



Metro



Adopted budget

FY 2023-24

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.

In a metropolitan area as big as Portland, we can do a lot of things better together. Join us to help the region prepare for a happy, healthy future.

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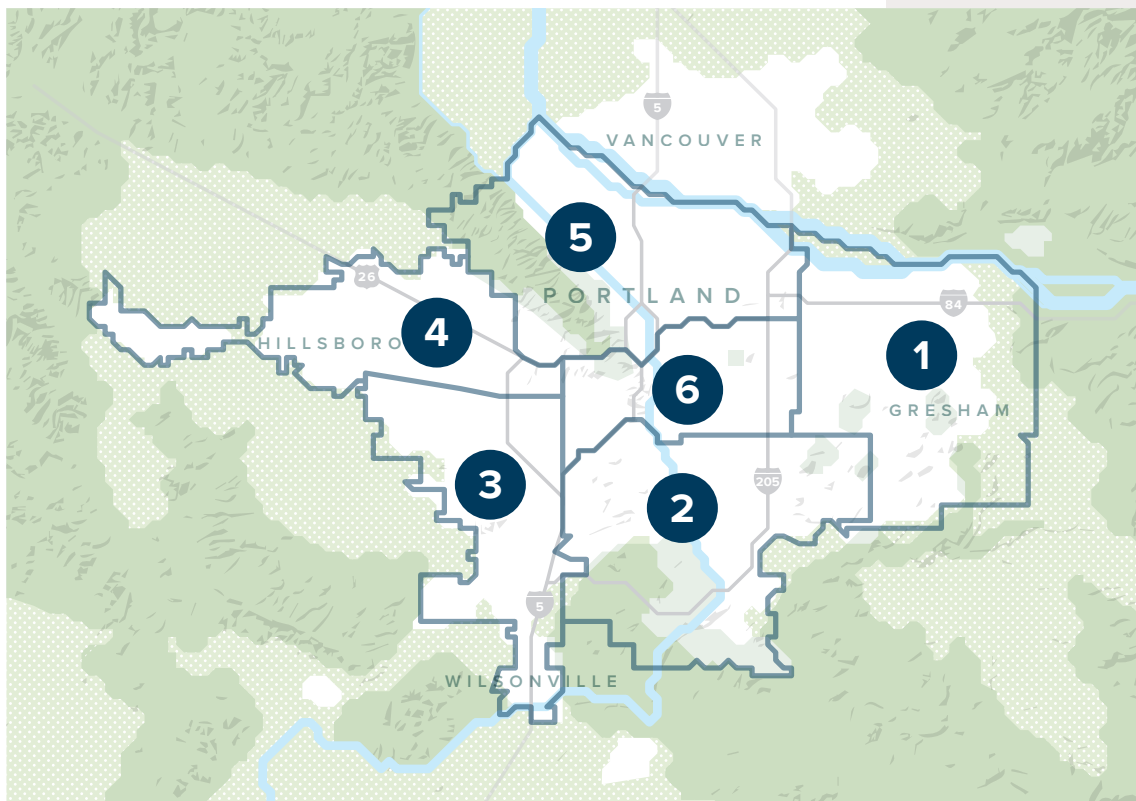
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Adopted Budget

Fiscal Year 2023-24

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Metro's adopted budget for FY 2023-24 is provided in one volume. It is optimized to be read digitally. When printed double-sided, please be aware that some tables of contents or new sections may print on the back of a page, or on the left hand side of the document.

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 the 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 adopted budget.

Fund summaries and detail

This section presents detailed financial information and analysis for each of Metro's 19 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 2023-24 through 2027-28 is included in the FY 2023-24 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, excise tax, budget transfers, General Fund reserves detail, limited duration positions and FTE history, and other general information. The glossary is also located in this section.



April 2023

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

I am pleased to submit Metro's proposed Fiscal Year 2023-24 budget for Metro Council consideration. This budget arrives three years after the onset of the COVID-19 pandemic and one year after our region and state began to regain a sense of normalcy. Our venues – the Oregon Zoo, Oregon Convention Center, Expo Center and Portland's Centers for the Arts are full and vibrant again. New initiatives such as the Supportive Housing Services program and Affordable Housing Bond are seeing concrete success in getting people off the streets and into new housing. Our parks are open, 2019 Parks Bond acquisitions have begun, grants are out the door and illegal dumping around the region has been stemmed. However, simply climbing out of the hole the pandemic created is not enough to ensure that Metro is contributing to a healthy and vibrant future for our region.

Our region still faces an uphill climb to overcome reputational damage related to perceptions of rampant crime and homelessness in its largest city, Portland. The number of people living unsheltered remains too high and overall availability and affordability of housing is too low across the region and state. Key sectors of the regional workforce are understaffed, creating challenges for the jurisdictional partners we rely on to implement our programmatic funding – from the housing and homeless services sector to the local planning and development industry.

Where we have been

Over the last year, Metro departments and venues have accelerated their path to recovery, meeting and some even exceeding pre-pandemic revenues and service delivery.

A \$10M investment from the State legislature last year boosted efforts in the Waste Prevention and Environmental Services department to visibly improve illegal dumping in greater Portland. This funding was used to remove an additional 456 tons of trash from public spaces, remove 47 abandoned boats from waterways and clean up 1,858 miles of roadways. Funding was also distributed to dispose of derelict RVs, increase sharps disposal and expand the Regional Refresh Fund.

Portland's, Oregon Convention Center and Expo Center have brought back world-class events from Broadway and Rose City Comic Con to Cirque du Soleil and the Portland International Auto Show. The Oregon Convention Center recently booked the largest convention ever to be held in Portland.

Thanks to the passage of the 2022 Parks and Nature Operating Levy and the progress on the 2019 Bond implementation, the Parks and Nature department continues to provide access to nature close to home to the people of greater Portland. Planning, Development and Research completed an innovative land exchange to bring 500 acres of development-ready housing land into the urban growth boundary.

The Housing department continued to fund homeless services with Supportive Housing Services (SHS) tax revenues collected on pace. As of September 30, 2022, the SHS measure has supported placement of 2,203 people into housing, prevented 9,386 evictions and created or sustained 991 shelter beds across the region.

Internally, we have made investments in key central services staffing and systems to improve external service delivery and employee experience in departments such as Finance, Information Technology and Records Management, Communications and Human Resources.

The proposed budget before you was developed to advance the region's progress toward recovery, repair and renewal in critical sectors.

A Proposed Budget Guided by Council Strategic Direction

In February 2023, the Metro Council set an intention to advance Metro's Strategic Framework by developing enterprise-wide strategic targets in three key areas aimed at addressing these pressing challenges: housing, the economy and the environment. While the Council will not adopt the specific targets until July 2023, this budget nonetheless advances the Council's intentions with some key investments in those target areas:

Housing

- \$425,000 to support a regional housing analysis conducted jointly by the Housing Department and Planning, Development and Research Department

Chief Operating Officer's budget message

- \$300,000 to fund 2 new FTEs in the Supportive Housing Services Program who will provide technical assistance to providers and assist with regional recruitment efforts for jobs in the housing and homeless services sector
- \$1.5 million funding target for planning and development grants for projects within the urban growth boundary. These funds can help cities and counties improve land readiness for housing development
- \$970,000 to support the 2024 Urban Growth Boundary review process (overlaps with the Economy [industrial lands] and Climate target areas as well)
- \$23 million in Affordable Housing Bond awards to partner jurisdictions for housing projects. This dollar amount represents the final available allotment of available AHB funding. In FY 2023-24, all funds will have been committed and the program will begin to wind down into an oversight phase.

Economy

- \$253,000 to support Phase 2 of the Expo Futures project including a market analysis and redevelopment feasibility study
- \$150,000 for consulting services to build on Construction Careers Pathways work
- \$295,000 to fund an Equitable Development Manager in Planning, Research and Development
- \$3.1 million to support TV Highway, 82nd Avenue, and Southwest Corridor planning that includes small business development
- \$805,000 for investments in economic development, including Comprehensive Economic Development Strategy in partnership with Greater Portland Inc., brownfield revitalization efforts, and a neighborhood study in partnership with Albina Vision Trust
- \$1 million of planning and development grants to plan for industrial site readiness

Environment

- \$5 million for land acquisition to preserve habitat
- \$3.8 million for habitat restoration
- \$36,000 to bring Metro's energy purchases to 100% renewable energy
- \$1.7 million for capital improvements increasing sustainability

The proposed budget also invests in key advancements of the Metro Council's commitment to racial equity and justice:

- \$330,000 to implement Metro's Reimagining Policing and Security Vision and Action plan. This funding supports project management positions in the Office of the COO and Parks and Nature. It represents a major step forward to make good on the Metro Council's commitment to change how Metro interacts with the policing and carceral system in the wake of George Floyd's murder by police in 2020.
- \$458,000 to fund a Cultural and Historic Resources Program in Metro's Capital Asset Management Department with staff and materials and services, and an archeologist in Parks and Nature. These positions are key to ensuring that Metro's capital program and land management practices are aligned with Metro's commitment to honoring the histories of land now occupied by Metro and strengthening relationships with Tribal governments and indigenous communities.
- \$157,000 for a dedicated Equity Manager in Planning, Development and Research.
- \$138,000 for new equity programming at Portland 5 Center for the Arts.

Lastly, we continue to build the central and departmental infrastructure necessary to support strong operations externally. We are focused on keeping our promises and building credibility through strong execution of voter approved measures and other community commitments.

This budget includes modest additional administrative capacity for Finance, Information Technology and Records Management, and Strategic Communications. Waste Prevention and Environmental Services' budget includes modest additions guided by requests from local governments and our private partners, including local grant funding, increased technical assistance and expanded compliance capacity. Leadership only included limited increases in the budget due to overall upward pressure on the solid waste fees.

How the budget proposal was developed

During the FY 2021-22 budget process, Metro Council directed staff to develop equity performance measures that can be used in future budget processes to guide Council decisions. The Equity Performance Metrics team worked with each department and venue to develop equity outcomes, goals and associated metrics specific to their work. The racial equity outcomes and goals for each department and venue, along with any associated performance metrics, were formally integrated into the annual budget process to support transparency and effective decision making. As a part of the FY 2023-24 budget development process, departments and venues were asked to identify two key equity metrics on which they would report baseline data. Departments and venues will share this information with Metro Council during budget presentations in Spring 2023.

Metro Council held a budget retreat in November 2022 where they discussed priorities and key initiatives for FY 2023-24. Based on this direction, department directors were instructed to prepare initial budget requests that emphasized Council goals and initiatives, advanced equity outcomes, maintained the existing portfolio of Metro's programs and activities and added capacity to under-resourced areas that are critical to advancing Council-directed priorities.

The proposed budget is anchored by the strategic framework for decision making developed collaboratively between staff and Metro Council in spring 2021. This framework is intended to guide decision making at Metro through 2024 by upholding two main commitments: Keeping Our Promises and Building Back Better. How Metro keeps its promises and builds back better must be driven by guiding principles outlined in the framework: Racial Justice, Climate Justice and Resiliency, and Shared Prosperity.

COMMITMENTS

Keep our promises and build back better



GUIDING PRINCIPLES

Racial justice

Climate justice and resiliency

Shared prosperity

HOW AND WHERE

The roles we play

Employer
Investor
Policy maker
Service provider
Influencer
Regional convener

Our service areas

Garbage and recycling
Visitor venues
Oregon Zoo
Parks and nature
Land use and transportation

Our programs

Affordable housing
Supportive housing
Parks and nature investments
Economic development
Diversity, equity and inclusion



Chief Operating Officer's budget message

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.

The proposed FY 2023-24 budget includes staff and funding for the GAPD team to support strategic engagement initiatives and for the Office of the COO to advance the Reimagining Policing, Security and Incarcerated Labor work plan.

Office of the 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 and services to identify improvements. The Metro Auditor administers the contract for the annual financial audit which is completed by an external accounting firm. The FY 2023-24 budget includes additional funding for an intern and contracted professional services to engage external subject manager experts for performance audits as needed.

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 department's basic operations and on-going activities are funded by the Parks and Nature Operating Fund. This fund includes resources from the Parks and Natural Areas local option levy, which was renewed by the voters in November 2022 and is therefore in its eleventh year. 3.5 FTE are being added to the fund in FY 2023-24 to support the Park Operations program and provide more education programming and community engagement support.

The Parks' budget includes significant funding from the Parks and Nature bond approved by voters in November 2019, which holds most of the capital improvement plan expenditures. These resources also support Capital Grants which have been increased to allow for flexibility for local partners in their execution of projects and to provide more community engagement support.

Planning, Development and Research

Planning, Development and Research provides a broad scope of transportation, land use, equitable development, and research services that support Metro's desired outcomes in the region.

In FY 2023-24 Planning, Development and Research will be focused on preparation for the 2024 Urban Growth Report and Urban Growth Boundary discussions, adoption of the 2023 Regional Transportation Plan and update of the Transportation Function Plan to incorporate Climate Friendly Equitable Communities rules and Regional Transportation Plan implementation, and transit and equitable development planning for 82nd Avenue and TV Highway corridors.

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.

The FY 2023-24 budget includes continued investments in cleaning up dumped garbage in the region as well as safe, reliable, and well-maintained public operations at Metro Central and South transfer stations. This budget also includes continued investments in the solid waste facility system plan, disaster resilience planning and response, and the Innovation

Chief Operating Officer's budget message

and Investment grant program. Additionally, the budget includes funding for local government support for food scraps requirement implementation, pilot programs for bulky waste collection, household hazardous waste collection events and the Master Recycler program.

Housing

The Housing department includes the Affordable Housing Bond program and the Supportive Housing Services program. The Affordable Housing Bond program aims to create 3,900 affordable homes by funding property acquisition and development projects to create new affordable homes distributed across the region. The Supportive Housing Services program is a 10-year program which aims to connect 5,000 chronically homeless households with supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing. Both programs provide funding to local jurisdictional partners for program implementation.

In FY 2023-24 the Affordable Housing Bond program expects to see an increase in projects at all stages: receiving funding, beginning construction, and opening to new residents. By the end of calendar year 2023 all bond funds are expected to be committed to specific projects. The Supportive Housing Services program is a new and developing program, and will see its FTE increase significantly from 11.1 to 18.7 in FY 2023-24. New areas of work by Metro include producing events such as job fairs and conferences, facilitating technical assistance to service providers, and supporting a wide range of research, analysis and policy development. The majority of the funding, 95% of net tax collections, is distributed to Multnomah, Washington and Clackamas counties to spend in accordance with their local implementation plans.

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 COVID-19 crisis substantially affected each of the visitor venues, and the path toward recovery has progressed differently across the Visitor Venues. Each of the venues continue to carry out their rebuilding process. This includes reorganizing and restoring staffing levels and increasing events over the next fiscal year. The FY 2023-24 Proposed Budget includes continued investments to rebuild staffing to meet event and operational demands. This includes adding security staffing capacity at Portland's and a Training Coordinator at the Oregon Convention Center to assist with the onboarding of a large number of new employees. Portland's also has a strong equity and belonging work plan for the upcoming fiscal year. This includes externally focused programming as well as internal assessments and staff capacity building. FY 2023-24 includes the resumption of many capital projects paused during pandemic.

Capital Asset Management

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 FY 2023-24 budget invests in a historic and cultural resources program (1.0 FTE Historic Preservation Officer and \$100,000 in one-time resources) that aims to advance responsible stewardship and protection of significant resources across the greater Portland region; promote successful relationship development with Tribes; and increase understanding of the importance of historic, cultural, and archeological resources. This budget also adds 1.0 FTE project manager to implement the Oregon Convention Center's capital improvement plan.

Communications

Communications supports the Metro Council and departments by increasing awareness, understanding and engagement with Metro's services, opportunities and policies. Practices include media relations, community engagement, writing, web and design services.

The proposed budget adds 2.0 FTE to the Central Communications team, which coordinates communications specialists across the organization and builds channels, tools and systems to ensure strategic and effective communications aligned with Metro Council's priorities and equity goals. A new Manager will lead the eight members of the design and web teams and add expertise in brand and marketing. A new Associate Public Affairs Specialist will coordinate social media across the organization and add media relations capacity. Funds are proposed for user testing and evaluation of communications products, digital content promotion and paid media sponsorship.

Chief Operating Officer's budget message

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. For FY 2023-24 FRS added 3.0 FTE to better support ongoing administrative requirements related to the Supportive Housing Services Personal and Business Income taxes. The FY 2023-24 budget also includes small increases in materials and services driven by equity in contracting outreach and training and increased bank and credit card fees.

Diversity, Equity and Inclusion

The Diversity, Equity and Inclusion (DEI) department addresses systemic inequities that impact our communities by providing strategic support and tools to Metro staff, Metro Council and community partners to create an equitable region for all.

The FY 2023-24 budget includes funding to extend the Civic Engagement Capacity Building Grant Program position and one time funding to support strategic communications and community engagement for the Strategic Plan to Advance Racial Equity, Diversity and Inclusion (SPAREDI) update and the exploration of an agency-wide sector-based career pathways strategies in relevant Metro areas of influence and ownership, i.e., green related jobs in various lines of business, waste and recycling related fields, conservation, etc.

Human Resources

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

The FY 2023-24 budget maintains the services described above but does not have significant changes or increases.

Information Technology and Records Management

The Information Technology and Records Management department provides Metro with implementation, maintenance and support of hardware, software, and information systems. This is accomplished through management of communication and network systems, desktops, physical and data security, web presence, business process and workflow improvement, and record and data management, reporting and disposition.

The FY 2023-24 budget includes the addition of 3.0 FTE to respond to the need for greater desktop services support, project management and business process improvement. These areas were cut back in 2020 and created pent up demand for services and support. Revitalizing these areas is in support of Metro's strategic framework tenet of building back better. The proposed budget includes additional software in support of staff account management, sharing of reporting capabilities, single sign on and legal holds. It also includes new co-location capabilities to add greater system resilience and business continuity.

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 2023-24.

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

Chief Operating Officer's budget message

yield and may increase annually based on a specific consumer price index. The rate is calculated based on tonnage of the prior two years, which is expected to generate \$20.2 million for the General Fund. Construction excise tax (CET) collections are expected to stay relatively flat in FY 2023-24 and are estimated at \$3.6 million. CET 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.

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 \$19.2 million for discretionary purposes. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, is expected to raise about \$18.4 million in FY 2023-24. The levy for general obligation debt is estimated to be \$80.3 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 57 cents per thousand, or about \$143 for owners of property assessed at \$250,000.

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, Sports Oregon, and the Regional Arts and Culture Council.

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 and should have a focus on safety, conservation, sustainability, and resilience. The \$244.2 million CIP plan includes 180 planned projects across six 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's CIP includes a project to modernize the Jonsson Center to further Condor conservation. The Solid Waste Fund CIP includes a land and building acquisition for the RID Deployment Center, investments in the point-of-sale system, investments in the integrated garbage and recycling data system, and large equipment purchases for operating Metro Central. Parks and Nature has significant capital projects planned, largely funded by the Natural Areas General Obligation Bond proceeds. In FY 2023-24 Parks and Nature has also budgeted new land acquisitions within the Bond program.

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. Various organizational units throughout the agency have planned significant renewal and replacement projects for FY 2023-24. Information Technology and Records Management is budgeting for upgrades to technology infrastructure to ensure security of data and operational success. Solid Waste Fund's CIP includes replacement of equipment and rehabilitation of facilities to realize optimal lifespan of capital components. Many of the Parks and Nature Bond initial investments include major infrastructure and improvement work across the Metro parks and natural areas portfolio.

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. The general excise tax is a yield-base tax which may increase annually only by the consumer price index. The majority of the excise tax is collected on solid waste activities and is calculated as a per-ton tax. The expenditure limit for FY 2023-24 is \$28.7 million; budgeted expenditures are \$20.6 million. The proposed budget does not exceed this limitation.

Chief Operating Officer's budget message

FORWARD PROGRESS

This proposed budget reflects the work of many months of deliberation and planning by people across the organization. The investments proposed within are designed to deliver on emerging Council priorities and initiatives and advance Metro's Strategic Framework, building back our organization and delivering on the promises we've made to the region: to invest in regional housing services, making progress toward resolving the housing crisis; to build a prosperous and equitable economy; and to preserve and improve the environment and climate in the region. Thank you for your consideration.

Sincerely,

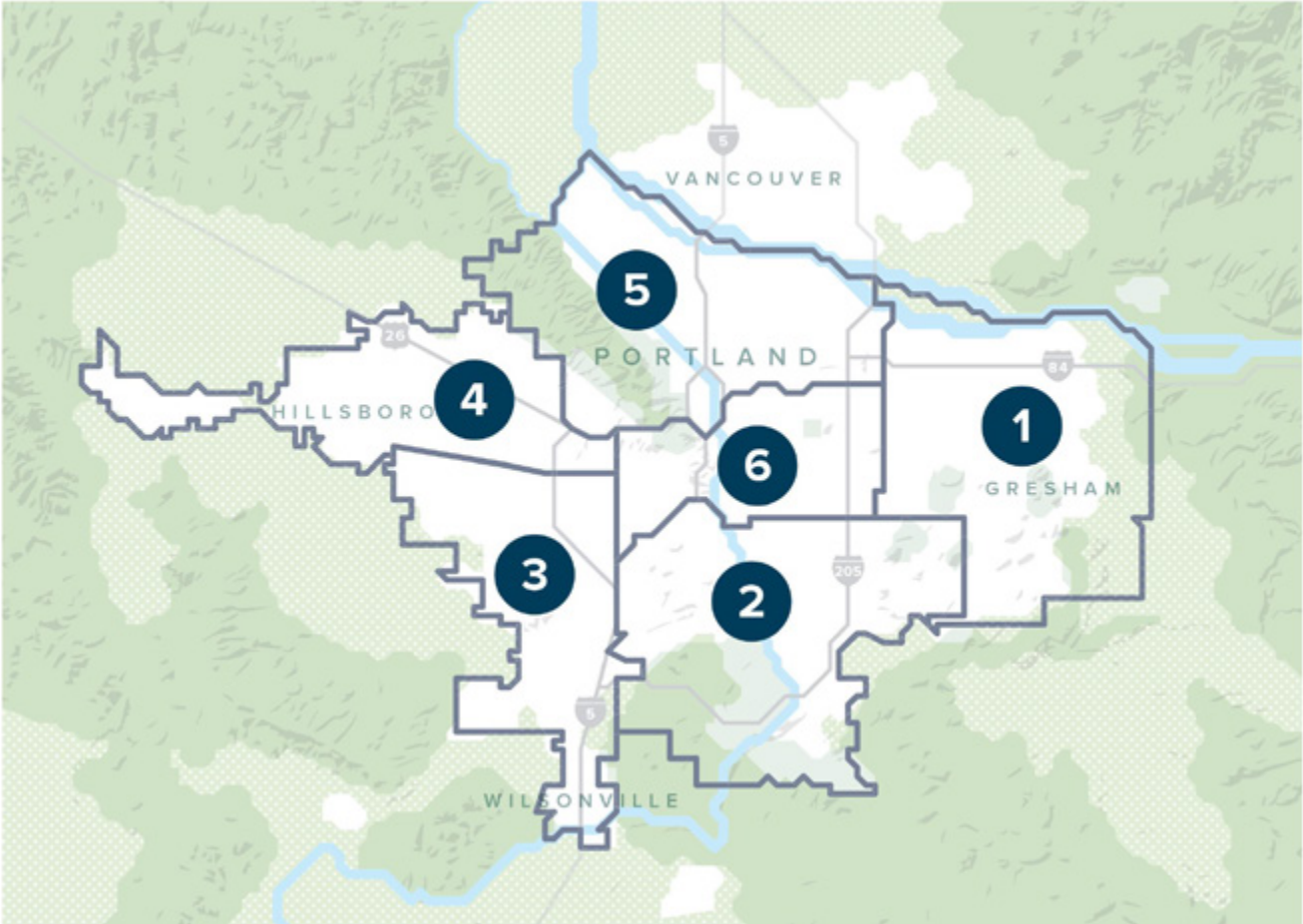


Marissa Madrigal

Chief Operating Officer

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What is Metro



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

Metro crosses city limits and county lines to make a better, brighter and wilder tomorrow. From protecting our region's air, water and natural beauty to supporting neighborhoods, businesses and farms that thrive, Metro makes this a great place. Metro serves more than 1.9 million residents in Clackamas, Multnomah and Washington counties, and the 24 cities in the Portland metropolitan area. Metro, the only directly elected regional body in the United States, is governed by a president, elected region-wide, and six councilors elected by district. Metro's home rule charter, approved by voters in 1992 and amended in 2000, assigns Metro responsibilities for engaging people in regional land use and transportation planning, and for other issues of metropolitan concern. The charter also reflects Oregon's strong commitment to participatory democracy by requiring that Metro councilors be elected by the people, visible and accountable.

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

HISTORY

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

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

CHARTER APPROVAL

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

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

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

What is Metro

REGIONAL LEADERSHIP AND SERVICE

Self-sufficiency

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

Projects and programs

Metro has emerged as a leader of regional initiatives – a collaborative partner, facilitator, technical assistance provider, process manager and advocate. Metro has involved regional homebuilders in the Nature in Neighborhoods program, teaching them how to develop projects that minimize water runoff and negative impacts on natural areas. Metro and its county partners reached an historic collaborative agreement to guide the future growth of the region for the next 50 years, setting aside 28,000 acres for future development if needed and protecting 270,000 acres of farms, forests and natural areas. The Metro-planned Orange Line of the regional light rail system opened in September 2015, and includes the nation's first transit, pedestrian and transit-only bridge built in decades. Most recently, Metro has received approval from voters to support developing affordable housing for approximately 12,000 people and to provide supportive housing services to those experiencing or at risk of homelessness through a local income tax.

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

Metro every day

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

Additionally, Metro is a leading player in preserving and expanding the natural areas available to the people of the region. This includes an interconnected system of parks, trails and greenways. Metro's inviting system of regional parks and natural areas includes Smith and Bybee Wetlands Natural Area, a 2,000-acre freshwater wetland in North Portland, and Oxbow Regional Park, a 1,200-acre forested natural area on the Sandy River east of Gresham. Voters passed a property tax levy that provides approximately \$18 million a year through 2028 to take care of the more than 17,000 acres of parks and natural areas Metro acquired with voter-approved bonds. The levy supports projects that will protect clean air and water and better access to nature for everyone.

Regional planning and stewardship

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

Metro also collaborates with local cities and counties to fund and create new affordable housing and to provide supportive housing services. When people have ample, truly affordable housing options to choose from, in each neighborhood across the region, everyone benefits.

Green choices

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

Waste management and recycling

Metro manages the region's solid waste system, which includes a renowned curbside residential recycling program. The agency owns and operates two solid waste and recycling transfer stations, which have household hazardous waste facilities. Metro also offers a toll-free recycling hotline, which helps people learn to recycle everything from yard debris to old paint. Additionally, Metro plays a significant role in community clean up, graffiti abatement and bulky waste collection events through the Regional Illegal Dumping (RID) clean-up program.

Metro charter

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

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

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

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

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

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

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

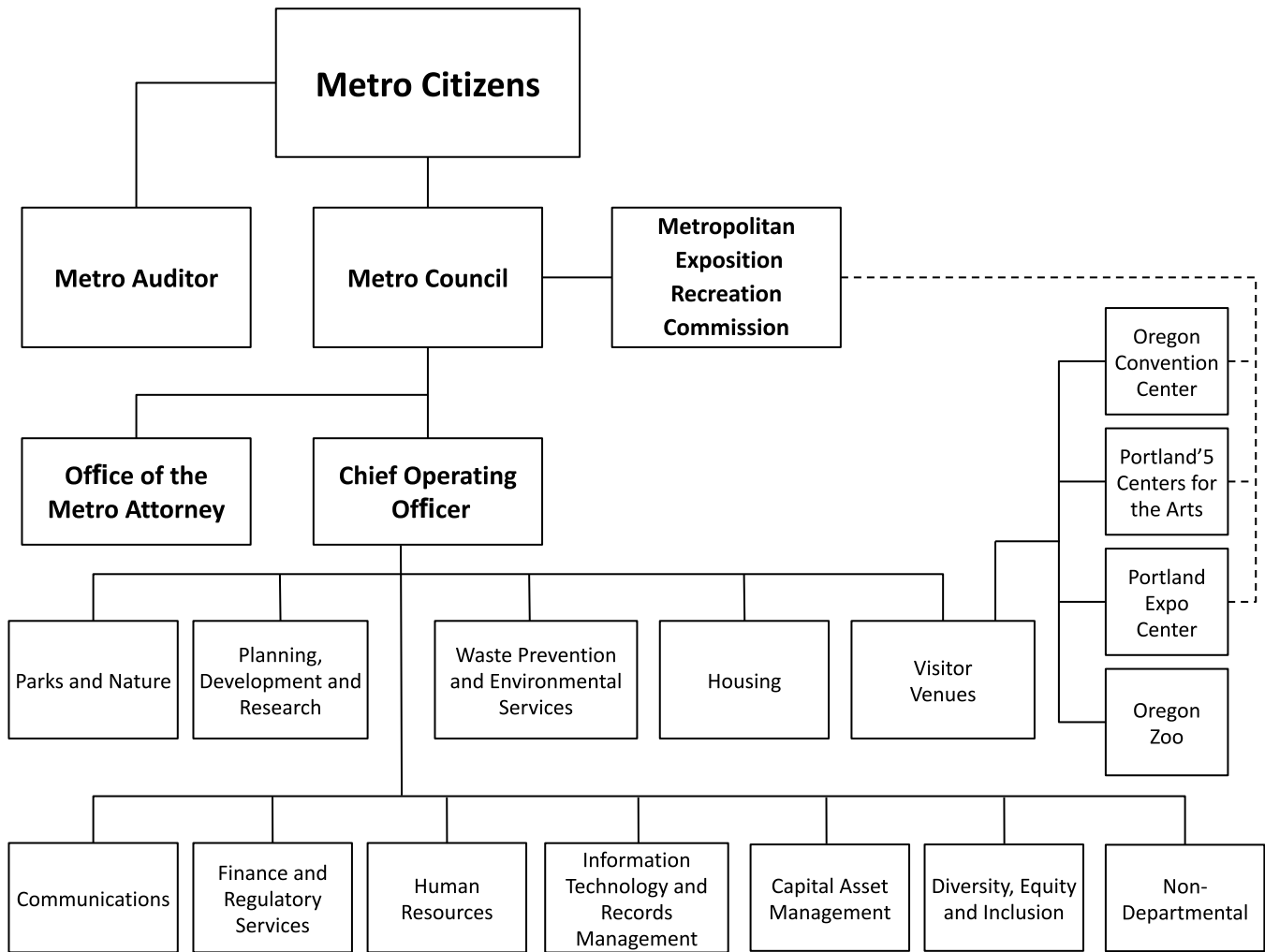
Although the charter makes regional land use planning Metro's primary responsibility, it also recognizes the significant role Metro has in other regional issues such as solid waste disposal, and the operation and development of regional recreation and visitor facilities such as the Oregon Zoo, the Oregon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

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

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



Organizational structure



Elected officials	Position	Service began	Current term expires
Lynn Peterson	Metro Council President	January 2019	January 2027
Ashton Simpson	Councilor- District 1	January 2023	January 2027
Christine Lewis	Councilor- District 2	January 2019	January 2027
Gerritt Rosenthal	Councilor- District 3	January 2021	January 2025
Juan Carlos González	Councilor- District 4	January 2019	January 2027
Mary Nolan	Councilor- District 5	January 2021	January 2025
Duncan Hwang	Councilor- District 6	January 2022	January 2027
Brian Evans	Metro Auditor	January 2015	January 2027

Under the terms of the Metro Charter, there is one elected office, Office of the Auditor, and two appointed offices, Office of the Metro Attorney and Office of the Chief Operating Officer (COO). The COO is appointed by and serves at the pleasure of the Metro Council. As such, in the budget, the activities and programs led by the Office of the COO are reported within the organizational department called Metro Council.

In addition to the three offices, Metro's organizational structure includes the Visitor Venues (Oregon Convention Center, Portland Expo Center, Portland's Centers for the Arts and Oregon Zoo) and four public-facing departments (Parks and Nature, Waste Prevention and Environmental Services, Planning, Development and Research, and Housing). Additionally, Metro has six internal support departments (Capital Asset Management; Communications; Diversity, Equity and Inclusion; Finance and Regulatory Services; Human Resources; and Information Technology and Records Management).

Council

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

Metro Council consists of seven elected officials, the Council President and six Councilors. The budget also includes the activities within the office of the Chief Operating Officer (COO); the Deputy Chief Operating Officers (DCOOs); the General Manager of Visitor Venues, and Government Affairs and Policy Development. The Council sets overall policy direction and provides legislative oversight of management activities for the agency. The Council President presides over the Council, sets the policy agenda, and has the authority to appoint most members of Metro committees, commissions, and boards. The Chief Operating Officer, appointed by the Council President with Council consent, is responsible for the day-to-day management of the organization. The professional staff in the Council department also provide staffing for the Joint Policy and Advisory Committee on Transportation and the Metro Policy Advisory Committee.

Office of the Metro Auditor

The Office of Auditor provides independent and objective information about Metro's programs and services. These efforts are led by the elected Metro Auditor. The office manages that contract for the annual financial audit. Performance audits are conducted by office staff to improve the efficient, effective, and equitable provision of Metro's programs and services.

Office of Metro Attorney

The Office of Metro Attorney provides legal services to the Council, Chief Operating Officer, Auditor, and Metro departments and commissions. Under the terms of the Metro Charter, the Metro Attorney is appointed by and serves at the pleasure of the Metro Council. The office's legal services cover a wide range of legal subject areas, including land use planning, real estate, construction, litigation, employment and labor, constitutional law, public finance, records and public meetings, contracts, administrative law, elections, and municipal finance.

Visitor Venues

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

MERC Venues

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

Organizational structure

ownership of the facility transferred in July 1996. The seven-member MERC advises the General Manager and Metro's COO. The commissioners are appointed by Metro to serve four-year terms. The Metropolitan Exposition Recreation Commission does not oversee the Oregon Zoo.

Oregon Zoo

The Oregon Zoo provides important conservation learning opportunities to people of all ages. The zoo strives to motivate people to care and act on behalf of wildlife by offering opportunities for observation, discovery and engagement. The zoo also contributes cutting edge science and research about species conservation and breeding. The zoo supports economic development as a tourist attraction and community asset. As the state's top paid attraction, the zoo draws approximately 1.5 million visitors annually.

Parks and Nature

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

Planning, Development and Research

Planning, Development and Research provides a broad scope of transportation, land use, equitable development, and research services that support Metro's desired outcomes in the region. The core work focuses on fulfilling federal transportation planning and policy responsibilities as a Metropolitan Planning Organization (MPO) under federal law and steward of the region's Urban Growth Boundary (UGB) according to Oregon State Law. The department's research section provides critical data, analysis, mapping, forecasting and modeling to support core department responsibilities, as well as to clients both within and outside Metro.

Housing

The Housing department includes the Affordable Housing Bond program and the Supportive Housing Services program. The Affordable Housing Bond program aims to create 3,900 affordable homes by funding property acquisition and development projects to create new affordable homes distributed across the region. The Supportive Housing Services program is a 10-year program which aims to connect 5,000 chronically homeless households with supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing. Both programs provide funding to local jurisdictional partners for program implementation.

Waste Prevention and Environmental Services

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

Capital Asset Management

Capital Asset Management supports planning and management of more than \$600 million in capital assets throughout the agency. This department is tasked with agency sustainability, emergency planning, asset management, and construction project management. The department also manages the Metro Regional Center (MRC) building operations, which is Metro's headquarters location.

Communications

Communications works to raise awareness of Metro initiatives, services and opportunities and increase public participation in Metro Council decisions. Staff work to remove barriers and foster belonging by developing standards and tools for accessibility, language access, welcoming spaces and activities, and inclusive design and content. Communications practices

include media relations, messaging, audience research, community engagement, social media management, marketing, content strategy, writing and editing, web design and maintenance, brand management and graphic design. Communications also supports Metro's Public Engagement Review Committee.

Diversity, Equity, and Inclusion

Metro's Diversity, Equity and Inclusion (DEI) department seeks to address systemic inequities that impact our communities by providing strategic support to Metro staff, Metro Council and community partners to create an equitable region for all. Guided by the Council adopted Strategic Plan to Advance Racial Equity, Diversity, and Inclusion, DEI builds partnerships to support Metro in hiring, retaining and promoting a diverse workforce, growing staff capacity to embed racial equity in policies and programs, developing sector based strategies to create career pathways for Black, Indigenous and people of color (BIPOC), women and underrepresented workers, investing in growing community based organizations that serve BIPOC communities and providing consultation and technical assistance on racial equity analysis, evaluation, and strategies.

Finance and Regulatory Services

Finance and Regulatory Services provides financial management services for Metro's elected officials, operating departments, employees, and the public. FRS includes Accounting, Budget and Financial Management, Payroll, Procurement, Revenue and Tax Administration and Risk Management. It provides accounting services for the agency; coordinates the preparation, monitoring, and implementation of the agency's annual budget and five-year capital budget; manages debt; performs long-range financial planning; administers Metro's risk management program; coordinates the agency's centralized purchasing system; manages the Equity in Contracting program; processes the agency payroll; manages the collection and distribution of Supportive Housing Services business and personal income tax collection; and directs solid waste rate setting and tax compliance.

Human Resources

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

Information Technology and Records Management

The Information Technology and Records Management department provides Metro with implementation, maintenance and support of hardware, software, and information systems. This is accomplished through management of communication and network systems, desktops, physical and data security, web presence, business process and workflow improvement, and record and data management, reporting and disposition.

METRO ADVISORY COMMITTEES

Metro's charter requires three advisory committees:

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

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

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


Organizational structure

METRO OVERSIGHT COMMITTEES

Both the 2006 and 2019 Natural Areas Bond programs include an oversight committee requirement. The Natural Areas Capital Program Performance Oversight Committee includes citizens from throughout the region representing the fields of finance, auditing, accounting, real estate, banking, grant making and law. The 15-member committee is charged with providing the Metro Council and the citizens of the region an independent, outside review of the program in order to help Metro achieve the best results for clean water, fish, wildlife and future generations.

The 2018 Affordable Housing bond program includes an oversight committee requirement. The 13 member committee reviews the plans for housing development from the seven jurisdictional partners and also reviews bond expenditures. The Committee brings great diversity of experience from varied backgrounds and provides an independent outside review of the program.

The Supportive Housing Services Regional Oversight Committee is made of volunteers who provide independent and transparent oversight of the fund. The committee includes community members with diverse personal and professional experience and expertise, including people with experiences of housing instability and homelessness. The committee helps make sure the fund is fulfilling its goals, and makes annual reports and presentations to the Metro Council and the boards of commissioners of Clackamas, Multnomah and Washington counties regarding the program's challenges, successes and outcomes. The committee meets at least every three months through the life of the program.

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

Metro milestones

- 1995
- New seven-member Metro Council, Executive Officer and Auditor take office under home rule charter.
 - Voters approve a \$135.6 million general obligation bond measure to acquire and protect open spaces, parks and streams.
 - 2040 Growth Concept and Future Vision adopted.
- 1996
- Transfer of ownership of the Multnomah County Parks and Portland Expo Center to Metro.
 - Voters approve \$28.8 million general obligation bond measure to fund construction of the Great Northwest Project at the Metro Washington Park Zoo.
 - Urban Growth Management Functional Plan adopted.
- 1997
- Open Spaces bond acquisition: 2,323 acres.
- 1998
- Metro Washington Park Zoo renamed the Oregon Zoo.
 - The Washington Park light rail station serving the Oregon Zoo opens.
 - Great Northwest Phase II opens at Oregon Zoo, including a new entrance designed with mountain goat exhibit, catering and restaurant facilities and new gift shop.
- 1999
- Open Spaces bond acquisition: 4,400 acres.
- 2000
- Voters approve charter amendment eliminating the Executive Officer position, establishing a regionally elected Council President and reducing council districts from seven to six.
 - Steller Cove opens at the Oregon Zoo, setting a new attendance record of 1.2 million visitors.
- 2001
- The reconstructed Expo Hall D opens, adding 72,000 feet of modern exhibit space, new meeting rooms and a full service commercial kitchen. Expo now offers 330,000 square feet of exhibition space and 3,000 parking spaces on a 60-acre campus.
 - Work on the Oregon Convention Center expansion project begins. The expansion will provide an additional 105,000 square feet of exhibit space, 35,000 square feet of ballroom space and 30,000 square feet of meeting room space.
- 2002
- Election of new Council President reflecting changes to the Charter adopted by the voters in November 2000.
- 2003
- On Jan. 6, 2003, a new regionally elected Council President absorbs or delegates the authorities and functions previously vested in the Executive Officer.
 - Work on the Oregon Convention Center expansion was completed, opening to the public in April 2003.
 - The first endangered California Condors arrive at the Oregon Zoo's Condor Creek Conservation Facility.
- 2004
- Oregon Zoo opens Eagle Canyon Exhibit and the Trillium Creek Family Farm, completing Phase IV of the Great Northwest Project.
- 2005
- Tusko, a 13,500-pound, 33-year-old male Asian elephant arrives to join Packy and Rama in the Oregon Zoo's bull elephant group.
- 2006
- Construction Excise Tax collections began on July 1, 2006.
 - Voters approve a \$227.4 million bond measure directing Metro to purchase natural areas, parks and streams.

- 2007
- Metro achieves a bond rating of Aaa from Moody's Investors Service as well as a reaffirmation of its AAA rating from Standard & Poor's.
 - The Oregon Legislature approves Senate Bill 1011, enabling Metro and the counties of the region to establish urban and rural reserves that provide greater predictability regarding where future growth may be accommodated and what valuable farm and forestland will be protected.
- 2008
- Metro opens Mt. Talbert nature park, which stretches from Portland's Rocky Butte southward to the Clackamas River. Mt. Talbert is the largest of the undeveloped buttes in northern Clackamas County.
- 2009
- Cooper Mountain, a restored 231-acre nature park complete with a nature house and three and a half miles of trails, opens to the public.
 - Metro Council extends the construction excise tax for an additional five years, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary.
 - The zoo opens the Predators of the Serengeti exhibit, bringing lions back to the zoo.
- 2010
- Metro collaborates with counties, cities and a wide variety of stakeholders to reach agreements on the Urban and Rural Reserves that protect 270,000 acres of farms, forests and natural areas and provide up to 28,000 land for growth if needed.
 - Zoo Red Ape Reserve exhibit opens.
 - Metro opens Graham Oaks nature park which contains three miles of trails traversing 250 acres of restored oak woodland habitat, a conifer forest, wetlands, five creeks, interpretative plazas and scenic overlooks, a picnic area and the beginning of the regional Tonquin Trail, which will eventually connect Wilsonville, Tualatin and Sherwood.
- 2011
- Metro Council adopts Community Investment Strategy and capacity ordinance to set the stage for meeting the region's 20-year growth needs.
 - The Portland Expo Center opens West Delta Bar and Grill, providing needed onsite food services to visitors.
- 2012
- Oregon Zoo opens a new Veterinary Medical Center in January. The center is the first major new facility to be completed with funding from the community-supported Oregon Zoo Bond.
 - The Oregon Convention Center's outdoor plaza opens between Grand Avenue and Martin Luther King Jr. Boulevard, providing an open space for outdoor events in the Lloyd District.
 - The Oregon Zoo was granted a conditional use approval for its elephant habitat, releasing \$58 million in bonds for construction activity.
 - Metro's AAA bond rating was reaffirmed and the regional government was issued \$140 million of general obligation bonds, receiving a \$25 million premium.
- 2013
- Flamingo Aviary opens at the Oregon Zoo.
 - Voters in the Metro region approve the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.

Metro milestones

- 2014
- Condors of the Columbia exhibit opens at the Oregon Zoo.
 - Metro Council approves the Development and Financing Agreement on the planned Oregon Convention Center Headquarters Hotel.
 - The Oregon Convention Center achieves LEED Platinum Certification. It is the first convention center in the US to reach that level.
 - Metro implements the Unclaimed Burial Spaces strategy to clarify ownership, eliminate risks, improve customer service, and create available inventory in Metro’s historic cemeteries.
- 2015
- Elephant Lands opens, a major project of the voter-approved 2008 Oregon Zoo bond measure, dramatically increasing the elephant habitat from 1.5 to 6 acres. The LEED Gold facility features a 160,000-gallon pool, hilly corridors, shady areas, an expansive indoor space, and automatic feeders to promote natural behavior.
- 2016
- Metro’s AAA bond rating was reaffirmed and received \$30 million from the 200 Oregon Zoo voter-approved bond measure.
 - Metro Council adopted the Parks and Nature System Plan which lays out Metro’s mission and role, the state of the portfolio today, trends that will shape this work and a slate of strategies to guide the future of Metro’s park and natural areas system.
- 2017
- Metro received an Aa3 rating for its dedicated tax revenue bonds from Moody’s Investor Services. These bonds will be used for the OCC Hotel project.
- 2018
- Metro’s AAA bond rating was reaffirmed by Standard & Poor’s.
 - \$38.1 million of General Obligation Bonds were issued; \$10 million for the Oregon Zoo and \$28.1 million for the Natural Areas voter approved bond measures.
 - Metro issued \$13.3 million in full faith and credit bonds for renovations and repairs at the Metro Regional Center and Lone Fir Cemetery.
 - Metro received a \$5.9 million premium on the bond issuances in 2018.
 - Voters in the Metro region reapprove the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.
- 2019
- Metro’s AAA bond rating was reaffirmed by Standard & Poor’s and Moody’s rating agencies.
 - \$652.8 million of Affordable Housing Bonds were issued.
 - Metro voters approved a \$475 million measure to protect natural areas and connect people to nature.
- 2020
- Metro issued the first \$200 million in bonds related to the 2019 Natural Areas measure approved by voters in 2019.
 - In May 2020, voters approved the Supportive Housing Services measure.
 - Newell Creek Canyon Nature Park, a 236-acre forested park, opens to the public.
- 2021
- Metro started collecting Business and Personal Income Taxes to fund Supportive Housing Services.
 - Chehalem Ridge Nature Park, now Metro’s second-largest park at 1,260 acres, opens to the public.

- 2022  Housing Department created for the Affordable Housing Bond and Supportive Housing Services programs, these two programs were budgeted in Planning, Development and Research until FY 2022-23.
- 2023  Voters in the Metro region reapprove the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 18,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.



Budget summary

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Metro uses many important tools in building the budget, but one of the most important is the five-year forecast, which is done for all operating funds. This includes the General Fund, Oregon Zoo Operating Fund, the Solid Waste Revenue Fund, the Metropolitan Exposition Recreation Commission (MERC) Fund, and the Parks and Nature Operating Fund. 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.

COVID-19 pandemic economic impact on FY 2023-24 budget

Metro has considered the economic impacts throughout the budget and departments have applied a fiscally prudent financial policy for the next five years while still pushing forward with Agency's Strategic Plan.

Metro leadership will continue to closely monitor the economic environment of the region, important economic and financial indicators, and overall health of the Agency.

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 employer contribution rate for a two-year period, with the current beginning on July 1, 2023. Employees at Metro are eligible for two different levels of PERS membership, either Tier 1/Tier 2 or OPSRP based on eligibility as of August 28, 2003. The employer contribution rate is different for the two memberships, however, for budgeting purposes, the Agency estimates and uses a single blended rate to determine annual contribution amounts. The blended rate used in the FY 2023-24 budget is 18.7% which is the same blended rate used in the FY 2022-23 budget.

For health insurance programs, Metro has also implemented a specific cost sharing formula in which all employees, regardless of bargaining group, pay an 8% share. This is intended to influence the design of future benefit plans where cost savings can be shared. Health insurance costs are projected to rise over the forecast period.

Global operating assumptions

The principles of Metro's financial policies are followed throughout the five-year forecasts. Each department's operational activity assumes a growth rate based on objectives and outcomes determined by their leadership. In the absence of contractual escalators tied to specific indices, general inflationary increases are allowed and are modest and uniform. Each operating fund must budget for conservative revenue projections, prudent contingency and operational fund reserves. Each department's capital improvement plan costs are included and their annual renewal and replacement contributions.

Unique operating assumptions

Each fund 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 are applied by staff based on assumed fund balance reserves and a uniform rate and have seen an increase due to rising rates. The visitor venues are more sensitive to utility costs, food and beverage margins or per capita spending. Planning, Development and Research relies heavily on funding decisions made at the national level. The unique assumptions are addressed in the individual forecasts.

Understanding the importance of the five-year forecasts

The Agency directs staff to prepare a five-year forecast for the general fund and each major operating fund before departmental budgeting begins. The purpose of the forecasts is to accomplish a balanced budget in all future years and evaluate the ending fund balance. This evaluation identifies vulnerabilities, highlights trends and provides a line of sight to help guide decision making. Metro evaluates each forecast to see if there are early warnings and any strategic decisions that have to be made. The five-year forecast keeps Metro focused on how decisions today set the path for future choices.

General Fund

The Agency prepares a comprehensive five-year forecast for the General Fund. It has unique challenges due to 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 third five-year period effective July 1, 2023

Budget environment

through June 30, 2028. Planning, Development and Research is heavily reliant on federal transportation funding for general transportation system planning and for specific project planning. The Bipartisan Infrastructure Law provided a modest increase in transportation formula funding and new competitive grant opportunities.

The General Fund includes three important discretionary revenues for FY 2023-24: property tax (\$19.2 million), general excise tax (\$20.2 million) and interest earnings. 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 professional services delivered by Planning, Development and Research and other small activities. Federal funding for general system planning, the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, is expected to increase slightly.

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. 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 face challenges and has been exceptionally prudent due to the financial implications of the pandemic. General expectations are that event based revenue will have slow growth over the next five years, even with vaccines, due to fear of large gatherings and travel. Therefore, Transient Lodging Tax is expected to be modest but will start to return to healthy numbers within three years.

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 Tax revenue. 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 fees 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 fee payers. Fees are expected to rise over the next five-year period, as waste system costs continue to have additional regional cost pressures (macro-economic implications on tonnage generation, pay equity goals and global inflationary factors), required investments, and support sustainability and environmental policy as directed from the adopted Regional Waste Plan 2030. To provide fee predictability, Council directed the Department to cap the solid waste fee increase at 8% annually. Although expenses have increased greater than 8%, the Department will use rate stabilization reserves (within reasonableness) to provide fee predictability.

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. These funding sources are expected to increase over the next five years as the General Fund contribution should return to pre-pandemic numbers by FY26. Operating costs continue to climb due to personnel costs and an expanding portfolio of properties. Reserves are meeting financial policy goals, but the department is strategically looking at new permanent funding resources to address ongoing increases in expenditures at a rate higher than current revenue.

Oregon Zoo Operating Fund

The Zoo is expecting around 1.3 million visitors in FY 2023-24. The Zoo increased admission fees in FY 2021-22 that aligned with the openings of new habitats for the Polar Passage and Primates and improved habitat for rhinos. Additionally, the department has eliminated concerts for the near future, but is evaluating visitor interest.

Adopting resolution

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE ANNUAL) RESOLUTION NO 23-5333A
BUDGET FOR FISCAL YEAR 2023-24, MAKING)
APPROPRIATIONS AND LEVYING AD VALOREM) Introduced by Marissa Madrigal, Chief
TAXES) Operating Officer, with the concurrence
) of Council President Lynn Peterson

WHEREAS, the Multnomah County Tax Supervising and Conservation Commission held its public hearing on the annual Metro budget for the fiscal year beginning July 1, 2023, and ending June 30, 2024; and

WHEREAS, the Multnomah County Tax Supervising and Conservation Commission certified the annual Metro budget with no recommendations or objections (Exhibit A); now, therefore,

BE IT RESOLVED,

1. The “Fiscal Year 2023-24 Metro Budget,” in the total amount of ONE BILLION EIGHT HUNDRED MILLION ONE HUNDRED SIXTY NINE THOUSAND FORTY SIX DOLLARS (\$1,800,169,046), attached hereto as Exhibit B, and the Schedule of Appropriations, attached hereto as Exhibit C, are hereby adopted.

2. The Metro Council does hereby levy ad valorem taxes, as provided in the budget adopted by Section 1 of this Resolution, at the rate of \$0.0966 per ONE THOUSAND DOLLARS (\$1,000) of assessed value for operating rate levy; at the rate of \$0.0960 per ONE THOUSAND DOLLARS (\$1,000) of assessed values for local option rate levy and in the amount of EIGHTY FOUR MILLION THREE THOUSAND ONE HUNDRED FORTY SIX DOLLARS (\$84,003,146) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2023-24. The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy.

SUMMARY OF AD VALOREM TAX LEVY

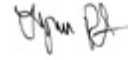
	Subject to the General Government <u>Limitation</u>	Excluded from <u>the Limitation</u>
Operating Tax Rate Levy	\$0.0966/\$1,000	
Local Option Tax Rate Levy	\$0.0960/\$1,000	
General Obligation Bond Levy		\$84,003,146

3. In accordance with Section 2.02.040 of the Metro Code, the Metro Council hereby authorizes positions and expenditures in accordance with the Annual Budget adopted by Section 1 of this Resolution, and hereby appropriates funds for the fiscal year beginning July 1, 2023, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

4. The FY 2023-24 Adopted Budget will include the budget notes as presented in Exhibit D.

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

ADOPTED by the Metro Council on this 22nd day of June 2023.



Lynn Peterson, Council President

APPROVED AS TO FORM:



Carrie MacLaren, Metro Attorney



Schedule of appropriations

	Adopted Budget
GENERAL FUND	
Council	\$10,801,167
Office of the Auditor	1,134,921
Office of Metro Attorney	3,793,283
Information Technology and Records Management	8,418,288
Communications	6,983,176
Finance and Regulatory Services	12,182,199
Diversity, Equity and Inclusion	3,068,733
Human Resources	6,310,038
Capital Asset Management	7,201,873
Planning, Development and Research	40,000,835
Housing	425,000
Special Appropriations	1,957,111
Non-Departmental	
Debt Service	2,546,179
Interfund Transfers	26,694,190
Contingency	23,158,907
Total Appropriations	154,675,900
Unappropriated Balance	27,170,056
Total Fund Requirements	\$181,845,956
AFFORDABLE HOUSING FUND	
Housing	\$245,531,224
Non-Departmental	
Interfund Transfers	1,331,844
Contingency	50,037,601
Total Appropriations	296,900,669
Unappropriated Balance	150,432,375
Total Fund Requirements	\$447,333,044
CEMETERY PERPETUAL CARE FUND	
Interfund Transfers	\$40,000
Total Appropriations	40,000
Unappropriated Balance	730,314
Total Fund Requirements	\$770,314
COMMUNITY ENHANCEMENT FUND	
Waste Prevention and Environmental Services	\$1,514,714
Non-Departmental	
Interfund Transfers	50,000
Contingency	69,500
Total Appropriations	1,634,214
Unappropriated Balance	105,427
Total Fund Requirements	\$1,739,641
GENERAL ASSET MANAGEMENT FUND	
Asset Management Program	\$12,117,270
Non-Departmental	
Contingency	10,108,793
Total Appropriations	22,226,063
Unappropriated Balance	14,617,375
Total Fund Requirements	\$36,843,438

Schedule of appropriations

	Adopted Budget
GENERAL OBLIGATION DEBT SERVICE FUND	
Non-Departmental	
Debt Service	\$85,781,723
Total Appropriations	85,781,723
Total Fund Requirements	\$85,781,723
GENERAL REVENUE BOND FUND	
Bond Account	
Debt Service	\$6,059,650
Total Appropriations	6,059,650
Unappropriated Balance	4,116,466
Total Fund Requirements	\$10,176,116
MERC FUND	
MERC	\$79,867,215
Non-Departmental	
Interfund Transfers	11,266,749
Contingency	23,446,873
Total Appropriations	114,580,837
Total Fund Requirements	\$114,580,837
NATURAL AREAS FUND	
Parks and Nature	\$4,183,658
Non-Departmental	
Contingency	346,342
Total Appropriations	4,530,000
Total Fund Requirements	\$4,530,000
OREGON ZOO ASSET MANAGEMENT FUND	
Visitor Venues - Oregon Zoo	\$15,368,630
Non-Departmental	
Interfund Transfers	391,370
Total Appropriations	15,760,000
Total Fund Requirements	\$15,760,000
OREGON ZOO OPERATING FUND	
Visitor Venues - Oregon Zoo	\$41,063,281
Non-Departmental	
Interfund Transfers	19,502,077
Contingency	19,767,252
Total Appropriations	80,332,610
Total Fund Requirements	\$80,332,610
PARKS AND NATURE BOND FUND	
Parks and Nature	\$83,386,522
Non-Departmental	
Interfund Transfers	2,482,751
Contingency	14,717,000
Total Appropriations	100,586,273
Unappropriated Balance	72,896,227
Total Fund Requirements	\$173,482,500

Schedule of appropriations

	Adopted Budget
PARKS AND NATURE OPERATING FUND	
Parks and Nature	\$29,291,134
Non-Departmental	
Interfund Transfers	5,933,606
Contingency	8,025,138
Total Appropriations	43,249,878
Unappropriated Balance	700,000
Total Fund Requirements	\$43,949,878
RISK MANAGEMENT	
Finance and Regulatory Services	\$4,689,224
Non-Departmental	
Contingency	522,674
Total Appropriations	5,211,898
Unappropriated Balance	445,000
Total Fund Requirements	\$5,656,898
SMITH AND BYBEE WETLANDS FUND	
Parks and Nature	\$175,000
Non-Departmental	
Interfund Transfers	57,610
Contingency	500,000
Total Appropriations	732,610
Unappropriated Balance	609,200
Total Fund Requirements	\$1,341,810
SOLID WASTE FUND	
Waste Prevention and Environmental Services	\$121,913,754
Non-Departmental	
Debt Service	\$1,350,000
Interfund Transfers	17,001,232
Contingency	15,206,150
Total Appropriations	155,471,136
Unappropriated Balance	17,254,346
Total Fund Requirements	\$172,725,482
SUPPORTIVE HOUSING SERVICES FUND	
Housing	\$231,659,281
Non-Departmental	
Interfund Transfers	3,370,894
Contingency	188,288,624
Total Appropriations	423,318,799
Total Fund Requirements	\$423,318,799
Total Appropriations	\$1,511,092,260
Total Unappropriated Balance	289,076,786
TOTAL BUDGET	\$1,800,169,046



Property tax calculations

Permanent tax rate levy calculation

FY 2022-23 Assessed Value	\$201,775,773,251
Assessed Value Increase:	
Within 3% Statutory allowable	6,053,273,198
Estimate for new construction @ 1.50%	3,026,636,599
ESTIMATED FY 2023-24 ASSESSED VALUE	\$210,855,683,048
Tax Rate=	\$0.0966 /\$1000
FY 2023-24 TAX RATE LEVY	\$20,368,658
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression @ 1.70%	(346,267)
Estimated uncollectable @ 5.5%	(1,101,232)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$18,921,159
Previously levied taxes estimated to be received	\$246,000
ESTIMATED TOTAL TAXES TO BE RECEIVED	\$19,167,159

Local option rate levy calculation

FY 2022-23 Assessed Value	\$213,198,170,547
Assessed Value Increase:	
Within 3% Statutory allowable	6,395,945,116
Estimate for new construction @ 1.5%	3,197,972,558
ESTIMATED FY 2023-24 ASSESSED VALUE	\$222,792,088,222
Tax Rate=	\$0.0960 /\$1000
FY 2023-24 TAX RATE LEVY	\$21,388,040
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression @ 10.10%	(2,160,192)
Estimated uncollectable @ 5.5%	(1,057,532)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$18,170,316
Previously levied taxes estimated to be received	\$228,000
ESTIMATED TOTAL TAXES TO BE RECEIVED	\$18,398,316

Property tax calculations

General obligation bond debt service tax levy calculation

FY 2023-24 REQUIREMENTS

General Obligation Refunding (2023 Series)	\$17,500,000
Zoo Infrastructure (2012A Series)	335,025
Natural Areas (2018 Series)	2,467,750
Zoo Infrastructure (2018 Series)	1,264,500
Affordable Housing (2019 Series)	39,183,904
Natural Areas (2020A Series)	3,526,179
Natural Areas (2020B Series)	18,003,615
TOTAL REQUIREMENTS	\$82,280,973

Sources available for cash flow:

Fund balance	\$1,998,000
Previously levied taxes estimated to be received	700,000
Interest earned, FY 2023-24	200,000
Total non-tax sources available in FY 2023-24	2,898,000

Tax resources required to balance	79,382,973
Levy (assume 94.5% collectable rate)	84,003,146

Estimated FY 2023-24 Assessed Value	210,855,683,048
Levy rate per \$1,000 of assessed value	0.3984
On \$100,000 of assessed property value	39.84

FY 2023-24 GO DEBT TAX LEVY AMOUNT	\$84,003,146
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Property tax rates history

Fiscal Year	Permanent Rate	Local Option Levy Rate	General Obligation Bond Levy Rate	Total Rate
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	\$0.4071	\$0.5997
FY 2021-22	\$0.0966	\$0.0960	\$0.3917	\$0.5843
FY 2022-23	\$0.0966	\$0.0960	\$0.3893	\$0.5819
FY 2023-24	\$0.0966	\$0.0960	\$0.3984	\$0.5910

The Metro Council approved the following notes in the adopted budget. They provide additional direction to staff in carrying out the programs and functions of the agency and serve as statements of legislative intent.

Budget Note #1: Increase Funding Support for Regional Business Alliances

Each year Metro Council allocates funding to support membership in economic development and community business alliances across the region. Each alliance was originally selected based on geographical representation throughout the region, and localized economic impact that reflects Metro's desired outcome of "Current and future residents benefit from the region's sustained economic competitiveness and prosperity."

Currently, the economic development alliances Metro supports are as follows. Current membership is based on the allocated amount of \$2,580 annually.

- Westside Economic Alliance representing the western portion of the region.
- Clackamas County Business Alliance representing the southeastern portion of the region.
- Business for a Better Portland representing Portland area.
- Columbia Corridor Association representing the northern portion of the region.

And previously East Metro Economic Alliance representing the northeastern portion of the region.

*Note: East Metro Economic Alliance no longer exists as of last year, so no funding was issued in the current fiscal year.

Westside Economic Alliance, Clackamas County Business Alliance and Columbia Corridor Association memberships include representation from Metro Council on their respective boards of directors.

This budget amendment seeks to:

- Increase the allocation to our partnering economic development alliances from \$2,580 to \$5,000/year each year beginning in FY 2023-24.
- Provide Councilor Ashton Simpson the opportunity to select an alternative economic development organization within District 1 for Metro to support in place of East Metro Economic Alliance. This newly selected organization would also be funded in the amount of \$5,000/year beginning in FY 2023-24.

Budget Note #1 was incorporated, by way of budget amendment, into the FY 2023-24 adopted budget.

Budget Note #2: Grant Tracking

Metro provides direct financial support to the region's community-based organizations in a multitude of ways, but there is no central technology system that allows staff or Council to easily quantify the amount, timing, or purpose of that financial support. Council requests a report from Metro staff detailing the amount of grant funding awarded to regional community-based organizations in fiscal year 2022-23, the desired outcome of the grant, and grant or project status. The report should be searchable by CBO. Additionally, the report should include the amounts of any discounts or subsidies given to CBOs that booked space or gave performances at Metro's venues: P'5, OCC, Expo, and the Zoo. Finally, Council requests that the COO explore options for creating a database for tracking grant awards, outcomes, and status for fiscal 2023-24 and beyond.

Budget Note #3: Plastics Reduction Program

Create a special initiative to identify ways to improve plastics reuse and recycling focusing on (potentially) 4 plastic streams: reusable, recyclable, potentially burnable, and toxic. It would be an approximately 18-month effort and would involve both new technology and regional, national, and international research into options and cost/benefit, and Best Practices specifically including lifecycle GHG, daily life microplastic, and ocean gyre impacts. It would include an estimate of the volume of each waste stream in the Metro area and potentially identify additional legal/legislative tools. It would also include long term landfill impacts.

Preliminary estimate: 0.25 – 0.5 FTE and allocation of \$100,000 for potential consultant costs.

Budget notes

Budget Note #4: Regional Coordination and Communication Enhancement – Metro Communications

Based on recent analysis of the need for better coordination, this would focus information, coordination, and outreach beyond the existing Metro communities to deal with regional issues that affect and are affected by smaller regional communities. This would formalize a process and dedicate staff time for interactions and create potential forums for input, based on the location and nature of concern. A plan for implementing such work could be the first step, including criteria for creating these links.

Potential inclusions: Sandy, Corbett, Estacada, Molalla, Canby, Woodburn, Newberg, Gaston, North Plains, Scappoose, unincorporated areas, and community planning organizations. [note: Vancouver and Clark Co. are already somewhat integrated].

Potential areas of coordination include land use and jobs, aviation, climate resiliency and disaster preparedness, general transportation and tolling, and regional parks and natural areas.

Commitment: It is understood that Communications is planning on adding 1 FTE for enhanced outreach and communication to existing Metro cities. This proposal would a) identify potential regional topics, b) provide preliminary outreach to non-Metro communities to identify a level of interest, and c) develop a draft plan with recommendations regarding extra-Metro communications needs.

Budget Note #5: Outreach for Regional Collaboration

Council directs GAPD staff to conduct outreach to governments in East Multnomah County, Clackamas County and Western Washington County to gauge interest in participating in a Regional Solutions style collaboration, which would dedicate and co-locate Metro staff in volunteer jurisdictions to partner on a project of mutual interest in areas including, but not limited to, Planning, Transportation or Garbage and Recycling. Staff should report back to Metro Council no later than January 1, 2024, with possible projects, including high level estimated cost, staff time and project timeline.

Budget Note #6: Improving Financial Health of Local Jurisdictions

Council directs the COO to develop a proposal for a report to determine how the overall financial health of local jurisdictions within the region and the current gaps in services (e.g. planning, permitting, transportation, health and safety) impact the development and redevelopment potential of land within the UGB and future growth of all types of housing and/or employment land. Staff should report back to Metro Council no later than January 1, 2024, with a project plan that includes high level estimated costs, staff time and a project timeline.

Budget Note #7: Clarifying Outcomes to Guide Reforms of Waste System and Solid Waste Fees

Council directs the COO to work with the WPES Director and Metro Council President to clarify regional waste outcomes to guide reforms of the waste system and solid waste fees for FY24 annual budget. Staff will evaluate whether any additional resources are required for this work and if so, make requests through the mid-year budget amendment process.

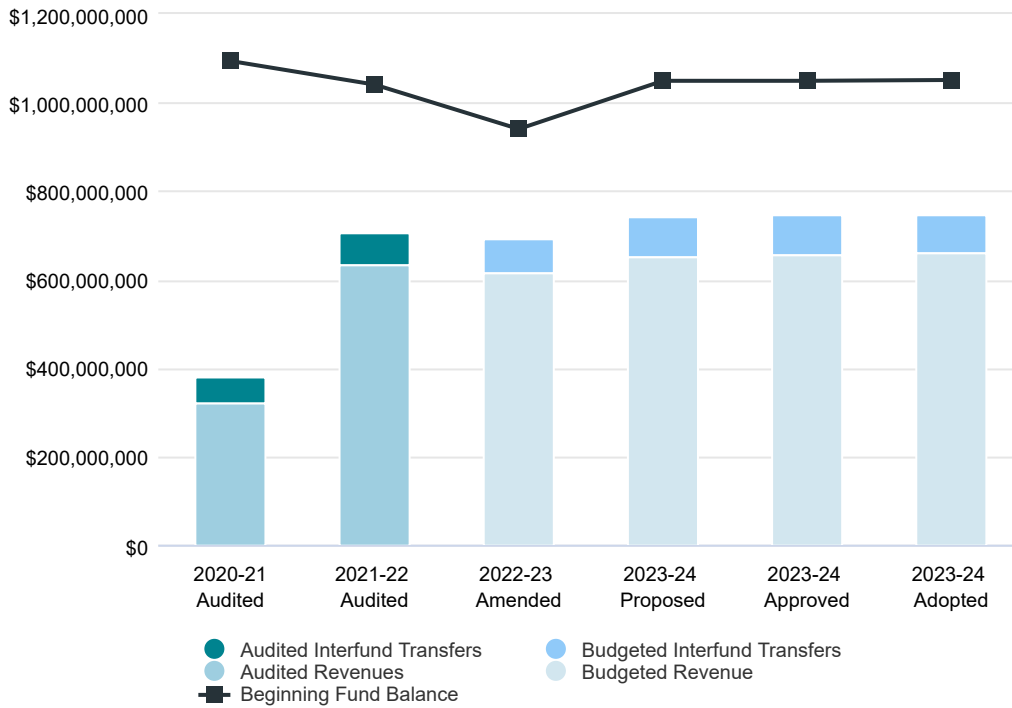
Budget summary by year

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	Change from FY 2022-23
RESOURCES							
Beginning Fund Balance	\$ 1,093,855,868	\$ 1,040,457,219	\$ 939,999,842	\$ 1,048,985,158	\$ 1,048,985,158	\$ 1,050,863,158	11.79%
Current Revenues							
Personal Income Tax	173,875	147,925,166	112,500,000	117,050,000	117,050,000	117,050,000	4.04%
Business Income Tax	1,350,598	94,724,870	112,500,000	117,050,000	117,050,000	117,050,000	4.04%
Excise Tax	18,704,633	21,631,175	20,245,727	20,163,930	20,163,930	20,163,930	(0.40)%
Construction Excise Tax	3,318,783	3,877,675	3,595,000	3,608,000	3,608,000	3,608,000	0.36%
Real Property Taxes	106,520,166	108,248,253	110,340,864	114,147,698	117,648,448	121,149,198	9.80%
Other Tax Revenues	55,301	67,195	57,000	67,000	67,000	67,000	17.54%
Interest Earnings	13,562,956	8,117,003	9,744,121	10,493,263	10,493,263	10,493,263	7.69%
Grants	16,454,377	28,802,866	24,777,594	17,951,552	17,951,552	17,906,880	(27.73)%
Local Government Shared Revenues	11,924,157	19,091,779	22,077,074	24,977,236	24,977,236	24,977,236	13.14%
Contributions from Governments	4,429,583	29,575,434	4,834,498	4,977,784	4,977,784	4,977,784	2.96%
Licenses and Permits	587,595	583,490	589,200	596,000	596,000	596,000	1.15%
Charges for Services	106,534,915	163,861,366	180,487,554	200,686,852	200,686,852	200,686,852	11.19%
Contributions from Private Sources	9,374,515	2,496,275	3,799,525	5,646,219	5,646,219	5,646,219	48.60%
Internal Charges for Services	180,637	379,616	1,865,705	2,249,628	2,249,628	2,249,628	20.58%
Miscellaneous Revenue	2,083,783	3,157,731	6,424,147	14,561,575	14,561,575	14,561,575	126.67%
Other Financing Sources	44,310	107,117	-	-	-	-	-
Bond Proceeds	27,500,000	-	100,000	-	-	-	(100.00)%
Subtotal Current Revenues	322,800,183	632,647,011	613,938,009	654,226,737	657,727,487	661,183,565	7.70%
Interfund Transfers							
Internal Service Transfers	6,633,325	1,687,978	318,845	1,862,107	1,862,107	1,862,107	484.02%
Interfund Reimbursements	21,627,644	34,454,714	37,905,623	46,719,700	46,719,700	46,719,700	23.25%
Interfund Loans	-	422,086	438,590	524,116	524,116	524,116	19.50%
Fund Equity Transfers	29,818,105	39,444,382	42,058,415	39,016,400	39,016,400	39,016,400	(7.23)%
Subtotal Interfund Transfers	58,079,074	76,009,160	80,721,473	88,122,323	88,122,323	88,122,323	9.17%
TOTAL RESOURCES	\$ 1,474,735,126	\$ 1,749,113,391	\$ 1,634,659,324	\$ 1,791,334,218	\$ 1,794,834,968	\$ 1,800,169,046	10.13%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$ 94,148,996	\$ 115,733,856	\$ 154,718,103	\$ 174,403,033	\$ 174,279,288	\$ 177,008,462	14.41%
Materials and Services	170,412,320	276,506,622	727,074,775	726,269,117	726,687,862	728,681,962	0.22%
Capital Outlay	26,533,413	11,257,412	57,498,177	67,541,107	67,541,107	67,347,107	17.13%
Debt Service	85,104,103	95,242,964	97,462,890	88,736,052	92,236,802	95,737,552	(1.77)%
Subtotal Current Expenditures	376,198,832	498,740,854	1,036,753,945	1,056,949,309	1,060,745,059	1,068,775,083	3.09%
Interfund Transfers							
Internal Service Transfers	6,633,325	1,687,978	318,845	1,862,107	1,862,107	1,862,107	484.02%
Interfund Reimbursements	21,627,644	34,454,714	37,905,623	46,719,700	46,719,700	46,719,700	23.25%
Fund Equity Transfers	29,818,105	39,444,382	42,058,415	39,016,400	39,016,400	39,016,400	(7.23)%
Interfund Loans	-	422,086	438,590	524,116	524,116	524,116	19.50%
Subtotal Interfund Transfers	58,079,074	76,009,160	80,721,473	88,122,323	88,122,323	88,122,323	9.17%
Contingency	-	-	157,983,948	357,185,800	356,890,800	354,194,854	124.20%
Unappropriated Fund Balance	1,040,457,219	1,174,363,377	359,199,958	289,076,786	289,076,786	289,076,786	(19.52)%
Subtotal Contingency/Ending Balance	1,040,457,219	1,174,363,377	517,183,906	646,262,586	645,967,586	643,271,640	24.38%
TOTAL REQUIREMENTS	\$ 1,474,735,126	\$ 1,749,113,391	\$ 1,634,659,324	\$ 1,791,334,218	\$ 1,794,834,968	\$ 1,800,169,046	10.13%
FULL-TIME EQUIVALENTS	966.86	1,027.20	1,102.10	1,130.75	1,130.75	1,148.95	4.25%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							46.85

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

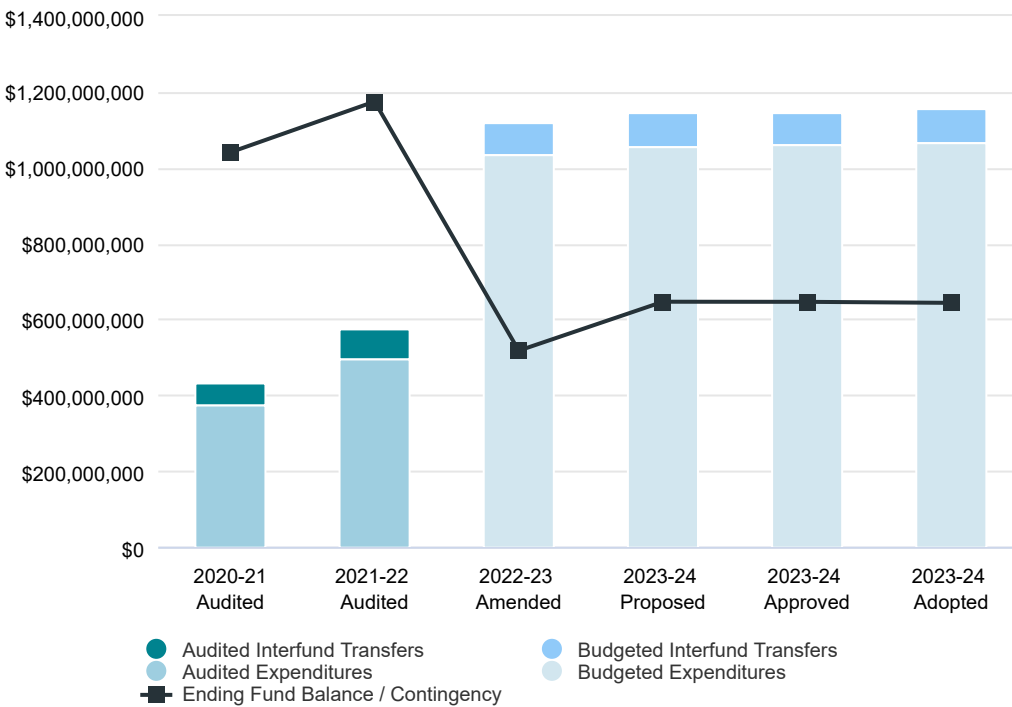
Budget summary by year

Revenues and fund balance



FY2021-22 includes \$23 million in beginning fund balance for tax revenue for Supportive Housing Services, as well as, \$126 million in current revenue for Supportive Housing Services tax revenue earnings. FY2022-23 includes \$225 million in current revenue for Supportive Housing Services tax revenue earnings. FY2023-24 includes \$444 million in beginning fund balance for the Affordable Housing Bond and \$189 million in beginning fund balance for Supportive Housing Services.

Expenditures and fund balance



FY2020-21, FY2021-22, FY2022-23 & FY2023-24 ending fund balances primarily include unspent Affordable Housing bond funds and Supportive Housing Services tax revenue.

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., Affordable Housing, Parks and Nature), 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.

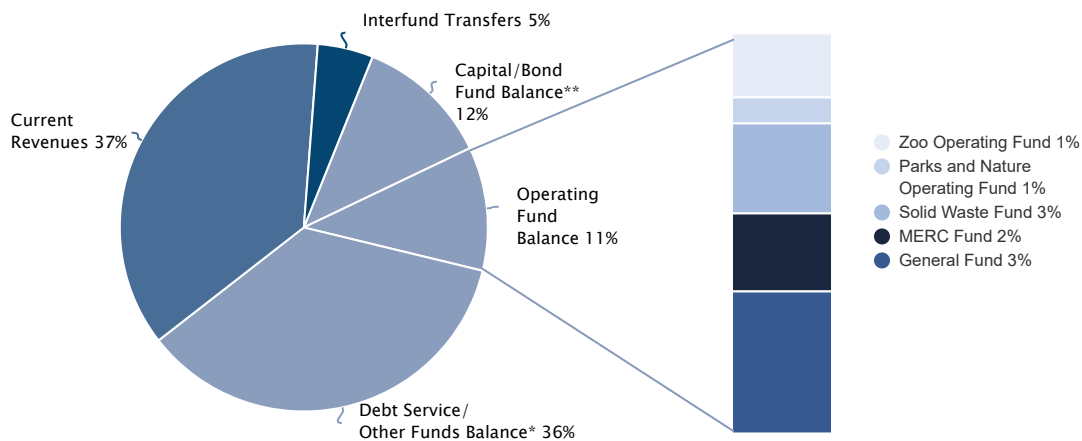
BEGINNING FUND BALANCE

Metro’s beginning fund balance constitutes 58 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 Parks and Natural Bond and the Affordable Housing Bond, 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, like the Supportive Housing Services tax revenue. 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 \$68.7 million beginning fund balance accounts for 6.5 percent of the total beginning balances (4 percent of total resources) 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, 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 2023-24 about \$26 million of the General Fund’s beginning fund balance is unassigned.

FY 2023-24 Total resources



*Includes the Affordable Housing Fund and the Supportive Housing Services beginning fund balance.

