting Services	-		
21,801	12,572	75,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	50,000		
452,888	364,506	635,499	524500	Marketing Expenditures	367,028		
3,848,000	3,881,000	4,631,854	524510	Sales and Marketing Contract	4,731,432		
46,334	56,990	60,500	524600	Sponsorship Expenditures	61,000		
2,490,746	510,069	-	524700	Visitor Develop Marketing	-		
99,213	99,726	-	525110	Utility Services - Internet	-		
113,069	164,265	247,660	525120	Utility Services - Telecommunications	209,374		
1,514,291	1,456,453	1,530,000	525130	Utility Services - Electricity	1,580,000		
223,184	220,306	237,700	525140	Utility Services - Natural Gas	237,700		
107,259	141,684	124,600	525150	Utility Services - Sanitation and Refuse Removal	128,000		
465,471	480,159	641,765	525160	Utility Services - Water and Sewer	682,750		
165,468	172,110	-	525165	Utility Services - Stormwater	-		
49,469	17,659	145,748	525500	Cleaning Services	147,637		
5,256	52,182	183,847	526000	Maintenance and Repair Services	204,579		
482,033	566,564	726,750	526010	Maintenance and Repair Services - Building	744,100		
48,877	110,455	100,000	526011	Maintenance and Repair Services - Painting	120,000		
18,561	981	-	526012	Maintenance and Repair Services - Electricity	-		
264,724	249,964	283,000	526013	Maintenance and Repair Services - Elevator and Escalator	291,000		
179,927	190,369	167,000	526014	Maintenance and Repair Services - HVAC	182,500		
-	4,576	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
51,598	81,742	132,800	526020	Maintenance and Repair Services - Equipment	130,100		
127,708	114,205	153,000	526030	Maintenance and Repair Services - Grounds	161,000		
66,631	137,220	95,575	526040	Maintenance and Repair Services - Technology	82,575		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
MERC Fund							
196	3,166	-	526050	Maintenance and Repair Services - Vehicles	-		
90,091	53,535	-	526060	Maintenance and Repair Services - Safety	-		
3,431,210	29,845,077	21,785,500	526100	Capital Maintenance - CIP	9,497,000		
7,225	-	-	526200	Capital Maintenance - Non-CIP	-		
173,464	314,283	381,789	526300	Software Licensing	393,270		
-	-	-	526450	Leases/Leases	385,500		
13,006	21,465	376,175	526500	Rentals	157,262		
43,510	48,700	149,711	526510	Rentals - Building	142,779		
63,493	63,290	566,230	526520	Rentals - Equipment	479,830		
29,227	33,644	-	526530	Rentals - Office Equipment	-		
21,405	2,538	-	526540	Rentals - Vehicle	-		
55,486	88,271	-	526550	Rentals - Production	-		
379,151	294,652	-	526555	Rentals - Air Space	-		
10,012	1,000	-	526560	Rentals - Parking Space	-		
308,812	381,179	7,000	526580	Rentals - Audio Visual	7,000		
7,155	344,410	377,989	527000	Insurance	385,046		
69,644	167,321	185,063	528000	Other Purchased Services	105,178		
29,707	27,688	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
1,762	1,405	-	528060	Other Purchased Services - EMT and Medical	-		
1,183	363	-	528070	Other Purchased Services - Trade Shows	-		
1,260,399	1,127,364	1,250,000	528080	Agency Fees	1,135,993		
-	1,216	42,040	528090	Event/Production Services	139,483		
80,757	70,050	-	528091	Other Purchased Services - City Police	-		
70,740	28,819	-	528092	Other Purchased Services - Traffic Control	-		
27,452	24,310	-	528093	Other Purchased Services - Piano Tuning	-		
14,280	13,404	-	528094	Other Purchased Services - Linens	-		
1,466	3,896	-	528095	Other Purchased Services - Physical Capacity Testing	-		
18,929	47,543	-	528099	Other Purchased Services - Sustainability	-		
5,806	7,133	-	528110	Other Purch Services - Reimb - Show Services	-		
321,183	405,586	553,003	528120	Event Services - Security	608,959		
650,942	683,875	541,713	528130	Event Services - Stagehand	604,594		
49,230	39,287	-	528150	Other Purch Services - Reimb - Audio Visual	-		
60	972	9,902	528200	Banking Services	6,402		
989,990	1,167,891	1,148,075	528210	Credit Card Fees	1,180,885		
134,904	690,342	365,903	528300	Temp Agency Services	589,349		
27,085	87,975	100,750	528400	Printing and Graphics	86,500		
736,444	940,989	724,695	528600	Other Purchased Services - Artist and Talent	860,552		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18	FY 2018-19	FY 2019-20	DESCRIPTION		FY 2020-21	FY 2020-21	FY 2020-21
Actual	Actual	Amended	ACCT		Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
MERC Fund							
48,710	53,600	68,765	528610	Artist Hospitality	52,700		
46,822	28,760	46,746	528620	Music License and Royalties	26,052		
5,945	6,775	-	528630	Promoter Rev Share Payment	-		
(2,072)	-	-	529101	Food and Beverage Services - Advertising and Promotion	-		
528	-	-	529102	Food and Beverage Services - Banking Fees	-		
157,198	-	-	529103	Food and Beverage Services - Credit Card Expense	-		
705	-	-	529104	Food and Beverage Services - Postage	-		
334,464	-	-	529106	Food and Beverage Services - General Insurance	-		
23,949	-	-	529107	Food and Beverage Services - Cash Over/Short	-		
856	-	-	529109	Food and Beverage Services - Services - Vehicles	-		
5,945	-	-	529110	Food and Beverage Services - Freight Chargeouts	-		
11,044	-	-	529111	Food and Beverage Services - Recruiting	-		
53,576	-	-	529112	Food and Beverage Services - Other	-		
2,402,788	2,646,287	2,678,846	529120	Food and Beverage Services - Food Cost	2,753,345		
582,514	613,832	621,143	529121	Food and Beverage Services - Beverage Cost	639,526		
150,305	153,339	153,508	529122	Food and Bev Svcs-Liquor Cost	164,308		
295,293	277,388	257,610	529123	Food and Beverage Services - Wine Cost	304,842		
301,851	300,334	293,986	529124	Food and Beverage Services - Beer Cost	337,550		
(330,984)	(342,337)	(306,953)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(326,224)		
1,822,698	1,693,286	1,779,753	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	2,277,671		
5,263,564	3,877,377	4,162,676	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	4,034,064		
20,745	-	-	529132	Food and Beverage Services - Payroll Laundry	-		
377,504	347,020	420,716	529133	Food and Beverage Services - Subcontractor Payout	410,188		
19,289	-	-	529134	Food and Beverage Services - Rental Exp - Equipment	-		
28,704	-	-	529135	Food and Beverage Services - Replacements	-		
2,544	-	-	529136	Food and Beverage Services - Travel - Meals and Entertainment	-		
1,381	-	-	529137	Food and Beverage Services - Travel - Lodging	-		
2,147,899	2,214,866	2,227,626	529139	Food and Beverage Services - Other Labor and Related	2,474,326		
18,113	-	-	529140	Food and Beverage Services - Employee Welfare	-		
-	1,772,552	1,552,518	529141	Food and Beverage Services - Gratuity Paid To Employee	1,830,749		
3,388	-	-	529150	Food and Beverage Services - Software License Fees	-		
48,568	-	-	529151	Food and Beverage Services - Services - Contract Cleaning	-		
1,338	-	-	529152	Food and Beverage Services - Services - Consulting	-		
2,612	-	-	529153	Food and Beverage Services - Services - Legal	-		
34,369	-	-	529154	Food and Beverage Services - Services - Repair and Maintenance	-		
2,712	-	-	529155	Food and Beverage Services - Services - Professional	-		
62,383	-	-	529157	Food and Beverage Services - Services - Security	-		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18	FY 2018-19	FY 2019-20					
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
MERC Fund							
-	-	-	529158	Food and Beverage Services - Services - Technology R and M	-	-	-
24,197	-	-	529159	Food and Beverage Services - Services - Telecommunications	-	-	-
(450)	-	-	529161	Food and Beverage Services - Supplies - Equipment	-	-	-
1,649	-	-	529169	Food and Beverage Services - Services - Other	-	-	-
232,460	-	-	529170	Food and Beverage Services - Supplies - Cafeteria	-	-	-
3,448	-	-	529171	Food and Beverage Services - Supplies - Flowers and Decoration	-	-	-
251,841	-	-	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	-	-	-
20,328	-	-	529173	Food and Beverage Services - Supplies - Misc.	-	-	-
15,522	-	-	529174	Food and Beverage Services - Supplies - Office	-	-	-
3,502	-	-	529175	Food and Beverage Services - Supplies - Operating	-	-	-
457	-	-	529176	Food and Beverage Services - Supplies - Serviceware	-	-	-
177,140	210,132	58,015	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	207,084	-	-
511,764	445,508	803,324	529191	Food and Beverage Services - Spent Capital Reserve 2%	411,544	-	-
153,651	245,199	58,015	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	207,084	-	-
(242)	69	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
63,261	107,901	58,015	529195	Food and Beverage Services - Spent Utility Reserve 1%	207,084	-	-
0	548	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-
76,916	136,068	97,951	529197	Food and Beverage Services - Qualitative Incentive	64,343	-	-
591,188	663,230	635,291	529198	Food and Beverage Services - Net Gross Receipts Percent	677,667	-	-
366,264	511,494	425,873	529199	Food and Beverage Services - Percent of Net Profit	440,886	-	-
-	440	308,713	529200	Parking Services	373,328	-	-
332,401	408,434	-	529210	Parking Services - Parking Lot Management	-	-	-
126,879	163,735	118,360	530010	License and Permit Fees	160,973	-	-
26,305	40,661	25,000	531000	Taxes (Non-Payroll)	22,500	-	-
-	-	-	532000	Government Assessments	-	-	-
260,266	2,608,252	2,771,257	540000	Charges for Services	2,474,900	-	-
-	19,453	-	545000	Travel	-	-	-
178,070	180,785	261,769	545100	Travel and Lodging	248,282	-	-
48,399	35,923	1,721	545200	Mileage, Taxi and Parking	-	-	-
57,993	51,036	101,609	545300	Meals and Entertainment	93,269	-	-
78,801	100,661	238,885	545500	Staff Development	219,359	-	-
58,697	64,872	-	545520	Conference Fees	-	-	-
83,781	130,994	199,024	549000	Miscellaneous Expenditures	63,500	-	-
492,232	527,629	569,772	549010	Tri-Met Transit Pass	667,957	-	-
17,171	341,507	35,000	552000	Bad Debt Expense	35,000	-	-
40,565,454	70,662,652	63,167,316		Total Materials and Services	52,124,851		

Metropolitan Exposition Recreation Commission Fund

FY 2017-18	FY 2018-19	FY 2019-20	DESCRIPTION			FY 2020-21	FY 2020-21	FY 2020-21
Actual	Actual	Amended	Amount	ACCT		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
MERC Fund								



Natural Areas Fund

Natural Areas Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$16,426,032	\$33,689,769	\$22,265,058	\$12,048,617			(45.89%)
Current Revenues							
Interest Earnings	244,208	690,548	556,626	325,313			(41.56%)
Grants	175,000	261,638	30,000	85,180			183.93%
Contributions from Governments	-	1,450	-	-			0.00%
Contributions from Private Sources	-	143,500	-	-			0.00%
Miscellaneous Revenue	144,643	57,920	-	-			0.00%
Bond Proceeds	30,688,409	-	-	-			0.00%
Subtotal Current Revenues	31,252,261	1,155,055	586,626	410,493			(30.02)%
TOTAL RESOURCES	\$47,678,293	\$34,844,824	\$22,851,684	\$12,459,110			(45.48)%
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,961,496	2,074,714	2,201,820	1,068,383			(51.48%)
Materials and Services	4,172,554	1,359,312	2,294,550	3,043,800			32.65%
Capital Outlay	4,912,919	5,765,273	4,560,000	3,336,200			(26.84%)
Subtotal Current Expenditures	11,046,970	9,199,299	9,056,370	7,448,383			(17.76)%
Interfund Transfers							
Internal Service Transfers	663,968	768,984	803,244	507,831			(36.78%)
Interfund Reimbursements	1,277,586	1,397,672	921,234	917,049			(0.45%)
Fund Equity Transfers	1,000,000	1,000,000	1,000,000	-			(100.00%)
Subtotal Interfund Transfers	2,941,554	3,166,656	2,724,478	1,424,880			(47.70)%
Contingency	-	-	3,500,000	3,585,847			2.45%
Unappropriated Fund Balance	33,689,769	22,478,870	7,570,836	-			(100.00%)
Subtotal Contingency/Ending Balance	33,689,769	22,478,870	11,070,836	3,585,847			(67.61)%
TOTAL REQUIREMENTS	\$47,678,293	\$34,844,824	\$22,851,684	\$12,459,110			(45.48)%
FULL-TIME EQUIVALENTS	16.34	17.59	15.75	7.20			(54.29)%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							(8.55)

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 will issue the remaining \$28 million in May 2018. Metro's AAA bond rating and strong financial position resulted in a \$15 million premium to the fund. 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 2020-21 is \$12 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at \$325,000 for FY 2020-21. 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 the sunset of the Bond activities, 8.55 FTE were reallocated to the new Parks and Nature Bond Fund for a total FTE in FY 2020-21 of 7.20.

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 2020-21 \$3 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.

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. The Natural Areas fund has budgeted a transfer of \$247,500 to help fund the full Agency contribution to the PERS program.

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 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Natural Areas Fund							
Revenues							
16,426,032	33,660,769	22,265,058	324000	<u>Beginning Fund Balance</u>			
-	29,000	-	341500	Fund Bal-Restr for Bond Cap	12,048,617		
				Fund Bal-Dsg PERS	-		
16,426,032	33,689,769	22,265,058		Total Beginning Fund Balance	12,048,617		
<u>Current Revenue</u>							
-	261,638	-	410900	Fed Capital Grants - Indirect	-		
-	-	-	411000	State Grants - Direct	85,180		
-	-	30,000	412000	Local Grants - Direct	-		
175,000	-	-	412800	Local Capital Grants	-		
100,000	-	-	414200	Intergovernmental Misc Revenue	-		
-	1,450	-	414500	Government Contributions	-		
244,208	690,548	556,626	470000	Interest on Investments	325,313		
-	143,500	-	475500	Capital Contrib and Donations	-		
44,643	57,920	-	489000	Miscellaneous Revenue	-		
28,105,000	-	-	490000	Gen Obligation Bond Proceeds	-		
2,583,409	-	-	491500	Premium on Bonds Sold	-		
31,252,261	1,155,055	586,626		Total Current Revenue	410,493		
\$47,676,293	\$34,844,824	\$22,851,684	TOTAL RESOURCES		\$12,459,110		

Expenditures

1,114,501	1,304,042	1,331,680	501000	<u>Personnel Services</u>			
195,899	75,846	79,341	501500	Reg Employees-Full Time-Exempt	531,790		
81,258	91,280	103,692	502000	Reg Empl-Full Time-Non-Exempt	86,391		
5,970	4,315	-	508000	Reg Employees-Part Time-Exempt	106,820		
2,301	4,275	-	508600	Overtime	-		
114,719	119,492	124,951	511000	Mobile Comm Allowance	-		
210,223	223,564	292,558	512000	Fringe - Payroll Taxes	60,601		
209,845	212,214	238,997	513000	Fringe - Retirement PERS	131,779		
9,075	4,500	-	513305	Fringe - Health and Welfare	124,070		
		-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
		9,664	514000	Health Savings - Metro Contrib/HSA Contrib	-		
		5,790	515000	Fringe - Unemployment	6,040		
				Fringe - Other Benefits	2,765		
Fund summary and detail - Natural Areas Fund							D-99

Natural Areas Fund

FY 2017-18		FY 2018-19	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual	Amended Amount	Proposed Amount			Approved Amount	Adopted Amount	
Natural Areas Fund									
13,767		29,557	15,147	519000		Pension Oblig Bonds Contrib	18,127		
506		2,025	-	519500		Fringe - Insurance - Opt Out	-		
1,961,496		2,074,714	2,201,820			Total Personnel Services	1,068,383		
Materials and Services									
2,542		455	-	520100		Office Supplies	-		
2,562		3,353	-	520110		Computer Equipment	-		
1,103		1,864	-	520120		Meeting Expenditures	-		
1,199		5,522	2,600	520500		Operating Supplies	2,600		
4,531		-	-	520510		Tools and Equipment	-		
809		-	-	520520		Operating Supplies - Audio Visual	-		
295		-	-	520530		Operating Supplies - Coat Check	-		
3,091		2,609	-	521100		Membership and Professional Dues	-		
204		741	-	521200		Publications and Subscriptions	-		
4,267		3,919	-	521400		Fuels and Lubricants - General	-		
924		1,168	-	521500		Maintenance and Repairs Supplies	-		
3,217		585	-	521520		Maintenance and Repairs Supplies - Building	-		
450		-	-	521521		Maintenance and Repairs Supplies - HVAC	-		
266		-	-	521550		Maintenance and Repairs Supplies - Grounds/Landscape	-		
-		6	-	521560		Maintenance and Repairs Supplies - Equipment	-		
-		-	-	521900		Purchasing Card Expenditures	-		
162,027		51,110	690,750	524000		Contracted Professional Svcs	650,000		
4,500		4,600	-	524010		Contracted Prof Svcs - Accounting and Auditing	-		
-		7,395	-	524020		Contracted Prof Svcs - Attorney and Legal	-		
1,451		21	-	524050		Contracted Prof Svcs - Advertising	-		
-		750	-	524500		Marketing Expenditures	-		
33,767		7,210	50,000	525000		Contracted Property Services	-		
1,121		1,563	-	525120		Utility Services - Telecommunications	-		
204		211	-	525130		Utility Services - Electricity	-		
625		150	-	525150		Utility Services - Sanitation and Refuse Removal	-		
1,143		-	-	525160		Utility Services - Water and Sewer	-		
13,417		-	-	526000		Maintenance and Repair Services	-		
30,923		-	-	526010		Maintenance and Repair Services - Building	-		
1,456		-	-	526014		Maintenance and Repair Services - HVAC	-		
42		41	-	526050		Maintenance and Repair Services - Vehicles	-		
1,292		-	-	526200		Capital Maintenance - Non-CIP	-		
135		-	-	526500		Rentals	-		

Natural Areas Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Natural Areas Fund							
1,993	650	-	526520	Rentals - Equipment	-		
2,360	2,520	-	526560	Rentals - Parking Space	-		
25,425	600	-	528000	Other Purchased Services	-		
295	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
162	-	-	528080	Agency Fees	-		
58	-	-	528090	Event/Production Services	-		
406	4,711	-	528400	Printing and Graphics	-		
1,029,668	(235,764)	50,000	530000	Payments to Other Agencies	40,000		
3,781	17,663	-	530010	License and Permit Fees	-		
10,987	13,817	-	531000	Taxes (Non-Payroll)	-		
1,775,672	461,456	-	531500	Grants to Other Governments	-		
93,830	519,873	-	531800	Contributions to Other Govt	850,000		
941,964	458,993	1,500,000	544500	Grants and Loans	1,500,000		
3,294	9,201	-	545100	Travel and Lodging	-		
752	678	-	545200	Mileage, Taxi and Parking	-		
799	1,403	-	545300	Meals and Entertainment	-		
255	3,217	1,200	545500	Staff Development	1,200		
-	473	-	545510	Tuition Reimbursement	-		
3,296	6,474	-	545520	Conference Fees	-		
-	75	-	545530	Outreach Development	-		
(6)	-	-	549000	Miscellaneous Expenditures	-		
4,172,554	1,359,311	2,294,550		Total Materials and Services	3,043,800		
Capital Outlay							
4,680,548	5,081,178	3,060,000	570000	Land	195,200		
103,445	115,820	1,400,000	571000	Improve-Other than Bldg	3,025,000		
18,114	478,420	-	571500	Easements	-		
10,812	1,223	-	572000	Buildings and Related	-		
100,000	88,632	100,000	579000	Capitalized Software	116,000		
4,912,919	5,765,273	4,560,000		Total Capital Outlay	3,336,200		
Interfund Transfers							
1,277,586	1,397,672	921,234	580000	Transfer for Indirect Costs	917,049		
1,000,000	1,000,000	1,000,000	581000	Transfer of Resources	-		
663,967	768,984	803,244	582000	Transfer for Direct Costs	507,831		
2,941,553	3,166,556	2,724,478		Total Interfund Transfers	1,424,880		

Natural Areas Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Natural Areas Fund							
-	-	3,500,000	700000	<u>Contingency</u>	3,585,847		
-	-	3,500,000		Total Contingency	3,585,847		
33,660,769	22,449,870	7,570,836	801000	<u>Unappropriated Fund Balance</u>			
29,000	29,000	-	805450	Unapp FB - Restricted	-		
				Unapp FB - PERS Reserve	-		
33,689,769	22,478,870	7,570,836		Total Unappropriated Fund Balance	-		
\$47,678,293	\$34,844,824	\$22,851,684	TOTAL REQUIREMENTS		\$12,459,110		
16.34	17.59	15.75	FULL-TIME EQUIVALENTS		7.20		

**Open
Spaces
Fund**

Open Spaces Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$376,886	\$189,460	\$29,761	\$25,000			(16.00%)
Current Revenues							
Interest Earnings	4,660	3,658	-	-			0.00%
Miscellaneous Revenue	20,000	-	-	-			0.00%
Subtotal Current Revenues	24,660	3,658	-	-			0.00%
TOTAL RESOURCES	\$401,546	\$193,118	\$29,761	\$25,000			(16.00%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	212,086	40,000	-	-			0.00%
Capital Outlay	-	-	-	25,000			n/a
Subtotal Current Expenditures	212,086	40,000	-	25,000			n/a
Interfund Transfers							
Internal Service Transfers	-	130,000	-	-			0.00%
Fund Equity Transfers	-	-	29,761	-			(100.00%)
Subtotal Interfund Transfers	-	130,000	29,761	-			(100.00%)
Unappropriated Fund Balance	189,460	23,118	-	-			0.00%
Subtotal Contingency/Ending Balance	189,460	23,118	-	-			0.00%
TOTAL REQUIREMENTS	\$401,546	\$193,118	\$29,761	\$25,000			(16.00%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.00

Open Spaces Fund

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

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

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Capital Outlay

The appropriation reflects the final remaining amount dollars to be spent on Parks and Nature capital in early FY 2020-21 close the fund.

ENDING FUND BALANCE

The fund balance represents zero holdings to close the fund in FY 2020-21.

**Oregon Zoo
Asset
Management
Fund**

Oregon Zoo Asset Management Fund

	Audited	Audited	Amended	Proposed	Approved	Adopted	% Change From Amended
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	FY 2020-21	FY 2019-20
RESOURCES							
Beginning Fund Balance	\$4,366,738	\$5,263,159	\$4,986,144	\$5,669,633			13.71%
Current Revenues							
Interest Earnings	56,410	109,865	-	-			0.00%
Contributions from Private Sources	1,180,240	830,333	384,000	675,000			75.78%
Miscellaneous Revenue	138,293	111,492	-	-			0.00%
Other Financing Sources	3,100	-	-	-			0.00%
Subtotal Current Revenues	1,378,044	1,051,691	384,000	675,000			75.78%
Interfund Transfers							
Internal Service Transfers	215,000	-	-	-			0.00%
Fund Equity Transfers	877,400	941,249	977,382	1,094,317			11.96%
Subtotal Interfund Transfers	1,092,400	941,249	977,382	1,094,317			11.96%
TOTAL RESOURCES	\$6,837,182	\$7,256,099	\$6,347,526	\$7,438,950			17.19%
REQUIREMENTS							
Current Expenditures							
Materials and Services	334,822	118,861	978,242	3,406,950			248.27%
Capital Outlay	1,103,883	1,509,741	4,902,241	2,875,000			(41.35%)
Subtotal Current Expenditures	1,438,705	1,628,602	5,880,483	6,281,950			6.83%
Interfund Transfers							
Fund Equity Transfers	135,318	-	-	-			0.00%
Interfund Loans	-	-	-	907,000			n/a
Subtotal Interfund Transfers	135,318	-	-	907,000			n/a
Contingency	-	-	467,043	250,000			(46.47%)
Unappropriated Fund Balance	5,263,159	5,627,497	-	-			0.00%
Subtotal Contingency/Ending Balance	5,263,159	5,627,497	467,043	250,000			(46.47)%
TOTAL REQUIREMENTS	\$6,837,182	\$7,256,099	\$6,347,526	\$7,438,950			17.19%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.00

Oregon Zoo Asset Management Fund

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

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Donations

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

Interfund transfers

Two transfers are budgeted to occur in FY 2020-21: 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 2020-21 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 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Asset Management Fund							
Revenues							
2,894,135	5,263,159	3,501,483	320500	Beginning Fund Balance	3,560,242		
1,472,603	-	1,484,661	340000	Fund Bal-Restr for Capital			
				Fund Bal-Unassigned/Undesignated	2,109,391		
4,366,738	5,263,159	4,986,144		Total Beginning Fund Balance	5,669,633		
Current Revenue							
56,410	109,865	-	470000	Interest on Investments	-		
311,080	-	-	475000	Donations and Bequests - Oper	400,000		
869,161	830,333	384,000	475500	Capital Contrib and Donations	275,000		
3,100	-	-	481000	Sale of Capital Assets	-		
138,293	111,492	-	489000	Miscellaneous Revenue	-		
1,378,044	1,051,691	384,000		Total Current Revenue	675,000		
Interfund Transfers							
877,400	941,249	977,382	497000	Transfer of Resources	1,094,317		
215,000	-	-	498000	Transfer for Direct Costs	-		
1,092,400	941,249	977,382		Total Interfund Transfers	1,094,317		
6,837,182	7,256,099	6,347,526	TOTAL RESOURCES		7,438,950		

Expenditures

<i>Materials and Services</i>							
-	1,188	-	520100	Office Supplies	-		
-	3,056	-	520130	Postage and Shipping	-		
106	-	-	520140	Promotional Supplies	-		
40,000	5,177	-	520500	Operating Supplies	-		
-	12,255	-	520510	Tools and Equipment	-		
-	31	-	520545	Exhibit Materials - Habitat/Exh Mat H	-		
-	877	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-		
-	370	-	521900	Purchasing Card Expenditures	-		
114	-	-	524050	Contracted Prof Svcs - Advertising	-		
1,101	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
108,538	-	-	526010	Maintenance and Repair Services - Building	-		
81,182	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		

Oregon Zoo Asset Management Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Asset Management Fund							
100,962	95,796	978,242	526100	Capital Maintenance - CIP	3,406,950		
-	111	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
50	-	-	528400	Printing and Graphics	-		
2,765	-	-	530010	License and Permit Fees	-		
3	-	-	545200	Mileage, Taxi and Parking	-		
334,822	118,861	978,242		Total Materials and Services	3,406,950		
Capital Outlay							
142,391	-	-	571000	Improve-Other than Bldg	-		
68,457	34,497	1,000,000	572000	Buildings and Related	-		
464,315	784,923	2,175,000	573000	Exhibits and Related	2,675,000		
428,721	424,581	120,000	574000	Equipment and Vehicles	-		
-	-	907,241	574500	Vehicles	-		
-	215,320	500,000	575000	Furniture, Fixtures & Equipment	-		
-	50,420	200,000	579000	Capitalized Software	200,000		
1,103,883	1,509,741	4,902,241		Total Capital Outlay	2,875,000		
Interfund Transfers							
135,318	-	-	581000	Transfer of Resources	-		
-	-	-	586000	Interfund Loan - Principal	907,000		
135,318	-	-		Total Interfund Transfers	907,000		
Contingency							
-	-	467,043	700000	Contingency	250,000		
-	-	467,043		Total Contingency	250,000		
Unappropriated Fund Balance							
5,263,159	5,627,497	-	801000	Unapp FB - Restricted	-		
5,263,159	5,627,497	-		Total Unappropriated Fund Balance	-		
\$6,837,182	\$7,256,099	\$6,347,526	TOTAL REQUIREMENTS		\$7,438,950		



**Oregon Zoo
Infrastructure
and Animal
Welfare
Fund**

Oregon Zoo Infrastructure and Animal Welfare Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$35,027,342	\$43,448,114	\$30,500,000	\$20,800,000			(31.80%)
Current Revenues							
Interest Earnings	459,045	891,484	600,000	52,177			(91.30%)
Contributions from Private Sources	-	-	-	800,000			n/a
Bond Proceeds	11,511,697	-	-	-			0.00%
Subtotal Current Revenues	11,970,742	891,484	600,000	852,177			42.03%
Interfund Transfers							
Fund Equity Transfers	135,318	-	-	-			0.00%
Subtotal Interfund Transfers	135,318	-	-	-			0.00%
TOTAL RESOURCES	\$47,133,402	\$44,339,598	\$31,100,000	\$21,652,177			(30.38%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	626,435	432,077	564,916	516,172			(8.63%)
Materials and Services	269,517	99,409	25,000	20,000			(20.00%)
Capital Outlay	2,273,442	8,069,222	27,766,375	19,600,000			(29.41%)
Subtotal Current Expenditures	3,169,394	8,600,708	28,356,291	20,136,172			(28.99%)
Interfund Transfers							
Interfund Reimbursements	515,894	446,647	243,709	462,377			89.73%
Subtotal Interfund Transfers	515,894	446,647	243,709	462,377			89.73%
Contingency	-	-	2,500,000	1,053,628			(57.85%)
Unappropriated Fund Balance	43,448,114	35,292,243	-	-			0.00%
Subtotal Contingency/Ending Balance	43,448,114	35,292,243	2,500,000	1,053,628			(57.85%)
TOTAL REQUIREMENTS	\$47,133,402	\$44,339,598	\$31,100,000	\$21,652,177			(30.38%)
FULL-TIME EQUIVALENTS	6.00	6.00	4.65	4.70			1.08%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.05

Oregon Zoo Infrastructure and Animal Welfare 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 4.7 FTE to continue the implementation of the bond program.

