



Proposed budget

FY 2024-25

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

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

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Metro Council President

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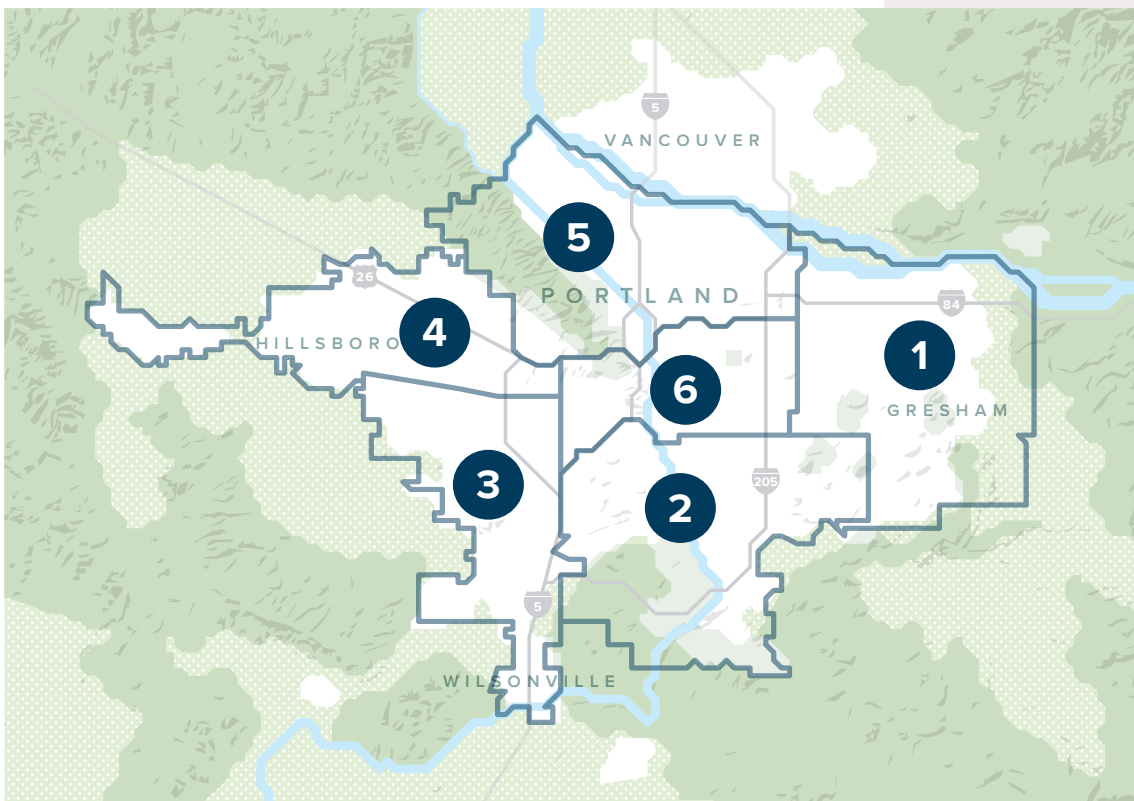
Juan Carlos González, District 4

Mary Nolan, District 5

Duncan Hwang, District 6

Auditor

Brian Evans





Proposed Budget

Fiscal Year 2024-25

Prepared by

Finance and Regulatory Services

Brian Kennedy, Chief Financial Officer

Financial Planning

Cinnamon Williams, Financial Planning Director

Joshua Burns, Budget Coordinator

Robin Briggs, Central Services Finance Manager

Metro Council, Office of the Chief Operating Officer

Marissa Madrigal, Andrew Scott, Holly Calhoun, Val Galstad

Office of the Auditor

Brian Evans, Robin Briggs

Housing

Patricia Rojas, Rachael Lembo

Parks and Nature

Jon Blasher, Chantia Clarke

Planning, Development and Research

Catherine Ciarlo, Rachael Lembo

Visitor Venues

Steve Faulstick, Ashley Sloan

MERC Venues

Matthew Rotchford, Craig Stroud, Robyn Williams, Ashley Sloan

The Oregon Zoo

Heidi Rahn, Tom Rogers, Caleb Ford

Waste Prevention and Environmental Services

Marta McGuire, Patrick Dennis

Capital Asset Management

Ryan Kinsella, Robin Briggs

Communications

Lia Waiwaiole, Robin Briggs

Diversity, Equity and Inclusion

Sebrina Owens-Wilson, Robin Briggs

Human Resources

Julio Garcia, Robin Briggs

Information Technology and Records Management

Rachel Tull, Robin Briggs

Office of Metro Attorney

Carrie MacLaren, Robin Briggs



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Metro's proposed budget for FY 2024-25 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 proposed budget.

Fund summaries and detail

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

Capital improvement plan detail

Metro's capital budget for fiscal years 2024-25 through 2028-29 is included in the FY 2024-25 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 2024

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

I am pleased to submit Metro's proposed Fiscal Year 2024-25 budget for Metro Council consideration. This document represents months of careful work and reflects the needs of an accelerating, ambitious public institution which seeks to answer the call of a community demanding better. The proposed budget fully funds general fund reserves, sets aside funding for strategic capital projects and invests in three urgent Council directed target areas: Housing, the Economy and the Environment. It incorporates input and advice from subject matter experts across the organization and stakeholders from across the region. But while the budget includes some exciting new investments, it doesn't do so at the expense of the organization's financial stability.

In the past few budget cycles as we emerged from the pandemic, Metro focused on rebuilding capacity across the agency and shoring up our ability to deliver on the promises we made to the region. The FY 2024-25 proposed budget includes few increases but continues to dedicate resources to successfully implementing the Parks and Nature Bond, the Supportive Housing Services Measure and the Affordable Housing Bond. It proposes a Waste Prevention and Environmental Services budget that funds current service levels at Metro Transfer Stations and critical services such as Metro's Household Hazardous Waste collection events and centers. The budget is also designed to support overarching commitments like safety, increased transparency, community engagement, compliance with audit recommendations and the overall stability and resiliency of the organization while continuing to build reserves to ward against the unknowns.

After rapidly restoring many of the pandemic era cuts in previous years, leadership is taking time to reflect and assess. This budget supports slowing growth in some areas while strategically investing in others – like staff capacity for critical technology projects. This budget looks to the future and all the exciting work we're doing with optimism but also with mindfulness in the face of a stalled recovery in the convention and tourism business, which presents a challenge in the short term.

Where we have been

At our venues - the Oregon Zoo, Oregon Convention Center(OCC), Expo Center, and Portland's 5 Centers for the Arts - strategic leadership, savvy business decisions and more than a pinch of grit have ensured our buildings and grounds are filled with visitors and guests. However, the Portland region continues to experience headwinds related to national reputational damage and ongoing safety concerns that have negatively impacted our convention booking pipeline. The impacts are significant enough that OCC will strategically operate at a deficit in FY 2024-25 as the team works with partners to improve perceptions of safety and bring more travel back to Portland. Although business levels are very good for all the MERC venues, inflation and labor costs have increased operating costs and all venues are anticipating an increased outlay of safety and security funding to combat the reputational impacts mentioned above.

In Metro's natural areas, 2019 Parks Bond acquisitions continue at an accelerated rate, bringing our total bond acquisition through January 2024 to 691.84 acres and 0.44 miles of trail right of way. In addition to helping disperse Local Share funds to parks districts around the region, Metro has issued the first round of Community Choice grants to help cities around the region build rich, vital parks systems that meet the needs of their populations. This work will continue to accelerate in the next fiscal year.

In Fall of 2023, Metro launched a stakeholder roundtable to provide transparency and help gather feedback on the upcoming 2024 Urban Growth Report. Regional partners from public, business and community based organizations will continue to gather into the new fiscal year to advise me on my recommendation to the Metro Council in the Fall of 2024.

The Supportive Housing Services program and Affordable Housing Bond continue seeing concrete success in getting people off the streets and into new housing. As of January 2024, Metro's Affordable Housing Bond has completed 1,180 units, with another 1,660 under construction and an additional 1,521 in the pipeline. The Supportive Housing Services program has also seen successes. As of September 2023, it has played a role in placing 5,776 people in housing, creating 1,743 shelter beds and preventing 18,149 evictions across the Metro region. In cooperation with our housing implementation partners and with a focus on building generational wealth in BIPOC communities, Metro has continued to innovate and adapt, rolling out new pilot affordable homeownership projects using a community land trust model to provide permanent affordability that will benefit multiple generations of homeowners. A stakeholder advisory table convened March 1st to advise on the future of Affordable Housing Funding at Metro. This table will help shape a post-budget recommendation to Council for future action.

Chief Operating Officer's budget message

As the Affordable Housing Bond continues to deliver successes but begins the process of winding down, Metro must decide whether or not it should continue to play a role in regional affordable housing at the same scale. How we choose to move forward - in cooperation with local and state stakeholders - will shape the region's housing environment for generations to come.

How the budget proposal was developed

In February 2023, the Metro Council set an intention to advance Metro's Strategic Framework, and its guiding principles of Racial Justice, Climate Justice and Shared Prosperity, by developing enterprise-wide strategic targets in three key areas: housing, the economy and the environment. Over the past year Metro engaged with stakeholders from local government partners, community based organizations, business leaders and environmental and labor advocacy groups to determine what the region believes are the highest and best uses of Metro resources in those three key areas. In April and May of 2023, Metro, with the aid of consultants, facilitated 11 visioning sessions with stakeholders representing Labor and Workforce Trades, Equity Leaders and CBOs, Environment, Elected Officials, Youth, and Business Leaders.

Taking the themes from these visioning sessions, teams of subject matter experts (SMEs) from across Metro worked to help develop targets from the feedback received with instructions from Council that they must be measurable, high impact, composite and cooperative in nature, and ambitious "blue sky" visions for the future. Metro SMEs worked together on not just the creation of these targets but also identifying metrics with which Metro could measure progress towards the end goals of the targets in a meaningful and concrete way. These targets and potential metrics were presented to stakeholders in a Town Hall on October 12, 2023 for feedback and refinement.

After integrating the feedback received from Council and regional partners, resolution no. 23-5362 "For the purpose of adopting Metro's Strategic Targets" was brought to Council and the targets were officially adopted. These three Strategic Targets are :

- Housing: Housing for all
 - The market provides ample housing at all income levels and everyone in the region can access services that meet their needs.
- Economy: A resilient economy for all
 - Position the Metro region to take advantage of future growth opportunities, by helping both people and businesses thrive.
- Environment: Meeting our climate and resilience goals
 - In the face of a changing climate, we must reduce greenhouse gas emissions, be more sustainable, and build resilience to safeguard nature and people.

While work to define metrics is ongoing in departments, as part of the budget instructions issued by the office of the COO, Metro has asked each department to consider the ways in which they could allocate budget resources towards accomplishing the Strategic Targets and begin moving this work forward.

This rubric is additionally framed in the context of Metro's existing Racial Equity Framework and using the budget equity tools included in that framework. Departments went through internal review of their proposed budgets using a series of reflective questions designed to help make difficult allocation decisions through a racial equity lens. In Metro's proposed budget, this Racial Equity framework and the strategic targets and the Council priorities they reflect were the lenses through which all of the decisions you will see in this year's budget were made.

The following are a few highlighted investments which support those priorities.

Housing

- \$335,000 plus staff time to produce a regional housing strategy
- \$256.8 million in affordable housing production through our local partners on the Affordable Housing Bond
- \$1 million to increase regional capacity for supportive housing services through conferences and technical assistance to service providers

Economy

Chief Operating Officer's budget message

- \$5.9 million in capital projects for the Portland 5 Centers for the Arts have been budgeted for the coming year. In conjunction with P5's participation in MERC's First Opportunity Target Area (FOTA) program prompting solicitation of services from MWESB businesses, Metro hopes to amplify the effects of these investments by directing them to where they can make the most impact.
- \$190,000 for continuation of Phase 2 of Expo Futures project, including cultural resource assessments and initial master planning work
- \$500,000 to support enhanced security for the areas surrounding OCC and the routes from the OCC to the eastside convention center hotels
- Over \$6.5 million in investment for 82nd Avenue, including \$5 million from the State of Oregon to establish an 82nd Ave property acquisition fund for the purpose of securing land to build affordable housing and commercial spaces in preparation for future development

Environment

- \$5.7 million to collect and recycle hundreds of thousands of gallons of paint
- \$1.5 million for education and outreach to build environmental literacy and community capacity to reduce consumption and manage materials properly at end of life
- \$1.0 million in staffing grants to local governments to implement Food Waste Requirements
- \$1.3 million in equitable investments in community driven development and brownfields
- \$10 million for Parks and Nature Land acquisition
- \$5.8 million for Parks and Nature projects that promote land restoration and stabilization
- \$750,000 in Nature in Neighborhood Community grants.
- Over \$4.5 million in capital spending over four years to replace all of the HVAC systems with modern energy efficient units and climate controls serving both Halls D and E at the Expo Center
- \$3,000 to support the Expo Bee Project, which continues to thrive as a keystone of Expo's climate justice work for a small investment
- \$140,000 in electric vehicle charging infrastructure upgrades at the Oregon Convention Center in FY25 to add additional charging stations, double number of charging units and set up the venue for sixteen units in the future as demand increases
- \$745,000 for a study into connecting the first and last mile, to identify local service and coordination gaps in transit, especially for areas of the region and regional parks not currently served by or with limited transit service

Racial Equity

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

- \$10,000 for a community support fund has been created in the Sales Department to assist in the development and expansion of new and diverse events at Expo
- \$425,000 annual investment in Civic Engagement Capacity Building Grant Funds, a grant program that grows civic engagement capacity and programming of community-based organizations serving BIPOC communities, fostering connection with Metro programs and services.
- \$321,000 in community outreach for the second round of Parks and Nature Community Choice Grants

We've also prioritized internal investments in performance measurement and data analytics. The new investments are intended to make sure that we're tracking our progress towards the Strategic Targets, that we are using data and technical information in support of our policy goals, and that we have the capability to respond quickly and credibly to questions from other governments, the media, and the public. In addition, we are investing in the creation of a new Deputy Chief Information Officer position within our Information Technology Department. We anticipate that this position will add considerable value by building resilience, capacity and depth of expertise to one of our most historically under resourced departments. Our IT department has seen exponential increases in demand for their time and services in the last year and we continue to work on finding the right balance between capacity and demand.

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



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 support to provide ample housing at all levels, positioning the region for economic growth and resiliency, and supporting 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 2024-25 budget includes funding for the GAPD team to continue research and planning regarding Council priorities, in particular concerning the Regional Investment Strategy. Funding also includes additional investments in government-to-government meetings and collaboration with our Tribal government partners.

The Council office is extending 1.0 FTE support for investments in community partnerships and adding 1.0 FTE for increasing communications across the region.

Within the Office of the COO, \$190,000 in funding will assist with next steps in the project to reimagine the future of the Expo Center. Additionally, the Office of the COO is undertaking the major project of ERP system improvements. Funding for ERP roadmap development and technical and contracted services as well as the support of 4.0 FTE has been budgeted for the next phase of this project.

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. There are no significant service level changes proposed for FY 2024-25 budget.

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 twelfth year. The department has a large bond fund that was approved by voters in 2019 that supports capital investments in the region.

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 2024-25 Planning, Development and Research will be focused on the 2024 Urban Growth Report and Urban Growth Boundary discussions, transit and equitable development planning along major corridors, and further development of the Climate Smart tool and regional coordination on the Climate Pollution Reduction grant.

Waste Prevention and Environmental Services

Waste Prevention and Environmental Services (WPES) plays a crucial role in safeguarding the region's quality of life while aligning with the Metro Council's overarching strategic goals. WPES maintains its steadfast commitment in ensuring the secure, efficient, and impactful management of solid and household hazardous waste through responsible reuse, recycling, and disposal practices. WPES embraces sustainable resource management, by actively promoting waste reduction initiatives, offering technical assistance, and facilitating educational programs for both youth and adults.

Chief Operating Officer's budget message

Within the FY 2024-25 budget, WPES demonstrates unwavering commitment to the region by strategically investing in key areas. This includes enhancing safety and procedural capacities in operations, utilizing stakeholder feedback to improve transparency in budget and fees, charting a course for future facility investments, broadening opportunities and forging partnerships to amplify the impact of reuse, and continuing investment initiatives for reductions in food waste.

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 homeless households with permanent 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 2024-25 the Affordable Housing Bond program expects to see an increase in projects at all stages: receiving funding, beginning construction, and opening to new residents. The program is projected to achieve at least 120% of its original production target once all funds are expended, creating an estimated 4,700 affordable homes. The Supportive Housing Services program is a new and developing program. 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 pandemic crisis and the city's national reputation has substantially impacted each of the visitor venues, and the path toward recovery has progressed differently across the Visitor Venues. Each of the venues continues to be flexible in the current environment and managing to industry rising costs. This includes operational assessments, evaluating staffing levels, and increasing events over the next fiscal year. The FY 2024-25 Proposed Budget includes necessary investments in many capital projects that cannot be ignored due to maintaining assets and safety.

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 2024-25 budget invests \$1,000,000 to convert gendered restrooms on the main floor of the MRC building to shared gender neutral restrooms. This project will not only address the physical changes needed to make the MRC a safe, welcoming and fully inclusive space but will also include staff education around the Gender Inclusion Policy, the needs and experiences of transgender staff, why building gender inclusive workplaces matters and how it helps us uphold our racial equity commitments.

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. There are no significant service level changes proposed for FY 2024-25. However the Communications department budget does reflect an organizational change. In this budget, staff that support specific departments' communications needs (such as within Parks and Nature or Waste Prevention and Environmental Services) are now reflected within those department FTE counts and personnel costs.

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 2024-25 FRS added 1.0

Chief Operating Officer's budget message

FTE to support contract management training and oversight. FRS also added 4.0 FTE to provide centralized economics and forecasting functions, establish performance measures and strategic targets, and provide agency-wide data support and analysis.

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 2024-25 budget includes funding to renew the Civic Engagement Capacity Building Grant Program through staffing support and \$425,000 in annual grant funds. This program invests in growing the civic engagement capacity and programming of community-based organizations serving BIPOC communities by supporting five organizations over a 3-year grant cycle.