**Includes the Parks and Nature Bond Fund beginning fund balance.

Total resources \$1,800,169,046

Where the money comes from

CURRENT REVENUES

Current revenues account for 37 percent of Metro’s total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

Income tax – 35 percent

Metro expects to receive \$234 million in income tax revenues in FY 2023-24. This revenue consists of two separate taxes: a 1% personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1% business income tax on net income for businesses with gross receipts above \$5 million. Both taxes became effective January 1, 2021.

FY 2023-24 Current revenues

RESOURCES

Beginning Fund Balance \$1,050,863,158

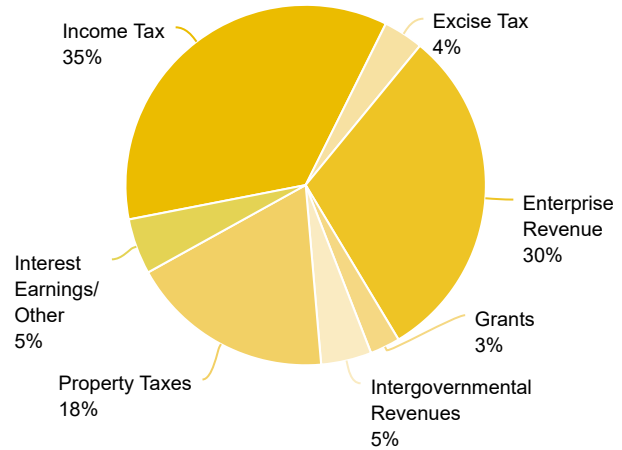
Current Revenues

Income Tax	234,100,000
Real Property Taxes	121,149,198
Excise Tax	20,163,930
Construction Excise Tax	3,608,000
Other Derived Tax Revenue	67,000
Grants	17,906,880
Local Gov’t Shared Revenues	24,977,236
Contributions from other Gov’ts	4,977,784
Internal Charges for Services	2,249,628
Enterprise Revenue	201,282,852
Interest Earnings	10,493,263
Donations	5,646,219
Other Misc. Revenue	14,561,575
Subtotal Current Revenues	661,183,565

Interfund Transfers

Interfund Reimbursements	46,719,700
Internal Service Transfers	1,862,107
Interfund Loans	524,116
Fund Equity Transfers	39,016,400
Subtotal Interfund Transfers	88,122,323

TOTAL RESOURCES **\$1,800,169,046**



Total Current revenues \$661,183,565

Enterprise revenues – 30 percent

Enterprise activities are expected to generate \$201 million in current revenues in FY 2023-24. Metro’s largest enterprise activity is solid waste disposal, generating \$114.7 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 7 percent increase from FY 2022-23. FY 2023-24 tonnage forecasts estimate a decrease in solid waste generation while Metro’s waste system expenses continue to increase, putting pressure on the Metro mixed solid waste tip fee. This environment results in the overall increase in enterprise revenue for the Solid Waste Revenue Fund to cover operational costs. 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 \$77.9 million in enterprise revenues, about 20.4 percent more than the prior year. The Oregon Zoo is showing an enterprise revenue increase of about 16.5 percent that includes admissions fees, membership revenues, food and beverage sales, and other fees, rentals, and sales. The budget assumes attendance of 1.3 million in FY 2023-24. 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 60.2 percent of current revenues, and are driven by convention bookings and regional

events. At Portland'5, enterprise revenues make up 81.2 percent of current revenues, and include commercial rentals and rentals to resident companies and local non-profits. Expo also relies on enterprise revenues, which generate 78.9 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 \$5.7 million for FY 2023-24. The remainder of the enterprise revenues, around \$2.4 million comes from parking fees, business license fees, community enhancement fees and data resource center charges for services.

Property taxes – 18 percent

Metro expects to receive \$121.1 million in property tax revenues in FY 2023-24. This includes current year tax receipts to the General Fund directed toward operations of \$19.2 million; \$83 million related to debt service levies for general obligation bond issues for the Natural Areas program and on Affordable Housing bonds (see Debt Schedules, section G for additional detail); and \$18.4 million from the local option levy for natural areas operations, which was extended for a third five-year period through FY 2027-2028. Approximately \$1.2 million, will be received in the form of delinquent property taxes, levied in prior years but received in the current year, and interest and penalties on those late payments.

Other miscellaneous revenues/interest earnings – 5 percent

In FY 2023-24 other revenues include \$5.6 million in donations and \$10.5 million in projected interest earnings, with a large portion of interest earnings coming from the Affordable Housing bond issuance in May 2019 and the Parks and Nature Bond approved by voters in 2019 and issued in April 2020. Additionally, about \$14.6 million is expected from a variety of other miscellaneous revenue categories.

Intergovernmental revenues – 5 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'5, 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 be \$18 million in FY 2023-24.

Also included is \$2.8 million from the VFTA for debt service on the OCC Hotel revenue bonds.

Excise taxes – 4 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 expenses. 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 \$20.2 million in FY 2023-24. 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 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'5 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. In 2018 the Council issued an ordinance to make CET a permanent source of revenue for the General Fund. The tax is expected to generate \$3.6 million in FY 2023-24.

Where the money comes from

Grants – 3 percent

Grants are anticipated to provide \$17.9 million to the revenue mix in FY 2023-24. The primary planning functions of the agency—Planning, Development and Research Department—receives approximately \$14.6 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.

INTERFUND TRANSFERS

The remaining 5 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 \$49.1 million in FY 2023-24. The transfer classification also includes \$39 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.

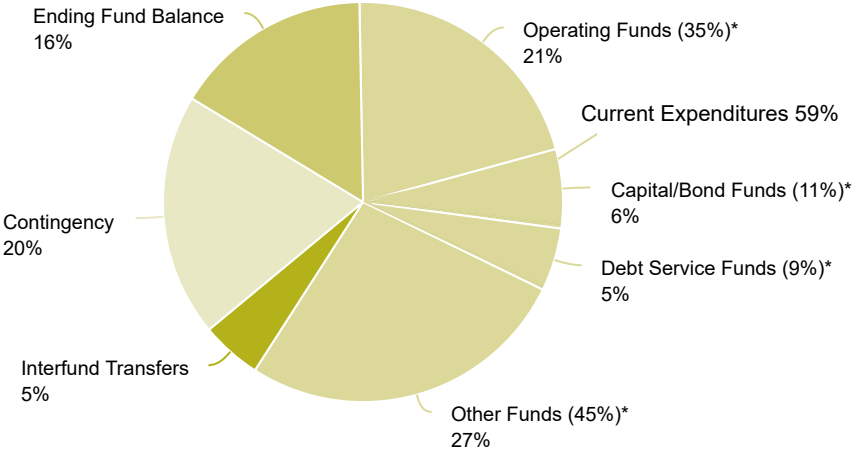
Where the money goes

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

Metro’s total current expenditures are allocated for the specific programs and functions described in the Organizational Summary section contained in the body of this budget document. About 35 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 45 percent is allocated for specific requirements, which is predominantly related to Affordable Housing and Supportive Housing Services, but also includes cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands. About 9 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 and ending fund balance, make up the balance of Metro expenditure requirements.

FY 2023-24 Total requirements



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

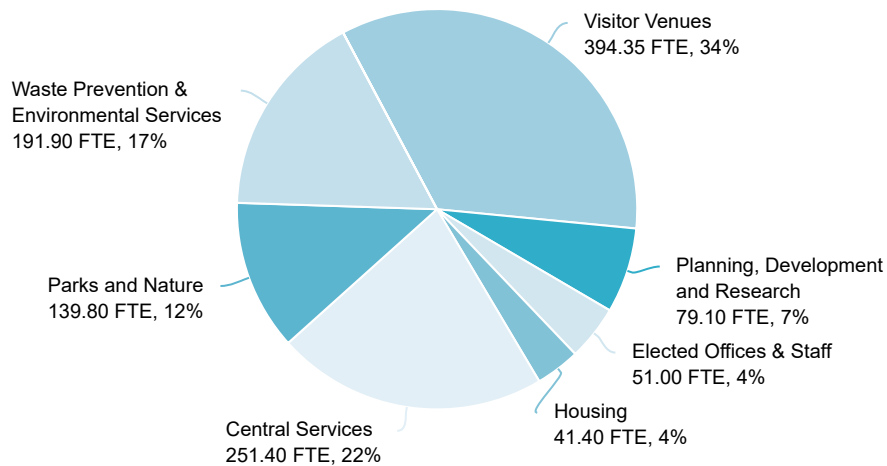
Total requirements \$1,800,169,046

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:

Where the money goes

FY 2023-24 FTE positions by function



Total FTE 1,148.95

Personnel services – 17 percent

Metro plans to spend approximately \$177.0 million for salaries and wages and related expenditures for its employees in FY 2023-24. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 53.2 percent of salaries and wages and 34.76 percent of total personnel services costs. For a more detailed discussion of fringe benefits refer to the appendix “Fringe benefit rate calculation.” A 10-year comparison of salaries, wages and benefits is provided later in this section.

The FY 2023-24 budget includes 1148.95 full-time equivalent positions, an increase of 46.85 FTE from the prior year. “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 – 68 percent

Metro plans to spend approximately \$728.7 million on materials and services in FY 2023-24. Metro budgeted for distributions totaling \$244 million in FY 2023-24 to local jurisdictions for land acquisition, acquisition and rehabilitation of existing residential properties, and new construction of affordable housing. The Supporting Housing Services program, passed by voters in May 2020, budgeted to disburse \$212 million for payments to other jurisdictions implementing programs and the related tax collection costs. The Parks and Nature Bond that was approved by Oregon voters in 2019 is anticipated to spend \$28 million in materials and services in support of payments to other jurisdictions and community grants. Other significant materials and services expenditures include \$77 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. In addition, materials and services at the Visitor Venues (OCC, Oregon Zoo, Expo and Portland’5), which account for spending necessary to operate and market the facilities, are estimated to be \$51 million for FY 2023-24.

Capital outlay – 6 percent

Approximately \$67.3 million is budgeted for capital expenditures. These funds provide for land acquisitions and major capital improvement projects at various facilities. The largest uses of capital funds are for capital expenditures related to the Natural Areas program, \$30.7 million for capital expenditures in the Parks and Nature Bond Fund, \$13 million for capital improvements at MERC facilities, and \$14.1 million for solid waste facility capital projects. 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 - 9 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, 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

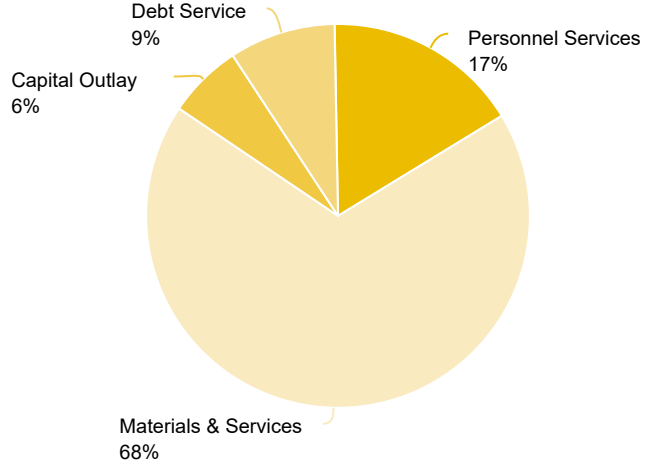
Metro budgets its resources in separate and distinct funds. Transfers between funds are made to pay for the cost of services provided in one fund for the benefit of another (e.g., payroll, fleet, etc.) or to share resources between funds. Interfund transfers in FY 2023-24 total \$88.1 million. Interfund 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 2023-24 Current expenditures by budget category

REQUIREMENTS	
Current Expenditures	
Personnel Services	\$177,008,462
Materials and Services	728,681,962
Capital Outlay	67,347,107
Debt Service	95,737,552
Subtotal Current Expenditures	1,068,775,083
Interfund Transfers	
Internal Service Transfers	1,862,107
Interfund Reimbursements	46,719,700
Fund Equity Transfers	39,016,400
Interfund Loans	524,116
Subtotal Interfund Transfers	88,122,323
Contingency	354,194,854
Ending Fund Balance	289,076,786
TOTAL REQUIREMENTS	\$1,800,169,046



Total current expenditures \$1,068,775,083

Fund summary highlights

FY 2023-24 Fund Summary by Category					
	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
RESOURCES					
Beginning Fund Balance	\$195,492,376	\$212,608,938	\$6,103,356	\$636,658,488	\$1,050,863,158
Current Revenues					
Income Tax	-	-	-	234,100,000	234,100,000
Excise Tax	20,163,930	-	-	-	20,163,930
Construction Excise Tax	3,608,000	-	-	-	3,608,000
Real Property Taxes	37,565,475	-	83,583,723	-	121,149,198
Other Tax Revenues	-	67,000	-	-	67,000
Interest Earnings	2,852,207	3,274,500	211,110	4,155,446	10,493,263
Grants	17,906,880	-	-	-	17,906,880
Local Government Shared Revenues	21,578,486	-	3,398,750	-	24,977,236
Contributions from Governments	4,977,784	-	-	-	4,977,784
Licenses and Permits	596,000	-	-	-	596,000
Charges for Services	199,607,178	-	-	1,079,674	200,686,852
Contributions from Private Sources	4,936,219	710,000	-	-	5,646,219
Internal Charges for Services	2,249,628	-	-	-	2,249,628
Miscellaneous Revenue	14,461,575	-	-	100,000	14,561,575
Subtotal Current Revenues	330,503,362	4,051,500	87,193,583	239,435,120	661,183,565
Interfund Transfers					
Internal Service Transfers	1,862,107	-	-	-	1,862,107
Interfund Reimbursements	42,652,802	-	-	4,066,898	46,719,700
Interfund Loans	524,116	-	-	-	524,116
Fund Equity Transfers	22,400,000	13,955,500	2,660,900	-	39,016,400
Subtotal Interfund Transfers	67,439,025	13,955,500	2,660,900	4,066,898	88,122,323
TOTAL RESOURCES	\$593,434,763	\$230,615,938	\$95,957,839	\$880,160,506	\$1,800,169,046
REQUIREMENTS					
Current Expenditures					
Personnel Services	\$163,828,728	\$6,199,995	\$-	\$6,979,739	\$177,008,462
Materials and Services	183,171,943	68,920,315	-	476,589,704	728,681,962
Capital Outlay	27,411,337	39,935,770	-	-	67,347,107
Debt Service	3,896,179	-	91,841,373	-	95,737,552
Subtotal Current Expenditures	378,308,187	115,056,080	91,841,373	483,569,443	1,068,775,083
Interfund Transfers					
Internal Service Transfers	947,681	806,816	-	107,610	1,862,107
Interfund Reimbursements	39,949,657	2,067,305	-	4,702,738	46,719,700
Fund Equity Transfers	38,976,400	-	-	40,000	39,016,400
Interfund Loans	524,116	-	-	-	524,116
Subtotal Interfund Transfers	80,397,854	2,874,121	-	4,850,348	88,122,323
Contingency	89,604,320	25,172,135	-	239,418,399	354,194,854
Unappropriated Fund Balance	45,124,402	87,513,602	4,116,466	152,322,316	289,076,786
Subtotal Contingency/Ending Balance	134,728,722	112,685,737	4,116,466	391,740,715	643,271,640
TOTAL REQUIREMENTS	\$593,434,763	\$230,615,938	\$95,957,839	\$880,160,506	\$1,800,169,046
Full-Time Equivalent (FTE)	1,065.30	39.25	0.00	44.40	1,148.95

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 2023-24 is the first year of the third five-year local option levy approved for renewal approved by voters in 2022. Both levies assume a 4.5 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.
- Enterprise revenues include a 22.5 percent increase at MERC, a 16.5 percent increase at the Oregon Zoo and a 7 percent increase in solid waste revenues.
- Personnel services costs increased by 13 percent. The increase is primarily related to staff additions needed to provide quality services for internal and external stakeholders. A large percentage of Metro staff are represented and salary increases are based on specific collective bargaining agreements, contributing to the personnel services cost increase. A detailed chart of FTE changes is provided later in this section.
- Contingencies are replenished following Council approved financial policies.

Capital/bond funds

The capital/bond funds include the General Asset Management Fund, Oregon Zoo Asset Management Fund, Natural Areas 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 Natural Areas Fund and Parks and Nature Bond Fund are funded through the sale of general obligation bonds following voter authorization in 2006 and 2019, respectively.

Significant project expenditures in FY 2023-24 include:

- \$28 million in payments to grantees and other governmental agencies for parks and natural area projects
- \$16.2 million for Blue Lake Park upgrades and renovations projects
- \$10 million for land acquisition to protect and restore natural areas
- \$1.9 million for renovations on MRC plaza and parking
- \$1.5 million for the Jonsson Center modernization project

Debt service funds

The debt service funds include the General Revenue Bond Fund and the General Obligation Bond Debt Service Fund.

Other funds

Other funds include the Affordable Housing, Supportive Housing Services, Cemetery Perpetual Care, Community Enhancement, Risk Management and the Smith and Bybee Wetlands funds.

Significant FY 2023-24 revenues include:

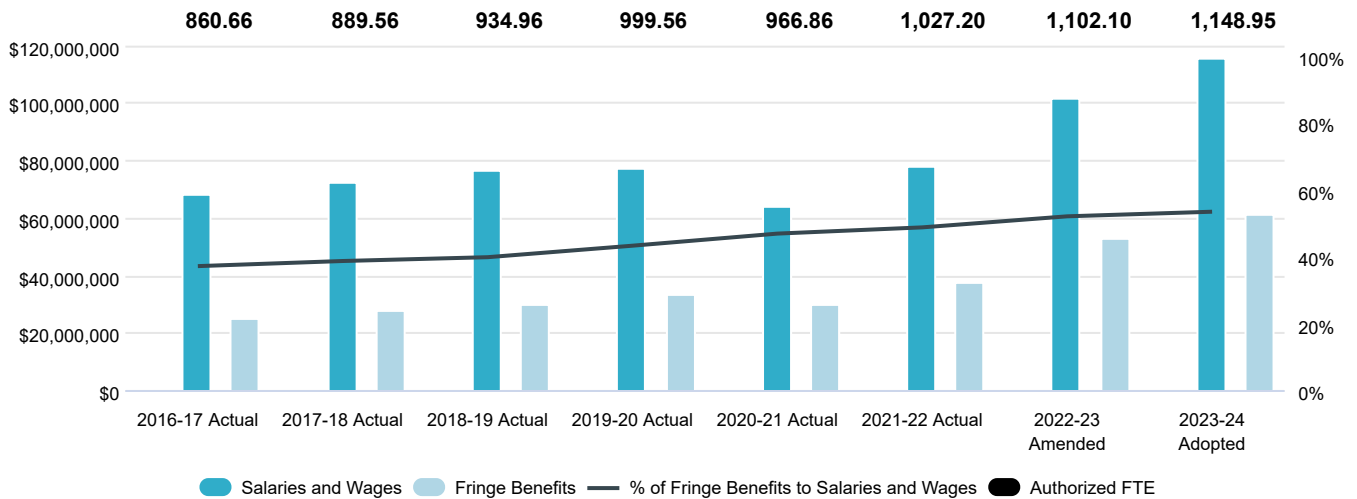
- \$234 million in business and personal income tax revenue

Significant FY 2023-24 expenditures include:

- \$212 million in payments to other governmental agencies for the implementation of the supportive housing services program, related tax collection, and program administration and oversight
- \$244 million in payments to local jurisdictional partners to support affordable housing production



FY 2023-24 Comparison of salaries and wages



Over the 10-year period authorized FTE has risen by approximately 383 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. Over the past 10 year period, the Visitor Venues (Oregon Zoo, OCC, Expo Center and Portland’5) have also increased staffing to improve service levels and better manage the animal collection and exhibit structure. New staff have been added to support the Affordable Housing and Supporting Housing Services programs. Other increases over time have been due to 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. These changes have impacted the number of FTE 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 47 percent of all regular positions and 68 percent of represented, regular positions. AFSCME 3580 has an agreement in place through June 30, 2025. LIUNA 483’s current agreement ends June 30, 2023. LIUNA 483 represents all temporary and seasonal employees at the Oregon Zoo and for the Parks Operations team. The budget provides for a cost of living adjustment for represented regular employees, ranging from 2.0 percent to 3.1 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 expected to receive a combined cost of living and merit increase of 5.1 percent in FY 2023-24. 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 contributions, and health and welfare premiums. Overall costs are driven primarily by two factors: pension contributions and health and welfare premiums. Effective July 1, 2021, the PERS rate increased from an average 16.4 percent of total salary to 18.7 percent. This rate is set for a two-year period. Metro issued limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System (PERS) in 2005. Therefore, departments are charged 3.25 percent of salaries to pay for debt service on the PERS pension bonds.

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. As of July 1, 2021, Metro began paying the 6 percent pick-up rate for almost all Metro employees. Based on some collective bargaining agreements, there are some employees that continue to pay the 6 percent PERS employee contribution.

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.

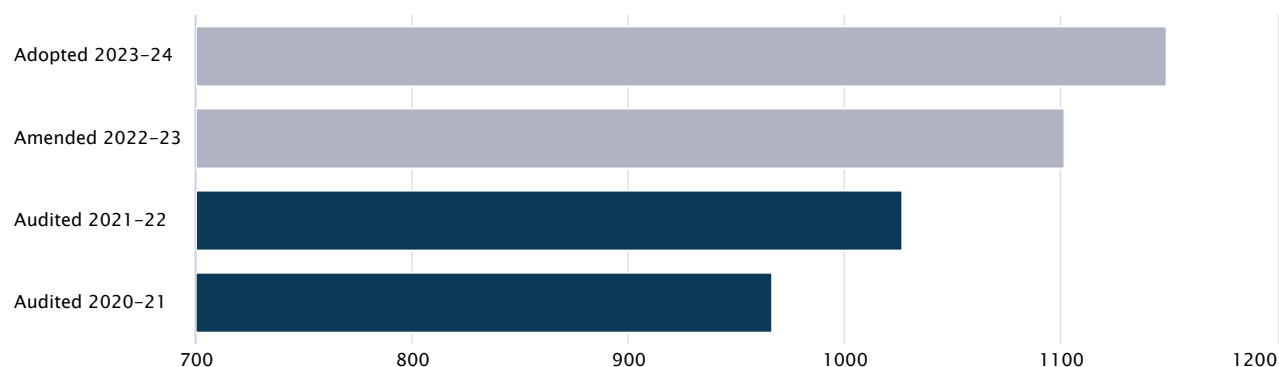
Salaries, wages and benefits

The FY 2023-24 budget assumes only minimal increases 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 section of this document provides more discussion on fringe benefit components.

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 usually 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. Historically, staffing levels gradually increased within the Agency from FY 2012-13 through FY 2019-20. Between FY 2019-20 and FY 2020-21 the budget shows FTE reduction, mainly from the impacts from COVID-19. The FY 2023-24 budget shows a net increase of 46.85 FTE from the prior year's amended budget. This increase is a result of operational and programmatic requirements, including an additional 3.2 FTE to Finance and Regulatory Services, 3.0 to Information Technology and Records Management, 4.0 to Communications, 2.8 FTE to the Council and COO's Office, and 1.0 FTE added to Human Resources. The Agency transferred 6.0 FTE from other departments and added 2.0 FTE to the Capital Asset Management department, for a net gain of 8.0 FTE. The Supportive Housing Services and Affordable Housing programs, which are dedicated to providing funding for affordable housing development, housing assistance and wraparound services, added net 18.9 FTE in FY 2023-24. Voters renewed their commitment to the Parks and Natural Areas Local Option Levy through FY 2027-28, adding net 1.3 FTE within the Parks and Nature. Planning, Development and Research added a net 3.1 FTE. Additionally, the Visitor Venues added a net 4.9 FTE in FY 2023-24 as visitor attendance increases and additional assistance is needed to provide communications support and high-level care for the animals.

Historic staffing levels - overall



Historic Staffing Levels by service

Total Agency	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Change from FY 2022-23	Change from FY 2020-21
Capital Asset Management	22.00	19.90	28.40	36.40	8.00	14.40
Communications	12.00	32.20	36.20	40.20	4.00	28.20
Council	36.20	44.20	41.20	44.00	2.80	7.80
Diversity, Equity and Inclusion	-	-	11.00	11.00	-	11.00
Finance and Regulatory Services	34.80	65.10	73.60	76.80	3.20	42.00
Housing	-	-	22.50	41.40	18.90	41.40
Human Resources	21.00	29.00	32.00	33.00	1.00	12.00
Information Technology and Records Management	28.00	31.00	34.00	37.00	3.00	9.00
Office of Metro Attorney	16.00	17.00	17.00	17.00	-	1.00
Office of the Auditor	6.00	7.00	7.00	7.00	-	1.00
Parks and Nature	135.90	127.20	138.50	139.80	1.30	3.90
Planning, Development and Research Department	65.25	80.10	76.00	79.10	3.10	13.85
Waste Prevention and Environmental Services	181.96	192.80	195.25	191.90	(3.35)	9.94
Research Center	25.25	-	-	-	-	(25.25)
Visitor Venues	381.50	380.70	389.45	394.35	4.90	12.85
Non-Departmental	1.00	1.00	-	-	-	(1.00)
TOTAL BUDGET	966.86	1,027.20	1,102.10	1,148.95	46.85	182.09

* Research Center FTE in Planning, Development and Research starting FY 2021-22; Housing FTE were within Planning, Development and Research until FY 2022-2023; Diversity, Equity and Inclusion FTE were within Council until FY 2022-23

Staff levels

Visitor Venues	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Change from FY 2022-23	Change from FY 2020-21
Expo Center	16.80	17.80	16.80	16.60	(0.20)	(0.20)
MERC Administration	4.10	-	-	-	-	(4.10)
Oregon Convention Center	113.30	113.30	113.30	113.95	0.65	0.65
Oregon Zoo	186.55	182.85	192.35	192.85	0.50	6.30
Portland's 5 Centers for the Arts	60.75	66.75	67.00	70.95	3.95	10.20
Total Visitor Venue FTE	381.50	380.70	389.45	394.35	4.90	12.85

Staffing changes for FY 2023-24

The FY 2023-24 budget includes a net increase of 46.85 FTE from the FY 2022-23 amended budget. This increase includes 39.70 new regular FTE and the elimination of 0.35 regular FTE. This FTE increase also includes 8.5 FTE for new limited duration (LD) positions and the expiration of a 1.0 FTE LD position. The agency transferred 8.8 FTE between departments for better operational efficiency.

The largest FTE change came from a net increase of 22.0 FTE to Central Services in a variety of different areas, to meet the ongoing operational needs of the agency, including 8.0 FTE to Capital Asset Management, 4.0 FTE to Communications, 3.2 FTE to Finance and Regulatory Services, 3.0 FTE to Information Technology and Records Management, 2.8 FTE to Council and the COO's office, and 1.0 FTE to Human Resources.

The new Housing department added a net 18.9 FTE to expand capacity in regional system development, compliance and data reporting, policy development, regional alignment, permanent supportive housing, operations and administration.

The Visitor Venues added a net 4.9 FTE in response to growing service level requirements, security and safety needs, and to advance equity goals.

Planning, Development and Research added a net 3.1 FTE to help support racial equity efforts across the department.

Waste Prevention and Environmental Services (WPES) department had a net decrease of 3.35 FTE, transferring positions to other departments based on operational needs.

Parks and Nature added a net 1.3 FTE to support park operations and community engagement efforts.

A four-year FTE history detail is provided in the Appendices.

Full-Time equivalent changes by organizational unit

	FY 2023-24 Changes							FY 2023-24 Adopted FTE
	FY 2022-23 Amended FTE	Other Transferred Positions	Eliminated LD Positions*	Eliminated Regular Positions	New LD Positions	New Regular Positions**	Total FTE Change	
Capital Asset Management	28.40	6.00				2.00	8.00	36.40
Communications	36.20	1.00				3.00	4.00	40.20
Council	41.20	0.80			1.00	1.00	2.80	44.00
Diversity, Equity and Inclusion	11.00						0.00	11.00
Finance and Regulatory Services	73.60	1.00				2.20	3.20	76.80
Housing	22.50	(1.10)			6.00	14.00	18.90	41.40
Human Resources	32.00					1.00	1.00	33.00
Information Technology and Records Management	34.00					3.00	3.00	37.00
Office of Metro Attorney	17.00						0.00	17.00
Office of the Auditor	7.00						0.00	7.00
Parks and Nature	138.50	(1.20)			0.50	2.00	1.30	139.80
Planning, Development and Research	76.00	(0.90)			1.00	3.00	3.10	79.10
Waste Prevention and Environmental Services	195.25	(3.35)	(1.00)			1.00	(3.35)	191.90
Visitor Venues	389.45	(2.25)		(0.35)		7.50	4.90	394.35
Non-Departmental	0.00						0.00	0.00
TOTAL	1,102.10	0.00	(1.00)	(0.35)	8.50	39.70	46.85	1,148.95

*Includes positions converted to regular status

**Includes positions converted from limited duration

Organizational Summary

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Organizational summary

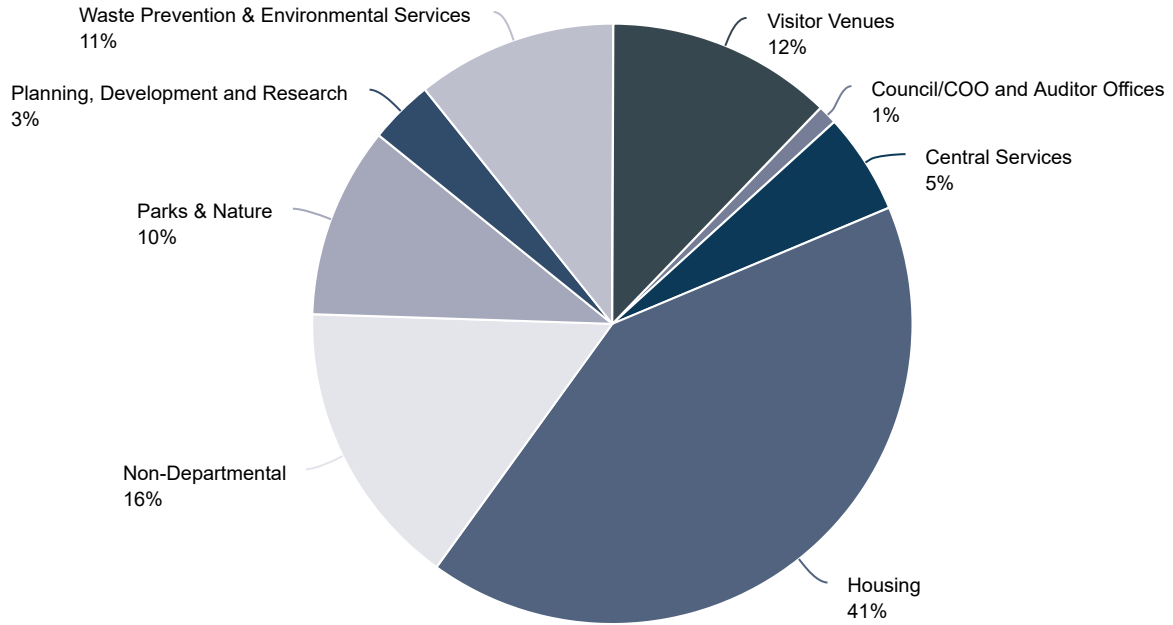
Organizational Summary

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$94,148,995	\$115,733,856	\$154,718,103	\$174,403,033	\$174,279,288	\$177,008,462	14.41%
Materials and Services	\$170,412,320	276,506,622	727,074,775	726,269,117	726,687,862	728,681,962	0.22%
Capital Outlay	\$26,533,413	11,257,412	57,498,177	67,541,107	67,541,107	67,347,107	17.13%
Debt Service	\$85,104,103	95,242,964	97,462,890	88,736,052	92,236,802	95,737,552	(1.77%)
Internal Service Transfers	\$6,633,325	1,687,978	318,845	1,862,107	1,862,107	1,862,107	484.02%
Interfund Reimbursements	\$21,627,644	34,454,714	37,905,623	46,719,700	46,719,700	46,719,700	23.25%
Fund Equity Transfers	\$29,818,105	39,444,382	42,058,415	39,016,400	39,016,400	39,016,400	(7.23%)
Interfund Loans	\$-	422,086	438,590	524,116	524,116	524,116	19.50%
TOTAL	\$434,277,905	\$574,750,014	\$1,117,475,418	\$1,145,071,632	\$1,148,867,382	\$1,156,897,406	3.53%
BUDGET BY ORGANIZATION							
Capital Asset Management	\$5,943,570	\$5,142,642	\$14,523,701	\$13,891,323	\$13,891,323	\$13,951,323	(3.94%)
Communications	1,806,259	4,042,114	5,788,972	6,837,176	6,837,176	6,983,176	20.63%
Council **	5,636,977	7,811,812	9,374,294	10,196,167	10,491,167	10,801,167	15.22%
Diversity, Equity and Inclusion **	-	-	2,612,766	3,033,733	3,033,733	3,068,733	17.45%
Finance and Regulatory Services	7,897,491	11,786,250	15,466,913	17,365,227	17,365,227	17,387,928	12.42%
Housing **	-	-	494,556,110	475,090,532	475,090,532	477,615,505	(3.43%)
Human Resources	3,368,680	4,489,017	5,769,995	6,157,538	6,157,538	6,310,038	9.36%
Information Technology and Records Management	5,760,355	6,444,178	10,887,615	10,957,053	10,957,053	11,330,053	4.06%
Non-Departmental	139,767,502	166,420,601	174,934,129	172,893,736	176,394,486	179,907,336	2.84%
Office of Metro Attorney	2,754,246	3,047,691	3,620,375	3,793,283	3,793,283	3,793,283	4.78%
Office of the Auditor	732,013	806,104	1,030,373	1,134,921	1,134,921	1,134,921	10.15%
Parks and Nature	33,673,600	37,693,988	105,166,107	119,329,314	119,329,314	119,122,314	13.27%
Planning, Development and Research Department	71,911,673	168,048,819	38,071,763	39,900,835	39,900,835	40,000,835	5.07%
Research Center**	3,964,813	-	-	-	-	-	-
Visitor Venues - Expo Center	3,386,720	4,560,499	5,822,428	7,976,200	7,976,200	7,976,200	36.99%
Visitor Venues - MERC Administration	845,379	11,046	-	-	-	-	-
Visitor Venues - Oregon Convention Center	12,906,765	23,289,764	39,971,160	53,022,455	53,022,455	53,022,455	32.65%
Visitor Venues - Oregon Zoo	37,630,356	27,329,103	50,520,842	56,431,911	56,431,911	56,431,911	11.70%
Visitor Venues - Portland's Centers for the Arts	10,222,770	14,907,347	20,615,108	23,281,760	23,281,760	23,281,760	12.94%
Waste Prevention and Environmental Services	86,068,736	88,919,039	118,742,767	123,778,468	123,778,468	124,778,468	5.08%
TOTAL	\$434,277,905	\$574,750,014	\$1,117,475,418	\$1,145,071,632	\$1,148,867,382	\$1,156,897,406	3.53%
Contingency	\$-	\$-	\$157,983,948	\$357,185,800	\$356,890,800	\$354,194,854	124.20%
Unappropriated Fund Balance	1,040,457,219	1,174,363,377	359,199,958	289,076,786	289,076,786	289,076,786	(19.52%)
TOTAL BUDGET	\$1,474,735,125	\$1,749,113,391	\$1,634,659,324	\$1,791,334,218	\$1,794,834,968	\$1,800,169,046	10.13%
FULL-TIME EQUIVALENTS	966.86	1,027.20	1,102.10	1,130.75	1,130.75	1,148.95	4.25%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							46.85

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Research Center budget in Planning, Development and Research (PDR) starting FY 2021-22; Housing removed from PDR in FY 2022-23; Diversity, Equity and Inclusion removed from Council in FY 2022-23

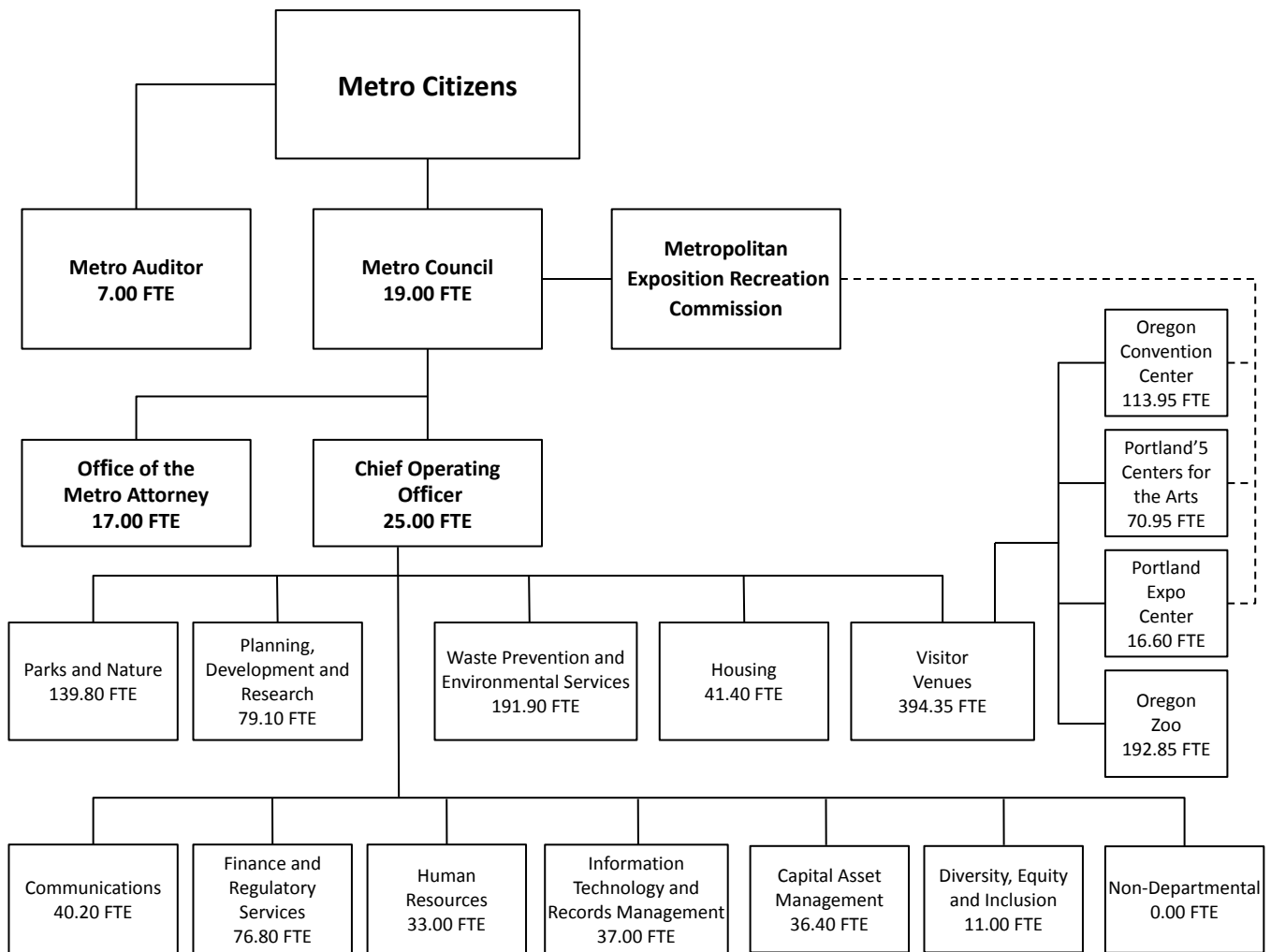
Organizational summary



Total expenditures \$1,156,897,406

Organizational summary

Organizational chart



FY 2022-23 Total FTE – 1102.1

FY 2023-24 Total FTE – 1148.95

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Metro Council and Office of the Chief Operating Officer

Summary of Metro Council and Office of the Chief Operating Officer

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$5,237,934	\$6,679,485	\$7,104,104	\$8,070,860	\$8,070,860	\$8,070,860	13.61%
Materials and Services	399,043	1,132,326	2,270,190	2,125,307	2,420,307	2,730,307	20.27%
TOTAL	\$5,636,977	\$7,811,812	\$9,374,294	\$10,196,167	\$10,491,167	\$10,801,167	15.22%
BUDGET BY FUND							
General Fund	\$5,636,977	\$7,811,812	\$9,374,294	\$10,196,167	\$10,491,167	\$10,801,167	15.22%
TOTAL	\$5,636,977	\$7,811,812	\$9,374,294	\$10,196,167	\$10,491,167	\$10,801,167	15.22%
FULL-TIME EQUIVALENTS	36.20	44.20	41.20	44.00	44.00	44.00	6.80%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							2.80

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro Council and Office of the Chief Operating Officer

This organization contains budget for several important bodies of work within the agency including:

- Metro Council
- Office of the Chief Operating Officer (and office of the Deputy COO)
- Government Affairs and Policy Development (GAPD)

Metro Council

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.

Office of the Chief Operating Officer (COO)

The Office of the Chief Operating Officer (COO) leads staff in implementing the Council's policy directives, goals and objectives. The COO, Deputy COOs (DCOOs) and General Manager of Visitor Venues 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. The office also manages a variety of strategic, complex projects and programs ranging from employee communications to redevelopment and visioning of Portland Expo Center through the Expo Future project.

Government Affairs and Policy Development (GAPD)

Government Affairs and Policy Development (GAPD) represents Metro's interests before local, state, and federal governments, manages Metro's growing Tribal Affairs program to create partnerships and collaborative working opportunities with interested sovereign Tribal Governments, and coordinates with the Metro Council and agency staff to develop policy concepts, initiatives, strategies and partnerships.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, the Council Office, Office of the COO, and GAPD will be guided by the values of public service, safety and resilience. In addition, in its work with sovereign Tribal Governments, GAPD will be guided by principles including supporting government-to-government relations, engaging in good faith, fostering trust and collaboration, among others. The following key focus areas have been identified for the FY 2023-24 budget:

KEEPING OUR PROMISES

Council Office

- The Council office will partner with GAPD to support Metro Council in providing policy direction for successful implementation of major agency objectives including the Supportive Housing Services program, the Affordable Housing bond, the Parks and Natural Areas bond, and increased support for Metro's role in addressing solid waste challenges in the region.

COO Office

- In the wake of George Floyd's murder and calls for racial justice, Metro committed to reexamine its relationship with policing, security and carceral systems. For the past two years, staff have led a process in response to this commitment to Reimagine Oregon and developed a series of actions Metro can take to be a more just organization. The Office of the COO is investing in project management capacity for this work to develop a work plan and oversee the actions across the organization.

GAPD

- GAPD's growing Tribal Affairs program will continue to support and deepen Metro's relationships with interested sovereign Tribal Governments who have connections to what is now known as the greater Portland area. Tribal Affairs program priorities include the development of new agency-wide policies regarding archeological resources protection, project-

Metro Council and Office of the Chief Operating Officer

specific support on Metro projects and programs of interest to Tribes, developing culturally informed communications guidance on activities such as land acknowledgements, and staff training and development opportunities to deepen cultural competencies, skills and abilities to successfully partner with Tribal Governments, among others.

- GAPD will support departments and Council in advancing climate and racial equity goals, in addition to Metro's six desired outcomes, in the completion of the 2023 Regional Transportation Plan (RTP), urban growth management decision, and other initiatives, supporting engagement and policy development with business, community, and other stakeholders.
- GAPD will continue to coordinate with the Housing and Parks and Nature departments to keep our promises to voters and partners to deliver on voter-approved investments in affordable housing, supportive housing services, and parks and nature.
- GAPD will incorporate Metro's Strategy to Advance Racial Equity, Diversity and Inclusion into our federal, state, and tribal legislative agendas, actively seeking opportunities to support BIPOC people and align with BIPOC organizations.
- GAPD will also support efforts to refine and further enhance the Strategic Plan to Advance Racial Equity, Diversity and Inclusion through introducing, incorporating and distinguishing where appropriate the critical concepts of Tribal sovereignty and self-determination, among others, within the plan.

BUILDING BACK BETTER

Council Office

- With racial justice and climate justice as touchstones, Council Office staff will support Metro councilors in consideration and decision-making on transportation projects throughout the region where Metro works in concert with other jurisdictions, partners and community stakeholders.
- To advance goals of shared prosperity across the region, Council Office staff will support the Metro Council at the local, regional, state and federal levels in identifying opportunities for Metro to increase economic mobility for all residents, and continually focus on job creation and building communities where the benefits of economic growth are distributed equitably across gender and racial groups.

COO Office

- The Office of the COO continues to invest in strategic project management resources and the Hatfield Fellows program to help advance organizational priorities in alignment with the strategic framework.
- COO office will use dedicated "Build Back Better" materials and services funding to invest in priority projects that align with the strategic framework and Metro Council priorities, with a particular focus on the strategic target areas of Economy, Housing and Environment.

GAPD

- In FY 2023-24, GAPD will add the support of a Strategic Engagement Advisor FTE in order to bolster regional connections and support the Metro Council in better understanding the needs of partners and stakeholders, and incorporating those perspectives into agenda-setting and policy development.
- GAPD will work closely with Communications to co-manage an integrated policy and communications research plan. This plan, supported by a dedicated budget and sufficient staff capacity, will serve Council and agency priorities, provide timely guidance for decision-making and communications strategies, and respond to currently unforeseen needs and contingencies, while continuing to break new ground in applying the equity framework to the work.
- GAPD staff will work with partners and agency departments to seek enhanced state and federal investment in affordable housing, transportation, parks, and job creation, and to support ongoing operations, when possible.

EQUITY OUTCOMES

FY 2023-24 budget for Council Office, Office of the COO and GAPD includes resources to help achieve critical equity outcomes. Both existing resources and new FTE and program resources were allocated in the budget to more fully address:

- Equity metrics and progress tracking
- Investments in employee communications to frontline staff

Metro Council and Office of the Chief Operating Officer

- Reimagining Policing, Security and Incarcerated Labor project capacity and action implementation
- Tribal Affairs program and policy development, and staff training
- Funding for continued opinion research regarding Council priorities, including the intentional incorporation of the racial equity framework into this work
- GAPD also supports the efforts of other metro departments as it relates to the advancement of preservation and stewardship of the sacred spaces/places/resources important to the unique and shared heritage of all communities, including BIPOC communities, in the greater Portland area and state of Oregon

Equity Outcomes	Activities and efforts	Metrics
<p>Employee experience: Employees have equitable access to information and resources regardless of employment status, work site, wage, etc.</p>	<p>Employee communications team has refined new communication channels and nearly all have been rolled out. The team continues to offer focused outreach at sites, including new methods of communication with staff who have limited computer access through manager talking points, print materials and focused town halls. Next FY the team will focus on expanding access further through additional site visits and direct messaging. Development of resources focused on frontline workers such as paycheck access, training and literacy.</p>	<p>Town Hall engagement (live attendance and Vimeo views)</p>
<p>Employee belonging: BIPOC, LGBTQ+, variable hour and on-site employees feel included, accepted and respected by the larger Metro community.</p>	<p>Employee Engagement Survey initiatives to learn how to better engage, support and communicate with employees through targeted universalism. Culture setting through communications and engagement efforts led by the Office of the COO. Examples include - Metro Together, Town Halls, Community Campaign. Additional engagement strategies will be scoped next FY</p>	<p>Employee engagement survey results regarding employee satisfaction and belonging</p>
<p>Process improvement: Employees have the tools and support they need to create processes that maximize equitable impacts, improve accessibility and center the needs of BIPOC staff and communities</p>	<p>Ongoing trainings for staff and supervisors including a module on process improvement to advance equity. Continued collaboration and support for staff who have gone through trainings. Work-team-specific training, support and advising. Regional networking and coordination around process improvement. Engagement efforts are underway to get feedback on the future of this program. This will inform the development of a work plan for this project, likely expanding to include organization wide process improvement projects</p>	<p>Metrics under development</p>

Office of the COO

Metro Council and Office of the Chief Operating Officer

Equity Outcomes	Activities and efforts	Metrics
<p>Accessibility: People with disabilities enjoy full access to Metro’s sites and services. They see their lived experiences reflected in the initiatives of a disability program that promotes agency-wide cultural and structural change</p>	<p>Support internal capacity-building through Accessibility Action Team, to support ability to manage work within departments. Launch and administer Community Accessibility Advisory Committee. Development and implementation of Venue and Department Accessibility Plans. Delivery of disability education and training to all staff, leadership and managers. Develop strategy for resource allocation and investments towards accessibility efforts. Advise and support staff in accessibility efforts</p>	<p>Metrics under development</p>
<p>Leading with racial equity: Councilors acquire the information , understanding, and tools needed to lead with racial equity in desicison making processes through training and engagement</p>	<p>Councilors participate in racial equity trainings; onboarding of Metro councilors includes racial equity training; councilors engage with Tribes, including Annual City of Portland Tribal Nations Summit</p>	<p>-Training calendar -Workshop descriptions -Presentations are public record</p>
<p>Centering BIPOC in decisionmaking: Councilors receive opportunities to engage with BIPOC leaders and center their feedback in Council decisionmaking process</p>	<p>Committee on Racial Equity/liaison assignments with diverse committee membership</p>	<p>-Demographics listed by district; attempted engagement of BIPOC leaders and CBOs -Committee demographic data -Proclamations are public record and include citizen participants -Presentations are public record -Councilor liaison assignments as reflected in calendars</p>
<p>Budget management: Councilors have the information and analysis they need to advance racial equity throughout the budget process</p>	<p>Department budget briefings and presentations with racial equity components</p>	<p>-Meetings and materials are public record; councilors engage with racial equity component of budget information -Grant allocations</p>

Council



Metro Auditor

Summary of Metro Auditor

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$713,664	\$788,107	\$1,000,323	\$1,038,921	\$1,038,921	\$1,038,921	3.86%
Materials and Services	18,349	17,997	30,050	96,000	96,000	96,000	219.47%
TOTAL	\$732,013	\$806,104	\$1,030,373	\$1,134,921	\$1,134,921	\$1,134,921	10.15%
BUDGET BY FUND							
General Fund	\$732,013	\$806,104	\$1,030,373	\$1,134,921	\$1,134,921	\$1,134,921	10.15%
TOTAL	\$732,013	\$806,104	\$1,030,373	\$1,134,921	\$1,134,921	\$1,134,921	10.15%
FULL-TIME EQUIVALENTS	6.00	7.00	7.00	7.00	7.00	7.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 efficient, effective and equitable provision 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 Hotline – 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 ensures appropriate investigations are 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

The FY 2023-24 budget proposal includes additional funding for an intern and contracted professional services to engage external subject manager experts for performance audits as needed.

There were no other significant changes for the FY 2023-24 budget.

KEEPING METRO’S PROMISES TO RESIDENTS

The Auditor’s Office will continue to prioritize resources for audits of voter-approved measures to ensure Metro’s promises to the public are honored. In recent years, the Auditor’s Office completed audits of the Affordable Housing Bond, Supportive Housing Services funding, and the 2019 Natural Areas Bond. Regardless of the topic, the recommendations in performance audits identify improvements aligned with Metro’s desired outcomes and program goals. These efforts enhance Metro’s ability to provide all programs and services as efficiently, effectively, and equitably as possible.

METRO’S EQUITY STRATEGY

Performance audits and the Accountability Hotline provide opportunities to evaluate 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 plan’s goals. This year, implementing strategies to broaden the pool of candidates who are aware of performance auditing careers at Metro will continue to be a point of emphasis. In addition, the office will continue to refine and enhance evaluation procedures related to the equitable provisions of programs and services within audit topics.

PERFORMANCE MEASURES

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
Percent of recommendations implemented by five years after audit issued	57%	93%	53%	75%	75%	75%	75%
Average hours per audit completed.	924	2,218	1,273	1,200	1,200	1,200	1,200
Reports issued per FTE	1.40	0.80	0.80	1.50	1.50	1.50	1.50



Metro external departments

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Housing

Summary of Housing

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$	\$	\$2,446,832	\$4,070,842	\$4,070,842	\$6,483,815	164.99%
Materials and Services	-	-	492,109,278	471,019,690	471,019,690	471,131,690	(4.26%)
TOTAL	\$0	\$0	\$494,556,110	\$475,090,532	\$475,090,532	\$477,615,505	(3.43%)
BUDGET BY FUND							
General Fund	\$	\$	\$	\$425,000	\$425,000	\$425,000	-%
Affordable Housing Fund	-	-	276,892,825	245,568,825	245,568,825	245,531,224	(11.33%)
Supportive Housing Services	-	-	217,663,285	229,096,707	229,096,707	231,659,281	6.43%
TOTAL	\$0	\$0	\$494,556,110	\$475,090,532	\$475,090,532	\$477,615,505	(3.43%)
FULL-TIME EQUIVALENTS	0.00	0.00	22.50	25.40	25.40	41.40	84.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							18.90

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro was founded to address issues of regional concern based on the recognition that some of our most pressing challenges go beyond any single jurisdiction, institution or population and can only be solved through coordination and shared goals. Metro leads this work by convening jurisdictions, partners and the broader community across the region, as well as funding regional initiatives.

The Metro region has been experiencing a deepening housing crisis for at least ten years. Due to decades of federal disinvestments in affordable housing, racist housing policies and practices, economic injustice and a global pandemic, we now find ourselves in a dire shortage of affordable housing which has resulted in thousands of residents without a safe, stable and affordable place to call home. Residents across the greater Portland region have entrusted Metro to leverage its unique position as the region's government to address the housing crisis and help thousands end their homelessness. The 2018 Affordable Housing Bond charges Metro with the production of 3,900 units of affordable housing in partnership with counties, cities and housing authorities across the region. Building on this effort, in May of 2020, voters approved the Metro Supportive Housing Services measure which funds homeless services and rent assistance for those experiencing homelessness or at extreme risk of homelessness. This is the largest per-capita investment in homeless services in our nation's history, and the only regionally-funded initiative.

Over the last five years, Metro has brought the region together in a vision to address our region's housing crisis by leading the implementation of these ballot initiatives. In November 2022, Metro established the Housing Department to better integrate these resources and accelerate the work to address the region's housing crisis. This newly formed department is 18 months into a ten-year Supportive Housing Services program. With most units in the pipeline, the Affordable Housing Bond is over 80% of the way towards its goal of 3,900 units. The Housing Department will continue to grow and add capacity in order to effectively implement each initiative, field new bodies of work, respond to emerging needs and provide ongoing oversight and accountability of these public resources. While progress is being made in each initiative, integration of the two resources, leverage of existing community resources and building a long-term regional infrastructure, will be necessary to keep our promise of creating a more equitable community.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of *Keeping Our Promises* and *Building Back Better*, these are key focus areas in the FY 2023-24 budget:

KEEPING OUR PROMISES

- **Closing the affordable housing gap** – Voters of the Metro region have entrusted us to build 3,900 units of affordable housing units including 1,600 deeply affordable units at 0-30% median family income and 1,950 family sized units with two or more bedrooms. We project to exceed each of those goals and are on track to produce a total of 4,700 units including 1,800 deeply affordable units and 2,200 family sized units.
- **Addressing homelessness** – Metro promised to house at least 5,000 households experiencing homelessness into permanent supportive housing and serve an additional 10,000 households with eviction prevention and rapid rehousing services over ten years. Only 18 months into this ten-year initiative, Metro Supportive Housing Services funds have helped to house almost 2,880 households, helped nearly 10,000 households avoid homelessness with the help of eviction prevention services and added or sustained over 1,000 shelter beds.
- **A regional approach to housing and homeless services** – The leadership, coordination and alignment support Metro has provided in affordable housing development and homeless services has led to an unprecedented level of regional collaboration and infrastructure. Four cities, three counties, three housing authorities and dozens of non-profit partners are working better together to close the affordable housing gap and help thousands of Metro region residents end their experience of homelessness.

BUILD BACK BETTER

- **Racial Justice** – Among other forms of oppression, contemporary and historic racism have led to the racial disparities in housing including access to safe, affordable and stable housing, home ownership and the over-representation of black, indigenous and people of color (BIPOC) in homeless populations. Metro's housing work is building affordable housing in parts of the region where it never existed before, including racially diverse communities and in high

Housing

opportunity areas with access to transportation, parks and schools. Dozens of culturally specific partnerships are now informing project and program design, as well as increasing access to housing services and stability by providing services that are culturally appropriate and meaningful.

- **Climate justice and resilience** – BIPOC and other marginalized communities disproportionately bear the harmful impacts of climate injustice. We take strides to advance climate justice by building affordable housing in BIPOC communities and requiring cooling plans to assure the safety of residents while simultaneously incorporating design strategies and green technology to reduce harmful environmental impacts.
- **Shared prosperity** – The partnerships supported by Metro’s housing initiatives have led to the creation of thousands of jobs across the region. Jurisdictions, non-profits, construction companies, housing developers and others have created new jobs and hired new staff to help build housing and deliver services across the region, many of which are culturally specific and minority, women-owned, emerging and small businesses. Housing department work plans incorporate goals and metrics for COBID contracts, standards and metrics for increasing culturally specific partnerships, as well as increasing access to housing and services in BIPOC communities, including improved outcomes in BIPOC communities at rates equal to or greater to their white counterparts.

EQUITY OUTCOMES

Equity Outcomes	Activities and efforts	Metrics
<p>Power: Establish avenues of power for people of color by creating pathways to decision-making, including committees, workgroups and other organized bodies. Create engagement and participation structures that empower people of color.</p>	<p>Supportive Housing Services has a goal of prioritizing BIPOC communities and experiences in all advisory bodies. Provide support to county partners in their processes and structures that engage BIPOC communities in informing SHS program design and implementation</p>	<p>Participation by individuals from under-represented communities</p>
<p>Influence: We will use our influence to direct decision-making, resources and planning processes to ensure that people of color in the region have access to and benefit from quality jobs, affordable housing, safe and reliable transportation, clean and a health environment.</p>	<p>The Affordable Housing Bond program has an intentional focus on deep affordability, family size homes, low barriers to access, culturally specific and responsive programming, and locations near public transit and opportunities</p>	<p>Production goals for family-sized homes and very affordable homes (income level at 30% AMI or less); number of culturally-specific partnerships</p>
	<p>Supportive housing services is guided by regional goals identified in the SHS Work Plan. Supportive housing services will serve BIPOC communities at higher rates than the representation of those communities in homeless populations; outcomes for BIPOC communities will be equal to or greater than white populations; expand culturally specific partnerships; invest in capacity building for culturally specific organizations</p>	<p>Percentage of BIPOC individuals served; regional availability of culturally-specific services</p>



Parks and Nature

Summary of Parks and Nature

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$14,059,449	\$14,716,092	\$19,942,147	\$21,723,680	\$21,599,935	\$21,599,935	8.31%
Materials and Services	11,201,588	15,591,490	57,569,178	66,510,134	66,633,879	66,633,879	15.75%
Capital Outlay	8,412,563	7,386,406	27,654,782	31,095,500	31,095,500	30,888,500	11.69%
TOTAL	\$33,673,600	\$37,693,988	\$105,166,107	\$119,329,314	\$119,329,314	\$119,122,314	13.27%
BUDGET BY FUND							
General Fund	\$3,126,181	\$3,540,270	\$3,627,423	\$	\$	\$	(100.00%)
General Asset Management Fund	2,178,053	585,559	12,606,935	2,086,000	2,086,000	2,086,000	(83.45%)
Natural Areas Fund	5,177,303	918,879	3,016,379	4,183,658	4,183,658	4,183,658	38.70%
Open Spaces Fund	23,652	-	-	-	-	-	-%
Parks and Nature Bond Fund	7,194,438	14,669,698	61,269,113	83,593,522	83,593,522	83,386,522	36.10%
Parks and Nature Operating Fund	15,758,779	17,813,821	24,453,757	29,291,134	29,291,134	29,291,134	19.78%
Smith and Bybee Wetlands Fund	215,194	165,762	192,500	175,000	175,000	175,000	(9.09%)
TOTAL	\$33,673,600	\$37,693,988	\$105,166,107	\$119,329,314	\$119,329,314	\$119,122,314	13.27%
FULL-TIME EQUIVALENTS	135.90	127.20	138.50	139.80	139.80	139.80	0.94%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							1.30

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 18,000 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.

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. This 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 2023-24 budget advances this work through a continuation of important efforts such as natural area land acquisition and habitat stabilization that is funded by the voter-approved 2006 and 2019 bond measures and the implementation of work plans funded by the 2022 Parks and Natural Areas levy renewal. The levy, along with Metro’s general fund contribution, support Parks and Nature operations and maintenance.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, there are four key focus areas in the FY 2023-24 budget:

KEEPING OUR PROMISES

- Bond Implementation: The department is continuing to implement the voter-approved 2019 Parks and Nature Bond measure. The past several years of work have been comprised of refining program areas, developing capital execution plans, and conducting thorough community engagement. During FY 2023-24 all program areas are in the execution phase to deliver the promises to voters made within the ballot measure.
- Clarify Outcomes for Bond Work: The 2019 Parks and Nature Bond measure contained aspirational criteria related to racial equity, community engagement and climate resiliency. To authentically deliver programming that meets the aspirational criteria, the department developed an updated framework to monitor and measure the impact of bond investments across the region over the life of the bond. The framework and related outcomes were developed in FY 2021-22 and piloted in FY 2022-23. Progress will be reported in the Parks and Nature Annual Report.

BUILD BACK BETTER

- Increase Community Engagement Capacity: Racial justice, climate justice and shared prosperity require authentic and consistent engagement. Ensuring we have capacity to engage effectively is crucial. In FY 2022-23, the department will work to expand both internal and external capacity in the area of community engagement to ensure the work of Parks and Nature accurately reflects the values of the communities we serve. In FY 2023-24, an additional 1.0 FTE is being added to authentically carry out engagement and archeological work related to cultural and historic resource protection.
- Reinforce Basic Operations: The department will spend time in FY 2023-24 reaffirming what it looks like to deliver the Parks and Nature mission post-pandemic. The region has changed substantially over the past several years and intentional efforts must be put forth to adapt and innovate to continue providing excellence in service delivery. Efforts will include ensuring staffing levels to allow for the department to carry out core functions through an equity lens, incorporating recommendations from the Agency’s Reimagining Policing, Security and Incarcerated Labor Action Plan, and integrating the lessons learned from two years of remote work and modified operations to increase Parks and Nature the department’s efficacy. In FY 2023-24 we’ll be at 1.5 FTE to support system portfolio analysis, career workforce development, park business services management and policy analysis.

Parks and Nature

EQUITY OUTCOMES

Commitment to diversity, equity, and inclusion is woven through all Parks and Nature investments and programs. This budget supports implementation of Metro’s Strategic Plan to Advance Racial Equity, Diversity and Inclusion and Parks and Nature’s individual Racial Equity, Diversity and Inclusion Action Plan by continuing investments 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.

The following table indicates the 5 focus areas of the department’s equity work in FY 2023-24 as well as preliminary metrics the department will use to measure progress:

Equity Outcomes	Activities and efforts	Metrics
BIPOC Wellness: BIPOC staff feel a sense of wellness, connection and safety and have the tools and support they need to heal, restore and advocate for their needs	Wellness series for BIPOC staff that focuses on mitigating micro-aggressions in the workplace, identifying past racial-based trauma from the workplace and how triggers show up, being strategic and learning how to conserve energy, know when and how energy should be utilized, tools for preparation of challenging meetings and projects, empowerment in one’s position, safety, how to advocate for oneself, and other methods	Employee engagement survey results
Accountability to anti-racism: White staff have advanced racial equity competencies and actively participate in disrupting racism and demolishing White Supremacy	A series of workshops, cohort members will distill an understanding of their Whiteness, how Whiteness shows up within their work, and how White Supremacy and its culture currently plague our systems, policies, and the world of work	Employee engagement survey results
Hiring and Retention: Parks and Nature hires more BIPOC staff, improves retention of BIPOC staff, requires management to push these efforts forward, and hires staff with advanced racial equity competencies	Develop robust racial equity competency requirements for applicants	Metrics under development
	Develop tools to streamline recruitment process that’s utilized by all hiring managers	Metrics under development
	Establish required training to remove bias throughout the recruitment and hiring process	Professional development tracker project
	Establish a system of accountability and evaluation for hiring processes	Self reported department demographics
Internal Capacity and Training: Bring all Parks and Nature staff to a high level of racial equity comprehension	This project will evaluate the level of staff’s racial equity comprehension as well as identify gaps in comprehension, literacy and the overall understanding of enacting racial equity within one’s role	Development of a training program that is tailored to the needs of the department
	From information, a department wide racial equity training and development series will be created	Tailored equity resources to support individual and team growth across the department
Parks and Nature will advance racial equity through its funding investments: Through economic, environmental, and cultural equity	Meaningful engagement	Bond outcomes and performance metrics delivered to Metro Council in 2022
	Workforce development	
	Supporting COBID forms	
	Prioritizing the needs of marginalized communities	
	Improving access to nature	



Planning, Development and Research

Summary of Planning, Development and Research

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$7,932,816	\$11,547,201	\$12,254,130	\$13,441,517	\$13,441,517	\$13,441,517	9.69%
Materials and Services	63,978,857	156,501,618	25,817,633	26,459,318	26,459,318	26,559,318	2.87%
TOTAL	\$71,911,673	\$168,048,819	\$38,071,763	\$39,900,835	\$39,900,835	\$40,000,835	5.07%
BUDGET BY FUND							
General Fund	\$20,202,591	\$23,342,789	\$38,071,763	\$39,900,835	\$39,900,835	\$40,000,835	5.07%
Affordable Housing Fund	44,460,162	74,991,769	-	-	-	-	-
Supportive Housing Services	7,248,921	69,714,261	-	-	-	-	-
TOTAL	\$71,911,673	\$168,048,819	\$38,071,763	\$39,900,835	\$39,900,835	\$40,000,835	5.07%
FULL-TIME EQUIVALENTS	65.25	80.10	76.00	79.10	79.10	79.10	4.08%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							3.10

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided; Housing Department started in Amended FY 2022-23.

Summary of Research Center

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,429,195	\$-	\$-	\$-	\$-	\$-	-
Materials and Services	535,618	-	-	-	-	-	-
TOTAL	\$3,964,813	\$-	\$-	\$-	\$-	\$-	-
BUDGET BY FUND							
General Fund	3,964,813	-	-	\$-	\$-	\$-	-
TOTAL	\$3,964,813	\$-	\$-	\$-	\$-	\$-	-
FULL-TIME EQUIVALENTS	25.25	-	-	-	-	-	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							-

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro was founded on planning for the future. As a region, we developed the 2040 Growth Concept, reflecting our shared values of managing growth while protecting Oregon’s farm and forest land by promoting compact urban development along corridors and in town centers, protecting our air and water and nature. Together, we developed land use, transportation, parks and nature policies that defined a 50-year path toward implementing our vision for how our region would grow over time.

While the policies have been updated and refreshed over the years, the core of what Metro stands for remains unchanged: equity and justice for all, preservation of nature, clean air and water, vocal leadership to protect and restore our climate, safe homes and vibrant neighborhoods for everyone to live, economic opportunities for all the people of this region, equitable choices to get around that don’t require a car, and a belief that we are stronger when we work together as a region toward common goals.

The work of the Planning, Development and Research department has changed over time just as our region has grown. The core of our work continues to focus on fulfilling our federal transportation planning and policy responsibilities as a Metropolitan Planning Organization (MPO) under federal law and as stewards of our region’s Urban Growth Boundary (UGB) according to Oregon State Law. The department’s research section provides critical data, analysis, mapping, forecasting and modeling to support these core department responsibilities, as well as to clients both within and outside Metro.

Our region’s ability to accomplish the long-range planning goals laid out in federal and state law and in the Metro charter is directly linked to the programs and investments we collaborate on with our government and community partners. The Planning, Development and Research department makes investments in active transportation and road development, high-capacity transit corridor planning, safe routes to schools, regional travel options, transportation systems management and operations, and transit-oriented development. We also offer grant programs for community placemaking, brownfields redevelopment, equitable development and economic development, all with a strong emphasis on racial equity. These investments allow us to build and maintain relationships with government, community, and business partners who work alongside Metro to effectively accomplish our shared regional goals.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, these are key focus areas in the FY 2023-24 budget:

KEEPING OUR PROMISES

- The department will be shepherding the final elements of the Regional Transportation Plan (RTP) update during the first half of the fiscal year, working through the Joint Policy Advisory Committee on Transportation (JPACT) to deliver the Metro Council an updated 25-year plan to consider. Significant investments have been included in the budget for robust engagement in the planning process, especially with BIPOC communities, and integration of equity and climate.
- Preparing key elements of the 20-year urban growth report (UGR), including population and employment forecasts, buildable land inventory, and city proposals for potential urban growth boundary (UGB) expansions, are core areas of work the department this fiscal year, leading up to an urban growth management decision in December 2024.
- Convening local and state partners to plan for multimodal improvements in key transportation corridors including Tualatin Valley Highway, 82nd Avenue, and supporting regionally significant projects like the Interstate Bridge Replacement project on I5 spanning the Columbia River.

BUILDING BACK BETTER

- In launching the 2024 Urban Growth Management (UGM) process, the department will explore the benefits and burdens of growth with a new focus on racial equity. Building off the analytical work and public engagement on racial equity in developing the 2023 RTP, staff will look at demographic trends in both new and existing urban areas, the impacts of displacement, housing affordability, access to jobs, and more in working to apply the tenets of Metro’s Strategic Plan to Advance Racial Equity, Diversity and Inclusion for the first time in a UGM cycle.

Planning, Development and Research

- Metro’s Climate Smart Strategy will be updated as part of the 2023 RTP and will be coordinated and aligned with the new state rules on climate, the Climate Friendly and Equitable Communities (CFEC) Rulemaking. Following the adoption of the 2023 RTP, Metro will be incorporating CFEC into Metro’s Transportation Functional Plan. In addition, Metro will be updating its modeling and forecasting tools to estimate greenhouse gasses from transportation and land use.
- The department will continue work to deeply involve the community in equitable development of key transportation corridors, including convening community members and small business owners to engage in corridor plans, to identify strategies, and fund activities that stabilize communities and reduce displacement while major transportation improvements are planned, funded, and built.

EQUITY OUTCOMES

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 four key principles of power, influence, innovation and culture. All projects work to improve equity outcomes around these key principles; major projects in FY 2023-24 are identified below:

Equity Outcomes	Activities and efforts	Metrics
Power: Establish avenues of power for people of color by creating pathways to decision-making, including committees, workgroups and other organized bodies. Create engagement and participation structures that empower people of color.	Increased financial investments in committee stipends, CBO engagement, and accessible community outreach to remove barriers to participation. In FY24 we will work on standardizing the policy department wide to ensure consistency across all programs and projects Equitable development strategies are in process as part of corridor planning for TV Highway, 82nd Ave and SW Corridor. These strategies engage community partners to explore how transportation investments can support community development and improve the quality of life for people of all incomes and backgrounds	Participation by individuals from under-represented communities
Influence: We will use our influence to direct decision-making, resources and planning processes to ensure that people of color in the region have access to and benefit from quality jobs, affordable housing, safe and reliable transportation, clean and a health environment.	PD&R is engaging CBOs and community on the Regional Transportation Plan (RTP) update in FY23, and will bring their input to Council with the proposed RTP in FY24.	Participation by individuals from under-represented communities

Equity Outcomes	Activities and efforts	Metrics
<p>Innovation: We remain committed to innovation by devoting resources and time to reflection and experimentation in urban planning. We recognize that work aimed at achieving racial equity is inherently innovative, and considering this, we will explore new ideas, practices and approaches.</p>	<p>PD&R will be developing a racial equity lens for the 2024 growth management decision. The department will be planning innovative ways to engage CBOs and the BIPOC community in this process</p>	<p>Metrics under development</p>
<p>Culture: We will shift culture by normalizing conversations about race and racial equity, both internally and with our partner agencies. We will break down barriers in the field of urban planning for people of color, engage organizations that provide training for people of color and hire people of color.</p>	<p>PD&R budgeted for eight interns in summer 2023. The intern program offers a great opportunity for students to learn at Metro as a cohort.</p>	<p>Job placement of interns within or outside Metro</p>

Visitor Venues

Summary of Visitor Venues

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$24,376,833	\$34,640,456	\$49,321,522	\$56,981,445	\$56,981,445	\$56,981,445	15.53%
Materials and Services	23,726,254	30,393,130	53,243,641	63,221,344	63,221,344	63,221,344	18.74%
Capital Outlay	12,472,628	645,174	9,939,500	16,096,337	16,096,337	16,096,337	61.94%
Debt Service	4,416,275	4,419,000	4,424,875	4,413,200	4,413,200	4,413,200	(0.26%)
TOTAL	\$64,991,990	\$70,097,760	\$116,929,538	\$140,712,326	\$140,712,326	\$140,712,326	20.34%
BUDGET BY FUND							
General Revenue Bond Fund	\$4,416,275	\$4,419,000	\$4,424,875	\$4,413,200	\$4,413,200	\$4,413,200	(0.26%)
MERC Fund	22,945,359	38,349,657	61,983,821	79,867,215	79,867,215	79,867,215	28.85%
Oregon Zoo Asset Management Fund	1,813,995	1,452,897	11,685,712	15,368,630	15,368,630	15,368,630	31.52%
Oregon Zoo Infrastructure/Animal Welfare Fund	11,478,189	-	-	-	-	-	-
Oregon Zoo Operating Fund	24,338,172	25,876,206	38,835,130	41,063,281	41,063,281	41,063,281	5.74%
TOTAL	\$64,991,990	\$70,097,760	\$116,929,538	\$140,712,326	\$140,712,326	\$140,712,326	20.34%
FULL-TIME EQUIVALENTS	381.50	380.70	389.45	394.35	394.35	394.35	1.26%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							4.90

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Summary of MERC Administration

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$515,904	\$20	\$-	\$-	\$-	\$-	-
Materials and Services	329,475	11,026	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	0.00%
TOTAL	\$845,379	\$11,046	\$-	\$-	\$-	\$-	-
BUDGET BY FUND							
MERC Fund	\$845,379	\$11,046	\$-	\$-	\$-	\$-	-
TOTAL	\$845,379	\$11,046	\$-	\$-	\$-	\$-	-
FULL-TIME EQUIVALENTS	4.10	-	-	-	-	-	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro's visitor venues group includes 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; two each representing the city of Portland and Metro, and one each for Clackamas, Multnomah and Washington counties. The commissioners serve four-year terms.

The Oregon Zoo benefits from a key public/private partnership through the Oregon Zoo Foundation (OZF) which is composed 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
- 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 to learn about endangered species protection and to take action on behalf of the natural world

The individual and aggregate contributions each venue makes towards the region's economy is powerful and significant. Combined, the Oregon Zoo, OCC, Expo Center and Portland's hosted nearly 800 events/performances in FY 2021-22 that attracted more than 2.5 million people and offered a wide range of experiences for visitors and residents – contributing to the quality of life for the region and beyond.

After a near complete shut-down during the COVID-19 pandemic, the venues are approaching pre-COVID operating levels and expect continued incremental demand improvement in FY 2023-24. The venues are in a strong financial position to resume capital investments and rebuild their staffing levels due to well-timed pandemic era aid and recovering demand. The venues have adapted to current operating environments by implementing new hygienic protocols, including becoming GBAC certified, and making investments in both security staffing and infrastructure. Phase I of the Expo Future Project was recently completed with recommendations to recognize Hall A as a site of national historic significance and to prioritize amateur, professional, and recreational sports. Phase II of the project includes partnering with sports organizations to conduct a market feasibility study to examine how Expo can best pivot its operations toward a sports facility as a primary market, with other uses such as consumer, live entertainment, and community events as secondary markets.

See individual visitor venue summaries for additional information on how the venues are meeting Metro Council priorities of Keeping Our Promises and Building Back Better, as well as the Equity Outcomes the venues are focused on in the coming year.

Oregon Convention Center

Summary of the Oregon Convention Center

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$4,814,747	\$7,830,286	\$13,313,901	\$15,359,645	\$15,359,645	\$15,359,645	15.37%
Materials and Services	4,687,769	12,061,878	20,300,259	26,099,060	26,099,060	26,099,060	28.57%
Capital Outlay	4,449	-	2,958,000	8,165,000	8,165,000	8,165,000	176.03%
Debt Service	3,399,800	3,397,600	3,399,000	3,398,750	3,398,750	3,398,750	(0.01%)
TOTAL	\$12,906,765	\$23,289,764	\$39,971,160	\$53,022,455	\$53,022,455	\$53,022,455	32.65%
BUDGET BY FUND							
General Revenue Bond Fund	\$3,399,800	\$3,397,600	\$3,399,000	\$3,398,750	\$3,398,750	\$3,398,750	(0.01%)
MERC Fund	9,506,965	19,892,164	36,572,160	49,623,705	49,623,705	49,623,705	35.69%
TOTAL	\$12,906,765	\$23,289,764	\$39,971,160	\$53,022,455	\$53,022,455	\$53,022,455	32.65%
FULL-TIME EQUIVALENTS	113.30	113.30	113.30	113.95	113.95	113.95	0.57%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.65

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Oregon Convention Center (OCC) is unparalleled in showcasing the genuine Portland experience and contributing to the regional economy. As the second largest event venue in the Pacific Northwest, OCC attracts hundreds of thousands of visitors annually from the region and worldwide to exchange ideas, spark innovation, and create business connections.

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

Like the other Metro Visitor Venues, OCC stopped normal operations during the COVID-19 Pandemic. OCC became a critical part of the region's COVID recovery efforts by providing the largest vaccination site in Oregon, supporting the delivery of over 550,000 vaccinations; as well as supporting emergency and homeless physical distancing shelters and COVID-19 testing.

OCC reopened for event and convention business in FY 2021-22. In the time since, OCC has successfully hosted safe events for clients, expertly pivoting to address public health guidance and successive COVID-19 variants. In this first year of resumed operations, OCC supported 2,000 jobs in the local region, and spurred direct and induced spending totaling more than \$262 million. Heading into FY 2023-24, OCC is focused on continuing to rebuild teams and systems to deliver more meetings and events, particularly national conventions, to generate regional economic prosperity, tax revenues, and jobs.

STRATEGIC FRAMEWORK

There are several key focus areas in the FY 2023-24 budget to align with the Strategic Framework goals of Keeping Our Promises and Building Back Better.

KEEPING OUR PROMISES

- Supporting contracted and prospective clients with excellent customer support, providing solutions, and building confidence so they can achieve a successful event for their business needs.
- Scaling up the OCC team to successfully service existing license agreements and commitments. OCC plans to restore funding to several positions in the FY 2023-24 budget to meet event and organizational needs and use the First Opportunity Target Area process for hiring.
- Supporting marketing and sales efforts through OCC sales and via the National Marketing contract with Travel Portland to drive business and generate economic activity in the region.