Capital outlay

Capital projects during FY 2020-21 include the completion for the polar bear, primate, and rhino 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.

Capital Outlay

The appropriation reflects the final remaining amount dollars to be spent on Parks and Nature capital in early FY 2020-21 close the fund.

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 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
Revenues							
35,027,342	43,448,114	30,500,000	324000	Beginning Fund Balance	20,800,000		
35,027,342	43,448,114	30,500,000		Fund Bal-Restr for Bond Cap			
				Total Beginning Fund Balance	20,800,000		
				Current Revenue			
459,045	891,484	600,000	470000	Interest on Investments	52,177		
-	-	-	475000	Donations and Bequests - Oper	800,000		
10,000,000	-	-	490000	Gen Obligation Bond Proceeds	-		
1,511,697	-	-	491500	Premium on Bonds Sold	-		
11,970,742	891,484	600,000		Total Current Revenue	852,177		
				Interfund Transfers			
135,318	-	-	497000	Transfer of Resources	-		
135,318	-	-		Total Interfund Transfers	-		
\$47,133,402	\$44,339,598	\$31,100,000	TOTAL RESOURCES		\$21,652,177		
Expenditures							
				Personnel Services			
282,270	270,311	356,865	501000	Reg Employees-Full Time-Exempt	339,489		
79,187	53,673	36,844	501500	Reg Empl-Full Time-Non-Exempt	15,604		
95,573	-	-	502000	Reg Employees-Part Time-Exempt	-		
222	247	-	508000	Overtime	-		
1,990	880	-	508600	Mobile Comm Allowance	-		
38,255	26,743	32,959	511000	Fringe - Payroll Taxes	29,563		
65,988	42,104	74,825	512000	Fringe - Retirement PERS	64,435		
57,368	28,516	57,986	513000	Fringe - Health and Welfare	56,866		
-	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
1,087	798	1,500	515000	Fringe - Other Benefits	1,338		
4,495	5,685	3,937	519000	Pension Oblig Bonds Contrib	8,877		
-	120	-	519500	Fringe - Insurance - Opt Out	-		
626,435	432,077	564,916		Total Personnel Services	516,172		

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
Materials and Services							
1,412	1,456	5,000	520100	Office Supplies	-		
-	1,964	-	520110	Computer Equipment	-		
5,365	1,503	-	520120	Meeting Expenditures	-		
8	16	20,000	520500	Operating Supplies	20,000		
1,640	3,934	-	520510	Tools and Equipment	-		
104	230	-	520580	Uniforms and PPE	-		
242	199	-	521000	Subscriptions and Dues	-		
9	-	-	521500	Maintenance and Repairs Supplies	-		
-	-	-	521900	Purchasing Card Expenditures	-		
72,229	49,647	-	524000	Contracted Professional Svcs	-		
4,500	4,600	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
1,377	880	-	524050	Contracted Prof Svcs - Advertising	-		
9,298	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	506	-	525120	Utility Services - Telecommunications	-		
127,326	-	-	526010	Maintenance and Repair Services - Building	-		
3,089	1,161	-	526030	Maintenance and Repair Services - Grounds	-		
4,969	-	-	526100	Capital Maintenance - CIP	-		
8,849	-	-	528000	Other Purchased Services	-		
5,506	8,181	-	528400	Printing and Graphics	-		
5,679	8,463	-	530000	Payments to Other Agencies	-		
17,524	16,451	-	530010	License and Permit Fees	-		
114	149	-	545200	Mileage, Taxi and Parking	-		
168	70	-	545500	Staff Development	-		
109	-	-	545520	Conference Fees	-		
269,517	99,409	25,000		Total Materials and Services	20,000		
Capital Outlay							
-	246	-	570000	Land	-		
61,528	19,911	-	572000	Buildings and Related	-		
2,030,312	7,209,585	27,691,375	573000	Exhibits and Related	19,500,000		
59,040	838,386	-	574000	Equipment and Vehicles	-		
122,563	1,094	75,000	578800	Art and Collections	100,000		
2,273,442	8,069,222	27,766,375		Total Capital Outlay	19,600,000		

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Infrastructure/Animal Welfare Fund							
515,894	446,647	243,709	580000	<i>Interfund Transfers</i>	462,377		
515,894	446,647	243,709		Total Interfund Transfers	462,377		
-	-	2,500,000	700000	<i>Contingency</i>	1,053,628		
-	-	2,500,000		Total Contingency	1,053,628		
				<i>Unappropriated Fund Balance</i>			
43,448,114	35,283,243	-	801000	Unapp FB - Restricted	-		
-	9,000	-	805450	Unapp FB - PERS Reserve	-		
43,448,114	35,292,243	-		Total Unappropriated Fund Balance	-		
\$47,133,402	\$44,339,598	\$31,100,000	TOTAL REQUIREMENTS		\$21,652,177		
6.00	6.00	4.65 FULL-TIME EQUIVALENTS			4.70		

**Oregon Zoo
Operating
Fund**

Oregon Zoo Operating Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$868,662	\$4,092,773	\$4,092,773	\$4,200,000			2.62%
Current Revenues							
Interest Earnings	62,770	167,339	15,000	240,000			1500.00%
Grants	186,997	368,315	565,533	561,533			(0.71%)
Charges for Services	28,760,782	29,762,833	31,371,461	33,537,016			6.90%
Contributions from Private Sources	1,935,395	1,557,674	2,029,719	2,152,479			6.05%
Miscellaneous Revenue	45,935	94,999	50,000	50,000			0.00%
Other Financing Sources	-	10,510	-	-			0.00%
Subtotal Current Revenues	30,991,878	31,961,670	34,031,713	36,541,028			7.37%
Interfund Transfers							
Internal Service Transfers	230,524	25,000	225,000	25,000			(88.89%)
Fund Equity Transfers	12,727,000	13,045,000	13,397,000	13,732,000			2.50%
Subtotal Interfund Transfers	12,957,524	13,070,000	13,622,000	13,757,000			0.99%
TOTAL RESOURCES	\$44,818,064	\$49,124,443	\$51,746,486	\$54,498,028			5.32%
REQUIREMENTS							
Current Expenditures							
Personnel Services	21,454,897	22,402,100	22,171,814	24,590,819			10.91%
Materials and Services	14,569,756	17,240,188	20,165,011	20,684,594			2.58%
Capital Outlay	56,909	62,202	374,400	61,500			(83.57%)
Subtotal Current Expenditures	36,081,562	39,704,491	42,711,225	45,336,913			6.15%
Interfund Transfers							
Internal Service Transfers	387,084	47,965	38,600	1,123,966			2811.83%
Interfund Reimbursements	3,557,215	3,882,997	4,021,137	4,401,529			9.46%
Fund Equity Transfers	257,500	265,000	300,000	400,000			33.33%
Interfund Loans	441,930	460,900	472,650	250,830			(46.93%)
Subtotal Interfund Transfers	4,643,729	4,656,862	4,832,387	6,176,325			27.81%
Contingency	-	-	4,202,874	2,984,790			(28.98%)
Unappropriated Fund Balance	4,092,773	4,763,090	-	-			0.00%
Subtotal Contingency/Ending Balance	4,092,773	4,763,090	4,202,874	2,984,790			(28.98)%
TOTAL REQUIREMENTS	\$44,818,064	\$49,124,443	\$51,746,486	\$54,498,028			5.32%

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 \$4.2 million for FY 2020-21.

CURRENT REVENUES

Grants

The Oregon Zoo anticipates receiving approximately \$562,000 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 2020-21 are up 7 percent, or \$2.2 million dollars, from the prior fiscal year. The Oregon Zoo is anticipating attendance of 1.525 million, a slight decrease to the prior year budget due to construction on campus.

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 2020-21.

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 98.3 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 194.65 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund.

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

Materials and services

Expenditures in this category have increased by 3 percent from FY 2019-20, primarily due to inflation factors.

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 six 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 credit transfer for direct costs of the Construction Project Management Office, (4) transfer to the Oregon Zoo Asset Management Fund for renewal and replacement projects, (5) transfers for central service charges as allocated through the cost allocation plan, and (6) Zoo's contribution portion of the State of Oregon Employer Incentive Fund (EIF) related to PERS.

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. The Oregon Zoo has budgeted a transfer of \$1.1 million to help fund the full Agency contribution to the PERS program.

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 2020-21 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 2020-21 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 2017-18	FY 2018-19	FY 2019-20						
Actual	Actual	Amended	Amount	ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
						Proposed	Approved	Adopted
						Amount	Amount	Amount
Oregon Zoo Operating Fund								
Revenues								
868,662	4,092,773	4,092,773	340000		<i>Beginning Fund Balance</i>	4,200,000		
868,662	4,092,773	4,092,773			Fund Bal-Unassigned/Undesignated			
					Total Beginning Fund Balance	4,200,000		
<i>Current Revenue</i>								
65,009	155,648	491,533	410000		Federal Grants - Direct	487,533		
121,988	212,666	74,000	410500		Federal Grants - Indirect	74,000		
712	136	-	417000		Fines and Forfeits	-		
9,549,168	10,294,499	11,065,084	450000		Admission Fees	12,417,358		
188,864	159,359	211,622	450100		Conservation Surcharge	211,622		
2,131,992	2,262,000	2,488,089	450200		Admission - Memberships	3,033,433		
2,771,848	3,102,343	3,106,534	450300		Admission - Special Concerts	3,115,815		
108,085	139,931	145,090	451000		Rentals - Equipment	114,500		
2,650	1,250	-	451090		Rentals - Liquidated Damages	-		
(305,898)	(173,047)	(298,700)	451110		Comp Services (Contra)	(96,000)		
312,946	271,687	315,000	452000		Rentals - Space	211,500		
298,765	315,038	140,000	455000		Food and Beverage Service Revenue	200,000		
488,342	763,330	-	455100		Food Service Revenue - Alcohol	75,000		
-	-	107,145	455110		Food Service Revenue - Liquor	-		
-	-	828,605	455120		Food Service Revenue - Beer	-		
-	-	238,267	455130		Food Service Revenue - Wine	-		
-	-	1,331,570	455200		Food Service Revenue - Beverage	-		
6,459,456	6,012,185	4,189,632	455500		Food Service Revenue - Food	6,803,722		
(222,702)	(116,125)	-	455510		Food Revenue Discounts(Contra)/Food Disc	-		
-	97,291	-	455930		Recovery - Billed Labor	-		
670,122	619,741	732,217	456000		Retail Sales	741,150		
3,074,182	2,939,489	2,911,803	457100		Gift Shop Sales	3,118,504		
-	38	1,774	459000		Commissions	-		
1,873	272	-	459100		Commissions - ATM	-		
17,366	30,534	78,100	462000		Parking Fees	62,387		
44,070	42,588	-	462120		Parking Fees - Employee	-		
1,412,502	1,335,217	1,621,300	463000		Tuition and Lectures	1,770,407		
333,689	322,688	668,462	463500		Exhibit Shows	542,102		
991,305	1,029,301	966,197	464000		Railroad Rides	1,047,516		
-	6,320	-	464500		Reimbursed Services	-		

Oregon Zoo Operating Fund

		FY 2019-20				FY 2020-21		FY 2020-21		FY 2020-21	
FY 2017-18	FY 2018-19	Amended	ACCT	DESCRIPTION	FY 2020-21	Proposed	Approved	Adopted	Amount	Amount	Amount
Actual	Actual	Amount			Amount	Amount	Amount	Amount			
Oregon Zoo Operating Fund											
324,458	192,511	315,670	464900	Reimbursed Labor	-						
8,718	5,885	8,000	465000	Miscellaneous Charges for Svc	8,000						
62,770	167,339	15,000	470000	Interest on Investments	240,000						
1,935,395	1,557,674	2,029,719	475000	Donations and Bequests - Oper	2,152,479						
98,980	108,508	200,000	476000	Sponsorship Revenue	160,000						
(1,505)	(1,112)	-	480000	Cash Over and Short	-						
-	10,510	-	481000	Sale of Capital Assets	-						
31,873	94,483	50,000	489000	Miscellaneous Revenue	50,000						
14,855	1,492	-	489100	Refunds/Reimbursements	-						
30,991,878	31,961,670	34,031,713		Total Current Revenue	36,541,028						
Interfund Transfers											
12,727,000	13,045,000	13,397,000	497000	Transfer of Resources	13,732,000						
230,524	25,000	225,000	498000	Transfer for Direct Costs	25,000						
12,957,524	13,070,000	13,622,000		Total Interfund Transfers	13,757,000						
\$44,818,064	\$49,124,443	\$51,746,486		TOTAL RESOURCES	\$54,498,028						

Expenditures

Personnel Services											
5,442,957	5,775,658	5,955,481	501000	Reg Employees-Full Time-Exempt	6,779,949						
5,310,820	5,482,435	5,759,227	501500	Reg Empl-Full Time-Non-Exempt	6,168,013						
38,328	60,206	66,302	502000	Reg Employees-Part Time-Exempt	69,805						
1,057,164	1,147,242	985,592	502500	Reg Empl-Part Time-Non-Exempt	1,127,849						
3,559,156	3,445,241	2,155,043	503000	Temporary Employees	2,302,169						
-	20,465	-	503100	Temporary Employees - Salaried	-						
588	3,280	-	504000	Seasonal Employees	-						
343,858	341,411	228,372	508000	Overtime	227,197						
25,931	28,647	23,660	508600	Mobile Comm Allowance	27,275						
1,300,836	1,345,399	1,290,560	511000	Fringe - Payroll Taxes	1,383,544						
1,842,733	1,804,895	2,598,018	512000	Fringe - Retirement PERS	2,746,858						
2,323,947	2,423,149	2,876,499	513000	Fringe - Health and Welfare	3,275,673						
8,877	16,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-						
-	170,055	47,605	514000	Fringe - Unemployment	70,000						

Oregon Zoo Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Operating Fund							
21,454,897	22,402,100	22,171,814		Total Personnel Services	24,590,819		
Materials and Services							
41,783	98,246	88,130	520100	Office Supplies	87,123		
48,658	65,101	43,500	520110	Computer Equipment	44,500		
27,999	76,908	42,495	520120	Meeting Expenditures	50,312		
2,529	7,716	6,030	520130	Postage and Shipping	4,213		
13,408	15,875	13,305	520140	Promotional Supplies	13,299		
769,463	1,022,276	1,454,008	520500	Operating Supplies	1,724,637		
102,513	172,424	120,106	520510	Tools and Equipment	123,872		
122	215	-	520520	Operating Supplies - Audio Visual	-		
74,016	72,478	76,663	520535	Operating Supplies - Food for Prg Part	74,963		
158,976	140,897	255,250	520540	Medical and Veterinary Supplies	286,800		
45,897	93,436	-	520545	Exhibit Materials - Habitat/Exh Mat H	-		
8,838	10,818	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-		
270	4,872	-	520550	Operating Supplies - Telecommunications	-		
95,436	116,645	139,198	520580	Uniforms and PPE	113,413		
455,650	435,164	623,641	520600	Animal Food	703,494		
8,347	9,495	-	520610	Animal Food - Enrichment	-		
265	9,314	-	521000	Subscriptions and Dues	-		
75,174	43,775	69,151	521100	Membership and Professional Dues	71,589		
12,933	3,700	13,301	521200	Publications and Subscriptions	14,841		
-	-	52,220	521300	Fuel	53,250		
43,086	52,535	-	521400	Fuels and Lubricants - General	-		
108,349	94,660	28,000	521500	Maintenance and Repairs Supplies	21,500		
240	11	-	521510	Maintenance and Repairs Supplies - Technology	-		
132,806	158,368	167,700	521520	Maintenance and Repairs Supplies - Building	136,535		
86,383	57,443	58,539	521521	Maintenance and Repairs Supplies - HVAC	187,199		
1,546	9,957	-	521530	Maintenance and Repairs Supplies - Custodial	-		
92,026	84,053	43,134	521540	Maintenance and Repairs Supplies - Electrical	44,212		
43,491	25,644	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
213,612	146,927	138,891	521560	Maintenance and Repairs Supplies - Equipment	141,771		

Oregon Zoo Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Operating Fund							
38,292	41,966	60,000	521570	Maintenance and Repairs Supplies - Vehicles	47,900		
-	592	-	521900	Purchasing Card Expenditures	-		
(36,468)	45	-	522000	Food	-		
1,728,260	1,591,127	134,104	522100	Cost of Food and Beverage	75,212		
35,630	90,768	-	522105	Cost of Food-Tableware Supplies	-		
17,079	1,293	-	522500	Retail	-		
2,328,595	3,224,871	3,177,966	524000	Contracted Professional Svcs	1,030,445		
5,800	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-		
7,936	21,985	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
4,058	-	142,500	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
331,100	312,957	378,200	524050	Contracted Prof Svcs - Advertising	435,508		
5,052	5,067	34,204	524060	Contracted Prof Svcs - Information Technology Services	19,204		
75,196	128,892	82,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	130,050		
-	3,388	-	524075	Contracted Prof Svcs - Recruiting Services	-		
-	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-	66	-	524500	Marketing Expenditures	-		
28,400	4,500	5,000	524600	Sponsorship Expenditures	5,000		
27	11,566	-	525100	Utility Services	-		
1,660	1,521	-	525110	Utility Services - Internet	-		
45,091	51,955	54,612	525120	Utility Services - Telecommunications	51,643		
705,454	702,799	746,478	525130	Utility Services - Electricity	746,478		
173,224	143,595	202,170	525140	Utility Services - Natural Gas	202,170		
105,989	169,076	209,400	525150	Utility Services - Sanitation and Refuse Removal	234,639		
988,643	756,031	1,129,400	525160	Utility Services - Water and Sewer	1,129,400		
32,832	23,599	49,183	525500	Cleaning Services	56,015		
30,918	75,650	108,200	526000	Maintenance and Repair Services	80,775		
433,756	565,266	449,275	526010	Maintenance and Repair Services - Building	398,107		
-	51,366	-	526011	Maintenance and Repair Services - Painting	-		
55,343	127,333	20,540	526012	Maintenance and Repair Services - Electricity	21,054		
38,821	76,178	-	526013	Maintenance and Repair Services - Elevator and Escalator	-		
53,593	144,954	30,810	526014	Maintenance and Repair Services - HVAC	31,580		
-	209	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
320,569	294,172	262,687	526020	Maintenance and Repair Services - Equipment	256,453		
136,463	178,230	208,594	526030	Maintenance and Repair Services - Grounds	108,947		
2,431	62,108	8,000	526040	Maintenance and Repair Services - Technology	10,000		

Oregon Zoo Operating Fund

FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2020-21	
Actual		Actual	Amended	Amount	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Oregon Zoo Operating Fund									
12,655		12,681		-	526050	Maintenance and Repair Services - Vehicles	-		
-		14,512		-	526060	Maintenance and Repair Services - Safety	-		
3,809		250		25,675	526100	Capital Maintenance - CIP	26,317		
958		30,838		15,131	526300	Software Licensing	45,567		
1,004		753		107,500	526500	Rentals	51,000		
28,637		31,684		37,620	526510	Rentals - Building	41,450		
110,544		82,239		99,129	526520	Rentals - Equipment	215,278		
1,605		8,283		-	526540	Rentals - Vehicle	-		
9,177		2,603		59,465	526580	Rentals - Audio Visual	-		
-		43,528		100,000	527000	Insurance	46,250		
205,346		209,358		159,025	528000	Other Purchased Services	383,900		
1,337		3,373		-	528010	Other Purchased Services - Commissions	-		
3,951		46,100		-	528020	Other Purchased Services - Audio Visual	-		
22,780		41,051		-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
612		533		-	528040	Other Purchased Services - Meeting Planner	-		
4,114		302		-	528060	Other Purchased Services - EMT and Medical	-		
3,300		3,100		-	528070	Other Purchased Services - Trade Shows	-		
-		4,400		102,350	528090	Event/Production Services	1,828,500		
7,556		2,841		-	528091	Other Purchased Services - City Police	-		
863		-		-	528092	Other Purchased Services - Traffic Control	-		
110,698		45,096		-	528094	Other Purchased Services - Linens	-		
1,700		-		-	528100	Other Purch Services - Reimb	-		
2,650		-		-	528150	Other Purch Services - Reimb - Audio Visual	-		
41		-		400	528200	Banking Services	-		
461,239		530,350		477,400	528210	Credit Card Fees	451,150		
44,608		19,286		40,000	528300	Temp Agency Services	-		
117,037		147,629		168,595	528400	Printing and Graphics	177,023		
2,459,332		2,335,774		2,136,482	529000	Operations Contracts	7,757,276		
-		-		51,065	529100	Food and Beverage Services	-		
-		-		1,047,408	529120	Food and Beverage Services - Food Cost	-		
-		-		292,946	529121	Food and Beverage Services - Beverage Cost	-		
-		-		19,286	529122	Food and Bev Svcs-Liquor Cost	-		
-		-		52,419	529123	Food and Beverage Services - Wine Cost	-		
-		-		149,146	529124	Food and Beverage Services - Beer Cost	-		
-		-		(31,422)	529127	Food and Beverage Services - National Vendor Rebate (contra)	-		
-		-		300,000	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	-		

Oregon Zoo Operating Fund

FY 2017-18		FY 2018-19	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual	Amended	Amount			Proposed	Approved	Adopted
Oregon Zoo Operating Fund									
-	-		1,650,891	529131		Food and Beverage Services - Direct Salary and Wage - Hourly	-		
-		1,129,799	803,779	529139		Food and Beverage Services - Other Labor and Related	-		
-		1,795	337,828	529191		Food and Beverage Services - Spent Capital Reserve 2%	-		
-		78,327	219,585	529198		Food and Beverage Services - Net Gross Receipts Percent	-		
-		18,809	203,700	529199		Food and Beverage Services - Percent of Net Profit	-		
996		8,471	5,130	530000		Payments to Other Agencies	5,130		
29,134		21,644	43,989	530010		License and Permit Fees	40,378		
-		526	-	531000		Taxes (Non-Payroll)	-		
20,000		-	-	531500		Grants to Other Governments	-		
-		3,000	-	531800		Contributions to Other Govt	-		
-		-	-	540000		Charges for Services	-		
-		(106)	-	544000		Program Purchases	-		
116,985		110,263	36,400	544500		Grants and Loans	62,200		
4,472		1,814	-	545000		Travel	-		
125,857		152,308	215,949	545100		Travel and Lodging	244,134		
8,120		8,745	1,280	545200		Mileage, Taxi and Parking	1,280		
25,078		41,616	2,150	545300		Meals and Entertainment	2,150		
31,524		34,282	101,725	545500		Staff Development	103,108		
210		1,225	-	545510		Tuition Reimbursement	-		
25,238		37,527	-	545520		Conference Fees	-		
6		-	-	548000		Fee Reimbursements	-		
20,943		16,551	160,700	549000		Miscellaneous Expenditures	160,700		
3,894		21,481	5,700	549010		Tri-Met Transit Pass	65,700		
11,000		7,891	8,000	549020		Misc. Exp - Animal Purchases	8,000		
173,185		24,214	-	549025		Misc. Exp - Animal Shipments	-		
(0)		11,369	-	552000		Bad Debt Expense	-		
14,569,756		17,240,189	20,165,011	Total Materials and Services					20,684,594
Capital Outlay									
50,125		-	-	571000		Improve-Other than Bldg	-		
-		-	-	572000		Buildings and Related	-		
6,784		-	-	573000		Exhibits and Related	-		
-		15,549	314,400	574000		Equipment and Vehicles	-		
-		46,653	60,000	574500		Vehicles	61,500		
56,909		62,202	374,400	Total Capital Outlay					61,500

Oregon Zoo Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Oregon Zoo Operating Fund							
				<i>Interfund Transfers</i>			
3,557,215	3,882,997	4,021,137	580000	Transfer for Indirect Costs	4,401,529		
257,500	265,000	300,000	581000	Transfer of Resources	400,000		
387,084	47,965	38,600	582000	Transfer for Direct Costs	1,123,966		
400,000	409,000	418,000	586000	Interfund Loan - Principal	225,000		
41,930	51,900	54,650	586500	Interfund Loan - Interest	25,830		
4,643,729	4,656,862	4,832,387		Total Interfund Transfers	6,176,325		
<i>Contingency</i>							
-	-	4,202,874	701002	Contingency - Operating	2,984,790		
-	-	4,202,874		Total Contingency	2,984,790		
<i>Unappropriated Fund Balance</i>							
4,092,773	4,763,090	-	801000	Unapp FB - Restricted	-		
4,092,773	4,763,090	-		Total Unappropriated Fund Balance	-		
\$44,818,064	\$49,124,443	\$51,746,486	TOTAL REQUIREMENTS		\$54,498,028		
201.60	203.25	204.35	FULL-TIME EQUIVALENTS		194.65		



**Parks and
Nature
Bond Fund**

Parks and Nature Bond Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$0	\$0	\$0	\$190,000,000			n/a
Current Revenues							
Interest Earnings	-	-	-	513,000			n/a
Bond Proceeds	-	-	10,000,000	-			(100.00)%
Subtotal Current Revenues	-	-	10,000,000	513,000			(94.87)%
TOTAL RESOURCES	\$0	\$0	\$10,000,000	\$190,513,000			1805.13%
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	-	236,271	3,550,901			1402.89%
Materials and Services	-	-	9,763,729	25,145,000			157.53%
Capital Outlay	-	-	-	120,000			n/a
Subtotal Current Expenditures	-	-	10,000,000	28,815,901			188.16%
Interfund Transfers							
Internal Service Transfers	-	-	-	858,869			n/a
Subtotal Interfund Transfers	-	-	-	858,869			n/a
Contingency	-	-	-	4,000,000			n/a
Unappropriated Fund Balance	-	-	-	156,838,230			n/a
Subtotal Contingency/Ending Balance	-	-	-	160,838,230			n/a
TOTAL REQUIREMENTS	\$0	\$0	\$10,000,000	\$190,513,000			1805.13%
FULL-TIME EQUIVALENTS	0.00	0.00	6.00	29.00			383.33%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							23.00

Parks and Nature Bond Fund

In November 2019 the voters of the Metro region authorized the sale of \$475 million in general obligation bonds for the purpose of protecting natural areas, water quality and fish and wildlife habitat and connecting people to nature. The \$475 million total voter authorization included the following elements:

- \$155 million to purchase land from willing sellers and restore it to improve water quality, fish and wildlife habitat. Projects would be selected from 24 distinct geographic areas based on attributes such as the potential to restore stream banks, oak and prairie habitat, or their cultural significance
- \$98 million to complete nature parks such as Chehalem Ridge in Washington County, increase access for people with disabilities and maintain water systems, trails, bathrooms and other amenities at parks such as Oxbow and Blue Lake.
- \$40 million to award grants for capital projects to purchase land, restore fish and wildlife habitat, or provide access to nature. Priority would be given to projects that reduce the impacts of climate change and implement Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion.
- \$92 million to distribute money to cities, counties and park providers across greater Portland to purchase land, restore fish and wildlife habitat, and build and maintain parks in local communities.
- \$40 million to secure rights to build new trails and construct missing sections, completing projects identified in a regional plan for a network of walking and biking paths.
- \$50 million to provide funding for public projects that also address other community issues such as jobs, housing and transportation. This program area would include \$20 million to help provide public access to Willamette Falls in downtown Oregon City.