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 2024-25 budget includes 1.0 FTE Business Partner to support the human resources needs at the Oregon Zoo, which has approximately 23% of Metro's workforce. HR additionally requested a 1.0 FTE Business Analyst to support current HR business processes while working with the ERP (enterprise resource planning software) team led out of the COOs office to assess the future needs of the department.

Additionally, the budget includes funding for a Performance Management Module. This software will improve the employee evaluation and annual goal-setting process.

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 2024-25 budget includes the addition of 2.0 FTE to respond to the growing need for the planning and coordination of network renewal and replacement and to support after hours and weekend network support particularly at our Venues sites. The budget also includes a Strategic Planning and Outreach Deputy Director 1.0 FTE.

The budget also includes needed investments in security and firewall support and capital investments in network hardware, migration of the data center to an off-site location, file storage replacement and upgrades to the platform for the Metro websites.

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 2024-25.

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.

Chief Operating Officer's budget message

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 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 \$21.9 million for the General Fund.

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 \$20.4 million for discretionary purposes. In FY 2024-25 the General Fund will transfer all of the discretionary property tax revenues to fund Oregon Zoo operations. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, is expected to raise about \$19.2 million in FY 2024-25. The levy for general obligation debt for FY 2024-25 is \$87 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 58 cents per thousand, or about \$145 for owners of property assessed at \$250,000.

The General Fund also estimates Construction excise tax (CET) collections at \$3.8 million. CET funds are restricted and are only 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.

Expenditures

The General Expense spending includes general agency payments for elections, the outside annual audit and, in accordance with the financial policies, the appropriated contingency for the General Fund and the annual contribution to renewal and replacement. The General Expense category also includes special appropriations. These include payments for specific organizational dues and sponsorships such as Rail~Volution, and Sports Oregon.

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 \$207.7 million CIP plan includes 158 planned projects across seven different organizational units. These are a mix of new capital projects and scheduled renewal and replacement projects. Funding comes from planned capital reserves (fund balance), local option levy, general obligation and full faith and credit bonds, as well as transient lodging tax pooled capital and grants and donations.

New Capital projects

The Oregon Zoo's CIP includes acquisition of property, elephants plaza structure and modernization of the Jonsson Center. The Solid Waste Fund CIP includes a new office and breakroom, investments in the point-of-sale system, and investments in the integrated garbage and recycling data system. MRC building operations is installing gender neutral bathrooms. Parks and Nature has significant capital projects and new land acquisitions planned, largely funded by the Natural Areas General Obligation Bond proceeds.

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 2024-25. 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 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 2024-25 is \$29.8 million; budgeted expenditures are \$22.4 million. The proposed budget does not exceed this limitation.

GRATITUDE

To sum up, Metro is at work across the region fighting for a brighter future for our community. From the event space to the watershed, our work makes a positive difference in the lives of the people, plants and animals who call this place home. This budget aims to ensure the incredible public servants who do the work every day, who make our programs a reality, have the tools, support and respect they need to do their best. There is no end to the challenges ahead, but I believe this budget provides a platform for us to rise to the occasion(s) in FY 2024-25 and beyond.

Sincerely,



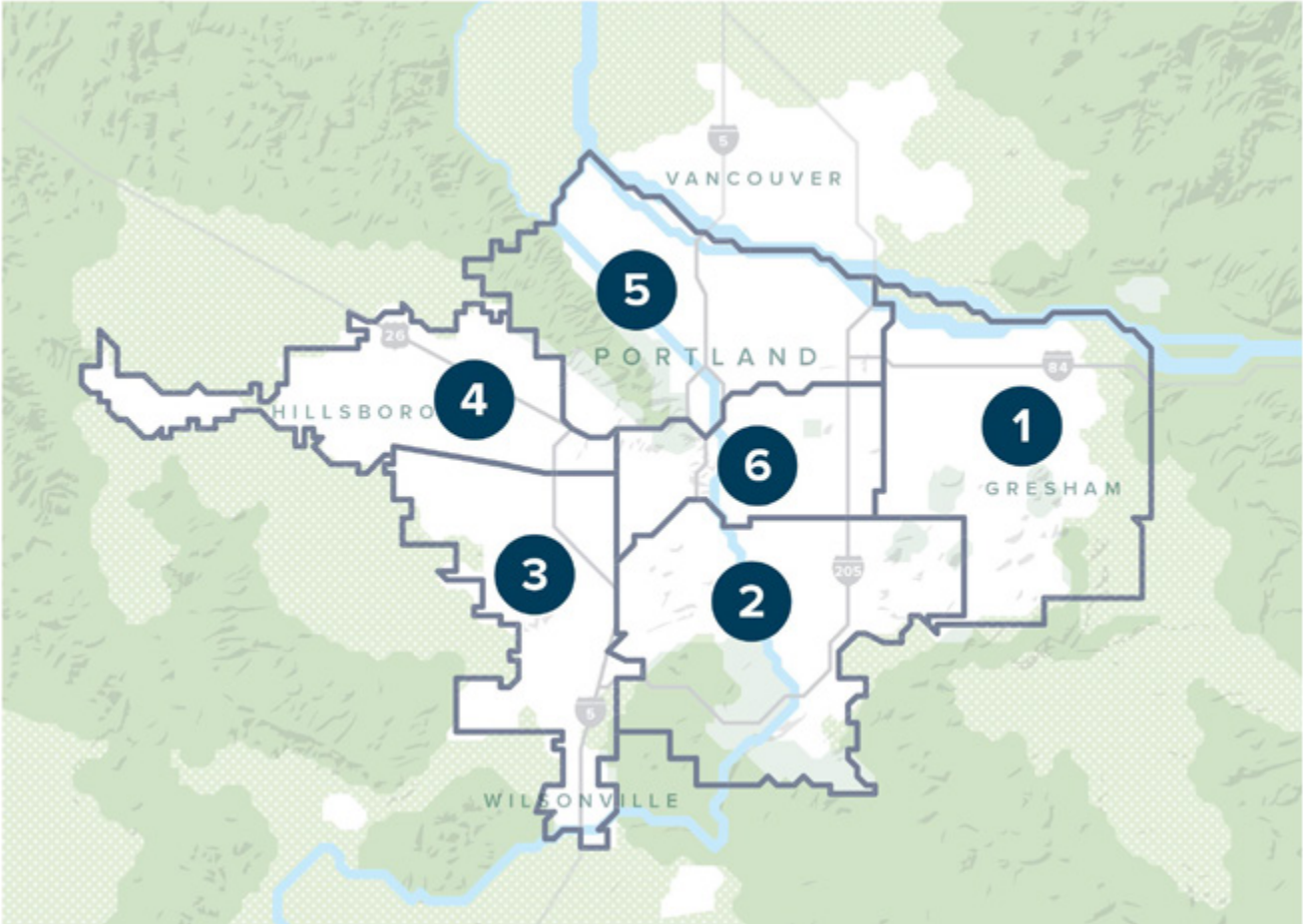
Marissa Madrigal

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

Almost seventy-five percent of Metro's revenue come from income taxes approved by the voters to fund supportive housing services and fees paid by customers who use Metro's facilities or services such as recycling and solid waste disposal. Other revenues include grants, intergovernmental funds, property taxes for voter-approved bond issues, a local option levy (19.2 million), and a small permanent property tax base (\$20.4 million), which is allocated annually through the budget process.

Projects and programs

Metro has emerged as a leader of regional initiatives – a collaborative partner, facilitator, technical assistance provider, process manager and advocate. Metro has involved regional homebuilders in the Nature in Neighborhoods program, teaching them how to develop projects that minimize water runoff and negative impacts on natural areas. Metro and its county partners reached an historic collaborative agreement to guide the future growth of the region for the next 50 years, setting aside 28,000 acres for future development if needed and protecting 270,000 acres of farms, forests and natural areas. The Metro-planned Orange Line of the regional light rail system opened in September 2015, and includes the nation's first transit, pedestrian and cyclist-only bridge built in decades. Most recently, Metro has received approval from voters to issue bonds to build affordable housing for approximately 12,000 people and to provide supportive housing services to those experiencing or at risk of becoming houseless through a new 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 \$19 million a year through 2028 to take care of the more than 19,000 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.

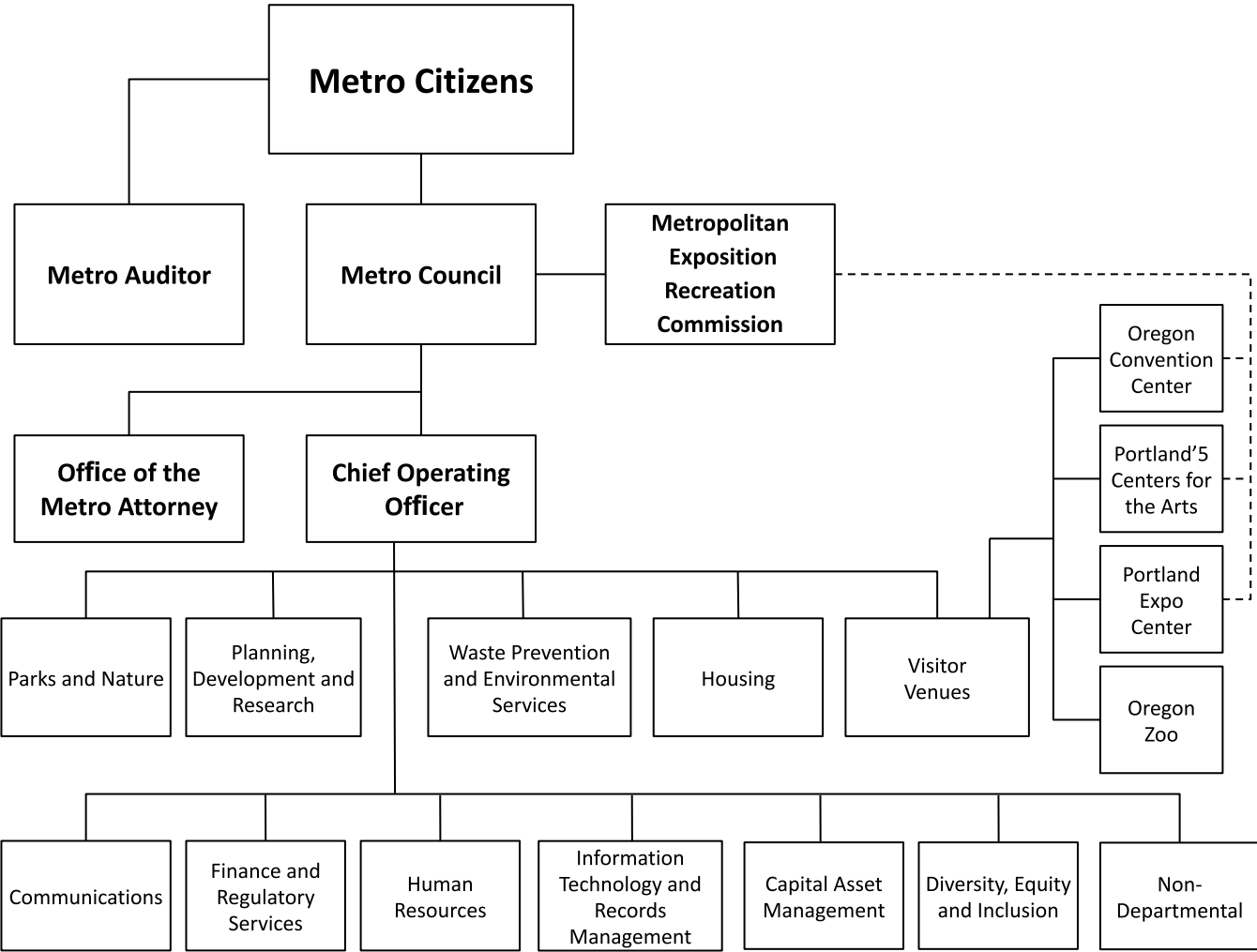
Although the charter makes regional land use planning Metro's primary responsibility, it also recognizes the significant role Metro has in other regional issues such as solid waste disposal, and the operation and development of regional recreation and visitor facilities such as the Oregon Zoo, the Oregon 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 2025 |
| 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 1.3 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, and 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.

- 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.

Post pandemic economic conditions

Metro has considered the ongoing impacts of how the pandemic changed the region throughout the budget and departments have applied a fiscally prudent financial policy that allows for flexibility 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.

Equity in Budgeting

Metro's approach to incorporating equity in budgeting is crucial for promoting fairness and inclusivity in financial planning and resource allocation. Metro is evolving a Budget Equity Tool which serves as a systematic and objective means of ensuring that budgetary decisions are not only economically sound but also socially just. By analyzing and addressing potential disparities in funding distribution, a Budget Equity Tool will help identify and rectify any disproportionate impact on different demographic groups or marginalized communities. This proactive approach will continue to foster transparency and accountability in the budgeting process, ultimately leading to a more equitable distribution of resources. The Budget Equity Tool will allow Metro to align financial strategies with the principles of social justice.

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 2024-25 budget is 18.5% which is a 0.2% decrease from the blended rate used in the FY 2023-24 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 also has assumptions unique to its operations. Factors such as general and specialized taxes, federal and state grant funding, tonnage, or attendance-driven enterprise activity impact the funds differently. Interest earnings calculations are applied uniformly and have seen an increase due to rising rates. The visitor venues are more sensitive to wage increases, utility costs, food and beverage margins or per capita spending. Planning, Development and Research is experiencing constraints tied to costs and recovering those costs from federal grants. The unique assumptions are addressed in the individual forecasts.

Budget environment

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 is still dependent on general support, even as voters have renewed the Parks and Natural Areas Local Option Levy for a third five-year period effective July 1, 2023 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, both areas where federal support has flattened or modestly increased.

The General Fund includes three important discretionary revenues for FY 2024-25 property tax (\$20.4 million), general excise tax (\$21.9 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. Ongoing federal funding for transportation planning, including the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, is expected to increase slightly, however the increased revenues are not expected to keep pace with the rise in expenses necessary to run the programs. New grant funding has increased, including the Environmental Protection Agency (EPA) Climate Pollution Reduction grant, Federal Highways Administration (FHWA) Safe Streets for All grant, and funding for corridor planning on 82nd Avenue and Tualatin Valley Highway.

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 primarily relies on Excise Tax growth and the financial health of the operating departments, which pay for central Agency functions through an internal cost allocation methodology. Unique to the General Fund is Metro's charter limitation, a limit on excise tax spending, adjusted annually by the Consumer Price Index. This limit includes spending of general excise tax and any portion of construction excise tax spent directly by Metro. Construction excise tax granted to other agencies is considered passed through and does not fall under the charter limitation on excise tax spending. The budget and the forecast years do not exceed the spending limit.

Metropolitan Exposition Recreation Commission Fund

The MERC Fund continues to recover from the pandemic and the region's national reputation. Event-based revenue is expected to increase 10% year over year from FY 2023-24. Demand is expected to be much slower than originally predicted, as Portland's reputation suffers. Therefore, Transient Lodging Tax is expected to be flat but will start to return to higher numbers within one to two years.

Revenues throughout the forecast reflect confirmed and likely 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 and fund balance. 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 resource support for sustainability and environmental policy as directed from the adopted Regional Waste Plan 2030. Council directed the Department to engage stakeholders about fees and continues to balance economic affordability for the region with the need for full cost recovery for station operations and program initiatives.

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. In FY 2024-25, General Fund will be restored to pre-pandemic levels. 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 expenditure at a rate higher than current revenue while looking at ways to reduce cost.

Oregon Zoo Operating Fund

The Zoo is expecting around 1.3 million visitors in FY 2024-25. The Zoo's costs have increased due to wage increases, inflation and general maintenance needs. Therefore, the zoo has planned an increase for admission fees in FY 2024-25 that address these rising costs. Additionally, Metro is transferring all of the permanent tax rate (\$20.2 million) to help zoo operations.