BUILDING BACK BETTER

- OCC used the pandemic as an opportunity to rethink and reimagine itself and is scaling up staffing in a thoughtful way through the Reimagine OCC initiative to provide stellar service in an evolving environment.
- Continue phased implementation of the multi-year OCC Racial Equity Action Plan, including establishing a stand-alone program budget for Equity & Belonging, and hiring key staff members to advance the Racial Equity Plan.
- Embracing technology, including providing mobile devices and training to frontline staff to improve service, internal communication, and information sharing.
- Boosting investments in staff development and improving onboarding efforts to give staff the tools they need to be successful. The FY 2023-24 Budget includes the addition of a Training Coordinator to lead these efforts.
- Identifying opportunities to work better with other venues, from shared staffing to shared technology.
- Enhancing COVID safety by retaining the GBAC STAR certification and enhancing livability in the OCC neighborhood through collaboration with Lloyd EcoDistrict and SOLVE cleanups.

EQUITY OUTCOMES

OCC's budget works to advance the goals of Metro's adopted Strategic Plan to Advance Racial Equity, Diversity, and Inclusion (SPAREDI) through the leadership of the Equity & Belonging Program Manager. After several years of development, the OCC Five-Year Racial Equity Action Plan was presented to the MERC Commission in August 2021. This document serves as the guidepost for OCC's phased implementation plan for internal and external racial equity work.

Oregon Convention Center

The selected OCC Equity Outcomes below, developed in partnership with the DEI team as part of the FY 2023-24 budget process, tie back to the OCC Five-Year Racial Equity Plan:

Equity Outcomes	Activities and efforts	Metrics
The Oregon Convention Center utilizes its sphere of influence to advance racial equity	<ol style="list-style-type: none"> 1. Develop meaningful opportunities to advance racial equity <ol style="list-style-type: none"> (a) Engage industry partners on equity best practices; co-create and share policies and procedures (b) Publish an annual Equity Report, inclusive of progress updates, to be shared with internal and external stakeholders 2. Support Metro-wide efforts in the Northwest Region cohort of the Government Alliance on Race and Equity (GARE) <ol style="list-style-type: none"> (a) Participate in regular meetings and workshops to strengthen the role of government in the advancement of racial equity (b) Partner with the Metro DEI Team to create a Racial Equity Lens tool for the OCC 	<p>Track the overall partnership engagements</p> <p>Track staff attendance in DEI workshops and trainings</p>
The Oregon Convention Center has strong relationships with, and fosters opportunities for, clients hosting diverse group events	<ol style="list-style-type: none"> 1. Track the business of events that bring attendees of color to the venue <ol style="list-style-type: none"> (a) Develop an historic baseline trend and target goal for diverse group events (b) Design and administer a survey for event planners to identify opportunities for improvement 2. Provide the outreach and support necessary to increase the number of diverse group events. <ol style="list-style-type: none"> (a) Design a pilot grant program, including target goals and an implementation strategy, to support events with a focus on communities of color. 3. Strengthen relationships with organizations that support communities of color in the region, with a focus on restoration and reduction of historical harms <ol style="list-style-type: none"> (a) Leverage the existing relationships of other Metro departments to help foster authentic partnerships (b) Expand avenues of community outreach, to broadcast meaningful job opportunities, upcoming events of interest and opportunities for learning (c) Investigate how OCC management can better support the needs of local community groups of color 	<p>1. In the last 10 years 2% of our overall bookings were made up of diverse groups*</p> <p>* Diverse groups are defined as Black or African American, Asian or Asian American, South Asian, Hispanic, Latino/a/x, Middle Eastern or North African, American Indian, Indigenous or Alaska Native, Pacific Islander or Native Hawaiian, Multiracial, LGBTQ+, People with Disabilities or other (culture or ethnicity not listed above)</p> <p>2. Track and report on the advancement toward stated racial equity objectives <ol style="list-style-type: none"> (a) Determine a method for effectively tracking progress on the actions and strategies that advance OCC's racial equity objectives (b) Regularly report progress and provide updates to all OCC staff </p> <p>3. Track grant program return rates and collect feedback</p>

Equity Outcomes	Activities and efforts	Metrics
<p>The Oregon Convention Center is equitable in its hiring practices.</p>	<ol style="list-style-type: none"> 1. Assess current recruitment practices <ol style="list-style-type: none"> (a) With support from Metro HR, develop a racial diversity baseline for all OCC work teams. Identify areas of opportunity to increase equitable practices (b) With Metro HR (Class/Comp) and OCC hiring managers, revisit job duties, minimum qualifications and prerequisites to eliminate equity gaps 2. Provide hiring managers additional support to increase equitable hiring outcomes <ol style="list-style-type: none"> (a) Work with Metro HR to develop additional resources that increase equitable recruitment outcomes, including sample questions and interviewing best practices documents, for each OCC hiring manager (b) Formalize measures of accountability by creating standing meetings between OCC hiring managers and Metro HR 	<ol style="list-style-type: none"> 1. Examine job announcement posting locations outcomes for efficacy 2. Audit past and track future outcomes of FOTA 3. Survey hiring managers to prioritize where additional support is most needed
<p>The Oregon Convention Center has formal onboarding, training, professional development, and performance review programs that support and improve retention of a racially diverse workforce</p>	<ol style="list-style-type: none"> 1. Update the OCC onboarding program so that it exemplifies the brand, culture and inclusive values of the OCC, with a focus on employees of color <ol style="list-style-type: none"> (a) Create a system for effectively tracking employee onboarding (b) With hiring managers, tailor onboarding content to meet the needs of specific work teams and positions 2. Revisit the program for ongoing training and professional development of all OCC employees <ol style="list-style-type: none"> (a) Close the equity gap in training opportunities, with a focus on employees of color and variable-hour staff (b) With Metro HR, design a training program that supports professional growth, and that keeps employees knowledgeable and engaged 3. Incorporate equity into regular interactions and touchpoints that employees have with the OCC and Metro <ol style="list-style-type: none"> (a) Design a phased approach to increase the focus on racial equity in employee performance reviews (b) Spotlight potential career pathways and opportunities for employees' professional advancement, with a priority on employees of color 	<ol style="list-style-type: none"> 1. OCC has created a Microsoft 365 dashboard which automates and notes all administrative tasks of onboarding 2. OCC utilizes Microsoft 365 to house equity-focused hiring documents and materials for ease of access 3. Metro Learning tracking 4. For all post-pandemic hirings, employees will be surveyed 3-months past start date to gain insight into the effectiveness of their experience and for opportunities to provide opportunities for improvement 5. Looking forward, OCC should identify and implement a more robust training software to better capture employee training as a complete picture unique to each employee by categorically highlighting deficiencies, areas of improvement and career pathways

Oregon Convention Center

Equity Outcomes	Activities and efforts	Metrics
The Oregon Convention Center is a welcoming space for all guests	<ol style="list-style-type: none"> 1. Provide annual equity and inclusion-focused trainings for all staff <ol style="list-style-type: none"> (a) Assess needs and opportunities for equity-focused professional development within specific work teams (b) Partner with Metro HR and Metro DEI Teams to pilot equity-focused trainings tailored to managers and specific work teams (ex; trauma-informed care, cultural sensitivity) 2. Authentically address the historical harms related to OCC’s location and status as a government entity <ol style="list-style-type: none"> (a) Develop a communication plan for the OCC Land Acknowledgment Statement so that it can be shared with all clients, staff and guests (b) Create a public-facing educational display on the history of the Albina neighborhood 	Metrics under development
All employees of color at the Oregon Convention Center feel included, valued and empowered while at work	<ol style="list-style-type: none"> 1. Advance equity by identifying opportunities to standardize regular work processes <ol style="list-style-type: none"> (a) Use an equity lens to assess and improve scheduling processes and work assignments, with a focus on employees of color (b) Update and formalize shift coverage practices to ensure equitable work assignments 2. Create methods of authentic staff recognition and employee engagement events <ol style="list-style-type: none"> (a) Survey staff to determine preferred types of recognition and engagement (b) Compose a team of employees to advise and oversee events designed for all-staff engagement and work recognition 	Metrics under development
The Oregon Convention Center advances racial equity with its procurement policy and processes	<ol style="list-style-type: none"> 1. Create goals for, and work to increase, COBID contracting and spending <ol style="list-style-type: none"> (a) Determine a current baseline of COBID contracting, by percent of contracts, amount awarded and amount spent (b) Create parity between the percentage of money awarded and the percentage of money spent on COBID contracts 2. Review the current solicitation process for opportunities to increase equitable outcomes <ol style="list-style-type: none"> (a) Revisit the checklist for Equity Strategy Meetings held for formal contract solicitations (b) Attend outreach events to broaden the network of local COBID businesses 	Metrics under development

Equity Outcomes	Activities and efforts	Metrics
The Oregon Convention Center weaves racial equity throughout venue operations	<ol style="list-style-type: none"> 1. Allocate the resources necessary for the advancement of racial equity <ol style="list-style-type: none"> (a) Approve an annual budget for racial equity work (b) Create a job description for, and hire, an Equity & Belonging Program Manager (c) Ensure that the OCC Equity Team has representation from every internal department, and that quarterly opportunities for equity engagement are offered to all employees (d) Use an equity lens to study the potentially disparate effects of employee parking pass pay structures 2. Track and report on the advancement toward stated racial equity objectives <ol style="list-style-type: none"> (a) Determine a method for effectively tracking progress on the actions and strategies that advance OCC’s racial equity objectives (b) Regularly report progress and provide updates to all OCC staff 	Metrics under development

Portland's Centers for the Arts

Summary of Portland's Centers for the Arts

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,594,432	\$7,468,963	\$10,599,613	\$12,072,181	\$12,072,181	\$12,072,181	13.89%
Materials and Services	7,628,338	7,438,384	6,995,495	8,184,579	8,184,579	8,184,579	17.00%
Capital Outlay	-	-	3,020,000	3,025,000	3,025,000	3,025,000	0.17%
TOTAL	\$10,222,770	\$14,907,347	\$20,615,108	\$23,281,760	\$23,281,760	\$23,281,760	12.94%
BUDGET BY FUND							
MERC Fund	\$10,222,770	\$14,907,347	\$20,615,108	\$23,281,760	\$23,281,760	\$23,281,760	12.94%
TOTAL	\$10,222,770	\$14,907,347	\$20,615,108	\$23,281,760	\$23,281,760	\$23,281,760	12.94%
FULL-TIME EQUIVALENTS	60.75	66.75	67.00	70.95	70.95	70.95	5.90%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							3.95

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Portland's brings nearly 1,000 music, theater, dance, and lecture performances to Portland each year. Its mission "Saving the world through the arts" is the backstop to P5's community events, education, and culture programs as it strives to be EVERYONE's performing arts center.

Among the largest performing arts centers in the country, Portland's is a national leader in keeping art and culture thriving in the region. The five theaters draw close to one million patrons to downtown Portland's Cultural District.

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, and the education program typically brings in 10,000 students from regional Title 1 schools at no cost to the schools. Starting in FY 2023-24 P5 introduces programs with deeper engagement with and more participation by marginalized youth.

The Portland's theaters were closed when the COVID-19 pandemic hit and remained closed until early FY 2021-22 apart from some virtual educational programming. Upon re-opening, Portland's theatres have successfully met public health guidance while welcoming back hit shows and enthusiastic guests. In this first year of resumed operations, Portland's generated \$55.7 million in regional economic activity and supported 400 jobs.

Heading into FY 2023-24, Portland's has a robust event schedule, including 9 weeks of Broadway. From an organizational perspective, Portland's is focused on restoring critical positions, rebuilding the formally named Education & Outreach Program as the Community & Culture Program, and continuing its mission shift to better align with Diversity, Equity, and Inclusion goals.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, there are several key focus areas in the FY 2023-24 budget:

KEEPING OUR PROMISES

- Restoring critical positions necessary to meet event needs and address workload issues. Portland's plans to restore funding to eighteen (18) positions in FY 2023-24, which will ensure the ability to meet the needs of staff and clients during the year.
- Maintaining Portland's assets and infrastructure. The FY 2023-24 Capital Improvement Plan includes resources to address life-safety issues at the Portland's theaters, improve safety, and make progress on needed building systems investments.
- Addressing public safety needs. The FY 2023-24 budget includes the addition of four (4) security agents. This will allow two staff members to respond to incidents, increasing safety for both the public and employees.

BUILDING BACK BETTER

- The Portland's FY 2022-23 budget restored the Director of Education and Community Engagement, a critical step in rebuilding Portland's's flagship program to remove access barriers and provide a diverse selection of world-class lectures and performing arts. The FY2023-24 supports this position with an operating budget to implement both internally and externally focused Equity & Belonging programming and capacity building.

EQUITY OUTCOMES

The education program has historically been Portland's's leading equity-focused program. The education program seeks to remove barriers and provide access, offering free performances in the venues and in the community, career shadow opportunities, internships, and curriculum support. The education program intentionally seeks and supports teachers and students in Title-I schools.

As part of FY 2023-24 budget development, the Portland's collaborated with the Diversity, Equity, and Inclusion team to identify organization-wide Equity Outcomes and related activities and metrics:

Portland's Centers for the Arts

Equity Outcomes	Activities and efforts	Metrics
P5 has strong relationship with, and supports, communityarts organization with a particular focus on BIPOC, LGBTQIA and people with disabilities.	Community Outreach and Partnership development program. Establishes community ties and develops relationships between marginalized communities and P5. Identifies ways to better involve marginalized communities to increase community access to performances, assists in determining what shows best serves their audiences and how P5 can be more welcoming to audiences	Number of community meetings held per year
	Community arts advisory council will be established to help advise and guide P5 staff on issues community members face will interfacing with staff, P5 programming and access. Brings event planners and producers from the BIPOC, LGBTQIA and disabled community to collaborate on planning and presenting events	Metrics under development
	Community Arts Events Showcase will allow marginalized communities more access to P5 performance spaces as artists and performers	Number of new artists booked
P5 has strong relationships with cultural-specific producers and organizations offering culturally-relevant programming	Use industry relationships to identify and reach out to diverse producers, presenter and artist agents.	Number of diverse producers/presenters/agents increase over prior year
	Equitably subsidize diverse producers/organizations (multi-year project)	Metrics under development
	Portland's Presents showcases local/regional/national BIPOC/LGBTQI/People with disabilities	Metrics under development
P5 recruits, hires, retains and promote a diverse workforce	Implement department-wide social equity gauge and climate study for regular full time and part time staff. This will measure staff's social equity competencies, inform how marginalized staff experience P5 from a social equity standpoint and reveal issues that need addressing to insure a welcoming workplace for all staff	Metrics under development
	Members of the executive team will participate in a series of work that focuses on social equity issues within positions of power for better decision making and staff support	Completion of series
	Provides designated spaces and resources for employees holding marginalized identities to engage in dialogue and community regarding their experiences working at P5.	Metrics under development
Audiences, clients and staff of color and people with disabilities feel safe and welcome in P5 spaces.	Department wide event staff social equity training and competency development to activate a cultural shift in how event staff interact with marginalized communities	Metrics under development
	Education program focuses on marginalized students and Title I schools. Brings students to the theater and takes shows into the schools	Number of participating students
Communities of color in greater Portland can access affordable, culturally relevant programming at P5.	Portland's Presents makes tickets available	Number of tickets available



Portland Expo Center

Summary of Portland Expo Center

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$701,008	\$1,365,504	\$2,215,020	\$2,618,639	\$2,618,639	\$2,618,639	18.22%
Materials and Services	1,669,237	2,173,595	2,131,533	2,380,611	2,380,611	2,380,611	11.69%
Capital Outlay	-	-	450,000	1,962,500	1,962,500	1,962,500	336.11%
Debt Service	1,016,475	1,021,400	1,025,875	1,014,450	1,014,450	1,014,450	(1.11%)
TOTAL	\$3,386,720	\$4,560,499	\$5,822,428	\$7,976,200	\$7,976,200	\$7,976,200	36.99%
BUDGET BY FUND							
General Revenue Bond Fund	\$1,016,475	\$1,021,400	\$1,025,875	\$1,014,450	\$1,014,450	\$1,014,450	(1.11%)
MERC Fund	2,370,245	3,539,099	4,796,553	6,961,750	6,961,750	6,961,750	45.14%
TOTAL	\$3,386,720	\$4,560,499	\$5,822,428	\$7,976,200	\$7,976,200	\$7,976,200	36.99%
FULL-TIME EQUIVALENTS	16.80	17.80	16.80	16.60	16.60	16.60	(1.19%)
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							(0.20)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Portland Expo Center – a community gathering place for more than a century – continues to attract hundreds of thousands of visitors to more than 100 varied trade shows and events every year. The site offers a rich history, located on the shores of the Columbia Slough that served our area’s first peoples. As early as 1921, the site operated as a hub for area trade as the Portland International Livestock Association. In 1944, FDR’s Executive Order changed the lives of Japanese Americans forever as part of the Portland Assembly Center and in 1948 the site and the lives of African Americans were impacted by the tragic Vanport Flood. Since that time, and especially when MERC began management in 1994, the area has become Portland’s Gathering Place, serving a broad array of successful trade shows, concerts, trainings, and even hosting Cirque du Soleil.

Expo’s core function as part of the Visitor Venue suite is to run a vibrant and historic venue that meets our strategic goals of fiscal responsibility, staff engagement and leadership, facility stewardship and customer and community relations. Our dedicated team of professionals meet those core functions every day.

When the COVID-19 pandemic hit in Spring 2020, Expo’s operations were largely closed. However, throughout the pandemic, Expo supported regional healthcare efforts by serving as COVID-19 testing site in collaboration with the Oregon Health & Science University and a testing and vaccination site for the Oregon Health Authority.

Expo re-opened for events and trade shows during FY 2021-22 and has been successful in hosting safe, healthy events for its clients, expertly pivoting to address public health guidance and successive COVID-19 variants. In this first year of resumed operations, Expo supported 160 local jobs and generated \$22.9M in economic impact. Key events in the timeline included the filming of *Top Chef* for numerous months, the Drive-in Movie series, consumer public events beginning in March of 2022 and closing the year with the opening of Cirque du Soleil’s Alegria. Heading into FY 2023-24, Expo will continue its focus on rebuilding event business, staffing and reviving the local economy. The center will also move into Phase II of the Expo Futures Project. This includes completing a feasibility study to examine how Expo can best pivot its operations toward a sports-focused facility as a primary market, with other uses such as consumer, live entertainment, and community events as secondary markets.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, there are several key focus areas in the FY 2023-24 budget:

KEEPING OUR PROMISES

- Scaling staffing up to meet event coverage needs for contracted events and new business. Expo plans to restore several positions in the FY 2023-24 budget.
- Addressing deferred maintenance challenges as effectively as possible. The Expo team has identified a handful of critical capital projects to focus on in FY 2023-24 and will make progress on those projects with General Fund support.

BUILDING BACK BETTER

- Restoring positions to support administration, parking operations and facility maintenance.
- Emphasizing First Opportunity Target Area (FOTA) outreach for hiring efforts and identifying supportive career pathways for incoming staff. Expo will utilize the FOTA process for all new hires in FY 2023-24.
- Focusing new signage investments on creating welcoming spaces. Expo plans to revamp some signage and wayfinding materials at the property and will focus these efforts on creating welcoming spaces for all.
- Continued support of the Expo Futures Project to identify new community partnerships and ways to honor the cultural legacies intertwined with the Expo property history. Expo leadership and staff will continue to support the Futures Project, providing staff time and expertise related to the Expo property and its potential.

EQUITY STRATEGY

Expo continues to focus on partnerships with the Japanese American Museum of Oregon, Vanport Mosaic, Tribal government partners, the urban Indigenous community, and other community groups that help us grow and learn as a department and in turn share that knowledge with our clients and patrons.

Portland Expo Center

Expo supports Metro’s Equity strategy by hosting events, community gatherings and cultural events that celebrate our history and allow affordable access to all. The Expo also hosts numerous diverse career fairs that link community with job opportunities. Finally, the staff are committed to education and growth in all areas of Diversity, Equity, and Inclusion as well as reimagining our campus team in a new way as we continue the work to bring back staff to support our full COVID recovery.

Our Equity Outcomes are organized around five outcomes, with associated programs and activities, as outlined below:

Equity Outcomes	Activities and efforts	Metrics
Strategic partnership development that creates and provides key cultural, community and financial impacts to our region	Community-focused programming through partnerships with groups such as Vanport Mosaic, Japanese American Museum of Oregon and Hollywood Theatre. In addition, focus on high-revenue generating events such as Cirque du Soleil that drive economic impact that benefit all Expo partners. Metrics available for all these events	Active Sales Incentive Goals and Targets to not only increase revenue but broadly enhance culturally-specific programming
Hold space for Black and Japanese Americans to grieve, honor, and remember their collective histories at the Expo site	Culturally-specific and detailed accounting of past events through memorial events, interpretive exhibits and educational opportunities through partnerships described above	Number of events and attendees, plus dollar value of donated space and grant funding
The Portland Expo Center is a community gathering place for People of color, marginalized communities and people of all religions. They feel safe and welcomed at Expo and can see themselves and their interests represented in programming	In addition to the culturally-specific events described above, we also host multiple religious gatherings throughout the year (Islamic Society of Oregon, Jehovah Witness Conventions and the Hindu Educational & Cultural Society), concerts/dances produced by and for the Latinx community, plus we dedicate space at our PDX Drive-in Movie Spectacular curated by people of color and members of the LGBTQIA+ (Portland Black Film Festival, Latino Network and Queer Horror)	Number of events/attendees, plus tracking special projects such as completion of translation projects for signage and website copy
Communities of color throughout the region benefit from the economic activity catalyzed by the Expo Center by hiring, promoting and supporting communities of color	The Portland Expo Center provides meaningful career paths through the utilization of the First Opportunity Target Area (FOTA) hiring process. We also leverage our partnerships with contractors such as Edlen Electric and Levy Restaurants to provide training and advancement opportunities in the trades and hospitality industry	Outreach and progress metrics provided by Metro HR. Specific reporting related to First Opportunity Target Area (FOTA) hiring efforts
Expo advances equity through resource allocation by contracting with businesses owned by people of color and women	The Portland Expo Center advances opportunities for POC and women through competitive contracting processes whenever possible. We partner with procurement to ensure a fair and equitable process for COBID contractors. To date, Expo has hired multiple COBID contractors for projects ranging from construction to film and video production	Outreach and progress metrics provided by Metro Procurement. Specific detail in regards to COBID utilization reports



Oregon Zoo

Summary of the Oregon Zoo

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$15,750,743	\$17,975,683	\$23,192,988	\$26,930,980	\$26,930,980	\$26,930,980	16.12%
Materials and Services	9,411,435	8,708,246	23,816,354	26,557,094	26,557,094	26,557,094	11.51%
Capital Outlay	12,468,179	645,174	3,511,500	2,943,837	2,943,837	2,943,837	(16.17%)
TOTAL	\$37,630,356	\$27,329,103	\$50,520,842	\$56,431,911	\$56,431,911	\$56,431,911	11.70%
BUDGET BY FUND							
Oregon Zoo Asset Management Fund	\$1,813,995	\$1,452,897	\$11,685,712	\$15,368,630	\$15,368,630	\$15,368,630	31.52%
Oregon Zoo Infrastructure/Animal Welfare Fund	11,478,189	-	-	-	-	-	-
Oregon Zoo Operating Fund	24,338,172	25,876,206	38,835,130	41,063,281	41,063,281	41,063,281	5.74%
TOTAL	\$37,630,356	\$27,329,103	\$50,520,842	\$56,431,911	\$56,431,911	\$56,431,911	11.70%
FULL-TIME EQUIVALENTS	186.55	182.85	192.35	192.85	192.85	192.85	0.26%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.50

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Oregon Zoo’s mission is to create a better future for wildlife. We inspire the community to respect animals and to take action on behalf of the natural world. We do this by advancing the highest levels of animal care and welfare, environmental literacy, and conservation science as we create engaging and educational experiences accessible to all. As the region’s most-visited cultural institution, the zoo is also a venue for events, a place for families to create lasting memories, and a popular tourist destination.

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 undergone a major transformation aimed at advancing animal welfare, increasing educational opportunities, and improving environmental sustainability. All told, improvements made possible by the bond measure transformed nearly 40% of the zoo’s 64-acre campus. 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 more than \$86 million annually.

STRATEGIC FRAMEWORK

To continue to align with Metro’s Strategic Framework, there are five key focus areas in the zoo’s FY 2023-24 budget:

1. Develop a financially sustainable funding model:
 - Build and maintain funding reserves
 - Evaluate programs to rebuild for financial sustainability
 - Design a campus plan and implementation strategy
2. Lead the Way in Animal Care and Well-Being:
 - Expand science-based animal welfare monitoring
 - Prioritize and execute animal welfare audit actions
3. Advance Wildlife Conservation:
 - Measurable species recovery and advocacy
 - Strategic partnership actions
4. Progress Toward Racial Diversity:
 - Meet/Exceed tri-county metro region for guests and employees
5. Guest, Staff and Community Engagement:
 - Deliver an inspiring guest experience every time
 - Provide meaningful and fulfilling staff experiences: professional development, onboarding/retention, and coaching/communication
 - Connect with our communities: program design, guest experience, and conservation

EQUITY OUTCOMES

The zoo began implementing its action plan for advancing Metro’s agency-wide strategy to achieve racial equity as a pilot venue in FY2018. In FY 2023-24, we will continue to improve accessibility for lower-income community members through discounted tickets for qualifying individuals; targeted distribution of free admission to local organizations working with communities of color; and a continuation of free/discount days for the general public. We know these accessibility programs are important for our community, and we have estimated their value to be nearly \$1 million. Additional engagement will occur with program development — e.g., new education programming, community events, community partnerships and campus planning.

One example is the Zoo Apprenticeship Program, a multi-year paid internship that focuses on systemically marginalized youth and communities. During the pandemic, the program’s structure was re-evaluated and the emphasis now is on ZAP-to-Zoo, where community groups visit the zoo for free, guided by ZAP interns. ZAP-to-Zoo offers opportunities for youth and community groups to experience the zoo and its animals—and also to learn about many aspects of conservation: from

Oregon Zoo

personal action to education on human-caused conservation issues to understanding the purpose of zoos and how they help wildlife conservation. Interns develop leadership skills by being responsible for their actions, increasing their self-efficacy, and learning how to lead groups and work with team members.

Equity Outcomes	Activities and efforts	Metrics
<p>Cultivate workforce development for communities of color and support inclusive and equitable hiring practices. (Strategy 5)</p>	<p>Implement priorities for the zoo’s new Equity and Engagement Program Manager to coordinate with Metro’s DEI team, zoo management and community groups for input and outreach.</p> <p>Priorities include-</p> <ul style="list-style-type: none"> - Solidify partnerships with community stakeholders - Leverage existing work and relationships that Metro’s DEI team has developed - Develop relationships with hiring managers - Co-create an equity pre-assessment tool for all recruitments. Share with stakeholders and implement with managers for all recruitments -Train hiring manager and set expectations for racial equity and bias awareness in recruitment and interviews - Develop relationships with employees who are persons of color in order to set up staff for success - Engage with the education team on best practices for recruitment for teens in the ZAP program 	<ul style="list-style-type: none"> - Report of community partners and interactions - Report of managers trained on equity in recruitment - Post recruitment assessment - HR demographics - Report of targeted recruitment advertising - Post ZAP teen recruitment process evaluation
<p>Provide access to the zoo, its services and programs equitably with a priority on communities of color, and ensure zoo experiences are welcoming and inclusive.</p>	<ul style="list-style-type: none"> -Robust free ticket program for community-based organizations - Partnership with OMSI to provide summer camps to children who may not otherwise afford to attend a zoo camp - Implement ADA assessment recommendations of zoo grounds as warranted - Guest Survey demographics tracking - Zoo discounted ticket program - Assess exhibits, interpretives, food and merchandise for appropriateness and sensitivity 	<ul style="list-style-type: none"> - Annual report of ticket distribution with an increase of more than 15,000 tickets over the summer, ZooNights, and ZooLights. Outreach to numerous organizations like SEI and IRCO. - After summer camp evaluation report - ADA recommendation update report - Zoo Guest Survey basic demographic report – improve from diverse attendance from 20% - Explore Washington Park demographic report

Equity Outcomes	Activities and efforts	Metrics
<p>Meaningfully engage communities of color and partner with community-based organizations to advance racial equity (Strategy 3)</p>	<ul style="list-style-type: none"> - Engage the zoo’s community advocacy committee(CAC) - ZAP-To-Zoo visits this summer serving over 300 folks from community-based organizations - Identify a community outreach strategy and budget - Integrate community-based organizations in master planning - Provide rooms for community-based organizations for free or discounted. (Action - Identify zoo contact for community groups who wish to use rooms) 	<ul style="list-style-type: none"> - CAC annual Report - Evaluation Report for the ZAP program - Strategic Plan as a guide - Racial equity Plan as a guide - Campus planning engagement Plan
<p>Meaningfully engage and educate employees on racial equity, diversity and inclusion (Strategy 2).</p>	<ul style="list-style-type: none"> - Establish DEI specific training budget - Encourage and promote Metro DEI staff training requirements for all zoo staff - Awareness campaigns for DEI - Support Metro ERGs - Introduce Zoo ERGs - Incorporate DEI awareness in frontline customer service training 	<ul style="list-style-type: none"> - Budget report of funds previously spent - Participation tracking in Metro-wide training - Metro’s 2023 engagement survey in Summer of 2023 - Metro DEI team participation data - After class survey results
<p>Prioritize diversity and equity in contracting and procurement processes (Strategy 6)</p>	<ul style="list-style-type: none"> - Support Metro’s COBID and local vendor prioritization - Meet construction careers program standards - Purchasing from local businesses who are owned by people of color 	<ul style="list-style-type: none"> - Procurement reports on COBID utilization
<p>Ensure sustainable, long-term integration of diversity, equity and inclusion into the zoo’s operations. (Strategy 1)</p>	<ul style="list-style-type: none"> - Require participation from every zoo department in the DEI team - Re-launch the DEI team with new initiatives based on Strategic and Racial Equity plans - Increase participation in AZA’s DEI work 	<ul style="list-style-type: none"> - 75% of departments represented on the DEI team - Full compliance with 7.9 AZA DEI standards which states the institution must follow a written diversity, equity, access, and inclusion program. Programs must be proactive and transparent, with measurable goals for assessing programs, and must have a paid staff member(s) or committee responsible for oversight

Waste Prevention and Environmental Services

Summary of Waste Prevention and Environmental Services

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$20,044,792	\$21,793,507	\$26,730,840	\$28,108,313	\$28,108,313	\$28,108,313	5.15%
Materials and Services	58,818,246	63,364,409	82,351,927	80,175,155	80,175,155	81,175,155	(1.43%)
Capital Outlay	5,228,652	1,785,410	9,660,000	14,145,000	14,145,000	14,145,000	46.43%
Debt Service	1,977,045	-	-	1,350,000	1,350,000	1,350,000	-
TOTAL	\$86,068,735	\$86,943,326	\$118,742,767	\$123,778,468	\$123,778,468	\$124,778,468	5.08%
BUDGET BY FUND							
Community Enhancement Fund	\$1,113,520	\$1,021,786	\$1,524,594	\$1,514,714	\$1,514,714	\$1,514,714	(0.65%)
General Revenue Bond Fund	1,977,045	-	-	-	-	-	-
Solid Waste Fund	82,978,171	85,921,540	117,218,173	122,263,754	122,263,754	123,263,754	5.16%
TOTAL	\$86,068,735	\$86,943,326	\$118,742,767	\$123,778,468	\$123,778,468	\$124,778,468	5.08%
FULL-TIME EQUIVALENTS	181.96	192.80	195.25	191.90	191.90	191.90	(1.72%)
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							(3.35)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

DEPARTMENT OVERVIEW

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. Our role 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.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better and advancing goals within the 2030 Regional Waste Plan, there are seven key focus areas in the FY 2023-24 budget:

KEEPING OUR PROMISES

- **Foster shared prosperity and workforce equity:** Last year, the department made progress on fostering inclusive prosperity and workforce equity including BIPOC interns in Metro's garbage and recycling internship program gaining exposure to new career paths, living wage adjustments for Metro staff and Metro's transfer station contracted employees, and partnerships for workforce development within Metro's RID program. Work continues to further develop RID's workforce transition program including the proposed purchase of the RID deployment center that is currently a leased facility. This includes reallocating capital funding for the building purchase that serves as a central location for the program staff to accommodate current future and program operations.
- **Reduce the impacts of garbage:** Maintaining efforts to ensure dumped garbage is quickly cleaned up, keeping hazardous products out of the landfills, expanding community capacity for clean-up, and increasing access to bulky waste collection remain a top priority for the department. This year the department reallocated a position to focus on restoring and expanding household hazardous waste collection events. Metro Council's investment into the Regional Refresh Program has produced meaningful results and benefits in local communities. The FY 2023-24 budget proposes to establish this as a long-term program including shifting the existing limited duration position to a full-time position to continue management of the program.
- **Manage the garbage and recycling system to minimize impacts on workers and communities:** Metro is responsible for ensuring proper disposal of waste through system regulation that includes solid waste facility authorizations and enforcement of regional requirements to minimize the health and safety impacts of solid waste operations on employees, customers and neighboring communities and ensure collection of Metro fees and taxes. Additional capacity is needed to support the development and implementation of consistent standards and requirements for new types of solid waste facilities and recycling and disposal activities as well as ensure that all existing waste facilities comply with Metro's requirements. The FY 2023-24 includes 1.0 FTE to build capacity within the department's compliance program to support authorizations and enforcement.

Waste Prevention and Environmental Services

BUILDING BACK BETTER

- Provide safe, well-maintained and environmental-sound public operations:** The department’s portfolio includes seven different operational sites across the region including: Cornelius transfer station property, St. Johns Landfill, Metro Paint, Metro Central, Metro South and Abernethy Road Office, and the RID deployment center. Management of our garbage and recycling operation facilities and public services requires continued investment to make the repairs and improvements necessary to maintain the current level of services and protect the health and safety of customers and workers. Positions approved in last year’s budget provided resources to establish a centralized division to maintain these assets. Condition assessments were completed this year for the transfer stations that will further inform maintenance and improvement needs.
- Provide equitable system access:** Work continues to advance more equitable collection standards and services to meet the needs of all residents. Efforts are underway to address lack of bulky waste services, while providing short term collection resources paired with small scale collection events. This work includes piloting collection models designed to address access, convenience, and cost barriers currently experienced by residents in managing their bulky, household items in responsible way. The department will also continue work next year on planning for future facilities through the Garbage and Recycling Facilities System Plan that will identify, and direct future infrastructure investments and services needed to fulfill the goals in the 2030 Regional Waste Plan. Completion of the plan is anticipated in 2023.
- Strengthen systems for waste prevention, recycling, and recovery:** The department continues to advance work to strengthen systems for waste prevention, recycling, and recovery. The Plastic Pollution and Recycling Modernization will update Oregon’s outdated recycling system by building on local community programs and leveraging the resources of producers to create an innovative system that works for everyone. The department will continue to play an active role in the multi-year implementation process including participation on Oregon’s Recycling Council and Rulemaking Advisory Committee.
- Advance environmental literacy and build community capacity:** The department delivers educational programming across the region to advance goals within the Regional Waste Plan and help fulfill state waste reduction requirements. This includes culturally responsive education in schools and communities about the connections between consumer products, people, and nature. This is coupled with education programming delivered in local communities by cities and counties. The FY 2023-24 proposal includes an inflationary increase for local government grant funding to support outreach and education efforts to meet state requirements. Prior to Metro’s COVID-19 budget reductions, the funding allocation was adjusted each year to account for inflation based upon the Consumer Price Index.

EQUITY OUTCOMES

The Regional Waste Plan not only sets the programmatic and policy direction for Waste Prevention and Environmental Services, but also establishes a blueprint for evaluating success both across the region and at Metro. Racial equity serves as the foundation of the plan. Across the Regional Waste Plan goals, eleven have been identified as having high potential for equity impacts, and metrics for six of these are already collected and reported as part of the annual Regional Waste Plan Progress Report. Metrics for the remaining five are currently under development. The following table includes the focus areas for FY 2023-24 and current metrics.

Equity Outcomes	Activities and efforts	Metrics
Increase engagement of youth and adults historically marginalized from garbage and recycling decision-making by enhancing civic engagement and leadership opportunities.	Support integration, refinement and implementation of volunteer and environmental promoters community service programs Evaluate and identify refinements of youth leadership programs.	Regional indicator- Number and demographics of youth and adults participating in solid waste internship or leadership programs.(For Metro, this indicator refers to participants in WPES internship and leadership programs.)

Waste Prevention and Environmental Services

Equity Outcomes	Activities and efforts	Metrics
Increase the percentage of garbage and recycling system revenue that benefits local communities and companies owned by people of color and other historically marginalized groups.	Administer and refine Metro Investment and Innovation Grants.	Regional indicator- Share of solid waste spending that goes to locally owned, minority-owned and woman-owned businesses and to community organizations. (For Metro, this indicator refers to the share of the WPES budget spent on contracts, purchases and grants to locally owned, minority-owned and woman-owned businesses and community organizations.)
Ensure that all jobs in the garbage and recycling industry pay living wages and include good benefits	Implementation of the new wet waste tonnage allocations for private transfer stations. Under this new system, in region private transfer stations are eligible to receive a larger tonnage allocation if they meet criteria that advance goals such as living wages, increasing diversity in the workforce and reducing environmental impacts related to waste transfer.	Regional indicator- Median wage in the waste management industry by race/ethnicity, gender and occupation type. (For Metro, this indicator refers to median wages of workers employed or contracted by WPES, including Metro transfer stations operator.)
Increase the diversity of the workforce in all occupations where people of color, women and other historically marginalized communities are underrepresented.	Implementation of the WPES hiring guides to increase workforce diversity in hiring and promotion.	Regional indicator- Share of solid waste work force that is people of color and women (For Metro, this indicator refers to the share of people of color and women employed or contracted by WPES, including Metro transfer stations operator.)
	Implementation the RID workforce strategic plan and RID budget expansion with focus on workforce development.	
Reduce product environmental impacts and waste through educational and behavioral practices related to prevention and better purchasing choices.	Conduct waste prevention education and outreach programming and services including delivery of K-12 school-based virtual and in-person, community-based toxics reduction education, field trips and tours, social media, web and print based resources, Recycling Information call center and media engagements and community events.	Regional indicator- Number, geographic location and demographics of youth reached through education programs (For Metro, this indicator refers to the youth reached through the WPES youth education program.)
	Implement the region's Contamination Reduction Education Plan (CREP) in partnership with local governments and consistent with state requirements through the regional Recycle or Not education initiative.	

Waste Prevention and Environmental Services

Equity Outcomes	Activities and efforts	Metrics
	<p>Support three ongoing Environmental Promoter programs in partnership with the North by Northeast Community Health Center (NxNE), Centro Cultural, and Trash for Peace. Community partner organizations, with support from the City of Portland’s Master Recycler program and Metro staff, offer training sessions for Promoters.</p>	
<p>Provide regionally consistent services for garbage, recyclables and other priority materials that meet the needs of all users.</p>	<p>Provide community clean-up services for public properties and community collection events with focus on underserved communities.</p>	<p>Regional indicator- Tons of illegally dumped waste overall and in the most impacted communities. (For Metro, this indicator includes the waste cleaned up by the WPES RID program.)</p>
	<p>Work with local government to implement the updated regional service standards requiring minimum service levels at multifamily properties and determining next steps to provide regularly occurring bulky waste collection service to multifamily sites.</p>	<p>Regional indicator- Share of multifamily communities with adequate collection services (This is a regional indicator that tracks the percentage of multifamily properties that are in compliance with the recently-adopted Multifamily Regional Service Standard for garbage and recycling services)</p>
<p>Address and resolve community concerns and service issues.</p>	<p>Continue to expand crews in the region to clean up dumped garbage. RID is expanding from two to eight crews and leased a new deployment center.</p> <p>Administer new flexible, low-barrier sponsorship program to provide direct funding to local jurisdictions and community organizations for clean-up efforts.</p>	<p>Metrics under development</p>
<p>Manage all garbage and recycling operations to reduce their nuisance, safety and environmental impacts on workers and the public.</p>	<p>Perform site inspections and other investigations to monitor and enforce compliance with Metro’s solid waste code, rules, authorizations, and other regulatory requirements. Staff is working updating and improving Title 5 code to advance the Regional Waste Plan and other policy objectives, implement process improvements, and make the code easier to understand and more accessible to the public.</p> <p>Improve systems and procedures for environmental compliance and asset management at Metro facilities.</p> <p>Complete operational improvements at Metro facilities.</p> <p>Complete ADA program and operations review and implement changes.</p>	<p>Regional indicator - Share of Metro, local government and solid waste service providers that have gone through cultural competency training (For Metro, this indicator refers to the share of WPES employees and contractors that have customer service job duties, such as employees who work a transfer stations, community cleanup crews and the Recycling Information Center.)</p>
<p>Invest in communities that receive garbage and recyclables from the Metro region so that those communities regard solid waste facilities as assets.</p>	<p>Administer community enhancement grants to neighborhoods impacted by solid waste facilities.</p>	<p>Regional indicator- Share of community enhancement grant dollars awarded to projects that benefit marginalized communities.</p>

Waste Prevention and Environmental Services

Equity Outcomes	Activities and efforts	Metrics
Adopt rates for all services that are reasonable, responsive to user economic needs, regionally consistent and well understood.	Improve transparency and understanding of annual solid waste fee setting process including a series of public engagements and Council discussions to identify policy considerations and best practices for fee setting.	Regional indicator- Share of jurisdictions that offer a low income rate assistance program for residential collection services (This is a regional indicator that does not apply to Metro. The indicator is designed to keep track of cities and counties that implement programs that provide rate relief to customers of residential garbage and recycling collection services.)
Maintain a system of facilities, from smaller recycling drop-off depots to larger full-service stations, to ensure equitable distribution of, and access to, services.	Develop the Regional Garbage and Recycling System Facilities Plan to assess the region’s current public, private and nonprofit garbage, recycling and reuse infrastructure, identify services gaps, and present approaches and a plan for future system investments.	Regional indicator- Proximity of the population, by demographic characteristics and geographic area, to services for household hazardous waste and other prioritized, non-curbside materials.
Meaningfully engage and educate PES employees on diversity, racial equity and inclusion.	Provide trauma-informed approaches training series and coaching for staff, implement the Equity Leadership Development project and BIPOC Learning and Healing group and managers of color group. Complete draft guidance for Metro Racial Equity Framework within context of 2030 Regional Waste Plan. WPES staff are also participating in the agency Metro Reimagining Policing Project. Apply the racial equity framework to the budgeting process	Increase percentage of PES employees who have completed DEI-related training in the prior year.

In addition to these focus areas, WPES continues to advance progress within the department’s equity program, now in its eighth year. The program includes a multi-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 garbage and recycling system; and generating positive benefits for the community, including communities of color and communities historically impacted by the garbage and recycling waste system. To this end, the department’s efforts for FY 2023-24 include continued investments in staff training and development, wraparound support services, and improving culture and communications across the department.



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Capital Asset Management

Summary of Capital Asset Management

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,264,731	\$2,074,012	\$4,231,573	\$5,777,761	\$5,777,761	\$5,777,761	36.54%
Materials and Services	3,518,017	2,037,774	2,712,292	4,283,112	4,283,112	4,343,112	60.13%
Capital Outlay	160,822	1,030,855	5,608,316	2,184,000	2,184,000	2,184,000	(61.06%)
Debt Service	-	-	1,971,520	1,646,450	1,646,450	1,646,450	(16.49%)
TOTAL	\$5,943,570	\$5,142,642	\$14,523,701	\$13,891,323	\$13,891,323	\$13,951,323	(3.94%)
BUDGET BY FUND							
General Asset Management Fund	\$3,068,449	\$2,612,184	\$7,078,026	\$5,103,000	\$5,103,000	\$5,103,000	(27.90%)
General Revenue Bond Fund	-	-	1,971,520	1,646,450	1,646,450	1,646,450	(16.49%)
General Fund	2,875,121	2,530,458	5,474,155	7,141,873	7,141,873	7,201,873	31.56%
TOTAL	\$5,943,570	\$5,142,642	\$14,523,701	\$13,891,323	\$13,891,323	\$13,951,323	(3.94%)
FULL-TIME EQUIVALENTS	22.00	19.90	28.40	36.40	36.40	36.40	28.17%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							8.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro currently manages more than \$600 million in capital assets and has plans for significant new investments in Parks and Nature areas and Waste Prevention and Environmental Services (WPES) 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 (CAM) department was formed to bring together programs that could better align resources with Metro’s strategic goals. The FY 2023-24 budget demonstrates the effectiveness of this alignment. CAM supports planning and management of Metro’s capital assets, including agency sustainability, emergency planning, asset management, construction project management and Metro Regional Center (MRC) operations. CAM department funding also includes continued support for Metro’s involvement in the regional Construction Careers Pathway program.

STRATEGIC FRAMEWORK

CAM’s Budget requests align with the Strategic Framework, Equity, and Build Back Better. These outcomes have been identified over the past two years and are the highest priorities. CAM is focused on effectively implementing these changes and has identified the resources necessary. The FY 2023-24 budget invests in a historic and cultural resources program (1.0 FTE Historic Preservation Officer and \$100,000 in one-time resources) that aims to advance responsible stewardship and protection of significant resources across the greater Portland region; promote successful relationship development with Tribes; and increase understanding of the importance of historic, cultural, and archeological resources.

CAM budgets for capital upgrades and capital maintenance within the General Asset Management Fund. The majority of this budget is for renewal and replacement capital projects at the MRC building. More information on CAM capital projects can be found within the Capital Improvement Plan section of this document.

EQUITY OUTCOMES

Capital Asset Management’s FY 2023-24 budget includes resources that will be deployed to help achieve the equity outcomes below, including one new position that will develop a cultural and historic preservation program. Additionally, CAM base budget includes programmatic resources that focus on creating safe and welcoming spacing within the MRC, emergency management and resilience, and sustainability and climate justice. Specific examples include the continued support for the Construction Careers Pathways program, the facilitation and coordination of the Climate Justice Task Force, funding for the professional development of all staff members, and funding to improve signage and access for the MRC’s all user restrooms. The Construction Career Pathways program is one of Metro’s primary regional equity initiatives, and important job growth strategy that aims to recruit and retain women and people of color in the construction trades.

Equity Outcomes	Activities and efforts	Metrics
<p>Safe and welcoming spaces: Staff and community members of color, and other vulnerable persons, feel safe and welcomed in the Metro Regional Center, and can access the spaces and assistance they need.</p>	<p>Redesigned lobby and created new ‘welcome window’ with removal of security desk.</p>	<p>Regular feedback survey established through the Metro Together Workplace Project for staff using the building.</p>
	<p>Translation services available.</p>	<p>Translation services are now available at MRC</p>
	<p>Concierge position designed to specifically help staff and visitors with issues.</p>	<p>Metrics under development</p>
	<p>Creating new version of security work with development of Navigator positions.</p>	<p>Regular feedback survey established through the Metro Together Workplace Project for staff using the building.</p>
	<p>Adding more multicultural elements to the building in the form of signage, art and interpretives. Updating the ADA transition plan to see how changes since COVID have affected our compliance.</p>	

Capital Asset Management

Equity Outcomes	Activities and efforts	Metrics
<p>Workforce equity: Metro’s capital projects create career pathways for women and BIPOC workers into the construction industry through full implementation of the Construction Careers Pathways policy.</p>	<p>Acquiring, training and utilizing software to track workforce diversity</p> <hr/> <p>Building systems and capacity to fully implement policy.</p> <hr/> <p>Policy incorporated in procurement process/ language</p>	<p>- Disaggregated workforce diversity on Metro capital project</p> <p>- Metrics to evaluate impact of respectful workplace training</p> <hr/> <p>% of women and Black, Indigenous, and people of color who work on Metro construction contracts</p> <hr/> <p>Periodic updates to procurement process/ language will be necessary on a periodic basis</p>
<p>Workforce development: Grow capacity for culturally-responsive and culturally-specific strategies within the construction workforce development system.</p>	<p>Implement grant program to grow capacity of workforce development system</p>	<p>Metrics to measure grant outcomes still being developed</p>
<p>Emergency management and resilience: BIPOC staff and communities are centered in Metro’s planning for, response to, and recovery from emergencies, Metro’s emergency-related policies, programming and investments advance equitable outcomes, and marginalized communities are prioritized in Metro’s regional coordination.</p>	<p>IMT responder program. Recruit and train Metro employees to serve in emergency response roles. Incorporate culturally and additional need specific information into the training. Incorporate culturally and additional need specific injects into responder exercises.</p> <hr/> <p>Incorporate equity concerns and identify issues while coordinating regionally through the Regional Disaster Preparedness Organization (RDPO). Encourage the RDPO to create an equity committee and serve on the inaugural committee.</p> <hr/> <p>Emergency response and recovery plans use a universal design approach. Cultural and additional need specific information is incorporated into the plans. When possible, community members are incorporated into planning teams or review committees.</p>	<p>Training feedback forms or tests which gauge IMT responder knowledge specific to meeting the needs of cultural or additional need communities.</p> <hr/> <p>- Equity criteria are scored to help determine which projects are funded through the Urban Area Securities Initiative grant (UASI)</p> <p>- Document % of UASI dollars are spent on projects which advance equity.</p> <hr/> <p>Use RDPO additional needs assessment as a guide while developing plans. Ask an independent reviewer to provide feedback and recommendations for improvement.</p>

Capital Asset Management

Equity Outcomes	Activities and efforts	Metrics
<p>Climate justice: Metro minimizes the climate and environmental impacts of our capital projects and operations, and advances climate justice through our policies, programs and investments.</p>	<p>Update Green Building Policy to achieve racial equity and climate justice and resilience outcomes.</p>	<p>Annual summary of projects subject to the policy and their climate and sustainability outcomes</p>
	<p>Implement Clean Air Construction Standard to reduce pollution impacts to marginalized populations and support COBID firms with compliance.</p>	<ul style="list-style-type: none"> - Number of projects subject to the Standard - Estimated reduction in particulate matter pollution as a result of the Standard - Summary of support provided to COBID firms (Regional Oversight Committee) - Diesel particulate matter concentration with equity focus areas (Regional Barometer)
	<p>Lead climate task force to coordinate agency-wide climate justice and resilience work.</p>	<ul style="list-style-type: none"> - GHG emissions from internal operations-every 4-5 years (Sustainability/CAM) - Transportation GHG emissions in the region-every 5 years (Planning, Development & Research) - Consumption-based GHG emissions for the region-every 1-3 years (WPES) - Urban heat island data with equity focus areas (Regional Barometer) - Tree canopy with equity focus areas (Regional Barometer)
	<p>Fully integrate climate justice and resilience into Capital Improvement Planning process.</p>	<p>CIP are reviewed by Sustainability Manager as included in the department’s CIP. As the CAM improves upon the CIP development process and Asset Management plan, climate justice and resilience will be more fully integrated into the process</p>

Communications

Summary of Communications

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$1,759,900	\$3,839,887	\$5,425,172	\$6,331,461	\$6,331,461	\$6,474,961	19.35%
Materials and Services	46,359	180,674	363,800	505,715	505,715	508,215	39.70%
Capital Outlay	-	21,553	-	-	-	-	-
TOTAL	\$1,806,259	\$4,042,114	\$5,788,972	\$6,837,176	\$6,837,176	\$6,983,176	20.63%
BUDGET BY FUND							
General Fund	\$1,806,259	\$4,042,114	\$5,788,972	\$6,837,176	\$6,837,176	\$6,983,176	20.63%
TOTAL	\$1,806,259	\$4,042,114	\$5,788,972	\$6,837,176	\$6,837,176	\$6,983,176	20.63%
FULL-TIME EQUIVALENTS	12.00	32.20	36.20	39.20	39.20	40.20	11.05%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							4.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Communications works to raise awareness, build trust and increase participation in Metro Council decisions, services and opportunities. Specialists in community engagement, writing, marketing, event planning and media relations are embedded in Metro’s external service departments. A central team of communication strategists and inclusive design and content specialists coordinate and support communications practices across the organization – ensuring all communications activities are aligned with Metro Council priorities and equity goals; leading media strategy and crisis communications; developing tools and standards for accessibility, language access, and inclusive design and content; managing Metro’s websites and other channels; and using research to improve and evaluate communications efforts.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, Communications is allocating current and new resources in the FY 2023-24 budget towards the following focus areas.

KEEPING OUR PROMISES

Metro’s Strategic Plan for Racial Equity, Diversity and Inclusion charges Communications to meaningfully engage communities of color in Metro decisions.

- Develop new tools, resources and systems to advance best practices for community engagement in decision-making across Metro and remove barriers to participation for communities of color, people with disabilities and others who have been excluded.
- Research and user testing will center communities of color, people with disabilities and limited English speakers to ensure communications tools, content and channels are as inclusive and effective as possible and to measure progress toward equity goals and metrics.
- Meet people where they are by investing in social media, mobile-friendly websites, search engine marketing and paid media partnerships.
- Advance inclusive language practices through training and editorial support to ensure our words do not harm or exclude.

BUILDING BACK BETTER

Investments in central communications will enable coordination and shared strategies for media, crisis communications, content, research, community engagement, design and marketing. They also add capacity to support Metro Council, DEI, HR and other internal services as well as the Oregon Zoo and the venues.

- Build a media relations program to expand and improve our earned media coverage, add capacity for media tracking and coordination, provide training and support to practitioners across Metro and lead crisis communications as needed.
- Continue the work to build a shared web platform and redesign the family of Metro websites – focusing on the zoo and Metro in FY 2023-24.
- Develop a language access strategy to guide investments in translation and centralize our systems to ensure best practices.

Communications

EQUITY OUTCOMES

The FY 2023-24 budget includes resources to help achieve critical equity outcomes:

Equity Outcomes	Activities and efforts	Metrics
Equip communications practitioners with the knowledge and skills they need to actively work to dismantle systemic and structural racism in communications and engagement	Provide training for communications practitioners across Metro to develop shared expertise in trauma-informed approaches to communications work	Number of trainings and participants
	Update and advance use of Metro’s inclusive language style guide, including engaging with community members and providing training for communications practitioners	Number of trainings and participants; feedback from participants
	Invest in public opinion research that informs communications strategies, tactics and messages while evolving our practices to center racial equity and be more in line with data justice best practices	Research completed, shared with communications practitioners and used to shape messages and deliverables
Meaningfully engage communities of color in Metro decisions and develop tools and systems to remove barriers to participation	Roll out Metro’s updated public engagement guide and develop and deliver supporting tools and resources	Tools and systems developed; qualitative feedback from engagement practitioners, community partners and participants
	Develop a language plan to guide investments in translated content and other strategies for reaching limited English speaking communities; set up systems to coordinate translation and interpretation services	Tools and systems developed; qualitative feedback from communications practitioners, community partners and participants
Co-create and evaluate communications practices to ensure they build trust and engagement, especially among people of color, people with disabilities, and others who face systemic oppression and barriers to access	Engage with historically underrepresented communities to evaluate and improve content and activities for accessibility and inclusion	Qualitative feedback from community engagement participants on their experience and how their input was considered; user testing for online tools; surveys
	Audit channels and content for accessibility, readability and inclusive language	Quantitative and qualitative results of audits and assessments



Diversity, Equity and Inclusion

Summary of Diversity, Equity and Inclusion

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$-	\$-	\$1,708,006	\$1,870,333	\$1,870,333	\$1,870,333	9.50%
Materials and Services	-	-	904,760	1,163,400	1,163,400	1,198,400	32.46%
TOTAL	\$-	\$-	\$2,612,766	\$3,033,733	\$3,033,733	\$3,068,733	17.45%
BUDGET BY FUND							
General Fund	\$-	\$-	\$2,612,766	\$3,033,733	\$3,033,733	\$3,068,733	17.45%
TOTAL	\$-	\$-	\$2,612,766	\$3,033,733	\$3,033,733	\$3,068,733	17.45%
FULL-TIME EQUIVALENTS	0.00	0.00	11.00	11.00	36.40	36.40	230.91%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							25.40

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The Diversity, Equity and Inclusion (DEI) department addresses systemic inequities that impact our communities by providing strategic support and tools to Metro staff, Metro Council and community partners to create an equitable region for all. Metro Council adopted the Strategic Plan to Advance Racial Equity, Diversity and Inclusion (Strategic Plan) in June 2016 and serves as a policy document that guides racial equity strategies across the agency. The Committee on Racial Equity (CORE) is in its sixth year and continues to advise Metro Council on the implementation of the Strategic Plan and broader racial equity strategies. In November of 2022, Council approved the Metro COO's recommendation to establish the DEI program as a stand-alone department.

The department has centered its work on systems and culture change at Metro and across the region—changing practices, policies and ways of doing business, – which included forging strategic partnerships with internal and external partners to advance racial equity strategies.

DEI hired Metro's first Accessibility Program Manager to strengthen and coordinate ADA compliance and programing across the agency. The department also continued its work to incorporate the Racial Equity Framework (REF) and Results Based Accountability into project management practice as the standard for embedding and monitoring progress toward racial equity goals. In partnership with HR, dozens of managers completed the mandatory Training for Supervisors series which includes a focus on building more inclusive and diverse teams, leading with trauma informed approaches, managing conflict, and conducting equitable recruitments. Regionally, DEI continued its work to advance shared prosperity through its focus on good jobs and supporting the growth of community-based organizations serving Black, Indigenous, people of color (BIPOC). DEI collaborated with regional partners and Metro departments to implement one of the first multi-jurisdictional workforce agreements in the county and convened the Construction Career Pathways Regional Collaboration Committee which raised \$2.9 million for workforce funding during its first year. Building on the success of Construction Career Pathways, DEI began exploring a green jobs and sector-based career pathways initiative as a part of the Climate Taskforce. Finally, DEI continued to manage Metro's investments in growing the capacity of our community partners through the Civic Engagement Capacity Building and Black Worker Center Collaborative grants.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, DEI will be guided by the values of public service, safety, and resilience. The following key focus areas have been identified for the FY 2023-24 budget:

KEEPING OUR PROMISES

- DEI will continue developing Results Based Accountability as the standard approach to evaluating progress towards racial equity goals across departments and programmatic areas and informing decision-making and resource allocation. The next phase of this work will focus on embedding Results Based Accountability in the Strategic Plan update as the standard evaluation approach.
- Office of DCOO and FRS will partner with the DEI Department to adapt the Budget Equity Tool and its associated components to support Metro department and venue directors in creating more equitable department budgets that better reflect the needs of marginalized staff and communities.
- DEI will offer foundational learning opportunities and expand training offerings with professional coaches and facilitators focused on increasing individual equity and inclusion competency.
- DEI will provide staff and consultant expertise to HR to advance policy innovations and best practices in employee recruitment, hiring and retention. This strategic support will include DEI staff time in helping launch an equitable recruitment work group consisting of staff and leaders from across the agency to improve recruitment efforts.
- DEI will provide strategic support to external departments in developing, implementing, and evaluating racial equity strategies for policies, programs and investments including the Interstate Bridge Replacement, Parks & Nature Bond Implementation, Urban Growth Boundary, Willamette Cove, etc.

BUILDING BACK BETTER

- DEI will launch the process to update the Strategic Plan to Advance Racial Equity, Diversity and Inclusion as an opportunity to reflect on and capture the learning since adoption and guide the next phase of Metro's agency-wide racial equity journey.

Diversity, Equity and Inclusion

- Develop an agency-wide Accessibility Program to ensure accessibility compliance, coordinate existing and new accessibility work across the agency, engage the disability community and build toward alignment with disability justice principles into Metro’s racial equity strategy.
- The DEI program will manage investments in community-based organizations serving BIPOC communities to grow civic engagement efforts that support the development of new civic leaders, deepen civic participation throughout the region, and shape decisions towards more equitable outcomes.
- The Construction Careers Pathways project will work with regional partners to advance and implement the Construction Career Pathways Regional Framework in major infrastructure projects throughout the region and coordinate implementation through Metro capital projects and investments.
- DEI will explore building an agency-wide sector based good jobs strategy that builds on the success of construction careers, identify opportunities to coordinate and leverage the collective efforts of departments to create good jobs with career pathways, and support council priorities on the environment, economy and workforce development.

EQUITY OUTCOMES

The FY 2023-24 DEI Budget includes resources to support agency-wide initiatives that strengthen Metro’s racial equity strategies. Both existing resources new program resources were allocated in the budget to more fully address:

- Strategic Plan to Advance Racial Equity, Diversity, and Inclusion Update community engagement, communications, facilitation, and training needs.
- Scoping green jobs and sector-based career pathways strategies.
- Further expanding DEI training, coaching and facilitation offerings.
- Ensure full funding and staff capacity for the first cycle of Civic Engagement Capacity Building Grant Program.
- Support staff, regional partners, and contractors in the full implementation of Construction Career Pathways.

Equity Outcomes	Activities and efforts	Metrics
Decision-making: Racial equity is prioritized in decision-making, resource allocation and across Metro’s efforts and activities.	Support the implementation of the Budget Equity Tool during the FY2022/23 budget process and the Racial Equity Framework, supporting its implementation through training, coaching and ongoing consultation.	1) Evaluation of utilization of Budget Equity Tool and tracking equity metrics progress from the year before when tool launched 2) Assess increase in budget allocation dedicated towards equity-related deliverables in each dept. and venue through program or staffing resources
Equity-informed employee policy creation: Support the co-creation and development of new Metro employee policies by centering the most marginalized staff in the design and implementation process.	Strategic collaboration with HR around policy development, innovation and best practices implementation. Example policy efforts - Background check policy, Gender Inclusion Policy	1) Establishment of a baseline of employee demographics to set performance measurement to in coming years 2) Establishment of goals for diverse employee recruitment and retention

Diversity, Equity and Inclusion

Equity Outcomes	Activities and efforts	Metrics
<p>DEI training: Develop a DEI training framework to increase equity literacy across the agency.</p>	<p>Implement DEI training program with a focus on Supervisors, accessibility for variable hour frontline staff, all staff understanding all staff increasing understanding of DEI competencies.</p>	<p>1) Post evaluation of employee learned competencies 2) tracking participation that can be used in Performance review</p>
<p>Employee Resource Groups: Improve retention rates and overall employee experience for marginalized staff through coordinated management of the People of Color, PRIDE and Black ERG's as well as the expansion of new groups.</p>	<p>Coordinate monthly gatherings of Black, POC and PRIDE Employee Resource Groups</p>	<p>Future metric - Number of BIPOC, LGBTQ and staff with Disabilities promoted or hired into management or leadership positions reflective of the region's existing workforce (would like to tie this also to the Employee census and demographic baseline)</p>
<p>Construction Careers: Coordinate regional jurisdictional partners and industry stakeholders to advance and implement the Construction Career Pathways Regional Framework in order to create career pathways for women and BIPOC workers into the construction industry.</p>	<p>Support partner jurisdiction adoption and implementation of framework</p>	<p>1) growing the number of jurisdictions adopting framework--ODOT, Cities of Gresham, Beaverton and Hillsboro 2) Publish regional workforce diversity data and reports to asses our progress in moving toward our regional goals on our projects</p>
<p>Civic engagement capacity building: Invest in community-based organizations serving BIPOC communities to grow civic engagement efforts that support the development of new civic leaders, deepen civic participation throughout the region, and shape decisions towards more equitable outcomes.</p>	<p>Administer civic engagement capacity building grant program. Seek opportunities for Metro Councilors to connect with emerging community leaders through CBO's in this cohort. Coordination of engagement with Metro departments.</p>	<p>Metrics for resources for Convenings - 1) Increase grantees knowledge of Metro programs and outcomes 2) Increase Metro staff awareness of emerging best practices and new tools and tactics in engaging BIPOC communities and Youth. 3) Grantees increasing their awareness of each others' areas of work and foster new collaborations. Program metrics - the program has specific performance metrics incorporated into the program and agreements with grantees that can be provided here if needed.</p>

Diversity, Equity and Inclusion

Equity Outcomes	Activities and efforts	Metrics
Impact evaluation: Develop standard equity metrics that monitor progress towards racial equity goals across departments and programmatic areas and inform decision-making and resource allocation.	Implement the Impact Evaluation project in 2022 and centralize coordination and tracking across departments and venues. Regular reporting to COO, CORE, and Metro Council. Deliver one ongoing evaluation system that aligns efforts such as the Equity Metrics agency-wide report, tracks and report regularly, ensure cohesive vision and strategy for assessing progress and holding the agency (departments and venues)accountable for deliverables.	1) Number of departments with equity goals and performance metrics 2) Baseline equity impact data and metrics report to share with internal and external stakeholders 3) staff increased confidence and proficiency in using equity metrics and budget equity tool. 4) new dashboards (internal and external facing) to assess progress and document milestones.



Finance and Regulatory Services

Summary of Finance and Regulatory Services

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$4,658,792	\$8,378,522	\$10,605,854	\$11,848,787	\$11,848,787	\$11,871,488	11.93%
Materials and Services	3,238,699	3,407,728	4,543,059	5,199,935	5,199,935	5,199,935	14.46%
Capital Outlay	-	-	318,000	316,505	316,505	316,505	(0.47%)
TOTAL	\$7,897,491	\$11,786,250	\$15,466,913	\$17,365,227	\$17,365,227	\$17,387,928	12.42%
BUDGET BY FUND							
General Fund	\$5,007,302	\$8,493,549	\$10,763,925	\$12,159,498	\$12,159,498	\$12,182,199	13.18%
General Asset Management Fund	78,442	60,562	518,000	516,505	516,505	516,505	(0.29%)
Risk Management	2,811,747	3,232,138	4,184,988	4,689,224	4,689,224	4,689,224	12.05%
TOTAL	\$7,897,491	\$11,786,250	\$15,466,913	\$17,365,227	\$17,365,227	\$17,387,928	12.42%
FULL-TIME EQUIVALENTS	34.80	65.10	73.60	76.60	76.60	76.80	4.35%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							3.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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, Revenue and Tax Administration, Risk Management, and Procurement. In addition, Finance and Regulatory Services licenses small contractors and sets fees for public solid waste disposal facilities.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, FRS has identified three primary goals that are key focus areas in the FY 2023-24 budget. The significant changes in the FY 2023-24 budget are intended to directly support those three goals.

- **Ensure Metro's systems can support linking expenditure of public funds to policy outcomes.**

The FY 2022-23 budget included funding for staffing and a project to evaluate Metro's enterprise business systems and develop a roadmap for future improvements. That position and funding has been moved to the Office of the Deputy Chief Operating Officer, but Finance staff will have a major role in supporting that project in FY 2023-24 and beyond.

- **Increase the maturity of the finance function by moving from a transactional and regulatory focus to a partnership model.**

A key element of moving towards a partnership model with other Metro departments is providing accurate, timely and strategic financial advice to staff and the Metro Council.

- **Support Metro's key initiatives across all departments and venues.**

The budget includes additional funding for Procurement Services to allow additional investment in staff development and community engagement, training and outreach to contractors by Procurement Services. The budget also includes new investments in tax collection activities for the Supportive Housing Services business and personal income taxes. The new investments include three new positions, supporting tax and data analysis, program administration and compliance and administrative support as well as additional investments in materials and services.

EQUITY OUTCOMES

FY 2023-24 budget for Finance and Regulatory Services includes resources to help achieve critical equity outcomes below. The department has prioritized two outcomes as focus areas in FY 2023-24:

- **Communities of color benefit from, are involved in, and have access to financial opportunities at Metro.**

Additional investment in the Procurement Services materials and services budget to increase the ability of FRS to administer the Equity in Contracting program and improve results for communities of color and other disadvantaged communities.

- **Metro allocates its resources in ways that advance racial equity and meet the needs of the region's communities of color.**

The development and implementation of Metro's budget equity tool is the primary way this outcome has been prioritized. The FY 2023-24 budget continues to leverage investments from prior years to ensure that budget equity tool continues to be used and expanded in scope so that staff and the Metro Council have access to accurate, timely and relevant financial analysis to guide decision-making.

Finance and Regulatory Services

Equity Outcomes	Activities and efforts	Metrics
Communities of color benefit from, are involved in, and have access to financial opportunities at Metro	1) Disadvantaged business community outreach (e.g. Attend OAME meetings, Small Business Meet and Greet, Small Business Open House, relationship and trust building) 2) Equity strategy meetings for all formal procurements	Contract awards to COBID firms.
Metro allocates its resources in ways that advance racial equity and meet the needs of the region's communities of color.	Budget Equity Tool incorporated into budget submission.	Submission of Budget Equity Tool and qualitative information about its use.
All employees can work safely and avoid harm through proper training, certification and the creation of safe work environments.	Existing health and safety program (In-person and video training, safety policies and committees, incident reporting, accident investigations)	Workers compensation statistics.
Advance equity in financial planning and decision-making by providing high-quality and equity-informed advising and services.	Dedicated staff development budget	Metrics under development
BIPOC employees, contractors, and communities benefit from, and are not disproportionately burdened by, Metro's financial policies and procedures.	Planned comprehensive review of FRS policies, including using stakeholder reviews to identify disparate impacts	Metrics under development



Human Resources

Summary of Human Resources

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,977,140	\$4,024,345	\$5,076,959	\$5,463,648	\$5,463,648	\$5,613,648	10.57%
Materials and Services	391,540	464,672	693,036	693,890	693,890	696,390	0.48%
TOTAL	\$3,368,680	\$4,489,017	\$5,769,995	\$6,157,538	\$6,157,538	\$6,310,038	9.36%
BUDGET BY FUND							
General Fund	\$3,368,680	\$4,489,017	\$5,769,995	\$6,157,538	\$6,157,538	\$6,310,038	9.36%
TOTAL	\$3,368,680	\$4,489,017	\$5,769,995	\$6,157,538	\$6,157,538	\$6,310,038	9.36%
FULL-TIME EQUIVALENTS	21.00	29.00	32.00	32.00	32.00	33.00	3.13%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Human Resources (HR) serves as a business partner to all departments to provide strategic and sustainable human resources practices and systems. 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 employing a highly engaged workforce that reflects or exceeds the diversity of the region.

STRATEGIC FRAMEWORK

Metro’s Strategic Framework goals of Keeping Our Promises and Building Back Better is embodied through the organization-wide guiding principles of racial justice and shared prosperity. Human Resources plays a critical role in driving these equity-led values and policies and in creating a safe and inclusive workplace. Metro’s Strategic Plan to Advance Racial Equity, Diversity, and Inclusion (SPAREDI) was developed through meaningful employee engagement led by our DEI team. This effort resulted in approximately 15 agency-wide goals that require HR activity and effort.

In 2021 Metro’s People of Color and Black Employee Resource Groups (ERG’s) issued 13 demands for Metro to address system racism. Five of those 13 demands are HR driven initiatives.

HR took the SPAREDI goals and the ERG demands and established four HR Goals and Equity Outcomes (noted in the table below). Each of the goals and outcomes has a number of actions we are committed to – and all of which have been incorporated into a detailed “HR Action Plan”. This HR Action Plan will guide all HR work and priorities in FY 2023-2024.

EQUITY OUTCOMES

Our equity outcomes are organized around four key goals of recruitment, training, workplace culture, and compensation. The project work to improve equity outcomes through these efforts is reflected in the HR Action Plan referenced above.

Equity Outcomes	Activities and efforts	Metrics
Recruitment, Hiring and Retention: To attract and retain a skilled and diverse workforce. (Goal 1)	<p>In partnership with DEI, launch recruitment advisory group to review recruitment processes through a racial equity lens</p> <p>Train and support hiring managers and interview panels to support more equitable hiring processes and outcomes</p> <p>Improve HR’s data driven approach by utilizing a data management dashboard to better understand trends in hiring, retention and promotion</p>	Using census data, compare available workforce against actual Metro workforce by ethnicity. Track and monitor turnover by ethnicity.
Training and Development: Promote equitable opportunities for growth and development. (Goal 2)	<p>Expand access to professional training to all employees (including ongoing investment in internally developed and customized online training)</p> <p>Implement Required Learning Program with focused training for Supervisors and agency-wide training requirements around equity, safety and inclusion</p>	Total number of mandatory training hours completed by all employees and track percent compliance with the required learning program.
Safety and belonging: To create and maintain a safe and inclusive workplace. (Goal 3)	<p>In partnership with DEI and ERG’s invest in strategies to create a safer environment for POC and better systems of accountability</p> <p>Utilize new case management tracking tool that tracks the number, status and outcomes of worksite complaints filed related to safety, harassment, discrimination, or protected class status to monitor trends and assess potential solutions to address organizational needs</p>	Metrics under development

Human Resources

Equity Outcomes	Activities and efforts	Metrics
<p>Equitable compensation: To provide competitive compensation and benefits to all employees. (Goal 4)</p>	<p>Complete another round of comprehensive Pay Equity analysis and develop and implement the use of a wage placement tool</p> <hr/> <p>Implementation of the Oregon Paid Family and Medical Leave Insurance Program to expand paid-time off for new parents, victims of domestic violence and the care of ill family members</p>	<p>Completion of analysis and implementation</p>



Information Technology and Records Management

Summary of Information Technology and Records Management

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,861,395	\$4,090,139	\$5,338,385	\$5,972,945	\$5,972,945	\$5,972,945	11.89%
Materials and Services	1,640,212	1,966,025	2,316,651	2,780,343	2,780,343	3,140,343	35.56%
Capital Outlay	258,748	388,014	3,232,579	2,203,765	2,203,765	2,216,765	(31.42%)
TOTAL	\$5,760,355	\$6,444,178	\$10,887,615	\$10,957,053	\$10,957,053	\$11,330,053	4.06%
BUDGET BY FUND							
General Fund	\$5,415,418	\$5,710,546	\$7,468,815	\$8,418,288	\$8,418,288	\$8,418,288	12.71%
General Asset Management Fund	344,936	733,632	3,418,800	2,538,765	2,538,765	2,911,765	(14.83%)
TOTAL	\$5,760,355	\$6,444,178	\$10,887,615	\$10,957,053	\$10,957,053	\$11,330,053	4.06%
FULL-TIME EQUIVALENTS	28.00	31.00	34.00	37.00	37.00	37.00	8.82%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							3.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Information Technology and Records Management

Information Technology and Records Management is a cornerstone for all other services of Metro. The Information Technology and Records Management (IT) department provides the core business systems and equipment needed to run the internal and workings of the agency as well as business software, communication channels and critical services required to inform and provide services to the public.

The need for the services of the IT department have increased dramatically in the last couple of years. A flexible work environment and the need for increased security and more efficient business workflow is driving demand for system improvements and technology resources. Technological debt across the agency has increased after a long pause in system updates and improvements. Data and software security are increasingly important, but also increasingly at risk. Likewise, the agency profile has been raised, creating an even greater need for timely and accurate information and access to business systems that can provide.

To remain viable, Metro must lean into the challenges and embrace new technologies and systems that can propel us forward and add greater value. Using Metro's guiding principles of Racial Justice, Climate Justice, Resiliency and Shared Prosperity, Information System's projects are organized around 4 themes: business improvement, Shared services, strengthening core systems, and workplace modernization.

STRATEGIC FRAMEWORK

Using the guiding principles of racial justice, climate justice, resiliency, and shared prosperity, Information Technology and Records Management aligned its FY 2023-24 goals and proposed budget with Metro's strategic framework.

BUILDING BACK BETTER

Information Technology and Records Management is dedicated to bringing Metro back stronger and more resilient. The department is committed to rebuilding in a way that improves the agency's commitment to the public and its services to the rest of the agency.

EQUITY OUTCOMES

Information Technology and Records Management is instrumental in ensuring that all Metro staff have equal access to technology and applications as well as access to high-quality and timely IT assistance so that employees can effectively perform their duties and feel welcomed, supported, and safe. The department also supports inclusive experiences for community members that use Metro's websites and provides equitable access and opportunity for attending virtual or hybrid Council meetings.

Information Technology and Records Management

Equity Outcomes	Activities and efforts	Metrics
All Metro staff have the technology and applications they need to feel connected and perform their duties.	Complete M365 implementation and move SharePoint/Exchange to cloud and variable hour staff inclusion	Number of staff with email accounts
All Metro staff can access high-quality and timely IS assistance so they can complete their duties.	Continue to standardize hardware/software platforms to support flexible work environments Deliver IS support to Metro staff	Help Desk Ratings
Metro's technology and information systems support staff in feeling welcomed, supported, safe, and secure.	- Continue to implement standards for hardware/software - Provide cyber security training for staff - Provide hybrid public meeting resources - Increased access to Metro public records	Number of staff trained
Metro's technology and applications support inclusive experiences for community members and staff, regardless of language spoken.	Update of Metro websites - Work with departments on process improvement initiatives for better use of hardware/software/staffing resources - Provide remote access to Metro public meetings	Metrics under development
Policies and investments related to information and technology promote shared prosperity and equitable access to opportunity and choice.	Complete M365 implementation and move SharePoint/Exchange to cloud and variable hour staff inclusion	Complete implementation
Metro and its staff advance climate justice by using technology to reduce carbon emissions (e.g. remote work) and minimizing the environmental impact of the technology we use.	Complete cloud computing strategy to inform capital decisions and help guide departments in software acquisition	Complete strategy



Office of Metro Attorney

Summary of Office of Metro Attorney

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,712,840	\$3,001,313	\$3,532,256	\$3,702,520	\$3,702,520	\$3,702,520	4.82%
Materials and Services	41,406	46,378	88,119	90,763	90,763	90,763	3.00%
TOTAL	\$2,754,246	\$3,047,691	\$3,620,375	\$3,793,283	\$3,793,283	\$3,793,283	4.78%
BUDGET BY FUND							
General Fund	\$2,754,246	\$3,047,691	\$3,620,375	\$3,793,283	\$3,793,283	\$3,793,283	4.78%
TOTAL	\$2,754,246	\$3,047,691	\$3,620,375	\$3,793,283	\$3,793,283	\$3,793,283	4.78%
FULL-TIME EQUIVALENTS	16.00	17.00	17.00	17.00	17.00	17.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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, and full charge and control of all the legal business of all departments and commissions of Metro.

OMA provides legal services to Metro and its elected officials, commissions, and employees in court and in administrative and quasi-judicial proceedings. Attorneys in OMA draft and review local legislation, contracts, real estate leases, intergovernmental agreements, and other documents and legal instruments, and advocate and negotiate on behalf of Metro. OMA advises on policy development and program implementation. Attorneys in OMA provide legal advice and training to elected officials, the Office of the COO, and Metro departments on a broad spectrum of legal topics, including land use planning, real estate, construction, litigation, employment and labor, constitutional law, public finance, records and public meetings, contracts, administrative law, elections, and municipal finance. OMA also contracts with and manages outside legal counsel.

The Office of Metro Attorney is staffed with 11 attorneys and 6 support professionals. OMA is led by the Metro Attorney, who is appointed by, and serves at the pleasure of, the Metro Council.

STRATEGIC FRAMEWORK

To align with the Strategic Framework goals of Keeping Our Promises and Building Back Better, OMA will:

KEEPING OUR PROMISES

- Support Metro by providing legal advice for major agency objectives, including the Supportive Housing Services Program, the Parks and Natural Areas bond, the Affordable Housing bond, and solid waste challenges in the region.