The first series of bonds under the 2019 authorization is expected to be issued in May 2020 for \$200,000,000. The Parks and Nature Bond Fund is used to account for proceeds and expenditures related to the general obligation bonds.

BEGINNING FUND BALANCE

The Parks and Nature Bond Fund's estimated beginning fund balance for FY 2020-21 is \$190 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at \$513,000 for FY 2020-21. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits are included for that staff supporting the 6 program areas. New positions in FY 2020-21 include 8 FTE to support the "Protect and Restore Land" program area, 2 FTE to support the "Take Care of Metro Parks" program area, 1 FTE to support the "Nature in Neighborhoods Capital Grants" and "Support Local Projects" program areas, 1 FTE to support the "Create Trails for Walking and Biking" program area, and 4 FTE to manage the bond program, engage with community,

and support the bond administratively. Due to the sunset of the Natural Areas Bond activities and re-evaluation of duties for FTE allocated to the Parks and Natural Areas Operating Levy, 13 FTE were reallocated to the Parks and Nature Bond Fund for a total 29 FTE in FY 2020-21.

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

Lands and capital improvements will account for \$1.5 million in spending, and will be used to replace pathways, aging sanitary systems, Americans with Disabilities Act improvements and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. The Parks and Nature Bond fund has budgeted a transfer of \$281,900 to help fund the full Agency contribution to the PERS program.

Capital outlay

The capital outlay budget provides for the acquisition and stabilization of land purchased, capital projects at our existing park and natural area sites, and acquisition and construction costs related to building new trails.

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 Parks and Nature Bond 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.

Parks and Nature Bond Fund

	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Parks and Nature Bond Fund								
Revenues								
	-	-	-	324000	<u>Beginning Fund Balance</u> Fund Bal-Restr for Bond Cap	190,000,000		
	-	-	-	-	Total Beginning Fund Balance	190,000,000		
					<u>Current Revenue</u>			
	-	-	-	470000	Interest on Investments	513,000		
	-	-	10,000,000	490000	Gen Obligation Bond Proceeds	-		
	-	-	10,000,000		Total Current Revenue	513,000		
	-	-	-					
	-	-	-		TOTAL RESOURCES	\$190,513,000		

Expenditures								
	-	-	140,349	501000	<u>Personnel Services</u> Reg Employees-Full Time-Exempt	1,962,281		
	-	-	18,839	501500	Reg Empl-Full Time-Non-Exempt	409,940		
	-	-	13,469	511000	Fringe - Payroll Taxes	199,931		
	-	-	26,106	512000	Fringe - Retirement PERS	410,272		
	-	-	35,262	513000	Fringe - Health and Welfare	499,729		
	-	-	655	515000	Fringe - Other Benefits	9,439		
	-	-	1,591	519000	Pension Oblig Bonds Contrib	59,309		
	-	-	236,271		Total Personnel Services	3,550,901		
	-	-	-					
	-	-	-	520110	<u>Materials and Services</u> Computer Equipment	20,000		
	-	-	9,763,729	525000	Contracted Property Services	25,000,000		
	-	-	-	526450	Leases/Leases	125,000		
	-	-	9,763,729		Total Materials and Services	25,145,000		
	-	-	-					
	-	-	-	574500	<u>Capital Outlay</u> Vehicles	120,000		
	-	-	-		Total Capital Outlay	120,000		

Parks and Nature Bond Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
		Amended Amount				Proposed Amount	Approved Amount	Adopted Amount
Parks and Nature Bond Fund								
					<u>Interfund Transfers</u>			
-	-	-	-	582000	Transfer for Direct Costs	858,869		
-	-	-	-		Total Interfund Transfers	858,869		
					<u>Contingency</u>			
-	-	-	-	700000	Contingency	4,000,000		
-	-	-	-		Total Contingency	4,000,000		
					<u>Unappropriated Fund Balance</u>			
-	-	-	-	801000	Unapp FB - Restricted	156,838,230		
-	-	-	-		Total Unappropriated Fund Balance	156,838,230		
-	-	-	-		TOTAL REQUIREMENTS	\$190,513,000		
0.00	0.00	6.00	6.00	FULL-TIME EQUIVALENTS		29.00		

**Parks and
Nature
Operating
Fund**

Parks and Nature Operating Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$5,489,903	\$5,853,585	\$6,206,714	\$8,840,338			42.43%
Current Revenues							
Real Property Taxes	14,509,144	15,423,668	15,532,940	16,234,514			4.52%
Interest Earnings	112,666	158,765	132,481	189,000			42.66%
Grants	29,257	332,473	35,000	43,900			25.43%
Local Government Shared Revenues	-	-	-	552,000			n/a
Contributions from Governments	-	-	124,500	45,000			(63.86%)
Charges for Services	2,392	(685)	-	2,283,140			n/a
Contributions from Private Sources	-	20,000	-	-			0.00%
Miscellaneous Revenue	325,229	-	-	53,665			n/a
Subtotal Current Revenues	14,978,688	15,934,221	15,824,921	19,401,219			22.60%
Interfund Transfers							
Internal Service Transfers	118,504	280,000	-	654,587			n/a
Fund Equity Transfers	-	-	-	4,852,000			n/a
Subtotal Interfund Transfers	118,504	280,000	-	5,506,587			n/a
TOTAL RESOURCES	\$20,587,095	\$22,067,806	\$22,031,635	\$33,748,144			53.18%
REQUIREMENTS							
Current Expenditures							
Personnel Services	3,796,513	4,269,646	5,412,191	13,164,460			143.24%
Materials and Services	3,851,203	3,989,028	5,326,659	8,266,178			55.19%
Capital Outlay	2,777,023	2,698,551	2,766,000	2,255,000			(18.47%)
Subtotal Current Expenditures	10,424,738	10,957,224	13,504,850	23,685,638			75.39%
Interfund Transfers							
Internal Service Transfers	3,158,389	3,108,172	3,198,163	4,188,368			30.96%
Interfund Reimbursements	1,132,583	984,601	1,095,042	2,406,480			119.76%
Fund Equity Transfers	17,800	17,088	4,000	1,006,210			25055.25%
Subtotal Interfund Transfers	4,308,772	4,109,861	4,297,205	7,601,058			76.88%
Contingency	-	-	4,229,580	2,461,448			(41.80%)
Unappropriated Fund Balance	5,853,585	7,000,721	-	-			0.00%
Subtotal Contingency/Ending Balance	5,853,585	7,000,721	4,229,580	2,461,448			(41.80)%
TOTAL REQUIREMENTS	\$20,587,095	\$22,067,806	\$22,031,635	\$33,748,144			53.18%
FULL-TIME EQUIVALENTS	37.18	44.23	48.60	98.80			103.29%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							50.20

Parks and Nature Operating Fund

The Parks and Nature Operating Fund includes funding from the Parks and Natural Areas Local Option Levy, revenue from charges for services, and a transfer from the General Fund. The Parks and Natural Areas Local Option Levy was 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 Nature Operating Fund's beginning fund balance is estimated to be \$8.8 million for FY 2020-21.

CURRENT REVENUES

Charges for Services

The Parks and Nature department charges for various services including parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$2.3 million for FY 2020-21.

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 \$16.2 million in property tax revenues from the tax levy.

Revenue Transfers

The Parks and Nature department receives an annual transfer from the General Fund. This amount approximates \$4.9 million for FY 2020-21.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 98.8 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. The major increases are due to all previously funded General Fund positions being moved to the Parks and Nature Operating Fund and an increase in Park Operations personnel resources for supervision and office coverage (2.0 FTE), increased overnight ranger coverage at Oxbow and ranger coverage at our Natural Areas (increase of 4.0 FTE), increase in maintenance support for the entire Parks and Nature portfolio (increase 1.0 FTE) and administrative support for the Park Operations division (increase 1.0 FTE). The other changes were a culmination of small personnel movements due to evaluation of job duties and the ramp up of the new Parks and Nature Bond Fund.

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 61 percent of the proposed expenditures for FY 2020-21. These expenditures go toward property and professional services on parks and natural areas.

Capital outlay

Capital improvements will account for \$2.3 million in spending, and will be used to replace pathways, aging sanitary systems, Americans with Disabilities Act improvements and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

\$7.6 million will be spent on transfers to other funds to support and maintain existing parks and natural area programs.

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. The Parks and Nature Operating fund has budgeted a transfer of \$3.5 million to help fund the full Agency contribution to the PERS program.

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 2020-21 have been included in the Contingency category.

Parks and Nature Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Parks and Nature Operating Fund							
Revenues							
5,473,903	5,837,585	-	323000	<u>Beginning Fund Balance</u>			
				Funs Bal-Restricted for Parks Oper Levy	-		
-	-	6,206,714	340000	Fund Bal-Unassigned/Undesignated	8,840,338		
16,000	16,000	-	341500	Fund Bal-Dsg PERS	-		
-	-	-	349000	Fund Balance-Unassigned/Reserved	-		
-	-	-	350000	Fund Balance-Assigned	-		
5,489,903	5,853,585	6,206,714		Total Beginning Fund Balance	8,840,338		
				<u>Current Revenue</u>			
14,315,870	15,070,950	15,347,940	401000	Real Property Taxes-Current Yr	16,041,514		
150,775	315,581	185,000	401500	Real Property Taxes-Prior Yrs	193,000		
29,761	16,912	-	401800	Payment in Lieu of R Prop Tax	-		
12,738	20,225	-	401900	Interest and Penalty-R Prop Tax	-		
26,034	244,813	-	410500	Federal Grants - Indirect	1,800		
3,223	87,660	35,000	411000	State Grants - Direct	42,100		
-	-	-	413500	Marine Board Fuel Tax	27,000		
-	-	-	413900	Other Local Govt Shared Rev.	525,000		
325,229	-	-	414200	Intergovernmental Misc Revenue	-		
-	-	124,500	414500	Government Contributions	45,000		
-	-	-	416500	Boat Launch Fees	230,000		
-	-	-	417000	Fines and Forfeits	32,665		
-	-	-	423000	Product Sales	13,000		
-	-	-	428000	Cemetery Service Sales	137,500		
-	-	-	428500	Cemetery Property Sales	236,100		
-	-	-	428800	Cemetery Merchandise Sales	89,690		
-	(685)	-	450000	Admission Fees	525,000		
-	-	-	451000	Rentals - Equipment	10,100		
-	-	-	451110	Comp Services (Contra)	(35,250)		
-	-	-	452000	Rentals - Space	360,000		
-	-	-	454000	Lease Revenue/Lease Rev	683,000		
-	-	-	459000	Commissions	9,500		
-	-	-	463000	Tuition and Lectures	10,500		
2,192	-	-	465000	Miscellaneous Charges for Svc	14,000		
200	-	-					

Parks and Nature Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
		Amended Amount						
Parks and Nature Operating Fund								
112,666	158,765	132,481		470000	Interest on Investments	189,000		
-	20,000	-		475500	Capital Contrib and Donations	-		
-	-	-		489000	Miscellaneous Revenue	21,000		
14,978,688	15,934,221	15,824,921			Total Current Revenue	19,401,219		
					Interfund Transfers			
-	-	-		497000	Transfer of Resources	4,852,000		
118,504	280,000	-		498000	Transfer for Direct Costs	654,587		
118,504	280,000	-			Total Interfund Transfers	5,506,587		
\$20,587,095	\$22,067,806	\$22,031,635 TOTAL RESOURCES				\$33,748,144		

Expenditures

Personnel Services							
1,458,258	1,546,584	2,069,327	501000	Reg Employees-Full Time-Exempt	4,696,386		
845,173	784,230	1,193,895	501500	Reg Empl-Full Time-Non-Exempt	2,990,350		
89,735	87,506	114,711	502000	Reg Employees-Part Time-Exempt	283,806		
77,028	28,685	131,772	502500	Reg Empl-Part Time-Non-Exempt	-		
244,814	624,255	117,500	503000	Temporary Employees	997,474		
29,469	42,904	80,000	504000	Seasonal Employees	100,000		
31,374	48,972	-	508000	Overtime	51,500		
10,390	8,450	-	508600	Mobile Comm Allowance	600		
227,992	262,669	296,093	511000	Fringe - Payroll Taxes	669,643		
312,830	313,718	610,044	512000	Fringe - Retirement PERS	1,412,125		
418,953	439,682	743,373	513000	Fringe - Health and Welfare	1,699,649		
6,448	8,991	-	513305	Health Savings - Metro Contrib/HSA Contrib	-		
-	4,260	6,052	514000	Fringe - Unemployment	31,853		
7,465	6,823	14,331	515000	Fringe - Other Benefits	31,805		
25,980	53,871	35,093	519000	Pension Oblig Bonds Contrib	199,269		
10,605	8,048	-	519500	Fringe - Insurance - Opt Out	-		
3,796,513	4,269,646	5,412,191		Total Personnel Services	13,164,460		
Materials and Services							
3,497	7,243	23,264	520100	Office Supplies	75,239		
7,723	12,956	16,500	520110	Computer Equipment	75,000		
6,097	25,560	3,216	520120	Meeting Expenditures	16,466		

Parks and Nature Operating Fund

FY 2017-18		FY 2018-19	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual	Amended	Amount			Proposed	Approved	Adopted
Parks and Nature Operating Fund									
-	-	-	-	-	520130	Postage and Shipping	500		
-		236	-	-	520140	Promotional Supplies	-		
136,788		78,657	29,119	29,119	520500	Operating Supplies	227,329		
21,254		25,262	785	785	520510	Tools and Equipment	96,031		
-		353	-	-	520520	Operating Supplies - Audio Visual	-		
-		37	-	-	520530	Operating Supplies - Coat Check	-		
560		-	-	-	520535	Operating Supplies - Food for Prg Part	2,000		
429		1,116	-	-	520550	Operating Supplies - Telecommunications	-		
119		567	782	782	520580	Uniforms and PPE	26,257		
1,160		2,986	2,500	2,500	521100	Membership and Professional Dues	10,000		
50		771	-	-	521200	Publications and Subscriptions	3,250		
-		-	800	800	521300	Fuel	86,357		
5,115		7,039	-	-	521400	Fuels and Lubricants - General	-		
1,039		423	-	-	521500	Maintenance and Repairs Supplies	200,525		
-		278	-	-	521510	Maintenance and Repairs Supplies - Technology	-		
94		477	-	-	521520	Maintenance and Repairs Supplies - Building	1,500		
2,413		-	-	-	521540	Maintenance and Repairs Supplies - Electrical	-		
17,764		17,494	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-		
41,255		6,628	-	-	521560	Maintenance and Repairs Supplies - Equipment	3,000		
-		302	-	-	521570	Maintenance and Repairs Supplies - Vehicles	1,900		
14,685		14,883	-	-	521580	Maintenance and Repairs Supplies - Security	-		
-		-	-	-	521900	Purchasing Card Expenditures	-		
-		436	-	-	522000	Food	-		
-		-	-	-	522500	Retail	20,540		
579,874		471,056	1,198,987	1,198,987	524000	Contracted Professional Svcs	1,477,718		
-		-	-	-	524020	Contracted Prof Svcs - Attorney and Legal	3,500		
1,190		640	-	-	524050	Contracted Prof Svcs - Advertising	80,000		
80		10,016	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	-		
8,258		1,026	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
-		45	-	-	524500	Marketing Expenditures	-		
7,220		8,006	-	-	524600	Sponsorship Expenditures	30,000		
1,954,559		2,427,604	2,996,258	2,996,258	525000	Contracted Property Services	29,571		
-		40	-	-	525100	Utility Services	3,135,227		
4,399		2,702	-	-	525120	Utility Services - Telecommunications	21,350		
1,032		-	-	-	525130	Utility Services - Electricity	43,500		
-		-	-	-	525140	Utility Services - Natural Gas	63,750		
1,923		213	-	-	525150	Utility Services - Sanitation and Refuse Removal	1,300		
							119,825		

Parks and Nature Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Parks and Nature Operating Fund							
2,321	-	-	525160	Utility Services - Water and Sewer	112,500		
5,889	38,870	-	526000	Maintenance and Repair Services	278,000		
5,211	8,557	-	526010	Maintenance and Repair Services - Building	43,500		
-	8,033	-	526012	Maintenance and Repair Services - Electricity	-		
-	-	-	526014	Maintenance and Repair Services - HVAC	6,000		
3,573	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-		
31,748	27,151	-	526020	Maintenance and Repair Services - Equipment	14,500		
3,378	2,960	-	526030	Maintenance and Repair Services - Grounds	-		
-	12	-	526040	Maintenance and Repair Services - Technology	-		
67	121	-	526050	Maintenance and Repair Services - Vehicles	5,500		
15,905	59,571	-	526100	Capital Maintenance - CIP	102,500		
-	30,601	-	526300	Software Licensing	2,500		
-	-	-	526450	Leases/Leases	225,000		
714	4,650	4,600	526500	Rentals	14,400		
520	-	-	526520	Rentals - Equipment	2,250		
3,741	331	-	526540	Rentals - Vehicle	-		
20	-	-	526560	Rentals - Parking Space	-		
221	-	-	527000	Insurance	-		
56,513	20,409	10,978	528000	Other Purchased Services	76,328		
24	110	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-		
-	-	-	528210	Credit Card Fees	33,000		
-	3,500	-	528300	Temp Agency Services	-		
3,195	19,450	-	528400	Printing and Graphics	215,150		
-	-	-	528500	Burial Services	112,500		
64,534	94,482	-	530000	Payments to Other Agencies	123,425		
49,353	16,567	-	530010	License and Permit Fees	8,250		
-	-	-	531000	Taxes (Non-Payroll)	226,570		
208,455	16,812	-	531500	Grants to Other Governments	-		
-	-	-	531800	Contributions to Other Govt	1,000		
-	196	11,708	544000	Program Purchases	11,708		
546,339	482,925	1,000,000	544500	Grants and Loans	500,000		
3,266	1,836	-	545000	Travel	-		
7,373	8,078	2,500	545100	Travel and Lodging	58,500		
723	2,057	2,500	545200	Mileage, Taxi and Parking	3,500		
2,978	4,260	-	545300	Meals and Entertainment	1,000		
3,853	5,440	22,162	545500	Staff Development	211,962		
7,584	(449)	-	545510	Tuition Reimbursement	-		

Parks and Nature Operating Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Parks and Nature Operating Fund							
4,616	7,371	-	545520	Conference Fees	-	-	-
-	75	-	545530	Outreach Development	-	-	-
500	-	-	548000	Fee Reimbursements	25,000		
14	-	-	549000	Miscellaneous Expenditures	-		
3,851,202	3,989,027	5,326,659		Total Materials and Services	8,266,178		
Capital Outlay							
277,983	338,310	-	570000	Land	-		
1,440,997	1,118,124	2,411,000	571000	Improve-Other than Bldg	1,901,000		
941,912	903,085	-	572000	Buildings and Related	-		
29,872	130,184	50,000	574000	Equipment and Vehicles	-		
29,445	118,876	80,000	574500	Vehicles	130,000		
-	-	75,000	575000	Furniture, Fixtures & Equipment	-		
56,814	89,970	150,000	579000	Capitalized Software	224,000		
2,777,023	2,698,551	2,766,000		Total Capital Outlay	2,255,000		
Interfund Transfers							
1,132,583	984,601	1,095,042	580000	Transfer for Indirect Costs	2,406,480		
17,800	17,088	4,000	581000	Transfer of Resources	1,006,210		
3,158,389	3,108,172	3,198,163	582000	Transfer for Direct Costs	4,188,368		
4,308,772	4,109,861	4,297,205		Total Interfund Transfers	7,601,058		
Contingency							
-	-	4,229,580	701002	Contingency - Operating	2,461,448		
-	-	4,229,580		Total Contingency	2,461,448		
Unappropriated Fund Balance							
5,837,585	6,984,721	-	801000	Unapp FB - Restricted	-		
16,000	16,000	-	805450	Unapp FB - PERS Reserve	-		
5,853,585	7,000,721	-		Total Unappropriated Fund Balance	-		
\$20,587,095	\$22,067,806	\$22,031,635	TOTAL REQUIREMENTS		\$33,748,144		
37.18	44.23	48.60	FULL-TIME EQUIVALENTS		98.80		



**Risk
Management
Fund**

Risk Management Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$1,888,260	\$3,213,860	\$2,232,611	\$3,295,454			47.61%
Current Revenues							
Interest Earnings	36,596	79,581	10,000	10,000			0.00%
Grants	29,743	12,554	50,000	50,000			0.00%
Charges for Services	128,361	21,605	-	-			0.00%
Internal Charges for Services	-	449,718	146,499	267,657			82.70%
Miscellaneous Revenue	167,425	148,414	10,000	10,000			0.00%
Subtotal Current Revenues	362,125	711,872	216,499	337,657			55.96%
Interfund Transfers							
Interfund Reimbursements	2,171,308	2,416,375	1,677,533	1,247,403			(25.64%)
Subtotal Interfund Transfers	2,171,308	2,416,375	1,677,533	1,247,403			(25.64%)
TOTAL RESOURCES	\$4,421,693	\$6,342,107	\$4,126,643	\$4,880,514			18.27%
REQUIREMENTS							
Current Expenditures							
Materials and Services	1,207,833	1,325,167	3,921,931	3,165,958			(19.28%)
Capital Outlay	-	4,915	-	-			0.00%
Subtotal Current Expenditures	1,207,833	1,330,082	3,921,931	3,165,958			(19.28%)
Interfund Transfers							
Internal Service Transfers	-	-	-	1,404,239			n/a
Subtotal Interfund Transfers	-	-	-	1,404,239			n/a
Contingency	-	-	124,195	229,800			85.03%
Unappropriated Fund Balance	3,213,860	5,012,025	80,517	80,517			0.00%
Subtotal Contingency/Ending Balance	3,213,860	5,012,025	204,712	310,317			51.59%
TOTAL REQUIREMENTS	\$4,421,693	\$6,342,107	\$4,126,643	\$4,880,514			18.27%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.00

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

BEGINNING FUND BALANCE

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. The reserves are determined through an actuarial study updated every year. The study also identifies future contingent claims that require accrual (recognition of expense) under generally accepted accounting rules and as a result, Metro recognizes the required expense each fiscal year.

CURRENT REVENUES

Grants

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

Enterprise revenues

Enterprise revenues include internal charges to 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 2018 and Metro's Risk Management Fund exceeds the 90 percent confidence goal recommend by the actuary.

CURRENT EXPENDITURES

Materials and services

This classification includes the costs for the liability/property, workers' compensation and unemployment programs, including insurance premiums and claims costs.

Interfund Transfers

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. The Risk Management fund has budgeted a transfer of \$1.4 million to help fund the full Agency contribution to the PERS program.

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 2020-21 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 \$81,000 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 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Risk Management							
Revenues							
1,807,743	3,133,343	402,094	340000	<u>Beginning Fund Balance</u>	2,369,176		
62,170	62,170	62,170	344000	Fund Bal-Unassigned/Undesignated	62,170		
18,347	18,347	18,347	344200	Fund Bal-Dsg Health Non-Rep	18,347		
-	-	1,750,000	349000	Fund Bal-Dsg Health Othr Rep	845,761		
1,888,260	3,213,860	2,232,611		Total Beginning Fund Balance	3,295,454		
29,743	12,554	50,000	411500	<u>Current Revenue</u>	50,000		
128,361	21,605	-	445000	State Grants - Indirect	-		
-	449,718	146,499	445500	Insurance Recovery Revenue	267,657		
36,596	79,581	10,000	470000	Insurance Premiums-Unemployment	10,000		
-	-	10,000	489000	Interest on Investments	10,000		
167,425	148,414	-	489100	Miscellaneous Revenue	-		
				Refunds/Reimbursements			
362,125	711,872	216,499		Total Current Revenue	337,657		
2,171,308	2,416,375	1,677,533	497500	<u>Interfund Transfers</u>	1,247,403		
				Transfer for Indirect Costs			
2,171,308	2,416,375	1,677,533		Total Interfund Transfers	1,247,403		
\$4,421,693	\$6,342,107	\$4,126,643	TOTAL RESOURCES		\$4,880,514		

Expenditures

95	-	2,320	520500	<u>Materials and Services</u>	2,378		
-	650	-	521100	Operating Supplies	-		
-	755	-	521900	Membership and Professional Dues	-		
35,510	22,670	160,384	524000	Purchasing Card Expenditures	61,894		
-	-	-	526300	Contracted Professional Svcs	150,000		
1,009,743	1,106,621	1,177,205	527000	Software Licensing	1,385,260		
239	1,199	5,663	528000	Insurance	5,805		
-	400	-	545300	Other Purchased Services	-		
-	2,150	-	545500	Meals and Entertainment	-		
-	475	-	545520	Staff Development	-		
				Conference Fees	-		

Risk Management Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Risk Management							
267,160	343,792	825,787	547500	Claims Paid	714,277		
(106,000)	(154,000)	1,750,000	547600	Actuarial Claims Expense	845,761		
1,087	456	572	549000	Miscellaneous Expenditures	583		
1,207,833	1,325,167	3,921,931		Total Materials and Services	3,165,958		
				<u>Capital Outlay</u>			
-	4,915	-	574500	Vehicles	-		
-	4,915	-		Total Capital Outlay	-		
				<u>Interfund Transfers</u>			
-	-	-	582000	Transfer for Direct Costs	1,404,239		
-	-	-		Total Interfund Transfers	1,404,239		
				<u>Contingency</u>			
-	-	124,195	700000	Contingency	229,800		
-	-	124,195		Total Contingency	229,800		
				<u>Unappropriated Fund Balance</u>			
3,133,343	4,931,508	-	805000	Unapp FB - Reserves	-		
80,517	80,517	80,517	805900	Unapp FB - Other Reserves and Designations	80,517		
3,213,860	5,012,025	80,517		Total Unappropriated Fund Balance	80,517		
\$4,421,693	\$6,342,107	\$4,126,643	TOTAL REQUIREMENTS		\$4,880,514		

**Smith and
Bybee
Wetlands
Fund**

Smith and Bybee Wetlands Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted From Amended FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	\$2,509,866	\$2,220,005	\$1,654,211	\$1,896,842			14.67%
Current Revenues							
Interest Earnings	29,680	43,501	41,355	51,215			23.84%
Subtotal Current Revenues	29,680	43,501	41,355	51,215			23.84%
Interfund Transfers							
Internal Service Transfers	69,058	-	-	-			0.00%
Subtotal Interfund Transfers	69,058	-	-	-			0.00%
TOTAL RESOURCES	\$2,608,604	\$2,263,506	\$1,695,566	\$1,948,057			14.89%
REQUIREMENTS							
Current Expenditures							
Materials and Services	118,792	116,393	325,000	250,000			(23.08)%
Capital Outlay	197,297	-	-	-			0.00%
Subtotal Current Expenditures	316,089	116,393	325,000	250,000			(23.08)%
Interfund Transfers							
Internal Service Transfers	72,510	78,671	84,853	69,907			(17.61)%
Subtotal Interfund Transfers	72,510	78,671	84,853	69,907			(17.61)%
Contingency	-	-	500,000	500,000			0.00%
Unappropriated Fund Balance	2,220,005	2,068,442	785,713	1,128,150			43.58%
Subtotal Contingency/Ending Balance	2,220,005	2,068,442	1,285,713	1,628,150			26.63%
TOTAL REQUIREMENTS	\$2,608,604	\$2,263,506	\$1,695,566	\$1,948,057			14.89%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							0.00

Smith and Bybee Wetlands Fund

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

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

The fund is managed by Parks and Nature.