Schedule of appropriations

Proposed Budget

| | Proposed Budget |
|---|----------------------|
| GENERAL FUND | |
| Council | \$11,773,086 |
| Office of the Auditor | 1,293,729 |
| Office of Metro Attorney | 4,275,293 |
| Information Technology and Records Management | 9,970,230 |
| Communications | 3,149,172 |
| Finance and Regulatory Services | 14,256,943 |
| Diversity, Equity and Inclusion | 3,099,512 |
| Human Resources | 7,234,015 |
| Capital Asset Management | 7,698,876 |
| Planning, Development and Research | 43,005,031 |
| Housing | 150,000 |
| Special Appropriations | 2,122,735 |
| Non-Departmental | |
| Debt Service | 2,645,599 |
| Interfund Transfers | 36,426,979 |
| Contingency | 28,469,255 |
| Total Appropriations | 175,570,455 |
| Unappropriated Balance | 44,443,726 |
| Total Fund Requirements | \$220,014,181 |
| AFFORDABLE HOUSING FUND | |
| Housing | \$262,779,932 |
| Non-Departmental | |
| Interfund Transfers | 1,498,959 |
| Contingency | 50,000,000 |
| Total Appropriations | 314,278,891 |
| Unappropriated Balance | 48,281,419 |
| Total Fund Requirements | \$362,560,310 |
| CEMETERY PERPETUAL CARE FUND | |
| Interfund Transfers | \$40,000 |
| Total Appropriations | 40,000 |
| Unappropriated Balance | 726,440 |
| Total Fund Requirements | \$766,440 |
| COMMUNITY ENHANCEMENT FUND | |
| Waste Prevention and Environmental Services | \$1,517,426 |
| Non-Departmental | |
| Interfund Transfers | 50,000 |
| Contingency | 93,226 |
| Total Appropriations | 1,660,652 |
| Unappropriated Balance | 110,975 |
| Total Fund Requirements | \$1,771,627 |
| GENERAL ASSET MANAGEMENT FUND | |
| Asset Management Program | \$11,402,067 |
| Non-Departmental | |
| Interfund Transfers | 400,000 |
| Contingency | 8,251,055 |
| Total Appropriations | 20,053,122 |
| Unappropriated Balance | 14,562,424 |
| Total Fund Requirements | \$34,615,546 |

Schedule of appropriations

| | Proposed Budget |
|---|----------------------|
| GENERAL OBLIGATION DEBT SERVICE FUND | |
| Non-Departmental | |
| Debt Service | \$83,952,869 |
| Total Appropriations | 83,952,869 |
| Total Fund Requirements | \$83,952,869 |
| GENERAL REVENUE BOND FUND | |
| Bond Account | |
| Debt Service | \$6,064,525 |
| Total Appropriations | 6,064,525 |
| Unappropriated Balance | 4,149,633 |
| Total Fund Requirements | \$10,214,158 |
| MERC FUND | |
| MERC | \$85,704,586 |
| Non-Departmental | |
| Interfund Transfers | 12,448,414 |
| Contingency | 14,587,294 |
| Total Appropriations | 112,740,294 |
| Total Fund Requirements | \$112,740,294 |
| OREGON ZOO ASSET MANAGEMENT FUND | |
| Visitor Venues - Oregon Zoo | \$22,953,600 |
| Non-Departmental | |
| Interfund Transfers | 396,400 |
| Total Appropriations | 23,350,000 |
| Total Fund Requirements | \$23,350,000 |
| OREGON ZOO OPERATING FUND | |
| Visitor Venues - Oregon Zoo | \$43,078,294 |
| Non-Departmental | |
| Interfund Transfers | 21,666,040 |
| Contingency | 13,535,777 |
| Total Appropriations | 78,280,111 |
| Total Fund Requirements | \$78,280,111 |
| PARKS AND NATURE BOND FUND | |
| Parks and Nature | \$57,992,239 |
| Non-Departmental | |
| Interfund Transfers | 3,692,640 |
| Contingency | 9,000,000 |
| Total Appropriations | 70,684,879 |
| Unappropriated Balance | 76,123,271 |
| Total Fund Requirements | \$146,808,150 |
| PARKS AND NATURE OPERATING FUND | |
| Parks and Nature | \$31,564,899 |
| Non-Departmental | |
| Interfund Transfers | 6,592,824 |
| Contingency | 4,148,291 |
| Total Appropriations | 42,306,014 |
| Unappropriated Balance | - |
| Total Fund Requirements | \$42,306,014 |

Schedule of appropriations

| | Proposed Budget |
|---|------------------------|
| RISK MANAGEMENT | |
| Finance and Regulatory Services | \$5,564,501 |
| Non-Departmental | |
| Contingency | 787,849 |
| Total Appropriations | 6,352,350 |
| Unappropriated Balance | - |
| Total Fund Requirements | \$6,352,350 |
| SMITH AND BYBEE WETLANDS FUND | |
| Parks and Nature | \$225,000 |
| Non-Departmental | |
| Interfund Transfers | 67,622 |
| Contingency | 400,000 |
| Total Appropriations | 692,622 |
| Unappropriated Balance | 323,969 |
| Total Fund Requirements | \$1,016,591 |
| SOLID WASTE FUND | |
| Waste Prevention and Environmental Services | \$114,388,575 |
| Non-Departmental | |
| Debt Service | \$ |
| Interfund Transfers | 20,661,990 |
| Contingency | 15,758,837 |
| Total Appropriations | 150,809,402 |
| Unappropriated Balance | 11,416,076 |
| Total Fund Requirements | \$162,225,478 |
| SUPPORTIVE HOUSING SERVICES FUND | |
| Housing | \$466,856,937 |
| Non-Departmental | |
| Interfund Transfers | 4,456,449 |
| Contingency | 336,284,780 |
| Total Appropriations | 807,598,166 |
| Total Fund Requirements | \$807,598,166 |
| Total Appropriations | \$1,894,434,352 |
| Total Unappropriated Balance | 200,137,933 |
| TOTAL BUDGET | \$2,094,572,285 |



Property tax calculations

Permanent tax rate levy calculation

| | |
|--|--------------------------|
| FY 2023-24 Assessed Value | \$214,861,894,403 |
| Assessed Value Increase: | |
| Within 3% Statutory allowable | 6,445,856,832 |
| Estimate for new construction @ 1.50% | 3,222,928,416 |
| ESTIMATED FY 2023-24 ASSESSED VALUE | \$224,530,679,651 |
| Tax Rate= | \$0.0966 /\$1000 |
| FY 2024-25 TAX RATE LEVY | \$21,689,663 |
| (estimated assessed value x tax rate) | |
| Less: Loss due to Measure 5 compression @ 1.60% | (346,802) |
| Estimated uncollectable @ 5.5% | (1,173,857) |
| ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED | \$20,169,004 |
| Previously levied taxes estimated to be received | \$280,996 |
| ESTIMATED TOTAL TAXES TO BE RECEIVED | \$20,450,000 |

Local option rate levy calculation

| | |
|--|--------------------------|
| FY 2023-24 Assessed Value | \$223,001,150,790 |
| Assessed Value Increase: | |
| Within 3% Statutory allowable | 6,690,034,524 |
| Estimate for new construction @ 1.25% | 2,787,514,385 |
| ESTIMATED FY 2024-25 ASSESSED VALUE | \$232,478,699,699 |
| Tax Rate= | \$0.0960 /\$1000 |
| FY 2024-25 TAX RATE LEVY | \$22,317,955 |
| (estimated assessed value x tax rate) | |
| Less: Loss due to Measure 5 compression @ 10.10% | (2,254,229) |
| Estimated uncollectable @ 5.5% | (1,103,505) |
| ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED | \$18,960,221 |
| Previously levied taxes estimated to be received | \$237,000 |
| ESTIMATED TOTAL TAXES TO BE RECEIVED | \$19,197,221 |

Property tax calculations

General obligation bond debt service tax levy calculation

FY 2024-25 REQUIREMENTS

| | |
|--|------------|
| Natural Areas (2012A Series) | \$240,402 |
| General Obligation Refunding (2023 Series) | 26,816,944 |
| Zoo Infrastructure (2012A Series) | 129,448 |
| Natural Areas (2018 Series) | 2,516,500 |
| Zoo Infrastructure (2018 Series) | 1,300,750 |
| Affordable Housing (2019 Series) | 40,362,904 |
| Natural Areas (2020A Series) | 3,526,179 |
| Natural Areas (2020B Series) | 9,059,742 |

TOTAL REQUIREMENTS **\$83,952,869**

Sources available for cash flow:

| | |
|--|-----------|
| Fund balance | \$804,054 |
| Previously levied taxes estimated to be received | 700,000 |
| Interest earned, FY 2024-25 | 200,000 |

Total non-tax sources available in FY 2024-25 **1,704,054**

| | |
|--------------------------------------|------------|
| Tax resources required to balance | 82,248,815 |
| Levy (assume 94.5% collectable rate) | 87,035,783 |

| | |
|---|-----------------|
| Estimated FY 2024-25 Assessed Value | 224,530,679,651 |
| Levy rate per \$1,000 of assessed value | 0.3876 |
| On \$100,000 of assessed property value | 38.76 |

FY 2024-25 GO DEBT TAX LEVY AMOUNT **\$87,035,783**

Property tax rates history

| Fiscal Year | Permanent Rate | Local Option Levy Rate | General Obligation Bond Levy Rate | Total Rate |
|-------------|----------------|------------------------|-----------------------------------|------------|
| 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 |
| FY 2024-25 | \$0.0966 | \$0.0960 | \$0.3876 | \$0.5802 |

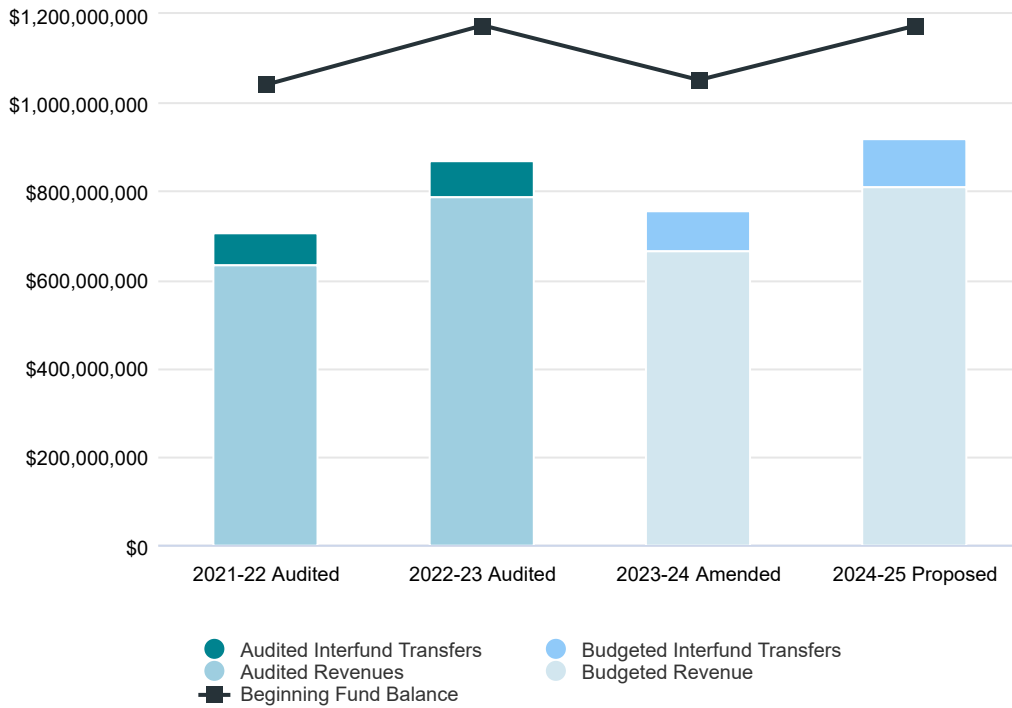
Budget summary by year

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | Change from FY 2023-24 |
|--|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-----------------------|---------------------------|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$ 1,040,457,219 | \$ 1,174,363,377 | \$ 1,050,863,158 | \$ 1,173,532,333 | \$ - | - | 11.67% |
| Current Revenues | | | | | | | |
| Personal Income Tax | 147,925,166 | 190,593,493 | 117,050,000 | 187,250,000 | - | - | 59.97% |
| Business Income Tax | 94,724,870 | 156,450,869 | 117,050,000 | 187,250,000 | - | - | 59.97% |
| Excise Tax | 21,631,175 | 20,439,429 | 20,163,930 | 21,933,000 | - | - | 8.77% |
| Construction Excise Tax | 3,877,675 | 3,598,048 | 3,608,000 | 3,848,000 | - | - | 6.65% |
| Real Property Taxes | 108,248,253 | 113,147,011 | 121,149,198 | 122,596,036 | - | - | 1.19% |
| Other Tax Revenues | 67,195 | 60,039 | 67,000 | 67,000 | - | - | 0.00% |
| Interest Earnings | 8,117,003 | 16,430,461 | 10,493,263 | 8,831,403 | - | - | (15.84%) |
| Grants | 28,802,866 | 22,096,737 | 22,989,538 | 18,678,273 | - | - | (18.75%) |
| Local Government Shared Revenues | 19,091,779 | 22,993,348 | 24,977,236 | 25,942,130 | - | - | 3.86% |
| Contributions from Governments | 29,575,434 | 1,932,395 | 4,977,784 | 5,170,270 | - | - | 3.87% |
| Licenses and Permits | 583,490 | 587,155 | 596,000 | 590,000 | - | - | (1.01%) |
| Charges for Services | 163,861,366 | 189,949,587 | 200,686,852 | 220,157,556 | - | - | 9.70% |
| Contributions from Private Sources | 2,496,275 | 3,624,840 | 5,646,219 | 4,904,109 | - | - | (13.14%) |
| Internal Charges for Services | 379,616 | 1,205,481 | 2,249,628 | 1,813,959 | - | - | (19.37%) |
| Miscellaneous Revenue | 3,157,731 | 4,944,591 | 14,561,575 | 3,609,899 | - | - | (75.21%) |
| Other Financing Sources | 107,117 | 64,500 | - | - | - | - | - |
| Bond Proceeds | - | 40,873,920 | - | - | - | - | 0.00% |
| Subtotal Current Revenues | 632,647,011 | 788,991,904 | 666,266,223 | 812,641,635 | - | - | 21.97% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 1,687,978 | 308,876 | 2,047,792 | 2,446,291 | - | - | 19.46% |
| Interfund Reimbursements | 34,454,714 | 37,905,623 | 46,719,700 | 55,405,501 | - | - | 18.59% |
| Interfund Loans | 422,086 | 438,590 | 524,116 | - | - | - | (100.00%) |
| Fund Equity Transfers | 39,444,382 | 41,813,241 | 39,278,055 | 50,546,525 | - | - | 28.69% |
| Subtotal Interfund Transfers | 76,009,160 | 80,466,330 | 88,569,663 | 108,398,317 | - | - | 22.39% |
| TOTAL RESOURCES | \$ 1,749,113,391 | \$ 2,043,821,610 | \$ 1,805,699,044 | \$ 2,094,572,285 | \$ - | - | 16.00% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$ 115,733,856 | \$ 137,185,947 | \$ 177,377,821 | \$ 196,702,130 | \$ - | - | 10.89% |
| Materials and Services | 276,506,622 | 422,070,427 | 733,813,124 | 953,668,517 | - | - | 29.96% |
| Capital Outlay | 11,257,412 | 14,609,483 | 70,877,852 | 61,686,031 | - | - | (12.97%) |
| Debt Service | 95,242,964 | 138,256,427 | 95,737,552 | 92,662,993 | - | - | (3.21%) |
| Subtotal Current Expenditures | 498,740,854 | 712,122,284 | 1,077,806,349 | 1,304,719,671 | - | - | 21.05% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 1,687,978 | 308,876 | 2,047,792 | 2,446,291 | - | - | 19.46% |
| Interfund Reimbursements | 34,454,714 | 37,905,623 | 46,719,700 | 54,983,556 | - | - | 17.69% |
| Fund Equity Transfers | 39,444,382 | 41,813,241 | 39,278,055 | 50,968,470 | - | - | 29.76% |
| Interfund Loans | 422,086 | 438,590 | 524,116 | - | - | - | (100.00%) |
| Subtotal Interfund Transfers | 76,009,160 | 80,466,330 | 88,569,663 | 108,398,317 | - | - | 22.39% |
| Contingency | - | - | 350,246,246 | 481,316,364 | - | - | 37.42% |
| Unappropriated Fund Balance | 1,174,363,377 | 1,251,232,996 | 289,076,786 | 200,137,933 | - | - | (30.77%) |
| Subtotal Contingency/Ending Balance | 1,174,363,377 | 1,251,232,996 | 639,323,032 | 681,454,297 | - | - | 6.59% |
| TOTAL REQUIREMENTS | \$ 1,749,113,391 | \$ 2,043,821,610 | \$ 1,805,699,044 | \$ 2,094,572,285 | \$ - | - | 16.00% |
| FULL-TIME EQUIVALENTS | 1,027.20 | 1,102.10 | 1,151.95 | 1,172.65 | - | - | 1.80% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 20.70 |

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

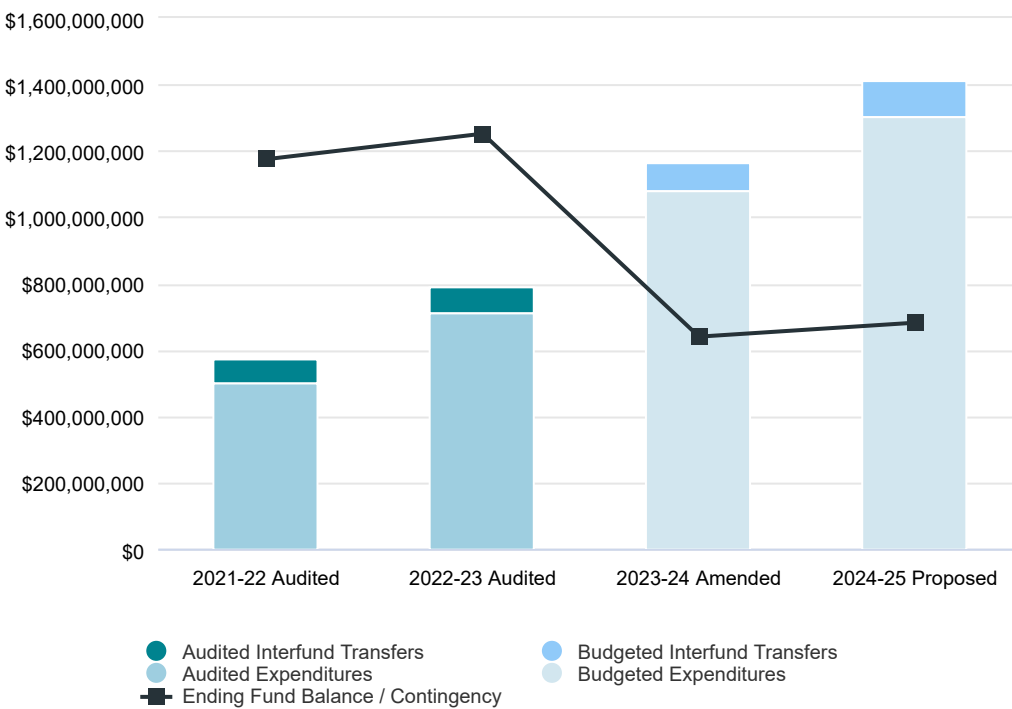
Budget summary by year

Revenues and fund balance



FY2022-23 includes \$347 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. FY2024-25 includes \$360 million in beginning fund balance for the Affordable Housing Bond and \$432 million in beginning fund balance for Supportive Housing Services.

Expenditures and fund balance



FY2021-22, FY2022-23, FY2023-24 & FY2024-25 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., Natural Areas and Affordable Housing), reserves for specific purposes (e.g. debt reserves, renewal and replacement, specific projects or programs) and monies used for cash flow. Current revenues are those earned from Metro operations or taxes levied during the fiscal year. The principal sources of current revenues are user fees and charges from individuals and organizations that pay to use Metro facilities or buy its services. Interfund transfers are payments from one fund to another fund usually for services rendered.