BUILDING BACK BETTER

- Provide legal services to Metro, its departments, venues, and elected officials with Metro's goals for racial equity, shared prosperity, and climate resilience as touchstones.

Office of Metro Attorney

EQUITY OUTCOMES

OMA's equity goals are organized to align with Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion. Specific efforts include legal advice to the Diversity, Equity and Inclusion department and related efforts, including the Construction Careers Pathways Program, the Metro COBID contracting program, and negotiations for the Workforce Development Agreement, as well as Title VI compliance for Planning, Development and Research and ADA compliance. OMA staff also support the Metro Tribal Liaison position and Tribal engagement strategy and provide legal advice to the Committee on Racial Equity. Finally, more generally, OMA's programmatic advice seeks to support Metro's efforts to achieve equity in its programs, services, and activities. Specific equity outcomes are identified below:

Equity Outcomes	Activities and efforts	Metrics
DEI Capacity: OMA builds and maintains expertise in DEI-related legal issues.	Periodically evaluate capacities, skillsets, and knowledge areas of OMA staff.	Annual review process on OMA's DEI-related expertise
	Staff participate in DEI trainings	Metro learning center data on staff participation
	Professional development opportunities	Oregon State Bar CLE tracking
Equity-informed legal services: OMA staff apply an equity lens to their work, including applying risk analysis.	Increase understanding of legal issues surrounding DEI efforts (continual training)	Metrics under development
	Work with Metro staff in creating defensible programming that advances equity	
	OMA strategically pushes legal precedent to improve Metro's ability to enhance benefit and reduce harm to marginalized communities.	
Prioritizing DEI-related efforts: OMA prioritizes work with clear DEI-related impacts.	OMA staff advise on agency and department efforts to advance equity.	Metrics under development
	Participate in development of update to Strategic Plan to Advance Racial Equity.	
	Develop OMA Strategic Plan.	Status of plan development
Workforce development: Advancing opportunities for marginalized communities in the legal profession	Internship program for law students, prioritize applicants from marginalized communities and communities of color, and work with Oregon State Bar DEI program	Interns report positive experience with Metro
	Participate in Oregon State Bar and Multnomah County Bar Association mentorship program for new lawyers (planned)	Number of mentorships established
	Participation in Oregon State Bar executive committees	Number of attorneys participating



Non-Departmental Summary

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
BUDGET BY CLASSIFICATION							
Personnel Services	\$119,514	\$160,789	\$	\$-	\$-	\$-	0.00%
Materials and Services	2,858,130	1,402,401	2,061,161	1,945,011	1,945,011	1,957,111	(5.05%)
Capital Outlay	-	-	1,085,000	1,500,000	1,500,000	1,500,000	38.25%
Debt Service	78,710,783	88,848,251	91,066,495	81,326,402	84,827,152	88,327,902	(3.01%)
Internal Service Transfers	6,633,325	1,687,978	318,845	1,862,107	1,862,107	1,862,107	484.02%
Interfund Reimbursements	21,627,644	34,454,714	37,905,623	46,719,700	46,719,700	46,719,700	23.25%
Fund Equity Transfers	29,818,105	39,444,382	42,058,415	39,016,400	39,016,400	39,016,400	(7.23%)
Interfund Loans	-	422,086	438,590	524,116	524,116	524,116	19.50%
TOTAL	\$139,767,502	\$166,420,601	\$174,934,129	\$172,893,736	\$176,394,486	\$179,907,336	2.84%
BUDGET BY FUND							
General Fund	\$36,801,476	\$40,187,675	\$42,363,094	\$31,185,380	\$31,185,380	\$31,197,480	-26.36%
Affordable Housing Fund	253,871	2,744,101	2,548,164	1,331,844	1,331,844	1,331,844	(47.73%)
Cemetery Perpetual Care Fund	-	61,485	40,000	40,000	40,000	40,000	-
Community Enhancement Fund	19,235	20,764	50,000	50,000	50,000	50,000	0.00%
General Asset Management Fund	305,000	-	1,085,000	1,500,000	1,500,000	1,500,000	38.25%
General Obligation Debt Service Fund	72,701,412	74,459,598	76,684,398	78,780,223	82,280,973	85,781,723	11.86%
MERC Fund	8,093,095	9,701,091	9,750,358	11,266,749	11,266,749	11,266,749	15.55%
Natural Areas Fund	1,177,348	910,627	782,864	-	-	-	(100.00%)
Oregon Zoo Asset Management Fund	-	595,352	865,889	391,370	391,370	391,370	(54.80%)
Oregon Zoo Infrastructure/Animal Welfare Fund	462,377	-	-	-	-	-	0.00%
Oregon Zoo Operating Fund	4,401,529	7,268,148	9,223,918	19,502,077	19,502,077	19,502,077	111.43%
Parks and Nature Bond Fund	593,810	3,000,967	2,784,172	2,482,751	2,482,751	2,482,751	(10.83%)
Parks and Nature Operating Fund	3,905,319	3,956,171	3,929,938	5,933,606	5,933,606	5,933,606	50.98%
Risk Management	-	318,572	-	-	-	-	-
Smith and Bybee Wetlands Fund	69,907	81,240	89,295	57,610	57,610	57,610	(35.48%)
Solid Waste Fund	7,237,378	9,227,316	10,875,126	17,001,232	17,001,232	17,001,232	56.33%
Supportive Housing Services	3,745,745	13,887,495	13,861,913	3,370,894	3,370,894	3,370,894	(75.68%)
TOTAL	\$139,767,502	\$166,420,601	\$174,934,129	\$172,893,736	\$176,394,486	\$179,907,336	2.84%
FULL-TIME EQUIVALENTS	1.00	1.00	0.00	0.00	0.00	0.00	0.00%

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The expenditures listed in the non-departmental summary are primarily non-operating expenses such as interfund transfers, general obligation bonds and pension bonds debt service. 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 2023-24 non-departmental budget are:

Capital Outlay

\$1.5 million for Capital Outlay is budgeted for ongoing renewal and replacement of General Fund assets or new capital purchases. The specific projects for FY 2023-24 have not been identified.

Debt Service: \$85.8 million

- In May 2023, Metro partially refunded general obligation bonds from the Natural Areas Program 2012A Series and the Oregon Zoo Infrastructure and Animal Welfare 2012A Series, in the amount of \$40.9 million, to leverage interest rate savings. The adopted budget included estimates for these changes which were being finalized at the time of budget adoption.
- Actual General Obligation debt services payment for FY 2023-24 will be \$81.5 million, which is less than the budgeted amount. Information about outstanding debt for Affordable Housing bonds, Oregon Zoo Infrastructure bonds, Natural Areas Program bonds and the new General Obligation Refunding 2023 Series can be found in the Debt Schedules section.
- Additionally, Metro has debt service obligations of \$2.5 million on pension obligation bonds.

Transfers - a detail of FY 2023-24 budget transfers can be found in the appendices; below are some highlights:

- Interfund reimbursements of \$46.7 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management.
- Internal Service Transfers are payments for services provided to a funding source by another funding source, for specific identifiable services. For FY 2023-24, there is \$1.7 million budgeted mostly for personnel costs for construction project managers within the Capital Asset Management department that provide project management expertise to other departments.
- Fund Equity Transfers of \$37.9 million are transfers of resources from one Fund to another. In most cases, resources are being transferred from the General Fund to other organizational units for operating support, or from operating funds to capital funds to meet capital reserve requirements, or to provide for the renewal and replacement of capital assets.

General Fund special appropriations: \$1.9 million

Materials and Services:

- \$1.9 million is budgeted for necessary Agency-wide operations that don't fall within the purview of a single department, such as:
 - payments to local jurisdictions from Contractor Business License fees;
 - TriMet passport program, Metro's primary employee commute option strategy;
 - election expenses
 - outside financial audit
- \$45,000 for IFA loan #2. Payment is for Metro's share of the commitment to the Columbia Corridor Drainage Districts Joint Contracting Authority for the Infrastructure Finance Authority loan
- \$50,000 for cost sharing of the proposed Levee Ready Columbia project (year 5 of 5-year contribution)

The following designated contributions are also included:

- \$57,300 for General Sponsorships
- \$15,000 for Rail~Volution
- \$10,000 for Intelligent Transportation Society of America, Mobility on Demand
- \$5,000 for Clackamas County Business Alliance

Non-Departmental Summary

- \$5,000 contribution for economic development in District 1
- \$5,000 for Columbia Corridor Association
- \$5,000 for Westside Economic Alliance
- \$5,000 for Business for a Better Portland
- \$1,500 Oregon Transportation Forum
- \$4,600 for Neighborhood Partnerships-Housing Alliance
- \$25,000 to the Regional Arts and Culture Council
- \$50,000 for Greater Portland, Inc.
- \$50,000 for Sports Oregon
- \$10,000 for the Skanner News Martin Luther King, Jr. breakfast sponsorship
- \$4,600 for Transportation for America
- \$1,425 for American Public Transportation Association
- \$40,000 Willamette Falls Locks
- \$5,000 for Willamette Falls Heritage Coalition

Fund summary and detail

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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	\$68,691,007	\$443,533,044	\$758,814	\$654,521	\$33,708,938	\$1,998,000	\$4,105,356	\$38,296,238	\$4,500,000
Current Revenues									
Personal Income Tax	-	-	-	-	-	-	-	-	-
Business Income Tax	-	-	-	-	-	-	-	-	-
Excise Tax	20,163,930	-	-	-	-	-	-	-	-
Construction Excise Tax	3,608,000	-	-	-	-	-	-	-	-
Real Property Taxes	19,167,159	-	-	-	-	83,583,723	-	-	-
Other Tax Revenues	-	-	-	-	67,000	-	-	-	-
Interest Earnings	832,300	3,800,000	11,500	5,446	262,000	200,000	11,110	640,887	30,000
Grants	14,568,680	-	-	-	-	-	-	-	-
Local Government Shared Revenues	222,456	-	-	-	-	-	3,398,750	20,801,030	-
Contributions from Governments	3,708,384	-	-	-	-	-	-	1,119,400	-
Licenses and Permits	596,000	-	-	-	-	-	-	-	-
Charges for Services	1,264,484	-	-	1,079,674	-	-	-	51,608,931	-
Contributions from Private Sources	-	-	-	-	-	-	-	1,655,955	-
Internal Charges for Services	2,249,628	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,546,179	-	-	-	-	-	-	158,396	-
Other Financing Sources	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Subtotal Current Revenues	68,927,200	3,800,000	11,500	1,085,120	329,000	83,783,723	3,409,860	75,984,599	30,000
Interfund Transfers:									
Internal Service Transfers	1,574,947	-	-	-	-	-	-	-	-
Interfund Reimbursements	42,652,802	-	-	-	-	-	-	-	-
Interfund Loans	-	-	-	-	-	-	-	-	-
Fund Equity Transfers	-	-	-	-	2,805,500	-	2,660,900	300,000	-
Subtotal Interfund Transfers	44,227,749	-	-	-	2,805,500	-	2,660,900	300,000	-
TOTAL RESOURCES	\$181,845,956	\$447,333,044	\$770,314	\$1,739,641	\$36,843,438	\$85,781,723	\$10,176,116	\$114,580,837	\$4,530,000
REQUIREMENTS									
Current Expenditures:									
Personnel Services	\$63,339,030	\$1,067,471	\$-	\$-	\$-	\$-	\$-	\$30,050,465	\$-
Materials and Services	38,937,594	244,463,753	-	1,514,714	5,900,000	-	-	36,664,250	4,183,658
Capital Outlay	-	-	-	-	6,217,270	-	-	13,152,500	-
Debt Service	2,546,179	-	-	-	-	85,781,723	6,059,650	-	-
Subtotal Current Expenditures	104,822,803	245,531,224	-	1,514,714	12,117,270	85,781,723	6,059,650	79,867,215	4,183,658
Interfund Transfers:									
Internal Service Transfers	-	-	-	50,000	-	-	-	465,528	-
Interfund Reimbursements	352,240	1,331,844	-	-	-	-	-	9,786,771	-
Fund Equity Transfers	26,341,950	-	40,000	-	-	-	-	1,014,450	-
Interfund Loans	-	-	-	-	-	-	-	-	-
Subtotal Interfund Transfers	26,694,190	1,331,844	40,000	50,000	-	-	-	11,266,749	-
Contingency	23,158,907	50,037,601	-	69,500	10,108,793	-	-	23,446,873	346,342
Unappropriated Fund Balance	27,170,056	150,432,375	730,314	105,427	14,617,375	-	4,116,466	-	-
Subtotal Designated Ending Balance	50,328,963	200,469,976	730,314	174,927	24,726,168	-	4,116,466	23,446,873	346,342
TOTAL REQUIREMENTS	\$181,845,956	\$447,333,044	\$770,314	\$1,739,641	\$36,843,438	\$85,781,723	\$10,176,116	\$114,580,837	\$4,530,000
Full Time Equivalents (FTE)	378.50	6.80	0.00	0.00	0.00	0.00	0.00	201.50	0.00

Summary of all funds

Oregon Zoo Asset Management 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	Supportive Housing Services Fund	Total
\$3,900,000	\$31,000,000	\$170,500,000	\$13,500,000	\$1,470,000	\$1,323,310	\$44,005,131	\$188,918,799	\$1,050,863,158
-	-	-	-	-	-	-	117,050,000	117,050,000
-	-	-	-	-	-	-	117,050,000	117,050,000
-	-	-	-	-	-	-	-	20,163,930
-	-	-	-	-	-	-	-	3,608,000
-	-	-	18,398,316	-	-	-	-	121,149,198
-	-	-	-	-	-	-	-	67,000
-	360,000	2,982,500	181,000	20,000	18,500	838,020	300,000	10,493,263
-	823,000	-	15,200	-	-	2,500,000	-	17,906,880
-	-	-	555,000	-	-	-	-	24,977,236
-	-	-	150,000	-	-	-	-	4,977,784
-	-	-	-	-	-	-	-	596,000
-	26,339,346	-	5,713,202	-	-	114,681,215	-	200,686,852
710,000	3,280,264	-	-	-	-	-	-	5,646,219
-	-	-	-	-	-	-	-	2,249,628
-	1,530,000	-	100,000	100,000	-	10,127,000	-	14,561,575
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
710,000	32,332,610	2,982,500	25,112,718	120,000	18,500	128,146,235	234,400,000	661,183,565
-	-	-	237,160	-	-	50,000	-	1,862,107
-	-	-	-	4,066,898	-	-	-	46,719,700
-	-	-	-	-	-	524,116	-	524,116
11,150,000	17,000,000	-	5,100,000	-	-	-	-	39,016,400
11,150,000	17,000,000	-	5,337,160	4,066,898	-	574,116	-	88,122,323
\$15,760,000	\$80,332,610	\$173,482,500	\$43,949,878	\$5,656,898	\$1,341,810	\$172,725,482	\$423,318,799	\$1,800,169,046
-	-	-	-	-	-	-	-	-
\$125	\$26,930,855	\$6,199,870	\$15,400,065	\$495,924	\$-	\$28,108,313	\$5,416,344	\$177,008,462
12,488,505	14,068,589	46,348,152	13,841,069	4,193,300	175,000	79,660,441	226,242,937	728,681,962
2,880,000	63,837	30,838,500	50,000	-	-	14,145,000	-	67,347,107
-	-	-	-	-	-	1,350,000	-	95,737,552
15,368,630	41,063,281	83,386,522	29,291,134	4,689,224	175,000	123,263,754	231,659,281	1,068,775,083
-	-	-	-	-	-	-	-	-
391,370	-	415,446	-	-	57,610	482,153	-	1,862,107
-	7,827,961	2,067,305	5,463,606	-	-	16,519,079	3,370,894	46,719,700
-	11,150,000	-	470,000	-	-	-	-	39,016,400
-	524,116	-	-	-	-	-	-	524,116
391,370	19,502,077	2,482,751	5,933,606	-	57,610	17,001,232	3,370,894	88,122,323
-	19,767,252	14,717,000	8,025,138	522,674	500,000	15,206,150	188,288,624	354,194,854
-	-	72,896,227	700,000	445,000	609,200	17,254,346	-	289,076,786
-	19,767,252	87,613,227	8,725,138	967,674	1,109,200	32,460,496	188,288,624	643,271,640
\$15,760,000	\$80,332,610	\$173,482,500	\$43,949,878	\$5,656,898	\$1,341,810	\$172,725,482	\$423,318,799	\$1,800,169,046
1.00	191.85	38.25	101.55	3.00	0.00	191.90	34.60	1148.95

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



General Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended 2022-23
RESOURCES							
Beginning Fund Balance	\$57,526,276	\$49,373,459	\$69,034,607	\$68,186,007	\$68,186,007	\$68,691,007	(0.50%)
Current Revenues							
Excise Tax	18,704,633	21,631,175	20,245,727	20,163,930	20,163,930	20,163,930	(0.40%)
Construction Excise Tax	3,318,783	3,877,675	3,595,000	3,608,000	3,608,000	3,608,000	0.36%
Real Property Taxes	17,243,849	17,928,595	18,292,135	19,167,159	19,167,159	19,167,159	4.78%
Interest Earnings	823,693	545,311	615,000	832,300	832,300	832,300	35.33%
Grants	10,455,129	8,106,990	13,275,895	14,613,352	14,613,352	14,568,680	9.74%
Local Government Shared Revenues	221,053	221,978	220,450	222,456	222,456	222,456	0.91%
Contributions from Governments	-	28,348,993	3,600,373	3,708,384	3,708,384	3,708,384	3.00%
Licenses and Permits	587,595	583,490	589,200	596,000	596,000	596,000	1.15%
Charges for Services	4,108,427	4,616,506	5,122,850	1,264,484	1,264,484	1,264,484	(75.32%)
Internal Charges for Services	-	108,515	1,865,705	2,249,628	2,249,628	2,249,628	20.58%
Miscellaneous Revenue	1,667,966	2,512,677	2,477,252	2,546,179	2,546,179	2,546,179	2.78%
Other Financing Sources	-	-	-	-	-	-	-
Subtotal Current Revenues	57,131,128	88,481,905	69,899,587	68,971,872	68,971,872	68,927,200	(1.39%)
Interfund Transfer							
Internal Service Transfers	6,026,892	1,577,693	-	1,574,947	1,574,947	1,574,947	-%
Interfund Reimbursements	20,380,241	45,449,147	48,545,480	42,652,802	42,652,802	42,652,802	(12.14%)
Interfund Loans	-	-	-	-	-	-	-
Subtotal Interfund Transfers	26,407,133	47,026,840	48,545,480	44,227,749	44,227,749	44,227,749	(8.89%)
TOTAL RESOURCES	\$141,064,537	\$184,882,205	\$187,479,674	\$181,385,628	\$181,385,628	\$181,845,956	(3.00%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$33,907,966	\$42,507,674	\$55,673,977	\$63,022,829	\$63,022,829	\$63,339,030	13.77%
Materials and Services	23,710,308	22,845,441	39,840,040	38,120,494	38,415,494	38,937,594	(2.27%)
Capital Outlay	248,972	24,425	50,000	-	-	-	(100.00%)
Debt Service	6,009,371	14,388,654	14,482,097	2,546,179	2,546,179	2,546,179	(82.42%)
Subtotal Current Expenditures	63,876,617	79,766,194	110,046,114	103,689,502	103,984,502	104,822,803	(4.75%)
Interfund Transfers							
Internal Service Transfers	-	-	-	-	-	-	-
Interfund Reimbursements	19,040	4,893	27,141	352,240	352,240	352,240	1197.82%
Fund Equity Transfers	27,795,420	24,230,938	25,892,695	26,341,950	26,341,950	26,341,950	1.74%
Subtotal Interfund Transfers	27,814,460	24,235,831	25,919,836	26,694,190	26,694,190	26,694,190	2.99%
Contingency	-	-	24,224,885	23,831,880	23,536,880	23,158,907	(4.40%)
Unappropriated Fund Balance	49,373,459	80,880,180	27,288,839	27,170,056	27,170,056	27,170,056	(0.44%)
Subtotal Contingency/Ending Balance	49,373,459	80,880,180	51,513,724	51,001,936	50,706,936	50,328,963	(2.30%)
TOTAL REQUIREMENTS	\$141,064,537	\$184,882,205	\$187,479,674	\$181,385,628	\$181,385,628	\$181,845,956	(3.00%)
FULL-TIME EQUIVALENTS	247.60	310.80	353.40	376.30	376.30	378.50	7.10%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							25.10

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

The General Fund accounts for the operating costs of all general government and central service functions including Metro Council; Office of the Auditor; Metro Attorney; Capital Asset Management; Communications; Diversity, Equity and Inclusion; Finance and Regulatory Services; Human Resources; and Information Technology and Records Management. It also accounts for operating costs of Planning, Development and Research department and support for Housing to perform a regional housing analysis.

BEGINNING FUND BALANCE

This is the combined balance for the operating areas described above. It includes several components related to Planning, Development and Research including \$12.8 million in restricted Transit Oriented Development program balance, \$11.6 million in restricted or committed funds for major projects and programs and \$16.7 million in restricted Construction Excise Tax program balance. This fund also has \$1.1 million in fund balance for the operation of Glendoveer Golf Course which will be transferred to the Parks Operating Fund in FY 2023-24. Approximately \$25.4 million of fund balance is maintained for debt service and for General Fund reserves, which helps meet current and future cash flow needs and helps protect against financial instability.

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

CURRENT REVENUES

Property Taxes

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro's permanent rate is \$0.0966 per \$1,000 of assessed value and cannot be increased even by the voters of the region. Assessed value is expected to increase 4.5 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1.5 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied (\$18.9 million) and approximately \$250,000 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 budgeted at \$20.2 million in FY 2023-24. The per-ton tax rate for FY 2023-24 is \$13.28 per ton, an increase of \$0.48, effective July 1.

In 2006 Metro enacted a construction excise tax (CET) to fund land use planning to make land ready for development throughout the region. In 2018 the Council issued an ordinance to make CET a permanent source of revenue for the General Fund. 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. Revenues are used to fund the 2040 grant program, which offers grants 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 \$3.6 million in FY 2023-24.

Interest Earnings

This is interest earning on investments and can be used for programmatic needs within the General Fund. Interest earnings are expected to be approximately \$832,300 in FY 2023-24.

Grants

All of the General Fund's \$14.6 million of anticipated grants are received by the primary planning functions of the agency within Planning, Development and Research. This function relies on federal, state and local grants to fund most of the transportation planning and modeling programs.

Contribution From Other Governments and Local Government Shared Revenues

This category includes government contributions to Metro programs and projects. In FY 2023-24 TriMet is expected to contribute approximately \$3.7 million toward the Transit Oriented Development (TOD) program. Metro is also expected to receive \$222,000 through Oregon's Gain Share program and other miscellaneous collections from local jurisdictions.

Charges for Services

These are revenues derived from the income producing activities of the General Fund. They include parking fees, rental fees, and sales and contracted services generated through the Planning, Development and Research department. Approximately \$910,000 is expected to be received from Washington Department of Transportation through a partnership on the I-5 Bridge Replacement project. The remaining revenues in this category are generated through parking fees at Metro Regional Center and the adjoining parking structure, tenant leases, and contracts and sales through the Planning, Development and Research department.

Licenses and Permits

These are revenues generated from the regional contractor's business license program, which allows commercial and residential contractors to procure a single license from Metro that allows them to conduct business in 20 local cities. Metro retains a portion of this revenue for administrative processing of the program and then passes the remaining collections through to the local jurisdictions.

Internal Charges for Services

These revenues are derived from services performed by one Metro department for the benefit of another Metro department. Primarily, this accounts for the research and data services provided by the Planning, Development and Research department to other internal departments, such as Waste Prevention and Environmental Services (WPES) and Parks and Nature, and Housing.

Miscellaneous Revenues

The primary revenue for FY 2023-24 are charges to departments to pay for the debt service on the pension obligation bonds of \$2.5 million.

Interfund Transfers

Costs of Metro's central services are allocated to operating units through a cost allocation plan. Operating units (departments) that are budgeted outside the General Fund transfer approximately \$42.6 million in reimbursements. Additionally, another \$1.6 million is transferred from departments to the General fund to cover costs of construction project managers that provide project management expertise on capital projects.

CURRENT EXPENDITURES

Personnel Services

This category includes salary, wage and fringe benefits for the 378.5 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE increased by 25.1 FTE from the FY 2022-23 amended budget to meet the demand of increased service level needs as the agency. With this increase in FTE, the General Fund has a corresponding increase to personnel services costs, which reflect salary and wages, payroll taxes, 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 the history of FTE by fund and department and fringe benefits.

Materials and Services

Expenditures in this category are expected to decrease by \$900,000 from FY 2022-23, however this decrease is due to a change in reporting structure. The Glendoveer Golf Course is no longer reporting \$3.5 million in expenditures within the General Fund and is instead reporting those within the Parks Operating Fund in FY 2023-24. Aside from this change, the other functions within the General Fund expect an overall increase in materials & services spending by approximately \$2.6 million, which represents a 7.3 percent increase from FY 2022-23.

Capital Outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The General Fund did not budget for capital outlay budget within the General Fund in FY 2023-24.

General Fund

Debt Service

The General Fund pays for debt service expenses related to pension bonds. Departments reimburse the General Fund through a PERS Bond Recovery Charge to pay for pension bonds debt service.

Interfund Transfers

Nearly 100% of the transfers are considered Fund Equity Transfers, which are generally resource transfers from the General Fund to other funds. The General Fund is scheduled to transfer a combined \$21.4 million in ongoing operational support to the Oregon Zoo and Parks and Nature program. Approximately \$2.2 million will be transferred out to the General Asset Management Fund and Expo Center to establish capital reserves, fund new capital projects and to support the on-going renewal and replacement of Metro-owned assets. The General Fund will also transfer approximately \$1.6 million to the General Revenue Bond Fund for debt service on 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 2023-24 contingency includes Planning, Development and Research TOD Program and IGA related contingencies, and CET contingency of \$11.5 million. It also includes an Opportunity Account provided to the Council who choose to fund certain FTE, projects and program costs. The General Fund reserve policy directs that a minimum of 10% of operating revenues be set aside in an operating contingency balance, to provide for stability. For FY 2023-24 the general operating contingency is \$11.5 million, which meets the minimum requirements of the policy.

ENDING FUND BALANCE

The ending fund balance of the General Fund is the combined balance for the major operating units. It includes \$3.0 million in restricted TOD program balance and \$14.3 million in restricted Construction Excise Tax grants program balance. Additionally, there is \$1.2 million set aside for the future debt service on certain full faith and credit bonds issuances. The General Fund reserve policy directs that a minimum of 6.5% of operating revenues be maintained in a reserve. The FY 2023-24 ending fund balance includes \$8.7 million for operating reserves, which exceeds minimum requirement. This reserve, when coupled with the General Fund operating contingency discussed above, is a critical component of the agency's financial stability. Please refer to the appendices for a more detailed listing of all General Fund contingency and reserves.

General Fund - Total Resources

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$-	\$-	\$15,315,487	323300	Fund Bal-Restricted for CET/ResCET	\$16,730,537	\$16,730,537	\$16,730,537
11,373,026	7,231,411	7,787,000	326000	Fund Bal-Restr by IGA	4,931,493	4,931,493	4,931,493
15,198,495	11,301,698	13,000,000	326100	Fund Bal-Restr by TOD IGA	12,762,179	12,762,179	12,762,179
-	-	9,763,993	330000	Fund Balance-Committed	6,636,211	6,636,211	6,636,211
14,404,051	14,173,188	-	330300	Fund Bal-Comm for CET	-	-	-
12,807,963	14,981,298	21,288,229	340000	Fund Bal-Unassigned/Undesignated	25,824,945	25,855,345	25,955,345
1,499,740	1,379,103	1,321,473	340300	Fund Bal-Dsg Debt Service	1,270,242	1,270,242	1,270,242
775,475	-	-	341500	Fund Bal-Dsg PERS	-	-	-
1,467,526	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
-	306,762	558,425	350000	Fund Balance-Assigned	30,400	-	405,000
57,526,276	49,373,460	69,034,607		Total Beginning Fund Balance	68,186,007	68,186,007	68,691,007
				<u>Current Revenue</u>			
16,863,440	17,627,319	18,022,135	401000	Real Property Taxes-Current Yr	18,921,159	18,921,159	18,921,159
192,525	191,715	270,000	401500	Real Property Taxes-Prior Yrs	246,000	246,000	246,000
175,589	98,714	-	401800	Payment in Lieu of R Prop Tax	-	-	-
12,295	10,848	-	401900	Interest and Penalty-R Prop Tax	-	-	-
18,704,633	21,631,175	20,245,727	405000	Excise Taxes	20,163,930	20,163,930	20,163,930
3,152,814	3,699,001	3,425,000	405500	Construction Excise Tax	3,425,000	3,425,000	3,425,000
165,969	178,674	170,000	405600	CET Administration Fee	183,000	183,000	183,000
3,353,792	1,741,048	4,782,684	410000	Federal Grants - Direct	6,579,622	6,579,622	6,579,622
5,197,231	5,453,905	8,493,211	410500	Federal Grants - Indirect	6,993,878	6,993,878	6,961,996
484,487	296,525	-	411000	State Grants - Direct	324,814	324,814	312,024
1,419,619	615,512	-	412000	Local Grants - Direct	715,038	715,038	715,038
210,773	209,833	210,000	413700	Gain Share-OR Str Invest Prog	210,000	210,000	210,000
10,280	12,145	10,450	414000	Local Government Service Fee	12,456	12,456	12,456
1,024	-	-	414200	Intergovernmental Misc Revenue	-	-	-
-	28,348,993	3,600,373	414500	Government Contributions	3,708,384	3,708,384	3,708,384
587,595	583,490	589,200	415000	Contractor's Business License	596,000	596,000	596,000
175,233	761,906	1,308,067	418000	Contract and Professional Serv	1,126,124	1,126,124	1,126,124
3,109	1,957	-	421100	Public Record Request Fees	2,000	2,000	2,000
64,215	58,981	-	423000	Product Sales	-	-	-
-	-	-	428500	Cemetery Property Sales	-	-	-
-	307	-	430500	Regional System Fee	-	-	-
-	-	72,423	452000	Rentals - Space	-	-	-
3,702,010	3,664,374	3,700,000	453000	Golf Course Revenues	-	-	-
75,734	95,341	18,360	454000	Lease Revenue/Lease Rev	18,360	18,360	18,360
83,625	33,640	24,000	462000	Parking Fees	118,000	118,000	118,000
4,500	-	-	465000	Miscellaneous Charges for Svc	-	-	-
-	108,515	1,865,705	467000	Internal Charges for Services	2,249,628	2,249,628	2,249,628
823,693	545,311	615,000	470000	Interest on Investments	832,300	832,300	832,300
40	21	-	480000	Cash Over and Short	-	-	-
-	-	-	481000	Sale of Capital Assets	-	-	-
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
13,000	13,000	-	482000	Program Income	-	-	-
14,787	33,504	-	489000	Miscellaneous Revenue	-	-	-

General Fund

General Fund - Total Resources

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
1,639,114	2,466,151	2,477,252	489100	Refunds/Reimbursements	2,546,179	2,546,179	2,546,179
57,131,126	88,481,905	69,899,587		Total Current Revenues	68,971,872	68,971,872	68,927,200
				<u>Interfund Transfers</u>			
-	12,602,659	12,284,845	497000	Transfer of Resources	-	-	-
20,380,241	32,846,488	36,260,635	497500	Transfer for Indirect Costs	42,652,802	42,652,802	42,652,802
6,026,892	1,577,693	-	498000	Transfer for Direct Costs	1,574,947	1,574,947	1,574,947
26,407,133	47,026,840	48,545,480		Total Interfund Transfers	44,227,749	44,227,749	44,227,749
\$141,064,537	\$184,882,205	\$187,479,674		TOTAL RESOURCES	\$181,385,628	\$181,385,628	\$181,845,956

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Capital Asset Management

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$885,637	\$683,699	\$1,890,289	501000	Reg Employees-Full Time-Exempt	\$2,946,533	\$2,946,533	\$2,946,533
436,780	494,858	570,315	501500	Reg Empl-Full Time-Non-Exempt	701,118	701,118	701,118
20,943	36,979	40,570	502500	Reg Empl-Part Time-Non-Exempt	44,947	44,947	44,947
20,375	11,547	35,692	503000	Temporary Employees	35,692	35,692	35,692
1,408	2,206	19,500	508000	Overtime	3,300	3,300	3,300
5,643	5,158	-	508600	Mobile Comm Allowance	5,200	5,200	5,200
-	-	88,725	508912	Other Salary Adjustments (Budgetary)	-	-	-
110,690	101,384	207,775	511000	Fringe - Payroll Taxes	345,353	345,353	345,353
265,360	288,323	617,196	512000	Fringe - Retirement PERS	912,066	912,066	912,066
198,006	151,805	491,796	513000	Fringe - Health and Welfare	638,472	638,472	638,472
12,015	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	6,000	6,000	6,000
-	3,259	-	514000	Fringe - Unemployment	-	-	-
4,709	4,493	9,754	515000	Fringe - Other Benefits	14,070	14,070	14,070
34,294	38,826	84,961	519000	Pension Oblig Bonds Contrib	120,010	120,010	120,010
8,036	6,382	-	519500	Fringe - Insurance - Opt Out	5,000	5,000	5,000
2,003,896	1,837,918	4,056,573		Total Personnel Services	5,777,761	5,777,761	5,777,761
<i>Materials and Services</i>							
756	2,081	4,536	520100	Office Supplies	4,536	4,536	4,536
7,797	19,833	12,200	520110	Computer Equipment	17,400	17,400	17,400
-	-	1,500	520120	Meeting Expenditures	1,500	1,500	1,500
15,700	23,240	25,000	520130	Postage and Shipping	25,000	25,000	25,000
20,068	27,952	102,000	520500	Operating Supplies	102,000	102,000	102,000
383	1,335	17,425	520510	Tools and Equipment	5,000	5,000	5,000
3,953	12,225	15,750	520580	Uniforms and PPE	15,750	15,750	15,750
1,607	2,024	4,000	521100	Membership and Professional Dues	6,140	6,140	6,140
1,245	9	-	521200	Publications and Subscriptions	150	150	150
441	679	10,500	521300	Fuel	13,500	13,500	13,500
6,339	4,267	30,000	521500	Maintenance and Repairs Supplies	30,000	30,000	30,000
9,561	3,211	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
69	161	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
2,710	1,673	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
21,928	66,244	81,457	524000	Contracted Professional Svcs	198,712	198,712	258,712
1,742	2,893	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	1,000	524600	Sponsorship Expenditures	750	750	750
52,166	17,362	50,000	525000	Contracted Property Services	50,000	50,000	50,000
7,060	18,178	-	525100	Utility Services	-	-	-
17,403	4,385	34,000	525120	Utility Services - Telecommunications	34,600	34,600	34,600
88,535	109,563	159,964	525130	Utility Services - Electricity	159,964	159,964	159,964
7,415	8,677	10,000	525140	Utility Services - Natural Gas	10,000	10,000	10,000
11,408	11,391	25,000	525150	Utility Services - Sanitation and Refuse Removal	25,000	25,000	25,000
30,487	37,997	60,000	525160	Utility Services - Water and Sewer	60,000	60,000	60,000
6,061	-	-	526000	Maintenance and Repair Services	-	-	-
305,631	126,393	79,400	526010	Maintenance and Repair Services - Building	79,400	79,400	79,400
-	-	5,000	526011	Maintenance and Repair Services - Painting	5,000	5,000	5,000
2,502	-	25,000	526012	Maintenance and Repair Services - Electricity	25,000	25,000	25,000

General Fund

General Fund - Capital Asset Management

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
		Amended Amount	ACCT				
8,932	(1,890)	19,000	526013	Maintenance and Repair Services - Elevator and Escalator	19,000	19,000	19,000
56,796	27,117	39,000	526014	Maintenance and Repair Services - HVAC	39,000	39,000	39,000
2,476	13,472	34,000	526020	Maintenance and Repair Services - Equipment	34,000	34,000	34,000
29,576	18,215	40,500	526030	Maintenance and Repair Services - Grounds	40,500	40,500	40,500
3,022	9,351	10,500	526040	Maintenance and Repair Services - Technology	10,500	10,500	10,500
-	3,984	10,500	526050	Maintenance and Repair Services - Vehicles	10,500	10,500	10,500
36,887	54,846	51,850	526300	Software Licensing	51,850	51,850	51,850
10,779	-	-	526400	Vehicles/Vehicles	-	-	-
1,260	1,260	2,500	526500	Rentals	1,260	1,260	1,260
-	268	2,000	528000	Other Purchased Services	2,000	2,000	2,000
-	24,805	-	528400	Printing and Graphics	-	-	-
40,000	25,138	46,000	530000	Payments to Other Agencies	46,000	46,000	46,000
2,727	203	-	530010	License and Permit Fees	-	-	-
-	-	340,000	544500	Grants and Loans	170,000	170,000	170,000
5,025	2,188	10,000	544600	Intra-Metro Grants	10,000	10,000	10,000
-	-	4,000	545100	Travel and Lodging	4,000	4,000	4,000
2,450	1,879	-	545200	Mileage, Taxi and Parking	100	100	100
6,989	6,030	54,000	545500	Staff Development	56,000	56,000	56,000
11,341	3,900	-	549010	Tri-Met Transit Pass	-	-	-
841,228	692,540	1,417,582		Total Materials and Services	1,364,112	1,364,112	1,424,112
				<u>Capital Outlay</u>			
29,997	-	-	579000	Capital Outlay	-	-	-
29,997	-	-		Total Capital Outlay	-	-	-
				<u>Interfund Transfers</u>			
2,176,503	-	-	581000	Transfer of Resources	-	-	-
2,176,503	-	-		Total Interfund Transfers	-	-	-
\$5,051,624	\$2,530,458	\$5,474,155		TOTAL REQUIREMENTS	\$7,141,873	\$7,141,873	\$7,201,873
19.50	18.40	28.40		FULL-TIME EQUIVALENTS	36.40	36.40	36.40

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Communications

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$1,141,585	\$2,429,739	\$3,301,807	501000	Reg Employees-Full Time-Exempt	\$3,787,490	\$3,787,490	\$3,879,225
-	2,592	-	501500	Reg Empl-Full Time-Non-Exempt	75,296	75,296	75,296
36,048	64,222	43,212	502000	Reg Employees-Part Time-Exempt	151,185	151,185	151,185
23,620	37,200	45,121	502500	Reg Empl-Part Time-Non-Exempt	48,820	48,820	48,820
7,189	109,685	56,100	503000	Temporary Employees	56,100	56,100	56,100
35	665	-	508000	Overtime	-	-	-
537	2,237	600	508600	Mobile Comm Allowance	600	600	600
-	-	127,170	508912	Other Salary Adjustments (Budgetary)	-	-	-
98,016	222,173	283,146	511000	Fringe - Payroll Taxes	383,709	383,709	392,371
240,533	557,291	835,979	512000	Fringe - Retirement PERS	1,003,508	1,003,508	1,026,036
173,406	302,244	603,954	513000	Fringe - Health and Welfare	677,292	677,292	694,548
3,000	12,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,144	11,100	-	514000	Fringe - Unemployment	-	-	-
3,474	7,210	13,006	515000	Fringe - Other Benefits	15,418	15,418	15,773
29,731	79,318	115,077	519000	Pension Oblig Bonds Contrib	132,043	132,043	135,007
1,583	2,213	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,759,900	3,839,887	5,425,172		Total Personnel Services	6,331,461	6,331,461	6,474,961
<i>Materials and Services</i>							
750	33,158	-	520100	Office Supplies	10,000	10,000	10,000
6,813	32,721	46,500	520110	Computer Equipment	40,000	40,000	42,500
-	-	500	520120	Meeting Expenditures	2,000	2,000	2,000
-	-	-	520140	Promotional Supplies	10,000	10,000	10,000
-	7,980	-	520500	Operating Supplies	15,000	15,000	15,000
4,800	15,702	8,200	521100	Membership and Professional Dues	5,000	5,000	5,000
(141)	11,043	7,000	521200	Publications and Subscriptions	10,000	10,000	10,000
-	1,711	-	521500	Maintenance and Repairs Supplies	2,000	2,000	2,000
22,028	57,764	165,275	524000	Contracted Professional Svcs	228,715	228,715	228,715
1,690	351	3,000	524050	Contracted Prof Svcs - Advertising	5,000	5,000	5,000
-	-	-	524500	Marketing Expenditures	50,000	50,000	50,000
924	3,396	2,400	525120	Utility Services - Telecommunications	4,500	4,500	4,500
6,038	932	28,925	526300	Software Licensing	25,000	25,000	25,000
2,900	600	5,000	528000	Other Purchased Services	20,000	20,000	20,000
-	-	15,000	528090	Event/Production Services	-	-	-
75	1,003	5,000	528400	Printing and Graphics	15,000	15,000	15,000
-	317	-	545100	Travel and Lodging	25,000	25,000	25,000
99	80	-	545200	Mileage, Taxi and Parking	2,000	2,000	2,000
383	13,916	69,000	545500	Staff Development	36,500	36,500	36,500
-	-	8,000	549000	Miscellaneous Expenditures	-	-	-
46,359	180,674	363,800		Total Materials and Services	505,715	505,715	508,215
<i>Capital Outlay</i>							
-	21,553	-	579000	Capital Outlay	-	-	-
-	21,553	-		Total Capital Outlay	-	-	-

General Fund

General Fund - Communications

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
\$1,806,259	\$4,042,114	\$5,788,972		TOTAL REQUIREMENTS	\$6,837,176	\$6,837,176	\$6,983,176
12.00	32.20	36.20		FULL-TIME EQUIVALENTS	39.20	39.20	40.20

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Council

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
EXPENDITURES							
\$455,914	\$460,382	\$489,926	500000	Elected Official Salaries	\$514,968	\$514,968	\$514,968
2,875,823	3,657,961	3,775,498	501000	Reg Employees-Full Time-Exempt	4,585,876	4,585,876	4,585,876
203,630	189,698	116,357	501500	Reg Empl-Full Time-Non-Exempt	134,094	134,094	134,094
22,761	54,735	74,183	502000	Reg Employees-Part Time-Exempt	-	-	-
129,790	174,619	95,711	503000	Temporary Employees	114,873	114,873	114,873
4,014	4,133	5,383	508000	Overtime	-	-	-
11,758	10,524	10,800	508600	Mobile Comm Allowance	17,021	17,021	17,021
-	-	197,275	508912	Other Salary Adjustments (Budgetary)	-	-	-
287,722	357,661	359,447	511000	Fringe - Payroll Taxes	466,735	466,735	466,735
589,445	977,407	1,104,638	512000	Fringe - Retirement PERS	1,297,128	1,297,128	1,297,128
540,479	594,400	706,633	513000	Fringe - Health and Welfare	750,636	750,636	750,636
12,000	25,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,872	14,446	-	514000	Fringe - Unemployment	-	-	-
8,891	10,905	16,760	515000	Fringe - Other Benefits	19,394	19,394	19,394
87,341	136,756	151,493	519000	Pension Oblig Bonds Contrib	170,135	170,135	170,135
6,495	10,358	-	519500	Fringe - Insurance - Opt Out	-	-	-
5,237,934	6,679,485	7,104,104		Total Personnel Services	8,070,860	8,070,860	8,070,860
				<u>Materials and Services</u>			
3,014	7,867	6,004	520100	Office Supplies	6,529	6,529	6,529
14,427	31,639	21,408	520110	Computer Equipment	31,000	31,000	31,000
33,094	40,450	29,159	520120	Meeting Expenditures	29,133	29,133	29,133
666	29	-	520130	Postage and Shipping	-	-	-
850	260	-	520140	Promotional Supplies	-	-	-
2,280	793	1,250	520500	Operating Supplies	750	750	750
750	-	-	520580	Uniforms and PPE	-	-	-
15,046	11,878	2,000	521100	Membership and Professional Dues	5,000	5,000	5,000
(496)	1,017	4,688	521200	Publications and Subscriptions	1,500	1,500	1,500
7,368	2,780	-	521500	Maintenance and Repairs Supplies	-	-	-
-	41	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
262,080	349,217	1,827,341	524000	Contracted Professional Svcs	1,490,949	1,785,949	1,985,949
6,578	946	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
257	270	-	524040	Contracted Prof Svcs - Promotion and Public Relations	500	500	500
-	957	-	524050	Contracted Prof Svcs - Advertising	-	-	-
10,030	100,806	100,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	100,000	100,000	210,000
381	372	-	524500	Marketing Expenditures	500	500	500
9,750	27,955	6,818	524600	Sponsorship Expenditures	5,000	5,000	5,000
11,822	14,252	11,100	525120	Utility Services - Telecommunications	13,000	13,000	13,000
2,797	670	3,000	526300	Software Licensing	4,200	4,200	4,200
1,260	-	1,230	526500	Rentals	-	-	-
-	375	-	526520	Rentals - Equipment	-	-	-
3,710	1,823	10,950	528000	Other Purchased Services	36,500	36,500	36,500
39	-	-	528090	Event/Production Services	-	-	-
1,174	1,597	2,708	528400	Printing and Graphics	108,500	108,500	108,500
-	1,500	-	540000	Charges for Services	-	-	-
-	475,000	-	544500	Grants and Loans	-	-	-

General Fund

General Fund - Council

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
(841)	29,381	94,773	545100	Travel and Lodging	132,530	132,530	132,530
186	1,208	-	545200	Mileage, Taxi and Parking	630	630	630
(156)	4,867	-	545300	Meals and Entertainment	1,820	1,820	1,820
12,977	20,879	112,491	545500	Staff Development	116,500	116,500	116,500
-	3,500	-	545510	Tuition Reimbursement	-	-	-
-	-	35,270	549000	Miscellaneous Expenditures	40,766	40,766	40,766
399,043	1,132,326	2,270,190		Total Materials and Services	2,125,307	2,420,307	2,730,307
<u>Capital Outlay</u>							
\$5,636,977	\$7,811,812	\$9,374,294	TOTAL REQUIREMENTS		\$10,196,167	\$10,491,167	\$10,801,167
36.20	44.20	41.20	FULL-TIME EQUIVALENTS		44.00	44.00	44.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Diversity, Equity and Inclusion

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
EXPENDITURES							
\$	\$	\$940,579	501000	Reg Employees-Full Time-Exempt	\$1,150,107	\$1,150,107	\$1,150,107
-	-	137,799	501500	Reg Empl-Full Time-Non-Exempt	71,469	71,469	71,469
-	-	42,515	508912	Other Salary Adjustments (Budgetary)	-	-	-
-	-	90,139	511000	Fringe - Payroll Taxes	112,930	112,930	112,930
-	-	266,358	512000	Fringe - Retirement PERS	301,730	301,730	301,730
-	-	189,816	513000	Fringe - Health and Welfare	189,816	189,816	189,816
-	-	4,136	515000	Fringe - Other Benefits	4,579	4,579	4,579
-	-	36,664	519000	Pension Oblig Bonds Contrib	39,702	39,702	39,702
-	-	1,708,006		Total Personnel Services	1,870,333	1,870,333	1,870,333
<u>Materials and Services</u>							
-	-	2,500	520100	Office Supplies	3,000	3,000	3,000
-	-	-	520110	Computer Equipment	4,000	4,000	4,000
-	-	48,260	520120	Meeting Expenditures	55,400	55,400	55,400
-	-	5,000	521100	Membership and Professional Dues	5,000	5,000	5,000
-	-	368,000	524000	Contracted Professional Svcs	603,000	603,000	638,000
-	-	18,000	524600	Sponsorship Expenditures	18,000	18,000	18,000
-	-	30,000	528000	Other Purchased Services	30,000	30,000	30,000
-	-	-	540000	Charges for Services	-	-	-
-	-	425,000	544500	Grants and Loans	425,000	425,000	425,000
-	-	8,000	545500	Staff Development	20,000	20,000	20,000
-	-	904,760		Total Materials and Services	1,163,400	1,163,400	1,198,400
<u>Capital Outlay</u>							
\$-	\$-	\$2,612,766	TOTAL REQUIREMENTS		\$3,033,733	\$3,033,733	\$3,068,733
0.00	0.00	11.00	FULL-TIME EQUIVALENTS		11.00	11.00	11.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

General Fund - Finance and Regulatory Services

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		<u>Amended</u> Amount	ACCT		<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
EXPENDITURES							
\$2,122,561	\$3,965,565	\$4,613,469	501000	Reg Employees-Full Time-Exempt	\$5,247,655	\$5,247,655	\$5,247,655
564,641	1,083,863	1,537,476	501500	Reg Empl-Full Time-Non-Exempt	1,838,697	1,838,697	1,838,697
53,970	141,231	142,089	502000	Reg Employees-Part Time-Exempt	157,065	157,065	173,605
57,738	63,894	59,688	502500	Reg Empl-Part Time-Non-Exempt	72,966	72,966	72,966
-	11,080	7,488	503000	Temporary Employees	5,712	5,712	5,712
1,624	4,450	-	508000	Overtime	-	-	-
4,388	5,812	2,400	508600	Mobile Comm Allowance	2,400	2,400	2,400
-	-	225,415	508912	Other Salary Adjustments (Budgetary)	-	-	-
219,930	436,088	532,992	511000	Fringe - Payroll Taxes	686,194	686,194	687,666
493,993	1,226,396	1,568,536	512000	Fringe - Retirement PERS	1,807,154	1,807,154	1,811,239
572,402	860,078	1,207,920	513000	Fringe - Health and Welfare	1,269,275	1,269,275	1,269,275
19,500	31,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	7,488	-	514000	Fringe - Unemployment	-	-	-
8,619	15,270	24,680	515000	Fringe - Other Benefits	27,963	27,963	28,029
69,323	170,696	215,916	519000	Pension Oblig Bonds Contrib	237,782	237,782	238,320
2,618	5,393	-	519500	Fringe - Insurance - Opt Out	-	-	-
4,191,306	8,028,804	10,138,069		Total Personnel Services	11,352,863	11,352,863	11,375,564
				<u>Materials and Services</u>			
4,347	10,495	10,000	520100	Office Supplies	10,000	10,000	10,000
21,345	33,630	42,000	520110	Computer Equipment	30,000	30,000	30,000
219	150	2,100	520120	Meeting Expenditures	2,000	2,000	2,000
186	-	-	520130	Postage and Shipping	-	-	-
-	3,944	-	520500	Operating Supplies	-	-	-
9,013	8,540	15,360	521100	Membership and Professional Dues	14,500	14,500	14,500
5,467	1,498	5,000	521200	Publications and Subscriptions	4,000	4,000	4,000
3,144	1,672	-	521500	Maintenance and Repairs Supplies	-	-	-
-	9	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
140,750	147,973	224,445	524000	Contracted Professional Svcs	316,000	316,000	316,000
1,160	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	1,188	2,000	524020	Contracted Prof Svcs - Attorney and Legal	2,000	2,000	2,000
7,206	2,184	7,750	524050	Contracted Prof Svcs - Advertising	7,750	7,750	7,750
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	5,000	5,000	5,000
-	31,750	24,000	524600	Sponsorship Expenditures	24,000	24,000	24,000
-	7	-	525000	Contracted Property Services	-	-	-
1,170	2,500	1,000	525120	Utility Services - Telecommunications	4,000	4,000	4,000
32,417	21,142	34,500	526300	Software Licensing	68,000	68,000	68,000
8,604	9,732	17,000	528000	Other Purchased Services	17,000	17,000	17,000
67,350	88,343	75,000	528200	Banking Services	95,000	95,000	95,000
23,922	27,491	24,000	528210	Credit Card Fees	35,000	35,000	35,000
10,552	15,540	13,050	528400	Printing and Graphics	18,450	18,450	18,450
448,899	5,000	5,000	530000	Payments to Other Agencies	5,000	5,000	5,000
-	19,041	5,500	545100	Travel and Lodging	4,500	4,500	4,500
4,707	6,730	4,750	545200	Mileage, Taxi and Parking	-	-	-
-	2,946	-	545300	Meals and Entertainment	-	-	-
25,332	22,978	110,328	545500	Staff Development	133,250	133,250	133,250
200	-	-	545510	Tuition Reimbursement	-	-	-
8	264	3,073	549000	Miscellaneous Expenditures	11,185	11,185	11,185
815,996	464,745	625,856		Total Materials and Services	806,635	806,635	806,635
\$5,007,302	\$8,493,549	\$10,763,925		TOTAL REQUIREMENTS	\$12,159,498	\$12,159,498	\$12,182,199
32.80	62.10	70.60		FULL-TIME EQUIVALENTS	73.60	73.60	73.80

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Human Resources

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$1,379,688	\$1,887,456	\$2,526,313	501000	Reg Employees-Full Time-Exempt	\$2,506,946	\$2,506,946	\$2,506,946
602,611	658,811	626,018	501500	Reg Empl-Full Time-Non-Exempt	967,348	967,348	1,061,863
58,312	66,988	66,020	502500	Reg Empl-Part Time-Non-Exempt	81,431	81,431	81,431
21,081	72,014	18,000	503000	Temporary Employees	18,000	18,000	18,000
7,147	17,616	-	508000	Overtime	-	-	-
786	4,918	-	508600	Mobile Comm Allowance	-	-	-
-	-	113,040	508912	Other Salary Adjustments (Budgetary)	-	-	-
164,419	215,972	267,538	511000	Fringe - Payroll Taxes	330,573	330,573	339,547
272,660	537,477	794,810	512000	Fringe - Retirement PERS	878,268	878,268	901,613
382,010	464,853	543,564	513000	Fringe - Health and Welfare	552,192	552,192	569,448
19,500	34,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	2,473
18,156	-	-	514000	Fringe - Unemployment	-	-	-
5,406	(12,556)	12,245	515000	Fringe - Other Benefits	13,329	13,329	13,694
43,556	75,643	109,411	519000	Pension Oblig Bonds Contrib	115,561	115,561	118,633
1,808	653	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,977,140	4,024,345	5,076,959		Total Personnel Services	5,463,648	5,463,648	5,613,648
<i>Materials and Services</i>							
1,276	1,346	16,680	520100	Office Supplies	2,280	2,280	2,280
31,883	27,740	23,200	520110	Computer Equipment	23,200	23,200	25,700
105	299	-	520120	Meeting Expenditures	2,500	2,500	2,500
208	-	-	520130	Postage and Shipping	-	-	-
1,090	5,046	8,050	520500	Operating Supplies	8,050	8,050	8,050
269	-	-	520540	Medical and Veterinary Supplies	-	-	-
5,835	13,852	9,200	521100	Membership and Professional Dues	18,750	18,750	18,750
2,690	2,301	2,100	521200	Publications and Subscriptions	2,600	2,600	2,600
731	270	-	521500	Maintenance and Repairs Supplies	-	-	-
274,288	280,386	411,495	524000	Contracted Professional Svcs	447,500	447,500	447,500
18,635	49,944	78,350	524020	Contracted Prof Svcs - Attorney and Legal	60,000	60,000	60,000
995	782	39,500	524050	Contracted Prof Svcs - Advertising	6,000	6,000	6,000
414	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
9,516	10,173	-	525120	Utility Services - Telecommunications	10,500	10,500	10,500
396	56,673	38,000	526300	Software Licensing	54,000	54,000	54,000
5,535	836	28,950	528000	Other Purchased Services	11,000	11,000	11,000
342	2,404	3,000	528400	Printing and Graphics	4,000	4,000	4,000
-	1,519	6,500	545100	Travel and Lodging	6,500	6,500	6,500
2,541	507	650	545200	Mileage, Taxi and Parking	650	650	650
-	673	160	545300	Meals and Entertainment	160	160	160
34,789	9,158	27,201	545500	Staff Development	36,200	36,200	36,200
-	763	-	549010	Tri-Met Transit Pass	-	-	-
391,540	464,672	693,036		Total Materials and Services	693,890	693,890	696,390
\$3,368,680	\$4,489,017	\$5,769,995		TOTAL REQUIREMENTS	\$6,157,538	\$6,157,538	\$6,310,038
21.00	29.00	32.00		FULL-TIME EQUIVALENTS	32.00	32.00	33.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

General Fund - Housing

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
EXPENDITURES							
<i>Personnel Services</i>							
<hr/>							
<i>Materials and Services</i>							
-	-	-	524000	Contracted Professional Svcs	425,000	425,000	425,000
<hr/>							
-	-	-	Total Materials and Services		425,000	425,000	425,000
<hr/>							
\$-	\$-	\$-	TOTAL REQUIREMENTS		\$425,000	\$425,000	\$425,000

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Information Technology and Records Management

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$2,233,964	\$2,338,738	\$2,777,990	501000	Reg Employees-Full Time-Exempt	\$3,338,303	\$3,338,303	\$3,338,303
312,462	296,397	519,753	501500	Reg Empl-Full Time-Non-Exempt	458,225	458,225	458,225
57,953	66,260	69,111	502000	Reg Employees-Part Time-Exempt	76,544	76,544	76,544
-	-	1,470	503000	Temporary Employees	1,500	1,500	1,500
997	620	-	508000	Overtime	-	-	-
4,579	4,119	-	508600	Mobile Comm Allowance	-	-	-
-	-	142,715	508912	Other Salary Adjustments (Budgetary)	-	-	-
213,060	221,696	281,672	511000	Fringe - Payroll Taxes	362,702	362,702	362,702
531,903	659,185	831,611	512000	Fringe - Retirement PERS	956,651	956,651	956,651
408,139	397,749	586,704	513000	Fringe - Health and Welfare	638,472	638,472	638,472
3,000	1,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
15,834	1,470	-	514000	Fringe - Unemployment	-	-	-
7,544	7,764	12,886	515000	Fringe - Other Benefits	14,672	14,672	14,672
64,355	88,416	114,473	519000	Pension Oblig Bonds Contrib	125,876	125,876	125,876
7,605	6,225	-	519500	Fringe - Insurance - Opt Out	-	-	-
3,861,395	4,090,139	5,338,385		Total Personnel Services	5,972,945	5,972,945	5,972,945
<i>Materials and Services</i>							
9,951	37,041	45,181	520100	Office Supplies	4,750	4,750	4,750
4,375	15,301	4,000	520110	Computer Equipment	51,193	51,193	51,193
-	690	200	520130	Postage and Shipping	200	200	200
2,826	831	-	520500	Operating Supplies	-	-	-
988	750	1,900	521100	Membership and Professional Dues	3,900	3,900	3,900
-	-	250	521200	Publications and Subscriptions	250	250	250
3,750	1,147	5,000	521500	Maintenance and Repairs Supplies	-	-	-
422,388	263,851	301,903	524000	Contracted Professional Svcs	119,943	119,943	119,943
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	88,000	88,000	88,000
-	15,259	-	525000	Contracted Property Services	-	-	-
68,682	58,564	106,000	525100	Utility Services	67,600	67,600	67,600
3,768	10,004	-	525120	Utility Services - Telecommunications	185,100	185,100	185,100
10,768	22,086	-	525130	Utility Services - Electricity	20,000	20,000	20,000
1,023,496	1,189,435	1,610,246	526000	Maintenance and Repair Services	5,000	5,000	5,000
139	-	-	526040	Maintenance and Repair Services - Technology	459,228	459,228	459,228
699	769	40,000	526300	Software Licensing	1,421,379	1,421,379	1,421,379
735	-	-	528000	Other Purchased Services	-	-	-
-	-	250	545100	Travel and Lodging	250	250	250
1,360	671	-	545200	Mileage, Taxi and Parking	-	-	-
100	4,009	15,500	545500	Staff Development	18,550	18,550	18,550
1,554,024	1,620,407	2,130,430		Total Materials and Services	2,445,343	2,445,343	2,445,343
\$5,415,419	\$5,710,546	\$7,468,815	TOTAL REQUIREMENTS		\$8,418,288	\$8,418,288	\$8,418,288
28.00	31.00	34.00	FULL-TIME EQUIVALENTS		37.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

General Fund - Office of Metro Attorney

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$1,352,394	\$1,543,924	\$1,796,941	501000	Reg Employees-Full Time-Exempt	\$1,834,358	\$1,834,358	\$1,834,358
297,055	316,613	354,559	501500	Reg Empl-Full Time-Non-Exempt	386,675	386,675	386,675
253,254	171,818	126,749	502000	Reg Employees-Part Time-Exempt	246,546	246,546	246,546
1,710	-	18,000	503000	Temporary Employees	18,000	18,000	18,000
1,035	1,318	1,515	508000	Overtime	1,515	1,515	1,515
5,885	5,775	9,600	508600	Mobile Comm Allowance	9,600	9,600	9,600
-	-	102,605	508912	Other Salary Adjustments (Budgetary)	-	-	-
145,821	158,229	178,830	511000	Fringe - Payroll Taxes	212,283	212,283	212,283
331,112	454,153	564,242	512000	Fringe - Retirement PERS	611,007	611,007	611,007
257,838	270,004	293,352	513000	Fringe - Health and Welfare	293,352	293,352	293,352
10,500	7,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,489	78	-	514000	Fringe - Unemployment	-	-	-
4,185	4,468	8,304	515000	Fringe - Other Benefits	8,889	8,889	8,889
45,424	63,286	77,559	519000	Pension Oblig Bonds Contrib	80,295	80,295	80,295
5,138	4,148	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,712,840	3,001,313	3,532,256		Total Personnel Services	3,702,520	3,702,520	3,702,520
<i>Materials and Services</i>							
2,807	5,619	6,000	520100	Office Supplies	6,000	6,000	6,000
10,791	3,850	7,500	520110	Computer Equipment	7,500	7,500	7,500
-	388	2,319	520120	Meeting Expenditures	2,319	2,319	2,319
95	84	-	520130	Postage and Shipping	-	-	-
8,195	8,600	11,000	521100	Membership and Professional Dues	11,000	11,000	11,000
9,801	11,555	12,500	521200	Publications and Subscriptions	14,000	14,000	14,000
792	-	-	521500	Maintenance and Repairs Supplies	-	-	-
-	36	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
2,500	-	3,500	524000	Contracted Professional Svcs	3,500	3,500	3,500
1,269	1,100	800	525120	Utility Services - Telecommunications	1,300	1,300	1,300
1,772	1,825	2,000	526300	Software Licensing	2,644	2,644	2,644
271	284	7,000	528000	Other Purchased Services	7,000	7,000	7,000
108	82	-	528400	Printing and Graphics	-	-	-
-	7,002	5,000	545100	Travel and Lodging	5,000	5,000	5,000
66	-	1,500	545200	Mileage, Taxi and Parking	1,500	1,500	1,500
-	-	2,000	545300	Meals and Entertainment	2,000	2,000	2,000
2,933	5,270	24,500	545500	Staff Development	24,500	24,500	24,500
5	684	2,500	549000	Miscellaneous Expenditures	2,500	2,500	2,500
41,406	46,378	88,119		Total Materials and Services	90,763	90,763	90,763
\$2,754,246	\$3,047,691	\$3,620,375	TOTAL REQUIREMENTS		\$3,793,283	\$3,793,283	\$3,793,283
16.00	17.00	17.00	FULL-TIME EQUIVALENTS		17.00	17.00	17.00

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General Fund - Office of the Auditor

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$122,854	\$125,558	\$130,770	500000	Elected Official Salaries	\$137,280	\$137,280	\$137,280
376,478	339,995	460,230	501000	Reg Employees-Full Time-Exempt	474,023	474,023	474,023
-	49,365	51,161	502000	Reg Employees-Part Time-Exempt	54,839	54,839	54,839
40,728	41,937	54,441	511000	Fringe - Payroll Taxes	63,246	63,246	63,246
79,464	106,959	158,615	512000	Fringe - Retirement PERS	164,535	164,535	164,535
72,147	98,034	120,792	513000	Fringe - Health and Welfare	120,792	120,792	120,792
6,000	9,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,615	1,615	2,481	515000	Fringe - Other Benefits	2,555	2,555	2,555
12,570	15,367	21,833	519000	Pension Oblig Bonds Contrib	21,651	21,651	21,651
1,808	278	-	519500	Fringe - Insurance - Opt Out	-	-	-
713,664	788,107	1,000,323		Total Personnel Services	1,038,921	1,038,921	1,038,921
<i>Materials and Services</i>							
-	-	3,500	520100	Office Supplies	1,000	1,000	1,000
8,677	1,500	1,500	520110	Computer Equipment	3,000	3,000	3,000
180	180	-	520120	Meeting Expenditures	-	-	-
876	505	1,000	520500	Operating Supplies	500	500	500
1,185	1,404	500	521100	Membership and Professional Dues	2,000	2,000	2,000
134	563	2,000	521200	Publications and Subscriptions	500	500	500
6,031	6,000	14,500	524000	Contracted Professional Svcs	75,000	75,000	75,000
-	3,142	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	-	1,000	528000	Other Purchased Services	1,000	1,000	1,000
-	743	750	545100	Travel and Lodging	6,500	6,500	6,500
-	91	-	545200	Mileage, Taxi and Parking	-	-	-
-	155	-	545300	Meals and Entertainment	-	-	-
1,266	3,713	5,300	545500	Staff Development	6,500	6,500	6,500
-	-	-	549000	Miscellaneous Expenditures	-	-	-
18,349	17,997	30,050		Total Materials and Services	96,000	96,000	96,000
\$732,013	\$806,104	\$1,030,373		TOTAL REQUIREMENTS	\$1,134,921	\$1,134,921	\$1,134,921
6.00	7.00	7.00		FULL-TIME EQUIVALENTS	7.00	7.00	7.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

General Fund - Parks and Nature

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$26,339	\$28,299	\$-	501000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	-	503000	Temporary Employees	-	-	-
-	-	-	504000	Seasonal Employees	-	-	-
-	-	-	508000	Overtime	-	-	-
180	180	-	508600	Mobile Comm Allowance	-	-	-
-	-	40,000	508912	Other Salary Adjustments (Budgetary)	-	-	-
2,239	2,451	-	511000	Fringe - Payroll Taxes	-	-	-
3,824	6,872	-	512000	Fringe - Retirement PERS	-	-	-
3,262	3,698	-	513000	Fringe - Health and Welfare	-	-	-
750	750	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
85	84	-	515000	Fringe - Other Benefits	-	-	-
676	968	-	519000	Pension Oblig Bonds Contrib	-	-	-
90	90	-	519500	Fringe - Insurance - Opt Out	-	-	-
37,445	43,394	40,000		Total Personnel Services	-	-	-
<i>Materials and Services</i>							
-	-	-	520100	Office Supplies	-	-	-
-	-	-	520110	Computer Equipment	-	-	-
-	-	-	520130	Postage and Shipping	-	-	-
-	98	-	520500	Operating Supplies	-	-	-
8,065	17,121	-	520510	Tools and Equipment	-	-	-
-	-	-	520580	Uniforms and PPE	-	-	-
-	-	-	521100	Membership and Professional Dues	-	-	-
-	-	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521500	Maintenance and Repairs Supplies	-	-	-
-	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
2,467	-	-	524000	Contracted Professional Svcs	-	-	-
-	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524600	Sponsorship Expenditures	-	-	-
-	32,486	75,000	525000	Contracted Property Services	-	-	-
-	-	-	525100	Utility Services	-	-	-
96	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	525130	Utility Services - Electricity	-	-	-
-	-	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
(96)	-	-	525160	Utility Services - Water and Sewer	-	-	-
-	2,060	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
7,967	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
49,250	98	-	526100	Capital Maintenance - CIP	-	-	-
-	-	-	526500	Rentals	-	-	-
60,622	2,613	66,000	528210	Credit Card Fees	-	-	-
-	-	-	528400	Printing and Graphics	-	-	-
2,740,962	3,439,055	3,396,423	529000	Operations Contracts	-	-	-
-	-	-	530000	Payments to Other Agencies	-	-	-
428	472	-	530010	License and Permit Fees	-	-	-

General Fund - Parks and Nature

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
-	-	-	545200	Mileage, Taxi and Parking	-	-	-
-	-	-	545500	Staff Development	-	-	-
-	-	-	548000	Fee Reimbursements	-	-	-
2,869,761	3,494,003	3,537,423		Total Materials and Services	-	-	-
				<i>Capital Outlay</i>			
151,993	-	-	571000	Improve-Other than Bldg	-	-	-
66,982	-	-	574000	Equipment and Vehicles	-	-	-
-	2,873	50,000	579000	Capital Outlay	-	-	-
218,975	2,873	50,000		Total Capital Outlay	-	-	-
				<i>Interfund Transfers</i>			
25,000	716,526	1,025,000	581000	Transfer of Resources	1,100,000	1,100,000	1,100,000
25,000	716,526	1,025,000		Total Interfund Transfers	1,100,000	1,100,000	1,100,000
\$3,151,181	\$4,256,796	\$4,652,423		TOTAL REQUIREMENTS	\$1,100,000	\$1,100,000	\$1,100,000

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

General Fund - Planning, Development and Research Department

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$4,252,492	\$5,786,426	\$6,799,379	501000	Reg Employees-Full Time-Exempt	\$7,939,835	\$7,939,835	\$7,939,835
238,165	263,965	356,067	501500	Reg Empl-Full Time-Non-Exempt	451,158	451,158	451,158
46,106	472,159	723,700	502000	Reg Employees-Part Time-Exempt	237,835	237,835	237,835
65,453	61,968	78,374	502500	Reg Empl-Part Time-Non-Exempt	72,966	72,966	72,966
22,159	45,628	100,000	503000	Temporary Employees	88,000	88,000	88,000
1,416	1,672	-	508000	Overtime	-	-	-
5,810	4,940	5,600	508600	Mobile Comm Allowance	5,600	5,600	5,600
380,135	541,124	663,620	511000	Fringe - Payroll Taxes	825,050	825,050	825,050
910,168	1,568,808	1,954,744	512000	Fringe - Retirement PERS	2,149,335	2,149,335	2,149,335
778,260	962,591	1,273,710	513000	Fringe - Health and Welfare	1,356,323	1,356,323	1,356,323
17,971	53,554	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
7,364	5,947	-	514000	Fringe - Unemployment	-	-	-
13,222	18,211	29,853	515000	Fringe - Other Benefits	32,605	32,605	32,605
115,233	214,566	269,083	519000	Pension Oblig Bonds Contrib	282,810	282,810	282,810
9,788	11,933	-	519500	Fringe - Insurance - Opt Out	-	-	-
6,863,738	10,013,492	12,254,130		Total Personnel Services	13,441,517	13,441,517	13,441,517
<i>Materials and Services</i>							
10,408	14,520	25,863	520100	Office Supplies	29,200	29,200	29,200
62,301	66,322	95,750	520110	Computer Equipment	88,950	88,950	88,950
11,302	7,121	30,650	520120	Meeting Expenditures	36,650	36,650	36,650
182	12	-	520130	Postage and Shipping	-	-	-
-	1,925	8,000	520500	Operating Supplies	28,400	28,400	28,400
18,846	30,810	19,750	521100	Membership and Professional Dues	29,450	29,450	29,450
750	3,387	52,100	521200	Publications and Subscriptions	46,000	46,000	46,000
-	6,343	-	521500	Maintenance and Repairs Supplies	-	-	-
3,079,158	1,470,348	3,707,500	524000	Contracted Professional Svcs	3,867,985	3,867,985	3,961,985
-	475	-	524020	Contracted Prof Svcs - Attorney and Legal	500	500	500
1,468	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
96,829	121,167	250,300	524500	Marketing Expenditures	450	450	450
34,932	39,636	65,000	524600	Sponsorship Expenditures	15,000	15,000	15,000
-	45,781	-	525000	Contracted Property Services	50,000	50,000	50,000
360	-	20,400	525100	Utility Services	-	-	-
2,048	1,512	1,500	525120	Utility Services - Telecommunications	5,280	5,280	5,280
-	15,875	70,000	526000	Maintenance and Repair Services	25,000	25,000	25,000
-	23,086	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	256,773	540,120	526300	Software Licensing	451,900	451,900	451,900
-	-	1,000	526500	Rentals	-	-	-
27,493	20,179	86,250	528000	Other Purchased Services	73,000	73,000	73,000
27	790	4,000	528400	Printing and Graphics	2,500	2,500	2,500
4,739,806	6,873,187	7,815,000	530000	Payments to Other Agencies	7,728,753	7,728,753	7,728,753
-	-	-	531000	Taxes (Non-Payroll)	-	-	-
1,101,813	1,337,089	1,125,000	531500	Grants to Other Governments	1,517,000	1,517,000	1,517,000
487,500	530,000	10,000,000	544000	Program Purchases	10,000,000	10,000,000	10,000,000
3,625,439	2,435,743	1,675,000	544500	Grants and Loans	2,219,500	2,219,500	2,219,500
(340)	12,364	136,000	545100	Travel and Lodging	153,500	153,500	159,500

General Fund - Planning, Development and Research Department

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
662	562	1,200	545200	Mileage, Taxi and Parking	300	300	300
37,870	14,195	87,250	545500	Staff Development	90,000	90,000	90,000
-	40	-	549000	Miscellaneous Expenditures	-	-	-
-	55	-	549010	Tri-Met Transit Pass	-	-	-
13,338,853	13,329,298	25,817,633		Total Materials and Services	26,459,318	26,459,318	26,559,318
				<i>Interfund Transfers</i>			
10,715	4,893	27,141	580000	Transfer for Indirect Costs	352,240	352,240	352,240
10,715	4,893	27,141		Total Interfund Transfers	352,240	352,240	352,240
\$20,213,306	\$23,347,683	\$38,098,904	TOTAL REQUIREMENTS		\$40,253,075	\$40,253,075	\$40,353,075
49.85	68.90	76.00	FULL-TIME EQUIVALENTS		79.10	79.10	79.10

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund

General Fund - Research Center

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
EXPENDITURES							
				<u>Personnel Services</u>			
\$2,053,691	\$	\$	501,000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
273,535	-	-	502,000	Reg Employees-Part Time-Exempt	-	-	-
2,957	-	-	503,000	Temporary Employees	-	-	-
104	-	-	508,000	Overtime	-	-	-
186,697	-	-	511,000	Fringe - Payroll Taxes	-	-	-
455,424	-	-	512,000	Fringe - Retirement PERS	-	-	-
354,945	-	-	513,000	Fringe - Health and Welfare	-	-	-
34,500	-	-	513,305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
6,441	-	-	515,000	Fringe - Other Benefits	-	-	-
57,257	-	-	519,000	Pension Oblig Bonds Contrib	-	-	-
3,645	-	-	519,500	Fringe - Insurance - Opt Out	-	-	-
3,429,195	-	-		Total Personnel Services	-	-	-
				<u>Materials and Services</u>			
7,365	-	-	520,100	Office Supplies	-	-	-
86,044	-	-	520,110	Computer Equipment	-	-	-
2,415	-	-	521,100	Membership and Professional Dues	-	-	-
648	-	-	521,200	Publications and Subscriptions	-	-	-
196,100	-	-	524,000	Contracted Professional Svcs	-	-	-
550	-	-	524,600	Sponsorship Expenditures	-	-	-
181,934	-	-	526,000	Maintenance and Repair Services	-	-	-
33,679	-	-	526,040	Maintenance and Repair Services - Technology	-	-	-
4,123	-	-	526,300	Software Licensing	-	-	-
22	-	-	528,000	Other Purchased Services	-	-	-
338	-	-	545,200	Mileage, Taxi and Parking	-	-	-
22,400	-	-	545,500	Staff Development	-	-	-
535,618	-	-		Total Materials and Services	-	-	-
				<u>Interfund Transfers</u>			
3,360	-	-	580000	Transfer for Indirect Costs	-	-	-
737,716	-	-	589100	Intrafund Clearing - Resources	-	-	-
1,140,062	-	-	589200	Intrafund Clearing Indirect	-	-	-
1,881,138	-	-		Total Interfund Transfers	-	-	-
\$5,845,951	\$-	\$-		TOTAL REQUIREMENTS	\$-	\$-	\$-
25.25	0.00			FULL-TIME EQUIVALENTS	0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Fund - Special Appropriations and Non-Departmental

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$90,746	\$103,861	\$-	501000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	-	-	503000	Temporary Employees	-	-	-
-	-	-	504000	Seasonal Employees	-	-	-
-	-	-	508000	Overtime	-	-	-
(5)	610	-	508600	Mobile Comm Allowance	-	-	-
-	-	-	508912	Other Salary Adjustments (Budgetary)	-	-	-
7,540	8,516	-	511000	Fringe - Payroll Taxes	-	-	-
12,232	23,881	-	512000	Fringe - Retirement PERS	-	-	-
6,672	20,150	-	513000	Fringe - Health and Welfare	-	-	-
-	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	-	514000	Fringe - Unemployment	-	-	-
217	309	-	515000	Fringe - Other Benefits	-	-	-
2,112	3,463	-	519000	Pension Oblig Bonds Contrib	-	-	-
-	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
119,514	160,790	-	Total Personnel Services		-	-	-
<i>Materials and Services</i>							
-	-	-	520100	Office Supplies	-	-	-
-	-	-	520110	Computer Equipment	-	-	-
473	-	-	520120	Meeting Expenditures	-	-	-
69,545	-	-	520130	Postage and Shipping	-	-	-
-	-	-	520500	Operating Supplies	-	-	-
-	-	-	520510	Tools and Equipment	-	-	-
-	-	-	520580	Uniforms and PPE	-	-	-
127,978	152,700	128,410	521100	Membership and Professional Dues	179,825	179,825	192,125
-	-	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521300	Fuel	-	-	-
-	-	-	521500	Maintenance and Repairs Supplies	-	-	-
-	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
-	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
141,753	194,978	7,500	524000	Contracted Professional Svcs	7,500	7,500	-
157,800	179,675	224,000	524010	Contracted Prof Svcs - Accounting and Auditing	232,000	232,000	232,000
3,800	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
1,438	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	-	-	524500	Marketing Expenditures	-	-	-
53,000	46,400	51,093	524600	Sponsorship Expenditures	67,576	67,576	67,376
-	15,903	85,000	525000	Contracted Property Services	88,000	88,000	88,000
211	-	-	525100	Utility Services	-	-	-
-	-	-	525120	Utility Services - Telecommunications	-	-	-

General Fund

General Fund - Special Appropriations and Non-Departmental

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
-	-	-	525130	Utility Services - Electricity	-	-	-
-	-	-	525140	Utility Services - Natural Gas	-	-	-
-	-	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
(290)	-	-	525160	Utility Services - Water and Sewer	-	-	-
-	-	-	526000	Maintenance and Repair Services	-	-	-
-	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
-	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	-	-		Maintenance and Repair Services - Elevator and			
-	-	-	526013	Escalator	-	-	-
-	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
-	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	-	526100	Capital Maintenance - CIP	-	-	-
-	-	-	526300	Software Licensing	-	-	-
-	-	-	526400	Vehicles/Vehicles	-	-	-
-	-	-	526500	Rentals	-	-	-
-	-	-	528000	Other Purchased Services	-	-	-
-	-	-	528210	Credit Card Fees	-	-	-
-	-	-	528400	Printing and Graphics	-	-	-
-	-	-	529000	Operations Contracts	-	-	-
1,262,670	440,535	529,331	530000	Payments to Other Agencies	557,500	557,500	557,500
-	-	50,000	530010	License and Permit Fees	50,000	50,000	50,000
235,675	38,998	375,000	530500	Election Expenses	375,000	375,000	375,000
-	-	-	531000	Taxes (Non-Payroll)	-	-	-
-	-	-	531500	Grants to Other Governments	-	-	-
96,747	92,671	198,327	532000	Government Assessments	110,610	110,610	110,610
-	-	-	540000	Charges for Services	-	-	-
-	-	-	544000	Program Purchases	-	-	-
706,550	-	50,000	544500	Grants and Loans	-	-	-
-	-	-	544600	Intra-Metro Grants	-	-	-
-	-	-	545100	Travel and Lodging	-	-	-
-	-	-	545200	Mileage, Taxi and Parking	-	-	-
-	-	-	545500	Staff Development	-	-	-
-	-	-	548000	Fee Reimbursements	-	-	-
780	-	5,000	549000	Miscellaneous Expenditures	12,000	12,000	19,500
-	240,542	257,500	549010	Tri-Met Transit Pass	265,000	265,000	265,000
2,858,130	1,402,401	1,961,161		Total Materials and Services	1,945,011	1,945,011	1,957,111
				<u>Debt Service</u>			
-	-	11,950,000	561000	Loan Payments - Principal	-	-	-
-	-	84,845	561500	Loan Payments - Interest	-	-	-
5,165,000	13,510,000	1,820,000	563000	Revenue Bond Pmts-Principal	2,010,000	2,010,000	2,010,000
844,371	878,654	627,252	563500	Revenue Bond Payments-Interest	536,179	536,179	536,179
6,009,371	14,388,654	14,482,097		Total Debt Service	2,546,179	2,546,179	2,546,179

General Fund - Special Appropriations and Non-Departmental

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
<i>Interfund Transfers</i>							
19,040	4,893	27,141	580000	Transfer for Indirect Costs	-	-	-
27,795,420	24,230,938	25,892,695	581000	Transfer of Resources	25,241,950	25,241,950	25,241,950
-	-	-	582000	Transfer for Direct Costs	-	-	-
27,814,460	24,235,831	25,919,836		Total Interfund Transfers	25,241,950	25,241,950	25,241,950
<i>Contingency</i>							
-	-	14,992,804	700000	Contingency	11,550,668	11,550,668	11,505,996
-	-	142,101	701001	Contingency - Opportunity Account	183,420	183,420	171,320
-	-	9,089,980	701002	Contingency - Operating	12,097,792	11,802,792	11,481,591
-	-	24,224,885		Total Contingency	23,831,880	23,536,880	23,158,907
<i>Unappropriated Fund Balance</i>							
-	-	-	801002	Unapp FB - Restricted CET	-	-	-
-	15,923,479	13,610,487	823300	Ending Fund Bal- Restricted CET/EFB-CET	14,264,441	14,264,441	14,264,441
7,231,411	10,374,086	-	826000	Ending Fund Bal- Restr by IGA	-	-	-
11,301,698	16,553,373	2,852,855	826100	Ending Fund Bal- Restr by TOD IGA	2,997,794	2,997,794	2,997,794
-	12,167,202	2,272,987	830000	Ending Fund Balance-Committed	-	-	-
14,173,188	-	-	830300	Ending Fund Bal-Committed for CET	-	-	-
14,981,298	23,982,142	7,382,000	840000	Ending Fund Balance-Unassigned	8,716,000	8,716,000	8,716,000
1,379,103	1,321,473	1,170,510	840300	Ending Fund Bal-Dsg Debt Service	1,191,821	1,191,821	1,191,821
306,762	558,425	-	850000	Ending Fund Balance-Assigned	-	-	-
49,373,460	80,880,180	27,288,839		Total Unappropriated Fund Balance	27,170,056	27,170,056	27,170,056
\$86,174,935	\$121,067,855	\$93,876,818		TOTAL REQUIREMENTS	\$80,735,076	\$80,440,076	\$80,074,203
1.00	1.00	0.00		FULL-TIME EQUIVALENTS	0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Affordable Housing Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$664,356,858	\$628,741,991	\$530,440,000	\$443,533,044	\$443,533,044	\$443,533,044	(16.38%)
Current Revenues							
Interest Earnings	9,096,466	4,806,885	4,773,989	3,800,000	3,800,000	3,800,000	(20.40%)
Grants	2,700	-	-	-	-	-	-
Subtotal Current Revenues	9,099,166	4,806,885	4,773,989	3,800,000	3,800,000	3,800,000	(20.40)%
TOTAL RESOURCES	\$673,456,024	\$633,548,876	\$535,213,989	\$447,333,044	\$447,333,044	\$447,333,044	(16.42)%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$771,528	\$882,376	\$980,108	\$1,105,072	\$1,105,072	\$1,067,471	8.91%
Materials and Services	43,688,635	74,109,393	275,912,717	244,463,753	244,463,753	244,463,753	(11.40%)
Subtotal Current Expenditures	44,460,163	74,991,769	276,892,825	245,568,825	245,568,825	245,531,224	(11.33)%
Interfund Transfers							
Internal Service Transfers	-	24,393	-	-	-	-	-
Interfund Reimbursements	253,871	2,719,708	2,548,164	1,331,844	1,331,844	1,331,844	-47.73%
Subtotal Interfund Transfers	253,871	2,744,101	2,548,164	1,331,844	1,331,844	1,331,844	-47.73%
Contingency	-	-	49,975,039	50,000,000	50,000,000	50,037,601	0.13%
Unappropriated Fund Balance	628,741,991	555,813,006	205,797,961	150,432,375	150,432,375	150,432,375	(26.90%)
Subtotal Contingency/Ending Balance	628,741,991	555,813,006	255,773,000	200,432,375	200,432,375	200,469,976	(21.62)%
TOTAL REQUIREMENTS	\$673,456,025	\$633,548,876	\$535,213,989	\$447,333,044	\$447,333,044	\$447,333,044	(16.42)%
FULL TIME EQUIVALENTS	9.50	6.40	6.55	6.70	6.70	6.80	3.82%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.25

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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.