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Materials and services

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

Interfund Transfers

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

Contingency

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

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 2017-18		FY 2018-19	FY 2019-20		ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
Actual		Actual	Amended	Amount			Proposed	Approved	Amount
Smith and Bybee Wetlands Fund									
Revenues									
	2,509,866	2,220,005	1,654,211	326000		Beginning Fund Balance	1,896,842		
	2,509,866	2,220,005	1,654,211			Fund Bal-Restr by IGA			
						Total Beginning Fund Balance	1,896,842		
Current Revenue									
	29,680	43,501	41,355	470000		Interest on Investments	51,215		
	29,680	43,501	41,355			Total Current Revenue	51,215		
Interfund Transfers									
	69,058	-	-	498000		Transfer for Direct Costs	-		
	69,058	-	-			Total Interfund Transfers	-		
	\$2,608,604	\$2,263,506	\$1,695,566	TOTAL RESOURCES			\$1,948,057		
Expenditures									
Materials and Services									
	672	747	-	520120		Meeting Expenditures	-		
	30	1,993	-	520500		Operating Supplies	-		
	7,228	8,000	325,000	524000		Contracted Professional Svcs	250,000		
	109,617	105,653	-	525000		Contracted Property Services	-		
	3,178	-	-	528000		Other Purchased Services	-		
	(1,932)	-	-	530010		License and Permit Fees	-		
	118,792	116,393	325,000			Total Materials and Services	250,000		
Capital Outlay									
	-	-	-	570000		Land	-		
	197,297	-	-	571000		Improve-Other than Bldg	-		
	197,297	-	-			Total Capital Outlay	-		
Interfund Transfers									
	72,510	78,671	84,853	582000		Transfer for Direct Costs	69,907		
	72,510	78,671	84,853			Total Interfund Transfers	69,907		

Smith and Bybee Wetlands Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Smith and Bybee Wetlands Fund							
-	-	500,000	700000	<i>Contingency</i>	500,000		
-	-	500,000		Total Contingency	500,000		
2,220,005	2,068,442	785,713	805000	<i>Unappropriated Fund Balance</i>	1,128,150		
2,220,005	2,068,442	785,713		Total Unappropriated Fund Balance	1,128,150		
\$2,608,604	\$2,263,506	\$1,695,566		TOTAL REQUIREMENTS	\$1,948,057		



**Solid
Waste
Revenue
Fund**

Solid Waste Revenue Fund

	Audited FY 2017-18	Audited FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21	Approved FY 2020-21	Adopted FY 2020-21	% Change From Amended FY 2019-20
RESOURCES							
Beginning Fund Balance	55,153,181	55,917,627	60,236,224	50,843,463			(15.59%)
Current Revenues							
Interest Earnings	701,615	1,105,865	624,170	994,058			59.26%
Contributions from Governments	-	-	40,000	-			(100.00%)
Charges for Services	71,719,072	73,966,479	76,579,634	89,176,036			16.45%
Miscellaneous Revenue	92,538	136,632	21,100	102,100			383.89%
Other Financing Sources	14,295	21,496	-	-			0.00%
Bond Proceeds	-	-	-	20,000,000			n/a
Subtotal Current Revenues	72,527,521	75,230,472	77,264,904	110,272,194			42.72%
Interfund Transfers							
Internal Service Transfers	21,388	16,435	283,718	132,235			(53.39%)
Interfund Loans	664,430	2,024,500	522,650	1,157,830			121.53%
Fund Equity Transfers	88,209	185,570	205,082	219,892			7.22%
Subtotal Interfund Transfers	774,027	2,226,505	1,011,450	1,509,957			49.29%
TOTAL RESOURCES	\$128,454,729	\$133,374,604	\$138,512,578	\$162,625,614			17.41%
REQUIREMENTS							
Current Expenditures							
Personnel Services	14,007,606	15,882,614	20,374,197	24,521,784			20.36%
Materials and Services	47,995,419	52,295,289	58,532,031	66,881,305			14.26%
Capital Outlay	4,423,753	3,687,929	7,031,700	28,560,000			306.16%
Subtotal Current Expenditures	66,426,779	71,865,832	85,937,928	119,963,089			39.59%
Interfund Transfers							
Internal Service Transfers	925,966	827,573	1,265,734	9,780,960			672.75%
Interfund Reimbursements	5,159,882	5,280,811	5,777,080	6,090,678			5.43%
Fund Equity Transfers	24,475	23,496	5,500	-			(100.00%)
Subtotal Interfund Transfers	6,110,323	6,131,880	7,048,314	15,871,638			125.18%
Contingency	-	-	14,336,561	20,406,335			42.34%
Unappropriated Fund Balance	55,917,627	55,376,892	31,189,775	6,384,552			(79.53%)
Subtotal Contingency/Ending Balance	55,917,627	55,376,892	45,526,336	26,790,887			(41.15)%
TOTAL REQUIREMENTS	\$128,454,729	\$133,374,604	\$138,512,578	\$162,625,614			17.41%
FULL-TIME EQUIVALENTS	121.79	139.96	174.76	198.61			13.65%
FTE CHANGE FROM FY 2019-20 AMENDED BUDGET							23.85

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, 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. Metro continues to use the account system established in the Ordinance for its budget.

BEGINNING FUND BALANCE

The Solid Waste Fund's beginning fund balance of \$50.8 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 \$5.6 million in reserves for landfill closure, \$4.7 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 and \$14.2 million in a general working capital reserve. The general working capital reserve is designed to hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise revenues

Metro's solid waste system is funded largely by three user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. These fees total more than \$84.4 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 \$11.00 and the transaction fee at automated scale houses will be \$2.50 in FY 2020-21. The adopted fees for FY 2020-21 include \$4.36 increase to the garbage tip fee and a \$5.39 increase in the Regional System Fee, per ton, bringing the Metro Tip Fee to \$108.10 per ton. The economy has remained stable which has forecasted a flat solid waste generation for all waste materials. Total tonnage for FY 2020-21 at the regional level is forecasted to relatively the same as (less than 1% change) compared to the FY 2019-20 forecast.

CURRENT EXPENDITURES

Personnel services

Budgeted FTE for FY 2020-21 totals 198.61, which is 23.85 increase over amended budget of FY 2019-20. This is a net FTE increase number, as some personnel has moved off of the fund due to Agency reorganization. The significant increase of personnel is because Metro has expanded a number of programs and proposed new initiatives as a direct result of the 2030 Regional Waste Plan (RWP) and Metro Council priorities. To meet the goals outlined in the 2030 Regional Waste Plan and Metro Council priorities, an extensive organizational assessment was conducted which resulted in a reorganization. The new organizational structure of the department is organized under five divisions: Administration (20.65 FTE), Strategic Planning & Support Services (31.0 FTE), Policy & Compliance (19.0 FTE), Community Services & Education (44.90 FTE), and Garbage & Recycling Operations (83.06 FTE).

Materials and services

Materials and services are budgeted to increase by 14.3 percent (\$8.3 million) from the FY 2019-20 budget. The two biggest contributors this large jump are the increased costs to the South Station operations contract (\$5.5 million) and additional programmatic costs associated with 2030 Regional Waste Plan and Council priorities (\$2.4 million). The remaining increase is well below the annual expectation of inflation.

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 \$28.6 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The largest items in this fiscal year's capital expenditures is the dollars budgeted land purchase (\$15.0 million), new facility design (\$5.0 million), Central Station upgrades for organics processing (\$3.5 million), major renovations for Paint processing (\$1.5 million) and additional large equipment purchases (\$0.7 million). All of the other projects are \$500,000 and smaller for various software developments and infrastructure replacements and improvements. There have been no planned projects for Landfill Closure.

Transfers

Transfers to other funds include internal service charges for central services, the construction management office costs and Geographic Information System services provided by the Research Center.

Oregon Metro is participating in the PERS Employer Incentive Fund program. Each department is contributing a portion of available fund balance to help with PERS rate savings over the next six years. Solid Waste Fund has budgeted a transfer of \$8.2 million to help fund the full Agency contribution to the PERS program.

Contingency

The total Solid Waste Fund contingency for FY 2020-21 is \$20.4 million. The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses and any capital cost overages.

ENDING FUND BALANCE

The unappropriated ending fund balance of \$6.4 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 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Solid Waste Fund							
Revenues							
<i>Beginning Fund Balance</i>							
48,552,869	49,664,556	54,730,101	340000	Fund Bal-Unassigned/Undesignated	45,072,016		
6,450,812	6,103,571	5,356,623	340600	Fund Bal-Dsg Closure	5,621,947		
149,500	149,500	-	341500	Fund Bal-Dsg PERS	-		
-	-	149,500	349000	Fund Balance-Unassigned/Reserved	149,500		
55,153,181	55,917,627	60,236,224		Total Beginning Fund Balance	50,843,463		
<i>Current Revenue</i>							
-	-	-	405000	Excise Taxes	-		
-	-	-	414200	Intergovernmental Misc Revenue	80,000		
-	-	40,000	414500	Government Contributions	-		
8,716	(1,064)	8,600	417000	Fines and Forfeits	8,600		
-	-	-	421000	Documents and Publications	-		
1,064,341	1,156,763	1,123,500	423000	Product Sales	1,235,850		
33,837,085	35,737,080	35,910,171	430000	Disposal Fees	38,408,304		
-	5	-	430200	Disposal Fees - Unspecified	-		
26,114,814	26,218,026	28,263,226	430500	Regional System Fee	35,960,833		
-	-	-	432500	Rehabilitation and Enhance Fee	-		
2,880,826	2,957,534	3,049,270	433000	Transaction Fee - Manual	3,594,869		
208,866	224,430	219,760	433100	Transaction Fee - Automation	292,544		
12,567	1,722	-	433300	Uncovered Surcharge	-		
-	-	-	433500	Host Fees	-		
2,696	2,879	-	434000	Tire Disposal Fee	-		
891,180	1,152,016	1,081,810	434200	Organics Fee - Commercial	1,570,110		
2,937,989	2,837,140	2,807,912	434300	Organics Fee - Residential	3,518,550		
812,261	731,873	854,788	434500	Yard Debris Disposal Fee	1,109,322		
-	139,616	-	434700	Woode Waste Disposal Fee	-		
71,464	70,328	72,381	435000	Orphan Site Account Fee	72,515		
908,615	935,894	978,316	435500	DEQ Promotion Fee	981,739		
18,443	20,267	-	436000	RefrigerationUnit Disposal Fee	-		
156,145	137,111	179,000	436500	H2W Disposal Fee	150,000		
-	5	-	436800	Paint Recycling Fees	-		
1,650,050	1,507,071	1,940,000	436900	Paint Care Revenue	1,940,000		
103,548	99,137	84,000	437000	Conditionally Exempt Gen. Fees	80,000		
14,625	15,550	15,500	441000	Franchise Fees	15,000		
-	4,500	-	445000	Insurance Recovery Revenue	-		

Solid Waste Revenue Fund

FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Amended Amount	ACCT	DESCRIPTION	FY 2020-21 Proposed Amount	FY 2020-21 Approved Amount	FY 2020-21 Adopted Amount
Solid Waste Fund							
-	-	-	-	Rentals - Space	220,000		
-	-	-	-	Utility Services	26,400		
100	45	-	-	Administrative Fees	-		
29,431	10,314	-	-	Reimbursed Services	-		
4,027	7,172	-	-	Reimbursed Labor	-		
701,615	1,105,865	624,170	470000	Interest on Investments	994,058		
4,956	1,352	-	480000	Cash Over and Short	-		
18,689	75,755	-	480020	Finance Charges	-		
14,295	36,506	-	481000	Sale of Capital Assets	-		
-	(15,010)	-	481200	Gain (Loss) net - Asset Transf	-		
18,528	12,948	12,500	489000	Miscellaneous Revenue	13,500		
41,648	47,640	-	489100	Refunds/Reimbursements	-		
-	-	-	492000	Loan Proceeds	20,000,000		
72,527,521	75,230,472	77,264,904		Total Current Revenue	110,272,194		
Interfund Transfers							
600,000	1,959,000	468,000	496000	Interfund Loan - Principal	1,132,000		
64,430	65,500	54,650	496500	Interfund Loan - Interest	25,830		
88,209	185,570	205,082	497000	Transfer of Resources	219,892		
21,388	16,435	283,718	498000	Transfer for Direct Costs	132,235		
774,027	2,226,505	1,011,450		Total Interfund Transfers	1,509,957		
\$128,454,729	\$133,374,604	\$138,512,578	TOTAL RESOURCES		\$162,625,614		

Expenditures

5,376,538	6,259,710	7,925,221	501000	Personnel Services	9,526,487		
3,123,422	3,170,146	4,224,592	501500	Reg Employees-Full Time-Exempt	5,374,289		
224,733	296,977	298,700	502000	Reg Empl-Full Time-Non-Exempt	233,131		
536,929	600,615	545,041	502500	Reg Employees-Part Time-Exempt	428,907		
545,039	766,433	816,500	503000	Reg Empl-Part Time-Non-Exempt	790,713		
-	9,094	-	503100	Temporary Employees	-		
109,771	117,686	177,235	508000	Temporary Employees - Salaried	162,110		
6,070	9,550	-	508600	Overtime	7,675		
813,037	926,251	1,093,132	511000	Mobile Comm Allowance	1,306,371		
1,638,629	1,773,025	2,545,961	512000	Fringe - Payroll Taxes	2,935,023		
1,452,295	1,599,125	2,555,921	513000	Fringe - Retirement PERS	3,297,918		
				Fringe - Health and Welfare			

Solid Waste Revenue Fund

FY 2017-18		FY 2018-19		FY 2019-20		FY 2020-21		FY 2020-21	
Actual		Actual	Amended	Amount	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Solid Waste Fund									
27,765		42,675	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-		
-		38,133	8,930	514000		Fringe - Unemployment	8,004		
35,904		38,312	52,537	515000		Fringe - Other Benefits	62,075		
93,798		211,799	130,427	519000		Pension Oblig Bonds Contrib	389,081		
23,678		23,081	-	519500		Fringe - Insurance - Opt Out	-		
14,007,607		15,882,614	20,374,197			Total Personnel Services	24,521,784		
<i>Materials and Services</i>									
85,831		56,659	79,363	520100		Office Supplies	56,139		
115,523		101,164	83,165	520110		Computer Equipment	231,680		
16,185		22,241	11,732	520120		Meeting Expenditures	44,885		
1,063		4,284	28,300	520130		Postage and Shipping	29,475		
-		1,521	-	520140		Promotional Supplies	-		
991,077		1,157,845	1,008,570	520500		Operating Supplies	1,181,305		
28,772		95,698	128	520510		Tools and Equipment	26,632		
1,383		3,024	-	520520		Operating Supplies - Audio Visual	-		
1,126		1,087	130	520540		Medical and Veterinary Supplies	550		
10,608		1,195	-	520550		Operating Supplies - Telecommunications	-		
45,206		30,047	3,240	520580		Uniforms and PPE	28,900		
1,577		24,708	-	521000		Subscriptions and Dues	-		
28,763		26,209	21,000	521100		Membership and Professional Dues	35,525		
3,568		6,589	33,162	521200		Publications and Subscriptions	26,084		
2,207,789		2,361,350	2,793,556	521300		Fuel	2,764,920		
37,497		43,531	-	521400		Fuels and Lubricants - General	-		
6,335		5,499	274,548	521500		Maintenance and Repairs Supplies	234,758		
-		56	-	521510		Maintenance and Repairs Supplies - Technology	-		
42,110		11,299	1,535	521520		Maintenance and Repairs Supplies - Building	530		
7,139		3,960	205	521521		Maintenance and Repairs Supplies - HVAC	-		
4,015		1,137	-	521522		Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-		
226		127	-	521530		Maintenance and Repairs Supplies - Custodial	-		
5,980		1,189	205	521540		Maintenance and Repairs Supplies - Electrical	-		
674		646	-	521550		Maintenance and Repairs Supplies - Grounds/Landscape	-		
149,276		88,456	2,054	521560		Maintenance and Repairs Supplies - Equipment	1,058		
19,105		8,242	1,757	521570		Maintenance and Repairs Supplies - Vehicles	2,000		
1,027		1,084	-	521590		Maintenance and Repairs Supplies - Disposable Protective Gear	-		
-		791	-	521900		Purchasing Card Expenditures	-		
83,411		(20,465)	88,500	522500		Retail	40,000		
2,298,228		3,014,627	3,157,383	524000		Contracted Professional Svcs	5,531,684		

Fund summary and detail – Solid Waste Revenue Fund

Solid Waste Revenue Fund

FY 2017-18	FY 2018-19	FY 2019-20			FY 2020-21	FY 2020-21	FY 2020-21
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount	Amount		Amount	Amount	Amount
Solid Waste Fund							
9,083	3,727	-	524020	Contracted Prof Svcs - Attorney and Legal	-		
7,858	2,265	240,000	524040	Contracted Prof Svcs - Promotion and Public Relations	-		
129,710	62,250	760,000	524050	Contracted Prof Svcs - Advertising	10,000		
8,949	8,130	28,400	524060	Contracted Prof Svcs - Information Technology Services	20,700		
3,884	5,766	-	524070	Contracted Prof Svcs - Management, Consulting and Communication	5,000		
634	825	-	524075	Contracted Prof Svcs - Recruiting Services	-		
94,474	60,605	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
178,774	131,206	20,000	524500	Marketing Expenditures	120,000		
-	14,996	-	524510	Sales and Marketing Contract	-		
-	30,000	-	524512	Minority Marketing	-		
209,277	140,344	130,500	524600	Sponsorship Expenditures	180,000		
1,683	-	-	524710	Marketing Incentives	-		
19,630	18,656	12,910	525000	Contracted Property Services	10,000		
12,034	22,080	137,200	525100	Utility Services	234,703		
959	1,081	-	525110	Utility Services - Internet	-		
35,810	43,258	13,175	525120	Utility Services - Telecommunications	24,915		
50,801	53,650	-	525130	Utility Services - Electricity	-		
9,253	11,122	-	525140	Utility Services - Natural Gas	-		
159,767	141,373	168,500	525150	Utility Services - Sanitation and Refuse Removal	173,600		
26,246	24,310	-	525160	Utility Services - Water and Sewer	-		
15,734	15,966	18,756	525500	Cleaning Services	20,163		
510	53,376	218,125	526000	Maintenance and Repair Services	316,856		
149,803	430,194	16,162	526010	Maintenance and Repair Services - Building	11,027		
5,473	12,283	-	526012	Maintenance and Repair Services - Electricity	-		
17,866	21,062	1,027	526014	Maintenance and Repair Services - HVAC	-		
476,540	631,452	26,772	526020	Maintenance and Repair Services - Equipment	107,500		
147,499	81,378	36,000	526030	Maintenance and Repair Services - Grounds	77,500		
8,359	23,200	257	526040	Maintenance and Repair Services - Technology	-		
21,226	25,155	257	526050	Maintenance and Repair Services - Vehicles	-		
257	1,787	-	526060	Maintenance and Repair Services - Safety	-		
(19,945)	164,884	400,000	526100	Capital Maintenance - CIP	300,000		
45,147	-	-	526200	Capital Maintenance - Non-CIP	-		
999	12,588	15,700	526300	Software Licensing	12,900		
5,106	4,650	199,685	526500	Rentals	499,573		

Solid Waste Revenue Fund

FY 2017-18	FY 2018-19	FY 2019-20						
Actual	Actual	Amended	Amount	ACCT	DESCRIPTION	FY 2020-21	FY 2020-21	FY 2020-21
						Proposed	Approved	Adopted
						Amount	Amount	Amount
Solid Waste Fund								
163,084	205,015	-	-	526510	Rentals - Building	-	-	-
2,027	9,908	-	-	526520	Rentals - Equipment	-	-	-
9,714	4,161	-	-	526540	Rentals - Vehicle	-	-	-
11,170	11,340	-	-	526560	Rentals - Parking Space	-	-	-
167,738	115,343	164,974	164,974	528000	Other Purchased Services	186,781	-	-
-	346	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
27,666	27,062	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	855	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
-	10	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
-	225	-	-	528090	Event/Production Services	-	-	-
-	1,211	2,000	2,000	528200	Banking Services	2,000	-	-
370,511	369,484	386,000	386,000	528210	Credit Card Fees	385,540	-	-
776,242	702,438	440,000	440,000	528300	Temp Agency Services	390,000	-	-
174,557	64,882	144,345	144,345	528400	Printing and Graphics	151,800	-	-
-	20	-	-	529000	Operations Contracts	-	-	-
9,764,241	10,404,721	10,207,173	10,207,173	529300	Disposal Fees - Landfill	10,327,908	-	-
1,113,482	1,097,323	1,123,650	1,123,650	529400	Special Waste Disposal Fees	1,168,079	-	-
10,663,996	11,407,001	11,102,932	11,102,932	529500	Waste Transport	10,981,528	-	-
9,439,568	10,023,083	10,792,924	10,792,924	529600	Transfer Station Operations	16,255,532	-	-
3,354,184	3,612,647	3,442,710	3,442,710	529700	Organics Processing Fees	3,866,398	-	-
222,473	107,396	429,150	429,150	530000	Payments to Other Agencies	56,043	-	-
648,324	702,842	859,971	859,971	530010	License and Permit Fees	1,038,105	-	-
2,663,043	2,732,038	2,927,200	2,927,200	531500	Grants to Other Governments	3,191,071	-	-
-	-	-	-	540000	Charges for Services	-	-	-
10,173	1,181,443	6,080,000	6,080,000	544500	Grants and Loans	6,080,000	-	-
39,878	20,607	25,000	25,000	544600	Intra-Metro Grants	-	-	-
3,733	3,557	-	-	545000	Travel	-	-	-
31,022	47,900	93,737	93,737	545100	Travel and Lodging	113,783	-	-
9,871	11,397	-	-	545200	Mileage, Taxi and Parking	1,000	-	-
12,509	12,680	-	-	545300	Meals and Entertainment	500	-	-
47,792	51,429	259,306	259,306	545500	Staff Development	310,425	-	-
17,737	17,067	4,000	4,000	545510	Tuition Reimbursement	3,250	-	-
30,909	43,292	-	-	545520	Conference Fees	-	-	-
-	59	-	-	548000	Fee Reimbursements	-	-	-
3,777	4,780	-	-	549000	Miscellaneous Expenditures	-	-	-
-	250	15,000	15,000	549010	Tri-Met Transit Pass	11,000	-	-
189,103	(5,941)	-	-	552000	Bad Debt Expense	-	-	-
47,995,419	52,295,289	58,532,031	58,532,031		Total Materials and Services	66,881,305		

Fund summary and detail – Solid Waste Revenue Fund





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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. Significant capital maintenance and renewal and replacement projects are also included in Metro’s CIP. The CIP for the next five years, FY 2020-21 through FY 2024-25, includes 155 projects with anticipated new spending of \$405 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 2020-21 through FY 2024-25

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 (81 percent). In 2020-21 Planning and Development continues to budget for capital projects related to the Affordable Housing Bond. Planned costs include purchases of land for the affordable housing projects. Capital Asset Management department is planning significant upgrades to the MRC building with the use of bond financing issued in 2018. Both interior and exterior upgrades are planned such as drainage and concrete repair, space-planning reconfiguration, and elevator retrofits. Waste Prevention and Environmental Services spending includes Solid Waste planned new facilities and renewal and replacement at existing facilities. Parks and Nature includes spending for regional parks projects from a variety of resources, including both bond funded local option levy funded projects for land purchases and natural area projects. 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 OCC, Portland’s 5 Centers for Arts (Portland’s 5) and the Portland Expo Center (Expo). Most Information Services projects fund network infrastructure and agency software.

Total projects costs by organization unit

	Total Projects	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	5 YR Total
Capital Asset Management	20	\$4,225,000	\$2,665,000	\$2,185,000	\$1,128,000	\$2,402,000	\$12,605,000
Information Services	9	1,486,811	394,993	158,098	-	-	2,039,902
Parks and Nature	27	14,373,369	11,315,604	3,468,000	100,000	100,000	29,356,973
Planning and Development-Affordable Housing	1	15,000,000	15,000,000	-	-	-	30,000,000
Visitor Venues - MERC	58	15,739,000	10,375,000	5,375,000	15,240,000	14,675,000	61,404,000
Visitor Venues - Oregon Zoo	17	9,054,280	2,815,000	3,150,000	1,400,000	800,000	17,219,280
Waste Prevention and Environmental Services	23	29,260,000	35,121,000	76,220,000	61,044,000	50,627,000	252,272,000
Total	155	\$89,138,460	\$77,686,597	\$90,556,098	\$78,912,000	\$68,604,000	\$404,897,155

SOURCES OF FUNDS

Expected spending for the next five years is \$404.9 million, funded as follows:

General Obligation Bonds

The Natural Areas, Oregon Zoo Infrastructure and Animal Welfare and Affordable Housing bond proceeds provide 11 percent of funding for CIP projects.

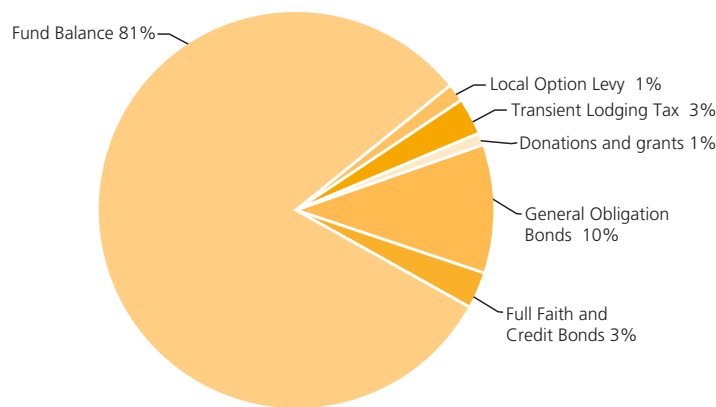
Fund balance

Fund balance provides 80 percent of funding for CIP projects 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 Oregon Zoo 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.

Major funding sources



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 3 percent of CIP project funding.

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 and Lone Fir Cemetery.

Local Option Levy

The Parks and Nature Operating Fund will make up about 1 percent of funding for CIP projects from local option levy sources. 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 1 percent of the total and vary annually. This year they include grants and contributions from the Oregon Zoo Foundation, targeted to specific projects, and Oregon State Lottery funds dedicated to construction of the Willamette Falls Legacy Project, and contributions various Portland's partners.

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 2020-21, the increase is 3 percent.