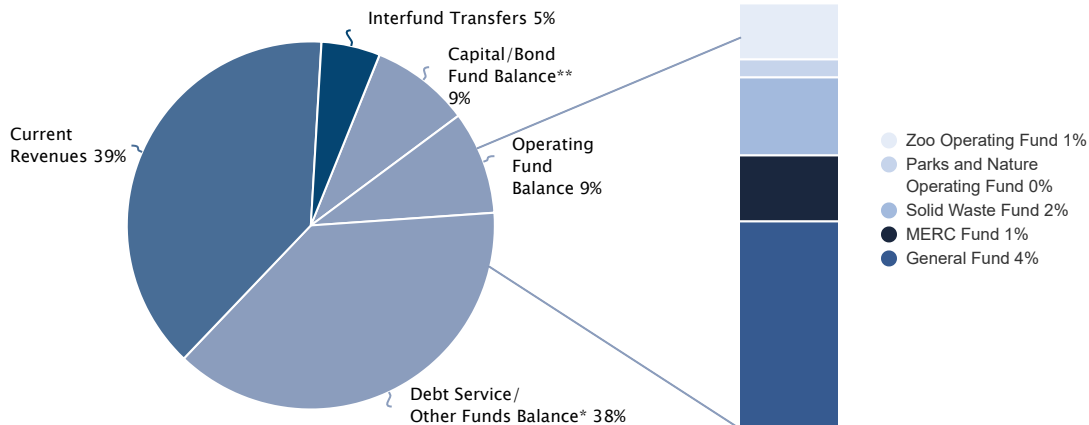
BEGINNING FUND BALANCE

Metro’s beginning fund balance constitutes 56 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 Parks and Natural Areas, and Affordable Housing, as well as fees collected in prior years in the Solid Waste Revenue Fund and MERC Fund for operations, capital projects and other dedicated accounts. Another element of the beginning fund balance includes reserves for specific purposes (e.g. future capital reserves, debt reserves and specific projects or programs), which are generally required by law, policy or operating agreements. The beginning fund balance also provides cash flow for specific operations until current year revenues are received.

The General Fund’s \$92.3 million beginning fund balance accounts for 8 percent of the total beginning balances (4% of total resources) and is a combination of externally restricted grant funds and other internally identified balances. The internally identified balances include amounts restricted for construction excise tax, reserved for future debt service, and funds designated for operating needs in the current year or 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 2024-25 about \$37.5 million of the General Fund’s beginning fund balance is not restricted or committed.

FY 2024-25 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 \$2,094,572,285

Where the money comes from

CURRENT REVENUES

Current revenues account for 39 percent of Metro’s total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

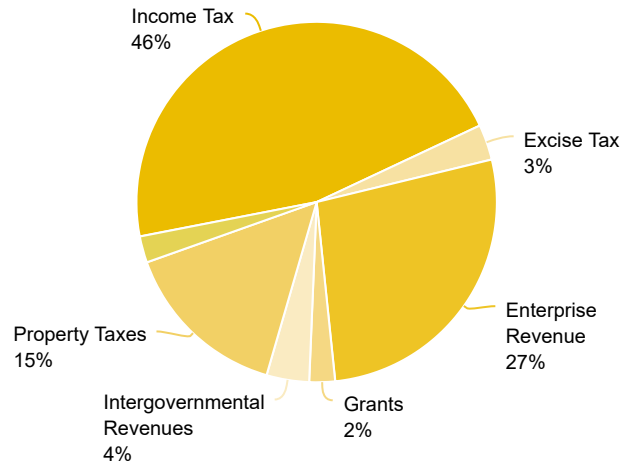
Income tax – 46 percent

Metro expects to receive \$375 million in income tax revenues in FY 2024-25. 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 2024-25 Current revenues

RESOURCES

| | |
|-------------------------------------|------------------------|
| <i>Beginning Fund Balance</i> | <i>\$1,173,532,333</i> |
| Current Revenues | |
| Income Tax | 374,500,000 |
| Real Property Taxes | 122,596,036 |
| Excise Tax | 21,933,000 |
| Construction Excise Tax | 3,848,000 |
| Other Derived Tax Revenue | 67,000 |
| Grants | 18,678,273 |
| Local Gov’t Shared Revenues | 25,942,130 |
| Contributions from other Gov’ts | 5,170,270 |
| Internal Charges for Services | 1,813,959 |
| Enterprise Revenue | 220,747,556 |
| Interest Earnings | 8,831,403 |
| Donations | 4,904,109 |
| Other Misc. Revenue | 3,609,899 |
| Subtotal Current Revenues | 812,641,635 |
| Interfund Transfers | |
| Interfund Reimbursements | 55,405,501 |
| Internal Service Transfers | 2,446,291 |
| Interfund Loans | 0 |
| Fund Equity Transfers | 50,546,525 |
| Subtotal Interfund Transfers | 108,398,317 |
| TOTAL RESOURCES | \$2,094,572,285 |



Total Current revenues \$812,641,635

Enterprise revenues – 27 percent

Enterprise activities are expected to generate \$220.7 million in current revenues in FY 2024-25. Metro’s largest enterprise activity is solid waste disposal, generating \$125.6 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 9.6 percent increase from FY 2023-24. FY 2024-25 tonnage forecasts estimate an increase in solid waste generation while Metro’s waste system expenses continue to climb. 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 \$85.6 million in enterprise revenues, about 9.8 percent more than the prior year. The Oregon Zoo is showing an enterprise revenue increase of about 8.6 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 2024-25. 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 60.3 percent of current revenues, and are driven by convention bookings and regional events. At Portland’s, enterprise revenues make up 81.1 percent of current revenues, and include commercial rentals, ticket

Where the money comes from

sales and rentals to resident companies and local non-profits. Expo also relies on enterprise revenues, which generate 87.0 percent of current revenues. These revenues are from consumer public shows, trade shows, parking, and special feature events.

The Parks and Nature department charges for various services including parking at some of the park and boat ramp sites, golf fees, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$6.0 million for FY 2024-25.

Property taxes – 15 percent

Metro expects to receive \$122.6 million in property tax revenues in FY 2024-25. This includes current year tax receipts to the General Fund directed toward operations of \$20.4 million; \$82.2 million related to debt service levies for general obligation bond issues for the Oregon Zoo Infrastructure and Animal Welfare and Natural Areas programs and on Affordable Housing bonds (see Debt Schedules, section G for additional detail); and \$19.2 million from the local option levy for natural areas operations, which was extended for a third five-year period through FY 2027-28.

Intergovernmental revenues – 4 percent

Metro receives revenue from both state and local agencies. Among these are transient lodging tax receipts from Multnomah County, funds from the City of Portland to support the Portland's, state marine fuel tax revenues and a portion of the recreational vehicle registration fees passed through Multnomah County from the State of Oregon to support the regional parks. It also receives an allocation from the Visitor Facilities Trust Account (VFTA) created as a cooperative agreement between Metro, Multnomah County, the City of Portland and the hotel and car rental industries to cooperatively support and market various visitor facilities and amenities in the region. Transient Lodging Tax receipts are projected to be \$18 million in FY 2024-25.

Also included is \$3.4 million from the VFTA for debt service on the OCC Hotel revenue bonds.

Excise taxes – 3 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 \$21.9 million in FY 2024-25. 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's from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning projects to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. 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 \$3.8 million in FY 2024-25.

Grants – 2 percent

Grants are anticipated to provide \$18.7 million to the revenue mix in FY 2024-25. The primary planning functions of the agency—Planning, Development and Research Department—receives approximately \$17.1 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.

Where the money comes from

Other miscellaneous revenues/interest earnings – 3 percent

In FY 2024-25 other revenues include \$4.9 million in contributions from private sources and \$8.8 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 \$6.1 million is expected from a variety of other miscellaneous revenue categories.

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 \$57.9 million in FY 2024-25. The transfer classification also includes \$50.5 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.

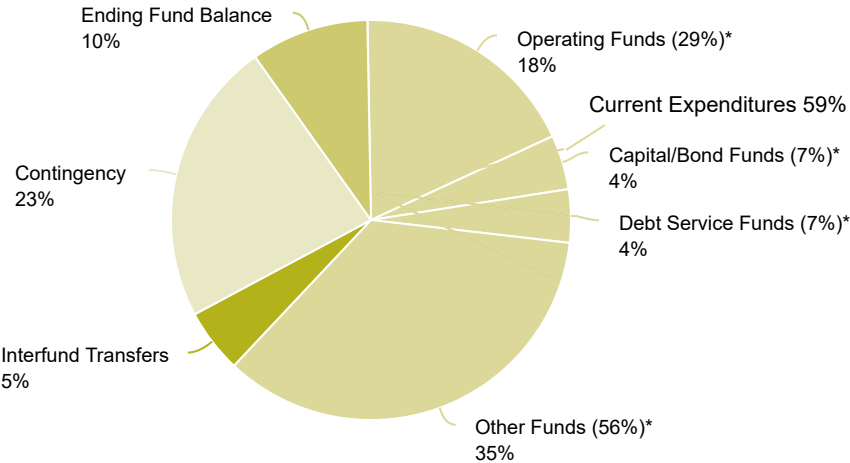
Where the money goes

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 29 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 56 percent is allocated for specific requirements, which is predominantly related to housing activity, but also includes cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands. About 7 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds. And the remaining 7 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 2024-25 Total requirements



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

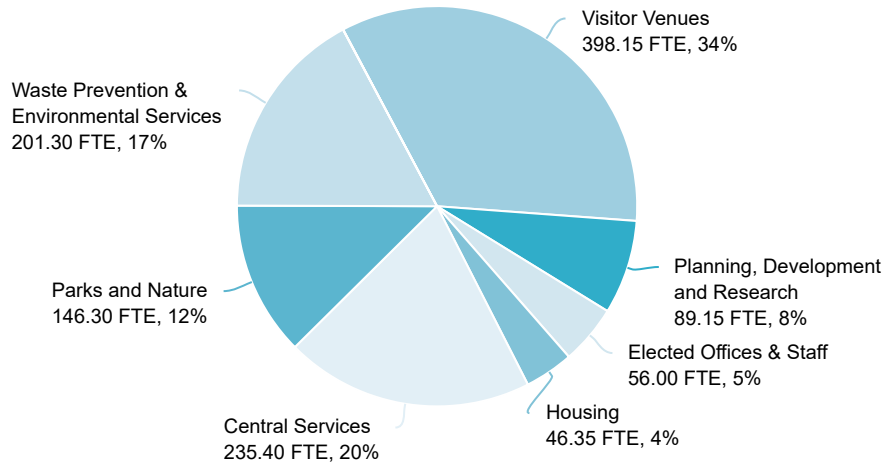
Total requirements \$2,094,572,285

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 2024-25 FTE positions by function



Total FTE 1,172.65

Personnel services – 15 percent

Metro plans to spend approximately \$196.7 million for salaries and wages and related expenditures for its employees in FY 2024-25. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 55 percent of salaries and wages and 35.56 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 2024-25 budget includes 1172.65 full-time equivalent positions, an increase of 20.70 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 – 73 percent

Metro plans to spend approximately \$953.7 million on materials and services in FY 2024-25. Metro budgeted for distributions totaling \$257 million in FY 2024-25 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 \$445.2 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 \$10.5 million in materials and services in support of payments to other jurisdictions and community grants. Other significant materials and services expenditures include \$54.7 million for solid waste transfer station operations contracts and the transport and disposal of solid waste to the Columbia Ridge Landfill in Gilliam County. In addition, materials and services at the Visitor Venues (OCC, Oregon Zoo, Expo and Portland’s), which account for spending necessary to operate and market the facilities, are estimated to be \$51.8 million for FY 2024-25.

Capital outlay – 5 percent

Approximately \$61.7 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, \$22.0 million for capital expenditures in the Parks and Nature Bond Fund, \$14 million for capital improvements at MERC facilities, and \$3.2 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 - 7 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

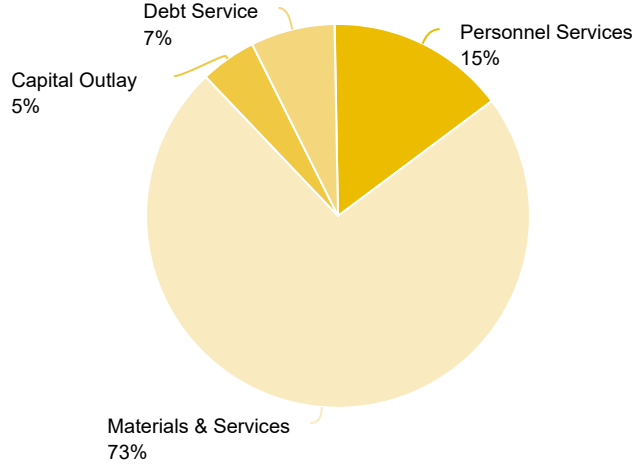
Metro budgets its resources in separate and distinct funds. Transfers between funds are made to pay for the cost of services provided in one fund for the benefit of another (e.g., payroll, fleet, etc.) or to share resources between funds. Interfund transfers in FY 2024-25 total \$108.4 million. Interfund 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 2024-25 Current expenditures by budget category

| | |
|--------------------------------------|------------------------|
| REQUIREMENTS | |
| Current Expenditures | |
| Personnel Services | \$196,702,130 |
| Materials and Services | 953,668,517 |
| Capital Outlay | 61,686,031 |
| Debt Service | 92,662,993 |
| Subtotal Current Expenditures | 1,304,719,671 |
| Interfund Transfers | |
| Internal Service Transfers | 2,446,291 |
| Interfund Reimbursements | 54,983,556 |
| Fund Equity Transfers | 50,968,470 |
| Interfund Loans | - |
| Subtotal Interfund Transfers | 108,398,317 |
| Contingency | 481,316,364 |
| Ending Fund Balance | 200,137,933 |
| TOTAL REQUIREMENTS | \$2,094,572,285 |



Total current expenditures \$1,304,719,671

Fund summary highlights

| FY 2024-25 Fund Summary by Category | | | | | |
|--|----------------------|----------------------|---------------------|------------------------|------------------------|
| | Operating Funds | Capital / Bond Funds | Debt Service Funds | Other Funds | Total |
| RESOURCES | | | | | |
| Beginning Fund Balance | \$190,008,279 | \$182,700,457 | \$4,933,470 | \$795,890,127 | \$1,173,532,333 |
| Current Revenues | | | | | |
| Income Tax | - | - | - | 374,500,000 | 374,500,000 |
| Excise Tax | 21,933,000 | - | - | - | 21,933,000 |
| Construction Excise Tax | 3,848,000 | - | - | - | 3,848,000 |
| Real Property Taxes | 39,647,221 | - | 82,948,815 | - | 122,596,036 |
| Other Tax Revenues | - | 67,000 | - | - | 67,000 |
| Interest Earnings | 3,467,052 | 2,565,239 | 220,217 | 2,578,895 | 8,831,403 |
| Grants | 18,428,273 | 250,000 | - | - | 18,678,273 |
| Local Government Shared Revenues | 22,546,130 | - | 3,396,000 | - | 25,942,130 |
| Contributions from Governments | 5,170,270 | - | - | - | 5,170,270 |
| Licenses and Permits | 590,000 | - | - | - | 590,000 |
| Charges for Services | 219,051,444 | - | - | 1,106,112 | 220,157,556 |
| Contributions from Private Sources | 4,504,109 | 400,000 | - | - | 4,904,109 |
| Internal Charges for Services | 1,813,959 | - | - | - | 1,813,959 |
| Miscellaneous Revenue | 3,509,899 | - | - | 100,000 | 3,609,899 |
| Subtotal Current Revenues | 344,509,357 | 3,282,239 | 86,565,032 | 378,285,007 | 812,641,635 |
| Interfund Transfers | | | | | |
| Internal Service Transfers | 2,446,291 | - | - | - | 2,446,291 |
| Interfund Reimbursements | 50,465,151 | - | - | 4,940,350 | 55,405,501 |
| Interfund Loans | - | - | - | - | - |
| Fund Equity Transfers | 28,137,000 | 18,791,000 | 2,668,525 | 950,000 | 50,546,525 |
| Subtotal Interfund Transfers | 81,048,442 | 18,791,000 | 2,668,525 | 5,890,350 | 108,398,317 |
| TOTAL RESOURCES | \$615,566,078 | \$204,773,696 | \$94,167,027 | \$1,180,065,484 | \$2,094,572,285 |
| REQUIREMENTS | | | | | |
| Current Expenditures | | | | | |
| Personnel Services | \$180,960,892 | \$7,428,501 | \$- | \$8,312,737 | \$196,702,130 |
| Materials and Services | 183,748,247 | 41,289,211 | - | 728,631,059 | 953,668,517 |
| Capital Outlay | 18,055,837 | 43,630,194 | - | - | 61,686,031 |
| Debt Service | 2,645,599 | - | 90,017,394 | - | 92,662,993 |
| Subtotal Current Expenditures | 385,410,575 | 92,347,906 | 90,017,394 | 736,943,796 | 1,304,719,671 |
| Interfund Transfers | | | | | |
| Internal Service Transfers | 879,650 | 1,449,019 | - | 117,622 | 2,446,291 |
| Interfund Reimbursements | 46,388,127 | 2,640,021 | - | 5,955,408 | 54,983,556 |
| Fund Equity Transfers | 50,528,470 | 400,000 | - | 40,000 | 50,968,470 |
| Interfund Loans | - | - | - | - | - |
| Subtotal Interfund Transfers | 97,796,247 | 4,489,040 | - | 6,113,030 | 108,398,317 |
| Contingency | 76,499,454 | 17,251,055 | - | 387,565,855 | 481,316,364 |
| Unappropriated Fund Balance | 55,859,802 | 90,685,695 | 4,149,633 | 49,442,803 | 200,137,933 |
| Subtotal Contingency/Ending Balance | 132,359,256 | 107,936,750 | 4,149,633 | 437,008,658 | 681,454,297 |
| TOTAL REQUIREMENTS | \$615,566,078 | \$204,773,696 | \$94,167,027 | \$1,180,065,484 | \$2,094,572,285 |
| Full-Time Equivalent (FTE) | 1,080.90 | 42.40 | 0.00 | 49.35 | 1,172.65 |