The Affordable Housing Bond limits the use of bond funding for administrative costs to 5% of bond proceeds. Administrative costs include financial transaction costs, Metro oversight, and program administration of the implementing jurisdictions.

BEGINNING FUND BALANCE

The balance consists of unspent bond proceeds received from the issuance in spring 2019.

CURRENT REVENUES

Miscellaneous Revenues

This category includes \$3.8 million of interest earnings.

CURRENT EXPENDITURES

Personnel Services

This category includes salaries, wages and fringe benefits for the 6.8 FTE in the fund. This includes a net change of 0.25 FTE due to new Housing positions partially charged to this fund.

Materials and Services

Expenditures in this category include \$225.3 million to local partners for approved affordable housing projects, \$0.8 million to local partners for administrative costs, \$17.8 million for Metro's site acquisition program and \$0.7 million for Metro's administrative costs.

Interfund Transfers

This category includes payments to Metro's cost allocation plan in the amount of \$1.3 million.

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 2023-24 contingency is reserved for future acquisitions and payments to local partners.

ENDING FUND BALANCE

The ending fund balance of \$150.4 million is reserved for future acquisitions and payments to local partners.

Affordable Housing Fund

Affordable Housing Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
REVENUES							
<u>Beginning Fund Balance</u>							
\$664,356,858	\$628,741,991	\$530,440,000	323500	Fund Bal-Restr Affordable Hsg/FBR-AffHsg	\$443,533,044	\$443,533,044	\$443,533,044
664,356,858	628,741,991	530,440,000		Total Beginning Fund Balance	443,533,044	443,533,044	443,533,044
<u>Current Revenue</u>							
2,700	-	-	410500	Federal Grants - Indirect	-	-	-
9,096,466	4,806,885	4,773,989	470000	Interest on Investments	3,800,000	3,800,000	3,800,000
9,099,166	4,806,885	4,773,989		Total Current Revenue	3,800,000	3,800,000	3,800,000
<u>Interfund Transfers</u>							
\$673,456,024	\$633,548,876	\$535,213,989	TOTAL RESOURCES		\$447,333,044	\$447,333,044	\$447,333,044
EXPENDITURES							
<u>Personnel Services</u>							
\$541,170	\$541,575	\$493,156	501000	Reg Employees-Full Time-Exempt	\$618,060	\$618,060	\$601,116
8,045	30,907	50,689	501500	Reg Empl-Full Time-Non-Exempt	99,113	99,113	87,204
620	20,721	84,019	502000	Reg Employees-Part Time-Exempt	-	-	-
54	88	-	508000	Overtime	-	-	-
1,030	854	-	508600	Mobile Comm Allowance	-	-	-
45,619	45,216	54,687	511000	Fringe - Payroll Taxes	72,238	72,238	69,912
84,554	138,235	160,774	512000	Fringe - Retirement PERS	174,425	174,425	167,298
69,820	80,180	112,162	513000	Fringe - Health and Welfare	115,614	115,614	117,341
3,029	3,223	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,747	1,718	2,489	515000	Fringe - Other Benefits	2,673	2,673	2,589
13,867	19,682	22,132	519000	Pension Oblig Bonds Contrib	22,949	22,949	22,011
1,973	(23)	-	519500	Fringe - Insurance - Opt Out	-	-	-
771,528	882,376	980,108		Total Personnel Services	1,105,072	1,105,072	1,067,471
<u>Materials and Services</u>							
-	5	3,000	520100	Office Supplies	1,500	1,500	1,500
7,205	2,524	4,400	520110	Computer Equipment	1,800	1,800	1,800
9,860	8,580	5,000	520120	Meeting Expenditures	6,000	6,000	6,000
-	-	500	521200	Publications and Subscriptions	-	-	-
293,310	314,034	573,000	524000	Contracted Professional Svcs	440,000	440,000	440,000
9,143	6,374	15,000	524020	Contracted Prof Svcs - Attorney and Legal	15,000	15,000	15,000
337	-	400	524500	Marketing Expenditures	400	400	400
649	3,412	2,880	525120	Utility Services - Telecommunications	4,200	4,200	4,200
-	-	1,164,000	526000	Maintenance and Repair Services	-	-	-
-	6,610	3,500	526300	Software Licensing	7,000	7,000	7,000
672	317	-	528000	Other Purchased Services	-	-	-
24,250	20,965	30,000	528200	Banking Services	16,000	16,000	16,000
-	1,382	-	528400	Printing and Graphics	-	-	-
38,833,817	71,179,316	266,028,755	530000	Payments to Other Agencies	243,796,021	243,796,021	243,796,021
-	12,017	65,782	540000	Charges for Services	159,832	159,832	159,832
4,508,393	2,553,714	8,000,000	544000	Program Purchases	-	-	-

Affordable Housing Fund

Affordable Housing Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
-	-	11,000	545100	Travel and Lodging	10,000	10,000	10,000
-	143	-	545200	Mileage, Taxi and Parking	-	-	-
-	-	5,500	545500	Staff Development	6,000	6,000	6,000
1,000	-	-	545510	Tuition Reimbursement	-	-	-
43,688,636	74,109,393	275,912,717		Total Materials and Services	244,463,753	244,463,753	244,463,753
				<u>Interfund Transfers</u>			
253,871	2,719,708	2,548,164	580000	Transfer for Indirect Costs	1,331,844	1,331,844	1,331,844
-	24,393	-	582000	Transfer for Direct Costs	-	-	-
253,871	2,744,101	2,548,164		Total Interfund Transfers	1,331,844	1,331,844	1,331,844
				<u>Contingency</u>			
-	-	49,975,039	700000	Contingency	50,000,000	50,000,000	50,037,601
-	-	49,975,039		Total Contingency	50,000,000	50,000,000	50,037,601
				<u>Unappropriated Fund Balance</u>			
628,741,991	555,813,006	205,797,961	823500	Ending Fund Bal-Restr Affordable Hsg	150,432,375	150,432,375	150,432,375
628,741,991	555,813,006	205,797,961		Total Unappropriated Fund Balance	150,432,375	150,432,375	150,432,375
\$673,456,025	\$633,548,876	\$535,213,989		TOTAL REQUIREMENTS	\$447,333,044	\$447,333,044	\$447,333,044
9.50	6.40	6.55		FULL-TIME EQUIVALENTS	6.70	6.70	6.80

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





Cemetery Perpetual Care Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$741,893	\$809,232	\$776,247	\$758,814	\$758,814	\$758,814	(2.25%)
Current Revenues							
Other Tax Revenues	55,301	-	-	-	-	-	-%
Interest Earnings	12,039	6,999	11,500	11,500	11,500	11,500	-%
Subtotal Current Revenues	67,340	6,999	11,500	11,500	11,500	11,500	-%
TOTAL RESOURCES	\$809,233	\$816,232	\$787,747	\$770,314	\$770,314	\$770,314	(2.21%)
REQUIREMENTS							
Interfund Transfers							
Fund Equity Transfers	\$-	\$61,485	\$40,000	\$40,000	\$40,000	\$40,000	-
Subtotal Interfund Transfers	-	61,485	40,000	40,000	40,000	40,000	-
Unappropriated Fund Balance	809,233	754,747	747,747	730,314	730,314	730,314	(2.33%)
Subtotal Contingency/Ending Balance	809,233	754,747	747,747	730,314	730,314	730,314	(2.33%)
TOTAL REQUIREMENTS	\$809,233	\$816,232	\$787,747	\$770,314	\$770,314	\$770,314	(2.21%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 has historically received 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. Recognizing this, Metro stopped contributing the 25 percent surcharge to the Cemetery Perpetual Care Fund beginning in FY 2021-22 and began contributing the surcharge to a cemeteries specific Renewal and Replacement fund instead. Additionally, Metro began sweeping the interest from the Perpetual Care Fund to the cemeteries Renewal and Replacement fund. These two changes will provide a larger fund for future cemetery capital and maintenance projects as the surcharge will no longer be restricted as principal in the permanent fund.

CURRENT REVENUES

Other Derived Tax Revenue

Historically, revenue consisted of a 25 percent surcharge added to every grave sale to provide a contribution to the long-term perpetual care of the plot. Moving forward, these surcharges will be held in a different fund and the Perpetual Care Fund will have no revenue.

FUND BALANCE

The fund balance will remain restricted and will not grow in future years as all interest earnings will be transferred from the Perpetual Care Fund to the Renewal and Replacement Fund to fund future capital and maintenance projects at the cemeteries.

Cemetery Perpetual Care Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$692,447	\$747,747	\$747,747	302000	Fund Bal-Nonspend-Intact	\$747,747	\$747,747	\$747,747
49,446	61,485	28,500	350000	Fund Balance-Assigned	11,067	11,067	11,067
741,893	809,232	776,247		Total Beginning Fund Balance	758,814	758,814	758,814
				<u>Current Revenue</u>			
55,301	-	-	406000	Cemetery Revenue Surcharge	-	-	-
12,039	6,999	11,500	470000	Interest on Investments	11,500	11,500	11,500
67,340	6,999	11,500		Total Current Revenue	11,500	11,500	11,500
\$809,233	\$816,232	\$787,747		TOTAL RESOURCES	\$770,314	\$770,314	\$770,314
EXPENDITURES							
				<u>Interfund Transfers</u>			
\$-	\$61,485	\$40,000	581000	Transfer of Resources	\$40,000	\$40,000	\$40,000
-	61,485	40,000		Total Interfund Transfers	40,000	40,000	40,000
				<u>Unappropriated Fund Balance</u>			
747,747	747,747	747,747	802000	Ending Fund Bal-Nonspend-Intact	730,314	730,314	730,314
61,485	7,000	-	850000	Ending Fund Balance-Assigned	-	-	-
809,233	754,747	747,747		Total Unappropriated Fund Balance	730,314	730,314	730,314
\$809,233	\$816,232	\$787,747		TOTAL REQUIREMENTS	\$770,314	\$770,314	\$770,314
0.00	0.00	0.00		FULL-TIME EQUIVALENTS	0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Community Enhancement Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$681,507	\$688,758	\$654,521	\$654,521	\$654,521	\$654,521	-
Current Revenues							
Interest Earnings	13,253	8,405	5,446	5,446	5,446	5,446	-
Charges for Services	1,126,753	1,275,830	1,089,554	1,079,674	1,079,674	1,079,674	(0.91%)
Subtotal Current Revenues	1,140,006	1,284,235	1,095,000	1,085,120	1,085,120	1,085,120	(0.90%)
TOTAL RESOURCES	\$1,821,513	\$1,972,993	\$1,749,521	\$1,739,641	\$1,739,641	\$1,739,641	(0.56%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	\$1,113,520	\$1,021,786	\$1,524,594	\$1,514,714	\$1,514,714	\$1,514,714	(0.65%)
Subtotal Current Expenditures	1,113,520	1,021,786	1,524,594	1,514,714	1,514,714	1,514,714	(0.65%)
Interfund Transfers							
Internal Service Transfers	19,235	20,764	50,000	50,000	50,000	50,000	-
Fund Equity Transfers	-	-	-	-	-	-	-
Subtotal Interfund Transfers	19,235	20,764	50,000	50,000	50,000	50,000	-
Contingency	-	-	69,500	69,500	69,500	69,500	-
Unappropriated Fund Balance	688,758	930,443	105,427	105,427	105,427	105,427	-
Subtotal Contingency/Ending Balance	688,758	930,443	174,927	174,927	174,927	174,927	-
TOTAL REQUIREMENTS	\$1,821,513	\$1,972,993	\$1,749,521	\$1,739,641	\$1,739,641	\$1,739,641	(0.56%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 2023-24. 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 remaining fund balance of \$110K will be reviewed by the committee to contribute to projects in North Portland.

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 \$273,348 will be collected in FY 2023-24 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 \$266,186 will be collected in FY 2023-24 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 \$72,982 will be collected in FY 2023-24 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 which expired on June 30, 2022. A new committee has been identified and an agreement will be signed. It is expected that about \$86,798 will be collected in FY 2023-24 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 \$70,501 will be collected in FY 2023-24 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 \$84,938 will be collected in FY 2023-24 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 \$35,977 will be collected in FY 2023-24 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. It is expected that about \$70,896 will be collected in FY 2023-24.

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. It is expected that about \$68,948 will be collected in FY 2023-24 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.

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 2023-24 will decrease by \$9,093 (approximately 1 percent) compared to FY 2022-23 budgeted revenue based on the tonnage forecast.

CURRENT EXPENDITURES

Materials and Services

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

Ending Fund Balance

The ending fund balance represents the designated grant funds for the Metro Central Community Enhancement Program that have been awarded but not yet paid, and undesignated funds for grants yet to be awarded.

Community Enhancement Fund

Community Enhancement Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
REVENUES							
<i>Beginning Fund Balance</i>							
\$-	\$63,326	\$-	310000	Net Assets-Restricted	\$-	\$-	\$-
-	-	654,521	325000	Fund Bal- Restricted for CEF/FB-CEF	654,521	654,521	654,521
106,927	109,783	-	325100	Fund Bal-Restr for N Portland	-	-	-
457,009	436,598	-	325200	Fund Bal-Restr for Metro Centr	-	-	-
68,439	40,798	-	325300	Fund Bal-Restr for Suttle Road/FBR-SRd	-	-	-
43,604	38,253	-	325400	Fund Bal-Restr for GreshamTS/FBR-GrshTS	-	-	-
5,528	-	-	326200	Fund Bal - Restricted by Contract	-	-	-
			340000				
681,507	688,758	654,521		Total Beginning Fund Balance	654,521	654,521	654,521
<i>Current Revenue</i>							
299,665	661,106	261,957	432500	Rehabilitation and Enhance Fee	266,186	266,186	266,186
827,087	614,724	827,597	433500	Host Fees	813,488	813,488	813,488
13,253	8,405	5,446	470000	Interest on Investments	5,446	5,446	5,446
1,140,005	1,284,235	1,095,000		Total Current Revenue	1,085,120	1,085,120	1,085,120
\$1,821,513	\$1,972,993	\$1,749,521		TOTAL RESOURCES	\$1,739,641	\$1,739,641	\$1,739,641
EXPENDITURES							
<i>Materials and Services</i>							
\$200	\$	\$250	520100	Office Supplies	\$250	\$250	\$250
284	-	2,000	520120	Meeting Expenditures	2,000	2,000	2,000
2,588	4,213	105,700	524000	Contracted Professional Svcs	105,700	105,700	105,700
57	415	-	524050	Contracted Prof Svcs - Advertising	-	-	-
693	2,408	5,000	528000	Other Purchased Services	5,000	5,000	5,000
802,983	675,294	827,597	530000	Payments to Other Agencies	813,488	813,488	813,488
306,714	339,372	583,297	544500	Grants and Loans	587,526	587,526	587,526
-	-	250	545100	Travel and Lodging	250	250	250
-	85	500	545500	Staff Development	500	500	500
1,113,520	1,021,786	1,524,594		Total Materials and Services	1,514,714	1,514,714	1,514,714
<i>Interfund Transfers</i>							
19,235	20,764	50,000	582000	Transfer for Direct Costs	50,000	50,000	50,000
19,235	20,764	50,000		Total Interfund Transfers	50,000	50,000	50,000
<i>Contingency</i>							
-	-	69,500	700000	Contingency	69,500	69,500	69,500
-	-	69,500		Total Contingency	69,500	69,500	69,500
<i>Unappropriated Fund Balance</i>							
-	-	-	805000	Unapp FB - Reserves	-	-	-
63,326	-	-	810000	Ending Net Position-Restricted	-	-	-
-	930,443	105,427	825000	Ending Fund Bal-Restricted CEF/EFB-CEF	105,427	105,427	105,427
109,783	-	-	825100	Ending Fund Bal-Restr for N Portland	-	-	-
436,598	-	-	825200	Ending Fund Bal-Restr for Metro Centr	-	-	-
40,798	-	-	825300	Ending Fund Bal-Restr for Suttle Road	-	-	-
38,253	-	-	825400	Ending Fund Bal-Restr for GreshamTS	-	-	-
688,758	930,443	105,427		Total Unappropriated Fund Balance	105,427	105,427	105,427
\$1,821,513	\$1,972,993	\$1,749,521		TOTAL REQUIREMENTS	\$1,739,641	\$1,739,641	\$1,739,641
0.00	0.00	0.00		FULL-TIME EQUIVALENTS	0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





General Asset Management Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$32,093,784	\$30,100,932	\$31,693,251	\$33,335,938	\$33,335,938	\$33,708,938	6.36%
Current Revenues							
Other Tax Revenues	-	67,195	57,000	67,000	67,000	67,000	17.54%
Interest Earnings	477,706	256,638	262,000	262,000	262,000	262,000	-
Grants	942,911	-	-	-	-	-	-
Contributions from Governments	320,419	27,500	-	-	-	-	-
Miscellaneous Revenue	9,006	8,709	-	-	-	-	-
Other Financing Sources	7,000	77,607	-	-	-	-	-
Subtotal Current Revenues	1,757,042	437,649	319,000	329,000	329,000	329,000	3.13%
Interfund Transfers							
Fund Equity Transfers	2,224,986	4,503,955	5,815,295	2,805,500	2,805,500	2,805,500	(51.76%)
Subtotal Interfund Transfers	2,224,986	4,503,955	5,815,295	2,805,500	2,805,500	2,805,500	(51.76%)
TOTAL RESOURCES	\$36,075,812	\$35,042,536	\$37,827,546	\$36,470,438	\$36,470,438	\$36,843,438	(2.60%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$701,099	\$311,577	\$695,935	\$	\$	\$	(100.00%)
Materials and Services	2,970,955	1,928,006	3,766,931	5,540,000	5,540,000	5,900,000	56.63%
Capital Outlay	1,997,826	1,752,354	20,243,895	6,204,270	6,204,270	6,217,270	(69.29%)
Subtotal Current Expenditures	5,669,880	3,991,937	24,706,761	11,744,270	11,744,270	12,117,270	(50.96%)
Interfund Transfers							
Internal Service Transfers	305,000	-	-	-	-	-	-
Subtotal Interfund Transfers	305,000	-	-	-	-	-	-%
Contingency							
Unappropriated Fund Balance	-	-	9,644,345	10,108,793	10,108,793	10,108,793	4.82%
Subtotal Contingency/Ending Balance	30,100,932	31,050,598	3,476,440	14,617,375	14,617,375	14,617,375	320.47%
Subtotal Contingency/Ending Balance	30,100,932	31,050,598	13,120,785	24,726,168	24,726,168	24,726,168	88.45%
TOTAL REQUIREMENTS	\$36,075,812	\$35,042,536	\$37,827,546	\$36,470,438	\$36,470,438	\$36,843,438	(2.60%)
FULL-TIME EQUIVALENTS	6.70	6.00	3.50	-	-	-	(100.00%)
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							(3.50)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Asset Management Fund

The General Asset Management Fund accounts for new capital acquisition and construction projects as well as for ongoing and future renewal and replacement, capital upgrades and maintenance of Metro's General Fund assets. Within this fund, there are various departments that manage the funding sources and projects: Parks and Nature, Capital Asset Management (CAM), Finance and Regulatory Services (FRS), and Information Technology and Records Management (IT). This fund does not account for General Obligation Bond-Funded capital projects as those are managed through separate bond funds. Therefore, capital projects may also be funded by and budgeted in other department funds (e.g. Parks and Nature Bond Fund).

Separate accounts are maintained in order to track spending by purpose and department. Planned projects greater than \$100,000 are listed individually in the capital improvement plan for the sponsoring department. Additional information on these department planned capital projects and their funding sources can be found in the Capital Improvement Plan section of this document.

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$22.9 million of the beginning fund balance is dedicated funding for capital projects related to Parks and Nature.

A capital reserve of \$1.2 million has been established for unexpected critical or emergency expenditures related to IT infrastructure or unexpected needs for the Metro Regional Center (MRC) building. These funds are maintained in contingency and can be accessed during the year by Council action in the event of an emergency.

In addition to the capital reserve, IT has budgeted approximately \$2.4 million in fund balance, Capital Asset Management has approximately \$5.5million in fund balance which is earmarked for MRC Building capital needs as well as agency-wide Safety, Climate, and Resilience projects. FRS has \$516,000 in fund balance, and there is \$1 million in fund balance reserves that is not budgeted for a specific department.

CURRENT REVENUES

Interest Earnings

This fund expects to earn \$262,000 in interest revenues. These earnings are added to each funds' resources and are used towards project budgets.

Interfund Transfers

Interfund transfers are received for a variety of purposes. The General Fund will contribute approximately \$2.3 million in FY 2023-24 to support the current and future needs of existing assets. These transfers are budgeted for specific projects identified by departments. Any excess transfers not used in the current year will be retained in the fund for future needs. Parks & Nature department will transfer \$400,000 in funding from various other sources (local option levy and Glendoveer) into the General Asset Management Fund to be utilized specifically for Parks & Nature capital needs.

CURRENT EXPENDITURES

Personnel Services

In previous years, the General Asset Management Fund has budgeted FTE to support project and contract management for the various construction and renewal and replacement projects being implemented. In FY 2023-24, there are not any planned personnel services or FTE within this fund.

Materials and Services

Expenditures in this category reflect potential renewal and replacement projects that are considered capital maintenance or non-capitalizable equipment or professional services. These projects or purchases are reflected in each department's Capital Improvement Plan if the project cost is expected to exceed \$100,000.

Capital Outlay

This category represents capital projects approved in Metro’s capital budget that will be capitalized and depreciated over the useful life of the asset. Approximately \$6.2 million is budgeted towards various departmental projects, including MRC building renovations and upgrades; projects related to the Build Back Better framework that have a focus on Safety, Climate and Resilience; critical technology infrastructure, and Willamette Falls Legacy Project.

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. FY 2023-24 the contingency includes other regional parks contingency (\$8.0 million), excess resources not budgeted towards FY 2023-24 projects (\$940,000), and emergency reserves assigned to IT and CAM (\$1.2 million).

ENDING FUND BALANCE

This represents the balance of a variety of dedicated reserves associated with new capital projects or resources that are not expected to be needed for current projects. The reserve amount will fluctuate from year to year based on project needs.

General Asset Management Fund

General Asset Management Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
REVENUES							
<i>Beginning Fund Balance</i>							
969,284	\$823,963	\$462,251	320500	Fund Bal-Restr for Capital	\$462,251	\$462,251	\$462,251
8,420,380	5,506,412	3,595,000	324000	Fund Bal-Restr for Bond Cap	2,440,000	2,440,000	2,440,000
15,196,518	15,233,137	14,690,747	326000	Fund Bal-Restr by IGA	14,690,747	14,690,747	14,690,747
158,421	183,421	696,200	326200	Fund Bal - Restricted by Contract	696,200	696,200	696,200
7,349,181	8,353,998	11,394,053	340000	Fund Bal-Unassigned/Undesignated	13,591,740	15,046,740	15,419,740
-	-	855,000	350000	Fund Balance-Assigned	1,455,000	-	-
32,093,784	30,100,932	31,693,251		Total Beginning Fund Balance	33,335,938	33,335,938	33,708,938
<i>Current Revenue</i>							
-	67,195	57,000	406000	Cemetery Revenue Surcharge	67,000	67,000	67,000
862,460	-	-	410500	Federal Grants - Indirect	-	-	-
80,451	-	-	411000	State Grants - Direct	-	-	-
320,419	27,500	-	414500	Government Contributions	-	-	-
477,706	256,638	262,000	470000	Interest on Investments	262,000	262,000	262,000
7,973	8,251	-	480800	Loan Principal Receipts	-	-	-
733	458	-	480900	Loan Interest Receipts	-	-	-
7,000	77,607	-	481000	Sale of Capital Assets	-	-	-
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
300	-	-	489100	Refunds/Reimbursements	-	-	-
1,757,042	437,649	319,000		Total Current Revenue	329,000	329,000	329,000
<i>Interfund Transfers</i>							
2,224,986	4,503,955	5,815,295	497000	Transfer of Resources	2,805,500	2,805,500	2,805,500
-	-	-	498000	Transfer for Direct Costs	-	-	-
2,224,986	4,503,955	5,815,295		Total Interfund Transfers	2,805,500	2,805,500	2,805,500
\$36,075,812	\$35,042,536	\$37,827,546		TOTAL RESOURCES	\$36,470,438	\$36,470,438	\$36,843,438

EXPENDITURES

<i>Personnel Services</i>							
\$339,879	\$136,521	\$387,267	501000	Reg Employees-Full Time-Exempt	\$	\$	\$
62,610	61,884	64,731	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
96,869	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
30	36	-	508000	Overtime	-	-	-
1,343	576	-	508600	Mobile Comm Allowance	-	-	-
41,757	16,612	38,503	511000	Fringe - Payroll Taxes	-	-	-
78,317	46,324	111,054	512000	Fringe - Retirement PERS	-	-	-
60,847	39,451	77,652	513000	Fringe - Health and Welfare	-	-	-
4,813	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,457	716	1,295	515000	Fringe - Other Benefits	-	-	-
12,151	6,456	15,433	519000	Pension Oblig Bonds Contrib	-	-	-
1,026	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
701,099	311,577	695,935		Total Personnel Services	-	-	-
<i>Materials and Services</i>							
-	101,602	6,000	520100	Office Supplies	6,000	6,000	6,000
50,186	89,264	1,221	520110	Computer Equipment	310,000	310,000	640,000
162	8,188	-	520500	Operating Supplies	-	-	-
152	-	-	520510	Tools and Equipment	-	-	-
-	2,250	-	521100	Membership and Professional Dues	-	-	-
-	44	-	521500	Maintenance and Repairs Supplies	-	-	-
1,749	6,345	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
(1,000)	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-

General Asset Management Fund

General Asset Management Fund

FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2023-24	FY 2023-24	
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
98,781	271,732	2,395,000	524000	Contracted Professional Svcs	1,505,000	1,505,000	1,505,000
8,475	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
3,098	1,594	10,000	524050	Contracted Prof Svcs - Advertising	10,000	10,000	10,000
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	30,000
6,442	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	282	-	524500	Marketing Expenditures	-	-	-
28,867	6,138	100,000	525000	Contracted Property Services	100,000	100,000	100,000
256	-	-	525100	Utility Services	-	-	-
49	-	-	525120	Utility Services - Telecommunications	-	-	-
-	75,008	-	526000	Maintenance and Repair Services	-	-	-
2,580,857	1,269,754	(105,290)	526010	Maintenance and Repair Services - Building	2,509,000	2,509,000	2,509,000
115	-	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
406	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
31,106	44,374	-	526020	Maintenance and Repair Services - Equipment	-	-	-
625	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
366	-	185,000	526040	Maintenance and Repair Services - Technology	-	-	-
28,715	12,538	875,000	526100	Capital Maintenance - CIP	800,000	800,000	800,000
13,362	9,922	-	526300	Software Licensing	-	-	-
-	13,816	300,000	526400	Vehicles/Vehicles	300,000	300,000	300,000
29,000	-	-	526450	Leases/Leases	-	-	-
1,632	-	-	526520	Rentals - Equipment	-	-	-
11,390	1,379	-	528000	Other Purchased Services	-	-	-
300	301	-	528200	Banking Services	-	-	-
2,530	10,487	-	528400	Printing and Graphics	-	-	-
23,046	2,439	-	530010	License and Permit Fees	-	-	-
50,000	-	-	544500	Grants and Loans	-	-	-
288	-	-	545200	Mileage, Taxi and Parking	-	-	-
-	550	-	545500	Staff Development	-	-	-
2,970,955	1,928,006	3,766,931		Total Materials and Services	5,540,000	5,540,000	5,900,000
				<u>Capital Outlay</u>			
1,506,033	(2,873)	-	571000	Improve-Other than Bldg	-	-	-
29,716	-	-	572000	Buildings and Related	-	-	-
102,597	-	-	574000	Equipment and Vehicles	-	-	-
26,739	-	-	574500	Vehicles	-	-	-
55,271	38,194	-	575000	Furniture, Fixtures & Equipment	-	-	-
277,471	1,717,032	20,243,895	579000	Capital Outlay	6,204,270	6,204,270	6,217,270
1,997,826	1,752,354	20,243,895		Total Capital Outlay	6,204,270	6,204,270	6,217,270
				<u>Interfund Transfers</u>			
305,000	-	-	582000	Transfer for Direct Costs	-	-	-
-	-	-			-	-	-
-	-	-			-	-	-
305,000	-	-		Total Interfund Transfers	-	-	-
				<u>Contingency</u>			
-	-	8,826,345	700000	Contingency	9,290,793	9,290,793	9,290,793
-	-	818,000	709000	Contingency - All Other	818,000	818,000	818,000
-	-	9,644,345		Total Contingency	10,108,793	10,108,793	10,108,793
				<u>Unappropriated Fund Balance</u>			
823,963	1,565,004	-	820500	Ending Fund Bal-Restr for Capital	-	-	-

General Asset Management Fund

General Asset Management Fund								
FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24	
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted	
		Amount			Amount	Amount	Amount	
5,506,412	3,188,334	-	824000	Ending Fund Bal-Restr for Bond Cap	-	-	-	
15,233,137	15,313,217	3,221,440	826000	Ending Fund Bal-Restr by IGA	13,742,375	13,742,375	13,742,375	
183,421	-	-	826200	Ending Fund Bal-Restr by Contract	-	-	-	
8,353,998	10,105,363	-	840000	Ending Fund Balance-Unassigned	-	-	-	
-	878,680	255,000	850000	Ending Fund Balance-Assigned	875,000	875,000	875,000	
30,100,932	31,050,598	3,476,440		Total Unappropriated Fund Balance	14,617,375	14,617,375	14,617,375	
\$36,075,812	\$35,042,536	\$37,827,546	TOTAL REQUIREMENTS		\$36,470,438	\$36,470,438	\$36,843,438	
6.70	6.00	3.50	FULL-TIME EQUIVALENTS		0.00	0.00	0.00	

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





General Obligation Bond Debt Service Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$3,466,965	\$3,907,953	\$1,848,000	\$1,998,000	\$1,998,000	\$1,998,000	8.12%
Current Revenues							
Real Property Taxes	72,792,363	73,202,270	74,586,398	76,582,223	80,082,973	83,583,723	12.06%
Interest Earnings	350,037	236,736	150,000	200,000	200,000	200,000	33.33%
Subtotal Current Revenues	73,142,400	73,439,006	74,736,398	76,782,223	80,282,973	83,783,723	12.11%
TOTAL RESOURCES	\$76,609,365	\$77,346,959	\$76,584,398	\$78,780,223	\$82,280,973	\$85,781,723	12.01%
REQUIREMENTS							
Current Expenditures							
Debt Service	\$72,701,412	\$74,459,597	\$76,584,398	\$78,780,223	\$82,280,973	\$85,781,723	12.01%
Subtotal Current Expenditures	72,701,412	74,459,597	76,584,398	78,780,223	82,280,973	85,781,723	12.01%
Unappropriated Fund Balance	3,907,953	2,887,362	-	-	-	-	-
Subtotal Contingency/Ending Balance	3,907,953	2,887,362	-	-	-	-	-
TOTAL REQUIREMENTS	\$76,609,365	\$77,346,959	\$76,584,398	\$78,780,223	\$82,280,973	\$85,781,723	12.01%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

General Obligation Bond Debt Service Fund

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

- Natural Areas Program, 2012A Series
- Natural Areas Program 2018 Series
- Natural Areas Program 2020A Series
- Natural Areas Program 2020B Series
- Oregon Zoo Infrastructure and Animal Welfare 2012A Series
- Oregon Zoo Infrastructure and Animal Welfare 2018 Series
- Affordable Housing 2019 Series
- General Obligation Refunding Bond 2023 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

This consists of the residual balance remaining from the previous year after all debt service is paid, which will be used to offset the FY 2023-24 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 issued 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. In May 2019 \$652.8 million was issued for the Affordable Housing program, approved by voters in November 2018. In May 2023, Metro partially refunded general obligation bonds from both the Natural Areas Program 2012A Series and the Oregon Zoo Infrastructure and Animal Welfare 2012A Series, in the amount of \$40.9 million, to leverage interest rate savings. The General Obligation Bond tax levy rate is less than \$0.40 per \$1,000 of assessed property value.

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 2023-24 the following debt service payments will be made:

General Obligation Bond Debt Service Fund

General Obligation Bond Fund	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2012A Series *	\$-	\$-	\$-
Natural Areas 2018 Series	2,125,000	342,750	2,467,750
Natural Areas, Series 2020A	-	3,526,179	3,526,179
Natural Areas, Series 2020B	17,425,000	578,615	18,003,615
Oregon Zoo Infrastructure 2012A Series *	301,500	33,525	335,025
Oregon Zoo Infrastructure 2018 Series	975,000	289,500	1,264,500
General Obligation Refunding Bond 2023 Series *	15,750,000	1,750,000	17,500,000
Affordable Housing 2019 Series	19,600,000	19,583,904	39,183,904
	\$56,176,500	\$26,104,473	\$82,280,973

** Estimates at budget adoption. For updated debt schedules, visit: www.oregonmetro.gov/budget*

General Obligation Bond Debt Service Fund

General Obligation Bond Debt Service Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$3,466,965	\$3,907,953	\$1,848,000	320000	Fund Bal-Restr for Debt Svc	\$1,998,000	\$1,998,000	\$1,998,000
3,466,965	3,907,953	1,848,000		Total Beginning Fund Balance	1,998,000	1,998,000	1,998,000
				<u>Current Revenue</u>			
71,894,629	72,335,460	73,886,398	401000	Real Property Taxes-Current Yr	75,882,223	79,382,973	82,883,723
765,536	748,018	700,000	401500	Real Property Taxes-Prior Yrs	700,000	700,000	700,000
79,352	74,633	-	401800	Payment in Lieu of R Prop Tax	-	-	-
52,846	44,158	-	401900	Interest and Penalty-R Prop Tax	-	-	-
350,037	236,736	150,000	470000	Interest on Investments	200,000	200,000	200,000
73,142,400	73,439,005	74,736,398		Total Current Revenue	76,782,223	80,282,973	83,783,723
\$76,609,365	\$77,346,959	\$76,584,398	TOTAL RESOURCES		\$78,780,223	\$82,280,973	\$85,781,723
EXPENDITURES							
				<u>Debt Service</u>			
\$41,290,000	\$44,850,000	\$48,485,000	562000	GO Bond Payments-Principal	\$52,175,000	\$55,975,000	\$59,775,000
31,411,412	29,609,598	28,099,398	562500	GO Bond Payments-Interest	26,605,223	26,305,973	26,006,723
72,701,412	74,459,598	76,584,398		Total Debt Service	78,780,223	82,280,973	85,781,723
				<u>Unappropriated Fund Balance</u>			
3,907,953	2,887,362	-	820000	Ending Fund Bal-Restr For Debt Svc	-	-	-
3,907,953	2,887,362	-		Total Unappropriated Fund Balance	-	-	-
\$76,609,365	\$77,346,959	\$76,584,398	TOTAL REQUIREMENTS		\$78,780,223	\$82,280,973	\$85,781,723
0.00	0.00	0.00	FULL-TIME EQUIVALENTS		0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





General Revenue Bond Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$4,091,417	\$4,096,917	\$4,098,722	\$4,105,356	\$4,105,356	\$4,105,356	0.16%
Current Revenues							
Interest Earnings	11,254	6,466	6,416	11,110	11,110	11,110	73.16%
Local Government Shared Revenues	3,394,047	3,392,989	3,399,000	3,398,750	3,398,750	3,398,750	(0.01%)
Subtotal Current Revenues	3,405,301	3,399,455	3,405,416	3,409,860	3,409,860	3,409,860	0.13%
Interfund Transfers							
Fund Equity Transfers	2,993,520	2,997,113	2,997,395	2,660,900	2,660,900	2,660,900	(11.23%)
Subtotal Interfund Transfers	2,993,520	2,997,113	2,997,395	2,660,900	2,660,900	2,660,900	(11.23%)
TOTAL RESOURCES	\$10,490,237	\$10,493,485	\$10,501,533	\$10,176,116	\$10,176,116	\$10,176,116	(3.10%)
REQUIREMENTS							
Current Expenditures							
Debt Service	\$6,393,320	\$6,394,713	\$6,396,395	\$6,059,650	6,059,650	6,059,650	(5.26%)
Subtotal Current Expenditures	6,393,320	6,394,713	6,396,395	6,059,650	6,059,650	6,059,650	(5.26%)
Unappropriated Fund Balance	4,096,917	4,098,772	4,105,138	4,116,466	4,116,466	4,116,466	0.28%
Subtotal Contingency/Ending Balance	4,096,917	4,098,772	4,105,138	4,116,466	4,116,466	4,116,466	0.28%
TOTAL REQUIREMENTS	\$10,490,237	\$10,493,485	\$10,501,533	\$10,176,116	\$10,176,116	\$10,176,116	(3.10%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 currently contains debt service payments for four of Metro’s existing outstanding full faith and credit bond series and dedicated tax revenue bond series.

- **Full Faith & Credit (FFC) Refunding, 2016 Series:** In 2016, Metro issued bonds which refunded outstanding loans that paid for construction to replace Hall D at the Portland Expo Center (Expo).
- **Revenue Bonds, 2017 OCC Hotel Project:** In August 2017, Metro issued bond proceeds to fund the Oregon Convention Center (OCC) hotel project.
- **Full Faith & Credit (FFC) 2018 Series:** In May 2018, bonds were issued to fund renovations, upgrades, and repairs to the MRC building.

BEGINNING FUND BALANCE

The majority of the beginning fund balance, \$3.4 million, is restricted for debt service associated with the OCC hotel project.

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 2023-24.

Interest Earnings

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

Interfund Transfers

Debt service on the FFC 2018 bonds is paid from assessments on the various Metro departments for their shared use of the MRC building. These assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. The FFC 2016 debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC 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 FFC 2016 series 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 2023-24:

General Revenue Bond Fund	Principal	Interest	Debt Service
<i>Full Faith & Credit Refunding Bonds</i>			
2016 Series	965,000	49,450	1,014,450
<i>Full Faith & Credit Revenue Bonds</i>			
2018 Series	1,060,000	586,450	1,646,450
OCC Hotel Project, Series 2017	1,055,000	2,343,750	3,398,750
	\$3,080,000	\$2,979,650	\$6,059,650

ENDING FUND BALANCE

A debt service reserve of approximately \$3.4 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

General Revenue Bond Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
REVENUE							
				<u>Beginning Fund Balance</u>			
\$3,388,407	\$3,382,881	\$3,378,923	320000	Fund Bal-Restr for Debt Svc	\$3,373,875	\$3,373,875	\$3,373,875
702,090	713,101	719,301	340000	Fund Bal-Unassigned/Undesignated	730,335	730,335	730,335
920	935	498	340300	Fund Bal-Dsg Debt Service	1,146	1,146	1,146
4,091,417	4,096,917	4,098,722		Total Beginning Fund Balance	4,105,356	4,105,356	4,105,356
				<u>Current Revenue</u>			
3,394,047	3,392,989	3,399,000	413300	Visitor Development Fund Alloc	3,398,750	3,398,750	3,398,750
11,254	6,466	6,416	470000	Interest on Investments	11,110	11,110	11,110
3,405,301	3,399,455	3,405,416		Total Current Revenue	3,409,860	3,409,860	3,409,860
				<u>Interfund Transfers</u>			
2,993,520	2,997,113	2,997,395	497000	Transfer of Resources	2,660,900	2,660,900	2,660,900
2,993,520	2,997,113	2,997,395		Total Interfund Transfers	2,660,900	2,660,900	2,660,900
\$10,490,237	\$10,493,485	\$10,501,533		TOTAL RESOURCES	\$10,176,116	\$10,176,116	\$10,176,116
EXPENDITURES							
				<u>Debt Service</u>			
\$3,140,000	\$3,230,000	\$3,325,000	563000	Revenue Bond Pmts-Principal	\$3,080,000	\$3,080,000	\$3,080,000
3,253,320	3,164,713	3,071,395	563500	Revenue Bond Payments-Interest	2,979,650	2,979,650	2,979,650
6,393,320	6,394,713	6,396,395		Total Debt Service	6,059,650	6,059,650	6,059,650
				<u>Unappropriated Fund Balance</u>			
3,382,881	3,378,493	3,379,637	820000	Ending Fund Bal-Restr For Debt Svc	3,372,375	3,372,375	3,372,375
713,101	719,336	725,501	840000	Ending Fund Balance-Unassigned	741,235	741,235	741,235
935	944	-	840300	Ending Fund Bal-Dsg Debt Service	2,856	2,856	2,856
4,096,917	4,098,772	4,105,138		Total Unappropriated Fund Balance	4,116,466	4,116,466	4,116,466
\$10,490,237	\$10,493,485	\$10,501,533		TOTAL REQUIREMENTS	\$10,176,116	\$10,176,116	\$10,176,116
0.00	0.00	0.00		FULL-TIME EQUIVALENTS	0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Metropolitan Exposition Recreation Commission Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$24,423,628	\$22,347,338	\$25,358,025	\$38,296,238	\$38,296,238	\$38,296,238	51.02%
Current Revenues							
Interest Earnings	358,207	300,310	342,000	640,887	640,887	640,887	87.39%
Grants	2,146,745	10,100,758	-	-	-	-	-
Local Government Shared Revenues	7,660,868	14,834,179	17,852,624	20,801,030	20,801,030	20,801,030	16.52%
Contributions from Governments	4,084,664	1,148,941	1,053,584	1,119,400	1,119,400	1,119,400	6.25%
Charges for Services	4,464,342	35,302,902	42,139,477	51,608,931	51,608,931	51,608,931	22.47%
Contributions from Private Sources	3,041,000	24,530	230,955	1,655,955	1,655,955	1,655,955	617.00%
Internal Charges for Services	-	71,700	-	-	-	-	-
Miscellaneous Revenue	130,116	296,968	134,895	158,396	158,396	158,396	17.42%
Sale of Capital Assets	610	-	-	-	-	-	-
Subtotal Current Revenues	21,886,552	62,080,288	61,753,535	75,984,599	75,984,599	75,984,599	23.04%
Interfund Transfers							
Fund Equity Transfers	7,075,610	722,498	680,000	300,000	300,000	300,000	(55.88%)
Subtotal Interfund Transfers	7,075,610	722,498	680,000	300,000	300,000	300,000	(55.88%)
TOTAL RESOURCES	\$53,385,792	\$85,150,125	\$87,791,560	\$114,580,837	\$114,580,837	\$114,580,837	30.51%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$8,626,091	\$16,664,773	\$26,128,534	\$30,050,465	\$30,050,465	\$30,050,465	15.01%
Materials and Services	14,314,819	21,684,884	29,427,287	36,664,250	36,664,250	36,664,250	24.59%
Capital Outlay	4,449	-	6,428,000	13,152,500	13,152,500	13,152,500	104.61%
Subtotal Current Expenditures	22,945,359	38,349,657	61,983,821	79,867,215	79,867,215	79,867,215	28.85%
Interfund Transfers							
Internal Service Transfers	-	-	-	465,528	465,528	465,528	-
Interfund Reimbursements	7,076,620	8,679,691	8,724,483	9,786,771	9,786,771	9,786,771	12.18%
Fund Equity Transfers	1,016,475	1,021,400	1,025,875	1,014,450	1,014,450	1,014,450	(1.11%)
Subtotal Interfund Transfers	8,093,095	9,701,091	9,750,358	11,266,749	11,266,749	11,266,749	15.55%
Contingency	-	-	16,057,381	23,446,873	23,446,873	23,446,873	46.02%
Unappropriated Fund Balance	22,347,338	37,099,377	-	-	-	-	-
Subtotal Contingency/Ending Balance	22,347,338	37,099,377	16,057,381	23,446,873	23,446,873	23,446,873	46.02%
TOTAL REQUIREMENTS	\$53,385,792	\$85,150,125	\$87,791,560	\$114,580,837	\$114,580,837	\$114,580,837	30.51%
FULL-TIME EQUIVALENTS	194.95	197.85	197.10	201.50	201.50	201.50	2.23%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							4.40

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 \$38.3 million, represents funds carried over from the previous year.

CURRENT REVENUES

Local Government Shared Revenues

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, Portland's and Expo. Those revenues are expected to see an increase from FY 2022-23 as the travel and tourism industry continues to recover from the COVID-19 pandemic, however they will remain below historical collection levels.

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 contribution 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. The venues have experienced severe financial impacts due to the COVID-19 pandemic. The budget assumes a return to more typical levels of enterprise activity, though the recovery is expected to take multiple years. Overall annual event revenues are expected to be 90% of FY 2018-19, the last full year of activity at the venues.

Contributions from Private Sources

This category includes contributions from the Portland's Foundation for support of the educational program and from TriMet for capital improvements at the Expo Center.

Interfund Transfers

In FY 2023-24 the General Fund will provide support of up to \$300,000 for a capital project associated with an outfall decommissioning on Metro-owned property.

CURRENT EXPENDITURES

Personnel Services

The 15% increase in personnel services expenses in FY 2023-24 over the FY 2022-23 budget includes the restoration of funding to multiple positions across the venues. After laying off a substantial number of employees during the pandemic, each venue is implementing a scaled plan to return to more typical levels of staffing. In addition to the restoration of funding to these vacant positions, the FY 2023-24 budget includes cost-of-living adjustments.

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 are expected to increase as events return to the venues.

Metropolitan Exposition Recreation Commission Fund

Capital Outlay

Capital outlay includes capital projects that create or extend the life of a capital asset. The Venues Capital Improvement Plan prioritizes health and safety projects, projects addressing critical building needs, and projects that drive future revenue growth.

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

Metropolitan Exposition Recreation Commission Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
REVENUES							
<u>Beginning Fund Balance</u>							
\$	\$	\$	320000	Fund Bal-Restr for Debt Svc	\$-	\$-	\$-
-	80,000	-	320500	Fund Bal-Restr for Capital	-	-	-
-	-	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
168,473	-	3,370,000	326200	Fund Bal - Restricted by Contract	-	-	-
20,377,940	18,390,123	21,988,025	340000	Fund Bal-Unassigned/Undesignated	38,296,238	38,296,238	38,296,238
3,877,215	3,877,215	-	345400	Fun Bal-DsgG Renewal P'5	-	-	-
24,423,628	22,347,338	25,358,025		Total Beginning Fund Balance	38,296,238	38,296,238	38,296,238
<u>Current Revenue</u>							
(399,107)	10,098,118	-	410000	Federal Grants - Direct	-	-	-
2,543,452	-	-	410500	Federal Grants - Indirect	-	-	-
2,400	2,640	-	411000	State Grants - Direct	-	-	-
6,902,868	12,939,179	15,389,124	413000	Hotel/Motel Tax	17,958,530	17,958,530	17,958,530
758,000	1,895,000	2,463,500	413300	Visitor Development Fund Alloc	2,842,500	2,842,500	2,842,500
4,084,664	1,148,941	1,053,584	414500	Government Contributions	1,119,400	1,119,400	1,119,400
265	1,382	500	417000	Fines and Forfeits	501	501	501
54,106	2,287,702	2,397,375	450000	Admission Fees	2,824,770	2,824,770	2,824,770
114,041	332,160	1,295,000	450300	Admission - Special Concerts	1,432,500	1,432,500	1,432,500
73,878	1,107,872	1,260,650	451000	Rentals - Equipment	2,423,518	2,423,518	2,423,518
(774,030)	(1,109,525)	-	451110	Comp Services (Contra)	-	-	-
(5,549)	(1,381,612)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
2,018,482	8,067,650	8,243,692	452000	Rentals - Space	9,807,216	9,807,216	9,807,216
5,549	1,381,612	-	452190	Rentals - Paid by VDF/POVA	-	-	-
38,029	45,700	69,423	454000	Lease Revenue/Lease Rev	71,257	71,257	71,257
-	263,694	93,756	455000	Food and Beverage Service Revenue	141,000	141,000	141,000
7,399	169,463	370,840	455110	Food Service Revenue - Liquor	357,407	357,407	357,407
35,026	260,348	448,745	455120	Food Service Revenue - Beer	714,813	714,813	714,813
3,245	152,090	233,687	455130	Food Service Revenue - Wine	476,542	476,542	476,542
528	780,959	1,210,681	455200	Food Service Revenue - Beverage	1,906,169	1,906,169	1,906,169
361,902	4,815,191	6,679,786	455500	Food Service Revenue - Food	8,458,624	8,458,624	8,458,624
(285,174)	57,600	57,727	455900	Miscellaneous Food and Beverage Revenue	60,000	60,000	60,000
73,778	1,143,226	648,987	455920	Recovery - Billed Gratuity	884,977	884,977	884,977
3,115	123,348	142,963	455930	Recovery - Billed Labor	150,000	150,000	150,000
8,381	19,907	50,604	455950	Subcontractor Revenue	96,000	96,000	96,000
-	50	-	457100	Gift Shop Sales	-	-	-
-	53,750	49,500	457500	Advertising Revenue	34,500	34,500	34,500
1,114,168	2,237,392	2,951,628	458000	Utility Services	3,099,380	3,099,380	3,099,380
-	-	18,000	458920	Utility Services - Water and Sewer	-	-	-
(108,732)	4,824,191	4,223,814	459000	Commissions	5,849,550	5,849,550	5,849,550
142,720	2,864,936	3,382,030	462000	Parking Fees	3,668,534	3,668,534	3,668,534
164,992	1,445,291	1,792,969	464500	Reimbursed Services	1,842,079	1,842,079	1,842,079
1,180,157	4,878,608	5,980,760	464900	Reimbursed Labor	6,720,814	6,720,814	6,720,814
114,710	397,737	394,360	465000	Miscellaneous Charges for Svc	434,280	434,280	434,280
-	71,700	-	467000	Internal Charges for Services	-	-	-
353,089	291,697	301,000	470000	Interest on Investments	599,887	599,887	599,887
5,119	8,614	41,000	472000	Interest Revenue - Licensee	41,000	41,000	41,000
3,001,000	24,530	190,955	475000	Donations and Bequests - Oper	190,955	190,955	190,955

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2023-24	FY 2023-24	
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
40,000	-	40,000	475500	Capital Contrib and Donations	1,465,000	1,465,000	1,465,000
123,622	83,557	142,500	476000	Sponsorship Revenue	155,001	155,001	155,001
48	(1,497)	-	480000	Cash Over and Short	-	-	-
52,363	88,030	79,000	480010	Credit Card Machine Fees Billed	102,500	102,500	102,500
782	1,058	11,022	480020	Finance Charges	11,022	11,022	11,022
610	-	-	481000	Sale of Capital Assets	-	-	-
31,575	146,950	32,873	489000	Miscellaneous Revenue	32,873	32,873	32,873
45,083	61,044	11,500	489100	Refunds/Reimbursements	11,500	11,500	11,500
21,886,554	62,080,287	61,753,535	Total Current Revenue		75,984,599	75,984,599	75,984,599
<u>Interfund Transfers</u>							
7,075,610	722,498	680,000	497000	Transfer of Resources	300,000	300,000	300,000
-	-	-	498000	Transfer for Direct Costs	-	-	-
7,075,610	722,498	680,000	Total Interfund Transfers		300,000	300,000	300,000
\$53,385,792	\$85,150,125	\$87,791,560	TOTAL RESOURCES		\$114,580,837	\$114,580,837	\$114,580,837

EXPENDITURES

<u>Personnel Services</u>							
\$3,411,955	\$4,625,225	\$6,520,904	501000	Reg Employees-Full Time-Exempt	\$7,339,326	\$7,339,326	\$7,339,326
1,908,264	3,129,885	4,618,341	501500	Reg Empl-Full Time-Non-Exempt	6,338,824	6,338,824	6,338,824
-	-	61,381	502000	Reg Employees-Part Time-Exempt	91,208	91,208	91,208
-	103,964	139,448	502500	Reg Empl-Part Time-Non-Exempt	111,474	111,474	111,474
10,554	-	-	503000	Temporary Employees	-	-	-
112,270	648,747	1,992,791	504300	Non-Reimbursable Labor	1,559,443	1,559,443	1,559,443
162,973	2,374,026	3,367,555	504500	Reimbursable Labor	3,447,288	3,447,288	3,447,288
19,793	516,651	746,083	508000	Overtime	643,133	643,133	643,133
12,051	11,842	20,760	508600	Mobile Comm Allowance	20,400	20,400	20,400
461,945	943,925	1,358,883	511000	Fringe - Payroll Taxes	1,754,711	1,754,711	1,754,711
1,044,373	2,246,745	3,395,269	512000	Fringe - Retirement PERS	4,449,056	4,449,056	4,449,056
1,212,754	1,611,350	2,975,405	513000	Fringe - Health and Welfare	3,522,234	3,522,234	3,522,234
21,327	64,839	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
88,881	24,123	195,216	514000	Fringe - Unemployment	85,485	85,485	85,485
16,739	25,339	187,710	515000	Fringe - Other Benefits	59,730	59,730	59,730
133,760	322,010	548,788	519000	Pension Oblig Bonds Contrib	628,153	628,153	628,153
8,453	16,103	-	519500	Fringe - Insurance - Opt Out	-	-	-
8,626,091	16,664,773	26,128,534	Total Personnel Services		30,050,465	30,050,465	30,050,465
<u>Materials and Services</u>							
6,360	80,688	43,367	520100	Office Supplies	65,400	65,400	65,400
13,585	81,920	93,200	520110	Computer Equipment	167,100	167,100	167,100
955	5,544	39,400	520120	Meeting Expenditures	37,600	37,600	37,600
2,259	5,601	21,800	520130	Postage and Shipping	23,800	23,800	23,800
9,121	131	71,000	520140	Promotional Supplies	76,000	76,000	76,000
128,412	425,707	548,512	520500	Operating Supplies	664,392	664,392	664,392
143,396	91,948	115,600	520510	Tools and Equipment	234,600	234,600	234,600
-	1,899	4,500	520535	Operating Supplies - Food for Prg Part	1,000	1,000	1,000

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
1,159	10,047	6,000	520540	Medical and Veterinary Supplies	6,000	6,000	6,000
1,364	24,295	70,650	520570	Operating Supplies - Production	50,000	50,000	50,000
27,447	89,135	200,041	520580	Uniforms and PPE	154,009	154,009	154,009
20,071	41,179	62,166	521100	Membership and Professional Dues	108,876	108,876	108,876
813	1,226	1,600	521200	Publications and Subscriptions	3,600	3,600	3,600
2,975	7,546	14,700	521300	Fuel	16,000	16,000	16,000
18,367	58,992	67,400	521500	Maintenance and Repairs Supplies	106,900	106,900	106,900
42,489	87,462	118,600	521520	Maintenance and Repairs Supplies - Building	124,750	124,750	124,750
96,189	62,339	86,445	521521	Maintenance and Repairs Supplies - HVAC	100,945	100,945	100,945
64,231	38,065	110,500	521540	Maintenance and Repairs Supplies - Electrical	100,500	100,500	100,500
20,856	43,811	71,350	521560	Maintenance and Repairs Supplies - Equipment	111,750	111,750	111,750
1,995	5,165	-	521570	Maintenance and Repairs Supplies - Vehicles	500	500	500
46,611	218,968	218,757	524000	Contracted Professional Svcs	299,550	299,550	299,550
31,050	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
9,098	15,606	500	524020	Contracted Prof Svcs - Attorney and Legal	2,400	2,400	2,400
5,010	10,100	20,000	524040	Contracted Prof Svcs - Promotion and Public Relations	22,000	22,000	22,000
488	5,608	5,200	524050	Contracted Prof Svcs - Advertising	5,000	5,000	5,000
2,578	3,082	10,000	524060	Contracted Prof Svcs - Information Technology Services	10,000	10,000	10,000
116,053	100,915	314,200	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	525,701	525,701	525,701
156,392	75,609	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
20,612	65,416	443,000	524500	Marketing Expenditures	323,250	323,250	323,250
1,402,602	2,172,000	4,986,618	524510	Sales and Marketing Contract	5,364,566	5,364,566	5,364,566
5,000	5,250	15,000	524600	Sponsorship Expenditures	32,000	32,000	32,000
-	500	-	525000	Contracted Property Services	-	-	-
-	22,807	-	525100	Utility Services	24,000	24,000	24,000
199,007	216,982	235,715	525120	Utility Services - Telecommunications	263,121	263,121	263,121
828,027	1,296,640	1,623,000	525130	Utility Services - Electricity	1,720,000	1,720,000	1,720,000
116,960	215,915	239,700	525140	Utility Services - Natural Gas	290,500	290,500	290,500
39,378	66,373	111,000	525150	Utility Services - Sanitation and Refuse Removal	133,950	133,950	133,950
393,960	564,053	687,750	525160	Utility Services - Water and Sewer	686,500	686,500	686,500
20,637	64,178	118,658	525500	Cleaning Services	156,000	156,000	156,000
183,186	284,784	261,163	526000	Maintenance and Repair Services	333,400	333,400	333,400
304,019	1,269,608	763,300	526010	Maintenance and Repair Services - Building	877,500	877,500	877,500
-	21,875	125,000	526011	Maintenance and Repair Services - Painting	125,000	125,000	125,000
15,208	13	-	526012	Maintenance and Repair Services - Electricity	25,000	25,000	25,000
100,487	287,004	273,000	526013	Maintenance and Repair Services - Elevator and Escalator	303,000	303,000	303,000
162,092	277,134	151,500	526014	Maintenance and Repair Services - HVAC	227,500	227,500	227,500
80,260	366,874	135,058	526020	Maintenance and Repair Services - Equipment	120,500	120,500	120,500
105,979	195,777	193,250	526030	Maintenance and Repair Services - Grounds	262,250	262,250	262,250
19,206	106,472	87,600	526040	Maintenance and Repair Services - Technology	120,025	120,025	120,025
992	6,855	-	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
5,938,622	886,873	132,000	526100	Capital Maintenance - CIP	7,000	7,000	7,000
258,773	337,723	352,103	526300	Software Licensing	429,009	429,009	429,009
454,788	528,717	501,350	526450	Leases/Leases	471,400	471,400	471,400
23,666	7,690	18,980	526500	Rentals	3,650	3,650	3,650
3,255	22,520	99,021	526510	Rentals - Building	127,945	127,945	127,945

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
30,059	221,254	314,625	526520	Rentals - Equipment	170,946	170,946	170,946
27,216	73,507	178,218	527000	Insurance	136,250	136,250	136,250
49,375	97,947	679,067	528000	Other Purchased Services	153,130	153,130	153,130
23,027	920,757	937,076	528080	Agency Fees	1,130,000	1,130,000	1,130,000
7,444	285,486	1,274,650	528090	Event/Production Services	3,609,861	3,609,861	3,609,861
367,194	1,023,136	407,534	528120	Event Services - Security	1,487,938	1,487,938	1,487,938
5,714	848,547	604,594	528130	Event Services - Stagehand	670,000	670,000	670,000
5,150	8,797	10,282	528200	Banking Services	15,460	15,460	15,460
95,687	843,579	826,533	528210	Credit Card Fees	973,014	973,014	973,014
6,639	70,400	224,806	528300	Temp Agency Services	242,485	242,485	242,485
13,280	2,945	36,100	528400	Printing and Graphics	64,000	64,000	64,000
19,254	205,509	535,705	528600	Other Purchased Services - Artist and Talent	485,000	485,000	485,000
2,200	18,241	49,500	528610	Artist Hospitality	54,700	54,700	54,700
1,924	10,263	24,344	528620	Music License and Royalties	26,183	26,183	26,183
-	2,555	-	529100	Food and Beverage Services	-	-	-
84,458	909,119	1,798,165	529120	Food and Beverage Services - Food Cost	1,941,910	1,941,910	1,941,910
3,150	132,907	341,994	529121	Food and Beverage Services - Beverage Cost	309,752	309,752	309,752
1,314	14,388	54,830	529122	Food and Bev Svcs-Liquor Cost	71,481	71,481	71,481
(4,018)	24,446	60,350	529123	Food and Beverage Services - Wine Cost	83,395	83,395	83,395
1,744	31,340	82,936	529124	Food and Beverage Services - Beer Cost	95,308	95,308	95,308
11,766	1,469	(175,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	-	-	-
327,190	1,037,011	1,183,860	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,498,866	1,498,866	1,498,866
52,492	2,123	2,743,206	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	4,110,177	4,110,177	4,110,177
(227)	317	-	529133	Food and Beverage Services - Subcontractor Payout	-	-	-
819,809	2,348,301	1,177,760	529139	Food and Beverage Services - Other Labor and Related	1,008,000	1,008,000	1,008,000
1,477	711,209	-	529141	Food and Beverage Services - Gratuity Paid To Employee	-	-	-
7,286	5,638	-	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	-	-	-
21,166	524	339,856	529191	Food and Beverage Services - Spent Capital Reserve 2%	468,613	468,613	468,613
31,613	12,317	-	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	-	-	-
81,895	26,082	147,660	529195	Food and Beverage Services - Spent Utility Reserve 1%	196,568	196,568	196,568
-	-	-	529197	Food and Beverage Services - Qualitative Incentive	-	-	-
14,035	3,124	-	529198	Food and Beverage Services - Net Gross Receipts Percent	-	-	-
(148,691)	(13,534)	-	529199	Food and Beverage Services - Percent of Net Profit	-	-	-
29,805	212,565	401,000	529200	Parking Services	536,070	536,070	536,070
-	745	-	529400	Special Waste Disposal Fees	-	-	-
-	47,708	-	530000	Payments to Other Agencies	-	-	-
62,843	130,739	143,300	530010	License and Permit Fees	183,501	183,501	183,501
42,846	28,013	30,000	531000	Taxes (Non-Payroll)	31,500	31,500	31,500
20,963	68,831	281,000	540000	Charges for Services	355,450	355,450	355,450
556	46,575	236,299	545100	Travel and Lodging	360,245	360,245	360,245
445	6,635	1,450	545200	Mileage, Taxi and Parking	2,350	2,350	2,350
1,735	17,405	49,550	545300	Meals and Entertainment	58,300	58,300	58,300

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
2,355	58,848	157,333	545500	Staff Development	198,308	198,308	198,308
761,203	29,140	3,000	547500	Claims Paid	-	-	-
4,365	22,602	63,950	549000	Miscellaneous Expenditures	111,050	111,050	111,050
109,363	247,455	296,500	549010	Tri-Met Transit Pass	342,000	342,000	342,000
(328,319)	5,301	36,000	552000	Bad Debt Expense	36,000	36,000	36,000
14,314,819	21,684,884	29,427,287		Total Materials and Services	36,664,250	36,664,250	36,664,250
				<u>Capital Outlay</u>			
-	-	-	571000	Improve-Other than Bldg	-	-	-
4,449	-	-	574000	Equipment and Vehicles	-	-	-
-	-	6,428,000	579000	Capital Outlay	13,152,500	13,152,500	13,152,500
4,449	-	6,428,000		Total Capital Outlay	13,152,500	13,152,500	13,152,500
				<u>Interfund Transfers</u>			
7,076,620	8,679,691	8,724,483	580000	Transfer for Indirect Costs	9,786,771	9,786,771	9,786,771
1,016,475	1,021,400	1,025,875	581000	Transfer of Resources	1,014,450	1,014,450	1,014,450
-	-	-	582000	Transfer for Direct Costs	465,528	465,528	465,528
8,093,095	9,701,091	9,750,358		Total Interfund Transfers	11,266,749	11,266,749	11,266,749
				<u>Contingency</u>			
-	-	14,940,381	701002	Contingency - Operating	9,500,000	9,500,000	9,500,000
-	-	1,517,000	706000	Contingency - Renew and Replacement	210,000	210,000	210,000
-	-	(400,000)	709000	Contingency - All Other	13,736,873	13,736,873	13,736,873
-	-	16,057,381		Total Contingency	23,446,873	23,446,873	23,446,873
				<u>Unappropriated Fund Balance</u>			
80,000	80,000	-	820500	Ending Fund Bal-Restr for Capital	-	-	-
-	-	-	820530	Ending Fund Bal-Restr for Capital TLT	-	-	-
-	135,091	-	826200	Ending Fund Bal-Restr by Contract	-	-	-
18,390,123	36,096,606	-	840000	Ending Fund Balance-Unassigned	-	-	-
3,877,215	787,680	-	845400	Ending Fund Bal-Dsg Renewal P'S	-	-	-
22,347,338	37,099,377	-		Total Unappropriated Fund Balance	-	-	-
\$53,385,792	\$85,150,125	\$87,791,560		TOTAL REQUIREMENTS	\$114,580,837	\$114,580,837	\$114,580,837
194.95	197.85	197.10		FULL-TIME EQUIVALENTS	201.50	201.50	201.50

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





Natural Areas Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Changea from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$12,021,650	\$6,338,791	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	-
Current Revenues							
Interest Earnings	143,933	49,436	30,000	30,000	30,000	30,000	-
Grants	524,489	56,255	-	-	-	-	-
Contributions from Governments	-	-	-	-	-	-	-
Contributions from Private Sources	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	3,370	500	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
Subtotal Current Revenues	671,792	106,191	30,000	30,000	30,000	30,000	-
TOTAL RESOURCES	\$12,693,442	\$6,444,981	\$4,530,000	\$4,530,000	\$4,530,000	\$4,530,000	-
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$1,006,338	\$316,931	\$26,379	\$	\$	\$	(100.00%)
Materials and Services	1,276,916	134,060	1,240,000	4,183,658	4,183,658	4,183,658	237.39%
Capital Outlay	2,894,049	467,887	1,750,000	-	-	-	(100.00%)
Subtotal Current Expenditures	5,177,303	918,878	3,016,379	4,183,658	4,183,658	4,183,658	38.70%
Interfund Transfers							
Internal Service Transfers	260,299	-	-	-	-	-	-
Interfund Reimbursements	917,049	910,627	782,864	-	-	-	(100.00%)
Fund Equity Transfers	-	-	-	-	-	-	-
Subtotal Interfund Transfers	1,177,348	910,627	782,864	-	-	-	(100.00%)
Contingency	-	-	730,757	346,342	346,342	346,342	(52.61%)
Unappropriated Fund Balance	6,338,791	4,615,475	-	-	-	-	-
Subtotal Contingency/Ending Balance	6,338,791	4,615,475	730,757	346,342	346,342	346,342	(52.61%)
TOTAL REQUIREMENTS	\$12,693,442	\$6,444,981	\$4,530,000	\$4,530,000	\$4,530,000	\$4,530,000	-
FULL-TIME EQUIVALENTS	7.20	2.90	0.15	-	-	-	(100.00%)
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							(0.15)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 2023-24 is \$4.5 million.

CURRENT REVENUES

Interest Earnings

Interest is budgeted at \$30,000 for FY 2023-24. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel Services

All FTE were moved off of the fund for FY 2023-24 to other programs, as the fund is expected to sunset soon.

Materials and Services

All expenditure appropriations are budgeted in Materials & Services for the greatest flexibility to close out the fund. There is one project in the Capital Improvement Plan that does have funding from this fund but due to ongoing scoping of this project, resource needs are still being determined. Therefore, all remaining resources were given the most flexibility to achieve desired results of closing out the fund.

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. In FY 2023-24 these costs were absorbed by the Parks and Nature Operating Fund.

Contingency

Contingency funds are provided to meet unforeseen needs throughout the year. For FY 2023-24, just a small amount of contingency was budgeted for small unforeseen situations. If a Natural Areas project qualifies for this funding, the department expects to prepare a budget amendment to use these resources to close out the fund.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned. The balance has decreased as the program goals are achieved. In anticipation of closing the fund, no ending fund balance was budgeted.

Natural Areas Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
REVENUES							
<i>Beginning Fund Balance</i>							
\$11,992,650	\$6,338,791	\$4,500,000	324000	Fund Bal-Restr for Bond Cap	\$4,500,000	\$4,500,000	\$4,500,000
29,000	-	-	341500	Fund Bal-Dsg PERS	-	-	-
12,021,650	6,338,791	4,500,000		Total Beginning Fund Balance	4,500,000	4,500,000	4,500,000
<i>Current Revenue</i>							
256,033	21,500	-	410500	Federal Grants - Indirect	-	-	-
268,456	34,755	-	411800	State Capital Grants	-	-	-
143,933	49,436	30,000	470000	Interest on Investments	30,000	30,000	30,000
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
-	-	-	489000	Miscellaneous Revenue	-	-	-
3,370	500	-	489100	Refunds/Reimbursements	-	-	-
671,792	106,191	30,000		Total Current Revenue	30,000	30,000	30,000
\$12,693,442	\$6,444,981	\$4,530,000		TOTAL RESOURCES	\$4,530,000	\$4,530,000	\$4,530,000
EXPENDITURES							
<i>Personnel Services</i>							
\$523,809	\$89,225	\$17,372	501000	Reg Employees-Full Time-Exempt	\$	\$	\$
83,258	78,038	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
92,056	40,256	-	502000	Reg Employees-Part Time-Exempt	-	-	-
84	232	-	508000	Overtime	-	-	-
1,880	788	-	508600	Mobile Comm Allowance	-	-	-
57,193	18,185	1,472	511000	Fringe - Payroll Taxes	-	-	-
116,580	46,630	4,291	512000	Fringe - Retirement PERS	-	-	-
98,775	33,930	2,588	513000	Fringe - Health and Welfare	-	-	-
4,869	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
6,040	-	-	514000	Fringe - Unemployment	-	-	-
2,143	842	65	515000	Fringe - Other Benefits	-	-	-
17,717	6,998	591	519000	Pension Oblig Bonds Contrib	-	-	-
1,935	1,808	-	519500	Fringe - Insurance - Opt Out	-	-	-
1,006,338	316,931	26,379		Total Personnel Services	-	-	-
<i>Materials and Services</i>							
76	-	-	520100	Office Supplies	-	-	-
6	-	-	520130	Postage and Shipping	-	-	-
-	2,300	10,000	520500	Operating Supplies	10,000	10,000	10,000
12	-	-	521200	Publications and Subscriptions	-	-	-
167	160	-	521500	Maintenance and Repairs Supplies	-	-	-
3,020	38,156	-	524000	Contracted Professional Svcs	1,500,000	1,500,000	1,500,000
4,800	4,900	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
742	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524500	Marketing Expenditures	-	-	-
49,479	-	-	525000	Contracted Property Services	-	-	-
1,247	225	-	525120	Utility Services - Telecommunications	-	-	-
206	-	-	526000	Maintenance and Repair Services	-	-	-
35	10	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
2,707	-	-	526300	Software Licensing	-	-	-

Natural Areas Fund

Natural Areas Fund								
FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24	
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted	
		Amount			Amount	Amount	Amount	
3,402	146	-	528000	Other Purchased Services	-	-	-	
300	-	-	528200	Banking Services	-	-	-	
8,073	-	230,000	530000	Payments to Other Agencies	230,000	230,000	230,000	
9,368	-	-	530010	License and Permit Fees	-	-	-	
1,109,784	(90,656)	-	531500	Grants to Other Governments	-	-	-	
48,022	177,882	1,000,000	531800	Contributions to Other Govt	2,443,658	2,443,658	2,443,658	
29,675	-	-	544500	Grants and Loans	-	-	-	
4,809	837	-	545200	Mileage, Taxi and Parking	-	-	-	
986	100	-	545500	Staff Development	-	-	-	
1,276,916	134,060	1,240,000		Total Materials and Services	4,183,658	4,183,658	4,183,658	
				<u>Capital Outlay</u>				
599,093	-	-	570000	Land	-	-	-	
2,294,956	-	-	571000	Improve-Other than Bldg	-	-	-	
-	467,887	1,750,000	579000	Capital Outlay	-	-	-	
2,894,049	467,887	1,750,000		Total Capital Outlay	-	-	-	
				<u>Interfund Transfers</u>				
917,049	910,627	782,864	580000	Transfer for Indirect Costs	-	-	-	
260,299	-	-	582000	Transfer for Direct Costs	-	-	-	
1,177,348	910,627	782,864		Total Interfund Transfers	-	-	-	
				<u>Contingency</u>				
-	-	730,757	700000	Contingency	346,342	346,342	346,342	
-	-	730,757		Total Contingency	346,342	346,342	346,342	
				<u>Unappropriated Fund Balance</u>				
-	-	-	#N/A	-	-	-	-	
-	-	-	-	-	-	-	-	
6,338,791	4,615,475	-	824000	Ending Fund Bal-Restr for Bond Cap	-	-	-	
6,338,791	4,615,475	-		Total Unappropriated Fund Balance	-	-	-	
\$12,693,442	\$6,444,981	\$4,530,000		TOTAL REQUIREMENTS	\$4,530,000	\$4,530,000	\$4,530,000	
7.20	2.90	0.15		FULL-TIME EQUIVALENTS	0.00	0.00	0.00	

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





Open Spaces Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$23,652	\$-	\$-	\$-	\$-	\$-	-%
Current Revenues							
TOTAL RESOURCES	\$23,652	\$-	\$-	\$-	\$-	\$-	-%
REQUIREMENTS							
Current Expenditures							
Capital Outlay	23,652	-	-	-	-	-	-%
Subtotal Current Expenditures	23,652	-	-	-	-	-	-%
TOTAL REQUIREMENTS	\$23,652	\$-	\$-	\$-	\$-	\$-	-%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 final funds were dispersed in FY 2020-21, meaning the beginning fund balance for the fund in FY 2023-24 is \$0. The fund has been closed but will continue to be presented in the budget document in FY 2021-22, FY 2022-23, and FY 2023-24 to appropriately present comparative budget data.