Organizational unit summary and analysis



Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
METRO REG CENTER R&R SUBFUND							
MRC Daycare Improvements	MRC003	1,000,000	-	-	-	-	1,000,000
MRC Kitchen, Bathroom and ADA Upgrades	PSTBD030	800,000	-	-	-	-	800,000
MRC Lighting Upgrades	PSTBD031	650,000	-	-	-	-	650,000
MRC Interior & Exterior Coatings	PSTBD033	450,000	-	-	-	-	450,000
MRC Tower Elevator Retrofit	MRC006	250,000	-	-	-	-	250,000
MRC Underground Garage Entrance	MRC013	250,000	-	-	-	-	250,000
MRC Furniture Reconfiguration	MRC005	250,000	-	-	-	-	250,000
MRC Plaza Drainage	PSTBD032	150,000	1,000,000	500,000	-	-	1,650,000
MRC Irving Garage Concrete and Steel	PSTBD011	150,000	400,000	-	-	-	550,000
MRC Concrete Repairs	PSTBD004	100,000	500,000	-	-	-	600,000
MRC Fire Stoppage	01332	100,000	-	-	-	-	100,000
MRC Lobby Security Improvements	PSTBD028	75,000	200,000	275,000	-	-	550,000
MRC Campus ADA Upgrades	PSTBD034	-	250,000	250,000	250,000	250,000	1,000,000
MRC Emergency Generator	MRC004	-	200,000	750,000	-	-	950,000
Fleet: MRC	70001M	-	115,000	310,000	303,000	302,000	1,030,000
MRC Fire & Security Alarm System Upgrades	PSTBD036	-	-	100,000	200,000	-	300,000
MRC Main Electrical Switch	PSTBD035	-	-	-	150,000	1,050,000	1,200,000
MRC Wayfinding	PSTBD025	-	-	-	150,000	250,000	400,000
MRC PV System for Electric Cars	PSTBD038	-	-	-	75,000	350,000	425,000
MRC Office Suites Remodel	PSTBD037	-	-	-	-	200,000	200,000
TOTAL Capital Asset Management - METRO REG CENTER R&R SUBFUND		\$4,225,000	\$2,665,000	\$2,185,000	\$1,128,000	\$2,402,000	\$12,605,000
TOTAL Capital Asset Management (20 Projects)		\$4,225,000	\$2,665,000	\$2,185,000	\$1,128,000	\$2,402,000	\$12,605,000

Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Full Faith and Credit Bond - MRC Bond	4,225,000	2,665,000	2,185,000	1,128,000	2,402,000	12,605,000
CAPITAL ASSET MANAGEMENT DEPARTMENT TOTAL:	\$4,225,000	\$2,665,000	\$2,185,000	\$1,128,000	\$2,402,000	\$12,605,000

Capital Asset Management includes improvements at the Metro Regional Center (MRC).

OVERVIEW OF PROJECTS

Capital Asset Management will fund 20 projects in FY 2020-21 through FY2024-25. The projects include upgrades to kitchens and bathrooms to meet ADA accessibility requirements, and other interior and exterior retrofits.

General Renewal and Replacement and Capital

In FY 2020-21 major projects that will take place at MRC include a major upgrade to the building's HVAC system and a furniture reconfiguration.

MAJOR FUNDING SOURCES

Capital projects associated with Capital Asset Management are funded via proceeds from a full faith and credit bond issued in May 2018.



Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
INFORMATION SVCS R&R SUBFUND							
Microsoft Exchange upgrade	I7001I	436,080	-	-	-	-	436,080
IMS - Network Management	65200	259,786	177,872	158,098	-	-	595,756
Council Chamber Broadcast Video	01326	180,000	-	-	-	-	180,000
Palo Alto Firewall (2)	I9004E	120,285	-	-	-	-	120,285
PeopleSoft Upgrade	65612	-	156,258	-	-	-	156,258
RLI Training Software	01524	-	60,863	-	-	-	60,863
KRONOS Timeclocks	65630B	-	-	-	-	-	-
TOTAL IS - INFORMATION SVCS R&R SUBFUND		\$996,151	\$394,993	\$158,098	\$0	\$0	\$1,549,242
NEW CAPITAL SUB-FUND							
AP Document Automation Software	TBD FRS-AP	290,660	-	-	-	-	290,660
TOTAL NEW CAPITAL SUB-FUND		\$290,660	\$0	\$0	\$0	\$0	\$290,660
OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND							
Drupal 8 Refresh	I3008U	200,000	-	-	-	-	200,000
TOTAL IS - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND		\$200,000	\$0	\$0	\$0	\$0	\$200,000
TOTAL IS (9 Projects)		\$1,486,811	\$394,993	\$158,098	\$0	\$0	\$2,039,902

Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Fund Balance - Renewal & Replacement	1,196,151	394,993	158,098	-	-	1,749,242
Fund Balance - Capital Subfund	290,660	-	-	-	-	290,660
IS DEPARTMENT TOTAL:	\$1,486,811	\$394,993	\$158,098	\$0	\$0	\$2,039,902

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 2020-21 through FY 2024-25 Information Services capital budget contains 9 projects. Two of the projects are done in collaboration with other departments as IS has a pivotal role in the Oregon Zoo's website redesign and the implementation of a cloud based software services that will facilitate the automation of documents such as invoices from outside vendors into the PeopleSoft application for Finance and Regulatory Services. all 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. Other projects in FY 2020-21 include multiple server upgrades, work on KRONOS time management system, and updates to Metro's website.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by the general fund, transfers from the participating funds into the General Asset Management Fund, or are funded directly by those other funds.

OPERATIONAL IMPACTS

The operational impact of most of these projects is the ongoing cost to fund renewal and replacement, system support and maintenance cost. Investments in Metro's technology infrastructure is a key element of security and operational success. Metro's website redesign will make it even easier for parties across the agency to work together to serve the public.



Parks and Nature

Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
NATURAL AREAS FUND							
Chehalem Ridge Nature Park	LA110	2,275,000	490,000	-	-	-	2,765,000
Columbia Blvd Bridge Crossing	BA010	850,000	1,000,000	-	-	-	1,850,000
Marine Drive Trail	BA020	750,000	1,200,000	-	-	-	1,950,000
Terramet Database	52004	116,000	116,000	58,000	-	-	290,000
Cazadero North Stream & Wetland Restoration	G46015	110,020	5,000	-	-	-	115,020
Gabbert Butte Nature Park Design	LA200	-	-	1,700,000	-	-	1,700,000
TOTAL PARKS - NATURAL AREAS FUND		\$4,101,020	\$2,811,000	\$1,758,000	\$0	\$0	\$8,670,020
PARKS AND NATURE OPERATING FUND							
Newell Creek Canyon Day Use Construction	LA250A	975,000	-	-	-	-	975,000
Newell Creek Canyon Nature Park	LA250	300,000	-	-	-	-	300,000
Oxbow Park Sanitary System Replacement	LI011	300,000	-	-	-	-	300,000
Beaver Creek Stream Restoration	LR220	290,000	20,000	-	-	-	310,000
North Newell Stream Restoration	LR038	227,500	25,000	-	-	-	252,500
Ennis Creek Road Repair	LR903	206,000	-	-	-	-	206,000
Terramet Database	52004	174,000	174,000	87,000	-	-	435,000
P&N ADA Transition Plan	PNDEI2	100,000	100,000	100,000	100,000	100,000	500,000
Gabbert Butte Nature Park Design	LA200	100,000	90,000	-	-	-	190,000
Barton Natural Area Stream & Turtle Restoration	LR036	75,000	65,000	20,000	-	-	160,000
N. Columbia Slough Bridge	BA011	75,000	-	-	-	-	75,000
Quamash Prairie Prescribed Burn	LR507	75,000	-	-	-	-	75,000
Blue Lake Master Plan Update	LA141	50,000	-	-	-	-	50,000
N. Multnomah Channel Marsh Ecotone Enhancement	LR665	34,000	26,000	-	-	-	60,000
Gales Forest Grove Stream Restoration in partnership with CWS	LR146	30,000	12,000	-	-	-	42,000
Levy: East Council Creek	LA121	25,000	75,000	503,000	-	-	603,000
North Tualatin Mountains Nature Park	LA120	20,000	1,417,604	-	-	-	1,437,604
TOTAL PARKS - PARKS AND NATURAL AREAS OPERATING FUND		\$3,056,500	\$2,004,604	\$710,000	\$100,000	\$100,000	\$5,971,104
PARKS AND NATURE BOND FUND							
Fleet : PARKS	70001P	120,000	-	-	-	-	120,000
TOTAL PARKS - PARKS AND NATURE BOND FUND		\$120,000	\$0	\$0	\$0	\$0	\$120,000
PARKS CAPITAL SUB-FUND							
Trails: St Johns Prairie	PTR001	800,000	-	-	-	-	800,000
TOTAL PARKS - PARKS CAPITAL SUB-FUND		\$800,000	\$0	\$0	\$0	\$0	\$800,000
PARKS OPERATIONS R&R SUBFUND							
Chinook: Floats & Gangway	PCK001	595,849	-	-	-	-	595,849
Lone Fir Retaining Wall	CEM106	500,000	1,500,000	-	-	-	2,000,000
Fleet : PARKS	70001P	425,000	-	-	-	-	425,000
Blue Lake Master Plan Update	LA141	100,000	-	-	-	-	100,000
Oxbow: Trail System Assessment	POX004	100,000	-	-	-	-	100,000
TOTAL PARKS - PARKS OPERATIONS R&R SUBFUND		\$1,720,849	\$1,500,000	\$0	\$0	\$0	\$3,220,849
SMITH AND BYBEE WETLANDS FUND							
N. Columbia Slough Bridge	BA011	75,000	-	-	-	-	75,000
TOTAL PARKS - SMITH AND BYBEE WETLANDS FUND		\$75,000	\$0	\$0	\$0	\$0	\$75,000
WILLAMETTE FALLS CAPITAL SUB-FUND							
WF Demo & Construction	WF013	4,500,000	5,000,000	1,000,000	-	-	10,500,000
TOTAL PARKS - WILLAMETTE FALLS CAPITAL SUB-FUND		\$4,500,000	\$5,000,000	\$1,000,000	\$0	\$0	\$10,500,000
TOTAL PARKS (27 Projects)		\$14,373,369	\$11,315,604	\$3,468,000	\$100,000	\$100,000	\$29,356,973

Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Fund Balance - Capital Reserve	800,000	-	-	-	-	800,000
Fund Balance - Renewal & Replacement	1,220,849	-	-	-	-	1,220,849
Fund Balance - Smith & Bybee Fund	75,000	-	-	-	-	75,000
Fund Balance - Willamette Falls Capital Subfund	4,500,000	5,000,000	1,000,000	-	-	10,500,000
Full Faith and Credit Bond - Lone Fir Cemetery Bond	500,000	1,500,000	-	-	-	2,000,000
G. O. Bonds - Natural Areas	4,221,020	2,811,000	1,758,000	-	-	8,790,020
Local option levy	3,056,500	2,004,604	710,000	100,000	100,000	5,971,104
PARKS DEPARTMENT TOTAL:	\$14,373,369	\$11,315,604	\$3,468,000	\$100,000	\$100,000	\$29,356,973

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

OVERVIEW OF PROJECTS

Parks will fund 27 projects in FY 2020-21 through FY 2024-25, some of which are spread between multiple funding sources.

Parks General Fund Renewal and Replacement

The CIP includes a variety of Parks and Natural areas renewal and replacement projects. Among the projects scheduled in FY 2020-21 are work on the Lone Fir Cemetery retaining wall, multiple fleet replacements, and trail improvements at Oxbow Park.

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy is the funding source for these projects and includes a variety of projects dedicated to restoring natural areas and improving facilities at regional parks. Major projects include numerous stream and habitat restorations, as well as construction on the day use and nature park areas of Newell Creek Canyon.

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 2020-21 include the Chehalem Ridge Comprehensive Plan, Columbia Boulevard Bridge Crossing, and work on the Marine Drive Trail.

Regional Parks Capital

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

Willamette Falls Capital Fund

Major construction on the Willamette Falls Riverwalk will continue FY 2020-21.

PROJECTS FUNDING

Over \$4 million in projects in FY 2020-21 are funded by General Obligation bond proceeds for Natural Areas, approved by voters in 2006 and again in 2019. The Parks and Natural Areas Local Option Levy, periodic grants, and 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. Parks projects are commonly funded by multiple sources.

OPERATIONAL IMPACTS

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



Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
AFFORDABLE HOUSING FUND							
Affordable Housing Fund land acquisition	AFFHSG	15,000,000	15,000,000	-	-	-	30,000,000
TOTAL PLAN - AFFORDABLE HOUSING FUND		\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$30,000,000
TOTAL PLAN (1 Projects)		\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$30,000,000

Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
G. O. Bonds - Affordable Housing Fund	15,000,000	15,000,000	-	-	-	30,000,000
PLAN DEPARTMENT TOTAL:	\$15,000,000	\$15,000,000	\$0	\$0	\$0	\$30,000,000

The Planning and Development capital budget includes Affordable Housing Fund projects planned to address the region's affordable housing needs.

OVERVIEW OF PROJECTS

The FY 2020-21 through FY 2024-25 Planning capital budget contains budgeted amounts for land acquisition related to Affordable Housing.

PROJECTS FUNDING

All funding for the Affordable Housing projects comes from general obligation bonds, approved by the region's voters, and issued in May 2019.

OPERATIONAL IMPACTS

The operational impact of these projects aligns with other affordable housing planned programs.



Visitor Venues



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

Visitor Venues

OCC Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
CONVENTION CENTER OPERATING FUND							
Prefunction A and C Restroom Renovations	8R246	2,600,000	-	-	-	-	2,600,000
VIP B Renovation	8R245	1,250,000	-	-	-	-	1,250,000
Staff Support Area Renovation: Phase 1	8R224A	1,000,000	2,125,000	-	-	-	3,125,000
Tower/Crown Glazing	8R222	1,000,000	-	-	-	-	1,000,000
Lobby Lighting Retrofit	8R242	600,000	-	-	-	-	600,000
Waterproofing: Rain Garden	8R223C	550,000	-	-	-	-	550,000
Integrated Door Access Controls	8N025	400,000	-	-	-	-	400,000
Vertical Transportation: Elevator Modernizations	8R207	350,000	350,000	350,000	250,000	125,000	1,425,000
Waterproofing: Loading Dock	OCCTBD89	350,000	-	-	-	-	350,000
CCTV Security Camera System Server upgrades	OCCTBD81	200,000	-	-	-	-	200,000
Glass Tower Structural Reinforcement	OCCTBD66	175,000	-	-	-	-	175,000
ABC Service Corridor Storage	OCCTBD90	130,000	-	-	-	-	130,000
I5 Parking Lot Repair/Sealing	OCCTBD91	130,000	-	-	-	-	130,000
Oregon Ballroom Exterior Doors	OCCTBD92	100,000	650,000	-	-	-	750,000
Facility Security Capital Assessment	OCCTBD84	100,000	-	-	-	-	100,000
Waterproofing: Miscellaneous	8R223E	90,000	450,000	-	-	-	540,000
Meeting Room Risers	OCCTBD95	-	800,000	-	-	-	800,000
Future Renovation Planning	OCCTBD94	-	500,000	-	-	-	500,000
Waterproofing: SW Exterior & Egress Doors	8R223D	-	400,000	-	-	-	400,000
Food & Beverage Programming: Planning & Design	OCCTBD87	-	300,000	-	-	-	300,000
Security Console/Entrance area Renovation	OCCTBD77	-	230,000	1,400,000	-	-	1,630,000
Website upgrade and redesign	OCCTBD93	-	175,000	-	-	-	175,000
OCC - AV Audio System Upgrade	OCCTBD42	-	100,000	750,000	-	-	850,000
Waterproofing: Vertical Brick	OCCTBD88	-	100,000	250,000	-	-	350,000
ABC Meeting Room Renovation	OCCTBD72	-	-	1,200,000	8,000,000	-	9,200,000
OCC - Boiler Replacement	OCCTBD29	-	-	100,000	1,800,000	-	1,900,000
DEF Meeting Rooms/Lobbies/Restrooms Renovation	OCCTBD78	-	-	-	1,200,000	8,000,000	9,200,000
Vertical Transportation: Escalator Modernizations	OCCTBD97	-	-	-	100,000	600,000	700,000
OCC Cooling System phase II	8R188B	-	-	-	40,000	4,000,000	4,040,000
Portland Ballroom/VIP D Renovation	OCCTBD96	-	-	-	-	1,200,000	1,200,000
Exhibit Hall Lighting Retrofit	OCCTBD85	-	-	-	-	90,000	90,000
TOTAL OCC - CONVENTION CENTER OPERATING FUND		\$9,025,000	\$6,180,000	\$4,050,000	\$11,390,000	\$14,015,000	\$44,660,000
TOTAL OCC (31 Projects)		\$9,025,000	\$6,180,000	\$4,050,000	\$11,390,000	\$14,015,000	\$44,660,000

OCC Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Fund Balance - Renewal & Replacement	1,735,703	6,180,000	4,050,000	11,390,000	14,015,000	37,370,703
TLT Pooled Capital	7,289,297	-	-	-	-	7,289,297
OCC DEPARTMENT TOTAL:	\$9,025,000	\$6,180,000	\$4,050,000	\$11,390,000	\$14,015,000	\$44,660,000

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

OVERVIEW OF PROJECTS

The FY 2020-21 through FY 2024-25 OCC capital budget contains 31 projects; most projects are renewal and replacement. The largest projects during FY 2020-21 include renovation of areas such as restrooms and VIP rooms, and staff support areas.

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.

Oregon Convention Center

Portland'5 Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
PORTLAND'5 CENTERS FOR THE ARTS FUND							
Schnitzer Acoustical Enhancements	8R092	4,320,000	2,420,000	-	-	-	6,740,000
P5 ASCH Broadway and Park Marquees	8R220	1,174,000	-	-	-	-	1,174,000
P5 KA Elevator Modernizations	8R175	100,000	-	-	-	-	100,000
P5 ADA Improvements	8R182	50,000	-	-	-	-	50,000
P5 All Facilities - Niagara 4 Controls Upgrade	P5TBD100	-	500,000	-	-	-	500,000
P5 KA - Orchestra North Update	P5TBD102	-	200,000	-	-	-	200,000
P5 Newmark Midbridge Project	P5TBD104	-	150,000	-	-	-	150,000
P5 AHH - Art Bar Bistro Updates	P5TBD101	-	100,000	-	-	-	100,000
P5 KA New PA	P5TBD89	-	-	-	1,500,000	-	1,500,000
ASCH Sound Reinforcement System	8R240	-	-	-	1,400,000	-	1,400,000
TOTAL PCPA - PORTLAND'5 CENTERS FOR THE ARTS FUND		\$5,644,000	\$3,370,000	\$0	\$2,900,000	\$0	\$11,914,000
TOTAL PCPA (10 Projects)		\$5,644,000	\$3,370,000	\$0	\$2,900,000	\$0	\$11,914,000

Portland'5 Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Fund Balance - Renewal & Replacement	1,644,000	3,370,000	-	2,900,000	-	7,914,000
Other Contributions	4,000,000	-	-	-	-	4,000,000
PCPA DEPARTMENT TOTAL:	\$5,644,000	\$3,370,000	\$0	\$2,900,000	\$0	11,914,000

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, containing Dolores Winningstad Theatre, Newmark Theatre and Brunish Hall
- Arlene Schnitzer Concert Hall
- Keller Auditorium

OVERVIEW OF PROJECTS

The FY 2020-21 through FY 2024-25 Portland's capital budget contains 10 projects, including Schnitzer acoustical enhancements at Antoinette Hatfield Hall, elevator modernizations at the Keller Auditorium, and upgrades to the Broadway and Park Marquees.

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 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
EXPO FUND							
Expo - Lower Parking Lot: Lighting	8N072	250,000	-	-	-	-	250,000
Hall C Structural Repairs	8R235	200,000	-	-	-	-	200,000
Expo - Exhibit Hall Lighting	EXTBD63	200,000	-	-	-	-	200,000
Expo - F&B Facility Renewal and Replacement	EXTBD64	150,000	-	150,000	-	-	300,000
Expo - Main Entry Improvements	8N084	150,000	-	-	-	-	150,000
Expo - UP2 North Walkway Cover	EXTBD22	100,000	400,000	-	-	-	500,000
Campus Master Plan	8N083	20,000	100,000	-	-	-	120,000
Expo - Lower Parking Lot: Grading	8N072a	-	150,000	300,000	-	-	450,000
Expo - Facility Wide Overhead Door improvements	EXTBD28	-	125,000	100,000	-	-	225,000
Plaza Security Enhancements	EXTBD65	-	50,000	100,000	-	-	150,000
Reseal Hall D/E Flooring	EXTBD66	-	-	400,000	400,000	-	800,000
Expo - Hall D&E HVAC	EXTBD60	-	-	150,000	150,000	160,000	460,000
A/B/C Electrical Review	EXTBD67	-	-	125,000	-	-	125,000
Expo - Halls D&E Interior Improvements	EXTBD62	-	-	-	250,000	-	250,000
Expo - Hall C Roof Recoat	8R227	-	-	-	150,000	-	150,000
Sustainability - Stormwater	EXTBD68	-	-	-	-	250,000	250,000
Electrical Generator Enhancement	EXTBD69	-	-	-	-	250,000	250,000
TOTAL EXPO - EXPO FUND		\$1,070,000	\$825,000	\$1,325,000	\$950,000	\$660,000	\$4,830,000
TOTAL EXPO (17 Projects)		\$1,070,000	\$825,000	\$1,325,000	\$950,000	\$660,000	\$4,830,000

Expo Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
TLT Pooled Capital	1,070,000	825,000	1,325,000	950,000	660,000	4,830,000
EXPO DEPARTMENT TOTAL:	\$1,070,000	\$825,000	\$1,325,000	\$950,000	\$660,000	4,830,000

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 ten varied meeting rooms.

OVERVIEW OF PROJECTS

The FY 2020-21 through FY 2024-25 Expo capital budget contains 17 projects, including lighting improvements to one section of the parking which will create a wide-open space for concerts, festivals and other events, and structural repairs to Hall C.

PROJECT FUNDING

Funding in this five-year plan comes from transient lodging tax.

Oregon Zoo Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
OREGON ZOO CAPITAL PROJECTS SUB-FUND							
Polar Bear/Primate/Rhino Habitats	ZIP004	2,000,000	-	-	-	-	2,000,000
Rhino Barn Renovation	ZOOTBD21-8	400,000	-	-	-	-	400,000
Animal Area Cameras	ZOO78	275,000	300,000	300,000	-	-	875,000
Elephant transfer area modification	ZOOTBD19-2	150,000	-	-	-	-	150,000
Offsite condor facility improvements	ZOOTBD20-1	140,000	50,000	50,000	200,000	-	440,000
Black bear stream and pool	ZOOTBD19-3	-	200,000	-	-	-	200,000
TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND		\$2,965,000	\$550,000	\$350,000	\$200,000	\$0	\$4,065,000
OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND							
Polar Bear/Primate/Rhino Habitats	ZIP004	3,514,280	-	-	-	-	3,514,280
TOTAL ZOO - OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND		\$3,514,280	\$0	\$0	\$0	\$0	\$3,514,280
OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND							
Roof Replacement and Major Coating	ZOOTBD07	600,000	600,000	-	-	-	1,200,000
Master Planning	ZOO132	575,000	500,000	1,400,000	-	-	2,475,000
Animal Health & Welfare Enhancements	ZOOTBD21-2	400,000	400,000	400,000	400,000	400,000	2,000,000
Food facilities & equipment	ZOOTBD20-3	250,000	240,000	200,000	250,000	-	940,000
HVAC Replacements	ZOOTBD10	225,000	225,000	225,000	225,000	225,000	1,125,000
Exterior Painting & Building Repair	ZOOTBD21-4	225,000	-	-	-	-	225,000
Operational Controls	ZOOTBD21-3	125,000	125,000	-	-	-	250,000
Zoo Access Plan/ADA Assessment	ZOO106	100,000	100,000	100,000	100,000	100,000	500,000
Studies & Assessments	ZOOTBD21-5	75,000	75,000	75,000	75,000	75,000	375,000
Carpet Replacements	ZOOTBD20-4	-	-	400,000	-	-	400,000
Trimet water project	ZOOTBD20-5	-	-	-	150,000	-	150,000
TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND		\$2,575,000	\$2,265,000	\$2,800,000	\$1,200,000	\$800,000	\$9,640,000
TOTAL ZOO (17 Projects)		\$9,054,280	\$2,815,000	\$3,150,000	\$1,400,000	\$800,000	\$17,219,280

Oregon Zoo Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Fund Balance - Capital Subfund	2,825,000	500,000	300,000	-	-	4,065,000
G. O. Bond - Oregon Zoo Infrastructure/Animal Welfare Fund	3,514,280	-	-	-	-	3,514,280
Fund Balance - Oregon Zoo Renewal and Replacement Subfund	2,575,000	2,265,000	2,800,000	1,200,000	800,000	9,640,000
Grant-Oregon Zoo Foundation	140,000	50,000	50,000	200,000	-	440,000
ZOO DEPARTMENT TOTAL:	\$9,054,280	\$2,815,000	\$3,150,000	\$1,400,000	\$800,000	17,219,280

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 2020-21 through FY 2024-25 Oregon Zoo capital budget includes 17 projects. 11 projects are renewal and replacement, with the remaining funded by the Zoo capital projects subfund and by the Oregon Zoo Infrastructure and Animal Welfare bond measure.

Bond-funded projects include the completion in FY 2020-21 of the polar bear, primate, and rhino habitats. In addition the plan provides for features funded under the Oregon Percent for Art legislation and the design of interpretive displays for the bond projects.

Non-bond projects in FY 2020-21 include additional funding for the polar bear, primate forest, and rhino habitats; roof replacements and coating, upgrades to food facilities and equipment, and various enhancements for animal health and welfare.

PROJECT FUNDING

In the FY 2020-21 through FY 2024-25 CIP, \$3.5 million is funded from the Oregon Zoo Infrastructure and Animal Welfare General Obligations bonds issues in prior years. Fund balance reserves from the Oregon Zoo Capital Projects and Renewal and Replacement sub-funds will provide \$5.4 million, with the remaining provided for by grants from the Oregon Zoo Foundation.



Waste Prevention and Environmental Services

Total projects summary by year

	ID	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
SOLID WASTE GENERAL ACCOUNT							
Solid Waste System Land Acquisition	SWTBD08	15,000,000	-	-	-	-	15,000,000
New Facility Design	SWTBD18	5,000,000	10,000,000	5,000,000	-	-	20,000,000
MCS Bay 4 Improvements for Organics	SWTBD15	3,500,000	1,500,000	-	-	-	5,000,000
Metro Paint Processing Room Expansion	SWTBD16	1,500,000	1,500,000	-	-	-	3,000,000
Fleet: Solid Waste	70001S	790,000	-	-	-	-	790,000
Integrated Garbage & Recycling Data System	SWTBD31	400,000	300,000	300,000	400,000	400,000	1,800,000
MSS Office Renovations (2 stories)	SMS006	300,000	-	-	-	-	300,000
MSS Pest Prevention Engineering & Design	SWTBD28	200,000	100,000	-	-	-	300,000
MCS Pest Prevention Engineering & Design	SWTBD29	200,000	100,000	-	-	-	300,000
MCS Covered Storage HHW	SWTBD27	200,000	-	-	-	-	200,000
New Facility 01 Construction	SWTBD19	-	10,000,000	35,000,000	30,000,000	25,000,000	100,000,000
New Facility 02 Construction	SWTBD32	-	10,000,000	35,000,000	30,000,000	25,000,000	100,000,000
TOTAL WPES - SOLID WASTE GENERAL ACCOUNT		\$27,090,000	\$33,500,000	\$75,300,000	\$60,400,000	\$50,400,000	\$246,690,000
SOLID WASTE OPERATING ACCOUNT							
MCS Annual Concrete Repair	77125	200,000	100,000	100,000	100,000	100,000	600,000
MSS Annual Concrete Maintenance	77124	100,000	100,000	100,000	100,000	100,000	500,000
TOTAL WPES - SOLID WASTE OPERATING ACCOUNT		\$300,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,100,000
SOLID WASTE RENEWAL AND REPLACEMENT							
Concrete removal and installation - MCS	SMC008	500,000	-	-	-	-	500,000
Metro Central - Conveyor #3	SWTBD07	450,000	-	-	-	-	450,000
MSS Transfer Station Renovation - Restroom/Shower	SWTBD24	350,000	-	-	-	-	350,000
SW Branding & Signage	SMS004	200,000	-	-	-	-	200,000
MCS Gate Replacement	SWTBD21	200,000	-	-	-	-	200,000
MSS Pond Reconstruction and Clean-Up	SMS007	100,000	-	-	-	-	100,000
Fleet: Solid Waste	70001S	70,000	111,000	-	84,000	27,000	292,000
Metro Central - Conveyor #1	SWTBD05	-	750,000	-	-	-	750,000
MSS Transfer Scale Replacement	SMS008	-	360,000	720,000	360,000	-	1,440,000
Metro South Bays - 1&2 Ventilations System	76836	-	200,000	-	-	-	200,000
TOTAL WPES - SOLID WASTE RENEWAL AND REPLACEMENT		\$1,870,000	\$1,421,000	\$720,000	\$444,000	\$27,000	\$4,482,000
TOTAL WPES (23 Projects)		\$29,260,000	\$35,121,000	\$76,220,000	\$61,044,000	\$50,627,000	\$252,272,000

Major funding sources

	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	Total
Fund Balance - General Renewal & Replacement	27,390,000	33,700,000	75,500,000	60,600,000	50,600,000	247,790,000
Fund Balance - Solid Waste Renewal & Replacement	1,870,000	1,421,000	720,000	444,000	27,000	4,482,000
WPES DEPARTMENT TOTAL:	\$29,260,000	\$35,121,000	\$76,220,000	\$61,044,000	\$50,627,000	\$252,272,000

Waste Prevention and Environmental Services capital projects include land acquisition and design for a new facility as well as improvements at Solid Waste Facilities.