*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 2024-25 is the second 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 10.3 percent increase at MERC, an 8.6 percent increase at the Oregon Zoo and a 9.6 percent increase in solid waste revenues.
- Personnel services costs increased by 10.9 percent. The increase is a combination of staff additions needed to provide quality services for internal and external stakeholders, salary increases are based on specific collective bargaining agreements and pay equity alignment based on the state law, and significant fringe benefit cost increases. 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 2024-25 include:

- \$4.5 million for Arlene Schnitzer Concert Hall roof drain project
- \$2.5 million for Blue Lake Curry Building replacement
- \$2.4 million for public safety/front of house programming at Oregon Convention Center
- \$1 million for MRC Single User restrooms
- \$466 thousand for ERP Stage II 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 2024-25 revenues include:

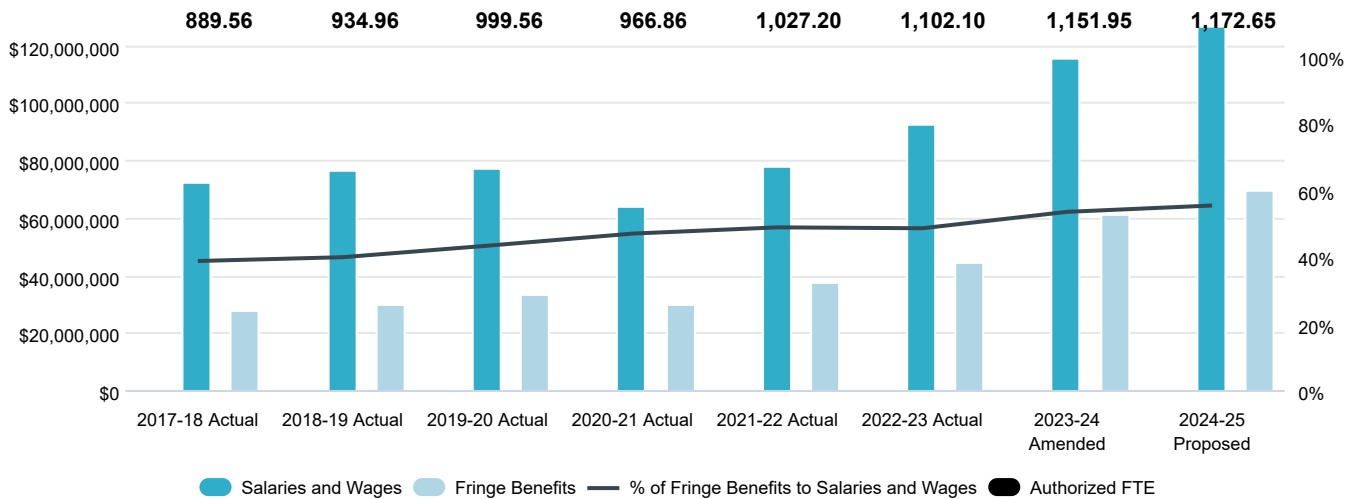
- \$375 million in business and personal income tax revenue

Significant FY 2024-25 expenditures include:

- \$445 million in payments to other governmental agencies for the implementation of the supportive housing services program, related tax collection, and program administration and oversight
- \$257 million in payments to local jurisdictional partners to support affordable housing production



FY 2024-25 Comparison of salaries and wages



Over the 10-year period authorized FTE has risen by approximately 407 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’s) have also increased staffing to improve service levels and better manage the animal collection and exhibit structure. New staff have been added in the Housing department to support the work of 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 61 percent of all regular positions and 88 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. For the FY 2024-25 budget, the cost of living adjustment for represented regular employees ranges from 2.0 percent to 4.0 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 moved to a step based pay system in FY 2023-24 and are expected to receive a cost of living increase estimated at 3.0 percent in FY 2024-25. 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, 2024, the PERS rate decreased from an average 18.7 percent of total salary to 18.5 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 3.4 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.

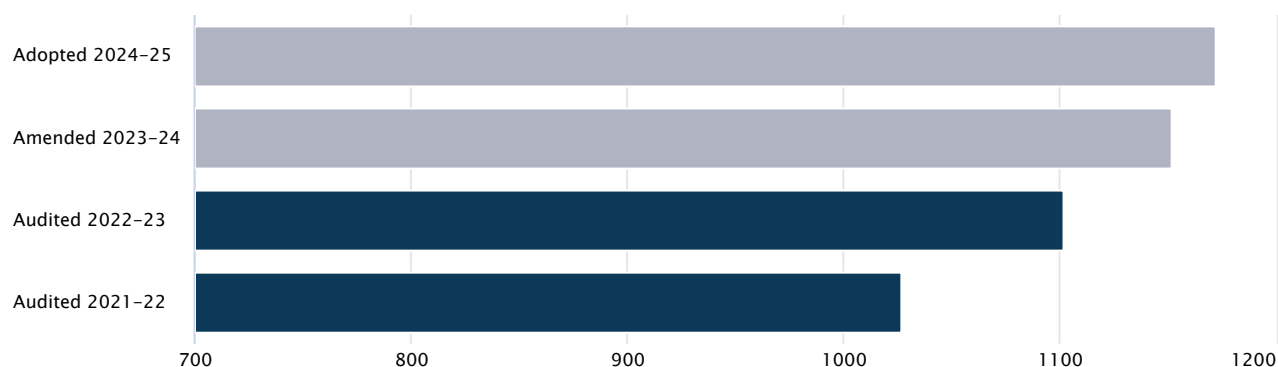
Salaries, wages and benefits

The FY 2024-25 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 the pandemic in 2020. The FY 2024-25 budget shows a net increase of 20.7 FTE from the prior year's amended budget. This increase is a result of operational and programmatic requirements, including an additional net 3.0 FTE to Finance and Regulatory Services, 3.0 to Information Technology and Records Management, 5.0 FTE to the Council and COO's Office, and 1.0 FTE added to Human Resources. The Housing department, which includes funding for affordable housing development, housing assistance and wraparound services, added a net 4.95 FTE in FY 2024-25. Parks and Nature added an additional 0.5 FTE in addition to 7 positions transferred from Communications. Planning, Development and Research added a net 9.05 FTE, including 6 transfers from Communications. Waste Prevention and Environmental services received 9.4 FTE in transfers from other departments, including 7 from Communications. Additionally, the Visitor Venues added a net 2.8 FTE in FY 2024-25 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 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | Change from FY 2023-24 | Change from FY 2021-22 |
|---|-----------------|-----------------|-----------------|-----------------|------------------------|------------------------|
| Capital Asset Management | 19.90 | 28.40 | 37.40 | 36.40 | (1.00) | 16.50 |
| Communications | 32.20 | 36.20 | 39.20 | 15.20 | (24.00) | (17.00) |
| Council | 44.20 | 41.20 | 44.00 | 49.00 | 5.00 | 4.80 |
| Diversity, Equity and Inclusion | - | 11.00 | 11.00 | 11.00 | - | 11.00 |
| Finance and Regulatory Services | 65.10 | 73.60 | 77.80 | 80.80 | 3.00 | 15.70 |
| Housing | - | 22.50 | 41.40 | 46.35 | 4.95 | 46.35 |
| Human Resources | 29.00 | 32.00 | 33.00 | 34.00 | 1.00 | 5.00 |
| Information Technology and Records Management | 31.00 | 34.00 | 38.00 | 41.00 | 3.00 | 10.00 |
| Office of Metro Attorney | 17.00 | 17.00 | 17.00 | 17.00 | - | - |
| Office of the Auditor | 7.00 | 7.00 | 7.00 | 7.00 | - | - |
| Parks and Nature | 127.20 | 138.50 | 138.80 | 146.30 | 7.50 | 19.10 |
| Planning, Development and Research Department | 80.10 | 76.00 | 80.10 | 89.15 | 9.05 | 9.05 |
| Waste Prevention and Environmental Services | 192.80 | 195.25 | 191.90 | 201.30 | 9.40 | 8.50 |
| Visitor Venues | 380.70 | 389.45 | 395.35 | 398.15 | 2.80 | 17.45 |
| Non-Departmental | 1.00 | - | - | - | - | (1.00) |
| TOTAL BUDGET | 1,027.20 | 1,102.10 | 1,151.95 | 1,172.65 | 20.70 | 145.45 |

* 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 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | Change from FY 2023-24 | Change from FY 2021-22 |
|---------------------------------|---------------|---------------|---------------|---------------|---------------------------|---------------------------|
| Expo Center | 17.80 | 16.80 | 16.60 | 17.90 | 1.30 | 0.10 |
| MERC Administration | - | - | - | - | - | - |
| Oregon Convention Center | 113.30 | 113.30 | 113.95 | 113.95 | - | 0.65 |
| Oregon Zoo | 182.85 | 192.35 | 192.85 | 194.35 | 1.50 | 11.50 |
| Portland's Centers for the Arts | 66.75 | 67.00 | 71.95 | 71.95 | - | 5.20 |
| Total Visitor Venue FTE | 380.70 | 389.45 | 395.35 | 398.15 | 2.80 | 17.45 |

Staffing changes for FY 2024-25

The FY 2024-25 budget includes a net increase of 20.7 FTE from the FY 2023-24 amended budget. This increase includes 19.7 new regular FTE and 1.0 FTE for new limited duration (LD) positions. The agency transferred 27 FTE between departments for better operational efficiency.

The largest FTE change came from the decentralization of Communications, with 24.0 FTE moving directly into other departments to meet their ongoing communication needs. Of those 24.0 FTE, 7.0 transferred to Waste Prevention and Environmental Services, 7.0 to Parks and Nature, 6.0 to Planning, Development and Research, and 4.0 to Housing.

Housing added 1.0 FTE to help with multi-media content that supports the department and regional housing.

The Visitor Venues added a 2.8 FTE to support facility operations and parking needs.

Planning, Development and Research added 2.0 FTE to help with operational needs.

Waste Prevention and Environmental Services (WPES) department increased FTE by 2.4 for station operations and call center support.

Parks and Nature added a net 0.5 FTE to support work at Willamette Cove and other administrative needs.

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

Full-Time equivalent changes by organizational unit

| | FY 2024-25 Changes | | | | | | | FY 2024-25 Proposed FTE |
|---|------------------------------|-----------------------------------|--------------------------------|------------------------------------|---------------------|-------------------------------|---------------------|-------------------------------|
| | FY 2023-24 Amended FTE | Other Transferred Positions | Eliminated LD Positions* | Eliminated Regular Positions | New LD Positions | New Regular Positions** | Total FTE Change | |
| Capital Asset Management | 37.40 | (1.00) | | | | | (1.00) | 36.40 |
| Communications | 39.20 | (24.00) | | | | | (24.00) | 15.20 |
| Council | 44.00 | 3.00 | | | | 2.00 | 5.00 | 49.00 |
| Diversity, Equity and Inclusion | 11.00 | | | | | | 0.00 | 11.00 |
| Finance and Regulatory Services | 77.80 | (2.00) | | | | 5.00 | 3.00 | 80.80 |
| Housing | 41.40 | 3.95 | | | | 1.00 | 4.95 | 46.35 |
| Human Resources | 33.00 | | | | | 1.00 | 1.00 | 34.00 |
| Information Technology and Records Management | 38.00 | | | | | 3.00 | 3.00 | 41.00 |
| Office of Metro Attorney | 17.00 | | | | | | 0.00 | 17.00 |
| Office of the Auditor | 7.00 | | | | | | 0.00 | 7.00 |
| Parks and Nature | 138.80 | 7.00 | | | | 0.50 | 7.50 | 146.30 |
| Planning, Development and Research | 80.10 | 6.05 | | | 1.00 | 2.00 | 9.05 | 89.15 |
| Waste Prevention and Environmental Services | 191.90 | 7.00 | | | | 2.40 | 9.40 | 201.30 |
| Visitor Venues | 395.35 | | | | | 2.80 | 2.80 | 398.15 |
| Non-Departmental | 0.00 | | | | | | 0.00 | 0.00 |
| TOTAL | 1,151.95 | (0.00) | - | - | 1.00 | 19.70 | 20.70 | 1,172.65 |

*Includes positions converted to regular status

**Includes positions converted from limited duration





Organizational Summary

| | |
|---|------|
| Organizational Summary | D-2 |
| Elected offices | |
| Metro Council | D-6 |
| Metro Auditor | D-12 |
| Metro external departments | |
| Housing | D-16 |
| Parks and Nature | D-20 |
| Planning, Development and Research | D-24 |
| Visitor Venues | D-28 |
| Oregon Convention Center | D-30 |
| Portland’s 5 Centers for the Arts | D-34 |
| Portland Expo Center | D-38 |
| Oregon Zoo | D-42 |
| Waste Prevention and Environmental Services | D-46 |
| Central services | |
| Capital Asset Management | D-54 |
| Communications | D-58 |
| Diversity, Equity and Inclusion | D-62 |
| Finance and Regulatory Services | D-66 |
| Human Resources | D-70 |
| Information Technology and Records Management | D-74 |
| Office of Metro Attorney | D-78 |
| Non-Departmental Summary | D-82 |

Organizational summary

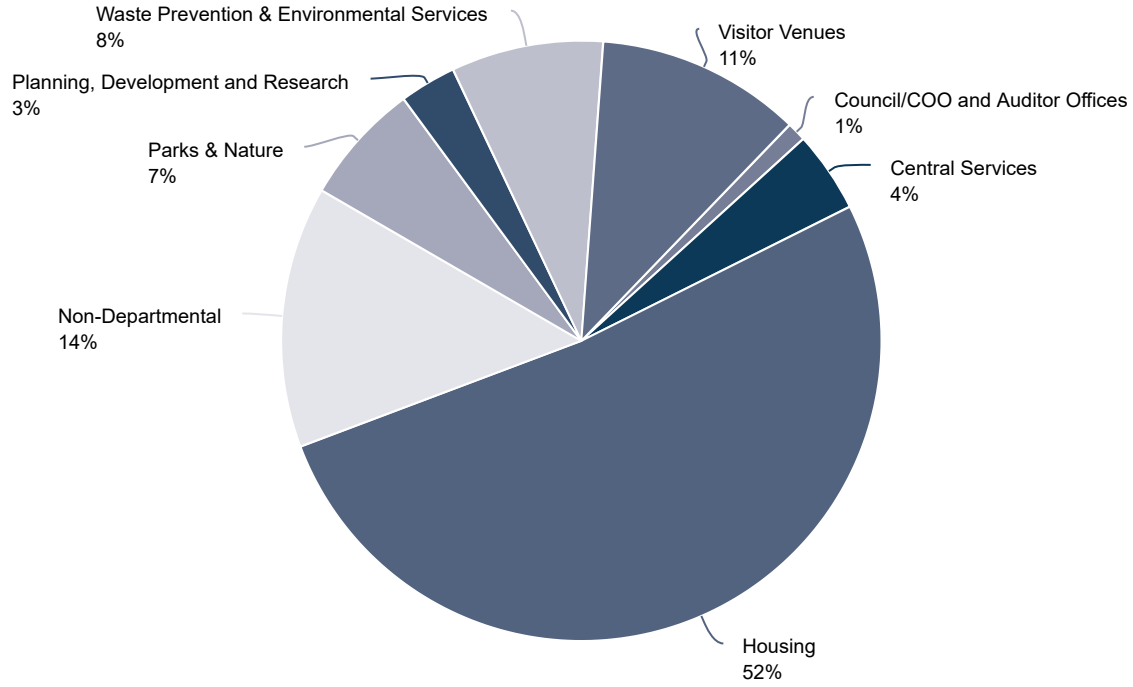
Organizational Summary

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|---|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$115,733,856 | \$137,185,947 | \$177,377,821 | \$196,702,130 | \$- | \$- | 10.89% |
| Materials and Services | \$276,506,622 | 422,070,427 | 733,813,124 | 953,668,517 | - | - | 29.96% |
| Capital Outlay | \$11,257,412 | 14,609,483 | 70,877,852 | 61,686,031 | - | - | (12.97%) |
| Debt Service | \$95,242,964 | 138,256,427 | 95,737,552 | 92,662,993 | - | - | (3.21%) |
| Internal Service Transfers | \$1,687,978 | 308,876 | 2,047,792 | 2,446,291 | - | - | 19.46% |
| Interfund Reimbursements | \$34,454,714 | 37,905,623 | 46,719,700 | 54,983,556 | - | - | 17.69% |
| Fund Equity Transfers | \$39,444,382 | 41,813,241 | 39,278,055 | 50,968,470 | - | - | 29.76% |
| Interfund Loans | \$422,086 | 438,590 | 524,116 | - | - | - | (100.00%) |
| TOTAL | \$574,750,014 | \$792,588,614 | \$1,166,376,012 | \$1,413,117,988 | \$- | \$- | 21.15% |
| BUDGET BY ORGANIZATION | | | | | | | |
| Capital Asset Management | \$7,118,354 | \$7,950,450 | \$13,975,353 | \$11,822,326 | \$ | \$ | (15.41%) |
| Communications | 4,042,114 | 4,742,145 | 6,833,900 | 3,149,172 | - | - | (53.92%) |
| Council ** | 7,811,812 | 7,978,943 | 10,801,167 | 13,186,086 | - | - | 22.08% |
| Diversity, Equity and Inclusion ** | - | 1,992,850 | 3,068,733 | 3,099,512 | - | - | 1.00% |
| Finance and Regulatory Services | 11,786,250 | 13,286,600 | 17,471,470 | 20,221,444 | - | - | 15.74% |
| Housing ** | - | 256,406,919 | 477,615,505 | 729,786,869 | - | - | 52.80% |
| Human Resources | 4,489,017 | 5,499,888 | 6,310,038 | 7,234,015 | - | - | 14.64% |
| Information Technology and Records Management | 6,444,178 | 7,712,527 | 11,479,329 | 12,148,297 | - | - | 5.83% |
| Non-Departmental | 166,420,601 | 213,916,754 | 180,404,676 | 199,119,520 | - | - | 10.37% |
| Office of Metro Attorney | 3,047,691 | 3,501,787 | 3,883,283 | 4,275,293 | - | - | 10.09% |
| Office of the Auditor | 806,104 | 957,206 | 1,184,921 | 1,293,729 | - | - | 9.18% |
| Parks and Nature | 37,693,988 | 42,440,177 | 119,086,629 | 92,718,138 | - | - | (22.14%) |
| Planning, Development and Research Department | 168,048,819 | 22,426,371 | 45,070,214 | 43,005,031 | - | - | (4.58%) |
| Property And Environmental Services | - | - | - | - | - | - | - |
| Visitor Venues - Expo Center | 4,560,499 | 5,101,993 | 7,976,200 | 8,278,997 | - | - | 3.80% |
| Visitor Venues - MERC Administration | 11,046 | - | - | - | - | - | - |
| Visitor Venues - Oregon Convention Center | 23,289,764 | 42,101,394 | 53,022,455 | 53,101,570 | - | - | 0.15% |
| Visitor Venues - Oregon Zoo | 27,329,103 | 38,302,535 | 56,431,911 | 66,031,894 | - | - | 17.01% |
| Visitor Venues - Portland's Centers for the Arts | 14,907,347 | 18,140,572 | 26,981,760 | 28,740,094 | - | - | 6.52% |
| Waste Prevention and Environmental Services | 86,943,326 | 100,129,503 | 124,778,468 | 115,906,001 | - | - | (7.11%) |
| TOTAL | \$574,750,014 | \$792,588,614 | \$1,166,376,012 | \$1,413,117,988 | \$- | \$- | 21.15% |
| Contingency | \$- | \$- | \$350,246,246 | \$481,316,364 | \$ | \$ | 37.42% |
| Unappropriated Fund Balance | 1,174,363,377 | 1,251,232,996 | 289,076,786 | 200,137,933 | - | - | (30.77%) |
| TOTAL BUDGET | \$1,749,113,391 | \$2,043,821,610 | \$1,805,699,044 | \$2,094,572,285 | \$- | \$- | 16.00% |
| FULL-TIME EQUIVALENTS | 1,027.20 | 1,102.10 | 1,151.95 | 1,172.65 | 0.00 | 0.00 | 1.80% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 20.70 |