ENDING FUND BALANCE

The fund balance represents zero holdings as the fund was closed in FY 2020-21.

Open Spaces Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$23,652	\$	\$	324000	Fund Bal-Restr for Bond Cap	\$-	\$-	\$-
23,652	-	-		Total Beginning Fund Balance	-	-	-
				<u>Current Revenue</u>			
\$23,652	\$-	\$-		TOTAL RESOURCES	\$-	\$-	\$-
EXPENDITURES							
				<u>Capital Outlay</u>			
23,652	-	-	570000	Land	-	-	-
23,652	-	-		Total Capital Outlay	-	-	-
				<u>Unappropriated Fund Balance</u>			
\$23,652	\$-	\$-		TOTAL REQUIREMENTS	\$-	\$-	\$-
0.00	0.00	0.00		FULL-TIME EQUIVALENTS	0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Oregon Zoo Asset Management Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$5,292,745	\$6,582,539	\$7,200,000	\$3,900,000	\$3,900,000	\$3,900,000	(45.83%)
Current Revenues							
Interest Earnings	82,181	53,850	-	-	-	-	-
Contributions from Private Sources	2,292,852	371,155	1,745,000	710,000	710,000	710,000	(59.31%)
Miscellaneous Revenue	25,339	6,509	-	-	-	-	-
Grants	-	-	500,000	-	-	-	(100.00%)
Other Financing Sources	9,100	10,859	-	-	-	-	-
Subtotal Current Revenues	2,409,472	442,373	2,245,000	710,000	710,000	710,000	(68.37%)
Interfund Transfers							
Fund Equity Transfers	694,317	1,615,147	3,106,601	11,150,000	11,150,000	11,150,000	258.91%
Subtotal Interfund Transfers	694,317	1,615,147	3,106,601	11,150,000	11,150,000	11,150,000	258.91%
TOTAL RESOURCES	\$8,396,534	\$8,640,059	\$12,551,601	\$15,760,000	\$15,760,000	\$15,760,000	25.56%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$32,593	\$301,465	\$309,435	\$125	\$125	\$125	(99.96%)
Materials and Services	241,829	556,020	7,926,277	12,488,505	12,488,505	12,488,505	57.56%
Capital Outlay	1,539,574	595,412	3,450,000	2,880,000	2,880,000	2,880,000	(16.52%)
Subtotal Current Expenditures	1,813,996	1,452,897	11,685,712	15,368,630	15,368,630	15,368,630	31.52%
Interfund Transfers							
Fund Equity Transfers	-	595,352	865,889	-	-	-	(100.00%)
Internal Service Transfers	-	-	-	391,370	391,370	391,370	-
Subtotal Interfund Transfers	-	595,352	865,889	391,370	391,370	391,370	(54.80%)
Unappropriated Fund Balance	6,582,539	6,591,810	-	-	-	-	-
Subtotal Contingency/Ending Balance	6,582,539	6,591,810	-	-	-	-	-%
TOTAL REQUIREMENTS	\$8,396,534	\$8,640,059	\$12,551,601	\$15,760,000	\$15,760,000	\$15,760,000	25.56%
FULL-TIME EQUIVALENTS	0.00	4.00	3.00	1.00	1.00	1.00	(66.67%)
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							(2.00)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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, and is a designated resource for non-bond funded capital projects as well as supplementing any bond activities, 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 2023-24: both from the Oregon Zoo Operating Fund, one in the amount of \$1.15 million to support renewal and replacement projects and another for \$10 million to support future capital projects.

CURRENT EXPENDITURES

Personnel Services

This category includes staff salaries and benefits for capital project management and administration. For FY 2023-24 the small amount of \$125 represents an unfunded position to be used in a future year.

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.

Interfund Transfers

This category has a transfer to WPES for final payment for an interfund loan and associated interest. It also has transfer for costs associated with project management staffing provided by the cPMO Office under the Capital Asset Management department.

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 2023-24 contingency consists 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

Oregon Zoo Asset Management Fund

FY 2020-21	FY 2021-22	FY 2022-23 <u>Amended</u>	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u>	FY 2023-24 <u>Approved</u>	FY 2023-24 <u>Adopted</u>
Actual	Actual	Amount			Amount	Amount	Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$5,292,745	\$6,582,539	\$7,200,000	320500	Fund Bal-Restr for Capital	\$3,900,000	\$3,900,000	\$3,900,000
5,292,745	6,582,539	7,200,000		Total Beginning Fund Balance	3,900,000	3,900,000	3,900,000
				<u>Current Revenue</u>			
-	-	500,000	410000	Federal Grants - Direct	-	-	-
82,181	53,850	-	470000	Interest on Investments	-	-	-
826,185	-	540,000	475000	Donations and Bequests - Oper	-	-	-
1,466,667	371,155	1,205,000	475500	Capital Contrib and Donations	710,000	710,000	710,000
9,100	10,859	-	481000	Sale of Capital Assets	-	-	-
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
25,339	6,509	-	489000	Miscellaneous Revenue	-	-	-
-	-	-	489100	Refunds/Reimbursements	-	-	-
2,409,472	442,373	2,245,000		Total Current Revenue	710,000	710,000	710,000
				<u>Interfund Transfers</u>			
694,317	1,615,147	3,106,601	497000	Transfer of Resources	11,150,000	11,150,000	11,150,000
694,317	1,615,147	3,106,601		Total Interfund Transfers	11,150,000	11,150,000	11,150,000
\$8,396,534	\$8,640,059	\$12,551,601	TOTAL RESOURCES		\$15,760,000	\$15,760,000	\$15,760,000
EXPENDITURES							
				<u>Personnel Services</u>			
\$21,997	\$207,927	\$200,738	501000	Reg Employees-Full Time-Exempt	\$91	\$91	\$91
3,069	10,755	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
-	28	-	508000	Overtime	-	-	-
33	97	-	508600	Mobile Comm Allowance	-	-	-
2,078	16,554	17,013	511000	Fringe - Payroll Taxes	9	9	9
4,661	39,450	49,581	512000	Fringe - Retirement PERS	22	22	22
-	17,283	34,512	513000	Fringe - Health and Welfare	-	-	-
-	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	429	766	515000	Fringe - Other Benefits	-	-	-
631	5,729	6,825	519000	Pension Oblig Bonds Contrib	3	3	3
124	214	-	519500	Fringe - Insurance - Opt Out	-	-	-
32,593	301,465	309,435		Total Personnel Services	125	125	125
				<u>Materials and Services</u>			
-	468	-	520100	Office Supplies	-	-	-
-	488	-	520110	Computer Equipment	-	-	-
-	-	-	520130	Postage and Shipping	105,000	105,000	105,000
14,335	19,807	-	520500	Operating Supplies	350,000	350,000	350,000
1,286	6,218	-	520510	Tools and Equipment	195,000	195,000	195,000
2,121	870	-	521520	Maintenance and Repairs Supplies - Building	30,000	30,000	30,000
-	-	-	521560	Maintenance and Repairs Supplies - Equipment	28,000	28,000	28,000
1,094	5,425	-	524000	Contracted Professional Svcs	-	-	-
-	1,035	-	524050	Contracted Prof Svcs - Advertising	-	-	-
1,282	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	2,325	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-

Oregon Zoo Asset Management Fund

Oregon Zoo Asset Management Fund

FY 2020-21	FY 2021-22	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount			Amount	Amount	Amount
-	77,211	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	604	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	526000	Maintenance and Repair Services	35,000	35,000	35,000
120,887	395,182	-	526010	Maintenance and Repair Services - Building	-	-	-
-	1,416	-	526014	Maintenance and Repair Services - HVAC	-	-	-
-	4,771	-	526020	Maintenance and Repair Services - Equipment	-	-	-
7,550	5,000	-	526030	Maintenance and Repair Services - Grounds	-	-	-
14,384	3,463	-	526040	Maintenance and Repair Services - Technology	-	-	-
77,760	26,746	7,926,277	526100	Capital Maintenance - CIP	11,745,505	11,745,505	11,745,505
-	-	-	528000	Other Purchased Services	-	-	-
4	3,284	-	528400	Printing and Graphics	-	-	-
1,123	720	-	530010	License and Permit Fees	-	-	-
-	973	-	545100	Travel and Lodging	-	-	-
2	13	-	545200	Mileage, Taxi and Parking	-	-	-
241,829	556,020	7,926,277		Total Materials and Services	12,488,505	12,488,505	12,488,505
				<u>Capital Outlay</u>			
602,991	-	-	571000	Improve-Other than Bldg	-	-	-
-	-	600,000	572000	Buildings and Related	600,000	600,000	600,000
668,989	-	1,860,000	573000	Exhibits and Related	2,200,000	2,200,000	2,200,000
217,645	1,033	-	574000	Equipment and Vehicles	-	-	-
-	-	-	574500	Vehicles	80,000	80,000	80,000
13,343	-	-	575000	Furniture, Fixtures & Equipment	-	-	-
36,605	594,379	990,000	579000	Capital Outlay	-	-	-
1,539,574	595,412	3,450,000		Total Capital Outlay	2,880,000	2,880,000	2,880,000
				<u>Interfund Transfers</u>			
-	595,352	865,889	580000	Transfer for Indirect Costs	-	-	-
-	-	-	582000	Transfer for Direct Costs	391,370	391,370	391,370
-	-	-	589100	Intrafund Clearing - Resources	-	-	-
-	595,352	865,889		Total Interfund Transfers	391,370	391,370	391,370
				<u>Contingency</u>			
-	-	-	700000	Contingency	-	-	-
				<u>Unappropriated Fund Balance</u>			
6,582,539	6,591,810	-	820500	Ending Fund Bal-Restr for Capital	-	-	-
6,582,539	6,591,810	-		Total Unappropriated Fund Balance	-	-	-
\$8,396,534	\$8,640,059	\$12,551,601		TOTAL REQUIREMENTS	\$15,760,000	\$15,760,000	\$15,760,000
0.00	4.00	3.00		FULL-TIME EQUIVALENTS	1.00	1.00	1.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





Oregon Zoo Infrastructure and Animal Welfare Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$11,871,115	\$-	\$-	\$-	\$-	\$-	-%
Current Revenues							
Interest Earnings	69,451	-	-	-	-	-	-%
Subtotal Current Revenues	69,451	-	-	-	-	-	-%
TOTAL RESOURCES	\$11,940,566	\$-	\$-	\$-	\$-	\$-	-%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$460,918	\$-	\$-	\$-	\$-	\$-	-%
Materials and Services	105,257	-	-	-	-	-	-%
Capital Outlay	10,912,014	-	-	-	-	-	-%
Subtotal Current Expenditures	11,478,189	-	-	-	-	-	-%
Interfund Transfers							
Interfund Reimbursements	462,377	-	-	-	-	-	-%
Subtotal Interfund Transfers	462,377	-	-	-	-	-	-%
TOTAL REQUIREMENTS	\$11,940,566	\$-	\$-	\$-	\$-	\$-	-%
FULL-TIME EQUIVALENTS	4.70	-	-	0.00	0.00	0.00	-%

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 was to account for the proceeds and expenditures of all bonds issued under this authorization.

The funds were used for various capital projects across the zoo campus. This included habitat construction such as Elephant Lands, Condors of the Columbia, Polar Passage, Primate Forest, and the Rhino Habitat. It also included the construction of the Veterinary Medical Center and the Education Center. In addition, the capital outlay budget provided for features funded under the Oregon Percent for Art legislation and the design of interpretive displays for the bond projects.

BEGINNING FUND BALANCE

The final funds were disbursed in FY 2021-22, meaning the beginning fund balance for the fund in FY 2022-23 and for FY 2023-24 is \$0. The fund has been closed but will continue to be presented in the budget document in FY 2023-24, FY 2022-23, FY 2023-24, and FY 2024-25 to appropriately present comparative budget data.

ENDING FUND BALANCE

The fund balance represents zero holdings as the fund was closed in FY 2021-22.

Oregon Zoo Infrastructure and Animal Welfare Fund

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$11,862,115	\$	\$	324000	Fund Bal-Restr for Bond Cap	\$	\$	\$
9,000	-	-	341500	Fund Bal-Dsg PERS	-	-	-
11,871,115	-	-		Total Beginning Fund Balance	-	-	-
				<u>Current Revenue</u>			
69,451	-	-	470000	Interest on Investments	-	-	-
69,451	-	-		Total Current Revenue	-	-	-
\$11,940,566	\$-	\$-	TOTAL RESOURCES		\$-	\$-	\$-
EXPENDITURES							
				<u>Personnel Services</u>			
\$318,905	\$	\$	501000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
17,044	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
97	-	-	508000	Overtime	-	-	-
728	-	-	508600	Mobile Comm Allowance	-	-	-
27,908	-	-	511000	Fringe - Payroll Taxes	-	-	-
53,062	-	-	512000	Fringe - Retirement PERS	-	-	-
30,648	-	-	513000	Fringe - Health and Welfare	-	-	-
3,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
861	-	-	515000	Fringe - Other Benefits	-	-	-
8,027	-	-	519000	Pension Oblig Bonds Contrib	-	-	-
638	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
460,918	-	-		Total Personnel Services	-	-	-
				<u>Materials and Services</u>			
2,677	-	-	520100	Office Supplies	-	-	-
20,949	-	-	520110	Computer Equipment	-	-	-
468	-	-	520120	Meeting Expenditures	-	-	-
23,250	-	-	520500	Operating Supplies	-	-	-
40,621	-	-	520510	Tools and Equipment	-	-	-
242	-	-	521100	Membership and Professional Dues	-	-	-
102	-	-	521500	Maintenance and Repairs Supplies	-	-	-
4,800	-	-	524000	Contracted Professional Svcs	-	-	-
484	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
610	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	525140	Utility Services - Natural Gas	-	-	-
395	-	-	526300	Software Licensing	-	-	-
597	-	-	528400	Printing and Graphics	-	-	-
10,062	-	-	530010	License and Permit Fees	-	-	-
105,257	-	-		Total Materials and Services	-	-	-
				<u>Capital Outlay</u>			

Oregon Zoo Infrastructure and Animal Welfare Fund

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2020-21	FY 2021-22	FY 2022-23				FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
		Amount				Amount	Amount	Amount
559	-	-	572000	Buildings and Related		-	-	-
10,807,315	-	-	573000	Exhibits and Related		-	-	-
30,532	-	-	574000	Equipment and Vehicles		-	-	-
11,259	-	-	578800	Art and Collections		-	-	-
62,350	-	-	579000	Capital Outlay		-	-	-
10,912,015	-	-		Total Capital Outlay		-	-	-
				<i>Interfund Transfers</i>				
462,377	-	-	580000	Transfer for Indirect Costs		-	-	-
462,377	-	-		Total Interfund Transfers		-	-	-
				<i>Contingency</i>				
				<i>Unappropriated Fund Balance</i>				
\$11,940,566	\$-	\$-	TOTAL REQUIREMENTS			\$-	\$-	\$-
4.70	0.00	0.00	FULL-TIME EQUIVALENTS			0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





Oregon Zoo Operating Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$3,086,185	\$12,407,192	\$16,000,000	\$31,000,000	\$31,000,000	\$31,000,000	93.75%
Current Revenues							
Interest Earnings	116,215	255,101	150,000	360,000	360,000	360,000	140.00%
Grants	1,232,395	10,460,688	683,000	823,000	823,000	823,000	20.50%
Charges for Services	17,538,047	24,017,190	22,603,819	26,339,346	26,339,346	26,339,346	16.53%
Contributions from Private Sources	4,040,663	2,100,590	1,766,358	3,280,264	3,280,264	3,280,264	85.71%
Miscellaneous Revenue	55,928	24,111	3,550,000	1,530,000	1,530,000	1,530,000	(56.90%)
Subtotal Current Revenues	22,983,248	36,857,680	28,753,177	32,332,610	32,332,610	32,332,610	12.45%
Interfund Transfers							
Internal Service Transfers	25,000	-	-	-	-	-	-
Fund Equity Transfers	15,052,459	14,553,082	14,568,279	17,000,000	17,000,000	17,000,000	16.69%
Subtotal Interfund Transfers	15,077,459	14,553,082	14,568,279	17,000,000	17,000,000	17,000,000	16.69%
TOTAL RESOURCES	\$41,146,893	\$63,817,954	\$59,321,456	\$80,332,610	\$80,332,610	\$80,332,610	35.42%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$15,257,232	\$17,674,217	\$22,883,553	\$26,930,855	\$26,930,855	\$26,930,855	17.69%
Materials and Services	9,064,349	8,152,227	15,890,077	14,068,589	14,068,589	14,068,589	(11.46%)
Capital Outlay	16,591	49,762	61,500	63,837	63,837	63,837	3.80%
Subtotal Current Expenditures	24,338,172	25,876,206	38,835,130	41,063,281	41,063,281	41,063,281	5.74%
Interfund Transfers							
Interfund Reimbursements	4,401,529	5,946,062	6,415,328	7,827,961	7,827,961	7,827,961	22.02%
Fund Equity Transfers	-	900,000	2,370,000	11,150,000	11,150,000	11,150,000	370.46%
Interfund Loans	-	422,086	438,590	524,116	524,116	524,116	19.50%
Subtotal Interfund Transfers	4,401,529	7,268,148	9,223,918	19,502,077	19,502,077	19,502,077	111.43%
Contingency	-	-	11,262,408	19,767,252	19,767,252	19,767,252	75.52%
Unappropriated Fund Balance	12,407,192	30,673,600	-	-	-	-	-
Subtotal Contingency/Ending Balance	12,407,192	30,673,600	11,262,408	19,767,252	19,767,252	19,767,252	75.52%
TOTAL REQUIREMENTS	\$41,146,893	\$63,817,954	\$59,321,456	\$80,332,610	\$80,332,610	\$80,332,610	35.42%
FULL-TIME EQUIVALENTS	181.85	178.85	189.35	191.85	191.85	191.85	1.32%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							2.50

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Oregon Zoo Operating Fund

The Oregon Zoo Operating Fund is an enterprise fund that was established in FY 2015-2016. Previously it had been recorded in a sub-fund of the Metro General Fund.

BEGINNING FUND BALANCE

The Oregon Zoo Operating Fund's beginning fund balance for budget is \$31.0 million for FY 2023-24.

CURRENT REVENUES

Grants

The Oregon Zoo anticipates receiving about \$823,000 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 commissions, gift shop commissions, train and carousel rides, 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. The COVID-19 pandemic had a significant impact financially with zoo closure at the end of FY 2019-20 and some closure and limited attendance capacity for FY 2020-21 due to health restrictions. FY 2021-22 has had some recovery from the financial impacts of COVID-19 that affected enterprise revenue, FY2022-23 marked the re-building of the zoo from the impacts of the pandemic and it is anticipated that FY 2023-24 will continue to do so.

The Oregon Zoo is anticipating attendance of 1.3 million, about 87% of historical figures.

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 \$30,000 in FY 2023-24. There is an additional \$1.5 million in estimated revenue (offset with the same amount in Miscellaneous Expenditures) to account for the possibility of any actual increase in revenue and expenses from the adjusted down budget due to the uncertainty with the rebuild efforts from the impacts of COVID-19.

Interfund Transfers

For FY 2023-24, the Oregon Zoo Operating Fund will receive personal property tax support passed through from the Metro General Fund. This year's fiscal year amount will be \$17.0 million to the Oregon Zoo Operating Fund in support of its operations.

CURRENT EXPENDITURES

Personnel Services

This category includes salary, wage and fringe benefits for the 191.85 Full-Time Equivalent (FTE) in the Oregon Zoo Operating Fund. Personnel layoffs had occurred in FY 2019-20 through FY 2020-21 due to the negative financial impacts from the pandemic. But the zoo has been in a recovery and rebuild mode since FY 2021-22 and will continue to do so in FY 2023-24 as it reviews and reorganizes its staffing needs. With that said, the overall budgeted personnel expenses is 18% higher compared to FY 2022-23, at about \$26.9 million. 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.

As stated above, the zoo has now been re-hiring as part of its rebuild and reorganization process and will continue to do so in FY 2023-24 year. The zoo expects to either hire or reclassify 22 positions during the remainder of FY 2022-23. After re-evaluating and prioritizing as part of our Building Back Better effort, our FY 2023-24 budget includes the following new positions (2.5 FTE):

- Animal Keeper
- Associate Public Affairs Specialist
- Associate Visual Communication Designer

Materials and Services

Expenditures shown in this category appear to have decreased by 11%; however, this is primarily due to a decrease in the additional expenditures offset with revenue to account for possible faster than expected growth from the impacts of COVID-19 compared to prior fiscal year. All other expenditures combined in this category increased slightly by about 1 percent from FY 2022-23. There is an additional \$1.5 million in estimated Miscellaneous Expenditures (offset with the same amount in Miscellaneous Revenue as noted above) to account for the possibility of any actual increase in revenue and expenses from the adjusted down budget due to COVID-19.

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 three types of transfers from the Oregon Zoo Operating Fund: (1) interfund reimbursements for risk management services, (2) payment for central service charges as allocated through the cost allocation plan, and (3) transfer to the Oregon Zoo Asset Management Fund for renewal and replacement projects.

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 2023-24 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 2023-24 to respond to any material reduction in enterprise revenues or unforeseen needs. The contingency amount represents contingencies and fund balances combined.

ADDITIONAL PANDEMIC RECOVERY INFORMATION

The zoo’s FY 2023-24 budget has made the following assumptions for continued recovery and rebuild from the COVID-19 pandemic:

- Attendance is projected at around 1.3 million visits, about 87% of our typical yearly attendance.
- Train and carousel will operate as demand and capacity allow.
- The zoo will continue with its revamped music series in lieu of summer concerts, with 6-10 evening events tentatively planned for FY 2023-24.
- Food concessions and catering are now fully operated by Levy Restaurants and based on a revenue-share model.
- The education program is being evaluated to reflect a more unified, equitable and financially sustainable approach, with a focus on youth programs and school partnerships. Assumption of no revenue being generated from education programs this fiscal year.

Oregon Zoo Operating Fund

Oregon Zoo Operating Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
REVENUES							
<i>Beginning Fund Balance</i>							
\$3,086,185	\$12,407,192	\$16,000,000	340000	Fund Bal-Unassigned/Undesignated	\$31,000,000	\$31,000,000	\$31,000,000
3,086,185	12,407,192	16,000,000		Total Beginning Fund Balance	31,000,000	31,000,000	31,000,000
<i>Current Revenue</i>							
11,139	10,270,075	393,000	410000	Federal Grants - Direct	393,000	393,000	393,000
1,221,256	190,613	290,000	410500	Federal Grants - Indirect	430,000	430,000	430,000
9,099,979	15,897,921	16,035,000	450000	Admission Fees	17,200,003	17,200,003	17,200,003
102,763	127,422	150,000	450100	Conservation Surcharge	162,500	162,500	162,500
3,033,579	2,320,758	2,147,773	450200	Admission - Memberships	3,461,933	3,461,933	3,461,933
-	-	225,000	450300	Admission - Special Concerts	270,000	270,000	270,000
1,690	37,820	128,756	451000	Rentals - Equipment	56,734	56,734	56,734
(2,811)	(150)	-	451110	Comp Services (Contra)	-	-	-
1,300	111,760	249,990	452000	Rentals - Space	167,639	167,639	167,639
17,800	209,116	110,417	455000	Food and Beverage Service Revenue	230,551	230,551	230,551
302,307	173,031	-	455100	Food Service Revenue - Alcohol	-	-	-
-	1,353	-	455200	Food Service Revenue - Beverage	-	-	-
2,136,400	1,895,210	926,300	455500	Food Service Revenue - Food	1,423,528	1,423,528	1,423,528
-	-	-	455510	Food Revenue Discounts(Contra)/Food Disc	-	-	-
-	-	-	455930	Recovery - Billed Labor	-	-	-
244,484	134,036	212,239	456000	Retail Sales	254,036	254,036	254,036
2,315,245	1,248,267	1,004,300	457100	Gift Shop Sales	1,276,422	1,276,422	1,276,422
-	-	-	462000	Parking Fees	-	-	-
10,105	3,600	-	463000	Tuition and Lectures	-	-	-
141,218	492,774	275,191	463500	Exhibit Shows	520,000	520,000	520,000
1,685	1,207,190	1,083,853	464000	Railroad Rides	1,261,000	1,261,000	1,261,000
-	4,543	-	464500	Reimbursed Services	-	-	-
-	430	-	464900	Reimbursed Labor	-	-	-
34,434	3,000	5,000	465000	Miscellaneous Charges for Svc	5,000	5,000	5,000
116,215	255,101	150,000	470000	Interest on Investments	360,000	360,000	360,000
4,040,663	2,100,590	1,766,358	475000	Donations and Bequests - Oper	3,280,264	3,280,264	3,280,264
-	-	-	475500	Capital Contrib and Donations	-	-	-
97,869	149,110	50,000	476000	Sponsorship Revenue	50,000	50,000	50,000
(59)	(689)	-	480000	Cash Over and Short	-	-	-
-	-	-	481000	Sale of Capital Assets	-	-	-
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
26,839	24,799	3,550,000	489000	Miscellaneous Revenue	1,530,000	1,530,000	1,530,000
29,148	-	-	489100	Refunds/Reimbursements	-	-	-
22,983,248	36,857,680	28,753,177		Total Current Revenue	32,332,610	32,332,610	32,332,610
<i>Interfund Transfers</i>							
15,052,459	14,553,082	14,568,279	497000	Transfer of Resources	17,000,000	17,000,000	17,000,000
25,000	-	-	498000	Transfer for Direct Costs	-	-	-
15,077,459	14,553,082	14,568,279		Total Interfund Transfers	17,000,000	17,000,000	17,000,000
\$41,146,893	\$63,817,954	\$59,321,456		TOTAL RESOURCES	\$80,332,610	\$80,332,610	\$80,332,610

EXPENDITURES

Personnel Services

Oregon Zoo Operating Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
\$3,555,675	\$3,878,450	\$5,260,671	501000	Reg Employees-Full Time-Exempt	\$6,766,003	\$6,766,003	\$6,766,003
5,023,777	5,904,052	6,845,674	501500	Reg Empl-Full Time-Non-Exempt	7,693,085	7,693,085	7,693,085
190,919	14,860	159,525	502000	Reg Employees-Part Time-Exempt	95,483	95,483	95,483
601,626	492,260	943,728	502500	Reg Empl-Part Time-Non-Exempt	745,336	745,336	745,336
882,609	1,532,700	1,404,000	503000	Temporary Employees	1,965,957	1,965,957	1,965,957
229,298	202,363	162,954	508000	Overtime	138,523	138,523	138,523
15,640	20,177	26,915	508600	Mobile Comm Allowance	32,070	32,070	32,070
856,883	999,490	1,244,999	511000	Fringe - Payroll Taxes	1,581,267	1,581,267	1,581,267
1,604,452	2,151,767	3,130,092	512000	Fringe - Retirement PERS	4,020,208	4,020,208	4,020,208
1,981,684	1,943,446	3,123,336	513000	Fringe - Health and Welfare	3,304,524	3,304,524	3,304,524
22,500	60,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	78,482	78,653	514000	Fringe - Unemployment	30,000	30,000	30,000
29,899	33,579	53,888	515000	Fringe - Other Benefits	61,154	61,154	61,154
234,989	333,572	449,118	519000	Pension Oblig Bonds Contrib	497,245	497,245	497,245
27,281	29,019	-	519500	Fringe - Insurance - Opt Out	-	-	-
15,257,232	17,674,217	22,883,553		Total Personnel Services	26,930,855	26,930,855	26,930,855
				<u>Materials and Services</u>			
3,515	33,856	91,044	520100	Office Supplies	110,104	110,104	110,104
47,944	48,112	62,004	520110	Computer Equipment	64,400	64,400	64,400
11,356	24,793	52,681	520120	Meeting Expenditures	68,114	68,114	68,114
14,523	22,773	4,402	520130	Postage and Shipping	30,029	30,029	30,029
-	-	13,897	520140	Promotional Supplies	1,085	1,085	1,085
754,438	1,259,078	2,355,162	520500	Operating Supplies	1,934,460	1,934,460	1,934,460
94,013	138,541	121,476	520510	Tools and Equipment	141,552	141,552	141,552
-	-	53,626	520535	Operating Supplies - Food for Prg Part	37,000	37,000	37,000
100,768	88,093	310,152	520540	Medical and Veterinary Supplies	334,428	334,428	334,428
43,392	53,640	104,140	520580	Uniforms and PPE	103,407	103,407	103,407
440,978	654,067	995,100	520600	Animal Food	1,086,848	1,086,848	1,086,848
68,878	70,584	74,008	521100	Membership and Professional Dues	88,927	88,927	88,927
302	3,500	15,741	521200	Publications and Subscriptions	22,195	22,195	22,195
16,346	40,771	55,644	521300	Fuel	57,756	57,756	57,756
22,765	83,380	22,464	521500	Maintenance and Repairs Supplies	32,803	32,803	32,803
58,756	46,407	142,680	521520	Maintenance and Repairs Supplies - Building	95,119	95,119	95,119
29,901	63,347	195,612	521521	Maintenance and Repairs Supplies - HVAC	63,577	63,577	63,577
27,775	48,783	46,200	521540	Maintenance and Repairs Supplies - Electrical	47,956	47,956	47,956
80,311	93,886	147,830	521560	Maintenance and Repairs Supplies - Equipment	152,113	152,113	152,113
12,484	37,544	50,052	521570	Maintenance and Repairs Supplies - Vehicles	52,954	52,954	52,954
578,858	338,230	17,700	522100	Cost of Food and Beverage	24,000	24,000	24,000
1,516	8,144	-	522500	Retail	-	-	-
138,092	310,819	850,332	524000	Contracted Professional Svcs	927,252	927,252	927,252
				Contracted Prof Svcs - Promotion and Public Relations	-	-	-
5,097	10,015	-	524040				
77,592	83,169	455,112	524050	Contracted Prof Svcs - Advertising	466,388	466,388	466,388
				Contracted Prof Svcs - Information Technology Services			
37,304	28,594	20,071	524060		14,513	14,513	14,513
				Contracted Prof Svcs - Management, Consulting and Communication Services			
3,140	-	197,400	524070		128,512	128,512	128,512
				Contracted Prof Svcs - Architectural and Design (non-cap)			
-	11,927	-	524080		-	-	-

Oregon Zoo Operating Fund

Oregon Zoo Operating Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
70	1,036	-	524500	Marketing Expenditures	-	-	-
-	-	5,220	524600	Sponsorship Expenditures	5,424	5,424	5,424
17,112	18,843	-	525100	Utility Services	-	-	-
54,530	51,119	54,492	525120	Utility Services - Telecommunications	60,714	60,714	60,714
645,115	754,315	830,076	525130	Utility Services - Electricity	861,619	861,619	861,619
133,041	180,383	231,264	525140	Utility Services - Natural Gas	240,052	240,052	240,052
80,524	120,476	245,196	525150	Utility Services - Sanitation and Refuse Removal	254,513	254,513	254,513
636,621	913,825	1,180,224	525160	Utility Services - Water and Sewer	1,225,073	1,225,073	1,225,073
18,828	16,446	58,524	525500	Cleaning Services	47,960	47,960	47,960
6,570	141,734	84,376	526000	Maintenance and Repair Services	103,314	103,314	103,314
159,336	228,766	416,028	526010	Maintenance and Repair Services - Building	501,006	501,006	501,006
-	-	21,996	526012	Maintenance and Repair Services - Electricity	22,832	22,832	22,832
				Maintenance and Repair Services - Elevator and Escalator			
11,370	12,717	-	526013	Escalator	15,000	15,000	15,000
164,177	153,361	33,000	526014	Maintenance and Repair Services - HVAC	178,200	178,200	178,200
250,850	203,578	331,744	526020	Maintenance and Repair Services - Equipment	336,806	336,806	336,806
119,041	144,819	113,858	526030	Maintenance and Repair Services - Grounds	109,776	109,776	109,776
4,565	13,811	10,000	526040	Maintenance and Repair Services - Technology	10,380	10,380	10,380
10,395	1,741	-	526050	Maintenance and Repair Services - Vehicles	1,000	1,000	1,000
-	-	27,504	526100	Capital Maintenance - CIP	-	-	-
11,920	12,225	45,904	526300	Software Licensing	17,100	17,100	17,100
200	-	51,000	526500	Rentals	52,937	52,937	52,937
9,282	25,812	40,984	526510	Rentals - Building	44,855	44,855	44,855
30,026	48,551	217,732	526520	Rentals - Equipment	214,143	214,143	214,143
37,863	15,716	48,331	527000	Insurance	50,168	50,168	50,168
106,965	94,597	367,796	528000	Other Purchased Services	444,001	444,001	444,001
-	2,862	57,200	528090	Event/Production Services	59,376	59,376	59,376
290,979	432,047	400,351	528210	Credit Card Fees	415,565	415,565	415,565
13,188	21,818	179,164	528400	Printing and Graphics	127,484	127,484	127,484
4,500	1,600	-	528600	Other Purchased Services - Artist and Talent	40,000	40,000	40,000
51	1,513	-	528620	Music License and Royalties	-	-	-
1,761,979	123,194	91,732	529000	Operations Contracts	130,000	130,000	130,000
1,804	28,291	-	529100	Food and Beverage Services	-	-	-
				Food and Beverage Services - Other Labor and Related			
1,053,615	195,451	-	529139	Related	-	-	-
				Food and Beverage Services - Spent Capital Reserve 2%			
63,518	45,581	-	529191	Reserve 2%	-	-	-
				Food and Beverage Services - Net Gross Receipts Percent			
77,812	36,387	-	529198	Percent	-	-	-
				Food and Beverage Services - Percent of Net Profit			
33,763	25,624	-	529199	Profit	-	-	-
-	-	5,400	530000	Payments to Other Agencies	5,604	5,604	5,604
19,829	34,487	39,908	530010	License and Permit Fees	42,052	42,052	42,052
-	35	-	531000	Taxes (Non-Payroll)	-	-	-
15,000	-	-	531500	Grants to Other Governments	-	-	-
-	-	-	540000	Charges for Services	25,000	25,000	25,000
71,186	184,715	63,875	544500	Grants and Loans	60,200	60,200	60,200
7,818	70,185	255,136	545100	Travel and Lodging	361,189	361,189	361,189
2,757	2,260	1,012	545200	Mileage, Taxi and Parking	3,450	3,450	3,450
3,680	12,992	2,248	545300	Meals and Entertainment	300	300	300

Oregon Zoo Operating Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
6,487	36,053	86,340	545500	Staff Development	107,452	107,452	107,452
335,146	23,969	-	547500	Claims Paid	-	-	-
5,500	13,468	3,667,932	549000	Miscellaneous Expenditures	1,663,992	1,663,992	1,663,992
90,760	33,378	120,000	549010	Tri-Met Transit Pass	124,560	124,560	124,560
23,733	74,368	50,000	549020	Misc Exp - Animal Purchases	20,000	20,000	20,000
2,800	(3,976)	-	552000	Bad Debt Expense	-	-	-
9,064,349	8,152,227	15,890,077		Total Materials and Services	14,068,589	14,068,589	14,068,589
				<u>Capital Outlay</u>			
3,253	-	-	571000	Improve-Other than Bldg	-	-	-
13,338	30,532	-	574000	Equipment and Vehicles	-	-	-
-	-	61,500	574500	Vehicles	63,837	63,837	63,837
-	19,231	-	579000	Capital Outlay	-	-	-
16,591	49,762	61,500		Total Capital Outlay	63,837	63,837	63,837
				<u>Interfund Transfers</u>			
4,401,529	5,946,062	6,415,328	580000	Transfer for Indirect Costs	7,827,961	7,827,961	7,827,961
-	900,000	2,370,000	581000	Transfer of Resources	11,150,000	11,150,000	11,150,000
-	410,000	419,000	586000	Interfund Loan - Principal	513,839	513,839	513,839
-	12,086	19,590	586500	Interfund Loan - Interest	10,277	10,277	10,277
4,401,529	7,268,148	9,223,918		Total Interfund Transfers	19,502,077	19,502,077	19,502,077
				<u>Contingency</u>			
-	-	11,262,408	701002	Contingency - Operating	19,767,252	19,767,252	19,767,252
-	-	11,262,408		Total Contingency	19,767,252	19,767,252	19,767,252
				<u>Unappropriated Fund Balance</u>			
12,407,192	30,673,600	-	840000	Ending Fund Balance-Unassigned	-	-	-
12,407,192	30,673,600	-		Total Unappropriated Fund Balance	-	-	-
\$41,146,893	\$63,817,954	\$59,321,456		TOTAL REQUIREMENTS	\$80,332,610	\$80,332,610	\$80,332,610
181.85	178.85	189.35		FULL-TIME EQUIVALENTS	191.85	191.85	191.85

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Parks and Nature Bond Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$209,850,443	\$203,041,845	\$180,000,000	\$170,500,000	\$170,500,000	\$170,500,000	(5.28%)
Current Revenues							
Interest Earnings	965,826	971,963	2,225,000	2,982,500	2,982,500	2,982,500	34.04%
Grants	11,550	-	-	-	-	-	
Miscellaneous Revenue	2,274	5,000	-	-	-	-	
Subtotal Current Revenues	979,650	976,963	2,225,000	2,982,500	2,982,500	2,982,500	34.04%
TOTAL RESOURCES	\$210,830,093	\$204,018,809	\$182,225,000	\$173,482,500	\$173,482,500	\$173,482,500	(4.80%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$2,870,583	\$4,080,692	\$5,785,226	\$6,199,870	\$6,199,870	\$6,199,870	7.17%
Materials and Services	857,529	4,212,046	40,167,152	46,348,152	46,348,152	46,348,152	15.39%
Capital Outlay	3,466,325	6,376,960	15,316,735	31,045,500	31,045,500	30,838,500	101.34%
Subtotal Current Expenditures	7,194,437	14,669,698	61,269,113	83,593,522	83,593,522	83,386,522	36.10%
Interfund Transfers							
Internal Service Transfers	593,810	3,000,967	2,784,172	2,482,751	2,482,751	2,482,751	(10.83%)
Subtotal Interfund Transfers	593,810	3,000,967	2,784,172	2,482,751	2,482,751	2,482,751	(10.83%)
Contingency	-	-	11,879,799	14,510,000	14,510,000	14,717,000	23.88%
Unappropriated Fund Balance	203,041,845	186,348,144	106,291,916	72,896,227	72,896,227	72,896,227	(31.42%)
Subtotal Contingency/Ending Balance	203,041,845	186,348,144	118,171,715	87,406,227	87,406,227	87,613,227	(25.86%)
TOTAL REQUIREMENTS	\$210,830,093	\$204,018,809	\$182,225,000	\$173,482,500	\$173,482,500	\$173,482,500	(4.80%)
FULL-TIME EQUIVALENTS	33.20	37.05	38.90	38.25	38.25	38.25	-1.67%
FTE CHANGE FROM FY 2023-24 AMENDED BUDGET							(0.65)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 was issued in April 2020 for \$200,000,000. Metro's AAA bond rating and strong financial position resulted in a \$10.6 million premium to the fund. 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 2023-24 is \$170.5 million. \$19.5 million of the beginning fund balance has been reserved for potential allocation by the Metro Council to the Willamette Cove project in the future.

CURRENT REVENUES

Interest Earnings

Interest is budgeted at \$3 million for FY 2023-24. 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. No new positions will be added in FY 2023-24 Parks and Nature Bond Fund but the department did transfer .65 of a capital project manager to the Capital Asset Management department, which brings the FTE to 38.25 for FY 2023-24.

Materials and Services

Funds are budgeted for local share payments to other jurisdictions, community grants and other administrative and program spending. Professional and property services related to land acquisition and capital construction are budgeted under capital outlay.

Capital Outlay

The capital outlay budget provides for the acquisition and stabilization of land purchased, capital projects at 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

Parks and Nature Bond Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
REVENUES							
<u>Beginning Fund Balance</u>							
\$209,850,443	\$203,041,845	\$180,000,000	324000	Fund Bal-Restr for Bond Cap	\$170,500,000	\$170,500,000	\$170,500,000
209,850,443	203,041,845	180,000,000		Total Beginning Fund Balance	170,500,000	170,500,000	170,500,000
<u>Current Revenue</u>							
11,550	-	-	410500	Federal Grants - Indirect	-	-	-
965,826	971,963	2,225,000	470000	Interest on Investments	2,982,500	2,982,500	2,982,500
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
2,274	5,000	-	489000	Miscellaneous Revenue	-	-	-
979,650	976,963	2,225,000		Total Current Revenue	2,982,500	2,982,500	2,982,500
\$210,830,093	\$204,018,809	\$182,225,000		TOTAL RESOURCES	\$173,482,500	\$173,482,500	\$173,482,500

EXPENDITURES

<u>Personnel Services</u>							
\$1,708,539	\$2,373,004	\$3,129,455	501000	Reg Employees-Full Time-Exempt	\$3,232,296	\$3,232,296	\$3,232,296
264,836	260,185	492,635	501500	Reg Empl-Full Time-Non-Exempt	651,395	651,395	651,395
-	79,801	128,929	502000	Reg Employees-Part Time-Exempt	138,666	138,666	138,666
-	17,853	-	503000	Temporary Employees	-	-	-
400	3,104	-	508000	Overtime	-	-	-
6,438	8,158	600	508600	Mobile Comm Allowance	-	-	-
163,843	224,832	314,535	511000	Fringe - Payroll Taxes	378,004	378,004	378,004
347,950	632,224	905,846	512000	Fringe - Retirement PERS	993,517	993,517	993,517
308,756	365,870	671,257	513000	Fringe - Health and Welfare	660,041	660,041	660,041
12,751	12,893	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
5,672	7,345	14,430	515000	Fringe - Other Benefits	15,222	15,222	15,222
47,928	89,357	127,539	519000	Pension Oblig Bonds Contrib	130,729	130,729	130,729
3,471	6,065	-	519500	Fringe - Insurance - Opt Out	-	-	-
2,870,583	4,080,692	5,785,226		Total Personnel Services	6,199,870	6,199,870	6,199,870
<u>Materials and Services</u>							
166	75	-	520100	Office Supplies	-	-	-
8,682	3,315	-	520110	Computer Equipment	-	-	-
-	95	-	520120	Meeting Expenditures	-	-	-
-	127	250,000	520500	Operating Supplies	250,000	250,000	250,000
40	634	-	520510	Tools and Equipment	-	-	-
-	98	-	520580	Uniforms and PPE	-	-	-
535	450	-	521100	Membership and Professional Dues	-	-	-
456	1,373	-	521200	Publications and Subscriptions	-	-	-
613	325	-	521500	Maintenance and Repairs Supplies	-	-	-
8,454	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
255,382	1,358,066	11,619,000	524000	Contracted Professional Svcs	12,400,000	12,400,000	12,400,000
-	4,900	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
2,638	6,510	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,138	3,068	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	10,404	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
61,466	51,625	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-

Parks and Nature Bond Fund

Parks and Nature Bond Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
425	625	-	524500	Marketing Expenditures	-	-	-
-	(5,465)	-	525000	Contracted Property Services	-	-	-
-	12	-	525100	Utility Services	-	-	-
-	3,154	-	526000	Maintenance and Repair Services	-	-	-
3,886	84,474	-	526010	Maintenance and Repair Services - Building	-	-	-
3,785	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
276	141	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
304	-	960,000	526100	Capital Maintenance - CIP	360,000	360,000	360,000
9,164	5,137	22,000	526300	Software Licensing	22,000	22,000	22,000
88,023	106,105	115,000	526450	Leases/Leases	115,000	115,000	115,000
2,520	2,520	-	526500	Rentals	-	-	-
7,095	22,402	-	528000	Other Purchased Services	-	-	-
9,662	-	-	528400	Printing and Graphics	-	-	-
50	2,877,143	25,000,000	530000	Payments to Other Agencies	28,000,000	28,000,000	28,000,000
6,041	1,785	-	530010	License and Permit Fees	-	-	-
-	1,608	-	531000	Taxes (Non-Payroll)	-	-	-
384,802	(384,802)	-	531500	Grants to Other Governments	-	-	-
(24)	13,926	-	531800	Contributions to Other Govt	-	-	-
-	37,734	201,152	540000	Charges for Services	201,152	201,152	201,152
-	-	2,000,000	544500	Grants and Loans	5,000,000	5,000,000	5,000,000
1,692	2,553	-	545200	Mileage, Taxi and Parking	-	-	-
256	1,929	-	545500	Staff Development	-	-	-
857,529	4,212,046	40,167,152		Total Materials and Services	46,348,152	46,348,152	46,348,152
				<u>Capital Outlay</u>			
806,327	4,226	-	570000	Land	-	-	-
2,328,012	(1,189)	-	571000	Improve-Other than Bldg	-	-	-
-	-	-	571500	Easements	-	-	-
61,712	-	-	572000	Buildings and Related	-	-	-
270,274	6,373,923	15,316,735	579000	Capital Outlay	31,045,500	31,045,500	30,838,500
3,466,325	6,376,960	15,316,735		Total Capital Outlay	31,045,500	31,045,500	30,838,500
				<u>Interfund Transfers</u>			
-	2,549,356	2,604,622	580000	Transfer for Indirect Costs	2,067,305	2,067,305	2,067,305
-	180,900	-	581000	Transfer of Resources	-	-	-
593,810	270,711	179,550	582000	Transfer for Direct Costs	415,446	415,446	415,446
593,810	3,000,967	2,784,172		Total Interfund Transfers	2,482,751	2,482,751	2,482,751
				<u>Contingency</u>			
-	-	11,879,799	700000	Contingency	14,510,000	14,510,000	14,717,000
-	-	11,879,799		Total Contingency	14,510,000	14,510,000	14,717,000
				<u>Unappropriated Fund Balance</u>			
-	-	-	#N/A	-	-	-	-
203,041,845	186,348,144	106,291,916	824000	Ending Fund Bal-Restr for Bond Cap	72,896,227	72,896,227	72,896,227
203,041,845	186,348,144	106,291,916		Total Unappropriated Fund Balance	72,896,227	72,896,227	72,896,227
\$210,830,093	\$204,018,809	\$182,225,000		TOTAL REQUIREMENTS	\$173,482,500	\$173,482,500	\$173,482,500
33.20	37.05	38.90		FULL-TIME EQUIVALENTS	38.25	38.25	38.25

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Parks and Nature Operating Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$9,138,914	\$11,714,049	\$13,000,000	\$13,500,000	\$13,500,000	\$13,500,000	3.85%
Current Revenues							
Real Property Taxes	16,483,954	17,117,389	17,462,331	18,398,316	18,398,316	18,398,316	5.36%
Interest Earnings	191,983	130,815	180,000	181,000	181,000	181,000	0.56%
Grants	498,109	64,175	283,699	15,200	15,200	15,200	(94.64%)
Local Government Shared Revenues	648,189	642,633	605,000	555,000	555,000	555,000	(8.26%)
Contributions from Governments	14,500	50,000	180,541	150,000	150,000	150,000	(16.92%)
Charges for Services	2,037,957	2,139,050	2,281,529	5,713,202	5,713,202	5,713,202	150.41%
Contributions from Private Sources	-	-	57,212	-	-	-	(100.00%)
Miscellaneous Revenue	22,330	10,224	60,000	100,000	100,000	100,000	66.67%
Other Financing Sources	2,800	14,200	-	-	-	-	-
Subtotal Current Revenues	19,899,822	20,168,486	21,110,312	25,112,718	25,112,718	25,112,718	18.96%
Interfund Transfers							
Internal Service Transfers	562,198	89,521	268,845	237,160	237,160	237,160	(11.79%)
Fund Equity Transfers	1,777,213	2,336,839	2,606,000	5,100,000	5,100,000	5,100,000	95.70%
Subtotal Interfund Transfers	2,339,411	2,426,360	2,874,845	5,337,160	5,337,160	5,337,160	85.65%
TOTAL RESOURCES	\$31,378,147	\$34,308,894	\$36,985,157	\$43,949,878	\$43,949,878	\$43,949,878	18.83%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$9,704,817	\$10,199,592	\$13,569,607	\$15,523,810	\$15,400,065	\$15,400,065	13.49%
Materials and Services	\$5,927,652	7,409,028	10,346,103	13,717,324	13,841,069	13,841,069	33.78%
Capital Outlay	\$126,310	205,201	538,047	50,000	50,000	50,000	(90.71%)
Subtotal Current Expenditures	15,758,779	17,813,821	24,453,757	29,291,134	29,291,134	29,291,134	19.78%
Interfund Transfers							
Internal Service Transfers	492,629	314,460	-	-	-	-	-
Interfund Reimbursements	2,406,480	3,144,711	3,434,938	5,463,606	5,463,606	5,463,606	59.06%
Fund Equity Transfers	1,006,210	497,000	495,000	470,000	470,000	470,000	(5.05%)
Subtotal Interfund Transfers	3,905,319	3,956,171	3,929,938	5,933,606	5,933,606	5,933,606	50.98%
Contingency	-	-	8,601,462	8,025,138	8,025,138	8,025,138	(6.70%)
Unappropriated Fund Balance	11,714,049	12,538,902	-	700,000	700,000	700,000	-
Subtotal Contingency/Ending Balance	11,714,049	12,538,902	8,601,462	8,725,138	8,725,138	8,725,138	1.44%
TOTAL REQUIREMENTS	\$31,378,147	\$34,308,894	\$36,985,157	\$43,949,878	\$43,949,878	\$43,949,878	18.83%
FULL-TIME EQUIVALENTS	91.30	82.75	95.95	101.55	101.55	101.55	5.84%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							5.60

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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. It is directed toward operating and maintaining 18,000 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 \$13.5 million for FY 2023-24.

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. New in FY 2023-24, the Glendoveer Golf Course revenue is now being recorded in a sub-fund to this fund and increases the Charges for Services revenue by more than \$3 million. Park activity fluctuates based on demand in the region but is estimated at \$5.7 million for FY 2023-24.

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 2022 for another five years, through FY 2027-28, at the same rate. After losses from property tax compression, Metro expects to receive \$17.5 million in property tax revenues from the tax levy in FY 2023-24.

Revenue Transfers

The Parks and Nature department receives an annual transfer from the General Fund. This amount approximates \$4 million for FY 2023-24.

CURRENT EXPENDITURES

Personnel Services

Personnel service costs are a reflection of wages, payroll taxes, pension and health and welfare costs for staff that operate and maintain Metro's parks and natural areas. Budgeted FTE for FY 2023-24 total 101.55, which is a net increase of 5.6 FTE from the FY 2022-23 amended budgeted FTE of 95.55. The department realigns program activity to the appropriate revenue source, annually. This moves personnel costs between the operating fund and the 2019 Parks and Nature Bond Fund. There were new FTE added to the fund in FY 2023-24: 2.0 to assist in operating and maintaining Metro properties and 1.5 to assist special projects.

Materials and Services

Spending on materials and services required to deliver the department's mission approximate \$13.8 million and account for approximately 47% percent of the proposed expenditures for FY 2023-24. These expenditures go toward property and professional services at Metro's parks and natural areas.

Capital Outlay

Capital improvements will account for \$50,000 in spending. This is miscellaneous small capital expenditures that are necessary to operate the Glendoveer Golf site.

Interfund Transfers

\$5.9 million will be spent on transfers to the general fund to pay for the central service support and to pay for capital project management resources.

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 operating funds plus interest earned. The balance will decrease as the program goals are achieved. All anticipated unexpended funds for FY 2023-24 have been included in the Contingency category.

Parks and Nature Operating Fund

Parks and Nature Operating Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		ACCT	DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		Amended Amount				Proposed Amount	Approved Amount	Adopted Amount
REVENUES								
<i>Beginning Fund Balance</i>								
\$9,122,914	\$11,714,049	\$13,000,000		323000	Funs Bal-Restricted for Parks Oper Levy	\$13,500,000	\$13,500,000	\$13,500,000
16,000	-	-		341500	Fund Bal-Dsg PERS	-	-	-
9,138,914	11,714,049	13,000,000			Total Beginning Fund Balance	13,500,000	13,500,000	13,500,000
<i>Current Revenue</i>								
16,269,649	16,874,644	17,246,331		401000	Real Property Taxes-Current Yr	18,170,316	18,170,316	18,170,316
184,288	214,341	216,000		401500	Real Property Taxes-Prior Yrs	228,000	228,000	228,000
17,897	17,538	-		401800	Payment in Lieu of R Prop Tax	-	-	-
12,120	10,865	-		401900	Interest and Penalty-R Prop Tax	-	-	-
473,052	51,800	53,353		410500	Federal Grants - Indirect	1,800	1,800	1,800
25,057	12,375	213,400		411000	State Grants - Direct	13,400	13,400	13,400
-	-	16,946		411800	State Capital Grants	-	-	-
28,544	-	30,000		413500	Marine Board Fuel Tax	30,000	30,000	30,000
619,645	642,633	575,000		413900	Other Local Govt Shared Rev.	525,000	525,000	525,000
14,500	50,000	180,541		414500	Government Contributions	150,000	150,000	150,000
338,350	227,100	250,000		416500	Boat Launch Fees	200,000	200,000	200,000
18,015	22,158	10,000		417000	Fines and Forfeits	10,000	10,000	10,000
4,550	7,335	13,000		423000	Product Sales	16,000	16,000	16,000
192,423	199,650	155,000		428000	Cemetery Service Sales	155,000	155,000	155,000
154,555	221,187	225,000		428500	Cemetery Property Sales	225,000	225,000	225,000
253,286	175,071	130,000		428800	Cemetery Merchandise Sales	130,000	130,000	130,000
13,000	7,008	-		433100	Transaction Fee - Automation	-	-	-
411,656	390,733	495,000		450000	Admission Fees	495,000	495,000	495,000
505	-	-		451000	Rentals - Equipment	-	-	-
(1,750)	-	-		451110	Comp Services (Contra)	-	-	-
67,019	197,915	380,000		452000	Rentals - Space	312,423	312,423	312,423
-	-	-		453000	Golf Course Revenues	3,550,000	3,550,000	3,550,000
602,827	662,069	629,779		454000	Lease Revenue/Lease Rev	629,779	629,779	629,779
-	440	3,750		463000	Tuition and Lectures	-	-	-
1,536	50,543	-		465000	Miscellaneous Charges for Svc	-	-	-
191,983	130,815	180,000		470000	Interest on Investments	181,000	181,000	181,000
-	-	57,212		475500	Capital Contrib and Donations	-	-	-
707	(280)	-		480000	Cash Over and Short	-	-	-
2,800	14,200	-		481000	Sale of Capital Assets	-	-	-
-	-	-		481200	Gain (Loss) net - Asset Transf	-	-	-
(19)	(15,414)	50,000		489000	Miscellaneous Revenue	60,000	60,000	60,000
3,627	3,760	-		489100	Refunds/Reimbursements	30,000	30,000	30,000
19,899,822	20,168,486	21,110,312			Total Current Revenue	25,112,718	25,112,718	25,112,718
<i>Interfund Transfers</i>								
1,777,213	2,336,839	2,606,000		497000	Transfer of Resources	5,100,000	5,100,000	5,100,000
562,198	89,521	268,845		498000	Transfer for Direct Costs	237,160	237,160	237,160
2,339,411	2,426,360	2,874,845			Total Interfund Transfers	5,337,160	5,337,160	5,337,160
\$31,378,147	\$34,308,894	\$36,985,157			TOTAL RESOURCES	\$43,949,878	\$43,949,878	\$43,949,878

Parks and Nature Operating Fund

Parks and Nature Operating Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
EXPENDITURES							
<i>Personnel Services</i>							
\$3,727,005	\$3,396,485	\$3,949,718	501000	Reg Employees-Full Time-Exempt	\$4,865,175	\$4,865,175	\$4,865,175
2,252,449	2,634,697	3,494,012	501500	Reg Empl-Full Time-Non-Exempt	3,810,420	3,794,175	3,794,175
85,375	-	210,886	502000	Reg Employees-Part Time-Exempt	172,911	172,911	172,911
449,354	656,339	1,434,000	503000	Temporary Employees	1,400,000	1,400,000	1,400,000
14,616	-	110,000	504000	Seasonal Employees	110,000	-	-
84,620	126,701	81,000	508000	Overtime	80,750	80,750	80,750
24,551	23,760	-	508600	Mobile Comm Allowance	-	-	-
-	-	-	508912	Other Salary Adjustments (Budgetary)	40,000	40,000	40,000
559,523	564,865	643,090	511000	Fringe - Payroll Taxes	832,762	831,225	831,225
1,051,530	1,364,976	1,751,396	512000	Fringe - Retirement PERS	2,185,586	2,181,573	2,181,573
1,195,620	1,132,871	1,605,241	513000	Fringe - Health and Welfare	1,704,031	1,712,659	1,712,659
39,818	34,357	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
31,853	33,070	-	514000	Fringe - Unemployment	-	-	-
18,825	19,127	30,398	515000	Fringe - Other Benefits	34,600	34,550	34,550
156,335	203,587	259,866	519000	Pension Oblig Bonds Contrib	287,575	287,047	287,047
13,343	8,756	-	519500	Fringe - Insurance - Opt Out	-	-	-
9,704,817	10,199,592	13,569,607		Total Personnel Services	15,523,810	15,400,065	15,400,065
<i>Materials and Services</i>							
25,232	46,590	51,000	520100	Office Supplies	118,600	118,600	118,600
110,682	108,134	55,000	520110	Computer Equipment	70,000	70,000	70,000
2,325	1,381	17,500	520120	Meeting Expenditures	15,750	15,750	15,750
21,574	47,364	250	520130	Postage and Shipping	250	250	250
121	-	-	520140	Promotional Supplies	-	-	-
165,689	629,427	241,000	520500	Operating Supplies	222,500	222,500	222,500
61,739	55,930	107,500	520510	Tools and Equipment	105,000	105,000	105,000
-	644	7,000	520535	Operating Supplies - Food for Prg Part	-	-	-
160	123	-	520540	Medical and Veterinary Supplies	-	-	-
23,775	44,302	40,800	520580	Uniforms and PPE	37,300	37,300	37,300
14,158	67,345	15,900	521100	Membership and Professional Dues	10,250	10,250	10,250
3,460	1,663	2,750	521200	Publications and Subscriptions	2,500	2,500	2,500
60,593	97,537	117,600	521300	Fuel	117,600	117,600	117,600
66,696	70,499	232,775	521500	Maintenance and Repairs Supplies	231,775	231,775	231,775
11,039	2,375	500	521520	Maintenance and Repairs Supplies - Building	500	500	500
216	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
338	54	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
35,016	4,232	1,500	521560	Maintenance and Repairs Supplies - Equipment	1,500	1,500	1,500
9,408	5,363	1,900	521570	Maintenance and Repairs Supplies - Vehicles	1,900	1,900	1,900
27,430	45,009	20,000	522500	Retail	20,000	20,000	20,000
278,792	810,218	1,863,278	524000	Contracted Professional Svcs	1,243,026	1,366,771	1,366,771
10,006	1,784	3,500	524020	Contracted Prof Svcs - Attorney and Legal	3,500	3,500	3,500
83	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
22,148	58,513	52,000	524050	Contracted Prof Svcs - Advertising	52,000	52,000	52,000
2,773	85	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
108	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-

Parks and Nature Operating Fund

Parks and Nature Operating Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
24,584	42,928	50,000	524500	Marketing Expenditures	50,000	50,000	50,000
162,575	273,135	288,000	524600	Sponsorship Expenditures	368,000	368,000	368,000
2,139,241	2,223,128	3,908,280	525000	Contracted Property Services	4,507,790	4,507,790	4,507,790
3,720	5,314	54,450	525100	Utility Services	53,050	53,050	53,050
45,820	54,766	41,650	525120	Utility Services - Telecommunications	39,150	39,150	39,150
57,294	68,003	62,000	525130	Utility Services - Electricity	62,000	62,000	62,000
1,513	1,311	800	525140	Utility Services - Natural Gas	800	800	800
408,160	378,916	294,500	525150	Utility Services - Sanitation and Refuse Removal	294,500	294,500	294,500
66,891	61,148	101,500	525160	Utility Services - Water and Sewer	101,500	101,500	101,500
26,685	25,477	-	525500	Cleaning Services	-	-	-
24,653	162,312	325,337	526000	Maintenance and Repair Services	324,337	324,337	324,337
126,574	150,250	98,117	526010	Maintenance and Repair Services - Building	98,117	98,117	98,117
1,699	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
76,251	26,832	10,000	526020	Maintenance and Repair Services - Equipment	10,000	10,000	10,000
87,355	8,450	-	526030	Maintenance and Repair Services - Grounds	-	-	-
4,883	111	-	526040	Maintenance and Repair Services - Technology	-	-	-
30,967	65,682	11,000	526050	Maintenance and Repair Services - Vehicles	11,000	11,000	11,000
30,368	24,186	-	526100	Capital Maintenance - CIP	-	-	-
73,048	94,612	74,500	526300	Software Licensing	74,500	74,500	74,500
-	8,052	-	526400	Vehicles/Vehicles	-	-	-
88,023	315,149	175,000	526450	Leases/Leases	185,000	185,000	185,000
17,934	18,225	17,460	526500	Rentals	11,260	11,260	11,260
6,153	4,991	4,250	526520	Rentals - Equipment	4,250	4,250	4,250
78,571	110,943	137,150	528000	Other Purchased Services	127,650	127,650	127,650
-	207	-	528080	Agency Fees	-	-	-
-	45	-	528090	Event/Production Services	-	-	-
34,226	35,335	35,000	528210	Credit Card Fees	101,000	101,000	101,000
601	1,901	-	528300	Temp Agency Services	-	-	-
78,916	185,968	279,150	528400	Printing and Graphics	274,650	274,650	274,650
160,154	191,663	112,500	528500	Burial Services	112,500	112,500	112,500
-	-	-	529000	Operations Contracts	3,246,423	3,246,423	3,246,423
-	63	-	529400	Special Waste Disposal Fees	-	-	-
40,000	58,552	64,050	530000	Payments to Other Agencies	61,000	61,000	61,000
54,457	27,413	37,000	530010	License and Permit Fees	17,000	17,000	17,000
214,760	215,213	245,507	531000	Taxes (Non-Payroll)	245,507	245,507	245,507
-	2,500	289,889	540000	Charges for Services	289,889	289,889	289,889
750,183	285,388	500,000	544500	Grants and Loans	500,000	500,000	500,000
8	11,102	46,480	545100	Travel and Lodging	44,900	44,900	44,900
21,619	29,720	6,500	545200	Mileage, Taxi and Parking	1,000	1,000	1,000
220	24,871	1,580	545300	Meals and Entertainment	500	500	500
28,189	97,920	217,700	545500	Staff Development	221,100	221,100	221,100
-	-	-	545510	Tuition Reimbursement	-	-	-
7,139	12,990	25,000	548000	Fee Reimbursements	25,000	25,000	25,000
299	5,372	-	549000	Miscellaneous Expenditures	-	-	-
400	230	-	549010	Tri-Met Transit Pass	-	-	-
(40)	81	-	552000	Bad Debt Expense	-	-	-
5,927,652	7,409,028	10,346,103		Total Materials and Services	13,717,324	13,841,069	13,841,069

Parks and Nature Operating Fund

Parks and Nature Operating Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 Amended Amount	ACCT	DESCRIPTION	FY 2023-24 Proposed Amount	FY 2023-24 Approved Amount	FY 2023-24 Adopted Amount
<u>Capital Outlay</u>							
80,960	-	-	571000	Improve-Other than Bldg	-	-	-
6,800	-	-	572000	Buildings and Related	-	-	-
38,550	205,201	538,047	579000	Capital Outlay	50,000	50,000	50,000
126,310	205,201	538,047		Total Capital Outlay	50,000	50,000	50,000
<u>Interfund Transfers</u>							
2,406,480	3,144,711	3,434,938	580000	Transfer for Indirect Costs	5,463,606	5,463,606	5,463,606
1,006,210	497,000	495,000	581000	Transfer of Resources	470,000	470,000	470,000
492,629	314,460	-	582000	Transfer for Direct Costs	-	-	-
3,905,319	3,956,171	3,929,938		Total Interfund Transfers	5,933,606	5,933,606	5,933,606
<u>Contingency</u>							
-	-	(145,000)	700000	Contingency	550,000	550,000	550,000
-	-	8,746,462	701002	Contingency - Operating	7,475,138	7,475,138	7,475,138
-	-	8,601,462		Total Contingency	8,025,138	8,025,138	8,025,138
<u>Unappropriated Fund Balance</u>							
11,714,049	12,538,902	-	823000	Ending Fund Bal-Restr Pks&NA Op Levy	-	-	-
-	-	-	840000	Ending Fund Balance-Unassigned	700,000	700,000	700,000
11,714,049	12,538,902	-		Total Unappropriated Fund Balance	700,000	700,000	700,000
\$31,378,147	\$34,308,894	\$36,985,157	TOTAL REQUIREMENTS		\$43,949,878	\$43,949,878	\$43,949,878
91.30	82.75	95.95	FULL-TIME EQUIVALENTS		101.55	101.55	101.55

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Risk Management

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$4,660,100	\$3,952,400	\$2,800,000	\$1,470,000	\$1,470,000	\$1,470,000	(47.50%)
Current Revenues							
Interest Earnings	98,284	28,682	20,000	20,000	20,000	20,000	-%
Grants	344,935	-	35,000	-	-	-	(100.000%)
Charges for Services	232,787	60,976	-	-	-	-	-
Internal Charges for Services	180,637	199,401	-	-	-	-	-
Miscellaneous Revenue	-	127,452	75,000	100,000	100,000	100,000	33.33%
Subtotal Current Revenues	856,643	416,511	130,000	120,000	120,000	120,000	(7.69%)
Interfund Transfers							
Interfund Reimbursements	1,247,403	1,608,226	1,644,988	4,066,898	4,066,898	4,066,898	147.23%
Subtotal Interfund Transfers	1,247,403	1,608,226	1,644,988	4,066,898	4,066,898	4,066,898	147.23%
TOTAL RESOURCES	\$6,764,147	\$5,977,137	\$4,574,988	\$5,656,898	\$5,656,898	\$5,656,898	23.65%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$467,486	\$349,717	\$467,785	\$495,924	\$495,924	\$495,924	6.015%
Materials and Services	2,344,261	2,882,421	3,717,203	4,193,300	4,193,300	4,193,300	12.81%
Subtotal Current Expenditures	2,811,747	3,232,138	4,184,988	4,689,224	4,689,224	4,689,224	12.05%
Interfund Transfers							
Internal Service Transfers	-	318,572	-	-	-	-	-
Subtotal Interfund Transfers	-	318,572	-	-	-	-	-
Contingency	-	-	390,000	522,674	522,674	522,674	34.02%
Unappropriated Fund Balance	3,952,400	2,426,426	-	445,000	445,000	445,000	-%
Subtotal Contingency/Ending Balance	3,952,400	2,426,426	390,000	967,674	967,674	967,674	148.12%
TOTAL REQUIREMENTS	\$6,764,147	\$5,977,137	\$4,574,988	\$5,656,898	\$5,656,898	\$5,656,898	23.65%
FULL-TIME EQUIVALENTS	2.00	3.00	3.00	3.00	3.00	3.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Risk Management

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. Metro obtains an annual actuarial study that 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/Miscellaneous Revenues

Grant reimbursements are 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. Miscellaneous revenues are generally reimbursements/refunds or insurance recovery from insurance providers.

Interfund Transfers

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. These costs include insurance premiums, risk claims for property/liability and workers' compensation, as well as programmatic expenses and cost of personnel.

CURRENT EXPENDITURES

Personnel Services

This fund has 3.0 FTE that manage the risk program. These personnel provide a variety of risk functions for the agency including procuring insurance, reviewing contracts for proper indemnity language, handling small claims such as injury, property damage or loss and non-tort claims. Risk personnel work along-side the Office of Metro attorney for tort claims and other legal situations. Risk personnel also maintain records and databases for medical monitoring, CDL drivers, and chemical use to ensure regulatory compliance and provide safety trainings, site assessments for hazards, and procedural updates ensuring compliance with federal and state safety standards.

Materials and Services

This classification includes the costs for the liability/property, workers' compensation and unemployment programs, including insurance premiums and claims costs. It also includes operating costs of the program for computer equipment and supplies, software, and professional fees.

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.

ENDING FUND BALANCE

Ending fund balance is a result of excess resources retained in reserve for the risk management program and self-insurance needs. This reserve may increase or decrease over time based on timing of interfund transfers, actual and expected claims costs and recommended reserves based on the annual actuarial study.

Risk Management Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
REVENUES							
<i>Beginning Fund Balance</i>							
\$3,733,822	\$3,952,400	\$2,800,000	340000	Fund Bal-Unassigned/Undesignated	\$1,470,000	\$1,470,000	\$1,470,000
62,170	-	-	344000	Fund Bal-Dsg Health Non-Rep	-	-	-
18,347	-	-	344200	Fund Bal-Dsg Health Othr Rep	-	-	-
845,761	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
4,660,100	3,952,400	2,800,000		Total Beginning Fund Balance	1,470,000	1,470,000	1,470,000
<i>Current Revenue</i>							
344,935	-	-	410500	Federal Grants - Indirect	-	-	-
-	-	35,000	411500	State Grants - Indirect	-	-	-
232,787	60,976	-	445000	Insurance Recovery Revenue	-	-	-
180,637	199,401	-	445500	Insurance Premiums-Unemployment	-	-	-
98,284	28,682	20,000	470000	Interest on Investments	20,000	20,000	20,000
-	-	75,000	489000	Miscellaneous Revenue	-	-	-
-	127,452	-	489100	Refunds/Reimbursements	100,000	100,000	100,000
856,643	416,511	130,000		Total Current Revenue	120,000	120,000	120,000
<i>Interfund Transfers</i>							
1,247,403	1,608,226	1,644,988	497500	Transfer for Indirect Costs	4,066,898	4,066,898	4,066,898
1,247,403	1,608,226	1,644,988		Total Interfund Transfers	4,066,898	4,066,898	4,066,898
\$6,764,147	\$5,977,137	\$4,574,988		TOTAL RESOURCES	\$5,656,898	\$5,656,898	\$5,656,898

EXPENDITURES

<i>Personnel Services</i>							
\$215,830	\$232,623	\$227,586	501000	Reg Employees-Full Time-Exempt	\$243,547	\$243,547	\$243,547
-	-	68,867	501500	Reg Empl-Full Time-Non-Exempt	78,728	78,728	78,728
-	1,682	-	503000	Temporary Employees	-	-	-
-	545	-	508600	Mobile Comm Allowance	-	-	-
-	-	10,000	508912	Other Salary Adjustments (Budgetary)	-	-	-
17,581	19,316	25,127	511000	Fringe - Payroll Taxes	30,590	30,590	30,590
48,277	58,258	73,224	512000	Fringe - Retirement PERS	79,602	79,602	79,602
136,854	28,978	51,768	513000	Fringe - Health and Welfare	51,768	51,768	51,768
43,543	592	1,134	515000	Fringe - Other Benefits	1,215	1,215	1,215
5,402	7,724	10,079	519000	Pension Oblig Bonds Contrib	10,474	10,474	10,474
467,486	349,717	467,785		Total Personnel Services	495,924	495,924	495,924
<i>Materials and Services</i>							
-	396	500	520500	Operating Supplies	500	500	500
200	875	-	521100	Membership and Professional Dues	-	-	-
308	107	-	521200	Publications and Subscriptions	-	-	-
27,772	40,612	20,000	524000	Contracted Professional Svcs	25,000	25,000	25,000
14,000	1,347	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	480	-	525120	Utility Services - Telecommunications	1,000	1,000	1,000

Risk Management

Risk Management Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
-	-	91,000	526300	Software Licensing	58,000	58,000	58,000
1,366,181	1,999,720	2,391,857	527000	Insurance	2,614,800	2,614,800	2,614,800
35,968	156,296	10,000	528000	Other Purchased Services	10,000	10,000	10,000
-	1,349	-	545100	Travel and Lodging	1,000	1,000	1,000
1,367	2,254	2,500	545200	Mileage, Taxi and Parking	500	500	500
-	322	-	545300	Meals and Entertainment	-	-	-
2,060	4,561	4,000	545500	Staff Development	7,500	7,500	7,500
584,472	806,391	1,037,346	547500	Claims Paid	1,325,000	1,325,000	1,325,000
304,000	(133,000)	150,000	547600	Actuarial Claims Expense	150,000	150,000	150,000
7,933	461	10,000	549000	Miscellaneous Expenditures	-	-	-
-	250	-	549010	Tri-Met Transit Pass	-	-	-
2,344,261	2,882,421	3,717,203		Total Materials and Services	4,193,300	4,193,300	4,193,300
				<u>Interfund Transfers</u>			
-	318,572	-	581000	Transfer of Resources	-	-	-
-	-	-	582000	Transfer for Direct Costs	-	-	-
-	318,572	-		Total Interfund Transfers	-	-	-
				<u>Contingency</u>			
-	-	390,000	700000	Contingency	522,674	522,674	522,674
-	-	390,000		Total Contingency	522,674	522,674	522,674
				<u>Unappropriated Fund Balance</u>			
-	-	-	805000	Unapp FB - Reserves	445,000	445,000	445,000
3,952,400	2,426,426	-	840000	Ending Fund Balance-Unassigned	-	-	-
3,952,400	2,426,426	-		Total Unappropriated Fund Balance	445,000	445,000	445,000
\$6,764,147	\$5,977,137	\$4,574,988		TOTAL REQUIREMENTS	\$5,656,898	\$5,656,898	\$5,656,898
2.00	3.00	3.00		FULL-TIME EQUIVALENTS	3.00	3.00	3.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.





Smith and Bybee Wetlands Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$1,933,855	\$1,677,930	\$1,350,000	\$1,323,310	\$1,323,310	\$1,323,310	(1.98%)
Current Revenues							
Interest Earnings	29,176	14,061	18,500	18,500	18,500	18,500	-
Subtotal Current Revenues	29,176	14,061	18,500	18,500	18,500	18,500	-
TOTAL RESOURCES	\$1,963,031	\$1,691,991	\$1,368,500	\$1,341,810	\$1,341,810	\$1,341,810	(1.95%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	\$140,194	\$165,762	\$192,500	\$175,000	\$175,000	\$175,000	(9.09%)
Capital Outlay	75,000	-	-	-	-	-	-
Subtotal Current Expenditures	215,194	165,762	192,500	175,000	175,000	175,000	(9.09%)
Interfund Transfers							
Internal Service Transfers	69,907	81,240	89,295	57,610	57,610	57,610	(35.48%)
Subtotal Interfund Transfers	69,907	81,240	89,295	57,610	57,610	57,610	(35.48%)
Contingency	-	-	482,500	500,000	500,000	500,000	3.63%
Unappropriated Fund Balance	1,677,930	1,444,990	604,205	609,200	609,200	609,200	0.83%
Subtotal Contingency/Ending Balance	1,677,930	1,444,990	1,086,705	1,109,200	1,109,200	1,109,200	2.07%
TOTAL REQUIREMENTS	\$1,963,031	\$1,691,991	\$1,368,500	\$1,341,810	\$1,341,810	\$1,341,810	(1.95%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Smith and Bybee Wetlands Fund

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

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

The fund is managed by Parks and Nature.

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Materials and Services

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

Interfund Transfers

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

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

Smith and Bybee Wetlands Fund

FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2023-24	FY 2023-24	
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$1,933,855	\$1,677,930	\$1,350,000	326000	Fund Bal-Restr by IGA	\$1,323,310	\$1,323,310	\$1,323,310
1,933,855	1,677,930	1,350,000		Total Beginning Fund Balance	1,323,310	1,323,310	1,323,310
				<u>Current Revenue</u>			
29,176	14,061	18,500	470000	Interest on Investments	18,500	18,500	18,500
29,176	14,061	18,500		Total Current Revenue	18,500	18,500	18,500
\$1,963,031	\$1,691,991	\$1,368,500	TOTAL RESOURCES		\$1,341,810	\$1,341,810	\$1,341,810
EXPENDITURES							
				<u>Materials and Services</u>			
\$	\$139	\$-	520100	Office Supplies	\$-	\$-	\$-
-	32	-	520120	Meeting Expenditures	-	-	-
3,290	-	-	520500	Operating Supplies	-	-	-
5,070	1,470	192,500	524000	Contracted Professional Svcs	175,000	175,000	175,000
131,833	164,121	-	525000	Contracted Property Services	-	-	-
140,194	165,762	192,500		Total Materials and Services	175,000	175,000	175,000
				<u>Capital Outlay</u>			
75,000	-	-	571000	Improve-Other than Bldg	-	-	-
75,000	-	-		Total Capital Outlay	-	-	-
				<u>Interfund Transfers</u>			
69,907	81,240	89,295	582000	Transfer for Direct Costs	57,610	57,610	57,610
69,907	81,240	89,295		Total Interfund Transfers	57,610	57,610	57,610
				<u>Contingency</u>			
-	-	482,500	700000	Contingency	500,000	500,000	500,000
-	-	482,500		Total Contingency	500,000	500,000	500,000
				<u>Unappropriated Fund Balance</u>			
1,677,930	1,444,990	604,205	826000	Ending Fund Bal-Restr by IGA	609,200	609,200	609,200
1,677,930	1,444,990	604,205		Total Unappropriated Fund Balance	609,200	609,200	609,200
\$1,963,031	\$1,691,991	\$1,368,500	TOTAL REQUIREMENTS		\$1,341,810	\$1,341,810	\$1,341,810
0.00	0.00	0.00	FULL-TIME EQUIVALENTS		0.00	0.00	0.00

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Solid Waste Revenue Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$48,594,881	\$36,645,186	\$35,853,468	\$43,005,131	\$43,005,131	\$44,005,131	22.74%
Current Revenues							
Interest Earnings	723,252	323,111	673,020	838,020	838,020	838,020	24.52%
Grants	294,513	14,000	10,000,000	2,500,000	2,500,000	2,500,000	(75.00%)
Contributions from Governments	10,000	-	-	-	-	-	-
Charges for Services	77,026,599	96,448,911	107,250,325	114,681,215	114,681,215	114,681,215	6.93%
Miscellaneous Revenue	167,454	165,582	127,000	10,127,000	10,127,000	10,127,000	7874.02%
Other Financing Sources	24,800	4,451	-	-	-	-	-
Subtotal Current Revenues	78,246,618	96,956,055	118,050,345	128,146,235	128,146,235	128,146,235	8.55%
Interfund Transfers							
Internal Service Transfers	19,235	20,764	50,000	50,000	50,000	50,000	-
Interfund Loans	-	422,086	438,590	524,116	524,116	524,116	19.50%
Fund Equity Transfers	-	113,089	-	-	-	-	-
Subtotal Interfund Transfers	19,235	555,939	488,590	574,116	574,116	574,116	17.50%
TOTAL RESOURCES	\$126,860,734	\$134,157,181	\$154,392,403	\$171,725,482	\$171,725,482	\$172,725,482	11.87%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$20,044,792	\$21,793,507	\$26,730,840	\$28,108,313	\$28,108,313	\$28,108,313	5.15%
Materials and Services	57,704,726	62,342,622	80,827,333	78,660,441	78,660,441	79,660,441	(1.44%)
Debt Service	-	-	-	1,350,000	1,350,000	1,350,000	-
Capital Outlay	5,228,652	1,785,410	9,660,000	14,145,000	14,145,000	14,145,000	46.43%
Subtotal Current Expenditures	82,978,170	85,921,539	117,218,173	122,263,754	122,263,754	123,263,754	5.16%
Interfund Transfers							
Internal Service Transfers	1,146,700	962,731	-	482,153	482,153	482,153	-
Interfund Reimbursements	6,090,678	8,064,585	10,675,126	16,519,079	16,519,079	16,519,079	54.74%
Fund Equity Transfers	-	200,000	200,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	7,237,378	9,227,316	10,875,126	17,001,232	17,001,232	17,001,232	56.33%
Contingency	-	-	15,516,819	15,206,150	15,206,150	15,206,150	(2.00%)
Unappropriated Fund Balance	36,645,186	39,008,325	10,782,285	17,254,346	17,254,346	17,254,346	60.02%
Subtotal Contingency/Ending Balance	36,645,186	39,008,325	26,299,104	32,460,496	32,460,496	32,460,496	23.43%
TOTAL REQUIREMENTS	\$126,860,734	\$134,157,181	\$154,392,403	\$171,725,482	\$171,725,482	\$172,725,482	11.87%
FULL-TIME EQUIVALENTS	181.96	192.80	195.25	191.90	191.90	191.90	(1.72%)
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							(3.35)

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 \$44 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. Aside from the restricted reserves, all other unrestricted reserves are in contingency to help provide solid waste fee predictability. The unrestricted reserves are designed to also 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 user fees charged by the ton and Metro station activity: the regional system fee, the mixed solid waste fee, organic materials and transaction fees. After careful deliberation and community engagement, Metro Council adopted FY 2023-24 fees on May 11, 2023. This is later than usual in the budget process and therefore, adopted tonnage related revenue was estimated based on preliminary fee development. Management determined that updating the adopted budget for small increase revenue generation from adopted fees was not necessary because the fund's resources are sufficient for adopted appropriation levels.