OVERVIEW OF PROJECTS

Waste Prevention and Environmental Services will fund 23 projects in FY 2020-21 through FY 2024-25.

Solid Waste Revenue Fund

Projects for the Solid Waste Operating program fall into two 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 acquire additional land, a new facility design, major improvements for paint processing and upgrades for organics processing at Central Station.

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 include concrete removal and installation and work on a conveyor at Metro Central.

MAJOR FUNDING SOURCES

Primary financing for Solid Waste projects derives from reserves established for that purpose.



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Full Faith and Credit Refunding Bonds, 2013 Series	F-16
Full Faith and Credit Refunding Bonds, 2016 Series	F-17
Full Faith and Credit Bonds, 2018 Series	F-18
Limited Tax Pension Obligation Bonds, 2005 Series	F-19



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.

All of Metro's current bond issuances have been assigned extremely favorable bond ratings from one or both major credit ratings agencies, confirming Metro's strong financial practices. Standard and Poor's has consistently assigned and affirmed Metro's AAA long-term rating on full faith and credit obligations (FFCO) and general obligation (GO) bond issuances. Moody's Investor Services has assigned either Aaa or Aa3 designations to Metro's GO bonds, Limited Tax Pension Obligation bonds, and Dedicated Tax Revenue bonds. The value of these high grade ratings results in favorable interest rates and, in some cases, high yield premiums. Metro anticipates that Standard and Poor's and Moody's will once again reaffirm a strong rating when the agencies review Metro for the anticipated May 2020 Natural Areas Program Bond issuance.

SUMMARY OF OVERALL DEBT

Metro has a relatively low level of outstanding debt. As of July 1, 2020, Metro is expected to have nine debt issues outstanding, totaling \$1,029,520,000. This total includes \$200 million in authorized debt for Natural Areas that is expected to be issued in May 2020.

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 72 percent in 2013. With the economy continuing at a more normal pace, real market value increases are outpacing the changes to assessed value and the result is that the ratio of assessed value to real market value has declined from 72 percent in 2013 to 53 percent in 2020 (see chart on the next page). 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 two 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: \$942,030,000 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 seven general obligation bond issues, four of which have outstanding debt: 1)\$56.4 million is outstanding on the Natural Areas measure approved by voters in 2006 for \$227.4 million. Two issuances of the Natural Areas bonds are outstanding: Natural Areas 2012A series and 2018 series, both maturing in 2026; 2)\$44.9 million remains on the \$125 million 2008 measure for Oregon Zoo infrastructure and projects related to animal welfare. There have been five total issuances, two of which remain outstanding: Oregon Zoo Infrastructure 2012A and 2018 series, both maturing in 2028; 3)\$640.6 million is outstanding for Affordable

Housing approved by voters in 2018 and issued in a single issuance in May 2019; and 4) In 2019 voter's approved \$475 million for Natural Areas. The first issuance of \$200 million is expected to be issued in May 2020.

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 0.27 percent of real market value. The Metro Debt Limitation Comparison table (page F-6) shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit.

Full Faith and Credit Bonds: \$22,055,000 outstanding

In 2013, Metro issued bonds to refund a portion of previously issued obligations for Metro Regional Center (MRC) acquisition and construction. Metro received a net present value savings of 10.1 percent due to the refunding. Assessments are made by Metro departments occupying Metro's headquarters building to pay for the debt service. The outstanding obligation is \$4 million, maturing in 2022.

In 2016, Metro issued bonds to refund outstanding loans that were used to finance the construction of a new building to replace the existing Hall D at Expo. Metro received a net present value savings of 14.7 percent. The loan is paid from Expo revenues. \$4.7 million remains on the outstanding bonds which mature in 2024.

In 2018 Metro issued a Council-authorized full faith and credit bond for \$13.29 million, maturing in 2033. This bond is 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 are 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: \$15,660,000 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: \$49,775,000 outstanding

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened to the public in December 2019. Approximately \$49.8 million remains on the bonds, which were issued in August 2017 and are backed by the site specific transient lodging tax revenue. The bonds mature in 2047.

PLANNED DEBT

Metro is placing a measure on the May 2020 ballot to finance approximately \$250 million in flexible support services designed to reduce the number of people experiencing chronic homelessness in the Portland region. The services will be financed through a combination of a personal income tax on the high income earners and a business profit tax.

Metro is also exploring financing for approximately \$3.1 to \$3.8 billion in regional transportation projects, which are expected to commence in Fiscal Year 2021, with plans to put a measure on the ballot in the November 2020 election. The transportation projects could be financed through a variety of mechanisms including a business income tax, an employer payroll tax, a personal income tax on high earners, vehicle registration fees or some combination of several of the options under consideration.

Outstanding debt issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
GENERAL OBLIGATION BONDS					
General Obligation Bonds					
Natural Areas 2012A Series	75,000,000	5/23/2012	44,020,000	6/1/2026	Property Taxes
Natural Areas 2018 Series	28,105,000	5/15/2018	12,370,000	6/1/2026	Property Taxes
Natural Areas 2020 Series*	200,000,000	5/15/2020	200,000,000	6/1/2040	Property Taxes
Oregon Zoo Infrastructure 2012A Series	65,000,000	5/23/2012	36,740,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2018 Series	10,000,000	5/15/2018	8,240,000	6/1/2028	Property Taxes
Affordable Housing 2019 Series	652,800,000	5/15/2019	640,660,000	6/1/2038	Property Taxes
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING			\$942,030,000		
FULL FAITH AND CREDIT BONDS					
Full Faith and Credit Refunding Bonds					
2013 Series	12,600,000	2/26/2013	4,035,000	8/1/2022	General Revenues
2016 Series	7,385,000	9/7/2016	4,730,000	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
TOTAL FULL FAITH & CREDIT BONDS OUTSTANDING			\$22,055,000		
PENSION OBLIGATION BONDS					
Limited Tax Pension Obligation Bonds					
Series 2005	24,290,000	9/23/2005	\$15,660,000	6/1/2028	Department Assessments
TOTAL PENSION OBLIGATION BONDS OUTSTANDING			\$15,660,000		
DEDICATED TAX REVENUE BONDS					
Dedicated Tax Revenue Bonds					
Oregon Convention Center Hotel Project, Series 2017	52,260,000	8/8/2017	49,775,000	6/15/2047	Transient Lodging Taxes
TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING			\$49,775,000		
GRAND TOTAL – METRO DEBT OUTSTANDING			\$1,029,520,000		

*Authorized by Council with expected issuance May 2020

Comparison of Assessed Value to Real Market Value

	Year ending June 30,	Assessed Value	Change in Assessed Value	% Change in Assessed Value	Real Market Value	Change in Real Market Value	% Change in Real Market Value	Ratio Assessed Value to Real Market Value	M5: Loss due to Compression	% Change in Loss due to Compression
(1)	1997	77,721,485,259	-----	-----	77,721,485,259	-----	-----	100.0%		
	1998	66,711,834,456	(11,009,650,803)	(14.2%)	87,320,546,481	9,599,061,222	12.4%	76.4%		
	1999	71,935,532,500	5,223,698,044	7.8%	94,157,744,893	6,837,198,412	7.8%	76.4%		
	2000	76,258,210,803	4,322,678,303	6.0%	105,147,450,817	10,989,705,924	11.7%	72.5%		
	2001	81,009,866,113	4,751,655,310	6.2%	113,011,064,594	7,863,613,777	7.5%	71.7%		
	2002	86,489,564,017	5,479,697,904	6.8%	123,050,948,638	10,039,884,044	8.9%	70.3%		
	2003	89,837,920,089	3,348,356,072	3.9%	128,542,544,330	5,491,595,692	4.5%	69.9%		
	2004	92,737,859,477	2,899,939,388	3.2%	138,455,070,187	9,912,525,857	7.7%	67.0%		
	2005	96,486,155,140	3,748,295,663	4.0%	146,360,729,671	7,905,659,484	5.7%	65.9%		
	2006	100,603,570,790	4,117,415,650	4.3%	156,692,361,468	10,331,631,797	7.1%	64.2%		
	2007	105,614,559,121	5,010,988,331	5.0%	181,787,247,525	25,094,886,057	16.0%	58.1%	103,618	-----
	2008	111,760,381,863	6,145,822,742	5.8%	207,455,843,980	25,668,596,455	14.1%	53.9%	106,945	3.2%
	2009	116,514,323,505	4,753,941,642	4.3%	218,478,090,509	11,022,246,529	5.3%	53.3%	122,926	14.9%
	2010	120,667,474,935	4,153,151,430	3.6%	208,123,520,973	(10,354,569,536)	(4.7%)	58.0%	135,553	10.3%
	2011	124,354,465,812	3,686,990,877	3.1%	196,930,643,603	(11,192,877,370)	(5.4%)	63.1%	161,385	19.1%
	2012	127,913,281,573	3,558,815,761	2.9%	186,113,692,723	(10,816,950,880)	(5.5%)	68.7%	223,065	38.2%
	2013	130,835,372,208	2,922,090,635	2.3%	182,115,877,804	(3,997,814,919)	(2.1%)	71.8%	295,537	32.5%
(2)	2014	136,104,534,535	5,269,162,327	4.0%	191,403,168,645	9,287,290,841	5.1%	71.1%	3,155,397	967.7%
	2015	142,461,651,630	6,357,117,095	4.7%	211,844,217,262	20,441,048,617	10.7%	67.2%	2,934,009	(7.0%)
	2016	149,640,510,698	7,178,859,068	5.0%	232,729,794,715	20,885,577,453	9.9%	64.3%	2,387,817	(18.6%)
	2017	155,925,555,797	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%)
	2019	169,417,906,145	6,006,716,411	3.7%	326,072,241,004	26,948,139,596	9.0%	52.0%	1,833,647	(3.1%)
	2020	176,833,655,959	7,415,749,814	4.4%	336,012,820,952	9,940,579,948	3.0%	52.6%	1,981,711	8.1%
(3)	2021	183,907,002,197	7,073,346,238	4.0%	346,093,205,581	10,080,384,629	3.0%	53.1%	2,083,934	5.2%

(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 20-21 budget.

Debt ratios as of July 1, 2020

FY 2020-21 Estimated Real Market Value **\$346,093,205,580**
 2020 Estimated Population **1,879,004**

	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt*	\$942,030,000	\$501.35	0.27%
Full Faith and Credit Bonds	22,055,000	11.74	0.01%
Pension Obligation Bonds	15,660,000	8.33	0.00%
Dedicated Tax Revenue Debt	\$49,775,000	\$26.49	0.01%
TOTAL METRO DEBT	\$1,029,520,000	\$547.91	0.30%

Debt ratios as of June 30, 2021

FY 2020-21 Estimated Real Market Value **\$346,093,205,580**
 2020 Estimated Population **1,879,004**

	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt*	\$901,575,000	479.82	0.26%
Full Faith & Credit Bonds	\$19,845,000	10.56	0.01%
Pension Obligation Bonds	\$14,180,000	7.55	0.00%
Dedicated Tax Revenue Debt	\$48,845,000	26.00	0.01%
TOTAL METRO DEBT	\$984,445,000	\$523.92	0.28%

*Includes Natural Areas 2020 Series bonds which are authorized by Council with expected issuance in May 2020

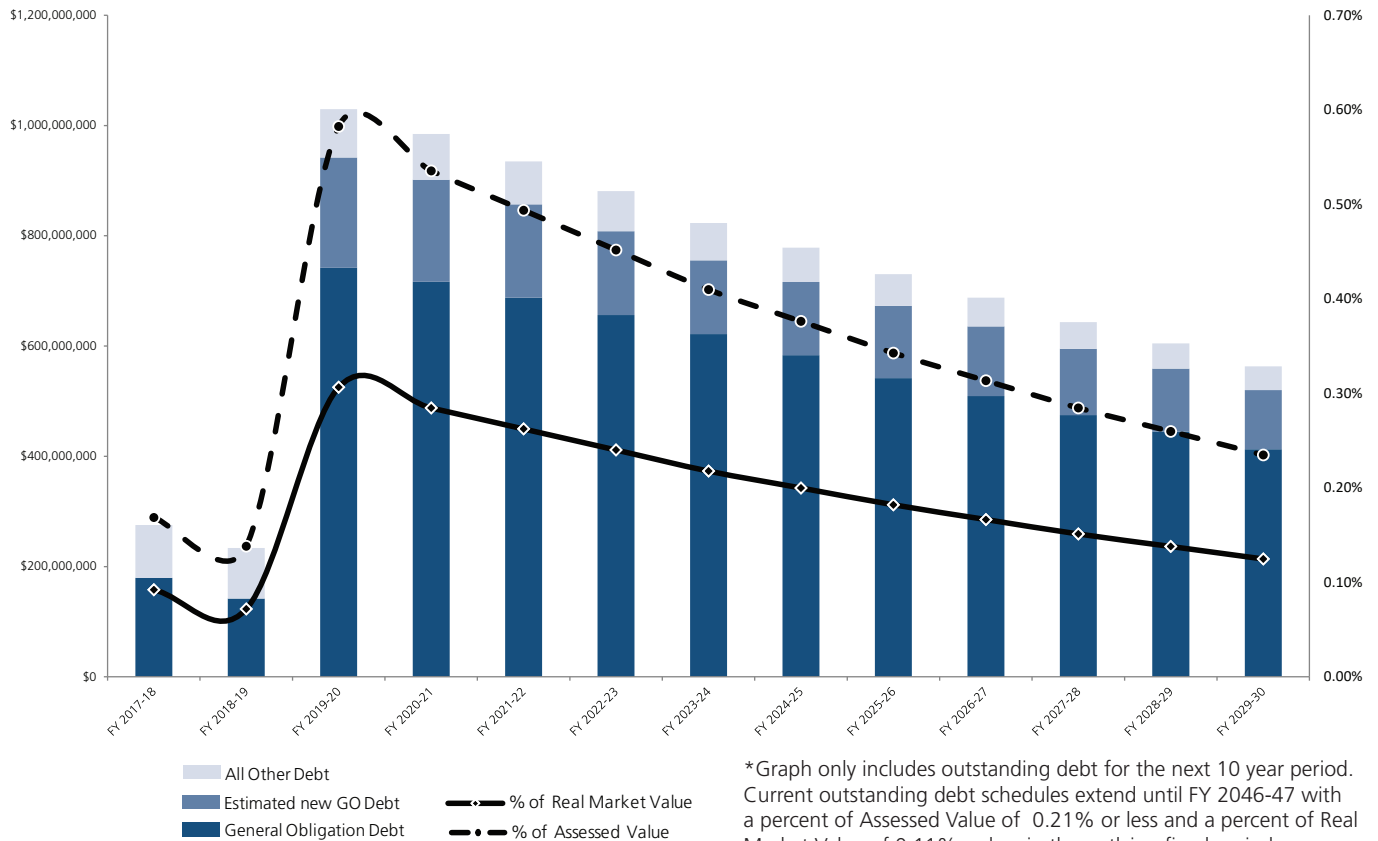
Debt limitation comparison

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

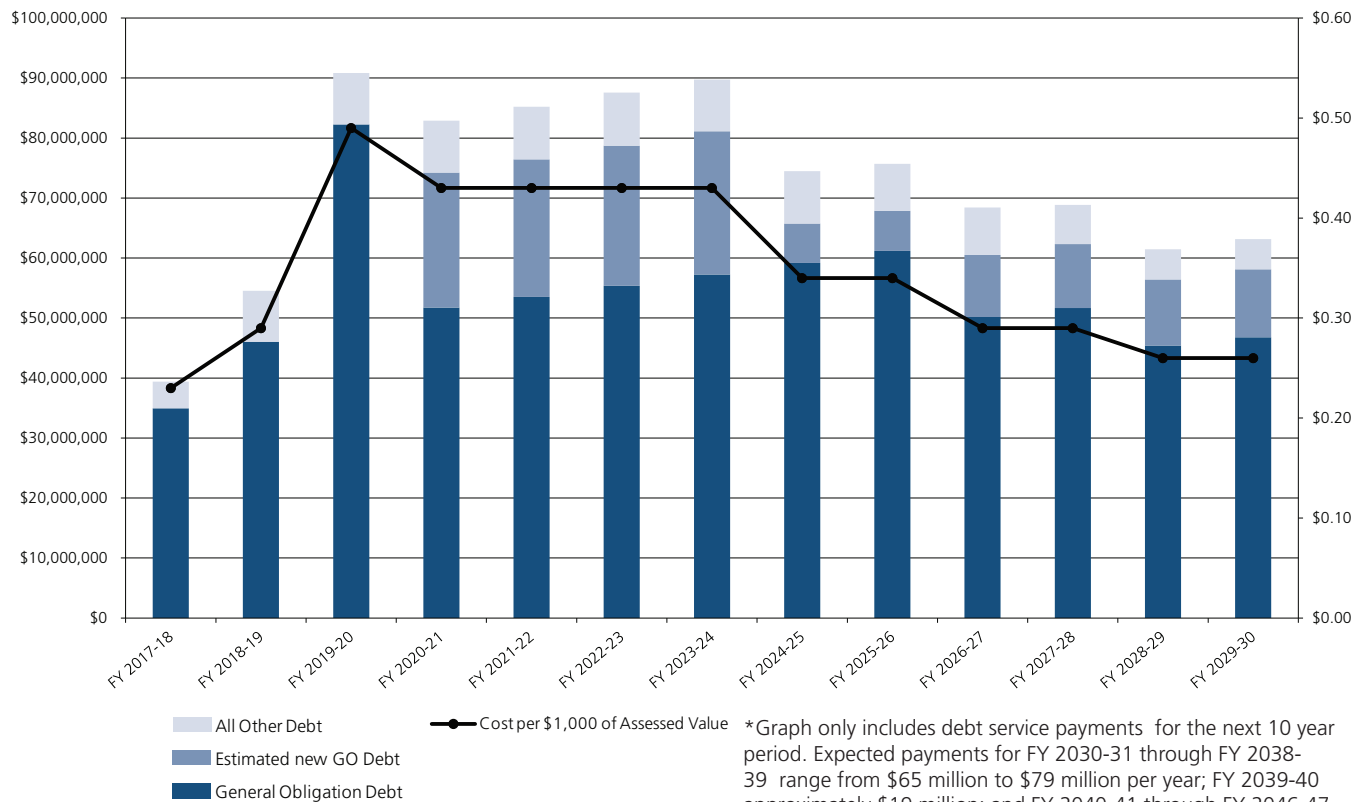
FY 2020-21 Estimated Real Market Value	346,093,205,580
General Obligation Debt Limit Percentage	10%
Statutory General Obligation Bond Limit	\$34,609,320,558
Less General Obligation Debt Outstanding*	\$942,030,000
General Obligation Bond Limit Remaining	\$33,667,290,558
Metro's General Obligation Debt Percentage	0.27%

*Includes Natural Areas 2020 Series bonds which are authorized by Council with expected issuance in May 2020

Outstanding debt by fiscal year*



Debt service payments by fiscal year*



FY 2020-21 Summary of debt service payments

	Principal	Interest	Fiscal Year Debt Service
General Obligation Bonds			
Natural Areas 2012A Series	5,300,000	2,105,450	7,405,450
Natural Areas 2018 Series	1,705,000	618,500	2,323,500
Natural Areas 2020 Series*	14,780,000	7,720,000	22,500,000
Oregon Zoo Infrastructure 2012A Series	3,350,000	1,638,825	4,988,825
Oregon Zoo Infrastructure 2018 Series	745,000	412,000	1,157,000
Affordable Housing 2019 Series	14,575,000	21,283,854	35,858,854
Full Faith and Credit Refunding Bonds			
2013 Series	1,320,000	70,595	1,390,595
2016 Series	890,000	126,475	1,016,475
Full Faith and Credit			
2018 Series	0	586,450	586,450
Limited Tax Pension Obligation Bonds, Series 2005	1,480,000	783,627	2,263,627
Revenue Bonds			
OCC Hotel Project, Series 2017	930,000	2,469,800	3,399,800
TOTAL FY 2020-21 DEBT SERVICE PAYMENTS	\$45,075,000	\$37,815,576	\$82,890,576

*Authorized by Council with expected issuance May 2020

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened in January 2020. 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, 2020	\$49,775,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
Total		\$49,775,000	\$41,950,150	\$91,725,150	\$91,725,150

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

General Obligation Bond, Affordable Housing, Series 2019

In November 2018 the region's voters approved the Affordable Housing Measure, a \$652.8 million general obligation bond measure that directed Metro to fund affordable housing for low-income families, seniors, veterans and people with disabilities. The bond creates affordable housing for an estimated 12,000 people in the greater Portland region. Metro issued the full amount authorized of \$652.8 million in May 2019.

Amount issued	\$652,800,000
Issue date	May 15, 2019
Original issue True Interest Rate (TIC)	3.3118%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2020	\$640,660,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2020			10,641,927	10,641,927	
6/1/2021	3.50%	14,575,000	10,641,927	25,216,927	35,858,854
12/1/2021			10,386,864	10,386,864	
6/1/2022	3.50%	16,160,000	10,386,864	26,546,864	36,933,729
12/1/2022			10,104,064	10,104,064	
6/1/2023	3.50%	17,835,000	10,104,064	27,939,064	38,043,129
12/1/2023			9,791,952	9,791,952	
6/1/2024	3.50%	19,600,000	9,791,952	29,391,952	39,183,904
12/1/2024			9,448,952	9,448,952	
6/1/2025	3.50%	21,465,000	9,448,952	30,913,952	40,362,904
12/1/2025			9,073,314	9,073,314	
6/1/2026	3.25%	23,425,000	9,073,314	32,498,314	41,571,629
12/1/2026			8,692,658	8,692,658	
6/1/2027	3.25%	25,435,000	8,692,658	34,127,658	42,820,316
12/1/2027			8,279,339	8,279,339	
6/1/2028	3.25%	27,545,000	8,279,339	35,824,339	44,103,679
12/1/2028			7,831,733	7,831,733	
6/1/2029	3.00%	29,765,000	7,831,733	37,596,733	45,428,466
12/1/2029			7,385,258	7,385,258	
6/1/2030	3.00%	32,020,000	7,385,258	39,405,258	46,790,516
12/1/2030			6,904,958	6,904,958	
6/1/2031	3.10%	34,380,000	6,904,958	41,284,958	48,189,916
12/1/2031			6,372,068	6,372,068	
6/1/2032	3.13%	36,895,000	6,372,068	43,267,068	49,639,136
12/1/2032			5,795,584	5,795,584	
6/1/2033	3.20%	39,535,000	5,795,584	45,330,584	51,126,168
12/1/2033			5,163,024	5,163,024	
6/1/2034	3.25%	42,335,000	5,163,024	47,498,024	52,661,048
12/1/2034			4,475,080	4,475,080	
6/1/2035	3.30%	45,290,000	4,475,080	49,765,080	54,240,160
12/1/2035			3,727,795	3,727,795	
6/1/2036	3.40%	48,410,000	3,727,795	52,137,795	55,865,590
12/1/2036			2,904,825	2,904,825	
6/1/2037	3.50%	51,735,000	2,904,825	54,639,825	57,544,650
12/1/2037			1,999,463	1,999,463	
6/1/2038	3.50%	55,270,000	1,999,463	57,269,463	59,268,925
12/1/2038			1,032,238	1,032,238	
6/1/2039	3.50%	58,985,000	1,032,238	60,017,238	61,049,475
Total		\$640,660,000	\$260,022,193	\$900,682,193	\$900,682,193

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.

Amount issued	\$75,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.2256%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2020	\$44,020,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
Total		\$44,020,000	\$7,874,200	\$51,894,200	\$51,894,200

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.

Amount to be issued	\$28,105,000
Issue date	May 15, 2018
Original issue True Interest Rate (TIC)	2.2530%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2020	\$12,370,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
Total		\$12,370,000	\$2,295,000	\$14,665,000	\$14,665,000

General Obligation Bonds, Natural Areas, Series 2020

In November 2019 the region's voters approved Measure 26-203, a \$475 million bond measure to fund programs designed to protect natural areas and connect people to nature. The bond will be used for protecting clean water for people, fish and wildlife; improving habitat for native fish and wildlife; protecting and restoring culturally significant native plant communities; and improving access to parks and nature. The first series of bonds for \$200 million has been authorized by council and is expected to be issued in May 2020. The estimated debt service payments will begin in FY20-21.

Amount to be issued	\$200,000,000
Issue date	May 5, 2020
Original issue True Interest Rate (TIC)	TBD%
Ratings as of date of issuance	
Moody's	TBD
Standard & Poor's	TBD
Principal outstanding balance as of July 1, 2020	\$200,000,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2020			4,121,902	4,121,902	
6/1/2021	2.86%	14,780,000	3,598,098	18,378,098	22,500,000
12/1/2021			3,386,744	3,386,744	
6/1/2022	2.86%	16,165,000	3,386,744	19,551,744	22,938,488
12/1/2022			3,155,585	3,155,585	
6/1/2023	2.94%	17,080,000	3,155,585	20,235,585	23,391,170
12/1/2023			2,904,509	2,904,509	
6/1/2024	3.08%	18,050,000	2,904,509	20,954,509	23,859,018
12/1/2024			2,626,539	2,626,539	
6/1/2025	3.13%	1,305,000	2,626,539	3,931,539	6,558,078
12/1/2025			2,606,115	2,606,115	
6/1/2026	3.24%	1,475,000	2,606,115	4,081,115	6,687,230
12/1/2026			2,582,220	2,582,220	
6/1/2027	3.34%	5,195,000	2,582,220	7,777,220	10,359,440
12/1/2027			2,495,464	2,495,464	
6/1/2028	3.48%	5,675,000	2,495,464	8,170,464	10,665,928
12/1/2028			2,396,719	2,396,719	
6/1/2029	3.53%	6,195,000	2,396,719	8,591,719	10,988,438
12/1/2029			2,287,377	2,287,377	
6/1/2030	3.53%	6,745,000	2,287,377	9,032,377	11,319,754
12/1/2030			2,146,700	2,146,700	
6/1/2031	4.00%	7,360,000	2,146,700	9,506,700	11,653,400
12/1/2031			1,999,500	1,999,500	
6/1/2032	4.00%	8,005,000	1,999,500	10,004,500	12,004,000
12/1/2032			1,839,400	1,839,400	
6/1/2033	4.00%	8,685,000	1,839,400	10,524,400	12,363,800
12/1/2033			1,665,700	1,665,700	
6/1/2034	4.00%	9,405,000	1,665,700	11,070,700	12,736,400
12/1/2034			1,477,600	1,477,600	
6/1/2035	4.00%	10,165,000	1,477,600	11,642,600	13,120,200
12/1/2035			1,274,300	1,274,300	
6/1/2036	4.00%	10,960,000	1,274,300	12,234,300	13,508,600
12/1/2036			1,055,100	1,055,100	
6/1/2037	4.00%	11,805,000	1,055,100	12,860,100	13,915,200
12/1/2037			819,000	819,000	
6/1/2038	4.00%	12,695,000	819,000	13,514,000	14,333,000
12/1/2038			565,100	565,100	
6/1/2039	4.00%	13,635,000	565,100	14,200,100	14,765,200
12/1/2039			292,400	292,400	
6/1/2040	4.00%	14,620,000	292,400	14,912,400	15,204,800
Total		\$200,000,000	\$82,872,144	\$282,872,144	\$282,872,144

*Authorized by Council with expected issuance in May 2020. This is an estimated debt service schedule as the final schedule is not yet determined. The debt service payments were incorporated into the FY2020-21 proposed budget.