*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

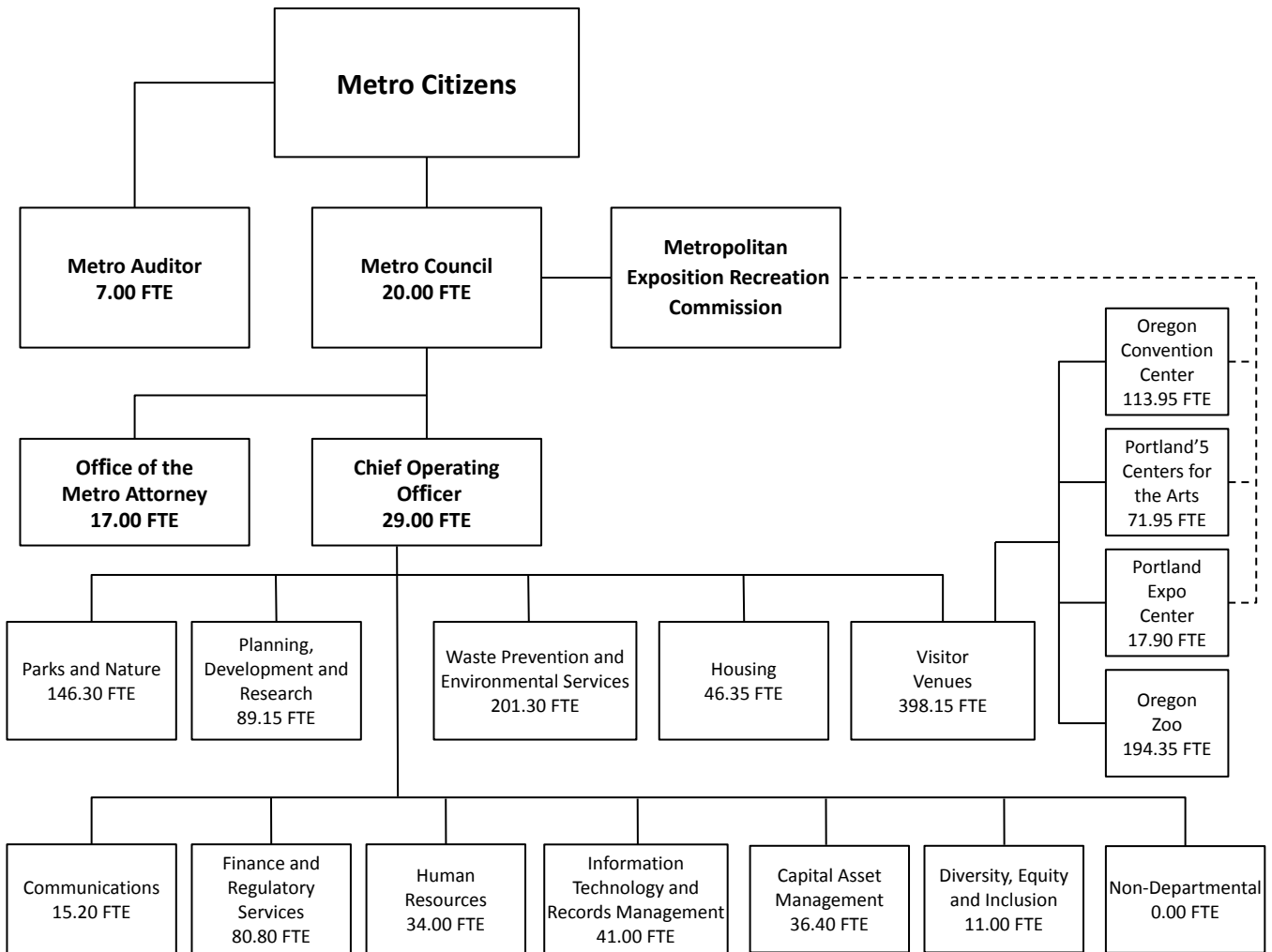
Organizational summary



Total expenditures \$1,413,117,988

Organizational summary

Organizational chart



FY 2023-24 Total FTE – 1151.95

FY 2024-25 Total FTE – 1172.65

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Metro AuditorD-13

Metro Council and Office of the Chief Operating Officer

Summary of Metro Council and Office of the Chief Operating Officer

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$6,679,485 | \$6,424,188 | \$8,070,860 | \$10,235,178 | \$0 | \$0 | 26.82% |
| Materials and Services | 1,132,326 | 1,554,754 | 2,730,307 | 2,950,908 | - | - | 8.08% |
| TOTAL | \$7,811,812 | \$7,978,943 | \$10,801,167 | \$13,186,086 | \$0 | \$0 | 22.08% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$7,811,812 | \$7,978,943 | \$10,801,167 | \$11,773,086 | \$ | \$ | 9.00% |
| General Asset Management Fund | | | | 1,413,000 | | | |
| TOTAL | \$7,811,812 | \$7,978,943 | \$10,801,167 | \$13,186,086 | \$0 | \$0 | 22.08% |
| FULL-TIME EQUIVALENTS | 44.20 | 41.20 | 44.00 | 49.00 | 0.00 | 0.00 | 11.36% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 5.00 |

*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 and engagement 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. Using the above-mentioned framework and principles as a guide, the Office of COO will work directly with departments to identify programmatic priorities and investments that respond and support the FY 2024-25 Strategic Targets related to Environment, Economy and Housing. The following key focus areas have been identified for the FY 2024-25 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

- With the 2018 Affordable housing bond nearing a successful completion, Metro has a timely opportunity to lean into our role as a regional convener. The Office of COO is convening a table of key regional stakeholders to again look at the future of housing funding in the region. Their discussions will focus on identifying strategies to support the state’s affordable housing production goals, and will inform a COO recommendation to the Metro Council on possible solutions.
- The Office of COO has dedicated project management capacity to manage the implementation of a workplan that was borne out of process to examine Metro’s relationship to policing, security and carceral systems.

Metro Council and Office of the Chief Operating Officer

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-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, 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 is undertaking a review of the agency's Enterprise Resource Planning (ERP) system, which underpins all of our finance and HR business functions. Metro's existing system is outdated, as are many of the business processes we use across the agency. During FY 2024-25, the ERP project team will support development of a vision and direction, along with a readiness assessment to ensure the organization is prepared to either replace or enhance our ERP.
- 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

- Tribal Affairs program will provide direct support to the Tribal Policy Advisor to use while representing Metro in meetings with Tribes and towards supporting engagement efforts such as recognition for culturally informed knowledge from Tribes, tribal representatives, tribal-serving organizations and urban Indigenous communities.
- 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.

Metro Council and Office of the Chief Operating Officer

EQUITY OUTCOMES

FY 2024-25 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, and staff with limited access to technology
- Reimagining Policing, Security and Incarcerated Labor project capacity and action implementation
- Regional Investment Strategy community partnership funding to engage BIPOC and other historically marginalized communities in the development and advancement of Regional Investment Strategy activities, including any potential future funding measures
- 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> |

Office of the COO

Metro Council and Office of the Chief Operating Officer

| Equity Outcomes | Activities and efforts | Metrics |
|--|---|---|
| <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> |
| <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 desicisionmaking processes through training and engagement.</p> | <p>Councilors participate in racial equity trainings; onboarding of Metro councilors includes racial equity training; councilors engage with Oregon Tribes, including Annual City of Portland Tribal Nations Summit</p> | <p>Councilor trainings and engagements completed. Metrics under development.</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> |

Council

Metro Council and Office of the Chief Operating Officer

| Equity Outcomes | Activities and efforts | Metrics |
|---|--|---|
| <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> | <ul style="list-style-type: none"> -Meetings and materials are public record; councilors engage with racial equity component of budget information -Grant allocations |

Metro Auditor

Summary of Metro Auditor

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$788,107 | \$927,877 | \$1,088,921 | \$1,197,729 | \$- | \$- | 9.99% |
| Materials and Services | 17,997 | 29,329 | 96,000 | 96,000 | - | - | - |
| TOTAL | \$806,104 | \$957,206 | \$1,184,921 | \$1,293,729 | \$- | \$- | 9.18% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$806,104 | \$957,206 | \$1,184,921 | \$1,293,729 | \$ | \$ | 9.18% |
| TOTAL | \$806,104 | \$957,206 | \$1,184,921 | \$1,293,729 | \$- | \$- | 9.18% |
| FULL-TIME EQUIVALENTS | 7.00 | 7.00 | 7.00 | 7.00 | 0.00 | 0.00 | 0.00% |
| FTE CHANGE FROM FY 2023-24 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 2024-25 budget includes funding for a peer review in December 2024. Peer reviews are required every three years to ensure office policies and procedures meet audit standards and are being followed in each performance audit conducted.

There were no other significant changes for the FY 2024-25 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, audits identify improvements to help Metro reach its goals. These efforts enhance Metro’s ability to provide efficient, effective, and equitable public services.

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 strategy’s goals. 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 procedures to evaluate equity in audit topics.

PERFORMANCE MEASURES

| | FY 2020-21 | FY 2021-22 | FY 2022-23 | FY 2023-24 | FY 2024-25 | FY 2025-26 | FY 2026-27 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Percent of recommendations implemented by five years after audit issued | 93% | 53% | 100% | 75% | 75% | 75% | 75% |
| Average hours per audit completed. | 2,018 | 1,273 | 1,974 | 1,200 | 1,200 | 1,200 | 1,200 |
| Reports issued per FTE | 0.80 | 0.80 | 0.80 | 1.50 | 1.50 | 1.50 | 1.50 |



Metro external departments

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Housing

| Summary of Housing | | | | | | | % Change from |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--------------------|
| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | Amended 2023-24 |
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$ | \$1,931,739 | \$6,483,815 | \$7,756,986 | \$ | \$ | 19.64% |
| Materials and Services | - | 254,475,181 | 471,131,690 | 722,029,883 | - | - | 53.25% |
| TOTAL | \$0 | \$256,406,919 | \$477,615,505 | \$729,786,869 | \$0 | \$0 | 52.80% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$ | \$ | \$425,000 | \$150,000 | \$ | \$ | (64.71%) |
| Affordable Housing Fund | - | 99,457,660 | 245,531,224 | 262,779,932 | - | - | 7.03% |
| Supportive Housing Services | - | 156,949,260 | 231,659,281 | 466,856,937 | - | - | 101.53% |
| TOTAL | \$0 | \$256,406,919 | \$477,615,505 | \$729,786,869 | \$0 | \$0 | 52.80% |
| FULL-TIME EQUIVALENTS | 0.00 | 22.50 | 41.40 | 46.35 | 0.00 | 0.00 | 11.96% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 4.95 |

*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 to 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 October 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 three years into a ten-year Supportive Housing Services program. The Affordable Housing Bond has 52 projects with over 4,700 units either completed or in the pipeline, which represents 120% of the total production target while utilizing approximately 79% of allocated project funding. The Housing Department will continue to grow and add capacity as necessary in order to effectively implement each initiative, field new bodies of work, respond to emerging needs and provide effective 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 2024-25 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. Metro Supportive Housing Services funds have helped to stabilize over 6,000 households in permanent housing, helped over 20,000 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 increasing access to housing and services in BIPOC communities including improved outcomes in BIPOC communities at rates equal to or greater to their white counter parts.

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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$14,716,092 | \$16,360,969 | \$21,414,250 | \$23,438,462 | \$ | \$ | 9.45% |
| Materials and Services | 15,591,490 | 18,203,589 | 66,758,879 | 45,084,993 | - | - | (32.47%) |
| Capital Outlay | 7,386,406 | 7,875,620 | 30,913,500 | 24,194,683 | - | - | (21.73%) |
| TOTAL | \$37,693,988 | \$42,440,177 | \$119,086,629 | \$92,718,138 | \$0 | \$0 | (22.14%) |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$3,540,270 | \$3,595,694 | \$ | \$ | \$ | \$ | -% |
| General Asset Management Fund | 585,559 | 676,990 | 2,086,000 | 2,936,000 | - | - | 40.75% |
| Natural Areas Fund | 918,879 | 421,070 | 4,183,658 | - | - | - | (100.00%) |
| Parks and Nature Bond Fund | 14,669,698 | 15,045,914 | 83,200,837 | 57,992,239 | - | - | (30.30%) |
| Parks and Nature Operating Fund | 17,813,821 | 22,547,606 | 29,441,134 | 31,564,899 | - | - | 7.21% |
| Smith and Bybee Wetlands Fund | 165,762 | 152,904 | 175,000 | 225,000 | - | - | 28.57% |
| TOTAL | \$37,693,988 | \$42,440,177 | \$119,086,629 | \$92,718,138 | \$0 | \$0 | (22.14%) |
| FULL-TIME EQUIVALENTS | 127.20 | 138.50 | 138.80 | 146.30 | 0.00 | 0.00 | 5.40% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 7.50 |

*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 nearly 19,000 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 support 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 2024-25 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, 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 three key focus areas in the FY 2024-25 budget:

KEEPING OUR PROMISES

- Bond and Levy Implementation: The department is continuing to implement the voter-approved 2019 Parks and Nature bond measure and 2022 Parks and Natural Areas levy renewal. The past several years of work have been comprised of refining program areas, developing capital and operations execution plans, and conducting thorough community engagement. All bond program areas are in the execution phase to deliver the promises to voters made within the ballot measure and on track for spend down by 2031.

BUILD BACK BETTER

- Advance Strategic Targets: Parks and Nature has several ongoing efforts that impact, and support Metro’s strategic targets related to the environment, economy and housing. The bulk of impact will be on the environment target through voter-approved programs in the bond and levy. Work includes transitioning to more electric vehicles, energy efficient asset and facility management, and education on waste reduction at parks in addition to our robust land acquisition and restoration programs. Impacts on the economy target will focus on enhancing COBID awarded contracts through our bond and levy funded projects. The impacts to the housing target are smaller and will be in support through the bond’s Large Scale Community Vision program which could fund nature projects that incorporate housing components.
- Analyze and Reaffirm Services: The department will spend time in FY 2024-25 assessing and documenting 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 clarity on current and desired levels of service across the region. In addition, we’ll identify 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 four years of remote work and modified operations to increase Parks and Nature the department’s efficacy.

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 The Community Partnership program, which includes community-led program grants and access to Metro-led program grants, 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 five focus areas of the department’s equity work in FY 2024-25 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 needed to heal, restore and advocate for their needs | Through a series of monthly collective training and individual skills-based training sessions, BIPOC staff will focus on building a kindred culture to mitigate micro/macro-aggressions, identifying racial-based trauma and how triggers show-up in the workplace. | Employee engagement survey results and participant feedback |
| Accountability to anti-racism: Staff have advanced racial equity competencies to actively challenge racist behaviors and structures within Metro | Through a series of workshops, cohort members will reflect on and unpack their racial identity experiences to more fully explore ways that white supremacy and racism play a role in their individual behaviors and organizational practices. | Employee engagement survey results and participant feedback |
| Hiring and Retention: Parks and Nature hires more BIPOC staff, improves retention of BIPOC staff and hires staff with foundational racial equity competencies | Develop robust racial equity competency requirements for applicants | Competency requirements developed and utilized |
| | Develop tools to streamline recruitment process that’s utilized by all hiring managers | Tool development completion and utilization |
| | Remove bias throughout the recruitment and hiring process | Required training developed and implemented on bias in recruitment and hiring |
| | Establish a system of accountability and evaluation for hiring processes | Self-reported department demographics, feedback loop/survey developed and utilized |
| Reimagining Safety and Policing: Parks and Nature updates policies and procedures to enhance safe and welcoming spaces by addressing harmful systemic issues related to policing and the carceral system | This effort will convene a project team to review department policies and provide recommendations to the director and leadership team. | Completion of policy review and recommendations submitted |
| | The project team will provide support and assistance for advancing the nine recommendations from the 2022 Action Team report. | Progress on and completion of action recommendations |
| 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 | | | | | | | % Change |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------|
| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | from Amended 2023-24 |
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$11,547,201 | \$10,910,564 | \$13,506,896 | \$15,893,681 | \$- | \$- | 17.67% |
| Materials and Services | 156,501,618 | 11,515,807 | 31,563,318 | 27,111,350 | - | - | (14.10%) |
| TOTAL | \$168,048,819 | \$22,426,371 | \$45,070,214 | \$43,005,031 | \$- | \$- | (4.58%) |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$23,342,790 | \$22,426,371 | \$45,070,214 | \$43,005,031 | \$ | \$ | (4.58%) |
| Affordable Housing Fund | 74,991,769 | - | - | - | - | - | - |
| Supportive Housing Services | 69,714,261 | - | - | - | - | - | - |
| TOTAL | \$168,048,819 | \$22,426,371 | \$45,070,214 | \$43,005,031 | \$- | \$- | (4.58%) |
| FULL-TIME EQUIVALENTS | 80.10 | 76.00 | 80.10 | 89.15 | - | - | 11.30% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 9.05 |

*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.