The budget also includes miscellaneous revenue of \$3.1 million collected from various sources such as product sales at MetroPaint, PaintCare revenue, and other miscellaneous sources of program revenue.

CURRENT EXPENDITURES

Personnel Services

Budgeted FTE for FY 2023-24 totals 191.90, which is a net decrease of 3.35 FTE from the FY 2022-23 amended budgeted FTE of 195.25 FTE. The Capital Project Management department manages positions that support Waste Prevention and Environmental Services and due to clarity of roles were moved out of the Solid waste fund into their respective department. This resulted in a decrease of 3.35 FTE. A limited duration position, 1.0 FTE, expires at the end of FY 2022-23 therefore not carried forward into the FY 2023-24 budget. Other changes impacting the FY 2023-24 budget include the addition of 1.0 FTE to support compliance enforcement within the Policy and Compliance Division.

The budgeted FTE are substantial enough to meet the goals prioritized from the 2030 Regional Waste Plan and Metro Council priorities for the fiscal year. The department is organized under five divisions: Office of the Director (18.0 FTE), Assets & Environmental Stewardship (22.3 FTE), Policy & Compliance (19.0 FTE), Community Services & Education (60.9 FTE), and Garbage & Recycling Operations (71.7 FTE).

Materials and Services

The Department continues to evaluate priorities and programmatic needs as part of the budget process. Materials and services are budgeted slightly lower than FY 2022-23 by \$2.2 million. FY 2022-23 included an additional \$10 million in expenses related to the state funding from House Bill 5202, which augment the prior year. The materials and services FY 2023-24 budget has an increase of \$5.3 million due to an increase of costs for materials, supplies and standard increase in the transfer station operations contracts. The budget includes funding for facility and system master planning, the continuation of the Investment and Innovation Grant Program and resources to support the RID Patrol Program as well as funding to support community cleanup efforts throughout the Metro region.

In the prior year to support cleanup efforts in the region, House Bill 5202 (HB 5202) was approved by the Oregon Legislature and signed into law by Gov. Kate Brown. This funding, \$10M, was received in FY 2022-23 but is recognized when earned. The FY2023-24 budget contains a carryforward of \$2.5M from FY2022-23 to complete the remainder of the planned work. This grant was one-time funding. Metro, local jurisdictions and community partners have made significant progress on clean-up efforts.

Capital Outlay

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 \$14.1 million of total current expenditures will be spent on capital projects, as scheduled in Metro's FY 2023-24 capital budget. The largest items in this fiscal year's capital expenditures are the dollars budgeted for land and building for the RID Deployment Center (\$4 million), heavy equipment to operate Metro Central transfer station (\$3.2 million), and investments in upgrading the point-of-sale system (\$500,000). All other projects under \$500,000 are 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 service charges, and payment of direct costs for services provided by other departments.

Contingency

The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses, and any capital cost overages. The required 45 day operating reserve is \$15.2 million based on budget estimates.

ENDING FUND BALANCE

The unappropriated ending fund balance of \$17.3 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. A restricted reserve of \$5.2 million for probable Environmental Impairment Liability is maintained as well as the landfill closure reserve of \$5.9 million.

Solid Waste Revenue Fund

Solid Waste Revenue Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
REVENUES							
<u>Beginning Fund Balance</u>							
\$42,616,205	\$30,795,214	\$30,196,183	340000	Fund Bal-Unassigned/Undesignated	\$37,215,785	\$37,215,785	\$38,215,785
5,829,176	5,700,471	5,657,285	340600	Fund Bal-Dsg Closure	5,789,346	5,789,346	5,789,346
149,500	149,500	-	341500	Fund Bal-Dsg PERS	-	-	-
48,594,881	36,645,185	35,853,468		Total Beginning Fund Balance	43,005,131	43,005,131	44,005,131
<u>Current Revenue</u>							
-	-	-	405000	Excise Taxes	-	-	-
294,513	-	-	410500	Federal Grants - Indirect	-	-	-
-	-	10,000,000	411000	State Grants - Direct	2,500,000	2,500,000	2,500,000
-	14,000	-	412000	Local Grants - Direct	-	-	-
90,500	94,200	75,000	414200	Intergovernmental Misc Revenue	75,000	75,000	75,000
10,000	-	-	414500	Government Contributions	-	-	-
1,316	1,564	3,500	417000	Fines and Forfeits	3,500	3,500	3,500
863,498	809,236	1,204,000	423000	Product Sales	1,250,000	1,250,000	1,250,000
35,673,602	42,565,020	44,344,779	430000	Disposal Fees	47,532,395	47,532,395	47,532,395
-	-	-	430200	Disposal Fees - Unspecified	-	-	-
27,459,567	39,543,010	45,597,204	430500	Regional System Fee	46,827,172	46,827,172	46,827,172
6	652	-	432500	Rehabilitation and Enhance Fee	-	-	-
3,801,481	5,068,995	7,285,355	433000	Transaction Fee - Manual	8,040,781	8,040,781	8,040,781
225,504	328,692	394,958	433100	Transaction Fee - Automation	783,046	783,046	783,046
-	-	-	433500	Host Fees	-	-	-
774,140	726,156	1,035,869	434200	Organics Fee - Commercial	2,025,536	2,025,536	2,025,536
3,931,416	3,643,255	3,857,658	434300	Organics Fee - Residential	4,591,384	4,591,384	4,591,384
1,167,835	960,676	1,218,698	434500	Yard Debris Disposal Fee	767,246	767,246	767,246
173,271	125,420	-	434700	Woode Waste Disposal Fee	-	-	-
70,881	73,878	33,759	435000	Orphan Site Account Fee	70,135	70,135	70,135
975,981	1,020,858	457,045	435500	DEQ Promotion Fee	949,520	949,520	949,520
(28)	-	-	436000	RefrigerationUnit Disposal Fee	-	-	-
838	1,389	150,000	436500	H2W Disposal Fee	150,000	150,000	150,000
1,589,297	1,190,834	1,576,000	436900	Paint Care Revenue	1,600,000	1,600,000	1,600,000
60,191	61,050	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
12,750	13,150	15,000	441000	Franchise Fees	14,000	14,000	14,000
238,369	294,935	-	452000	Rentals - Space	-	-	-
7,774	13,134	-	464500	Reimbursed Services	-	-	-
-	8,447	-	464900	Reimbursed Labor	-	-	-
225	125	-	465000	Miscellaneous Charges for Svc	-	-	-
723,252	323,111	673,020	470000	Interest on Investments	838,020	838,020	838,020
12,001	(269)	-	480000	Cash Over and Short	-	-	-
25,164	31,936	20,000	480020	Finance Charges	20,000	20,000	20,000
-	-	-	480800	Loan Principal Receipts	10,000,000	10,000,000	10,000,000
24,800	4,451	-	481000	Sale of Capital Assets	-	-	-
32,062	20,631	28,500	489000	Miscellaneous Revenue	28,500	28,500	28,500
6,412	17,520	-	489100	Refunds/Reimbursements	-	-	-
78,246,618	96,956,056	118,050,345		Total Current Revenue	128,146,235	128,146,235	128,146,235
<u>Interfund Transfers</u>							
-	410,000	419,000	496000	Interfund Loan - Principal	513,839	513,839	513,839
-	12,086	19,590	496500	Interfund Loan - Interest	10,277	10,277	10,277

Solid Waste Revenue Fund

Solid Waste Revenue Fund

FY 2020-21	FY 2021-22	FY 2022-23		DESCRIPTION	FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount			Amount	Amount	Amount
-	113,089	-	497000	Transfer of Resources	-	-	-
19,235	20,764	50,000	498000	Transfer for Direct Costs	50,000	50,000	50,000
19,235	555,939	488,590		Total Interfund Transfers	574,116	574,116	574,116
\$126,860,734	\$134,157,181	\$154,392,403	TOTAL RESOURCES		\$171,725,482	\$171,725,482	\$172,725,482

EXPENDITURES

<u>Personnel Services</u>							
\$8,048,188	\$8,375,523	\$9,440,718	501000	Reg Employees-Full Time-Exempt	\$10,126,855	\$10,126,855	\$10,126,855
4,166,598	4,749,170	6,148,604	501500	Reg Empl-Full Time-Non-Exempt	6,431,284	6,431,292	6,431,292
200,276	237,425	308,905	502000	Reg Employees-Part Time-Exempt	258,187	258,187	258,187
361,820	259,447	421,234	502500	Reg Empl-Part Time-Non-Exempt	322,166	322,167	322,167
759,503	757,746	884,954	503000	Temporary Employees	988,899	988,834	988,834
95,759	153,180	154,110	508000	Overtime	189,110	189,110	189,110
15,072	15,041	2,500	508600	Mobile Comm Allowance	2,500	2,500	2,500
1,130,387	1,206,123	1,374,353	511000	Fringe - Payroll Taxes	1,622,000	1,622,023	1,622,023
2,557,537	3,250,627	4,030,891	512000	Fringe - Retirement PERS	4,245,683	4,245,691	4,245,691
2,248,903	2,159,573	3,345,076	513000	Fringe - Health and Welfare	3,295,896	3,295,896	3,295,896
54,255	79,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
8,004	19,767	-	514000	Fringe - Unemployment	-	-	-
47,753	52,551	64,628	515000	Fringe - Other Benefits	67,098	67,112	67,112
325,824	447,120	554,867	519000	Pension Oblig Bonds Contrib	558,635	558,646	558,646
24,916	30,714	-	519500	Fringe - Insurance - Opt Out	-	-	-
20,044,792	21,793,507	26,730,840		Total Personnel Services	28,108,313	28,108,313	28,108,313
<u>Materials and Services</u>							
27,966	36,532	80,849	520100	Office Supplies	84,314	84,314	84,314
146,191	122,517	182,780	520110	Computer Equipment	474,650	474,650	474,650
16,264	19,745	31,515	520120	Meeting Expenditures	36,765	36,765	36,765
22,302	15,472	30,500	520130	Postage and Shipping	500	500	500
162	535	-	520140	Promotional Supplies	-	-	-
995,253	1,239,097	1,841,703	520500	Operating Supplies	1,375,938	1,375,938	1,375,938
110,648	102,085	156,000	520510	Tools and Equipment	65,000	65,000	65,000
2,690	90	-	520540	Medical and Veterinary Supplies	-	-	-
79,906	84,407	268,294	520580	Uniforms and PPE	336,321	336,321	336,321
23,136	22,078	18,900	521100	Membership and Professional Dues	13,100	13,100	13,100
55,746	43,404	57,284	521200	Publications and Subscriptions	61,984	61,984	61,984
1,996,162	3,578,928	4,419,714	521300	Fuel	3,459,816	3,459,816	3,459,816
33,144	308,932	284,850	521500	Maintenance and Repairs Supplies	379,640	379,640	379,640
5,448	4,907	530	521520	Maintenance and Repairs Supplies - Building	2,530	2,530	2,530
3,814	9,320	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
5,366	3,219	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
210,117	6,099	1,058	521560	Maintenance and Repairs Supplies - Equipment	1,058	1,058	1,058
5,211	24,499	4,500	521570	Maintenance and Repairs Supplies - Vehicles	9,500	9,500	9,500
(206,439)	(544,782)	10,000	522500	Retail	10,000	10,000	10,000
3,408,640	3,958,775	11,897,238	524000	Contracted Professional Svcs	8,863,817	8,863,817	8,863,817
2,263	2,140	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
4,750	9,934	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-

Solid Waste Revenue Fund

Solid Waste Revenue Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
2,025	381	5,000	524040	Contracted Prof Svcs - Promotion and Public Relations	5,000	5,000	5,000
4,781	7,892	-	524050	Contracted Prof Svcs - Advertising	1,000	1,000	1,000
22,072	20,775	20,700	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
38,673	22,596	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000	5,000	5,000
204,974	361,296	2,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	2,000	2,000	2,000
1,845	21,543	49,300	524500	Marketing Expenditures	40,000	40,000	40,000
13,800	-	-	524510	Sales and Marketing Contract	-	-	-
98,229	347,705	656,500	524600	Sponsorship Expenditures	130,700	130,700	130,700
17,455	19,166	-	525000	Contracted Property Services	-	-	-
104,863	137,314	119,703	525100	Utility Services	89,703	89,703	89,703
56,691	70,981	43,075	525120	Utility Services - Telecommunications	34,375	34,375	34,375
56,122	70,504	30,000	525130	Utility Services - Electricity	59,100	59,100	59,100
12,075	20,954	10,000	525140	Utility Services - Natural Gas	8,500	8,500	8,500
16,646	8,020	160,000	525150	Utility Services - Sanitation and Refuse Removal	168,800	168,800	168,800
32,173	49,537	24,000	525160	Utility Services - Water and Sewer	34,000	34,000	34,000
94,695	166,401	195,829	525500	Cleaning Services	396,600	396,600	396,600
242,453	378,909	607,787	526000	Maintenance and Repair Services	1,378,987	1,378,987	1,378,987
172,011	800,724	53,031	526010	Maintenance and Repair Services - Building	57,062	57,062	57,062
5,659	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
4,730	1,741	-	526014	Maintenance and Repair Services - HVAC	-	-	-
706,458	(61,029)	160,000	526020	Maintenance and Repair Services - Equipment	65,000	65,000	65,000
74,740	601,696	80,620	526030	Maintenance and Repair Services - Grounds	51,200	51,200	51,200
32,179	33,429	-	526040	Maintenance and Repair Services - Technology	-	-	-
33,372	22,887	15,000	526050	Maintenance and Repair Services - Vehicles	10,000	10,000	10,000
242,319	940,587	220,000	526100	Capital Maintenance - CIP	-	-	-
30,387	51,233	113,500	526300	Software Licensing	192,000	192,000	190,000
522,453	690,474	230,000	526450	Leases/Leases	50,000	50,000	50,000
141,093	71,947	543,165	526500	Rentals	687,977	687,977	687,977
69,952	17,141	20,000	526510	Rentals - Building	-	-	-
20,963	38,030	-	526520	Rentals - Equipment	-	-	-
388,539	464,447	1,538,099	528000	Other Purchased Services	1,042,446	1,042,446	1,042,446
-	25	-	528130	Event Services - Stagehand	-	-	-
1,509	1,104	3,000	528200	Banking Services	3,000	3,000	3,000
425,017	518,184	573,500	528210	Credit Card Fees	677,657	677,657	677,657
715,666	702,094	-	528300	Temp Agency Services	-	-	-
158,603	120,103	130,591	528400	Printing and Graphics	28,591	28,591	30,591
9,893,466	10,563,018	10,837,646	529300	Disposal Fees - Landfill	10,984,945	10,984,945	10,984,945
1,103,260	975,317	1,335,706	529400	Special Waste Disposal Fees	1,932,572	1,932,572	1,932,572
10,800,100	11,972,587	11,721,967	529500	Waste Transport	11,812,706	11,812,706	11,812,706
14,619,921	14,339,734	16,521,241	529600	Transfer Station Operations	18,670,932	18,670,932	18,670,932
2,989,802	2,960,660	3,787,028	529700	Organics Processing Fees	5,784,365	5,784,365	5,784,365
130,882	34,283	55,243	530000	Payments to Other Agencies	58,922	58,922	58,922
1,065,660	1,101,640	1,195,135	530010	License and Permit Fees	1,195,135	1,195,135	1,195,135
2,498,415	2,525,299	6,759,460	531500	Grants to Other Governments	3,012,739	3,012,739	3,012,739
-	-	-	531800	Contributions to Other Govt	1,250,000	1,250,000	1,250,000
-	130,464	934,842	540000	Charges for Services	1,084,368	1,084,368	1,084,368

Solid Waste Revenue Fund

Solid Waste Revenue Fund

FY 2020-21	FY 2021-22	FY 2022-23		FY 2023-24	FY 2023-24	FY 2023-24	
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
2,776,066	1,838,976	2,290,000	544500	Grants and Loans	2,000,000	2,000,000	3,000,000
2,660	8	25,000	545100	Travel and Lodging	15,000	15,000	15,000
12,762	23,516	9,600	545200	Mileage, Taxi and Parking	13,900	13,900	13,900
446	7,543	500	545300	Meals and Entertainment	500	500	500
64,271	80,118	453,850	545500	Staff Development	450,726	450,726	450,726
-	-	5,000	545510	Tuition Reimbursement	-	-	-
2,681	3,432	-	549000	Miscellaneous Expenditures	-	-	-
56,145	19,305	-	549010	Tri-Met Transit Pass	-	-	-
(25,771)	-	-	552000	Bad Debt Expense	-	-	-
57,704,726	62,342,622	80,827,333		Total Materials and Services	78,660,441	78,660,441	79,660,441
				<u>Debt Service</u>			
-	-	-	561000	Loan Payments - Principal	1,350,000	1,350,000	1,350,000
-	-	-		Total Debt Service	1,350,000	1,350,000	1,350,000
				<u>Capital Outlay</u>			
3,110,440	-	-	570000	Land	-	-	-
494,863	19,735	-	571000	Improve-Other than Bldg	-	-	-
1,321,163	-	-	574000	Equipment and Vehicles	-	-	-
-	-	-	574500	Vehicles	-	-	-
302,186	1,765,675	9,660,000	579000	Capital Outlay	14,145,000	14,145,000	14,145,000
5,228,652	1,785,410	9,660,000		Total Capital Outlay	14,145,000	14,145,000	14,145,000
				<u>Interfund Transfers</u>			
6,090,678	8,064,585	10,675,126	580000	Transfer for Indirect Costs	16,519,079	16,519,079	16,519,079
-	200,000	200,000	581000	Transfer of Resources	-	-	-
1,146,700	962,731	-	582000	Transfer for Direct Costs	482,153	482,153	482,153
7,237,378	9,227,316	10,875,126		Total Interfund Transfers	17,001,232	17,001,232	17,001,232
				<u>Contingency</u>			
-	-	-	700000	Contingency	10,168,517	10,168,517	10,168,517
-	-	13,978,254	701002	Contingency - Operating	3,499,068	3,499,068	3,499,068
-	-	1,538,565	706000	Contingency - Renew and Replacement	1,538,565	1,538,565	1,538,565
-	-	15,516,819		Total Contingency	15,206,150	15,206,150	15,206,150
				<u>Unappropriated Fund Balance</u>			
-	-	-	805900	Unapp FB - Other Reserves and Designations	6,225,000	6,225,000	6,225,000
-	-	-		-	-	-	-
30,795,214	33,131,479	5,225,000	840000	Ending Fund Balance-Unassigned	5,225,000	5,225,000	5,225,000
5,700,471	5,727,346	5,557,285	840600	Ending Fund Bal-Dsg Closure	5,804,346	5,804,346	5,804,346
149,500	149,500	-	841500	Ending Fund Bal-Dsg PERS	-	-	-
36,645,186	39,008,325	10,782,285		Total Unappropriated Fund Balance	17,254,346	17,254,346	17,254,346
\$126,860,734	\$134,157,181	\$154,392,403		TOTAL REQUIREMENTS	\$171,725,482	\$171,725,482	\$172,725,482
181.96	192.80	195.25		FULL-TIME EQUIVALENTS	191.90	191.90	191.90

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



Supportive Housing Services Fund

	Audited FY 2020-21	Audited FY 2021-22	Amended FY 2022-23	Proposed FY 2023-24	Approved FY 2023-24	Adopted FY 2023-24	% Change from Amended FY 2022-23
RESOURCES							
Beginning Fund Balance	\$-	\$18,030,707	\$15,393,001	\$188,918,799	\$188,918,799	\$188,918,799	1127.30%
Current Revenues							
Personal Income Tax	173,875	147,925,166	112,500,000	117,050,000	117,050,000	117,050,000	4.04%
Business Income Tax	1,350,598	94,724,870	112,500,000	117,050,000	117,050,000	117,050,000	4.04%
Interest Earnings	-	122,232	281,250	300,000	300,000	300,000	6.67%
Grants	900	-	-	-	-	-	-
Bond Proceeds	27,500,000	-	-	-	-	-	-
Subtotal Current Revenues	29,025,373	242,772,268	225,281,250	234,400,000	234,400,000	234,400,000	4.05%
TOTAL RESOURCES	\$29,025,373	\$260,802,975	\$240,674,251	\$423,318,799	\$423,318,799	\$423,318,799	75.89%
REQUIREMENTS							
Current Expenditures							
Personnel Services	\$297,551	\$651,332	\$1,466,724	\$2,965,770	\$2,965,770	\$5,416,344	269.28%
Materials and Services	6,951,369	69,062,929	216,196,561	226,130,937	226,130,937	226,242,937	4.65%
Subtotal Current Expenditures	7,248,920	69,714,261	217,663,285	229,096,707	229,096,707	231,659,281	6.43%
Interfund Transfers							
Internal Service Transfers	3,745,745	13,679	-	-	-	-	0.00%
Interfund Reimbursements	-	1,839,729	1,827,068	3,370,894	3,370,894	3,370,894	84.50%
Fund Equity Transfers	-	12,034,087	12,034,845	-	-	-	(100.00%)
Subtotal Interfund Transfers	3,745,745	13,887,495	13,861,913	3,370,894	3,370,894	3,370,894	-75.68%
Contingency	-	-	9,149,053	190,851,198	190,851,198	188,288,624	1958.01%
Unappropriated Fund Balance	18,030,707	177,201,219	-	-	-	-	-
Subtotal Contingency/Ending Balance	18,030,707	177,201,219	9,149,053	190,851,198	190,851,198	188,288,624	1958.01%
TOTAL REQUIREMENTS	\$29,025,373	\$260,802,975	\$240,674,251	\$423,318,799	\$423,318,799	\$423,318,799	75.89%
FULL TIME EQUIVALENTS	5.90	4.80	15.95	18.70	18.70	34.60	116.93%
FTE CHANGE FROM FY 2022-23 AMENDED BUDGET							18.65

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Supportive Housing Services Fund

In May 2020 voters in greater Portland approved a measure to fund supportive housing services for people experiencing or at risk of experiencing homelessness. Metro works with Clackamas, Multnomah and Washington counties to reduce homelessness through services that help people find and keep safe and stable homes. These include emergency services such as outreach and shelter, housing placement, rent assistance, advocacy and case management, and wraparound services. Goals for the 10-year program are to connect 5,000 chronically homeless households with supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing.

BEGINNING FUND BALANCE

The balance is comprised of tax collections received in prior years. The majority of this balance has been advanced to local county partners for program costs.

CURRENT REVENUES

Business and Personal Income Taxes

The program is funded by two separate taxes: a 1% personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1% business income tax on net income for businesses with gross receipts above \$5 million. Both taxes became effective January 1, 2021, with initial returns due April 2022. Tax revenue collections are projected to be \$234.1 million.

Interest Earnings

This category includes \$0.3 million of interest earnings.

CURRENT EXPENDITURES

Personnel Services

This category includes salaries, wages and fringe benefits for the 34.6 FTE in the fund. This includes 23.5 new FTE this fiscal year due to the expanding program.

Materials and Services

Major expenditures in this category include \$212.1 million to Clackamas, Multnomah and Washington counties for their local implementation plans, \$10.8 million in tax collection costs and \$3.3 million in costs related to Metro's oversight and administration of the program.

Interfund Transfers

This category includes payments to Metro's cost allocation plan in the amount of \$3.4 million.

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 2023-24 contingency is reserved for payments to local implementation partners and Metro oversight and administrative costs.

Supportive Housing Services Fund

Supportive Housing Services Fund

FY 2020-21 Actual	FY 2021-22 Actual	FY 2022-23 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2023-24 <u>Proposed</u> Amount	FY 2023-24 <u>Approved</u> Amount	FY 2023-24 <u>Adopted</u> Amount
REVENUES							
				<u>Beginning Fund Balance</u>			
\$-	\$18,030,707	\$15,393,001	323500	Fund Bal-Restr Affordable Hsg/FBR-AffHsg	\$188,918,799	\$188,918,799	\$188,918,799
-	18,030,707	15,393,001		Total Beginning Fund Balance	188,918,799	188,918,799	188,918,799
				<u>Current Revenue</u>			
173,875	147,925,166	112,500,000	402000	Personal Income Tax-Current Yr	117,050,000	117,050,000	117,050,000
1,350,598	94,724,870	112,500,000	403000	Business Income Tax-Current Yr	117,050,000	117,050,000	117,050,000
900	-	-	410500	Federal Grants - Indirect	-	-	-
-	122,232	281,250	470000	Interest on Investments	300,000	300,000	300,000
27,500,000	-	-	490500	Revenue Bond Proceeds	-	-	-
29,025,373	242,772,268	225,281,250		Total Current Revenue	234,400,000	234,400,000	234,400,000
\$29,025,373	\$260,802,975	\$240,674,251	TOTAL RESOURCES		\$423,318,799	\$423,318,799	\$423,318,799
EXPENDITURES							
				<u>Personnel Services</u>			
\$161,486	\$394,140	\$808,426	501000	Reg Employees-Full Time-Exempt	\$1,729,774	\$1,729,771	\$3,297,102
51,822	56,202	144,550	501500	Reg Empl-Full Time-Non-Exempt	185,115	185,115	197,024
-	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
692	184	-	508000	Overtime	-	-	-
113	770	-	508600	Mobile Comm Allowance	-	-	-
17,466	36,563	75,882	511000	Fringe - Payroll Taxes	195,597	195,598	345,125
27,472	96,778	223,441	512000	Fringe - Retirement PERS	464,331	464,331	854,401
30,170	47,378	180,110	513000	Fringe - Health and Welfare	322,687	322,687	597,056
2,975	3,223	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
664	1,177	3,560	515000	Fringe - Other Benefits	7,172	7,173	13,216
4,617	14,092	30,755	519000	Pension Oblig Bonds Contrib	61,094	61,095	112,420
75	825	-	519500	Fringe - Insurance - Opt Out	-	-	-
297,552	651,332	1,466,724		Total Personnel Services	2,965,770	2,965,770	5,416,344
				<u>Materials and Services</u>			
-	5	11,500	520100	Office Supplies	14,000	14,000	38,000
75	1,500	20,000	520110	Computer Equipment	27,200	27,200	67,200
-	616	-	520120	Meeting Expenditures	242,800	242,800	242,800
-	-	-	520500	Operating Supplies	-	-	-
-	-	500	521200	Publications and Subscriptions	750	750	750
5,867,209	13,041,782	15,341,666	524000	Contracted Professional Svcs	12,956,686	12,956,686	12,956,686
96,538	34,533	100,000	524020	Contracted Prof Svcs - Attorney and Legal	150,000	150,000	150,000
-	-	-	524040	Contracted Prof Svcs - Promotion and Public Relations	100,000	100,000	100,000
237	-	10,000	524500	Marketing Expenditures	1,000	1,000	1,000
-	-	-	526300	Software Licensing	10,000	10,000	10,000
5,537	727	-	528000	Other Purchased Services	-	-	-
981,699	55,983,616	200,302,355	530000	Payments to Other Agencies	212,135,000	212,135,000	212,135,000
-	-	374,040	540000	Charges for Services	401,501	401,501	401,501
-	-	17,000	545100	Travel and Lodging	63,000	63,000	95,000
75	150	19,500	545500	Staff Development	29,000	29,000	45,000

Supportive Housing Services Fund

Supportive Housing Services Fund

FY 2020-21	FY 2021-22	FY 2022-23			FY 2023-24	FY 2023-24	FY 2023-24
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
6,951,369	69,062,929	216,196,561		Total Materials and Services	226,130,937	226,130,937	226,242,937
				<u>Interfund Transfers</u>			
-	1,839,729	1,827,068	580000	Transfer for Indirect Costs	3,370,894	3,370,894	3,370,894
-	12,034,087	12,034,845	581000	Transfer of Resources	-	-	-
3,745,745	13,679	-	582000	Transfer for Direct Costs	-	-	-
3,745,745	13,887,495	13,861,913		Total Interfund Transfers	3,370,894	3,370,894	3,370,894
				<u>Contingency</u>			
-	-	9,149,053	700000	Contingency	190,851,198	190,851,198	188,288,624
-	-	9,149,053		Total Contingency	190,851,198	190,851,198	188,288,624
18,030,707	177,201,219	-	823,500	Ending Fund Bal-Restr Affordable Hsg	-	-	-
18,030,707	177,201,219	-		Total Unappropriated Fund Balance	-	-	-
\$29,025,373	\$260,802,975	\$240,674,251		TOTAL REQUIREMENTS	\$423,318,799	\$423,318,799	\$423,318,799
5.90	4.80	15.95		FULL-TIME EQUIVALENTS	18.70	18.70	34.60

*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Capital Improvement Plan Summary

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Overview

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 2023-24 through FY 2027-28, includes 185 projects with anticipated spending of \$250.3 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 2023-24 Through FY 2027-28

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. In 2023-24 the Capital Asset Management department is planning significant upgrades to the MRC plaza and parking areas. Waste Prevention and Environmental Services spending includes the RID annex acquisition project and investments in the station operation fleet. Parks and Nature includes spending for regional parks projects from a variety of resources, including both bond funded and local option levy funded projects for land purchases and natural area projects. Projects at the Oregon Zoo reflect capital and renewal and replacement projects in animal habitats and modernizing the Jonsson Center. MERC includes capital projects for the OCC, Portland’s Centers for Arts (Portland’s) and the Portland Expo Center (Expo) to continually enhance the guest experience. Most Information Technology and Records Management projects fund network infrastructure, security, and agency software.

Total Projects Costs by Organization Unit

	Total Projects	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5 YR Total
Capital Asset Management	19	\$3,473,000	\$1,825,000	\$1,100,000	\$1,050,000	\$1,350,000	\$8,798,000
Information Technology and Records Management	22	2,407,186	1,584,532	656,265	1,054,724	680,000	6,382,707
Parks and Nature	27	32,712,158	20,384,000	21,508,500	21,358,500	15,000,000	110,963,158
Visitor Venues - MERC	78	13,002,500	19,047,500	11,780,833	11,008,333	15,950,833	70,789,999
Visitor Venues - Oregon Zoo	10	4,100,000	837,000	838,000	-	-	5,775,000
Waste Prevention and Environmental Services	29	14,145,000	8,700,000	6,100,000	8,300,000	10,300,000	47,545,000
Total	185	\$69,839,844	\$52,378,032	\$41,983,598	\$42,771,557	\$43,280,833	\$250,253,864

SOURCES OF FUNDS

Expected spending for the next five years is \$250.3 million. The projects are primarily funded as follows:

General Obligation Bonds

The General Obligation bonds for the 2006 and 2019 voter-approved Natural Areas program bonds are funding 43 percent of the CIP projects in the five-year period.

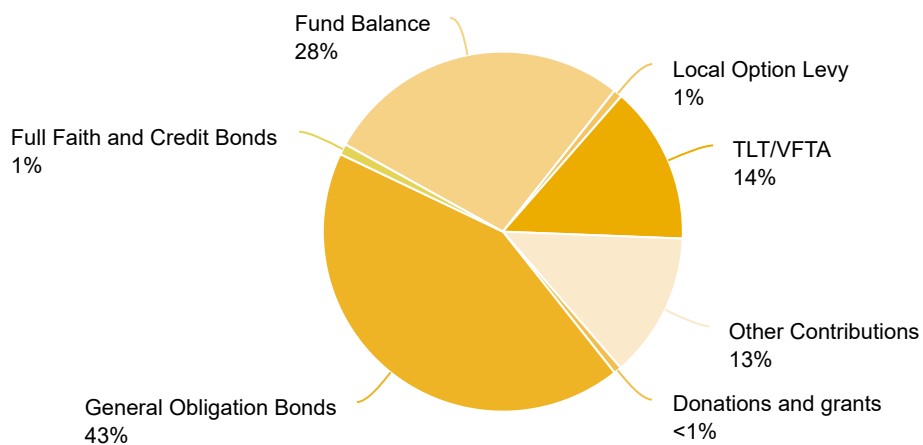
Fund Balance

Fund balance represents a significant portion of the 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 consists of dedicated reserves for the Metro

Regional Center, Information Technology and Records Management, 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



Other Contributions

The MERC fund has received an initial capital investment from the new contract with their food and beverage vendor, Levy. These other contributions provide 13 percent of CIP project funding.

Transient Lodging Tax

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

Full Faith and Credit Bonds

Proceeds from full faith and credit bonds represent 1 percent of CIP project funding. The funding will be dedicated to projects at the Metro Regional Center.

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.

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

Organizational unit summary and analysis

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 within each organizational unit and any significant funding issues. The types of funding within each organizational unit may vary from year to year and some projects may even have several funding sources.

Capital Asset Management

Total Projects Summary by Year

Department: CAPITAL ASSET MANAGEMENT	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
METRO REG CENTER R&R SUBFUND							
MRC Plaza & Parking Areas	MRC018	\$1,978,000	\$-	\$-	\$-	\$-	\$1,978,000
MRC Video Surveillance Upgrade	MRC032	350,000	-	-	-	-	350,000
MRC Fire & Security Upgrades	MRC024	300,000	-	-	-	-	300,000
MRC Main Electrical Switch & Emergency Generator	PSTBD035	200,000	1,200,000	-	-	-	1,400,000
MRC Stormwater	MRC030	200,000	-	-	-	-	200,000
MRC Window Coverings R&R	MRC025	135,000	-	-	-	-	135,000
MRC Laminate Sills	PSTBD052	-	200,000	-	-	-	200,000
MRC Campus ADA Upgrades	MRCA00	-	100,000	150,000	-	-	250,000
MRC Landscape and Ecoroof Refresh	PSTBD053	-	-	250,000	-	-	250,000
MRC Art	PSTBD054	-	-	100,000	500,000	-	600,000
MRC Irving Street Garage 4th Floor Deck Coating	PSTBD049	-	-	-	300,000	-	300,000
MRC Lobby Stairs & Tiling R&R	PSTBD056	-	-	-	-	500,000	500,000
MRC Badge Readers & Access System	PSTBD055	-	-	-	-	350,000	350,000
MRC Café Master Plan/Conv	MRC023	-	-	-	-	200,000	200,000
MRC Conference Chairs	PSTBD043	-	-	-	-	200,000	200,000
MRC Facility Condition Assessment	MRC022	-	-	-	-	100,000	100,000
TOTAL CAPITAL ASSET MANAGEMENT - METRO REG CENTER R&R SUBFUND		\$3,163,000	\$1,500,000	\$500,000	\$800,000	\$1,350,000	\$7,313,000
NEW CAPITAL SUB-FUND							
MRC Seismic Assessment	MRC026	\$210,000	\$-	\$-	\$-	\$-	\$210,000
MRC EV and Electrical Upgrades	MRC027	\$100,000	\$250,000	\$250,000	\$250,000	\$-	\$850,000
MRC PV System	PSTBD038	-	75,000	350,000	-	-	425,000
TOTAL CAPITAL ASSET MANAGEMENT - NEW CAPITAL SUB-FUND		\$310,000	\$325,000	\$600,000	\$250,000	\$-	\$1,485,000
TOTAL CAPITAL ASSET MANAGEMENT (19 Projects)		\$3,473,000	\$1,825,000	\$1,100,000	\$1,050,000	\$1,350,000	\$8,798,000

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Fund Balance - Renewal & Replacement	\$3,163,000	\$1,500,000	\$500,000	\$800,000	\$1,350,000	\$7,313,000
Fund Balance - New Capital Sub-Fund - safety, sustainability, resilience	310,000	325,000	600,000	250,000	-	1,485,000
CAPITAL ASSET MANAGEMENT DEPARTMENT TOTAL:	\$3,473,000	\$1,825,000	\$1,100,000	\$1,050,000	\$1,350,000	\$8,798,000

Capital Asset Management

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

OVERVIEW OF PROJECTS

Capital Asset Management currently has 19 projects planned in FY 2023-24 through FY 2027-28. The projects include large-scale building infrastructure upgrades such as electrical switch replacement, plaza and parking area repairs as well as continued building maintenance, ADA compliance, and replacement of worn fixtures and furniture.

In response to Metro's guiding principle of Climate Justice, CAM is preparing to refresh the fleet of motor-pool vehicles with more electric vehicle options and charging stations within the parking garage.

In FY 2023-24, major projects that will take place at MRC include replacing the electrical switch, finalizing the plaza and parking areas repairs, and installing new security cameras as the MRC continues to re-open to staff and community members after being closed since March of 2020 due to the COVID-19 pandemic.

PROJECT FUNDING

In FY 2023-24 approximately \$2.4 million of capital projects associated with Capital Asset Management are funded via proceeds from a full faith and credit bond issued in May 2018; projects paid for by the bond program are expected to be finalized in FY 2023-24. Funding specifically designated in the New Capital sub-fund for Safety, Sustainability, and Resilience will fund \$310,000 in projects in FY 2023-24. The remaining capital projects are paid for by a mix of fund balance reserves and annual and one-time transfers from the General Fund.

OPERATIONAL IMPACTS

The operational impact of most of these projects is the ongoing cost to fund renewal and replacement and building and fleet maintenance costs.

Information Technology and Records Management

Total Projects Summary by Year

Department: INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
INFORMATION SVCS R&R SUBFUND							
IMS - Network Management	65200	\$369,186	\$583,067	\$256,265	\$679,724	\$500,000	\$2,388,242
UCS datacenter computer stack	I9012E	360,000	-	-	-	-	360,000
Microsoft Exchange upgrade	I7001I	355,000	-	-	-	-	355,000
Datacenter backup platform	I9013E	180,000	-	-	-	-	180,000
Tech Upgrades-Public Meetings	I8004I	160,000	-	-	-	-	160,000
Zoo UCS upgrade	ISTBD18	150,000	-	-	-	-	150,000
Video conferencing equipment	I9007U	105,000	-	-	-	-	105,000
E911	I4004E	63,000	-	-	-	-	63,000
Council Chamber Broadcast Video	01326	52,000	-	-	-	-	52,000
Zero Trust WAN	ISTBD24	50,000	100,000	-	-	-	150,000
Migrate Zoo data center	I9014E	50,000	85,000	-	-	-	135,000
EMC (File Storage) Replacement	ISTBD22	-	275,000	-	-	-	275,000
Redundant internet connection	ISTBD25	-	170,000	-	-	-	170,000
Datacenter UPS battery protection platform upgrade	ISTBD21	-	150,000	-	-	-	150,000
MRC Technology Upgrades R&R	ISTBD26	-	121,465	-	-	-	121,465
Website Refresh	ISTBD27	-	100,000	200,000	-	-	300,000
HVAC Update OCC Data Center	ISTBD28	-	-	200,000	-	-	200,000
Camera Platform	ISTBD31	-	-	-	250,000	-	250,000
Palo Alto Firewall	ISTBD30	-	-	-	125,000	-	125,000
Council Chamber Broadcast Video Upgrade	ISTBD32	-	-	-	-	180,000	180,000
TOTAL IS - INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT R&R SUBFUND		\$1,894,186	\$1,584,532	\$656,265	\$1,054,724	\$680,000	\$5,869,707
NEW CAPITAL SUBFUND							
MRC Technology Upgrades	I4003I	\$400,000	\$0	\$0	\$0	\$0	\$400,000
Drupal 8 Refresh	I3008U	113,000	-	-	-	-	113,000
TOTAL IT - NEW CAPITAL SUB-FUND		\$513,000	\$0	\$0	\$0	\$0	\$513,000
TOTAL INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT (22 Projects)		\$2,407,186	\$1,584,532	\$656,265	\$1,054,724	\$680,000	\$6,382,707

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Fund Balance - Renewal & Replacement	\$1,894,186	\$1,584,532	\$656,265	\$1,054,724	\$680,000	\$5,869,707
Fund Balance - New Capital Sub-Fund	513,000	-	-	-	-	513,000
INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT DEPARTMENT TOTAL:	\$2,407,186	\$1,584,532	\$656,265	\$1,054,724	\$680,000	\$6,382,707

Capital Asset Management

The Information Technology and Records Management 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

For FY 2023-24 through FY 2027-28, Information Technology and Records Management took a different approach to capital projects. Some key hardware replacements were set to coalesce within a short period of time which created an opportunity to pivot the agency's technology infrastructure and implement better, more sustainable systems with improved business continuity. In FY 2022-23, Information Technology completed an assessment of its technology infrastructure and cloud readiness. That assessment helped to inform the proposed IT budget, which includes moving part of Metro's technology infrastructure to an offsite location. Implementing the scheduled capital projects, including server virtualization and data storage in an offsite location would provide system diversity and better failover capabilities. Moving these systems to an offsite location also provides the opportunity to take advantage of more environmentally sustainable data centers to help Metro Information Technology move toward its goal of climate justice.

In FY 2023-24, Information Technology and Records Management will continue to work in partnership with Metro's Communications staff and individual departments to add features to Metro's portfolio of websites. A major focus of the web improvement project will be an emphasis on improving access to information for all audiences.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by annual transfers from the General Fund into the General Asset Management Fund and by fund reserves.

OPERATIONAL IMPACTS

The operational impact of most of these projects is the ongoing cost to fund renewal and replacement, system support and maintenance cost.

Total Project Summary by Year

Department: Parks and Nature	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
PARKS AND NATURE BOND FUND - NON-TAXABLE							
Natural Areas Acquisition	TEMP98	\$10,000,000	\$10,000,000	\$10,000,000	\$15,000,000	\$15,000,000	\$60,000,000
Blue Lake Curry Bldg Replacement	PBL009	8,800,000	972,000	-	-	-	9,772,000
Blue Lake Park Water System Phase 2	PBL014	3,000,000	-	-	-	-	3,000,000
Blue Lake Pier Demolition/Rehab	PBL016	2,025,000	1,907,000	-	-	-	3,932,000
Blue Lake Park Sanitary System	PBL015	1,672,000	-	-	-	-	1,672,000
Marine Drive Trail	BA020	900,000	-	-	-	-	900,000
Blue Lake Park Rennovation	PBL011	750,000	2,000,000	5,000,000	3,000,000	-	10,750,000
Willamette Cove Master Plan	PWC001	630,000	-	-	-	-	630,000
Oxbow Roadway Improvements	POX014	350,000	700,000	2,900,000	800,000	-	4,750,000
Oxbow Potable Water System	POX012	350,000	500,000	2,000,000	2,040,000	-	4,890,000
Cultural Heritage & Healing Garden at Lone Fir	CEM010	250,000	3,000,000	550,000	-	-	3,800,000
Willamette Cove Remedial Design Remedial Action	PWC002	205,000	-	400,000	400,000	-	1,005,000
ADA Transition Plan Phase 2	PADA01	150,000	100,000	100,000	100,000	-	450,000
Meyers Stabilization	G18015	116,500	425,000	383,500	8,500	-	933,500
Cultural Heritage & Healing Garden for Art	CEM015	80,000	200,000	160,000	10,000	-	450,000
Gresham Oaks ADA T-Plan Improvements	PGO001	80,000	-	-	-	-	80,000
TOTAL PARKS - PARKS AND NATURE BOND FUND - NON-TAXABLE		\$29,358,500	\$19,804,000	\$21,493,500	\$21,358,500	\$15,000,000	\$107,014,500
PARKS AND NATURE OPERATING FUND							
Barton Natural Area Stream & Turtle Restoration	LR036	\$450,000	\$15,000	\$-	\$-	\$-	\$465,000
Smith & Bybee Bank Integrity	LR414	400,000	-	-	-	-	400,000
Beaver Creek Stream Restoration	LR230	290,000	15,000	-	-	-	305,000
Ennis Creek Road Repair	LR903	100,000	-	-	-	-	100,000
North Fork Deep Creek Rest. Capital	LR652	55,000	150,000	5,000	-	-	210,000
Jonsson Ctr Stream and Wetland	LR066	40,000	150,000	5,000	-	-	195,000
LowerClear Creek Rest Ph2	LR067	35,000	250,000	5,000	-	-	290,000
North Newell Stream Restoration	LR038	15,000	-	-	-	-	15,000
TOTAL PARKS - PARKS AND NATURE OPERATING FUND		\$1,385,000	\$580,000	\$15,000	\$-	\$-	\$1,980,000
WILLAMETTE FALLS CAPITAL SUB-FUND							
WF Demo & Construction	WF013	\$100,000	\$-	\$-	-	-	\$100,000
TOTAL WILLAMETTE FALLS CAPITAL SUB-FUND		\$100,000	\$-	\$-	\$-	\$-	\$100,000
PARKS CAPITAL SUB-FUND							
Trails: St. Johns Prairie Design	PTR001	\$325,000	\$-	\$-	-	-	\$325,000
TOTAL WILLAMETTE FALLS CAPITAL SUB-FUND		\$325,000	\$-	\$-	\$-	\$-	\$325,000
NATURAL AREAS FUND							
Marine Drive Trail	BA020	\$1,543,658	\$-	\$-	\$-	\$-	\$1,543,658
TOTAL NATURAL AREAS FUND		\$1,543,658	\$-	\$-	\$-	\$-	\$1,543,658
TOTAL PARKS & NATURE (27 Projects)		\$32,712,158	\$20,384,000	\$21,508,500	\$21,358,500	\$15,000,000	\$110,963,158

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
G. O. Bonds - Parks and Nature - Non-Taxable	29,358,500	19,804,000	21,493,500	21,358,500	15,000,000	107,014,500
Parks and Nature Operating Fund	1,385,000	580,000	15,000	-	-	1,980,000
Parks Capital Sub-Fund	325,000	-	-	-	-	325,000
Willamette Falls Capital Sub-Fund	100,000	-	-	-	-	100,000
Natural Areas Fund	1,543,658	-	-	-	-	1,543,658
PARKS & NATURE DEPARTMENT TOTAL:	\$32,712,158	\$20,384,000	\$21,508,500	\$21,358,500	\$15,000,000	\$110,963,158

Parks and Nature

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

OVERVIEW OF PROJECTS

Parks and Nature will fund around 27 projects in FY 2023-24 through FY 2027-28, some of which are spread between multiple funding sources.

Parks and Nature Operating Fund

The Parks and Nature Operating fund includes the voter-approved Parks and Natural Areas Local Option Levy. The levy is the funding source for the projects budgeted in this fund. In FY 2023-2024 the Operating Fund includes a variety of projects dedicated to habitat restoration in Metro's parks and natural areas.

Parks and Nature Bond

The Parks and Nature bond was approved by voters in November 2019. The Parks and Nature Bond funded projects budgeted in the FY 2023-24 Capital Improvement Plan include major infrastructure and improvement work at existing Metro parks, regional trail construction, cemeteries, and natural areas, land acquisition, and ADA improvements across the Metro parks and natural areas portfolio.

Regional Parks Capital

Regional Parks Capital includes planning of a trail and overlook at St. Johns Prairie which is located on top of the old St. Johns landfill.

PROJECT FUNDING

Parks projects are commonly funded by multiple sources. In FY 2023-24 around \$29 million is budgeted for capital projects, habitat restoration and natural area acquisition. The funding sources for these projects comes from the 2019 General Obligation bond proceeds, the Parks and Natural Areas Local Option Levy, periodic grants, and reserves. The Willamette Falls Riverwalk also receives funding from Oregon Lottery and non-Metro jurisdictions involved in the project.

OPERATIONAL IMPACTS

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

Metro's Visitor Venues include Oregon Convention Center, Portland's Centers for the Arts, Expo Center 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.

Oregon Convention Center

Total Project Summary by Year

Department: OCC	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
CONVENTION CENTER OPERATING FUND							
Waterproofing: Rain Garden & Parking Garage & SW Exterior	8R223C	\$1,995,000	\$-	\$-	\$-	\$-	\$1,995,000
Integrated Door Access Controls & Door Replacement	8R298	1,990,000	-	-	-	-	1,990,000
Waterproofing: P1 Parking Level Traffic Coating	8R223F	975,000	-	-	-	-	975,000
Waterproofing: Spires & Crescent Glazing Repairs	8R222	600,000	-	-	-	-	600,000
CCTV: Camera Adds (Parking, Exterior, Lobbies)	8N111	600,000	-	-	-	-	600,000
Network Head End System Infrastructure Upgrade	8R299	375,000	-	-	-	-	375,000
Food & Beverage: Combi Oven Replacement	85113b	225,000	-	-	-	-	225,000
Food & Beverage Capital Investment	85113a	200,000	1,825,000	-	-	-	2,025,000
Reoccurring: IT Infrastructure Investment	8R300	200,000	150,000	-	150,000	-	500,000
Compactor Replacement (Landfill, Recycle, Compost)	8R301	185,000	-	-	-	-	185,000
Lighting: Lobbies, Pre functions, Exterior LED Retrofits	8R302	160,000	1,975,000	-	-	-	2,135,000
Tech Services Shop Renovation	8R303	160,000	-	-	-	-	160,000
Public Safety Front of House Programming	8R304	150,000	2,000,000	-	-	-	2,150,000
Prefunction A and C Restroom Renovations	8R246	100,000	3,200,000	-	-	-	3,300,000
Admin Office Programming	8R305	100,000	500,000	-	-	-	600,000
Main Entrance Safety Enhancements	8R306	100,000	500,000	-	-	-	600,000
Portland Ballroom Service Corridor Programming	8R307	50,000	200,000	-	-	-	250,000
Website Redesign & Drupal Platform Upgrade	8R085	-	175,000	-	-	-	175,000
Lighting: Exhibit Hall LED Retrofits	8R148	-	150,000	1,750,000	-	-	1,900,000
Articulating Boom Lift Replacement	8R308	-	150,000	-	-	-	150,000
Oregon Ballroom Exterior Folding Glass Panel Programming	8R309	-	125,000	750,000	-	-	875,000
VIP B Renovation	8R245	-	120,000	1,300,000	-	-	1,420,000
Cooling System Upgrade Phase II	8R188B	-	100,000	4,000,000	-	-	4,100,000
Historical Display - Albina Neighborhood	8N109	-	100,000	-	-	-	100,000
Vertical Transportation: Elevator Modernizations	8R207	-	-	350,000	350,000	350,000	1,050,000
Staff Support Area Programming: Guest Services	8R224B	-	-	230,000	1,200,000	-	1,430,000
Boiler Plant Replacement	8R310	-	-	200,000	2,000,000	-	2,200,000
Reoccurring: CCTV Infrastructure Investment	8R311	-	-	80,000	-	80,000	160,000
ABC Meeting Room Renovation	8R312	-	-	-	1,200,000	8,000,000	9,200,000
Meeting Room Risers	8R313	-	-	-	975,000	-	975,000
Vertical Transportation: Escalator Modernizations	8R207D	-	-	-	175,000	600,000	775,000
DEF Meeting Rooms/Lobbies/Restrooms Renovation	8R314	-	-	-	-	1,200,000	1,200,000
Expansion Roof Replacement	8R315	-	-	-	-	200,000	200,000
TOTAL OCC - CONVENTION CENTER OPERATING FUND		\$8,165,000	\$11,270,000	\$8,660,000	\$6,050,000	\$10,430,000	\$44,575,000
TOTAL OCC (33 Projects)		\$8,165,000	\$11,270,000	\$8,660,000	\$6,050,000	\$10,430,000	\$44,575,000

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Food & Beverage Contract Investment	\$425,000	\$1,825,000	\$	\$	\$-	\$2,250,000
TLT Pooled Capital	1,235,355	5,002,322	5,550,807	5,776,054	6,207,273	23,771,811
Other Contributions	6,504,645	4,442,678	3,109,193	273,946	4,222,727	18,553,189
OCC DEPARTMENT TOTAL:	\$8,165,000	\$11,270,000	\$8,660,000	\$6,050,000	\$10,430,000	\$44,575,000

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

OVERVIEW OF PROJECTS

The FY 2023-24 through FY 2027-28 OCC capital budget contains 33 projects, primarily for renewal and replacement projects, at a total cost over the five year horizon of \$44.6 million. Capital projects in FY 2023-24 are focused on security improvements, addressing building deficiencies, infrastructure maintenance, and projects with external funding sources.

PROJECT FUNDING

OCC's project funding in this five-year plan comes primarily from transient lodging tax collections. For FY 2023-24, lodging tax funding is augmented with available operating fund balance and capital contributions from Food & Beverage partner Levy.

Portland's Centers for the Arts

Total Project Summary by Year

Department: PCPA	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
P5 - F&B Renewal and Replacement	85115	\$500,000	\$-	\$-	\$-	\$-	\$500,000
Two-Way Radio System Upgrades	8R267	450,000	-	-	-	-	450,000
P5 ASCH Roof Drains	8R263	300,000	4,150,000	-	-	-	4,450,000
All venues touchless restroom fixtures	8R268	250,000	-	-	-	-	250,000
ASCH Backup Generator Replacement	8R269	250,000	-	-	-	-	250,000
Newmark theater stage floor replacement	8R270	225,000	-	-	-	-	225,000
AHH FoH Elevators	8R261	200,000	300,000	-	-	-	500,000
Newmark House PA Replacement	8R271	200,000	-	-	-	-	200,000
ASCH Family Restroom(s)	8R272	150,000	200,000	-	-	-	350,000
ASCH Sound Board	8R273	150,000	-	-	-	-	150,000
Main Street Plaza at Portland's	8N110	50,000	500,000	500,000	-	-	1,050,000
AHH Exterior Cladding	8R274	50,000	200,000	150,000	-	-	400,000
ADA compliance work	8R275	50,000	50,000	50,000	50,000	-	200,000
All Venues Theater Fall Protection	8N105	50,000	50,000	-	-	-	100,000
Electronic Poster Cases	8R276	-	200,000	200,000	-	-	400,000
Security cameras, Phase III	8R277	-	125,000	125,000	-	-	250,000
AHH Stage Door Elevator	8R278	-	50,000	300,000	-	-	350,000
Niagara Controls Completion	8R279	-	-	500,000	-	-	500,000
ASCH LED house lights	8R280	-	-	-	2,200,000	-	2,200,000
AHH Freight Elevator	8R281	-	-	-	350,000	-	350,000
Remodel Ticket Booths / Box Offices	8R282	-	-	-	350,000	-	350,000
AHH Storefront Doors, Replacement	8R283	-	-	-	250,000	250,000	500,000
Security cameras, Phase IV, Interior	8N107	-	-	-	150,000	150,000	300,000
Newmark Mid-bridge Updates	8R284	-	-	-	125,000	-	125,000
ASCH Seating Replacement	8R285	-	-	-	-	2,000,000	2,000,000
Keller LED house lights	8R286	-	-	-	-	1,800,000	1,800,000
TOTAL PCPA - PORTLAND'S CENTERS FOR THE ARTS FUND		\$2,875,000	\$5,825,000	\$1,825,000	\$3,475,000	\$4,200,000	\$18,200,000
TOTAL PCPA (26 Projects)		\$2,875,000	\$5,825,000	\$1,825,000	\$3,475,000	\$4,200,000	\$18,200,000

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Food & Beverage Contract Investment	\$500,000	\$-	\$-	\$-	\$-	\$500,000
Visitor Facilities Trust Account Bonding	-	-	-	3,475,000	4,200,000	7,675,000
Other Contributions	2,375,000	5,825,000	1,825,000	-	-	\$10,025,000
PCPA DEPARTMENT TOTAL:	\$2,875,000	\$5,825,000	\$1,825,000	\$3,475,000	\$4,200,000	\$18,200,000

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 2023-24 through FY 2027-28 Portland's capital budget contains 26 projects, with total project costs over five years of \$18.2 million. Capital projects in FY 2023-24 are focused primarily on addressing life-safety issues at the theaters, as well as beginning design work to eventually replace the roof on the Arlene Schnitzer Concert Hall.

PROJECT FUNDING

Portland'5's project funding in this five-year plan comes primarily from fund balance. Food & Beverage related projects are funded by Levy capital contributions totaling \$500,000.

Portland Expo Center

Total Project Summary by Year

Department: EXPO	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
EXPO FUND							
Expo - F&B Facility Renewal and Replacement	85114	\$500,000	\$-	\$-	\$-	\$-	\$500,000
Expo - Hall E HVAC	8R287	412,500	412,500	412,500	412,500	-	1,650,000
Metro Outfalls Decommissioning	8N106	300,000	-	-	-	-	300,000
Expo - UP2 North Walkway Cover	8N108	250,000	500,000	-	-	-	750,000
Facility Security Improvements	8R288	200,000	200,000	-	-	-	400,000
Expo - Hall C Roof Recoat	8R227	150,000	-	-	-	-	150,000
Facility Asphalt Replacement/Repair	8R290	100,000	100,000	100,000	100,000	100,000	500,000
Hall E Micropile Study	8R289	50,000	-	-	-	-	50,000
Expo - Facility Wide Overhead Door improvements	8R291	-	225,000	-	-	-	225,000
Expo Electrical Review	8R292	-	200,000	-	-	-	200,000
Expo Hall E Flat Roof	8R234	-	165,000	-	-	-	165,000
ADA Facility Study	8R294	-	100,000	-	-	-	100,000
Hall E Micropile Improvements	8R295	-	50,000	50,000	-	-	100,000
Reseal Hall D/E Flooring	8R296	-	-	400,000	400,000	-	800,000
Expo - Lower Parking Lot: Grading	8N072a	-	-	233,333	233,333	233,333	699,999
Halls D and E Window, Door and Seal Replacement	EXTBD75	-	-	100,000	100,000	-	200,000
Expo - Lower Parking Lot: Lighting	8N072	-	-	-	237,500	237,500	475,000
Expo - Hall D HVAC	EXTBD60b	-	-	-	-	500,000	500,000
Electrical Generator Enhancement	EXTBD69	-	-	-	-	250,000	250,000
TOTAL EXPO - EXPO FUND		\$1,962,500	\$1,952,500	\$1,295,833	\$1,483,333	\$1,320,833	\$8,014,999
TOTAL EXPO (19 Projects)		\$1,962,500	\$1,952,500	\$1,295,833	\$1,483,333	\$1,320,833	\$8,014,999

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
General Fund	\$300,000	\$-	\$-	\$-	\$-	\$300,000
Food & Beverage Contract Investment	500,000					500,000
TLT Pooled Capital	218,004	852,713	947,227	985,077	1,018,532	4,021,553
Other Contributions	944,496	1,099,787	348,606	498,256	302,301	3,193,446
EXPO DEPARTMENT TOTAL:	\$1,962,500	\$1,952,500	\$1,295,833	\$1,483,333	\$1,320,833	\$8,014,999

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 2023-24 through FY 2027-28 Expo capital budget contains 19 projects for a total budget of \$8.0 million. Capital projects for FY 2023-24 are focused on security improvements and addressing building deficiencies and projects with external funding only.

PROJECT FUNDING

Expo's project funding in this five-year plan comes primarily from transient lodging tax collections. Lodging taxes are supplemented in FY 2023-24 by one-time General Fund resources and capital contribution from Food & Beverage partner Levy.

Total Project Summary by Year

Department: OREGON ZOO	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
OREGON ZOO CAPITAL PROJECTS SUB-FUND							
Jonsson Center Modernization	ZG0009	\$1,500,000	\$-	\$-	\$-	\$-	\$1,500,000
Zoo Technology and Security Upgrades	ZOO78	200,000	-	-	-	-	200,000
TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND		\$1,700,000	\$-	\$-	\$-	\$-	\$1,700,000
OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND							
F&B Improvements	ZOOTBD22-3	\$600,000	\$837,000	\$838,000	\$-	\$-	\$2,275,000
Cascade Crest Building Systems Replacement	ZOOTBD24-1	600,000	-	-	-	-	\$600,000
Campus Planning and Land Use	ZOO132	300,000	-	-	-	-	300,000
Zoo Accessibility Improvements	ZOO106	200,000	-	-	-	-	200,000
Building Controls	ZOO138	200,000	-	-	-	-	200,000
Admin Bldg Refresh	ZRW207	200,000	-	-	-	-	200,000
Drupal 8 Refresh	I3008U - Zoo	150,000	-	-	-	-	150,000
Point of Sale implementation	ZOOTBD23-6	150,000	-	-	-	-	150,000
TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND		\$2,400,000	\$837,000	\$838,000	\$-	\$-	\$4,075,000
TOTAL OREGON ZOO (10 Projects)		\$4,100,000	\$837,000	\$838,000	\$-	\$-	\$5,775,000

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Federal Grant	\$1,500,000	\$-	\$-	\$-	\$-	\$1,500,000
Fund Balance - Capital Subfund	90,000	-	-	-	-	90,000
Oregon Zoo Foundation Funding	110,000	-	-	-	-	110,000
Fund Balance - Oregon Zoo Renewal & Replacement Subfund	2,400,000	837,000	838,000	-	-	4,075,000
OREGON ZOO DEPARTMENT TOTAL:	\$4,100,000	\$837,000	\$838,000	\$0	\$0	\$5,775,000

The Oregon Zoo is owned and operated by Metro and previously attracted approximately 1.5 million in annual attendance. However, due to the impact of the COVID-19 pandemic that started in FY 2019-20, attendance had decreased and the Oregon Zoo has gone through the recovery and rebuilding process. It is estimating attendance for FY 2023-24 to be 1.3 million, about 87% of historical figures. The 64-acre campus has six major habitat areas: Great Northwest, Primate Forest, Elephant Lands, Pacific Shores/Polar Passage, Africa, and Discovery Zone.

OVERVIEW OF PROJECTS

The FY 2023-24 through FY 2027-28 Oregon Zoo capital budget includes 10 identified CIP projects. 8 projects under the renewal and replacement sub-fund and 2 projects under the capital sub-fund. Projects are focused on the condor conservation center improvement, building and systems upgrades, planning and land use, which include animal habitats, building and surface repairs, and other campus improvements.

PROJECT FUNDING

For the FY 2023-24 CIP, fund balance reserves from the Oregon Zoo Capital Projects and Renewal and Replacement sub-funds will provide \$3.4 million, \$110,000 will be provided for by grants from the Oregon Zoo Foundation, and \$600,000 from Levy Restaurants as capital investment for food and beverage related improvements.



Waste Prevention and Environmental Services

Total Project Summary by Year

Department: WASTE PREVENTION AND ENVIRONMENTAL SERVICES

	ID	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
SOLID WASTE GENERAL ACCOUNT							
RID Annex acquisition	RID003	\$4,000,000	\$-	\$-	\$-	\$-	\$4,000,000
MCS - Station Operations Fleet	SMC029	3,200,000	-	-	-	-	3,200,000
MCS MSS POS system upgrade plus hardware	SWR004	750,000	750,000	-	-	-	1,500,000
MSS Office Renovations (2 stories)	SMS006	500,000	-	-	-	-	500,000
Integrated Garbage & Recycling Data System	SWS004	400,000	500,000	-	-	-	900,000
MCS Covered Storage HHW	SMC030	320,000	-	-	-	-	320,000
MCS Fire suppression system	SMC035	250,000	-	-	-	-	250,000
MSS covered storage	SMS027	150,000	-	-	-	-	150,000
MSS Trash Compactor #3	SMS025	-	2,500,000	-	-	-	2,500,000
MCS Wall in / close off maintenance area	SMC032	-	150,000	-	-	-	150,000
New Facility Design (NEW WEST)	SMW001	-	-	500,000	-	-	500,000
RFID hardware	SWR006	-	-	500,000	-	-	500,000
New Facility 02 Construction (NEW WEST)	SMW002	-	-	-	3,500,000	-	3,500,000
Solid Waste System Land Acquisition	SNF001	-	-	-	-	10,000,000	10,000,000
TOTAL WPES - SOLID WASTE GENERAL ACCOUNT		\$9,570,000	\$3,900,000	\$1,000,000	\$3,500,000	\$10,000,000	\$27,970,000
SOLID WASTE OPERATING ACCOUNT							
SJLF condition assessment	SSJ004	\$250,000	\$	\$	\$	\$	\$250,000
TOTAL WPES - SOLID WASTE OPERATING ACCOUNT		\$250,000	\$0	\$0	\$0	\$0	\$250,000
SOLID WASTE RENEWAL AND REPLACEMENT							
MSS roof repairs	SMS028	\$700,000	\$-	\$-	\$-	\$-	\$700,000
MCS - Safe Roof Access	SMC028	625,000	-	-	-	-	625,000
MCS roof repairs	SMC031	600,000	-	-	-	-	600,000
Concrete removal and installation - MCS	SMC008	500,000	-	-	-	-	500,000
MCS Clarus System Replacement/Upgrade	SMC019	500,000	-	-	-	-	500,000
SJL Bridge replacement	SSJ003	300,000	4,000,000	4,500,000	4,500,000	-	13,300,000
Fleet: Solid Waste	70001S	300,000	100,000	100,000	100,000	100,000	700,000
MSS electrical renewal and replacement	SMS031	300,000	-	-	-	-	300,000
MSS Transfer Scale Replacement	SMS008	200,000	-	-	-	-	200,000
MCS ADA Facility Improvements	SMC034	100,000	100,000	100,000	100,000	100,000	500,000
MSS ADA Facility Improvements	SMS030	100,000	100,000	100,000	100,000	100,000	500,000
MCS electrical renewal and replacement	SMC036	100,000	-	-	-	-	100,000
Camera hardware replacement (All - both stations)	SWR005	-	500,000	-	-	-	500,000
MCS contractor office space refresh/remodel	SMC037	-	-	300,000	-	-	300,000
TOTAL WPES - SOLID WASTE RENEWAL AND REPLACEMENT		\$4,325,000	\$4,800,000	\$5,100,000	\$4,800,000	\$300,000	\$19,325,000
TOTAL WASTE PREVENTION AND ENVIRONMENTAL SERVICES (29 Projects)		\$14,145,000	\$8,700,000	\$6,100,000	\$8,300,000	\$10,300,000	\$47,545,000

Major Funding Sources

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	Total
Fund Balance - Solid Waste Operating Account	\$250,000	\$	\$	\$	\$	\$250,000
Fund Balance - SW Renewal & Replacement	4,325,000	4,800,000	5,100,000	4,800,000	300,000	19,325,000
Fund Balance - Solid Waste General Account	9,570,000	3,900,000	1,000,000	3,500,000	10,000,000	27,970,000
WASTE PREVENTION AND ENVIRONMENTAL SERVICES DEPARTMENT TOTAL:	\$14,145,000	\$8,700,000	\$6,100,000	\$8,300,000	\$10,300,000	\$47,545,000

Waste Prevention and Environmental Services

Waste Prevention and Environmental Services capital projects include land acquisition, major improvements at Metro Central Station for organics processing, data system updates, and various other large R&R projects and improvements at the Solid Waste Facilities.

OVERVIEW OF PROJECTS

Waste Prevention and Environmental Services will fund 29 projects in FY 2023-24 through FY 2027-28.

Solid Waste Revenue Fund

All projects for the Solid Waste Operating program fall into two categories:

General Capital and Operating Funds

Projects financed through the Solid Waste General Capital sub-fund 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 Capital projects for land and building acquisition for the RID Deployment Center, investments in the point-of-sale system, investments in the integrated garbage and recycling data system, and large equipment purchases for operating Metro Central.

Renewal and Replacement Sub-Fund

Projects financed through the Renewal and Replacement sub-fund 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 roof repairs at Metro South, roof repairs and safe roof access at Metro Central, Clarus system upgrade for stormwater treatment at Metro Central, and concrete removal and installation.

PROJECT FUNDING

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

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Debt summary

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.

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 issues. 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. Our most recent review was performed in April 2020 by Standard and Poor's and Moody's and the AAA and Aaa ratings were affirmed.

SUMMARY OF OVERALL DEBT

The graphs and charts on the following pages provide important information about Metro's issuances:

- **Outstanding Debt Issues table**- provides a table of Metro's current debt issuances including: original issuance amount and date of issuance, principal amount outstanding along with final maturity date, and the funding source for the annual payments
- **Comparison of Assessed Value to Real Market Value table**- Metro's General Obligation bonds are paid through property tax assessments (based on Assessed Value). This table shows a history of real market value and assessed value.
- **Debt Ratios tables**- presents Metro's level of outstanding debt on a per capita basis and as compared to the estimated real market value of the Metro region.
- **Metro Debt Limitation Comparison**- Oregon Law limits the amount of General Obligation indebtedness that Metro can have to 10 percent of the real market value of all taxable property within the district. This table shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit. Metro's general obligation debt is 0.19 percent of real market value.
- **Outstanding Debt by Fiscal Year chart**- provides a visual representation of historical (3 year look-back) and 10 future years of outstanding debt. The graph also indicates the amount of debt outstanding as a percentage of both real market value and assessed value.
- **Debt Service Payments by Fiscal Year chart**- provides a visual representation of historical (3 year look-back) and 10 future years of debt payments (principal and interest). The graph also charts the cost of General Obligation debt per \$1,000 of Assessed Value, which drives property tax assessment calculations.
- **Summary of Debt Service Payments**- presents a summary table of principal and interest payments for FY 2023-24.
- **Debt Schedules**- show detailed information about each issuances including a description of the debt, the original issuance amount and interest rate, the principal amount outstanding, and a schedule of all future debt payments.

Metro has a relatively low level of outstanding debt. As of July 1, 2023, Metro had General Obligation Bonds, Full Faith and Credit Bonds, Pension Bonds, and Dedicated Tax Revenue Bond issuances outstanding, totaling \$880,303,920. Periodically Metro will refund bond issues to take advantage of lower interest rates. Metro currently has two refunding bond issues outstanding.

General Obligation Debt: \$807,453,920 outstanding

Metro's Charter and Oregon state law require Metro to obtain voter approval prior to issuing any general obligation bonds. There are four voter-approved issuances that have outstanding debt, including two that have been partially refunded to obtain a more favorable interest rate:

1. \$32.7 million is outstanding on the Natural Areas measure approved by voters in 2006 for \$227.4 million. Two issues under this measure are outstanding: Natural Areas 2012A series and 2018 series, both maturing in 2026. In May 2023, \$26.6 million of the Natural Area 2012A series issuance was refunded by the General Obligation Refunding Bonds 2023 Series;

2. \$31.5 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. In May 2023, \$14.3 million of the Oregon Zoo Infrastructure 2012A series issuance was refunded by the General Obligation Refunding Bonds 2023 Series;
3. \$592 million is outstanding for Affordable Housing approved by voters in 2018 and issued in a single issuance for \$652.8 million in May 2019;
4. In 2019 voters approved \$475 million for Natural Areas. \$200 million in bonds were issued in April 2020 under this measure: Series 2020A (Tax-Exempt) for \$110 million, maturing in 2040; and Series 2020B (Federally Taxable) for \$90 million, maturing in 2030. \$110 million is outstanding on the Tax-Exempt bonds, and \$41 million remains on the Federally Taxable bonds.

Full Faith and Credit Bonds: \$15,260,000 outstanding

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. Metro has four outstanding issuances, including one that has been refunded to obtain a more favorable interest rate.

1. In 2016, Metro issued bonds to refund outstanding loans that were used to finance the construction of a new building to replace existing Hall D at Expo. Metro received a net present value savings of 14.7 percent. The loan is paid from Expo revenues. \$2 million remains on the outstanding bonds which mature in 2024.
2. In 2018 Metro issued a Council-authorized full faith and credit bond for \$13.3 million, maturing in 2033. This bond is used to fund renovation projects and necessary upgrades and repairs to the Metro Regional Center building. The debt service payments are paid by General Fund revenues, including assessments on various Metro departments based on their shared use of the facilities.

Pension Obligation Bonds: \$10,715,000 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: \$46,875,000 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 \$46.9 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 does not have any current plans to issue additional debt during FY 2023-24.