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.

Amount issued	\$65,000,000
Issue date	May 23, 2012
Original issue True Interest Rate (TIC)	2.3822%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$36,740,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2020			819,413	819,413	
6/1/2021	5.00%	3,350,000.00	819,413	4,169,413	4,988,825
12/1/2021			735,663	735,663	
6/1/2022	5.00%	3,665,000.00	735,663	4,400,663	5,136,325
12/1/2022			644,038	644,038	
6/1/2023	5.00%	4,000,000.00	644,038	4,644,038	5,288,075
12/1/2023			544,038	544,038	
6/1/2024	5.00%	4,360,000.00	544,038	4,904,038	5,448,075
12/1/2024			435,038	435,038	
6/1/2025	5.00%	4,740,000.00	435,038	5,175,038	5,610,075
12/1/2025			316,538	316,538	
6/1/2026	4.00%	5,145,000.00	316,538	5,461,538	5,778,075
12/1/2026			213,638	213,638	
6/1/2027	4.50%	5,525,000.00	213,638	5,738,638	5,952,275
12/1/2027			89,325	89,325	
6/1/2028	3.00%	5,955,000.00	89,325	6,044,325	6,133,650
Total		\$36,740,000	\$7,595,375	\$44,335,375	\$44,335,375

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.

Amount issued	\$10,000,000
Estimated Issue date	May 15, 2018
Original issue True Interest Rate (TIC)	2.2530%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$8,240,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
Total		\$8,240,000	\$2,036,750	\$10,276,750	\$10,276,750

Full Faith and Credit Refunding Bonds, 2013 Series

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

Amount issued	\$12,600,000
Issue date	Feb. 26, 2013
Original Issue True Interest Rate (TIC)	1.668%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal Outstanding Balance as of July 1, 2019	\$4,035,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
8/1/2020	1.85%	1,320,000	41,403	1,361,403	
2/1/2021			29,193	29,193	1,390,595
8/1/2021	2.10%	1,345,000	29,193	1,374,193	
2/1/2022			15,070	15,070	1,389,263
8/1/2022	2.20%	1,370,000	15,070	1,385,070	1,385,070
Total		\$4,035,000	\$129,928	\$4,164,928	\$4,164,928

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 (OEDD) Special Public Works Fund (SPWF) to pay for the construction of a new building to replace the existing Hall D at the Expo Center. The loan was divided into two parts with the first being used to finance the construction of the Hall D replacement. The second part of the loan was for infrastructure improvements associated with the new building. In April 2006, Metro joined with two other Oregon local governments to issue full faith and credit refunding bonds to refund the outstanding obligation remaining on the loan. The refunding realized a net present value savings of \$758,683; 5.05 percent of refunding proceeds. In September 2016, the callable portion of the 2006 bonds were refunded realizing a net present value savings of \$1,196,739; 14.678 percent of refunding bonds.

Amount issued	\$7,385,000
Issue date	Sept. 7, 2016
Original issue True Interest Rate (TIC)	1.0617%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$4,730,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2020	1.50%	890,000	66,575	956,575	
6/1/2021			59,900	59,900	1,016,475
12/1/2021	4.00%	920,000	59,900	979,900	
6/1/2022			41,500	41,500	1,021,400
12/1/2022	1.50%	950,000	41,500	991,500	
6/1/2023			34,375	34,375	1,025,875
12/1/2023	4.00%	965,000	34,375	999,375	
6/1/2024			15,075	15,075	1,014,450
12/1/2024	3.00%	1,005,000	15,075	1,020,075	1,020,075
Total		\$4,730,000	\$368,275	\$5,098,275	\$5,098,275

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.

Amount issued	\$13,290,000
Issue date	May 24, 2018
Original issue True Interest Rate (TIC)	2.8053%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$13,290,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
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
Total		\$13,290,000	\$4,949,600	\$18,239,600	\$18,239,600

Limited Tax Pension Obligation Bonds, 2005 Series

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 23, 2005. Debt service will be repaid through assessments on departments in exchange for a lower pension cost. The underlying Moody's rating is A3. The issue was insured to receive a Aaa rating.

Amount issued	\$24,290,000
Issue date	Sept. 23, 2005
Original Issue True Interest Rate (TIC)	5.0420%
Ratings as of date of issuance	
Moody's	A3
Insured to:	Aaa
Principal Outstanding Balance as of July 1, 2019	\$15,660,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2020			391,813	391,813	
6/1/2021	5.004%	1,480,000	391,813	1,871,813	2,263,626
12/1/2021			354,784	354,784	
6/1/2022	5.004%	1,645,000	354,784	1,999,784	2,354,567
12/1/2022			313,626	313,626	
6/1/2023	5.004%	1,820,000	313,626	2,133,626	2,447,251
12/1/2023			268,089	268,089	
6/1/2024	5.004%	2,010,000	268,089	2,278,089	2,546,179
12/1/2024			217,799	217,799	
6/1/2025	5.004%	2,210,000	217,799	2,427,799	2,645,598
12/1/2025			162,505	162,505	
6/1/2026	5.004%	2,430,000	162,505	2,592,505	2,755,010
12/1/2026			101,706	101,706	
6/1/2027	5.004%	2,660,000	101,706	2,761,706	2,863,413
12/1/2027			35,153	35,153	
6/1/2028	5.004%	1,405,000	35,153	1,440,153	1,475,306
Total		\$15,660,000	\$3,690,950	\$19,350,950	\$19,350,950



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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. The Portland-Vancouver price index was discontinued as of January 2018 and Metro now uses the Consumer Price Index, All Urban Consumers, West Size Class A in determining the limitation on expenditures.
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, West Size Class A now stands at 281.17 on the 1982–84=100 reference base.

For FY 2020-21 the budget authorizes 79 percent of the limit.

15-year History			
Fiscal Year	CPI Prior Year End	% Change	Limit
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
2019–20	273.37	4.50	24,258,000
2020–21	281.17	2.90	24,961,000

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. By Council action, Metro does not charge an excise tax to the Oregon Zoo, the Oregon Convention Center, or the 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 99 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 \$19.2 million in FY 2020-21. 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 2020-21 will be \$12.47 per ton, an increase of \$0.90, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budgeted FY 2019-20	Budgeted FY 2020-21
EXCISE TAX RATE: 7.50%									
Planning	6,665	6,687	6,107	5,486	-	-	-	-	-
Waste Prevention and Environmental Services	306,802	596,496	677,811	673,975	197,611	203,579	199,787	241,484	257,501
Portland Expo Center	429,998	449,897	425,966	443,824	462,535	507,729	-	-	-
Oregon Convention Center	1,585,421	1,393,700	1,794,326	2,126,668	1,873,863	1,968,841	-	-	-
Solid Waste	-	-	-	-	-	15,663,108	18,387,895	17,602,789	18,900,253
Solid Waste - Metro Facilities	5,055,955	5,293,764	5,581,100	5,883,566	6,212,944	-	-	-	-
Solid Waste - Non-Metro Facilities	7,972,419	8,262,246	8,102,628	9,011,250	10,083,079	-	-	-	-
TOTAL EXCISE TAX EARNED	\$15,357,261	\$16,002,790	\$16,587,938	\$18,144,769	\$18,830,032	\$18,343,257	\$18,587,682	\$17,844,273	19,157,754

FY 2020-21 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
General Fund	Risk Management Fund	Indirect	\$19,040	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Asset Management Fund	Resources	\$1,218,776	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks, Sustainability, and Information Services. Also including transfer of merchandise revenue from Glendoveer.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,977,045	Charges for debt service payments on Metro Regional Center. Charges are included in each department's
	Oregon Zoo Operating Fund	Resources	\$13,732,000	Allocation for general operations
	Oregon Zoo Renewal & Replacement Fund	Resources	\$694,317	Renewal and replacement contribution to provide for Zoo assets
	Parks and Nature Operating Fund	Resources	\$4,852,000	Allocation for general operations
	Solid Waste Fund	Resources	\$219,892	Support for the Agency sustainability program
	Affordable Housing	Direct	\$500,000	Personnel services costs in the Affordable Housing Fund
	Solid Waste Fund	Direct	\$113,000	Personnel services costs
Affordable Housing Fund	General Fund	Indirect	\$253,371	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program
	Risk Management Fund	Indirect	\$500	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$240,313	Contribution to the PERS Employee Incentive Fund
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	\$19,235	Charges for administrative support
General Asset Management Fund	General Fund	Direct	\$305,000	One-time transfer for software licenses
MERC Fund	General Fund	Indirect	\$6,639,253	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program
	Risk Management Fund	Indirect	\$437,367	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,016,475	Expo Center operations payment of debt service on outstanding revenue bonds issued to refund the

FY 2020-21 Budget transfers, *continued*

Natural Areas Fund	General Fund	Indirect	\$878,837	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	\$38,212	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Resources	\$247,532	Contribution to the PERS Employer Incentive Fund
	General Fund	Resources	\$260,299	Charges for services and personnel to the Data Resource Center and for data maintenance
Oregon Zoo Asset Management Fund	Solid Waste Fund	Interfund Lc	\$907,000	Principal and Interest on outstanding interfund loan.
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	\$461,929	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	\$448	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
Oregon Zoo Operating Fund	General Fund	Indirect	\$4,105,223	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
	General Fund	Direct	\$1,123,966	Contribution to the PERS Employer Incentive Fund
	Oregon Zoo Renewal & Replacement Fund	Resources	\$400,000	Renewal and replacement contribution to provide for zoo assets
	Building Management Fund	Indirect	(\$13,887)	Credit for overpayment in prior year
	Solid Waste Fund	Interfund Loan	\$250,830	Principal and Interest on outstanding interfund loan.
Parks and Nature Bond Fund	Risk Management Fund	Indirect	\$310,193	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$281,873	Contribution to the PERS Employer Incentive Fund
	Parks and Nature Operating Fund	Direct	\$576,996	Charges for Parks & Nature Communications including personnel services and materials and supplies
Parks & Nature Operating Fund	General Fund	Indirect	\$2,064,676	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	\$341,804	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$104,200	Legal counsel costs for 0.5 FTE
	General Fund	Direct	\$3,495,739	Contribution to PERS Employer Incentive Fund
	General Fund	Direct	\$538,429	Charges for services and personnel to the Data Resource Center and for data maintenance
	(Research Center and Planning & Development)			
	General Fund	Direct	\$50,000	Contribution for Diversity, Equity and Inclusion programs
	(Diversity, Equity & Inclusion)			
	Renewal and Replacement Fund	Resources	\$1,006,210	Contributions to Renewal and Replacement funds including transfer from residential rental receipts

FY 2020-21 Budget transfers, *continued*

Risk Management Fund	General Fund	Direct	\$1,404,239	Contribution to the PERS Employer Incentive Fund
Smith and Bybee Wetlands Fund	General Fund	Direct	\$69,907	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Fund	General Fund	Indirect	\$5,990,839	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	\$99,839	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$8,216,759	Contribution to PERS Employer Incentive Fund
	General Fund	Direct	\$1,314,017	Charges for services and personnel to the Data Resource Center and for data maintenance
	(Research Center and Planning & Development)			
	General Fund (Property and Environmental Services)	Direct	\$17,500	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend
	General Fund (Diversity, Equity & Inclusion)	Direct	\$200,000	Contribution for Diversity, Equity and Inclusion programs
	Oregon Zoo Operating Fund	Direct	\$25,000	Support for joint education programs with Zoo Conservation Education Division
	Parks & Nature Operating Fund	Direct	\$7,684	Natural Technician Support for St. Johns Landfill
Total FY 2020-21 Transfers			\$67,013,877	

GASB 54 fund balance designations

Governmental Accounting Standards Board Statement 54 introduced 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, 2020, fund balance designations are:

Fund	FY 2020-21 Beginning Fund Balance	FY 2020-21 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$49,399,445	\$ -	\$24,358,000	\$12,902,251	\$ -	\$12,139,194
General Obligation Bond Debt Service Fund	2,278,000	-	2,278,000	-	-	-
General Revenue Bond Fund	4,102,413	-	3,401,504	-	-	700,909
General Asset Management Fund	29,319,870	-	21,362,875	402,996	901,000	6,652,999
Natural Areas Fund	12,048,617	-	12,048,617	-	-	-
Parks and Nature Bond Fund	190,000,000	-	190,000,000	-	-	-
Parks and Nature Operating Fund	8,840,338	-	8,840,338	-	-	-
Open Spaces Fund	25,000	-	25,000	-	-	-
Oregon Zoo Infrastructure & Animal Welfare Fund	20,800,000	-	20,800,000	-	-	-
Affordable Housing Fund	652,530,000	-	652,530,000	-	-	-
Cemetery Perpetual Care Fund	734,063	685,086	-	-	48,977	-
Community Enhancement Fund	508,327	-	467,299	-	-	41,028
Smith and Bybee Wetlands Fund	1,896,842	-	1,896,842	-	-	-
TOTAL FUND BALANCE DESIGNATIONS	\$972,482,915	\$685,086	\$938,008,475	\$13,305,247	\$949,977	\$19,534,130

General Fund Reserves Detail

The General Fund beginning and ending reserve balances include a variety of restricted, committed, reserved and unassigned balances. The following is a detailed listing of the balances included in the FY 2020-21 General Fund.

Total Beginning Fund Balance / Reserves		\$49,399,445
Restricted		\$24,358,000
Restricted for Transit Oriented Development Program	13,760,000	
Restricted for IGA Projects	10,598,000	
Committed		\$12,902,251
Committed for Local Gov't Grants (CET)	12,902,251	
Unassigned/Reserved		\$12,139,194
Reserve for Future Debt Service - Metro Regional Center	936,116	
Reserve for Future Debt Service Pension Bonds	563,624	
Reserve for PERS	775,475	
Reserve for Cost Allocation Plan adjustments	1,784,834	
Reserve for carryover	215,000	
Unassigned	7,864,145	
Total Ending Reserves (Contingency / Unappropriated Balance)		\$33,168,560
Contingency - Opportunity Account		\$0
Council Opportunity Account (per Council policy)	350,000	
Reduction: Contribution Regional Investment Strategy	(350,000)	
Contingency - Operating		\$11,288,716
General Contingency	4,655,716	
TOD Contingency	4,000,000	
IGA Projects Contingency	2,000,000	
CET Contingency	418,000	
Contingency Reserved for Pay Equity	215,000	
Restricted		\$6,983,823
Restricted for TOD Program	2,981,246	
Restricted for IGA Projects	4,002,577	
Committed		\$13,017,401
Committed for Local Gov't Grants (CET)	13,017,401	
Unassigned/Reserved		\$1,878,620
Reserve for Future Debt Service - Metro Regional Center	946,222	
Reserve for Future Debt Service Pension Bonds	932,398	



Interfund loans

Metro has an interfund capital loan 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 loan is 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.

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, 2020	FY 2020-21 Principal Repayment	Balance due as of June 30, 2021	FY 2020-21 Budgeted Interest
1,768,000	1,132,000	636,000	25,830

Fringe benefit rate calculation

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

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

The pension obligation bond offset continues because the reserve set up by Metro continues to offset a portion of the costs that would otherwise be paid by departments. In FY 2020-21, the offset is 0.5 percent of the 3.0 percent PERS bond recovery rate (the other 2.5 percent being paid by departments, as the PERS Bond Debt Recovery).

Explanation of individual benefits

FICA (Social Security tax): The total tax rate is 15.30 percent of salary, with half paid by the employer and half paid by the employee. The employer-paid tax is included in the benefit rate calculation. The tax is divided into two components: Medicare at 1.45 percent of salary and Old Age, Survivor and Disability Insurance at 6.20 percent of salary.

TriMet Payroll Tax: Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.7787 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 2020-21 Metro's average composite employer rate is estimated at 16.4 percent. The employee pick-up rate is set at 6 percent. As of July 1, 2014 almost all newly hired employees began paying their own PERS employee contributions. Metro's functions employ a number of temporary, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria.

PERS Bond Recovery Rate: Percent applied against pension eligible salaries to fund the annual debt service payments on the pension obligation bonds. The rate will vary from year to year depending on annual debt service payments and the estimated salaries. Historically, it has ranged from 3.0 percent to 3.2 percent. Beginning in FY 2011-12 the accumulated PERS Reserve began to be used to offset all or a portion of

the costs of the PERS Bond Recovery rate. With the offset, for FY 2020-21, the rate charged to departments will be 1.0 percent. FY 2020-21 is expected to be the final year that the offset is available, and departments will be charged the full rate in future years.

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

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.07 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 \$0.22 per employee per month.

Dependent Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.02 per employee per month.

Health and Welfare Program: Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Metro shares the cost of health and welfare premiums with employees. Metro pays a set percentage of the premium based on an employee's health and welfare elections, with the employer paying the remaining portion. As of July 1, 2016 all employee groups utilize a 92 percent/8 percent cost sharing plan. The FY 2020-21 budget assumes a 10 percent increase in health care premiums effective upon renewal in January.

Variable rate components

	Elected officials	Non-represented employees	AFSCME 3580 represented employees	Other represented employees with pick-up	Other represented employees w/o pick-up	Pension eligible temporary/seasonal employees	Non-pension eligible temporary/seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.78%	0.78%	0.78%	0.78%	0.78%	0.78%	0.78%
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	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	0.00%
TOTAL VARIABLE RATE COMPONENT	31.14%	31.14%	31.14%	31.14%	25.14%	24.83%	8.43%

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	(0.50%)	(0.50%)	(0.50%)	(0.50%)	(0.50%)	(0.50%)	0.00%
TOTAL PERS BOND RECOVERY RATE	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	0.00%

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

Fixed rate components (annual budgeted cost)

	Elected and non-represented benefit eligible employees	AFSCME 3580-1 represented employees	Other represented benefit eligible employees	Temporary/seasonal employees
Worker Comp Tax	\$30	\$30	\$30	\$30
Life Insurance	\$42	\$42	\$42	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$3	\$3	\$3	\$0
Health and Welfare	\$17,232	\$17,232	\$17,232	\$0
TOTAL FIXED RATE COMPONENT	\$17,319	\$17,319	\$17,319	\$30

*Includes Dependent Accidental Death Insurance

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2020-21:

Limited duration positions

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated on or before 6/30/2020</i>					
Director of Strategic Initiatives - Visitor Venues	1395	Oregon Zoo	6/30/2020	0.50	OZF funds
<i>Position Converted to Regular Status</i>					
Program Analyst IV	1349	Council	N/A	1.00	Governmental Affairs and Policy Development
<i>New Limited Duration Positions</i>					
Administrative Specialist II	1456	Property and Environmental Services	2/28/2021	1.00	COBID Procurement
<i>Continued without Change</i>					
Animal Keeper	1399	Oregon Zoo	6/30/2021	1.00	Grant funds
Apprentice Operating Engineer	1409	MERC, P'5	6/30/2021	1.00	Portland 5 Centers for the Arts
Associate Transportation Planner	1410	Planning & Development	6/30/2021	1.00	T2020
Education Specialist III	1250	Oregon Zoo	6/30/2021	1.00	Grant/OZF funds
Associate Transportation Planner	1398	Planning & Development	12/30/2021	1.00	FTA Grant funds
Legal Counsel II	1210	Metro Attorney	6/30/2023	1.00	Local Option Levy

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
<i>Position Eliminated on or before 6/30/2020</i>				
Construction Project Manager I	1394	Property and Environmental Services	12/1/2022	FFC 2018 Bond 1.00 (MRC Building)
<i>Duration Extended</i>				
Assistant Management Analyst	1137	Oregon Zoo Bond	12/30/2020	0.50 Oregon Zoo Bond
Manager II	1127	Oregon Zoo Bond	5/30/2021	1.00 Oregon Zoo Bond
Construction Project Manager I	1215	Oregon Zoo Bond	5/30/2021	1.00 Oregon Zoo Bond
<i>Continued without Change</i>				
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
Construction Project Manager II	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
Senior Regional Planner	1027	Parks and Nature	program duration	1.00 Natural Areas bond program
Senior Real Estate Analyst	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
Senior Natural Resource Scientist	1033	Parks and Nature	program duration	1.00 Natural Areas bond program
Associate Management Analyst	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	1.00 Natural Areas bond program



Four-year FTE history

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
TOTAL AGENCY	889.56	934.96	993.56	1039.16
General Fund	307.00	316.76	326.80	285.60
Capital Asset Management	0.00	0.00	0.00	23.00
Administrative Specialist II				1.00
Assistant Management Analyst				1.50
Associate Management Analyst				1.00
Associate Solid Waste Planner				0.50
Building Custodian - MRC				3.00
Director				1.00
Facilities Maintenance Technician				1.00
Facilities Maintenance Specialist				1.00
Lead Building Custodian - MRC				1.00
Manager I				0.50
Printing/Mail Services Clerk				1.00
Program Assistant III				1.00
Program Director				2.00
Program Supervisor I				1.00
Program Supervisor II				2.00
Safety and Security Officer				3.00
Senior Management Analyst				1.00
Senior Regional Planner				0.50
Communications	13.00	12.00	14.00	14.00
Administrative Specialist IV	1.00	1.00	1.00	
Assistant Visual Communication Designer		0.50	0.50	0.50
Associate Public Affairs Specialist	1.00	1.00	1.00	3.00
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	1.00
Principal Public Affairs Specialist		1.00	1.00	1.00
Program Assistant II	0.50			
Senior Management Analyst	1.00	1.00	1.00	
Senior Program Analyst			1.00	1.00
Senior Public Affairs Specialist	3.00	2.00	2.00	4.00
Senior Visual Communication Designer	0.50	0.50	0.50	0.50
Video and Photography Tech	1.00		1.00	
Council	31.00	37.14	46.20	39.00
Administrative Assistant III	1.00	1.00		1.00
Administrative Assistant IV		1.00	1.00	1.00
Assistant Management Analyst			2.00	
Associate Management Analyst			1.00	
Chief of Staff			1.00	1.00
Chief Operating Officer	1.00	1.00	1.00	1.00
Construction Project Manager II			0.50	
Council President	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
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		0.70	
Policy Advisor	4.00	7.00	5.00	10.00
Policy Advisor III			2.00	3.00
Policy Advisor IV				3.00
Policy Analyst	9.00	8.00	8.00	
Program Analyst			1.00	4.00
Program Analyst III	1.00	2.00		
Program Analyst IV	3.00	3.00	2.00	
Program Analyst V	2.00	2.00	2.00	
Program Assistant III			1.00	
Program Director	1.00	3.00	3.00	2.00
Program Specialist			3.00	1.00
Program Supervisor II			1.00	
Senior Management Analyst		1.00	1.00	
Senior Program Analyst			2.00	4.00
Video and Photography Tech		0.14		
Finance and Regulatory Services	39.00	37.50	38.50	43.50
Accountant I	2.00	2.00	2.00	2.00
Accountant II	5.70	5.70	5.70	5.70
Accountant III	1.00	1.00	1.00	1.00
Accounting Technician II	4.00	4.00	4.00	4.00
Administrative Assistant IV				1.00
Administrative Specialist II				1.00
Assistant Management Analyst			1.00	
Associate Management Analyst	5.00	6.00	6.00	7.00
Budget Coordinator	1.00			
Director	1.00	1.00	1.00	1.00
Manager I	4.00	4.00	5.00	3.00
Manager II				1.00
Payroll Specialist	1.80	2.80	2.80	4.80
Payroll Technician	1.00			
Program Analyst				3.00
Program Analyst I	1.00	1.00		
Program Analyst II	1.00		1.00	
Program Analyst III	1.00	1.00		
Program Analyst IV	1.00	1.00	2.00	
Program Analyst V	1.00	1.00	1.00	
Program Director	2.00	1.00	1.00	2.00
Program Supervisor II	1.00	2.00	1.00	1.00
Senior Management Analyst	4.50	4.00	4.00	5.00
Senior Program Analyst				1.00

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Human Resources	21.80	22.30	23.00	25.00
Administrative Assistant III	2.00	2.00		
Director	1.00	1.00	1.00	1.00
Manager II	3.00	3.00	3.00	2.00
Program Analyst				6.00
Program Analyst I	3.80	3.80		
Program Analyst II		0.50	5.00	
Program Analyst III	3.00	3.00	4.00	
Program Analyst IV	6.00	4.00	4.00	
Program Analyst V	3.00	5.00	5.00	
Program Director				1.00
Program Specialist				4.00
Program Technician			1.00	6.00
Senior Program Analyst				5.00
Information Services	30.50	31.00	33.00	33.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	3.00	2.00	2.00	2.00
Manager II		1.00	2.00	2.00
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	2.50	3.00	3.00	3.00
Systems Administrator II	1.00	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 II	3.00	2.00	3.00	2.00
Systems Analyst III	7.00	7.00	7.00	7.00
Systems Analyst IV	3.00	3.00	3.00	4.00
Technical Specialist II	4.00	5.00	5.00	4.00
Technical Specialist III				1.00
Office of Metro Attorney	16.00	16.00	16.00	16.00
Deputy Metro Attorney	1.00	1.00	1.00	1.00
Legal Assistant I	2.00	2.00	2.00	2.00
Legal Assistant II	2.00	2.00	2.00	2.00
Legal Counsel I	1.00			
Legal Counsel II	7.00	8.00	8.00	8.00
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	2.00	1.00	1.00	1.00
Program Analyst V		1.00	1.00	
Senior Program Analyst				1.00
Office of the Auditor	6.00	6.00	6.00	6.00
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative 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

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Parks and Nature	46.43	49.04	46.75	0.00
Administrative Specialist II	1.00	1.00	1.00	
Administrative Specialist IV	0.50	0.50	0.50	
Arborist	1.00	1.00	1.00	
Associate Management Analyst	2.85	0.70	0.70	
Associate Natural Resource Scientist	0.80	0.80	0.80	
Associate Public Affairs Specialist	2.10	1.80	2.00	
Director	0.65	0.65	0.65	
Education Specialist II	1.00	1.00	1.00	
Event Coordinator		1.00	1.00	
Maintenance Technician	1.00	1.00	1.00	
Manager I	2.75	2.35	2.40	
Manager II	2.70	2.80	2.70	
Natural Resource Specialist	1.00	1.00	1.00	
Natural Resource Specialist Lead	2.00	2.00	2.00	
Natural Resource Technician	1.00	1.00	1.00	
Park Ranger	6.00	6.00	6.00	
Park Ranger Lead	3.00	3.00	3.00	
Principal Regional Planner	2.00	2.60	2.20	
Program Analyst III		0.40	0.40	
Program Assistant II		0.50		
Program Assistant III	2.50	2.50	2.00	
Program Director	1.33	1.33	0.80	
Program Supervisor II	0.65	0.55	1.00	
Property Management Specialist	0.80	0.80	0.80	
Property Management Technician	0.80	0.80	0.80	
Senior Management Analyst	1.00	3.00	3.00	
Senior Natural Resource Scientist	4.00	4.00	4.00	
Senior Public Affairs Specialist	3.00	3.70	3.00	
Video and Photography Tech		0.26		
Volunteer Coordinator II	1.00	1.00	1.00	
Planning and Development	56.80	58.06	56.65	53.85
Administrative Specialist II	3.50	3.50		
Administrative Specialist IV	1.00	1.00	1.00	0.95
Associate Management Analyst	1.00	1.00	1.10	1.05
Associate Transportation Planner	3.00	4.00	5.00	4.00
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	0.90
Manager I	4.00	4.00	4.90	3.40
Manager II	2.00	2.00	1.70	1.70
Principal Regional Planner	7.00	7.00	6.60	6.60
Principal Researcher & Modeler				0.15
Principal Transportation Planner	6.00	6.00	6.00	6.00
Program Assistant II	1.80	1.80	3.50	3.50