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 2024-25 budget:

KEEPING OUR PROMISES

- PD&R will support Metro’s climate goals by advancing a regionwide climate strategy through delivering the Environmental Protection Agency (EPA) Climate Pollution Reduction Grant and working with state and federal partners to identify greenhouse gas reduction targets as part of Regional Transportation Plan (RTP) implementation. The department will coordinate and fund equitable development along key transit corridors and provide community engagement grants and resources to inform those investments. To support affordable housing PD&R will continue to coordinate brownfield redevelopment, catalyze industrial land readiness, and produce a regional housing strategy.
- 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 continue to engage community stakeholders and Metro’s Committee on Racial Equity to inform the analytical work that will inform the 2024 Urban Growth Boundary decision. Following (and building) on that work, PD&R will engage community members and racial equity partners to identify strategies to address the impacts of displacement, housing affordability, access to jobs, and equitable economic development in early work on updating Metro’s 2040 vision.

Planning, Development and Research

- Metro will be incorporating the new Climate Friendly and Equitable Communities state rules into the Transportation Functional Plan. In addition, Metro will be updating its Climate Smart Strategy and modeling and forecasting tools to estimate greenhouse gases from transportation and land use.
- The department will continue work to deeply involve 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 2024-25 are identified below:

| 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>Increased financial investments in committee stipends, CBO engagement, and accessible community outreach to remove barriers to participation. In FY25 we will work on standardizing the policy department wide to ensure consistency across all programs and projects.</p> <p>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.</p> | <p>Number of individuals/CBOs engaged and amount invested.</p> <hr/> <p>Number of individuals/CBOs engaged and amount invested.</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>PD&R is engaging CBOs and community in transportation funding strategy discussions and significant project initiatives and will bring their input to Council as part of funding project and priority discussions in 2024 and 2025.</p> | <p>Number of individuals/CBOs engaged and amount invested.</p> |

Planning, Development and Research

| 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 has convened an Urban Growth Roundtable that includes members with a focus on racial equity to inform the 2024 growth management decision. The department is also hosting a Youth Engagment Cohort to engage youth and communities of color in this process. the Research team in PD&R will refine and implement the newly-developed Social Vulnerability Tool in FY 25.</p> | <p>Number of individuals/CBOs engaged and amount invested.</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 ten interns in summer 2024. 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|---|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$34,640,456 | \$44,332,350 | \$57,061,883 | \$62,660,483 | \$0 | \$0 | 9.81% |
| Materials and Services | 30,393,130 | 51,655,571 | 63,140,906 | 58,657,716 | - | - | (7.10%) |
| Capital Outlay | 645,174 | 3,233,697 | 19,796,337 | 30,418,281 | - | - | 53.66% |
| Debt Service | 4,419,000 | 4,424,875 | 4,413,200 | 4,416,075 | - | - | 0.07% |
| TOTAL | \$70,097,760 | \$103,646,494 | \$144,412,326 | \$156,152,555 | \$0 | \$0 | 8.13% |
| BUDGET BY FUND | | | | | | | |
| General Revenue Bond Fund | \$4,419,000 | \$4,424,875 | \$4,413,200 | \$4,416,075 | \$ | \$ | 0.07% |
| MERC Fund | 38,349,657 | 60,919,084 | 83,567,215 | 85,704,586 | - | - | 2.56% |
| Oregon Zoo Asset Management Fund | 1,452,897 | 6,791,673 | 15,368,630 | 22,953,600 | - | - | 49.35% |
| Oregon Zoo Infrastructure/Animal Welfare Fund | - | - | - | - | - | - | - |
| Oregon Zoo Operating Fund | 25,876,206 | 31,510,862 | 41,063,281 | 43,078,294 | - | - | 4.91% |
| TOTAL | \$70,097,760 | \$103,646,494 | \$144,412,326 | \$156,152,555 | \$0 | \$0 | 8.13% |
| FULL-TIME EQUIVALENTS | 380.70 | 389.45 | 395.35 | 398.15 | - | - | 0.71% |

FTE CHANGE FROM FY 2023-24 AMENDED BUDGET

2.80

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

Summary of MERC Administration

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|---------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$20 | \$- | \$- | \$- | \$- | \$- | - |
| Materials and Services | 11,026 | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - | 0.00% |
| TOTAL | \$11,046 | \$- | \$- | \$- | \$- | \$- | - |
| BUDGET BY FUND | | | | | | | |
| MERC Fund | \$11,046 | \$- | \$- | \$- | \$- | \$- | - |
| TOTAL | \$11,046 | \$- | \$- | \$- | \$- | \$- | - |
| FULL-TIME EQUIVALENTS | - | - | - | - | - | - | 0.00% |

FTE CHANGE FROM FY 2023-24 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 comprised of business and community leaders. The OZF's mission is to foster community pride and involvement in the Oregon Zoo and to secure financial support for the zoo's conservation, education, and animal welfare programs.

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

- OCC is designed to maximize economic benefit for the state and region by attracting out-of-town visitors to conventions and local residents to special events and trade shows
- Portland's is the cultural hub for the metropolitan region hosting a variety of performances and entertainment events in its multiple theatres
- Expo is the region's primary destination for public events and consumer shows, some of which have been held there for 50 years
- The Oregon Zoo is the state's most popular paid attraction, whose mission is to create a better future for wildlife by inspiring visitors to respect animals and learn about endangered species protection and 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 850 events/performances in FY 2022-23 that attracted 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 2024-25. FY 2023-24 invested heavily in capital projects, this momentum continues in the FY 2024-25 budget at each venue. The Expo Future Project continues into Phase II with a comprehensive feasibility study. The focus of the study is to examine how Expo can best pivot its operations toward a sports-focused facility as a primary market while continuing to amplify its cultural and historical heritage. 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$7,830,286 | \$11,122,278 | \$15,359,645 | \$15,610,302 | \$0 | \$0 | 1.63% |
| Materials and Services | 12,061,878 | 27,220,561 | 26,099,060 | 26,960,268 | - | - | 3.30% |
| Capital Outlay | - | 359,555 | 8,165,000 | 7,135,000 | - | - | (12.61%) |
| Debt Service | 3,397,600 | 3,399,000 | 3,398,750 | 3,396,000 | - | - | (0.08%) |
| TOTAL | \$23,289,764 | \$42,101,394 | \$53,022,455 | \$53,101,570 | \$0 | \$0 | 0.15% |
| BUDGET BY FUND | | | | | | | |
| General Revenue Bond Fund | \$3,397,600 | \$3,399,000 | \$3,398,750 | \$3,396,000 | \$ | \$ | (0.08%) |
| MERC Fund | 19,892,164 | 38,702,394 | 49,623,705 | 49,705,570 | - | - | 0.16% |
| TOTAL | \$23,289,764 | \$42,101,394 | \$53,022,455 | \$53,101,570 | \$0 | \$0 | 0.15% |
| FULL-TIME EQUIVALENTS | 113.30 | 113.30 | 113.95 | 113.95 | - | - | 0.00% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 0.00 |

*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. The center 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 in sustainability within the national convention industry. Our 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 and Salmon-Safe, the OCC's 6,500 rooftop solar panels produce 25 percent of the center's annual electrical use. OCC achieved both renewed LEED Platinum and Salmon-Safe certifications in FY 2024-25, and certification for the newly launched Sustainable Events Standards is nearing completion.

In the second year of resumed operations, OCC supported 2,360 jobs in the local region, and spurred direct and induced spending totaling more than \$331 million in FY 2022-23. Heading into FY 2024-25, OCC is focused on rebuilding a base of contracted convention and large consumer shows, particularly for FYs 2026-27 and 2027-28, given soft future bookings and the slow recovery of hospitality and tourism in the Portland region. These large events are essential to generate regional economic prosperity, tax revenues, and to sustain jobs.

STRATEGIC FRAMEWORK

There are several key focus areas in the FY 2024-25 budget that align with the Strategic Framework goals of Keeping Our Promises and Building Back Better.

KEEPING OUR PROMISES

- Client Engagement - Supporting contracted and prospective clients with excellent customer support, providing solutions, and building confidence their event will be successful and achieve their business needs.
- Business Development - Continue to fully support the OCC sales and marketing efforts, as well as sustain funding for OCC's National Sales and Marketing Contract Program of Work with Travel Portland. A challenging sales environment has existed for several years. Recent client communications and selections of Portland for future events indicate that sales and booking progress is being made; however, the forecast is soft in the upcoming years for conventions and large consumer shows. OCC, hotel partners, and Travel Portland have created incentives through targeted promotions and discounts to generate future business demand.
- Diverse Groups - OCC has incorporated a target to consistently increase the attendance of diverse groups year-over-year into the OCC sales plan. Focused sales missions in the coming year include events tailored specifically to diverse groups, professional planners, and association executives who select future meeting destinations.
- Public Safety - To address safety concerns in and around OCC, actions to enhance and invest in public safety are included in the budget. Actions include the OCC Designated Entry program, where public access to the center is limited to the primary Martin Luther King Jr entrance; implementation of new Visitor Management software to ensure all vendor, third-party partners, and contractors are visibly badged while working in the center; development of a Convention District Safe Program to support enhanced security for the areas surrounding OCC and the routes from the OCC to eastside hotels that host convention delegates.

BUILDING BACK BETTER

- OCC Racial Equity Action Plan - Continue phased implementation of the multi-year plan, including establishing a stand-alone program budget for Equity & Belonging, and hiring key staff members to advance the Racial Equity Plan. Key actions in FY 2024-25 include community engagement projects to:
 - Inform our approach to creating a public-facing display at OCC to acknowledge, honor, and communicate the historical displacement of Black individuals, families, and businesses from the Albina neighborhood due to the I-5 urban renewal project, including the land where OCC now stands.
 - Engage with local businesses and organizations to gather valuable insights and develop an action plan to address barriers and enhance inclusivity at our venue to increase equitable opportunities for communities of color to hold their large meetings and events at the center and ensure that their perspectives help shape the future of our event hosting services.

Oregon Convention Center

- Career Development Scholarship Program – this new program for OCC staff is funded at \$25,000 in FY 2024-25. This program is designed to support employees in advancing along their career trajectory, even if their current role does not directly align with the development and training opportunities provided in their work unit. The program is anticipated to offer support for leadership development and more, aiming to enhance OCC staff career progression.
- Digital Device Initiative - Staff who predominantly work out and around the center were provided email/network accounts and iPads to improve service, internal communication, and information sharing. Since deployment last year, the response from the impacted teams and employees has been overwhelmingly positive in terms of training, usage and improved communication.
- Neighborhood Collaboration - Enhancing the OCC neighborhood through collaboration with the Lloyd Enhanced Services District, Go Lloyd, Lloyd EcoDistrict and other community partner efforts to improve livability issues.

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.

The selected OCC Equity Outcomes below, developed in partnership with the Metro Diversity, Equity, and Inclusion Department, tie back to the OCC Five-Year Racial Equity Plan:

| Equity Outcomes | Activities and efforts | Metrics |
|--|---|---|
| <p>OCC champions racial equity by hosting diverse events within its walls and collaborating with partners to drive industry-wide progress. We track trends, identify needs, and provide support for diverse clients, while also co-creating best practices and tools for a more inclusive convention landscape</p> | <ul style="list-style-type: none"> • Monitoring events attracting attendees of color to establish a baseline and target for future growth. • Conducting surveys with event planners to identify areas for improvement in serving diverse clientele. • Developing initiatives to provide resources and support to attract more diverse groups. • Partnering with industry partners to share best practices and develop policies that promote racial equity within the convention industry. | <ul style="list-style-type: none"> • Number of active partnerships focused on racial equity. • Number of staff attending DEI workshops and trainings per year. • Percentage of total business generated from events with a significant number of attendees of color (baseline and target). • Response rate and key findings from surveys distributed to event planners regarding their experience with hosting diverse groups at OCC. |

| Equity Outcomes | Activities and efforts | Metrics |
|---|---|--|
| <p>OCC works to ensure a diverse workforce through equitable hiring practices, formal onboarding programs, ongoing training and professional development opportunities, and performance reviews that support retention.</p> | <ul style="list-style-type: none"> OCC monitors employment data to identify areas for improvement in diversity, particularly in leadership roles. OCC works to develop internal talent pools and implement outreach strategies to attract a wider range of candidates. Hiring managers collaborate with the OCC’s Equity, Culture, and Communications team during the recruitment process. OCC participates in Metro’s workgroup to ensure consistent and inclusive hiring practices. OCC has a dedicated program and staff that implements and tracks onboarding and employee experience. Essential tools (email, network access) are provided for upskilling and career advancement. A Training and Development Coordinator role is planned for future expansion. Job openings are shared to all employees weekly, and regular check-ins with managers address barriers and promote advancement, especially for employees of color. | <ul style="list-style-type: none"> Monitor percentage of leadership positions held by BIPOC employees and employees with disabilities. Conduct surveys with new hires to assess their experience with OCC’s onboarding program. Track the number and types of development opportunities offered to employees, focusing on opportunities that support career advancement. Track overall employee turnover rate and analyze any disparities by race/ethnicity. Conduct surveys with employees to gauge their satisfaction with opportunities for advance, specifically focusing on experiences of employees of color. |
| <p>The Oregon Convention Center prioritizes racial equity throughout its operations, creating a welcoming and inclusive space for everyone. This commitment extends to guests, employees, and business partners.</p> <ul style="list-style-type: none"> Guests experience a comfortable and respectful atmosphere. All employees feel valued and empowered through a workplace that fosters their contributions and success. OCC advances racial equity in its procurement practices by actively supporting diverse vendors and suppliers. | <ul style="list-style-type: none"> Create a public-facing display at OCC to acknowledge, honor, and communicate the historical displacement of Black individuals, families, and businesses from the Albina neighborhood due to the I-5 urban renewal project, including the land where OCC now stands. Created a new scholarship program (\$25,000) to support career development for OCC staff, regardless of their current role. Managers use an equity lens to assess and improve scheduling processes and work assignments, with a particular focus on ensuring fairness for employees of color. Additionally, updating and formalizing shift coverage practices to promote equitable work distribution. OCC regularly examines the percentage of contracts it awards, total amount awarded, and total amount spent to identify ways to increase COBID contracting. OCC is also working to set goals to create parity between the percentage of money awarded and the percentage of money spent on COBID contracts. | <ul style="list-style-type: none"> Albina Display: Visitor surveys and community focus groups to assess impact. Scholarship Program: Track applications, recipient surveys on career development impact, and demographics of recipients. Equitable Work Practices: Monitor changes in scheduling/assignments and conduct employee surveys (focusing on BIPOC employees) to assess fairness. COBID Contracting: Track percentage of contracts awarded, and total amount spent on COBID businesses compared to previous periods. Overall Climate: Conduct periodic surveys of guests, employees, and business partners to assess perceptions of inclusivity and racial equity, including analyzing complaints related to these issues. |

Portland's Centers for the Arts

Summary of Portland's Centers for the Arts

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$7,468,963 | \$9,505,127 | \$12,152,619 | \$13,655,676 | \$- | \$- | 12.37% |
| Materials and Services | 7,438,384 | 8,635,445 | 8,104,141 | 9,193,418 | - | - | 13.44% |
| Capital Outlay | - | - | 6,725,000 | 5,891,000 | - | - | (12.40%) |
| TOTAL | \$14,907,347 | \$18,140,572 | \$26,981,760 | \$28,740,094 | \$- | \$- | 6.52% |
| BUDGET BY FUND | | | | | | | |
| MERC Fund | \$14,907,347 | \$18,140,572 | \$26,981,760 | \$28,740,094 | \$- | \$- | 6.52% |
| TOTAL | \$14,907,347 | \$18,140,572 | \$26,981,760 | \$28,740,094 | \$- | \$- | 6.52% |
| FULL-TIME EQUIVALENTS | 66.75 | 67.00 | 71.95 | 71.95 | - | - | -% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | - |

*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, Oregon 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 several thousands of students from regional Title 1 schools at no cost to the schools as well as serving Portland's most marginalized youth.

Heading into FY 2024-25, Portland's has a robust event schedule, including 11 weeks of Broadway. From an organizational perspective, Portland's is focused on staff retention while faced with rising costs and continuing its mission shift to better align booking and scheduling policies 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 2024-25 budget:

KEEPING OUR PROMISES

- Retaining staff and protecting jobs remains a priority for this budget. Staffing is set at levels to meet the demands of a heavy event schedule so a reduction could result in burn out among remaining staff. P5 is looking at labor cost recovery and rates and fees from events as tools to offset the rising costs of labor in order to preserve jobs.
- Maintaining Portland's assets and infrastructure. The FY 2024-25 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. Preserving these public assets continues to be a priority.
- The P5 budget continues and strengthens work in our education and community engagement programs. We initiate socially, culturally, and politically relevant programming by rooting ourselves and our decision-making processes within our local communities. In this manner we strive to serve Portland's most marginalized youth and patrons who have often been excluded from the arts. P5 focuses on adult & employee-led arts engagement in order to integrate community and youth-led initiatives in and beyond schools. In this manner P5 truly becomes an arts center for the entire community.

BUILDING BACK BETTER

- The Portland's FY2022-23 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 supported this position with an operating budget to implement both internally and externally focused Equity & Belonging programming and capacity building. The FY 2024-25 budget continues to support internal work to shift P5 culture to prompt honest conversations about race and racism and how they impact almost every aspect of American life. This ensures diverse staff can thrive in a safe supporting work environment and that diverse patrons feel welcome and know that these venues belong to them.