Debt summary

Outstanding debt issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
GENERAL OBLIGATION BONDS					
General Obligation Bonds					
Natural Areas, Series 2012A	\$75,000,000	5/23/2012	\$3,107,000	6/1/2026	Property Taxes
Natural Areas, Series 2018	28,105,000	5/15/2018	6,855,000	6/1/2026	Property Taxes
Natural Areas, Series 2020A	110,000,000	4/30/2020	110,000,000	6/1/2040	Property Taxes
Natural Areas, Series 2020B	90,000,000	4/30/2020	41,110,000	6/1/2030	Property Taxes
Oregon Zoo Infrastructure, Series 2012A	65,000,000	5/23/2012	7,628,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure, Series 2018	10,000,000	5/15/2018	5,790,000	6/1/2028	Property Taxes
General Obligation Refunding Bonds, Series 2023	40,873,920	5/31/2023	40,873,920	6/1/2025	Property Taxes
Affordable Housing, Series 2019	652,800,000	5/15/2019	592,090,000	6/1/2039	Property Taxes
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING			\$807,453,920		
FULL FAITH AND CREDIT BONDS					
Full Faith and Credit Refunding Bonds					
2016 Series	7,385,000	9/7/2016	1,970,000	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			\$15,260,000		
PENSION OBLIGATION BONDS					
Limited Tax Pension Obligation Bonds					
Series 2005	\$24,290,000	9/23/2005	\$10,715,000	6/1/2028	Department Assessments
TOTAL PENSION OBLIGATION BONDS OUTSTANDING			\$10,715,000		
DEDICATED TAX REVENUE BONDS					
Dedicated Tax Revenue Bonds					
Oregon Convention Center Hotel Project, Series 2017	\$52,260,000	8/8/2017	\$46,875,000	6/15/2047	Transient Lodging Taxes
TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING			\$46,875,000		
GRAND TOTAL – METRO DEBT OUTSTANDING			\$880,303,920		

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
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	3.20%
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	14.90%
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%	184,726,291,224	(12,204,352,379)	-6.2%	69.2%	223,065	38.2%
2013	130,835,372,208	2,922,090,635	2.3%	182,115,877,804	(2,610,413,420)	-1.4%	71.8%	295,537	32.5%
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%
(1) 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%
2021	184,791,690,713	7,958,034,754	4.5%	353,506,458,459	17,493,637,507	5.2%	52.3%	2,246,268	13.3%
2022	193,112,531,952	8,320,841,239	4.5%	376,897,140,782	23,390,682,323	6.6%	51.2%	2,322,365	3.4%
2022	193,112,531,952	8,320,841,239	4.5%	376,897,140,782	23,390,682,323	6.6%	51.2%	2,322,365	3.4%
2022	193,112,531,952	8,320,841,239	4.5%	376,897,140,782	23,390,682,323	6.6%	51.2%	2,322,365	3.4%
2023	201,775,773,251	8,663,241,299	4.5%	423,733,033,399	46,835,892,617	12.4%	47.6%	2,380,158	2.5%
(2) 2024	210,855,683,047	9,079,909,796	4.5%	436,445,024,401	12,711,991,002	3.0%	48.3%	2,490,955	4.7%

(1) Dramatic increase in compression is due to first year of 5-year Natural Areas local option levy

(2) Estimate for FY2023-2024 budget

Debt summary

Debt Ratios as of July 1, 2023

FY2023-2024 Estimated Real Market Value		\$436,445,024,401	
2023 Estimated Population		1,864,930	
	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$807,453,920	\$432.97	0.19%
Full Faith and Credit Bonds	15,260,000	8.18	0.00%
Pension Obligation Bonds	10,715,000	5.75	0.00%
Dedicated Tax Revenue Debt	46,875,000	25.13	0.01%
TOTAL METRO DEBT	\$880,303,920	\$472.03	0.20%

Debt Ratios as of June 30, 2024

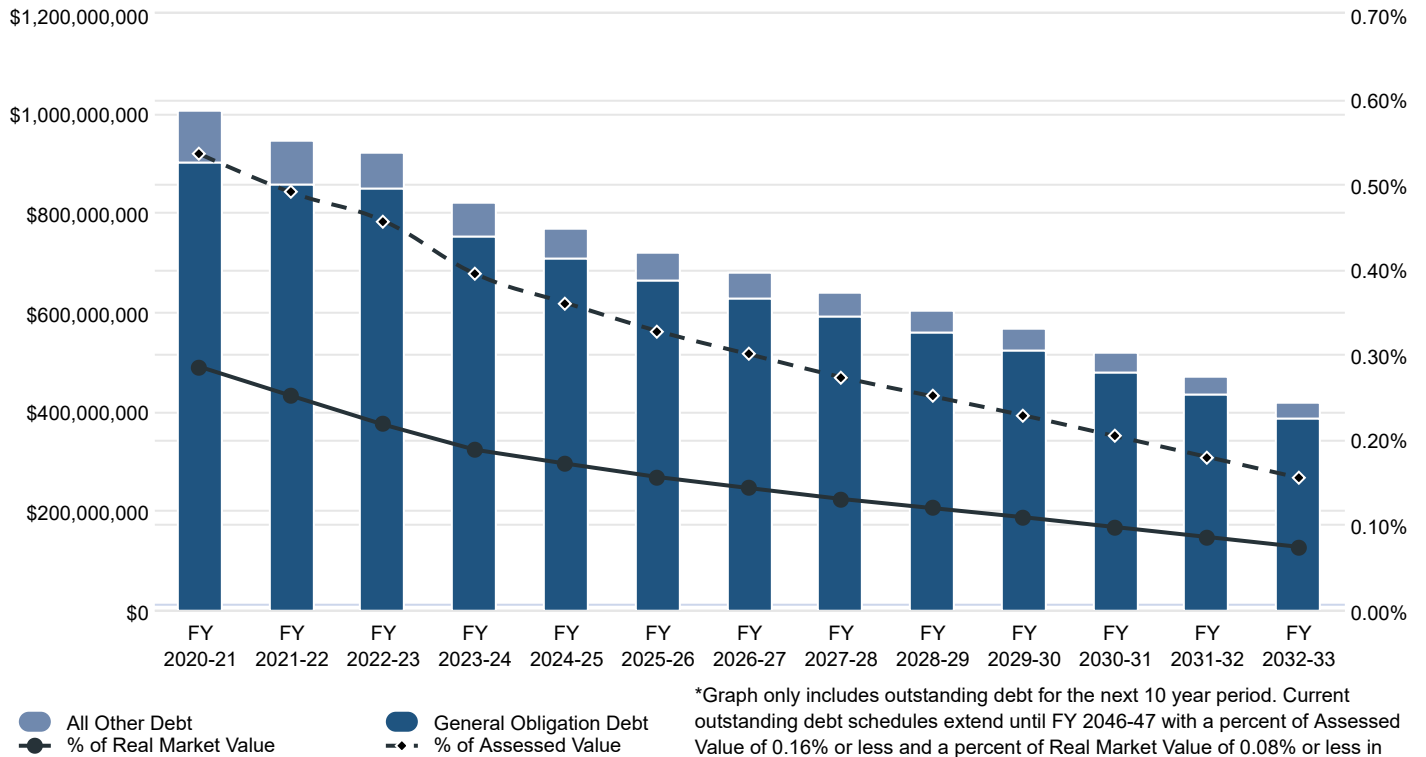
FY 2023-24 Estimated Real Market Value		\$436,445,024,401	
2023 Estimated Population		1,864,930	
	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$751,277,420	\$402.84	0.17%
Full Faith & Credit Bonds	13,235,000	7.10	0.00%
Pension Obligation Bonds	8,705,000	4.67	0.00%
Dedicated Tax Revenue Debt	45,820,000	24.57	0.01%
TOTAL METRO DEBT	\$819,037,420	\$439.18	0.19%

Metro debt limitation comparison

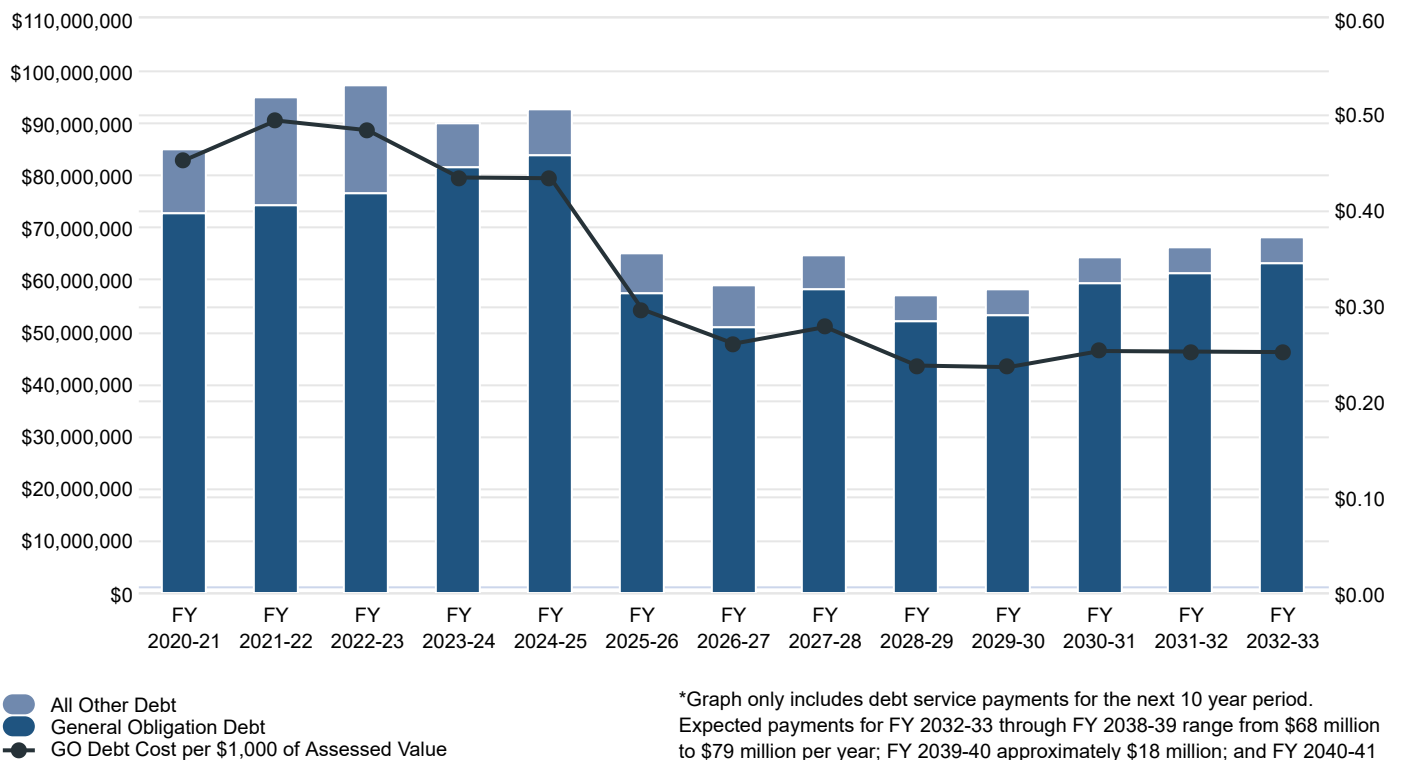
Statutory General Obligation Bond Limit – 10% of Real Market Value

FY 2023-24 Estimated Real Market Value	\$436,445,024,401
General Obligation Debt Limit Percentage	10%
Statutory General Obligation Bond Limit	\$43,644,502,440
Less General Obligation Debt Outstanding	\$807,453,920
General Obligation Bond Limit Remaining	\$42,837,048,520
Metro's General Obligation Debt Percentage	0.19%

Outstanding Debt by Fiscal Year*



Debt Service Payments by Fiscal Year*



Debt summary

FY 2023-24 Summary of debt service payments

	Principal	Interest	Fiscal Year Debt Service
General Obligation Bonds			
Natural Areas, Series 2012A *	\$-	\$-	\$-
Natural Areas, Series 2018	2,125,000	342,750	2,467,750
Natural Areas, Series 2020A	-	3,526,179	3,526,179
Natural Areas, Series 2020B	17,425,000	578,615	18,003,615
Oregon Zoo Infrastructure, Series 2012A *	301,500	33,525	335,025
Oregon Zoo Infrastructure, Series 2018	975,000	289,500	1,264,500
General Obligation Refunding Bonds, Series 2023 *	15,750,000	1,750,000	17,500,000
Affordable Housing, Series 2019	19,600,000	19,583,904	39,183,904
Full Faith and Credit Refunding Bonds			
2016 Series	965,000	49,450	1,014,450
Full Faith and Credit			
2018 Series	1,060,000	586,450	1,646,450
Limited Tax Pension Obligation Bonds, Series 2005	2,010,000	536,179	2,546,179
Revenue Bonds			
OCC Hotel Project, Series 2017	1,055,000	2,343,750	3,398,750
TOTAL FY 2023-24 DEBT SERVICE PAYMENTS	\$61,266,500	\$29,620,302	\$90,886,802

* Estimates at budget adoption. For updated debt schedules, visit: www.oregonmetro.gov/budget

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

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened in January 2023. 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, 2023	\$46,875,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/15/23			1,171,875	1,171,875	
6/15/24	5.00%	1,055,000	1,171,875	2,226,875	3,398,750
12/15/24			1,145,500	1,145,500	
6/15/25	5.00%	1,105,000	1,145,500	2,250,500	3,396,000
12/15/25			1,117,875	1,117,875	
6/15/26	5.00%	1,160,000	1,117,875	2,277,875	3,395,750
12/15/26			1,088,875	1,088,875	
6/15/27	5.00%	1,220,000	1,088,875	2,308,875	3,397,750
12/15/27			1,058,375	1,058,375	
6/15/28	5.00%	1,280,000	1,058,375	2,338,375	3,396,750
12/15/28			1,026,375	1,026,375	
6/15/29	5.00%	1,345,000	1,026,375	2,371,375	3,397,750
12/15/29			992,750	992,750	
6/15/30	5.00%	1,410,000	992,750	2,402,750	3,395,500
12/15/30			957,500	957,500	
6/15/31	5.00%	1,485,000	957,500	2,442,500	3,400,000
12/15/31			920,375	920,375	
6/15/32	5.00%	1,555,000	920,375	2,475,375	3,395,750
12/15/32			881,500	881,500	
6/15/33	5.00%	1,635,000	881,500	2,516,500	3,398,000
12/15/33			840,625	840,625	
6/15/34	5.00%	1,715,000	840,625	2,555,625	3,396,250
12/15/34			797,750	797,750	
6/15/35	5.00%	1,800,000	797,750	2,597,750	3,395,500
12/15/35			752,750	752,750	
6/15/36	5.00%	1,895,000	752,750	2,647,750	3,400,500
12/15/36			705,375	705,375	
6/15/37	5.00%	1,985,000	705,375	2,690,375	3,395,750
12/15/37			655,750	655,750	
6/15/38	5.00%	2,085,000	655,750	2,740,750	3,396,500
12/15/38			603,625	603,625	
6/15/39	5.00%	2,190,000	603,625	2,793,625	3,397,250
12/15/39			548,875	548,875	
6/15/40	5.00%	2,300,000	548,875	2,848,875	3,397,750
12/15/40			491,375	491,375	
6/15/41	5.00%	2,415,000	491,375	2,906,375	3,397,750
12/15/41			431,000	431,000	
6/15/42	5.00%	2,535,000	431,000	2,966,000	3,397,000
12/15/42			367,625	367,625	
6/15/43	5.00%	2,660,000	367,625	3,027,625	3,395,250
12/15/43			301,125	301,125	
6/15/44	5.00%	2,795,000	301,125	3,096,125	3,397,250
12/15/44			231,250	231,250	
6/15/45	5.00%	2,935,000	231,250	3,166,250	3,397,500
12/15/45			157,875	157,875	
6/15/46	5.00%	3,080,000	157,875	3,237,875	3,395,750
12/15/46			80,875	80,875	
6/15/47	5.00%	3,235,000	80,875	3,315,875	3,396,750
Total		\$46,875,000	\$34,653,750	\$81,528,750	\$81,528,750

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, 2023	\$592,090,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			9,791,952	9,791,952	
6/1/24	3.50%	19,600,000	9,791,952	29,391,952	39,183,904
12/1/24			9,448,952	9,448,952	
6/1/25	3.50%	21,465,000	9,448,952	30,913,952	40,362,904
12/1/25			9,073,314	9,073,314	
6/1/26	3.25%	23,425,000	9,073,314	32,498,314	41,571,629
12/1/26			8,692,658	8,692,658	
6/1/27	3.25%	25,435,000	8,692,658	34,127,658	42,820,316
12/1/27			8,279,339	8,279,339	
6/1/28	3.25%	27,545,000	8,279,339	35,824,339	44,103,679
12/1/28			7,831,733	7,831,733	
6/1/29	3.00%	29,765,000	7,831,733	37,596,733	45,428,466
12/1/29			7,385,258	7,385,258	
6/1/30	3.00%	32,020,000	7,385,258	39,405,258	46,790,516
12/1/30			6,904,958	6,904,958	
6/1/31	3.10%	34,380,000	6,904,958	41,284,958	48,189,916
12/1/31			6,372,068	6,372,068	
6/1/32	3.13%	36,895,000	6,372,068	43,267,068	49,639,136
12/1/32			5,795,584	5,795,584	
6/1/33	3.20%	39,535,000	5,795,584	45,330,584	51,126,168
12/1/33			5,163,024	5,163,024	
6/1/34	3.25%	42,335,000	5,163,024	47,498,024	52,661,048
12/1/34			4,475,080	4,475,080	
6/1/35	3.30%	45,290,000	4,475,080	49,765,080	54,240,160
12/1/35			3,727,795	3,727,795	
6/1/36	3.40%	48,410,000	3,727,795	52,137,795	55,865,590
12/1/36			2,904,825	2,904,825	
6/1/37	3.50%	51,735,000	2,904,825	54,639,825	57,544,650
12/1/37			1,999,463	1,999,463	
6/1/38	3.50%	55,270,000	1,999,463	57,269,463	59,268,925
12/1/38			1,032,238	1,032,238	
6/1/39	3.50%	58,985,000	1,032,238	60,017,238	61,049,475
Total		\$592,090,000	\$197,756,481	\$789,846,481	\$789,846,481

General Obligation Bonds, Natural Areas, Series 2012A

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. In May 2023, a portion of these bonds were refunded through the General Obligation Refunding Bonds 2023 Series. The below debt schedule was estimated at the time of budget adoption. For an updated debt schedule, visit www.oregonmetro.gov/budget.

Amount issued	\$75,000,000
Issue date	May 23, 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, 2023	\$3,107,000

Semi-annual debt service schedule - estimated at budget adoption

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			-	-	
6/1/24		-	-	-	-
12/1/24			240,403	240,403	
6/1/25	10.00%	-	240,403	240,403	480,806
12/1/25			120,202	120,202	
6/1/26	4.00%	3,107,000	120,202	3,227,202	3,347,403
Total		\$3,107,000	\$721,209	\$3,828,209	\$3,828,209

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 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, 2023	\$6,855,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			171,375	171,375	
6/1/24	5.00%	2,125,000	171,375	2,296,375	2,467,750
12/1/24			118,250	118,250	
6/1/25	5.00%	2,280,000	118,250	2,398,250	2,516,500
12/1/25			61,250	61,250	
6/1/26	5.00%	2,450,000	61,250	2,511,250	2,572,500
Total		\$6,855,000	\$701,750	\$7,556,750	\$7,556,750

General Obligation Bonds, Natural Areas, Series 2020A

In November 2019 the region’s voters approved Measure 26-203, a \$475 million bond measure 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 was issued in April 2020 in two series: 2020A (Tax-Exempt) for \$110 million and 2020B (Federally Taxable) for \$90 million.

Amount issued	\$110,000,000
Issue date	April 30, 2020
Original issue True Interest Rate (TIC)	2.3896%
Ratings as of date of issuance	
Moody’s	Aaa
Standard & Poor’s	AAA
Principal outstanding balance as of July 1, 2023	\$110,000,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			1,763,089	1,763,089	
6/1/24			1,763,089	1,763,089	3,526,179
12/1/24			1,763,089	1,763,089	
6/1/25			1,763,089	1,763,089	3,526,179
12/1/25			1,763,089	1,763,089	
6/1/26			1,763,089	1,763,089	3,526,179
12/1/26			1,763,089	1,763,089	
6/1/27			1,763,089	1,763,089	3,526,179
12/1/27			1,763,089	1,763,089	
6/1/28			1,763,089	1,763,089	3,526,179
12/1/28			1,763,089	1,763,089	
6/1/29			1,763,089	1,763,089	3,526,179
12/1/29			1,763,089	1,763,089	
6/1/30			1,763,089	1,763,089	3,526,179
12/1/30			1,763,089	1,763,089	
6/1/31	5.00%	7,710,000	1,763,089	9,473,089	11,236,179
12/1/31			1,570,339	1,570,339	
6/1/32	5.00%	8,435,000	1,570,339	10,005,339	11,575,679
12/1/32			1,359,464	1,359,464	
6/1/33	4.00%	9,205,000	1,359,464	10,564,464	11,923,929
12/1/33			1,175,364	1,175,364	
6/1/34	4.00%	9,930,000	1,175,364	11,105,364	12,280,729
12/1/34			976,764	976,764	
6/1/35	3.00%	10,695,000	976,764	11,671,764	12,648,529
12/1/35			816,339	816,339	
6/1/36	2.45%	11,395,000	816,339	12,211,339	13,027,679
12/1/36			676,751	676,751	
6/1/37	2.50%	12,065,000	676,751	12,741,751	13,418,501
12/1/37			525,938	525,938	
6/1/38	2.55%	12,770,000	525,938	13,295,938	13,821,876
12/1/38			363,121	363,121	
6/1/39	2.60%	13,510,000	363,121	13,873,121	14,236,241
12/1/39			187,491	187,491	
6/1/40	2.63%	14,285,000	187,491	14,472,491	14,659,981
Total		\$110,000,000	43,512,574	153,512,574	153,512,574

General Obligation Bonds, Natural Areas, Series 2020B

In November 2019 the region's voters approved Measure 26-203, a \$475 million bond measure 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 was issued in April 2020 in two series: 2020A (Tax-Exempt) for \$110 million and 2020B (Federally Taxable) for \$90 million.

Amount issued	\$90,000,000
Issue date	April 30, 2020
Original issue True Interest Rate (TIC)	1.3854%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2023	\$41,110,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			289,307	289,307	
6/1/24	1.17%	17,425,000	289,307	17,714,307	18,003,615
12/1/24			187,371	187,371	
6/1/25	1.32%	8,685,000	187,371	8,872,371	9,059,742
12/1/25			130,050	130,050	
6/1/26	1.50%	3,000,000	130,050	3,130,050	3,260,100
12/1/26			107,550	107,550	
6/1/27	1.65%	3,000,000	107,550	3,107,550	3,215,100
12/1/27			82,800	82,800	
6/1/28	1.76%	3,000,000	82,800	3,082,800	3,165,600
12/1/28			56,400	56,400	
6/1/29	1.86%	3,000,000	56,400	3,056,400	3,112,800
12/1/29			28,500	28,500	
6/1/30	1.90%	3,000,000	28,500	3,028,500	3,057,000
Total		\$41,110,000	1,763,957	42,873,957	42,873,957

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

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. In May 2023, a portion of these bonds were refunded through the General Obligation Refunding Bonds 2023 Series. The below debt schedule was estimated at the time of budget adoption. For an updated debt schedule, visit www.oregonmetro.gov/budget.

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, 2023	\$7,628,000

Semi-annual debt service schedule - estimated at budget adoption

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			16,763	16,763	
6/1/24	5.00%	301,500	16,763	318,263	335,026
12/1/24			88,705	88,705	
6/1/25	5.00%		88,705	88,705	177,410
12/1/25			88,705	88,705	
6/1/26	4.00%	1,371,500	88,705	1,460,205	1,548,910
12/1/26			89,325	89,325	
6/1/27	4.50%		89,325	89,325	178,650
12/1/27			89,325	89,325	
6/1/28	3.00%	5,955,000	89,325	6,044,325	6,133,650
Total		\$7,628,000	\$745,645	\$8,373,645	\$8,373,645

General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, Series 2018

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 were 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
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, 2023	\$5,790,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			144,750	144,750	
6/1/24	5.00%	975,000	144,750	1,119,750	1,264,500
12/1/24			120,375	120,375	
6/1/25	5.00%	1,060,000	120,375	1,180,375	1,300,750
12/1/25			93,875	93,875	
6/1/26	5.00%	1,150,000	93,875	1,243,875	1,337,750
12/1/26			65,125	65,125	
6/1/27	5.00%	1,250,000	65,125	1,315,125	1,380,250
12/1/27			33,875	33,875	
6/1/28	5.00%	1,355,000	33,875	1,388,875	1,422,750
Total		\$5,790,000	\$916,000	\$6,706,000	\$6,706,000

General Obligation Bonds, General Obligation Refunding Bonds, Series 2023

In May 2023, Metro partially refunded general obligation bonds from both the Natural Areas Program 2012A Series and the Oregon Zoo Infrastructure and Animal Welfare 2012A Series, in the amount of \$40.9 million, to leverage interest rate savings. The below debt schedule was estimated at the time of budget adoption. For an updated debt schedule, visit www.oregonmetro.gov/budget.

Amount issued	\$40,873,920
Issue date	May 31, 2023
Original issue True Interest Rate (TIC)	3.97%
Principal outstanding balance as of July 1, 2023	\$40,873,920

Semi-annual debt service schedule - estimated at budget adoption

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			875,000	875,000	
6/1/24	3.97%	15,750,000	875,000	16,625,000	17,500,000
12/1/24			447,301	447,301	
6/1/25	3.97%	25,123,920	447,301	25,571,221	26,018,523
Total		\$40,873,920	\$2,644,603	\$43,518,523	\$43,518,523

Full Faith and Credit Refunding Bonds, Series 2016

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, 2023	\$1,970,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23	4.00%	965,000	34,375	999,375	
6/1/24			15,075	15,075	1,014,450
12/1/24	3.00%	1,005,000	15,075	1,020,075	1,020,075
Total		\$1,970,000	\$64,525	\$2,034,525	\$2,034,525

Full Faith and Credit Bonds, Series 2018

In May 2018, Metro issued \$13.3 million in bonds to fund renovations, upgrades and repairs to the existing Metro Regional Center (MRC) building. The MRC building projects include exterior and interior replacements and upgrades and IS infrastructure. 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, 2023	\$13,290,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			293,225	293,225	
6/1/24	5.00%	1,060,000	293,225	1,353,225	1,646,450
12/1/24			266,725	266,725	
6/1/25	5.00%	1,115,000	266,725	1,381,725	1,648,450
12/1/25			238,850	238,850	
6/1/26	5.00%	1,170,000	238,850	1,408,850	1,647,700
12/1/26			209,600	209,600	
6/1/27	5.00%	1,230,000	209,600	1,439,600	1,649,200
12/1/27			178,850	178,850	
6/1/28	5.00%	1,290,000	178,850	1,468,850	1,647,700
12/1/28			146,600	146,600	
6/1/29	5.00%	1,355,000	146,600	1,501,600	1,648,200
12/1/29			112,725	112,725	
6/1/30	5.00%	1,420,000	112,725	1,532,725	1,645,450
12/1/30			77,225	77,225	
6/1/31	4.00%	1,495,000	77,225	1,572,225	1,649,450
12/1/31			47,325	47,325	
6/1/32	3.00%	1,555,000	47,325	1,602,325	1,649,650
12/1/32			24,000	24,000	
6/1/33	3.00%	1,600,000	24,000	1,624,000	1,648,000
Total		13,290,000	\$3,190,250	\$16,480,250	\$16,480,250

Limited Tax Pension Obligation Bonds, Series 2005

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, 2023	\$10,715,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/23			268,089	268,089	
6/1/24	5.00%	2,010,000	268,089	2,278,089	2,546,179
12/1/24			217,799	217,799	
6/1/25	5.00%	2,210,000	217,799	2,427,799	2,645,598
12/1/25			162,505	162,505	
6/1/26	5.00%	2,430,000	162,505	2,592,505	2,755,010
12/1/26			101,706	101,706	
6/1/27	5.00%	2,660,000	101,706	2,761,706	2,863,413
12/1/27			35,153	35,153	
6/1/28	5.00%	1,405,000	35,153	1,440,153	1,475,306
Total		\$10,715,000	\$1,570,506	\$12,285,506	\$12,285,506

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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 323.72 on the 1982–84=100 reference base.

For FY 2023-24 the budget authorizes 71.7 percent of the limit.

15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
2009-10	216.20	2.7%	19,170,000
2010-11	217.20	0.5%	19,266,000
2011-12	219.18	0.9%	19,439,000
2012-13	226.10	3.2%	20,061,000
2013-14	230.81	2.1%	20,482,000
2014-15	237.32	2.8%	21,055,000
2015-16	242.68	2.3%	21,539,000
2016-17	245.41	1.1%	21,776,000
2017-18	251.71	2.6%	22,342,000
2018-19	261.62	3.9%	23,213,000
2019-20	273.37	4.5%	24,258,000
2020-21	281.17	2.9%	24,961,000
2021-22	285.24	1.4%	25,310,000
2022-23	300.83	5.5%	26,702,000
2023-24	323.72	7.6%	28,731,000

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 \$20.2 million in FY 2023-24. 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 2023-24 will be finalized prior to budget adoption, 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 2015-16	Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Budgeted FY 2022-23	Budgeted FY 2023-24
EXCISE TAX RATE: 7.50%									
Planning	\$5,486	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Waste Prevention and Environmental Services	673,975	197,611	203,579	199,787	170,105	191,283	149,284	-	-
Portland Expo Center	443,824	462,535	507,729	-	-	-	-	-	-
Oregon Convention Center	2,126,668	1,873,863	1,968,841	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	20,245,727	20,163,930
Solid Waste - Metro Facilities	5,883,566	6,212,944	5,809,007	6,886,664	5,800,127	6,913,320	8,052,687	-	-
Solid Waste - Non-Metro Facilities	9,011,250	10,083,079	9,854,101	11,501,230	10,946,673	11,600,031	13,429,205	-	-
TOTAL EXCISE TAX EARNED	\$18,144,769	\$18,830,032	\$18,343,257	\$18,587,681	\$16,916,905	\$18,704,634	\$21,631,175	\$20,245,727	\$20,163,930



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 table provides additional context for transfers, by fund:

Summary of interfund transfers

RECEIVING FUND	General Fund	General Asset Management Fund	General Revenue Bond Fund	MERC Fund
SENDING FUND				
General Fund		2,295,500	1,646,450	300,000
Affordable Housing Fund	1,241,638			
Cemetery Perpetual Care Fund		40,000		
Community Enhancement Fund				
MERC Fund	9,407,023		1,014,450	
Oregon Zoo Asset Management Fund	391,370			
Oregon Zoo Operating Fund	7,128,419			
Parks and Nature Bond Fund	2,175,758			
Parks and Nature Operating Fund	4,904,239	470,000		
Risk Management				
Smith and Bybee Wetlands Fund				
Solid Waste Fund	15,817,404			
Supportive Housing Services Fund	3,161,898			
Total Interfund Transfer Received	44,227,749	2,805,500	2,660,900	300,000
	(1)	(5)	(2)	(6)

Interfund Transfers Received

- (1) The General Fund receives reimbursements from other funds for services provided, including but not limited to, accounting, human resources, legal, and information technology and records management support. Also includes charges for shared use of Metro Regional Center (MRC) building and debt service.
- (2) The General Revenue Bond fund receives transfers from the General Fund and MERC Fund to cover the debt service payments on outstanding debt for the MRC building and the Expo Center Hall D construction.
- (3) The Risk Fund receives reimbursements from other funds for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
- (4) These funds receive annual transfers from the General Fund to support on-going general operations.
- (5) These funds receive one-time and annual transfers from the General Fund to support capital reserves and to provide for the renewal and replacement of agency assets.
- (6) MERC is receiving one-time funding to support the on-going operations of Expo Center, as well as to provide funding for necessary capital upgrades.
- (7) Solid Waste is receiving repayment of the principal and interest on an interfund loan from the Oregon Zoo.

Interfund Transfers Sent

- (A) The General Fund sends annual transfers to various funds to support on-going general operations and provide for capital reserves and for the renewal and replacement of agency assets.
- (B) These funds transfer reimbursements to the General Fund and Risk Fund for services provided, including but not limited to, accounting, human resources, legal and information technology and records management support, insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs, and debt service for the MRC Building.
- (C) The MERC Fund transfers funds to the General Revenue Bond Fund to cover the debt service payment on outstanding debt for Expo Center Hall D construction.
- (D) Oregon Zoo Operating Fund transfers funds to the Oregon Zoo Asset Management Fund to provide funding for the on-going renewal and replacement of Oregon Zoo assets.
- (E) Parks and Nature Operating Fund transfers funds to the General Asset Management Fund to provide funding for the on-going renewal and replacement of Park assets.
- (F) Oregon Zoo is repaying the principal and interest on an interfund loan from the Solid Waste Fund.
- (G) The Cemetery Perpetual Care Fund transfers funds to the General Asset Management Fund in support of capital projects.

Summary of interfund transfers

Oregon Zoo Asset Management Fund	Oregon Zoo Operating Fund	Parks and Nature Operating Fund	Risk Management	Solid Waste Fund	Total Interfund Transfers Sent
	17,000,000	5,100,000	352,240		26,694,190(A)
			90,206		1,331,844(B)
					40,000(G)
				50,000	50,000(H)
			845,276		11,266,749(B), (C)
					391,370(B)
11,150,000			699,542	524,116	19,502,077(B), (D), (F)
		179,550	127,443		2,482,751(B)
			559,367		5,933,606(B), (E)
		57,610			57,610(I)
			1,183,828		17,001,232(B)
			208,996		3,370,894(B)
11,150,000	17,000,000	5,337,160	4,066,898	574,116	88,122,323
(5)	(4)	(4)	(3)	(7)	

General Fund reserves detail

The General Fund beginning and ending reserve balances include a variety of restricted, committed, and unassigned balances. Unassigned balances might have components that are “reserved” or set-aside for specific purposes, but those amounts are earmarked for internal accounting purposes and do not have legal restrictions. The following is a detailed listing of the balances included in the FY 2023-24 General Fund.

Total Beginning Fund Balance / Reserves		\$68,691,007
Restricted		\$34,424,209
Restricted for Transit Oriented Development Program	12,762,179	
Restricted for IGA Projects	4,931,493	
Restricted for Local Gov’t Grants (CET)	16,730,537	
Committed		\$6,636,211
Committed for CRRSAA funds	6,636,211	
Unassigned/Reserved		\$27,630,587
Reserve for Future Debt Service - Metro Regional Center	754,852	
Reserve for Future Debt Service Pension Bonds	515,390	
Reserve for Glendoveer Golf Course	1,100,000	
Reserve for Planning, Development and Research	662,945	
Reserve for Carryover	405,000	
General Fund Reserves	24,192,400	
Total Ending Reserves (Contingency / Unappropriated Balance)		\$50,328,963
Contingency - Opportunity Account		\$183,420
Council Opportunity Account (per Council policy)	400,000	
Reduction: Contributed to appropriated expenses	(216,580)	
Contingency - Operating		\$22,975,487
General Contingency	11,469,491	
Planning, Development and Research Program Contingency	11,505,996	
Restricted		\$17,262,235
Restricted for TOD Program	2,997,794	
Restricted for Local Gov’t Grants (CET)	14,264,441	
Unassigned/Reserved		\$9,907,821
Reserve for Future Debt Service - Metro Regional Center	754,852	
Reserve for Future Debt Service Pension Bonds	436,969	
General Fund Reserves	8,716,000	

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. The Oregon Zoo is scheduled to make its final payment in FY 2023-24.

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, 2023	FY2023-2024 Principal Repayment	Balance due as of June 30, 2024	FY2023-2024 Budgeted Interest
\$513,839	\$513,839	\$	\$10,277



Salaries, wages, and positions

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Salaries, wages, and positions

Fringe benefit 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.

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 salaries and wages 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.

Explanation of individual benefits

FICA (Social Security and Medicare 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 0.8137 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 2023-24 Metro's average composite employer rate is estimated at 18.7 percent. The employee pick-up rate is set at 6.00 percent. As of July 1, 2021, Metro began paying the 6.00 percent pick-up rate for almost all Metro employees. Based on some collective bargaining agreements, there may be some employees that continue to pay the 6.00 percent PERS employee contribution. Metro's functions employ a number of variable hour, 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 3.5 percent. FY 2023-24, the rate charged to departments will be 3.25 percent.

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

The Workers' Benefit Fund (WBF): This assessment funds return-to-work programs, provides increased benefits over time for workers who are permanently and totally disabled, and gives benefits to families of workers who die from workplace injuries or diseases. In 2022, this assessment is \$.022 cents per hour worked, however employers and employees split the cost. Therefore, the WBF assessment that Metro pays directly to the state with other state payroll taxes is calculated at \$.011 per hour worked.

Oregon Paid Family and Medical Leave Insurance (PFMLI): This program will serve Oregonians by providing paid leave during birth or adoption of a child, an employee or a loved one's serious illness, and for absences due to domestic violence, sexual assault or harassment. The program is based off of a 1% contribution of eligible wages, with Metro and employees each contributing a share. For budgeting purposes, it was assumed that Metro would cover the full 1% contribution.

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.

Salaries, wages, and positions

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.

Salaries, wages, and positions

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 variable hour/seasonal employees	Non-pension eligible variable hour/seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.81%	0.81%	0.81%	0.81%	0.81%	0.81%	0.81%
Long Term Disability	0.31%	0.31%	0.31%	0.31%	0.31%	0.00%	0.00%
Oregon Paid Family and Medical Leave Insurance	1.00%	1.00%	1.00%	1.00%	1.00%	0.00%	0.00%
Pension (PERS) Employee Pick-up*	6.00%	6.00%	6.00%	6.00%	0.00%	6.00%	0.00%
Pension (PERS)- Employer Rate	18.70%	18.70%	18.70%	18.70%	18.70%	18.70%	0.00%
TOTAL VARIABLE RATE COMPONENT	34.47%	34.47%	34.47%	34.47%	28.47%	33.16%	8.46%

PERS BOND RECOVERY RATE

PERS Bond recovery rate	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	0.00%
TOTAL PERS BOND RECOVERY RATE	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	0.00%

* Metro pays the 6% employee portion for almost all employees, however some represented employees pay the 6% 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	Variable Hour/seasonal employees
Worker Comp Tax	\$30	\$30	\$30	\$30
Workers' Benefit Fund	\$24	\$24	\$24	\$24
Life Insurance	\$42	\$42	\$42	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$3	\$3	\$3	\$0
Health and Welfare	\$17,256	\$17,256	\$17,256	\$0
TOTAL FIXED RATE COMPONENT	\$17,367	\$17,367	\$17,367	\$54

*Includes Dependent Accidental Death Insurance



Limited duration positions

Limited duration positions are approved by the Metro Council. In some cases, the projects or programs related to these positions have a funding source that is non-recurring or one-time sources of revenues such as grant funds or bond proceeds. Some limited duration positions serve a particular initiative or program need and are only authorized for the duration of the program. Unless re-authorized during the budget process, limited duration positions are eliminated at the end of the authorized duration. The following changes are budgeted for FY 2023-24:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<u>Position Eliminated on or before 6/30/2023</u>					
Program Coordinator II	1524	Waste Prevention and Environmental Services	6/30/2023	1.00	Community Services & Education
<u>Positions Converted to Regular Status</u>					
<u>Duration Extended</u>					
Program Manager	1490	Diversity, Equity and Inclusion	6/30/2024	1.00	Program Analyst
<u>New Limited Duration Positions</u>					
Senior Program Analyst	1696	Deputy Chief Operating Officer	6/30/2024	1.00	Reimagining Policing, Security and Incarcerated Labor Project Management
Senior GIS Specialist	1702	Planning, Development and Research	12/31/2025	1.00	Safe Streets for All
Assistant Regional Planner	1513	Parks and Nature	6/30/2025	0.50	Willamette Falls Legacy Project
Senior Regional Planner	1697	Housing	6/30/2025	1.00	Policy and Planning
Manager I	1698	Housing	6/30/2025	1.00	Operations
Senior Regional Planner	1699	Housing	6/30/2025	1.00	Housing Project Support
Senior Regional Planner	1700	Housing	6/30/2025	1.00	Policy and Planning
Senior Regional Planner	1701	Housing	6/30/2025	1.00	Policy and Planning
<u>Continued without Change</u>					
Senior Program Analyst	1582	Council Office	6/30/2024	1.00	Partnerships and Community Investments
Associate Public Affairs Specialist	1632	Parks and Nature	12/31/2024	1.00	Communications

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
TOTAL AGENCY	966.86	1,027.20	1,102.10	1,148.95
General Fund	247.60	310.80	353.40	378.50
Capital Asset Management	19.50	18.40	28.40	36.40
Administrative Specialist II	1.00	1.00	1.00	1.00
Asset Manager				1.00
Assistant Management Analyst	1.50			
Associate Regional Planner			2.00	2.00
Associate Solid Waste Planner			1.00	
Building Custodian - MRC	3.00	3.40	3.40	3.40
Construction Project Manager II				1.00
Construction Project Managr II			1.00	7.00
Director	1.00	1.00	1.00	1.00
Facilities Maintenance Spec			1.00	1.00
Facilities Maintenance Specialist	1.00	1.00		
Facilities Maintenance Tech			1.00	1.00
Facilities Maintenance Technician	1.00	1.00		
Lead Building Custodian - MRC	1.00	1.00	1.00	1.00
Lead Navigator				1.00
Manager I	0.50	0.50	1.00	1.00
Navigator				1.00
Policy Advisor II				1.00
Principal Solid Waste Planner			1.00	1.00
Program Assistant II			1.00	
Program Assistant III	1.00	1.00	2.00	1.00
Program Coordinator I			2.00	1.00
Program Director	2.00	2.00	2.00	2.00
Program Manager				1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Program Supervisor II	1.00	1.50	2.00	1.00
Safety and Security Officer	3.00	3.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Program Analyst			1.00	1.00
Senior Regional Planner	0.50			
Senior Solid Waste Planner			1.00	1.00
Sustainability Manager				1.00
Communications	12.00	32.20	36.20	40.20
Administrative Specialist IV				1.00
Assistant Public Affairs Speci				0.70
Assistant Public Affairs Specialist			0.70	
Assistant Visual Communication Designer	0.50	0.70		
Associate Public Affairs Speci			4.00	5.00
Associate Public Affairs Specialist	3.00	7.00	1.00	1.00
Digital Media Specialist	2.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	
DirectorDirector, Communications				1.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Event Coordinator			1.00	
Manager I		4.00	3.00	3.00
Manager II			1.00	2.00
Principal Public Affairs Speci				4.00
Principal Public Affairs Specialist		1.00	4.00	2.00
Program Manager			1.00	2.00
Program Supervisor II			1.00	1.00
Senior Public Affairs Speciali			13.00	13.00
Senior Public Affairs Specialist	5.00	17.00	4.00	3.00
Senior Visual Communication Designer	0.50	0.50		
Sr Visual Communication Design			0.50	0.50
Council	36.20	44.20	41.20	44.00
Administrative Assistant III	1.00	2.00	2.00	2.00
Administrative Assistant IV	1.00	2.00	2.00	2.00
Associate Public Affairs Speci				1.00
Associate Public Affairs Specialist			1.00	
Chief of Staff	1.00	1.00	1.00	1.00
Chief Operating Officer	1.00	1.00	1.00	1.00
Council President	1.00	1.00	1.00	1.00
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	2.00
General Manager Major Projects	0.20	0.20	0.20	
General Manager Visitor Venues				1.00
General Manager, Visitor Venues		1.00		
General Manager, Visitor Venues			1.00	
Manager I		1.00	2.00	1.00
Policy Advisor	8.00	9.00		
Policy Advisor I			2.00	2.00
Policy Advisor II			7.00	9.00
Policy Advisor III	1.00	2.00	4.00	4.00
Policy Advisor IV	2.00	4.00	3.00	3.00
Principal Public Affairs Speci				1.00
Principal Public Affairs Specialist			1.00	
Program Analyst	5.00	5.00	2.00	
Program Director	2.00	2.00	1.00	2.00
Program Specialist	1.00	1.00		
Program Technician	1.00	1.00		
Senior Program Analyst	4.00	2.00	2.00	4.00
Senior Public Affairs Speciali			1.00	1.00
Senior Public Affairs Specialist		2.00		
Finance and Regulatory Services	32.80	62.10	70.60	73.80
Accountant I	2.00	2.00	2.00	2.00
Accountant II	5.00	5.80	5.80	6.00
Accountant III	1.00	1.00	1.00	1.00
Accounting Program Manager		1.00		
Accounting Technician II	3.00	3.00	4.00	4.00
Administrative Assistant II				1.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Administrative Assistant IV	1.00	1.00	1.00	1.00
Administrative Specialist II		1.00	1.00	1.00
Administrative Specialist III		1.00		
Assistant Management Analyst		5.50	10.00	10.00
Associate Management Analyst	5.00	3.00	2.00	1.80
Deputy Director		1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	3.00	9.00	3.00	3.00
Manager II	1.00	1.00	7.00	7.00
Payroll Specialist	3.80	2.80	2.80	2.00
Payroll Timekeeping Specialist				3.00
Policy Advisor IV		1.00	1.00	1.00
Procurement Analyst I		2.00	1.00	2.00
Procurement Analyst II		3.00	5.00	4.00
Procurement Analyst III		2.00	3.00	3.00
Program Analyst	2.00	3.00	6.00	6.00
Program Assistant III		2.00	2.00	
Program Director	2.00	2.00	1.00	1.00
Program Manager			2.00	3.00
Program Supervisor II	1.00	1.00		
Senior Management Analyst	2.00	7.00	7.00	7.00
Senior Program Analyst			1.00	2.00
Human Resources	21.00	29.00	32.00	33.00
Deputy Director		1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Program Analyst	3.00	8.00	10.00	10.00
Program Director	1.00			
Program Specialist	4.00	5.00	6.00	9.00
Program Technician	4.00	5.00	6.00	4.00
Senior Program Analyst	5.00	6.00	5.00	5.00
Information Technology and Records Management	28.00	31.00	34.00	37.00
Administrative Assistant III		1.00	1.00	
Administrative Specialist III				1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	3.00
Program Supervisor II	1.00	1.00	1.00	2.00
Records & Information Analyst	2.00		1.00	1.00
Records & Information Analyst I			1.00	
Records & Information Analyst II		2.00		
Records & Information Analyst I				1.00
Systems Administrator II	1.00	1.00	1.00	1.00
Systems Administrator III	3.00	3.00	4.00	4.00
Systems Administrator IV	1.00	1.00	1.00	1.00
Systems Analyst II	2.00	2.00	1.00	3.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Systems Analyst III	7.00	9.00	11.00	11.00
Systems Analyst IV	3.00	3.00	3.00	2.00
Technical Specialist I			1.00	1.00
Technical Specialist II	3.00	3.00	3.00	3.00
Technical Specialist III	1.00	1.00	1.00	1.00
Office of Metro Attorney	16.00	17.00	17.00	17.00
Deputy Metro Attorney	1.00	1.00	1.00	1.00
Legal Assistant I	2.00	2.00	3.00	2.00
Legal Assistant II	2.00	2.00	1.00	2.00
Legal Counsel I				1.00
Legal Counsel II	8.00	9.00	9.00	8.00
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	1.00	1.00	1.00	1.00
Senior Program Analyst	1.00	1.00	1.00	1.00
Office of the Auditor	6.00	7.00	7.00	7.00
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Assistant	1.00	1.00		
Auditor's Administrative Asst			1.00	1.00
Principal Management Auditor	3.00	4.00	4.00	4.00
Senior Management Auditor	1.00	1.00	1.00	1.00
Diversity, Equity and Inclusion			11.00	11.00
Administrative Assistant III			1.00	
Administrative Specialist IV				1.00
Director, DEI				1.00
Program Analyst			5.00	
Program Director			1.00	
Program Manager				6.00
Program Specialist			1.00	
Senior Program Analyst			3.00	3.00
Planning, Development and Research	49.85	68.90	76.00	79.10
Administrative Specialist II				1.00
Administrative Specialist IV	0.95	0.70	1.00	1.00
Assistant GIS Specialist		4.00	2.00	3.00
Assistant Transportation Plann				1.00
Assistant Transportation Planner		1.00	1.00	
Assoc Regional Planner				1.00
Associate GIS Specialist		1.00	3.00	2.00
Associate Management Analyst	1.05	0.05		
Associate Regional Planner			1.00	1.00
Associate Transportation Model		1.00		
Associate Transportation Plann			1.00	1.00
Associate Transportation Planner	4.00	4.00	1.00	1.00
Deputy Director	1.00	1.00	1.00	1.00
Director	0.90	0.70	1.00	1.00
Manager I	3.40	1.00	1.00	2.00
Manager II	1.70	4.70	6.70	5.80
Principal GIS Specialist		1.00		

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Principal Regional Planner	6.60	6.50	5.60	4.60
Principal Researcher & Modeler	0.15	3.00	3.00	3.00
Principal Transportatin Planner		6.00		
Principal Transportation Planner	5.00		2.00	
Principal Transportation Planr			4.00	5.00
Program Assistant II	2.00	2.00	3.00	4.00
Program Assistant III	2.45	2.75	3.00	2.00
Program Coordinator II		1.70	2.00	2.00
Program Director				1.00
Program Manager				1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Senior GIS Specialist	0.10	4.30	4.50	5.50
Senior Management Analyst	2.95			
Senior Modeler				1.00
Senior Program Analyst		1.00	1.00	1.00
Senior Public Affairs Speciali			1.00	
Senior Public Affairs Specialist	4.05	1.00		
Senior Regional Planner	2.55	2.50	3.20	4.20
Senior Researcher & Modeler		4.00	4.00	4.00
Senior Transportation Plann			1.00	
Senior Transportation Planner	8.00	9.00	12.00	13.00
Systems Administrator IV			1.00	1.00
Systems Analyst II			1.00	1.00
Systems Analyst III		1.00	1.00	1.00
Systems Analyst IV		1.00	1.00	1.00
Transportation Engineer I	1.00	1.00	1.00	1.00
Transportation Engineer II	1.00	1.00	1.00	
Research Center (FTE within Planning, Development and Research starting in FY2021-22)	25.25			
Assistant GIS Specialist	2.00			
Associate GIS Specialist	1.00			
Associate Management Analyst	0.15			
Associate Transportation Model	1.00			
Director	1.00			
Manager I	1.35			
Manager II	1.00			
Principal GIS Specialist	2.00			
Principal Researcher & Modeler	2.85			
Senior GIS Specialist	4.90			
Senior Management Analyst	1.00			
Senior Program Analyst	1.00			
Senior Researcher & Modeler	4.00			
Systems Analyst III	1.00			
Systems Analyst IV	1.00			
Non-Departmental	1.00	1.00		
Program Analyst		1.00		
Policy Advisor IV	1.00			

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Affordable Housing Fund	9.50	6.40	6.55	6.80
Planning, Development and Research	9.50	6.40		
Administrative Specialist IV	0.05	0.15		
Associate Management Analyst	1.30	1.45		
Director	0.10	0.15		
Manager I	1.25			
Manager II	0.30	0.30		
Principal Regional Planner	1.40	0.50		
Program Assistant III	0.65	0.85		
Program Director		0.50		
Senior Management Analyst	0.05			
Senior Program Analyst		1.00		
Senior Public Affairs Specialist	1.95			
Senior Regional Planner	2.45	1.50		
Housing			6.55	6.80
Administrative Specialist IV				0.15
Associate Management Analyst			1.00	1.00
Manager II			0.30	0.20
Principal Regional Planner			0.40	0.40
Program Assistant III			0.70	1.00
Program Coordinator			1.00	
Program Coordinator I				1.00
Program Coordinator II			1.00	1.00
Program Director			0.30	0.15
Program Manager				0.15
Program Supervisor I			0.15	0.15
Senior Program Analyst			0.90	0.40
Senior Regional Planner			0.80	1.20
General Asset Management Fund	6.70	6.00	3.50	
Capital Asset Management	2.50	1.50		
Assistant Management Analyst	0.50	0.50		
Construction Project Manager II	2.00	1.00		
Parks and Nature	4.20	4.50	3.50	
Construction Project Manager II		0.50		
Construction Project Manager II			0.50	
Manager II	0.20			
Principal Regional Planner	1.00	1.00	1.00	
Program Assistant II	1.00	1.00	1.00	
Senior Public Affairs Specialist	1.00	1.00		
Senior Regional Planner	1.00	1.00	1.00	
MERC Fund	194.95	197.85	197.10	201.50
MERC Administration	4.10			
Administrative Assistant IV	0.85			
General Manager, Visitor Venues	0.50			
Manager I	1.00			
Policy Advisor III	1.00			
Policy Advisor IV	0.75			

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Expo Center	16.80	17.80	16.80	16.60
Administrative Assistant	1.00			
Administrative Specialist II		1.00	1.00	1.00
Administrative Technician	0.55			
Admissions Staffing Manager	0.20	0.20		
Assist Operations & Event Magr				1.00
Assistant Operations and Event Manager			1.00	
Assistant Operations Manager	1.00	1.00		
Director			1.00	1.00
Event Manager	1.00		1.00	2.00
Event Manager I		1.00	1.00	
Event Manager II			1.00	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		
Policy Advisor III		1.00		
Program Assistant II		0.55	0.85	0.85
Program Supervisor I			1.00	1.00
Sales Associate	1.00			
Sales Manager I		1.00	1.00	1.00
Sales Manager II	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05		
Senior Account Executive	1.00	1.00		
Service Supervisor I			0.20	
Service Supervisor III			0.05	0.05
Service Supervisor IV			1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00		
Utility Lead	4.00	4.00	2.70	2.70
Utility Maintenance Specialist	2.00	2.00	2.00	2.00
Oregon Convention Center	113.30	113.30	113.30	113.95
Administrative Assistant	1.60			
Administrative Assistant IV			1.00	1.00
Administrative Lead	1.00			
Administrative Specialist I				3.00
Administrative Specialist II		1.60	1.80	3.00
Administrative Specialist III			1.00	2.00
Administrative Technician	6.00			
Apprentice Operating Engineer		1.00	1.00	2.00
Assist Director of Marketing				1.00
Assist Parking and Dock Mangr				1.00
Assistant Director of Marketing	1.00			
Assistant Event Services Mgr	1.00		1.00	
Assistant Guest Services Manager	1.00	1.00		
Associate Public Affairs Specialist				1.00
Asst. Regional Planner				1.00
Audio Visual Manager	1.00	1.00		
Audio Visual Production Supervisor	1.00	1.00		

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Audio Visual Services Supervisor	1.00	1.00		
Audio Visual Technician Lead	3.00	3.00	2.00	1.00
Director			1.00	1.00
Director of Operations	1.00	1.00		
Director of Public Safety	1.00	1.00		
Director of Public Safety& OHS			1.00	1.00
Director of Sales	1.00			1.00
Electrician	5.00	4.00	4.00	1.00
Equity & Belonging Program Manager			1.00	
Event Manager I		2.00		1.00
Event Manager II	5.00	4.00	5.00	5.00
Event Manager III	1.00	1.00	1.00	
Event Operations Manager				2.00
Event Setup and Operations Manager				1.00
Executive Assistant	1.00	1.00		
Executive Director	1.00	1.00		
Facilities Admin Supervisor				1.00
Facilities Engineering Manager				1.00
Facility Security Agent	9.00	9.00	9.00	12.00
House /Event Manager				1.00
House/Event Manager	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	1.00	1.00
Maintenance Supervisor	1.00	1.00		
Manager II		1.00	3.00	3.00
Marketing & Web Srvcs Manager	1.00			
Operating Engineer I				1.00
Operating Engineer II	5.00	5.00	5.00	3.00
Operations Mgr - Hskpg and Setup	1.00	1.00		
Operations Mgr - OCC	2.00	2.00		
Program Assistant II		6.00	4.80	4.00
Program Assistant III		2.00	2.00	4.00
Program Supervisor I		1.00	2.00	2.00
Program Supervisor II			2.00	1.00
Program Technician			1.00	
Sales Manager I	1.00	1.00	1.00	1.00
Sales Manager II	4.00	4.00	4.00	4.00
Security Manager	0.95	0.95		
Senior Program Analyst		1.00		
Senior Setup Supervisor	1.00	1.00		
Service Supervisor I			1.00	1.00
Service Supervisor II			8.00	7.00
Service Supervisor III			2.95	4.95
Service Supervisor IV			1.00	
Services Sales Coordinator I	1.00	1.00	1.00	
Services Sales Coordinator II	3.00	3.00	3.00	1.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Setup & Operations Supervisor	5.00	5.00		
Sustainability Coordinator	1.00	1.00	1.00	
Sustainability Specialist	1.00			
TBD		0.75		
Technology Sales Coordinator	1.00	1.00	1.00	
Technology Services Manager	1.00	1.00		
Telecom & Info Systems Technic			1.00	1.00
Telecom & Info Systems Technician	1.00	1.00		
Ticketing/Parking Services Mgr	1.00	1.00		
Utility Lead			4.00	
Utility Maintenance	3.00	3.00	2.00	2.00
Utility Maintenance Lead			1.00	1.00
Utility Worker	32.00	32.00	28.00	26.00
Portland's Centers for the Arts	60.75	66.75	67.00	70.95
Administrative Assistant	1.00			
Administrative Assistant II			1.00	1.00
Administrative Assistant IV			1.00	1.00
Administrative Lead	1.00			
Administrative Specialist II		1.00	1.00	
Administrative Technician	3.95			
Admissions Staffing Manager	0.80	0.80		
Apprentice Operating Engineer	1.00			
Assistant Director of Production	1.00			
Assistant Event Services Mgr	1.00	1.00		
Assistant Sales & Booking Manager	1.00	1.00		
Assistant Ticket Services Mgr	1.00	1.00		
Asst Director of Prod Services		1.00		
Construction Project Manager II	1.00			
Construction Project Managr II			0.25	
Dept Head Stagehand	15.00	15.00		
Dept Head Stagehand - Flyrail			3.00	3.00
Dept Head Stagehand - General			1.00	1.00
Dept Head Stagehand - Sound			3.00	3.00
Dept Head Stagehand-Carpentry			3.00	3.00
Dept Head Stagehand-Electricia			3.00	3.00
Dept Head Stagehand-Properties			2.00	2.00
Director			1.00	1.00
Director of Marketing	1.00	1.00		
Director of Ticket Services	1.00	1.00		
Educ & Comm Engagemnt Coord			1.00	1.00
Education & Community Eng Coordinator		1.00		
Education & Community Eng Mgr		1.00		
Education & Community Engagement Mgr	1.00			
Event Custodian		8.00		
Event Custodian - P'5				8.00
Event Custodian - P5			7.00	
Event Custodian P'5			1.00	

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Event Manager II			1.00	
Event Manager III				3.00
Event Services Manager - P'5	1.00	1.00		
Executive Assistant	1.00	1.00		
Executive Director	1.00	1.00		
Facility Manager- P5	1.00	1.00		
Facility Security Agent	2.00	2.00	2.00	5.00
Lead Operating Engineer	1.00	1.00	1.00	1.00
Lead Security Agent	1.00	1.00	1.00	1.00
Manager I			2.00	2.00
Manager II			2.00	2.00
Marketing & Promotions Coordinator II	3.00			
Operating Engineer II	3.00	3.00	4.00	4.00
Operations Mgr - Hskpg and Setup	1.00	1.00		
Portland's Deputy Director				1.00
Program Assistant II		2.95	2.95	3.95
Program Assistant III		1.00	1.00	
Program Supervisor II			3.00	2.00
Sales & Booking Manager - P'5	1.00	1.00		
Sales Manager I			1.00	1.00
Sales Manager II	1.00	1.00	1.00	1.00
Senior Visual Communication Designer		3.00		
Service Supervisor I			1.80	2.00
Service Supervisor II			2.00	2.00
Service Supervisor III			2.00	2.00
Service Supervisor IV				1.00
Setup & Operations Supervisor	1.00	1.00	1.00	1.00
Sr Visual Communication Design			3.00	3.00
Stage Supervisor	3.00	3.00	1.00	
Supervisor of Security Servcs	1.00	1.00		
Ticket Services Coordinator	2.00	2.00		
Utility Lead	4.00	4.00		
Utility Lead - P'5			4.00	4.00
Utility Maintenance Tech -P'5			1.00	1.00
Utility Maintenance Technician	1.00	1.00		
Volunteer Coordinator II		1.00	1.00	1.00
Volunteer Services Coordinator	1.00			
Natural Areas Fund	7.20	2.90	0.15	
Parks and Nature	7.20	2.90	0.15	
Administrative Specialist II	0.25			
Director	0.20			
Manager I	0.25			
Natural Resource Specialist	1.00	1.00		
Principal Regional Planner	1.00	0.90	0.15	
Program Manager	0.50			
Program Supervisor II	0.25			
Senior Management Analyst	0.25			
Senior Natural Resource Scientist	1.00	1.00		

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Senior Regional Planner	2.50			
Oregon Zoo Asset Management Fund		4.00	3.00	1.00
Oregon Zoo		4.00	3.00	1.00
Construction Project Manager I		3.00	1.00	1.00
Construction Project Mgr II			2.00	
Manager II		1.00		
Oregon Zoo Infrastructure/Animal Welfare Fund	4.70			
Oregon Zoo	4.70			
Assistant Management Analyst	0.50			
Construction Project Manager I	3.00			
Manager II	0.80			
Program Director	0.40			
Oregon Zoo Operating Fund	181.85	178.85	189.35	191.85
Oregon Zoo	181.85	178.85	189.35	191.85
Administrative Assistant IV	1.15	1.00	1.00	1.00
Administrative Specialist III	3.50	3.00	2.00	3.00
Administrative Specialist IV	1.00	1.00	0.50	0.50
Admissions Lead	2.60	2.60	2.60	2.60
Animal Keeper	37.50	37.50	39.50	43.00
Animal Keeper, Africa			1.00	
Animal Nutrition Manager				1.00
Animal Welfare Monitoring Spec				1.00
Assoc Public Affairs Specialist			1.00	
Associate Natural Resource Scientist	1.00	1.00	1.00	
Associate Public Affairs Speci				2.00
Associate Public Affairs Specialist	1.00		1.00	1.00
Associate Visual Communication Designer	1.50	1.50		0.50
Cash Office Clerk	0.75	0.75	0.75	0.75
Custodian	6.00	6.00	8.00	8.00
Deputy Conservation Manager	1.00	1.00		
Deputy Director	2.00	2.00	2.00	2.00
Digital Media Specialist	1.00	1.00		1.00
Director	1.00	1.00		
Dive Safety Officer	0.50	0.50	1.00	1.00
Education Coordinator II				1.00
Education Specialist I	8.50	8.50	9.00	8.00
Education Specialist II	0.50	0.50		
Education Specialist III	5.00	5.00	5.00	
Education Technician				2.00
Electrician 2	1.00	1.00	1.00	1.00
Endocrinology Research Tech			1.00	1.00
Endocrinology Research Technician	1.00	1.00		
Event Coordinator	2.00	2.00	2.00	
General Manager, Visitor Venues	0.50			
Guest Service Worker			4.00	
Guest Services Worker				3.00
Horticulturist	7.00	6.75	7.00	7.00
HVAC Technician				2.00
Lead Guest Services Worker	2.00	2.00	2.00	2.00
Lead Safety and Security Offic		1.00	1.00	2.00
Lead Safety and Security Officer			1.00	
Maintenance Lead	2.00	4.00	4.00	4.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Maintenance Technician	2.00	3.00	2.00	
Maintenance Worker 2	11.00	9.00	10.00	10.00
Maintenance Worker 3	2.00	2.00	1.00	1.00
Manager I	2.00	2.00	2.00	4.00
Manager II	7.00	7.00	3.00	1.00
Nutrition Technician 1	2.00	2.00	3.00	3.00
Nutrition Technician II				1.00
Nutritionist	1.00	1.00	1.00	
Operations Lead	2.75	2.00	2.00	2.00
Operations Lead - Custodial			1.00	1.00
Operations/Warehouse Worker	2.00	3.00	1.00	1.00
Policy Advisor IV	0.25			
Program Analyst	1.00	1.00	1.00	1.00
Program Assistant II	2.50	2.50	2.00	0.50
Program Assistant III			1.00	1.00
Program Director	1.60	1.00	1.00	3.00
Program Manager		1.00	1.00	3.00
Program Supervisor I	4.00	6.00	6.00	8.00
Program Supervisor II	7.00	5.00	9.00	6.00
Project Coordinator	2.00	1.00	2.00	2.00
Safety and Security Officer	5.00	5.00	7.00	7.00
School Partnership Supervisor				1.00
Senior Animal Keeper	7.00	7.00	7.00	7.00
Senior Horticulturist	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00			
Senior Program Analyst	1.00	1.00	1.00	
Senior Public Affairs Speciali			2.00	1.00
Senior Public Affairs Specialist	4.00	3.00		
Senior Visual Communication Designer	1.00	1.00		
Service Supervisor II	4.00	4.00	5.00	2.00
Service Supervisor III	5.00	5.00	2.00	3.00
Service Supervisor IV	1.00		3.00	8.00
Sr Visual Communication Design			1.00	1.00
Veterinarian	3.00	2.00	2.00	2.00
Veterinarian II		1.00	1.00	1.00
Veterinary Technician	3.00	4.00	4.00	4.00
Video and Photography Tech	0.50	0.50	1.00	1.00
Volunteer Coordinator I	1.25	1.25	1.00	
Volunteer Coordinator II	2.00	2.00	2.00	1.00
Zoo Director			1.00	1.00
Zoo Registrar	1.00	1.00	1.00	1.00
Parks and Nature Bond Fund	33.20	37.05	38.90	38.25
Parks and Nature	33.20	37.05	38.90	38.25
Administrative Specialist III	1.00	1.00	1.00	1.00
Administrative Specialist IV		0.25	0.25	0.25
Assistant GIS Specialist	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.50			
Assistant Natural Resource Sci		2.00	2.00	2.00
Assistant Natural Resource Scientist	2.00			
Associate Natural Resource Sci				0.40
Associate Regional Planner			0.50	0.50
Associate Solid Waste Planner		0.50		

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Construction Project Manager I	1.00	1.00	0.50	0.50
Construction Project Manager II	2.50	2.00		1.00
Construction Project Managr II			2.00	
Deputy Director		0.40	0.40	0.40
Director		0.20	0.20	0.20
General Manager Major Projects	0.20	0.20	0.20	
Manager I	1.15	1.45	0.65	0.80
Manager II	0.50	1.00	1.80	2.05
Natural Resource Specialist	2.00	2.00		
Natural Resource Technician	2.00	2.00	2.00	2.00
Natural Resources Specialist			3.00	3.00
Policy Advisor III				1.00
Principal Regional Planner	2.50	2.85	3.50	2.70
Program Assistant II		0.50	0.50	0.50
Program Assistant III	0.25	0.25	0.25	0.25
Program Coordinator I		1.00	1.00	1.00
Program Coordinator II	1.00	1.60	0.60	1.10
Program Director	0.85	0.85	0.85	0.85
Program Manager	2.50	5.00	6.50	7.50
Program Supervisor I			0.25	0.25
Program Supervisor II		0.25		
Real Estate Negotiator	5.00	2.00	2.00	1.00
Senior GIS Specialist	1.00	1.00	1.00	1.00
Senior Management Analyst	1.25	1.00	0.50	0.50
Senior Natural Resource Scient			1.80	1.40
Senior Natural Resource Scientist		1.00		
Senior Public Affairs Specialist	1.00			
Senior Real Estate Analyst	1.00			
Senior Regional Planner	2.00	4.75	4.65	4.10
Parks and Nature Operating Fund	91.30	82.75	95.95	101.55
Parks and Nature	91.30	82.75	95.95	101.55
Administrative Specialist II	3.25	2.00		
Administrative Specialist III	1.00	2.00	2.00	2.00
Administrative Specialist IV		0.75	0.75	0.75
Arborist	1.00	1.00	1.00	1.00
Ass Regional Planner				1.00
Assistant Management Analyst	0.50			
Associate Management Analyst	1.00			
Associate Natural Resource Sci			2.00	3.60
Associate Natural Resource Scientist	1.00	2.00		
Associate Public Affairs Specialist	2.00		1.00	1.00
Associate Regional Planner			0.50	0.50
Construction Project Manager I			0.50	0.50
Construction Project Manager II	0.50			
Deputy Director	1.00	0.60	0.60	0.60
Director	0.80	0.80	0.80	0.80
Education Specialist I			1.80	1.80
Education Specialist II	2.00	2.00	4.00	4.00
Education Specialist III	1.00	1.00	1.00	1.00
Event Coordinator	1.00			
Facilities Maintenance Tech			1.00	1.00
Facilities Maintenance Technician		1.00		

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Lead Park Ranger	1.00			
Maintenance Lead	1.00	1.00	1.00	1.00
Maintenance Worker 1	1.00	1.00		
Maintenance Worker 2	1.00	1.00	2.00	2.00
Maintenance Worker II			1.00	1.00
Manager I	7.60	4.55	4.35	4.20
Manager II	3.50	4.00	4.20	4.95
Natural Resource Spclst Lead			2.00	2.00
Natural Resource Specialist	1.00	1.00		
Natural Resource Specialist Lead	2.00	2.00		
Natural Resources Specialist			1.00	1.00
Operations/Warehouse Worker	4.00	4.00	4.00	4.00
Park Ranger	17.00	17.00	19.00	19.00
Park Ranger Lead	3.00	4.00	5.00	5.00
Policy Advisor III				1.00
Principal Regional Planner	1.50	1.25	1.35	2.30
Program Analyst			2.00	2.00
Program Assistant II	6.00	6.50	8.50	8.50
Program Assistant III	1.75	0.75	0.75	0.75
Program Coordinator II	2.00	2.40	2.40	2.90
Program Director	1.15	1.15	1.15	1.15
Program Manager	2.00	4.00	4.50	4.50
Program Supervisor I			1.75	1.75
Program Supervisor II	0.75	0.75		
Property Management Technician	1.00			
Senior Management Analyst	1.50		0.50	0.50
Senior Natural Resource Scient			5.20	3.60
Senior Natural Resource Scientist	5.00	5.00		
Senior Public Affairs Speciali			1.00	1.00
Senior Public Affairs Specialist	3.00	1.00		
Senior Real Estate Analyst		1.00	1.00	1.00
Senior Regional Planner	3.50	2.25	2.35	3.90
Service Supervisor II		1.00		
Service Supervisor III	2.00	2.00	2.00	2.00
Volunteer Coordinator II	2.00	1.00	1.00	1.00
Risk Management Fund	2.00	3.00	3.00	3.00
Finance and Regulatory Services	2.00	3.00	3.00	3.00
Manager I				1.00
Program Analyst	1.00	1.00	1.00	1.00
Program Coordinator I				1.00
Program Technician		1.00	1.00	
Senior Program Analyst	1.00	1.00	1.00	
Solid Waste Fund	181.96	192.80	195.25	191.90
Waste Prevention and Environmental Services	181.96	192.80	195.25	191.90
Administrative Specialist II	2.50	1.00	1.00	1.00
Administrative Specialist III	1.00	1.00		
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.00			
Assistant Solid Waste Planner		1.00	1.00	1.00
Associate Management Analyst	1.00			
Associate Regional Planner	1.00	1.00		
Associate Solid Waste Planner	3.00	4.50	6.00	7.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Construction Project Manager I	3.00	2.00	2.00	2.00
Construction Project Manager II	1.00	2.00		
Construction Project Managr II			2.75	
Deputy Director	0.90	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Education Coordinator I			2.00	2.00
Education Specialist II	4.90	4.90	2.90	2.40
Education Specialist III	5.00	4.00	1.00	1.00
Environmental Compliance Manager			1.00	1.00
Environmental Specialist			4.00	4.00
Facilities Maintenance Specialist			1.00	1.00
Facilities Maintenance Technician			1.00	1.00
General Manager Major Projects	0.60	0.60	0.60	
Hazardous Waste Specialist	5.00	5.00	5.00	5.00
Hazardous Waste Technician	26.00	26.00	26.00	26.00
Landfill & Environmental Specialist	5.00	4.00		
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Manager I	3.50	3.50	4.00	4.00
Manager II	8.00	7.00	6.00	6.00
Metro Paint Operat Specialist			3.00	3.00
Metro Paint Operat Tech I				9.00
Metro Paint Operat Tech II				7.00
Metro Paint Operat Technician			13.00	
Metro Paint Operations Specialist	4.00	4.00		
Metro Paint Operations Technician	5.00	17.00		
Metro Paint Operations Technician II			5.00	
Principal Solid Waste Planner	7.00	8.00	5.00	4.00
Program Analyst	2.00	1.00	1.00	1.00
Program Assistant II	4.00	5.00	5.00	4.00
Program Assistant III	8.00	7.00	5.00	6.00
Program Coordinator I	1.00	1.00	2.00	2.00
Program Coordinator II		2.00	4.00	4.00
Program Director	4.00	4.00	4.00	4.00
Program Manager		2.80	10.00	11.50
Program Supervisor I	2.00	2.00		
Program Supervisor II	9.00	8.50	1.00	
RID Patrol Crew Lead	3.00	3.00	4.00	4.00
Scalehouse Technician	11.76	13.00	13.00	13.00
Senior Engineer	3.00	2.00	1.00	1.00
Senior Management Analyst	2.00	2.00	3.00	3.00
Senior Program Analyst			1.00	1.00
Senior Public Affairs Specialist	6.00			
Senior Regional Planner	1.50			
Senior Solid Waste Planner	17.30	19.00	15.00	15.00
Service Supervisor I				1.00
Service Supervisor III	2.00	2.00		
Service Supervisor IV		1.00	10.00	11.00
Station Superintendent		2.00	2.00	2.00
Systems Administrator II	1.00	1.00	1.00	1.00
Systems Analyst III			1.00	1.00
Systems Analyst IV		1.00	1.00	1.00
Traffic Cntrl/Load Insp Tech I			2.00	5.00
Traffic Cntrl/Load InspTech II		12.00	10.00	7.00

Four-Year FTE History

	Amended 2020-21	Amended 2021-22	Amended 2022-23	Adopted 2023-24
Traffic Control Tech II	12.00			
Waste Prevention Outreach Manager			1.00	1.00
Supportive Housing Services	5.90	4.80	15.95	34.60
Planning, Development and Research	5.90	4.80		
Accountant II	0.70			
Administrative Specialist IV		0.15		
Associate Management Analyst	0.50	0.50		
Director		0.15		
Manager I	1.00			
Program Analyst	1.00			
Program Assistant III	1.70	1.20		
Program Coordinator II		0.30		
Program Director		0.50		
Senior Management Analyst	1.00	1.00		
Senior Program Analyst		1.00		
Housing			15.95	34.60
Admin Specialist III				2.00
Administrative Specialist III			1.00	
Administrative Specialist IV				0.85
Assoc Regional Planner				1.00
Associate Management Analyst			1.00	
Manager I				2.00
Principal Regional Planner				3.00
Program Assistant			2.00	
Program Assistant III			0.30	2.00
Program Coordinator			1.00	
Program Coordinator I			2.00	2.00
Program Coordinator II			5.00	9.00
Program Director			0.70	0.85
Program Manager			1.00	0.85
Program Supervisor I			0.85	1.85
Senior Program Analyst			1.10	2.60

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Budget Process

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

THE STRATEGIC BUDGET PROCESS

Metro follows a strategic budgeting process that guides not only the development of its annual budget but also provides focus for multi-year funding commitments toward specific objectives. 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 1.9 million residents. Identifying regional values ensures decisions are guided by a clear focus. The following framework is intended to guide decision making at Metro through 2024 by upholding two main commitments: Keeping Our Promises and Building Back Better. How Metro keeps its promises and builds back better must be driven by guiding principles outlined in the framework: Racial Justice, Climate Justice and Resiliency, and Shared Prosperity.



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 and equity outcomes. 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 following diagram 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.

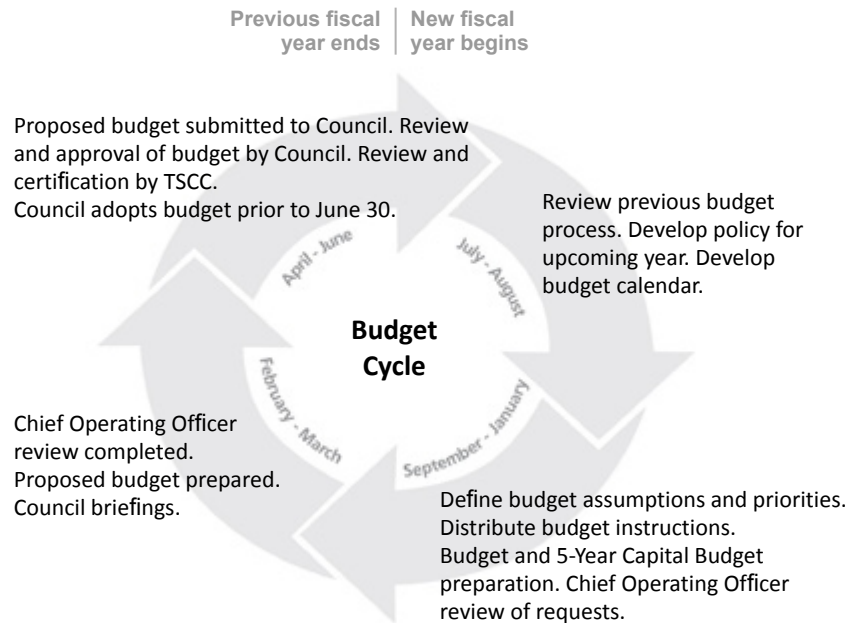
Five Year Forecast Development

An important tool in the evaluation of operating fund performance is the development of the five-year forecasts for major operating and bond funds. The principles of Metro’s financial policies are followed throughout the five-year forecast. 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 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 Process



Budget requests

Departments 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. All requests are reviewed by departmental Budget Advisory Committees. These committees are fully staffed by employees and they review and evaluate requests to ensure that the requests have been brought forward with an equity lens. This information is included with the add, cut or change proposals form in the budget package.

Review and Analysis Resulting in Proposed Budget

The Financial Planning team 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 Financial Planning 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 public work sessions to review the proposed 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

September 2022 - December 2022	Preparation and analysis of Five Year Forecasts for all major operating areas
November 2022 - February 2023	Council holds strategic planning work sessions to provide direction on programs and upcoming budget
Mid-December 2022	Financial Planning issues budget instructions and assumptions
January 13, 2023	Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning
January 13 - 25, 2023	Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages
January 25 - March 3, 2023	COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests
By March 3, 2023	COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget
March 10, 2023	Final Proposed budgets due from all departments
March 10 - April 7, 2023	Financial Planning produces Proposed Budget documents
April 7, 2023	Proposed Budget released to Council for individual review
April 11, 2023	Chief Operating Officer presents Proposed Budget; initial public hearing held
April 11, 2023	Council work session on proposed budget and public hearing
April 20, 25 & 27, 2023	Department presentations to Council - public invited
May 2, 4 & 9, 2023	Department presentations to Council - public invited
May 9, 2023	Council work session on amendments to proposed budget; public hearing
May 11, 2023	Council votes to approve budget and tax levies (Resolution No. 23-5321)
By May 12, 2023	Metro submits approved budget to Tax Supervising and Conservation Commission
May 12 - June 1, 2023	Tax Supervising and Conservation Commission public comment period
June 1, 2023	Tax Supervising and Conservation Commission public hearing on approved budget
June 15, 2023	Council work session on approved budget and final amendments; public hearing
June 22, 2023	Council votes to adopt budget (Resolution No. 23-5333A)
By July 15, 2023	File property tax levies with Tax Supervising and Conservation Commission and three counties

GENERAL FUND

The General Fund accounts for all activities not required to be accounted for in another fund. This fund accounts for Metro's primary governmental programs and support services including Council; Office of the Auditor; Office of Metro Attorney; Information Technology and Records Management; Communications; Diversity, Equity, and Inclusion; Finance and Regulatory Services; Human Resources; Capital Asset Management and Planning Development and Research (land use, urban growth management, research, and environmental and transportation planning), and special and non-departmental appropriations. The principal resources of the fund are charges for services, grants, property taxes, construction excise tax, and excise taxes on Metro's facilities and services levied in accordance with the Metro Code as well as interfund transfers from other departments that reimburse the general fund for services provided.

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 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 admission and attraction fees, membership, retail, events and food service related revenues. The fund also receives personal property taxes contributed through 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 program issued \$652.8 million in general obligation bonds in FY 2018-19. The program aims to create 3,900 affordable homes by funding property acquisition and development projects to create new affordable homes distributed across the 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 Technology and Records Management 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

Fund structure

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 annually scheduled contributions from the General Fund and interest earnings. Expenditures are made in accordance with an approved CIP schedule for projects over \$100,000. Projects under \$100,000 are generally part of renewal and replacement schedules maintained by each department. In the ACFR, this fund is consolidated as part of the General Fund to be in compliance with GAAP.

General Revenue Bond Fund

General revenue bonds and other financing proceeds are accounted for in this fund. Past bond and loan proceeds have been used to finance projects such as construction, renovations and repairs at the Metro Regional Center, 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 ACFR, 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 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 Nature Operating 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 2022. 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, transfers from the Oregon Zoo Operating Fund and other revenues and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annual scheduled contributions from the Oregon Zoo Operating Fund, partner investments, 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 ACFR, this fund is consolidated as part of the Oregon Zoo Operating Fund to be in compliance with GAAP.

Supportive Housing Services Fund

This fund accounts for the income tax revenue and expenditures related to the implementation and administration of the regional Supportive Housing Services program approved by voters in 2020. Metro works with Clackamas, Multnomah and Washington counties to reduce homelessness through services that help people find and keep safe and stable homes. These include emergency services such as outreach and shelter, housing placement, rent assistance, advocacy and case management, and wraparound services. Goals for the 10-year program are to connect 5,000 chronically homeless households with supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing.

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. In April 2020, the first series of bonds under the 2019 authorization was issued. Metro issued \$110,000,000 in Tax-Exempt bonds under the Natural Areas 2020A series, and \$90,000,000 in Federally Taxable bonds under the Natural Areas 2020B series, for a total of \$200,000,000. Interest earnings are expected to continue to generate some revenues in FY 2023-24. 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.

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.

INTERNAL SERVICE FUNDS

Risk Management Fund

This fund accounts for risk management and self-insurance programs performed for other organizational units within Metro. The primary revenue are transfers from user funds for services provided. Primary expenses are insurance premiums, claims costs, and studies related to insurance issues.

DEBT SERVICE FUND

General Obligation Bond Debt Service Fund

This fund accounts for payments of general obligation bond principal and interest to bondholders. The principal sources of revenue are property taxes and interest income.

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 grave sales. It is anticipated that no expenditures will be made from this fund until grave sites are exhausted at the cemeteries.

Glossary

2040: See *Metro 2040 Growth Concept*.

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

ACFR: See *Annual Comprehensive Financial Report*

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.

Annual Comprehensive Financial Report (ACFR): The generally accepted accounting principles (GAAP) financial report for state and local governments. This report is the official public record of Metro's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

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.

BIPOC: Black, Indigenous, and People of Color.

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.

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.

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.

Glossary

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*.

Development Opportunity Study: The Portland Expo Center development opportunity study will assess the value of the 53-acre property and the greatest public benefit that could be served by exploring potential future scenarios of the venue and site.

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

Diversity, Equity and Inclusion (DEI): A program dedicated to promoting diversity, equity and inclusion of underrepresented people, either due to racial/ethnicity disparities, sexual orientation, or disability, both for employees of Metro and the Oregon Metro population.

DOS: See *Development Opportunity Study*

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 Technology and Records Management. 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.

Glossary

IT: Information Technology and Records Management.

IS: *Information Services, changed to Information Technology and Records Management, see "IT".*

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.

Glossary

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.

Regional Illegal Dumping: Metro’s program providing cleanup services addressing dumped and abandoned garbage in public spaces.

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*.

RID: See *Regional Illegal Dumping*

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.

Transient Lodging Tax (TLT): Lodging establishments are required by Portland and Multnomah County Transient Lodgings Tax Laws to collect a total of 11.5% occupancy taxes from guests. A portion of this tax is returned to Oregon Convention Center projects.

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).

Visitor Facilities Trust Account (VFTA): The tax account that receives TLT funds.

Waste Prevention and Environmental Services (WPES): A department at Metro that is dedicated to recycling services and education, solid waste disposal, and landfill monitoring. WPES is also dedicated to community enhancement projects.

Willing Seller: A land owner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.