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Program Assistant III	1.00	1.00	2.80	2.45
Program Supervisor I	1.00	1.00	1.00	1.00
Program Supervisor II	1.00	1.00		
Senior GIS Specialist				0.10
Senior Management Analyst	4.00	4.00	4.00	2.95
Senior Public Affairs Specialist	5.00	5.00	5.00	5.05
Senior Regional Planner	4.50	4.50	3.05	3.05
Senior Transportation Planner	8.00	8.00	8.00	8.00
Transportation Engineer	1.00	1.00	1.00	
Transportation Engineer I				1.00
Transportation Engineer II				1.00
Video and Photography Tech		0.26		
Property and Environmental Services	17.47	15.72	14.70	0.00
Administrative Specialist II	1.40	1.40	1.30	
Assistant Management Analyst	0.25	0.25		
Associate Management Analyst	1.30	1.30	0.30	
Building Custodian - MRC	3.00	3.00	3.00	
Construction Coordinator	1.00			
Director	0.10	0.10	0.10	
Facilities Maintenance Technician	1.00	1.00	1.00	
Facilities Maintenance Worker	1.00	1.00	1.00	
Lead Building Custodian - MRC	0.75	0.75	1.00	
Manager I	1.30	0.05	0.15	
Manager II	0.40	1.00		
Principal Regional Planner	1.00	0.50		
Printing/Mail Services Clerk	1.00	1.00	1.00	
Program Assistant II	0.75	0.75	0.75	
Program Assistant III	0.12	0.12		
Program Director		0.40	1.00	
Program Supervisor II	0.10	0.10	0.10	
Safety and Security Officer	2.00	2.00	3.00	
Service Supervisor II	1.00	1.00	1.00	
Research Center	28.00	31.00	31.00	32.25
Assistant GIS Specialist	1.00	1.00	1.00	2.00
Associate GIS Specialist	1.00	2.00	1.00	1.00
Associate Management Analyst				0.15
Associate Researcher & Modeler	1.00	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	1.00	
Manager I	1.00	2.00	2.00	1.35
Manager II	2.00	2.00	2.00	3.00
Principal GIS Specialist	2.00	2.00	2.00	2.00
Principal Researcher & Modeler	4.00	3.00	5.00	4.85

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Program Analyst IV	1.00	1.00		
Program Analyst V			1.00	
Senior GIS Specialist	5.00	5.00	6.00	4.90
Senior Management Analyst				1.00
Senior Program Analyst				1.00
Senior Researcher & Modeler	6.00	6.00	4.00	4.00
Systems Analyst III		2.00	2.00	2.00
Systems Analyst IV	1.00	1.00	1.00	2.00
Non-Departmental	1.00	1.00	1.00	0.00
Program Analyst IV	1.00	1.00	1.00	
Affordable Housing Fund	0.00	4.00	6.15	7.70
Planning and Development	0.00	4.00	6.15	7.70
Administrative Specialist IV				0.05
Associate Management Analyst		1.00	0.90	0.80
Director				0.10
Manager I			0.10	1.25
Manager II			0.30	0.30
Principal Regional Planner		1.00	1.40	1.40
Program Assistant III				0.35
Senior Management Analyst				0.05
Senior Public Affairs Specialist		2.00	2.00	1.95
Senior Regional Planner			1.45	1.45
General Asset Management Fund	4.00	2.20	4.80	5.20
Parks and Nature	4.00	1.20	3.80	4.20
Administrative Specialist III	1.00	0.50		
Associate Public Affairs Specialist	1.00			
Manager II				0.20
Principal Regional Planner	1.00	0.40	0.80	1.00
Program Assistant II			1.00	1.00
Senior Public Affairs Specialist	0.00	0.30	1.00	1.00
Senior Regional Planner	1.00		1.00	1.00
Property and Environmental Services	0.00	1.00	1.00	1.00
Assistant Management Analyst				0.50
Construction Project Manager I		1.00	1.00	
Construction Project Manager II				0.50
MERC Fund	195.65	200.97	201.70	207.70
MERC Administration	7.80	4.42	4.35	5.35
Administrative Assistant IV	0.85	0.85	0.85	0.85
Assistant Management Analyst	0.75			
Communications and Policy Development Manager		0.75		
Construction Coordinator	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

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Manager II	0.30			
Policy Advisor	1.00		0.75	
Policy Advisor III				1.00
Policy Advisor IV				0.75
Program 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		
Expo Center	15.80	17.42	17.30	17.30
Administrative Assistant	2.00	1.00	1.00	1.00
Administrative Technician	0.05	0.05	0.55	0.55
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Assistant Management Analyst		0.07		
Assistant Operations Manager			1.00	1.00
Construction Project Manager II			0.50	0.50
Director - Expo Center	1.00	1.00		
Electrician	0.50	0.50		
Event Manager			1.00	1.00
Event Manager I		1.00		
Executive Director			1.00	1.00
Operating Engineer II	1.00	1.00	1.00	1.00
Operations Manager - Expo Center	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	1.00	1.00
Sales Manager II	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Account Executive	2.00	2.00	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00	3.00	4.00
Utility Maintenance Lead	1.00	1.00		
Utility Maintenance Specialist	3.00	3.00	3.00	2.00
Oregon Convention Center	115.65	118.42	117.70	122.30
Assistant Guest Services Manager			1.00	1.00
Administrative Assistant	4.00	1.00	1.00	1.60
Administrative Lead				1.00
Administrative Operations Supervisor	1.00			
Administrative Technician	3.15	6.15	6.15	6.00
Admissions Staffing Manager	0.25	0.25	0.25	
Assistant Director of Marketing			1.00	1.00
Assistant Executive Director	1.00	1.00	1.00	1.00
Assistant Event Services Mgr				1.00

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Assistant Management Analyst		0.45		
Assistant Operations Manager	1.00			
Audio Visual Manager	1.00	1.00	1.00	1.00
Audio Visual Production Supervisor	1.00	1.00	1.00	1.00
Audio Visual Services Supervisor	1.00	1.00	1.00	1.00
Audio Visual Technician Lead	3.00	3.00	3.00	4.00
Construction Project Manager II			2.00	2.00
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 Public Safety			1.00	1.00
Director of Sales	1.00	1.00	1.00	1.00
Director of Setup				1.00
Electrician	5.00	5.00	5.00	5.00
Equity Manager				1.00
Event Manager	2.00	2.00	1.00	
Event Manager I	1.00			
Event Manager II	2.00	3.00	4.00	5.00
Event Manager III	2.00	2.00	2.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director	1.00	1.00	1.00	1.00
Facility Security Agent	9.00	9.00	9.00	9.00
Guest Services Scheduling Coordinator				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
Lead Security Agent			1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Marketing & Communications Coordinator				1.00
Marketing & Promotions Coordinator II	2.00	1.00		
Marketing & Web Svcs Manager	1.00	1.00	1.00	1.00
Operating Engineer II	5.00	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	1.00	
Sales Coordinator		1.00		
Sales Manager I			1.00	1.00
Sales Manager II	4.00	4.00	4.00	4.00
Secretary	1.00			
Security Manager	0.90	0.95	0.95	0.95
Senior Setup Supervisor	1.00	1.00	1.00	1.00

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Services Sales Coordinator I	1.00	1.00	1.00	1.00
Services Sales Coordinator II	4.00	4.00	3.00	3.00
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
Sustainability Specialist				1.00
Technology Sales Coordinator			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 Worker		34.00	33.00	32.00
Utility Worker II	34.00			
Volunteer Services Coordinator	0.60	0.60	0.60	
Portland'5 Centers for the Arts	56.40	60.71	62.35	62.75
Admin Operations Supervisor	1.00	1.00		
Administrative Assistant	2.00	2.00	2.00	2.00
Administrative Lead			1.00	1.00
Administrative Technician	2.80	4.80	3.80	3.95
Admissions Staffing Manager	0.55	0.55	0.55	0.80
Apprentice Operating Engineer			1.00	1.00
Assistant Director of Marketing		1.00		
Assistant Director of Marketing	1.00			
Assistant Director of Production				1.00
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Management Analyst		0.23		
Assistant Operations Manager	1.00		1.00	
Assistant Operations Manager-P'5		1.00		
Assistant Production Supervisor	1.00	1.00	1.00	
Assistant Sales & Booking Manager	1.00	1.00	1.00	1.00
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00
Booking, Sales & Marketing Director - P'5	1.00			
Construction Project Manager II			1.00	1.00
Dept Head Stagehand	15.00	15.00	15.00	15.00
Director of Educ & Comm Engagemnt			1.00	
Director of Marketing			1.00	1.00
Director of Operations		1.00	1.00	1.00
Director of Operations - P'5	1.00			
Director of Ticket Services			1.00	1.00
Educ & Comm Engagemnt Coord	1.00	1.00		
Education & Community Eng Mgr				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

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Executive Director - P'5		1.00		
Facility Maintenance Supervisor	1.00			
Facility Manager- P5		1.00	1.00	1.00
Executive Director	1.00		1.00	1.00
Facility Security Agent	2.00	3.00	3.00	2.00
Lead Electrician	1.00	1.00	1.00	
Lead Operating Engineer				1.00
Lead Security Agent				1.00
Marketing & Promotions Coordinator II	3.00	3.00	3.00	3.00
Operating Engineer II	3.00	3.00	3.00	3.00
Operations Mgr - Hskpg and Setup				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		
Sales Manager II			1.00	1.00
Security Manager	0.05			
Senior Setup Supervisor	1.00	1.00	1.00	
Setup & Operations Supervisor	2.00	2.00	2.00	1.00
Stage Supervisor	1.00	1.00	1.00	3.00
Supervisor of Security Svcs			1.00	1.00
Technical Director			1.00	
Ticket Services Coordinator	2.00	2.00	2.00	2.00
Ticket Services Director - P5	1.00			
Ticket Services Manager		1.00		
Utility Lead	3.00	3.00	3.00	4.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00
Natural Areas Fund	16.34	17.59	15.75	7.20
Parks and Nature	16.34	17.59	15.75	7.20
Administrative Specialist II				0.25
Administrative Specialist IV	0.50	0.50	0.50	
Assistant Management Analyst	0.20	0.20	0.20	
Associate Management Analyst			1.00	
Director	0.35	0.35	0.35	0.20
Manager I		0.25	0.35	0.25
Manager II		0.50		
Natural Resource Specialist	1.00	1.00	1.00	1.00
Natural Resource Technician	1.00	1.00		
Principal Regional Planner		1.00	1.00	1.00
Program Assistant III	1.00	1.00		
Program Director	1.34	1.34	1.35	
Program Manager				0.50

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Program Supervisor II	0.95	0.95	1.00	0.25
Real Estate Negotiator	2.00	2.00	2.00	
Senior GIS Specialist	1.00	1.00	1.00	
Senior Management Analyst	2.00	2.00	1.50	0.25
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	0.50			
Senior Regional Planner	3.50	3.50	3.50	2.50
Oregon Zoo Infrastructure/Animal Welfare Fund	6.00	6.00	4.65	4.70
Oregon Zoo	6.00	6.00	4.65	4.70
Assistant Management Analyst	2.00	1.00	0.25	0.50
Construction Coordinator	2.00	3.00		
Construction Project Manager I			3.00	3.00
Manager II	1.00	1.00	1.00	0.80
Program Director	1.00	1.00	0.40	0.40
Oregon Zoo Operating Fund	201.60	203.25	204.35	194.65
Oregon Zoo	201.60	203.25	204.35	194.65
Administrative Assistant IV	1.15	1.15	1.15	1.15
Administrative Specialist III	4.50	4.50	4.50	4.50
Administrative Specialist IV	2.00	2.00	2.00	1.00
Admissions Lead	2.60	2.60	2.60	2.60
Animal Keeper	35.50	36.50	36.50	37.00
Associate Management Analyst	1.00	1.00	1.00	
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	1.00	1.00	2.00	1.00
Associate Visual Communication Designer	2.50	2.50	2.50	1.50
Cash Office Clerk	0.75	0.75	0.75	0.75
Communications and Policy Development Manager		0.25		
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	1.00
Director	1.00	1.00	1.00	1.00
Dive Safety Officer			0.50	0.50
Education Specialist I	9.10	9.25	9.00	10.50
Education Specialist II	0.75	0.50	0.50	0.50
Education Specialist III	5.00	5.00	5.00	5.00
Electrician 1				1.00
Electrician 2	1.00	1.00	1.00	1.00
Endocrinology Research Technician	1.00	1.00	1.00	1.00
Event Coordinator	2.00	2.00	2.00	2.00
Food Service Worker 1	0.80	0.80	0.80	
Food Service Worker 2	5.60	5.60		
Food Service Worker 3	6.20	6.20	2.60	
Food Service/Retail Specialist	4.80	4.80	4.80	

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
General Manager, Visitor Venues	0.25	0.25	0.25	0.25
Guest Services Worker			5.60	
Horticulturist	8.00	8.00	7.00	7.00
Lead Cash Office Clerk	0.85	0.85	0.85	0.85
Lead Guest Services Worker			3.60	3.00
Maintenance Lead	1.00	1.00	2.00	2.00
Maintenance Technician	2.00	3.00	2.00	2.00
Maintenance Worker 1	1.00	1.00	1.00	
Maintenance Worker 2	11.00	10.00	10.00	11.70
Maintenance Worker 3	2.00	2.00	2.00	2.00
Manager I	2.00	1.00	1.00	2.00
Manager II	6.00	7.00	7.00	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	2.75	2.75	2.75
Operations/Warehouse Worker	2.00	2.00	2.00	2.00
Policy Advisor			0.25	
Policy Advisor IV				0.25
Program Analyst				2.00
Program Analyst IV	2.00	2.00	1.00	
Program Analyst V			1.00	
Program Assistant I	1.75	1.00		
Program Assistant II	2.50	2.00	2.50	2.50
Program Director	1.00	1.00	1.60	1.60
Program Supervisor I	3.00	3.00	3.00	4.00
Program Supervisor II	6.00	7.00	7.00	7.00
Project Coordinator	1.00	1.00	2.00	2.00
Safety and Security Officer	5.00	5.00	5.00	6.00
Senior Animal Keeper	8.50	8.50	8.00	7.00
Senior Horticulturist	1.00	1.00	1.00	1.00
Senior Management Analyst				1.00
Senior Program Analyst				1.00
Senior Public Affairs Specialist	3.00	3.00	2.00	4.00
Senior Visual Communication Designer	1.00	1.00	1.00	1.00
Service Supervisor I	2.00	2.00	2.00	1.00
Service Supervisor II	4.00	4.00	4.00	5.00
Service Supervisor III	8.00	8.00	8.00	7.00
Service Supervisor IV	1.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Veterinarian				3.00
Veterinarian I	2.00	3.00	3.00	
Veterinarian II	1.00			
Veterinary Technician	3.00	3.00	3.00	3.00
Video and Photography Tech	0.50	0.50	0.50	0.50

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Volunteer Coordinator I			1.25	1.25
Volunteer Coordinator II	2.00	2.00	2.00	2.00
Zoo Registrar	1.00	1.00	1.00	1.00
Parks and Nature Bond Fund	0.00	0.00	6.00	29.00
Parks and Nature	0.00	0.00	6.00	29.00
Administrative Specialist III			1.00	1.00
Assistant GIS Specialist			1.00	1.00
Assistant Management Analyst				1.50
Assistant Natural Resource Scientist				2.00
Construction Project Manager II				1.00
Manager I				1.15
Natural Resource Specialist				2.00
Natural Resource Technician				2.00
Principal Regional Planner			1.00	1.50
Program Assistant III				0.25
Program Coordinator II				1.00
Program Director				0.85
Program Manager			1.00	2.50
Real Estate Negotiator			1.00	5.00
Senior GIS Specialist				1.00
Senior Management Analyst				1.25
Senior Public Affairs Specialist			1.00	1.00
Senior Real Estate Analyst				1.00
Senior Regional Planner				2.00
Parks and Nature Operating Fund	37.18	44.23	48.60	98.80
Parks and Nature	37.18	44.23	48.60	98.80
Administrative Specialist I		0.50	1.00	
Administrative Specialist II	1.30	1.50	3.00	3.25
Administrative Specialist III		0.50		1.00
Arborist				1.00
Assistant Management Analyst	1.50	1.50	0.50	0.50
Associate Management Analyst	1.15	1.00	1.00	1.50
Associate Natural Resource Scientist	2.20	2.20	2.20	2.00
Associate Public Affairs Specialist	0.70			2.00
Associate Regional Planner	1.00			
Construction Coordinator	1.00			
Construction Project Manager I				1.00
Construction Project Manager II			1.00	1.00
Deputy Director				1.00
Director				0.80
Education Specialist II	2.60	2.60	3.00	2.00
Education Specialist III	1.00	1.00	1.00	1.00
Event Coordinator				1.00
Lead Park Ranger				1.00

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Maintenance Lead				1.00
Maintenance Worker I	1.00	1.00	1.00	1.00
Maintenance Worker II				1.00
Manager I	0.30	2.90	2.75	7.60
Manager II	1.30	1.70	2.30	4.00
Natural Resource Specialist				1.00
Natural Resource Specialist Lead				2.00
Natural Resource Technician	4.00		1.00	
Operations/Warehouse Worker		4.00	4.00	4.00
Park Ranger	4.00	8.00	8.00	17.00
Park Ranger Lead				3.00
Principal Regional Planner	1.00	1.00		1.50
Program Analyst III		0.10	0.10	
Program Assistant II	2.00	1.00	1.00	6.00
Program Assistant III	0.50	0.50	1.00	1.75
Program Coordinator II				2.00
Program Director	0.33	0.33	0.85	1.15
Program Manager				2.00
Program Supervisor I				1.00
Program Supervisor II	0.40			1.75
Property Management Specialist	1.20	0.20	0.20	
Property Management Technician	0.20	0.20	0.20	1.00
Senior Management Analyst	2.00	3.00	4.00	1.50
Senior Natural Resource Scientist				5.00
Senior Public Affairs Specialist				4.00
Senior Real Estate Analyst		1.00	1.00	
Senior Regional Planner	2.50	4.50	4.50	3.50
Service Supervisor II		1.00	1.00	
Service Supervisor III		1.00	1.00	2.00
Service Supervisor IV	2.00			
Volunteer Coordinator II	2.00	2.00	2.00	3.00
Solid Waste Fund	121.79	139.96	174.76	198.61
Finance and Regulatory Services	0.50	0.00	0.00	0.00
Senior Management Analyst	0.50			
Waste Prevention and Environmental Services	121.29	139.96	174.76	198.61
Administrative Specialist		2.00		
Administrative Specialist II	0.60	1.60	1.70	2.50
Administrative Specialist III	1.00	1.00	1.00	3.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.30	1.30	1.55	1.00
Assistant Public Affairs Specialist				1.00
Assistant Solid Waste Planner				1.00
Associate Management Analyst	1.30	2.00	1.00	0.50
Associate Public Affairs Specialist	1.00	1.00	1.00	2.00

Four-year FTE history, *continued*

	Amended FY 2017-18	Amended FY 2018-19	Amended FY 2019-20	Proposed FY 2020-21
Associate Regional Planner	1.00		1.00	1.00
Associate Solid Waste Planner	3.00	3.00	2.00	4.50
Construction Project Manager I		1.00	2.00	3.00
Construction Project Manager II			1.00	2.00
Deputy Director				1.00
Director	0.90	0.90	0.90	1.00
Education Specialist I	2.40			
Education Specialist II	0.50	3.30	5.90	5.90
Education Specialist III	2.00	2.00	3.00	5.00
Hazardous Waste Specialist	5.00	5.00	5.00	5.00
Hazardous Waste Technician	21.00	21.00	28.00	28.00
Landfill & Environmental Specialist	4.00	5.00	5.00	5.00
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Maintenance Worker 2				0.30
Manager I	4.65	3.45	7.35	5.50
Manager II	2.30	5.00	5.30	8.00
Metro Paint Operations Specialist	2.00	2.00	2.00	5.00
Metro Paint Operations Technician	2.00	6.00	8.00	5.00
Principal Regional Planner	1.00	1.00		
Principal Solid Waste Planner	5.65	7.65	7.65	8.65
Program Analyst				1.00
Program Analyst III		0.50	0.50	
Program Assistant II	3.80	3.80	4.25	4.00
Program Assistant III	5.73	4.73	6.00	8.00
Program Coordinator I			1.00	3.00
Program Coordinator II				2.00
Program Director	3.00	4.30	4.00	4.00
Program Manager				1.00
Program Supervisor I	2.00	2.00	2.00	2.00
Program Supervisor II	6.90	7.90	6.90	9.00
Scalehouse Technician	8.76	9.76	9.76	8.76
Senior Engineer	3.00	3.00	3.00	3.00
Senior Management Analyst	3.00	4.00	3.50	3.00
Senior Public Affairs Specialist	4.00	4.00	5.00	6.00
Senior Regional Planner	1.00	2.00	2.00	1.50
Senior Solid Waste Planner	13.50	12.50	17.50	19.50
Service Supervisor II			1.00	
Service Supervisor III	1.00	2.00	2.00	2.00
Systems Administrator II			1.00	1.00
Systems Analyst II		1.00		
Traffic Control Tech II			12.00	12.00
Video and Photography Tech		0.27		

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.

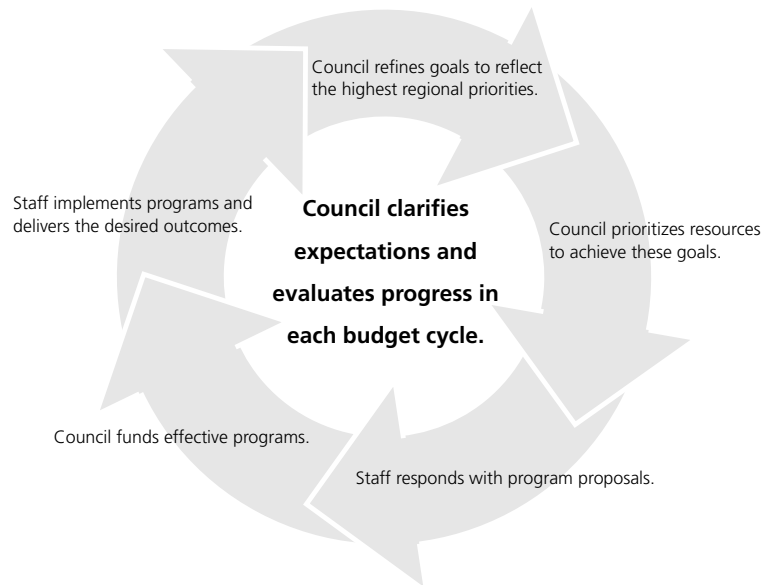
THE STRATEGIC BUDGET PROCESS

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 receives periodic program and financial updates and 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

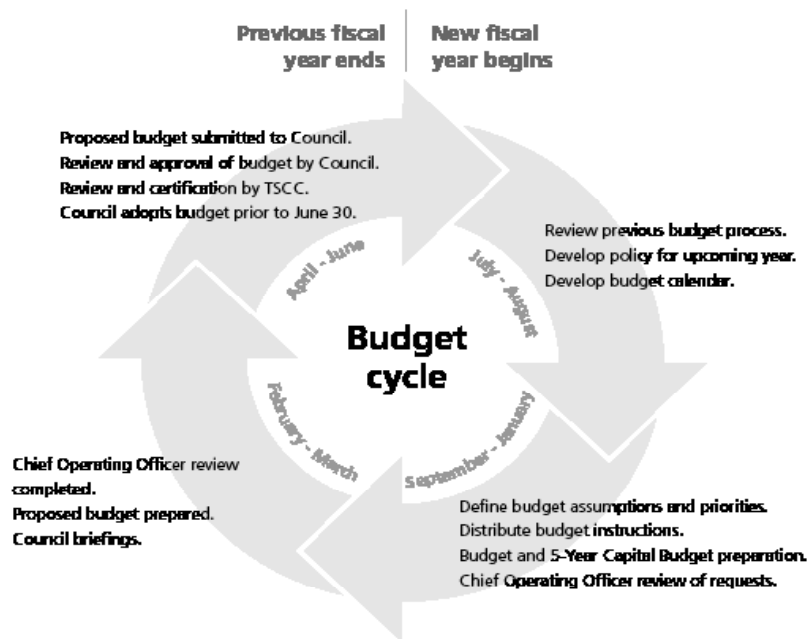
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation 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 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 2019
Council holds strategic planning work sessions to provide direction on programs and upcoming budget	November 2019 - February 2020
Financial Planning issues budget instructions and assumptions	Mid-December 2019
Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning	January 17, 2020
Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages	January 22 – 31, 2020
COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests	February 3 – 28, 2020
COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget	By February 28, 2020
Final Proposed budgets due from all departments	March 6, 2020
Financial Planning produces Proposed Budget documents	March 9 – April 1, 2020
Proposed Budget released to Council for individual review	April 2, 2020
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 16, 2020
Council work session on proposed budget	April 21, 2020
Council public hearing; budget approval and tax levies (Resolution No. 20-5092)	May 7, 2020
Metro submits approved budget to Tax Supervising and Conservation Commission	By May 15, 2020
Tax Supervising and Conservation Commission public comment period	May 15 – 29, 2020
Tax Supervising and Conservation Commission public hearing on approved budget	June 4, 2020
Council work session on approved budget and final amendments	June 9, 2020
Council considers and approves final amendments to budget; public hearing	June 11, 2020
Council budget public hearing; adoption (Resolution No. 20-5093)	June 18, 2020
File property tax levies with Tax Supervising and Conservation Commission and three counties	By July 15, 2020

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 investment strategies and certain regional parks and nature operations), as well as all administrative support functions (such as Capital Asset Management, Finance and Regulatory Services, Human Resources, Information Services, Metro Auditor, and Office of Metro Attorney). 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, 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

Affordable Housing Fund

This fund accounts for the bond proceeds and expenditures related to the implementation and administration of the regional Affordable Housing program approved by voters in 2018. The primary revenue source in FY 2018-19 was the issuance of \$652.8 million in general obligation bonds. The primary revenue source in FY 2020-21 and future years will be investment earnings. Expenditures are governed by the bond measure and are related to the creation of permanently affordable housing in the greater Portland region.

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 interest earnings.

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 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. This fund receives revenue from the Visitor Facilities Trust Account to pay for the debt service on the OCC hotel project. Other 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. This fund also receives revenue from various service charges including parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and rental space.

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

Parks and Nature Bond Fund

This fund accounts for the bond proceeds and expenditures related to the general obligation bonds approved by the voters in 2019 for the purpose of protecting natural areas, water quality and fish and wildlife habitat and connecting people to nature. The first series of bonds under the 2019 authorization is expected to be issued in May 2020 for \$200,000,000. Interest earnings are expected to generate some revenues in FY 2020-21. Expenditures are governed by the bond measure and are related to the acquisition and stabilization of land purchased, capital projects at our existing park and natural area sites, acquisition and construction costs related to building new trails, and for local share payments to other jurisdictions and community grants.

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*.

COBID: Certification Office for Business Inclusion and Diversity

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.

MRC: Metro Regional Center

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'5: See *Portland'5 Centers for the Arts*.

PDC: Portland Development Commission.

PeopleSoft: Metro's enterprise software which provides centralized accounting, payroll, human resource and budgeting information.

Performance Audit: Investigation of a program, operation or department that is designed to determine whether the subject of the audit is properly, efficiently and effectively managed. Metro's elected Auditor is responsible for conducting performance audits for Metro.

Performance Measures: Quantifiable effectiveness measures of the impact of specific Metro efforts towards achieving program goals.

PERS: See *Public Employees Retirement System*.

PERS Reserve: An amount set aside for potential future pension cost liabilities.

Portland Expo Center: See *Expo*.

Portland'5 Centers for the Arts (Portland'5): This leading cultural institution encompasses 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.