EQUITY OUTCOMES

Under the umbrella of P5's Department of Culture and Community the Youth Arts Program at P5 offers and attempts to sustain free performances in our venues and in the community, free gallery exhibition space, long-term relationship building, professional development on and off the stage, school curriculum support, community-based organizational support, and pathways to direct decision making. Beyond youth in schools, the program prioritizes non-school youth, youth of color, homeless youth, youth impacted by the legal system, LGBTQIA+ youth, ESL youth, and disabled youth. These youth (up to 26

Portland’s Centers for the Arts

years old) are not only not represented on and behind the stage, but access to our venues provide a deeper impact beyond monetary success for them. The program looks to lean on the needs and dreams of these youth, making our venues relevant and valued in our and their communities.

As part of FY 2024-25 budget development, the Portland’s collaborated with Metro’s Diversity, Equity, and Inclusion team to identify organization-wide Equity Outcomes and related activities and metrics:

| 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 |

Portland'5 Centers for the Arts

| Equity Outcomes | Activities and efforts | Metrics |
|--|---|-----------------------------|
| Communities of color in greater Portland can access affordable, culturally relevant programming at P5. | Portland'5 Presents makes tickets available | Number of tickets available |

Portland Expo Center

Summary of Portland Expo Center

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$1,365,504 | \$1,847,708 | \$2,618,639 | \$3,266,646 | \$- | \$- | 24.75% |
| Materials and Services | 2,173,595 | 2,228,410 | 2,380,611 | 2,717,276 | - | - | 14.14% |
| Capital Outlay | - | - | 1,962,500 | 1,275,000 | - | - | (35.03%) |
| Debt Service | 1,021,400 | 1,025,875 | 1,014,450 | 1,020,075 | - | - | 0.55% |
| TOTAL | \$4,560,499 | \$5,101,993 | \$7,976,200 | \$8,278,997 | \$- | \$- | 3.80% |
| BUDGET BY FUND | | | | | | | |
| General Revenue Bond Fund | \$1,021,400 | \$1,025,875 | \$1,014,450 | \$1,020,075 | \$- | \$- | 0.55% |
| MERC Fund | 3,539,099 | 4,076,118 | 6,961,750 | 7,258,922 | - | - | 4.27% |
| TOTAL | \$4,560,499 | \$5,101,993 | \$7,976,200 | \$8,278,997 | \$- | \$- | 3.80% |
| FULL-TIME EQUIVALENTS | 17.80 | 16.80 | 16.60 | 17.90 | - | - | 7.83% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 1.30 |

*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 each year for a wide variety of diverse events. 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 with the incarceration of over 3,700 citizens when the site was known as the Portland Assembly Center. In May of 1948, the campus and the lives of African Americans and many others were changed by the tragic Vanport Flood. In the summer of 1959, the campus was home to the Oregon Centennial Celebration featuring all manner of exhibits including the welcoming Paul Bunyan found in the nearby Kenton neighborhood. The home to the Multnomah County Fair and other long-standing events, consumer shows have grown in size and scope ever since. Metro purchased and MERC began management in 1994, and the area has become known as Portland’s Gathering Place, serving a broad array of successful trade shows, concerts, trainings, and even hosting residencies by the international troupe 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. In 2023, the Expo supported 210 local jobs and generated \$30M in economic impact. Key events in the budget timeline include the North American Gay Volleyball Championships, the Timber Processing and Energy Expo, numerous consumer public showcase events and the opening of Cirque du Soleil’s Kooza! The Expo will continue its focus on rebuilding event business, staffing and reviving the local economy. The center will also continue its work in the Expo Futures Project. This includes a comprehensive feasibility study review 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 while continuing to amplify our cultural and historical heritage.

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 2024-25 budget:

KEEPING OUR PROMISES

- The Portland Expo Center continues our commitment and work in creating safe, welcoming, and inclusive gathering spaces for all through staff training, welcoming signage, and partnerships.
- Scaling staffing up to meet event coverage needs for contracted events and new sports business needs. Expo plans to expand two key department positions in the FY 2024-25 budget.
- The Expo Center has budgeted over \$4.5M of capital spending over four years to replace all the HVAC systems with modern energy efficient units utilizing sustainable climate controls serving both Halls D and E.
- FY2025 marks the full completion of the Expo’s yearly \$1M+ debt service payments! Since 2001’s completion of the 72,000 sq. ft. Exhibit Hall D, this valued public asset has been a key community space for many events. The full payment of this debt service has saved taxpayers millions of dollars.

BUILDING BACK BETTER

- A community support fund has been created in the Sales Department with \$10,000 to assist in the development and expansion of new and community-focused events, along with our continued commitment to assist new underserved groups to meet their event goals.
- Expo leadership and staff will continue to support the Expo Future Project to identify new community partnerships and ways to honor the cultural legacies intertwined with the Expo property history along with the COO’s recommendation towards a Sports pivot and focus.
- The Expo Bee Project continues to thrive as a keystone of our climate justice work that promotes our climate resilience goals along with sweet rewards for our staff, clients and patrons.

Portland Expo Center

- The Expo Center’s recent economic impact report for 2023 shows that the Expo continues to create over \$30M in direct and indirect spending, supporting over 210 jobs and over \$2.3M in local and state tax generation. These impacts will increase in FY25 with the return of Cirque du Soleil.

EQUITY STRATEGY

The Expo Center continues to develop strong partnerships and community building with the Japanese American Museum of Oregon, Vanport Mosaic, Tribal government partners, the urban Indigenous community, and other community groups like CEVA and Friends of Baseball. In coordination with the Expo Future project, staff have had increased opportunities to learn and grow as a department and in turn share that knowledge with our clients and patrons. Trainings, tours, and community events have collectively impacted our perspectives and ability to meaningfully memorialize the significant histories of our campus and share those with the public. The Expo Center is striving to honor and celebrate our community cultural campus.

Expo supports Metro’s Equity strategy by hosting events, community gatherings and cultural events that celebrate our collective history and allow affordable access to all. The Expo also hosts the Vanport Mosaic Festival and remembrance event that invites a wide variety of cultural groups to gather, share stories, histories, art and facts about what took place on this campus. The Expo Future team has also coordinated a Historical Significance and Memorialization committee which has been working towards the goals of a more meaningful memorialization opportunity(ies) on the campus. 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 four key 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 |

| Equity Outcomes | Activities and efforts | Metrics |
|--|---|--|
| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$17,975,683 | \$21,857,238 | \$26,930,980 | \$30,127,859 | \$- | \$- | 11.87% |
| Materials and Services | 8,708,246 | 13,571,155 | 26,557,094 | 19,786,754 | - | - | (25.49%) |
| Capital Outlay | 645,174 | 2,874,142 | 2,943,837 | 16,117,281 | - | - | 447.49% |
| TOTAL | \$27,329,103 | \$38,302,535 | \$56,431,911 | \$66,031,894 | \$- | \$- | 17.01% |
| BUDGET BY FUND | | | | | | | |
| Oregon Zoo Asset Management Fund | \$1,452,897 | \$6,791,673 | \$15,368,630 | \$22,953,600 | \$- | \$- | 49.35% |
| Oregon Zoo Operating Fund | 25,876,206 | 31,510,862 | 41,063,281 | 43,078,294 | - | - | 4.91% |
| TOTAL | \$27,329,103 | \$38,302,535 | \$56,431,911 | \$66,031,894 | \$- | \$- | 17.01% |
| FULL-TIME EQUIVALENTS | 182.85 | 192.35 | 192.85 | 194.35 | - | - | 0.78% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 1.50 |

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

The Oregon Zoo connects our community to the wonder of wildlife to create a better future for all. We are a hub for science, conservation, education and animal well-being delivering the highest quality of care. 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. The zoo is finalizing a campus plan that defines a 20 year vision for upgrades to continue advancing our mission.

STRATEGIC FRAMEWORK

To continue to align with Metro's Strategic Framework, there are five key focus areas in the zoo's FY 2024-25 budget:

1. Environment:

Sustainability was a key focus of the 2008 zoo bond measure, and we see opportunities to advance this strategic target farther as we implement our new campus plan. Our planning workshops helped establish a set of ambitious goals to ensure the campus contributes to environmental well-being, conserves natural resources, and inspires sustainability practices among guests, community organizations and businesses. Among these goals are:

- Eliminate campus operational carbon emissions by 2040.
- Reduce water use 35% by 2040.
- Promote ecological integrity and function in design of landscaping, stormwater systems and animal habitats.
- Design facilities and systems to be resilient to climate change and other challenges.

2. Economy:

The Oregon Zoo generates significant economic activity to the region and the state. In FY 2022-23, with more than 1.2 million visits, the zoo generated an estimated \$63.8 million in direct spending and \$110.4 million in total output (i.e., direct, indirect, and induced impacts). This activity was estimated to support around 700 total jobs and \$53.8 million in total labor income in the Tri-County region. Impressive as these numbers are, there is potential for an even greater impact on Strategy 1 (Attract, Retain, and Support Business Growth) metrics when the zoo begins implementing its new campus plan. In completing projects supported by the 2008 bond measure, the zoo was recognized for its achievements in hiring contractors certified by the State of Oregon's Office for Business Inclusion and Diversity, which works to increase opportunities for minority-owned, women-owned, service-disabled veteran-owned and emerging small businesses to land contracts on publicly funded projects. For the Education Center, nearly 30% of the contracted work (by dollar value) went to COBID-certified firms. The next phase of campus improvements will serve as a lead-in to the zoo's 150th anniversary, an occasion that has encouraged us to reimagine the zoo experience. As we approach this community milestone, we are working on plans to further transform our campus — improving accessibility, advancing animal care and well-being, and expanding our capacity for wildlife conservation and education outreach. We will also continue to advance Strategy 3 (Workforce Training and Development) metrics through our Zoo Apprenticeship and Veterinary Preceptorship programs.

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 2024-25, 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 over \$1.4 million. Additional engagement will occur with program development — e.g., new education programming, community events, community partnerships and campus planning.

Oregon Zoo

The Zoo Apprenticeship Program is a multi-year paid internship that focuses on systemically marginalized youth and communities. The emphasis now is the ZAP-to-Zoo program, 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 to also to learn about many aspects of conservation: from 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 |
|---|---|---|
| Cultivate workforce development for communities of color and support inclusive and equitable hiring practices. (Strategy 5) | 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. Priorities include- - 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 |
| 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. | <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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$21,793,507 | \$24,119,601 | \$28,108,313 | \$32,477,361 | \$- | \$- | 15.54% |
| Materials and Services | 63,364,409 | 73,650,804 | 81,175,155 | 80,228,640 | - | - | (1.17%) |
| Capital Outlay | 1,785,410 | 2,359,098 | 14,145,000 | 3,200,000 | - | - | (77.38%) |
| Debt Service | - | - | 1,350,000 | - | - | - | (100.00%) |
| TOTAL | \$86,943,326 | \$100,129,503 | \$124,778,468 | \$115,906,001 | \$- | \$- | (7.11%) |
| BUDGET BY FUND | | | | | | | |
| Community Enhancement Fund | \$1,021,786 | \$1,264,305 | \$1,514,714 | \$1,517,426 | \$- | \$- | 0.18% |
| Solid Waste Fund | 85,921,540 | 98,865,198 | 123,263,754 | 114,388,575 | - | - | (7.20%) |
| TOTAL | \$86,943,326 | \$100,129,503 | \$124,778,468 | \$115,906,001 | \$- | \$- | (7.11%) |
| FULL-TIME EQUIVALENTS | 192.80 | 195.25 | 191.90 | 201.30 | - | - | 4.90% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 9.40 |

*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. WPES' role is guided by the 2030 Regional Waste Plan that serves as the greater Portland area's blueprint for investing in the region's 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 2024-25 budget:

KEEPING OUR PROMISES

- **Foster shared prosperity and workforce equity:** Work continues to further the department's efforts to transition away from variable hour employees to provide full-time positions with benefits. The FY 2024-25 includes 1.0FTE for the Traffic and Load Review Team at the Metro South Transfer Station to provide critical review of the contents of customer loads and provide adequate staffing capacity to reduce use of variable hour employees.
- **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 a strategic planning effort is underway to expand hazardous waste collection events in the region.
- **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.

BUILDING BACK BETTER

- **Provide safe, well-maintained and environmentally-sound public operations:** The department's portfolio includes several different operational sites across the region including St. Johns Landfill, Metro Paint, Metro Central, Metro South and Abernethy Road Office, and the RID deployment center. Management of the region's garbage and recycling operation facilities and public services require continued investment for repairs and improvements necessary to maintain the current level of services and protect the health and safety of customers and workers. The FY 2024-25 includes 1.0 FTE to provide capacity to address Transfer Station Operating Controls focused on safety and procedures.
- **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

Waste Prevention and Environmental Services

bulky, household items in a 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.

- **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 2024-25 proposed budget includes 0.4 FTE to ensure that the Recycling Information Center restores capacity to pre-pandemic service levels.

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 2024-25 and current metrics.

Waste Prevention and Environmental Services

| Equity Outcomes | Activities and efforts | Metrics |
|---|--|---|
| <p>Regional Waste Plan Goal 10: 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>In 2022, tons of dumped garbage cleaned up by RID crews increased by 75 percent from 2021. A record of 1,160 tons of dumped garbage was collected across 6,537 sites with 61% in equity focus areas.</p> |
| | <p>Work with local government to implement the updated regional service standards requiring minimum service levels at multifamily properties.</p> | <p>In 2020, 32 percent of multifamily properties were provided with adequate collection services.</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>Regional Refresh Fund sponsored 73 projects supporting cleanup needs in underserved communities, with 94% taking place in an equity focus area.</p> <p>Seventy-three projects were funded by Regional Refresh Fund, totally \$360,000, cleanup up and disposing of more than 460 tons of trash. Of the sponsorships, 94% took place in a designated equity focus area or provided services to another underserved community.</p> |
| <p>Regional Waste Plan Goal 3: Ensure that all jobs in the garbage and recycling industry pay living wages and include good benefits.</p> | <p>Implementation of the new wet waste tonnage allocations for private transfer stations.</p> | <p>For FY 22-23, all six private transfer station applied for the living wage and good benefits goal as part of tonnage allocations program.</p> <p>Between 2021 and 2022 the median wage of workers employed or contracted by WPES, including Metro transfer stations operator rose by \$1.30, from \$27.60 to \$28.90.</p> |

Waste Prevention and Environmental Services

| Equity Outcomes | Activities and efforts | Metrics |
|---|--|---|
| <p>Regional Waste Plan Goal 4: Increase the diversity of the workforce in all occupations where people of color, women and other historically marginalized communities are underrepresented.</p> | <p>Implementation of the new wet waste tonnage allocations for private transfer stations.</p> <hr/> <p>Implementation of the WPES hiring guidelines to increase workforce diversity in hiring and promotion and advance progress towards Metro’s Strategic Plan to Advance Diversity, Equity, and Inclusion.</p> | <p>For FY 22-23, all six private transfer station applied for the diversity and workforce goal as part of tonnage allocations program.</p> <hr/> <p>In 2022, share of people of color and women employed or contracted by WPES, including Metro transfer stations operator - 30% BIPOC and 36% Women.</p> |
| <p>Regional Waste Plan Goal 6: Reduce product environmental impacts and waste through educational and behavioral practices related to prevention and better purchasing choices.</p> | <p>Deliver educational programming across the region to advance goals within the Regional Waste Plan and help fulfill state waste reduction requirement.</p> | <p>Number, geographic location and demographics of youth reached through Metro’s education programs - 6,700 students with 48 percent students of color.</p> |

In addition to these focus areas, WPES continues to advance progress within the department’s equity program, now in its tenth 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 2024-25 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | 2,074,012 | \$3,501,371 | \$5,963,446 | \$6,303,154 | \$- | \$- | 5.70% |
| Materials and Services | 2,037,774 | 1,487,830 | 4,343,112 | 3,795,722 | - | - | (12.60%) |
| Capital Outlay | 1,030,855 | 989,728 | 2,022,345 | 75,000 | - | - | (96.29%) |
| Debt Service | 1,975,713 | 1,971,520 | 1,646,450 | 1,648,450 | | | 0.12% |
| TOTAL | \$7,118,354 | \$7,950,450 | \$13,975,353 | \$11,822,326 | \$- | \$- | (15.41%) |
| BUDGET BY FUND | | | | | | | |
| General Asset Management Fund | \$2,612,184 | \$1,355,020 | \$4,941,345 | \$2,475,000 | \$- | \$- | (49.91%) |
| General Revenue Bond Fund | 1,975,713 | 1,971,520 | 1,646,450 | 1,648,450 | | | 0.12% |
| General Fund | 2,530,458 | 4,623,910 | 7,387,558 | 7,698,876 | - | - | 4.21% |
| TOTAL | \$7,118,354 | \$7,950,450 | \$13,975,353 | \$11,822,326 | \$- | \$- | (15.41%) |
| FULL-TIME EQUIVALENTS | 19.90 | 28.40 | 37.40 | 36.40 | 0.00 | 0.00 | (2.67%) |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | (1.00) |

*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 & Nature 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 2024-25 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.

Build Back Better and Keeping Our Promises

CAM’s budget requests align with the Keeping Our Promises and Build Back Better. The FY 2024-25 budget invests in single-user restrooms at the Metro Regional Center, advancing the goal of creating safe and welcoming places and supporting Metro’s Trans and Nonbinary Initiative. Additionally, CAM’s budget includes \$100,000 of one-time carryover funding for the Historic Preservation Program, which will provide resources for cultural resource management firms to review capital projects. This program 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 of the Metro Regional Center within the General Asset Management Fund. Most of this budget is for renewal and replacement capital projects at the Regional Center 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 2024-25 budget includes resources that will be allocated to help achieve the equity outcomes below. Specifically, CAM’s 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. 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, an 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 |
|--|---|---|
| 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. | Redesigned lobby and created new ‘welcome window’ with removal of security desk. | Biannual Metro Regional Center survey includes a question on whether the building feels welcoming and safe for employees. |
| | Translation services available. | Translation services are now available at MRC |
| | Concierge position designed to specifically help staff and visitors with issues. | |
| | Creating new version of security work with development of Navigator positions. | Biannual Metro Regional Center survey includes a question on whether the building feels welcoming and safe for employees. |
| | 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. | Number of ADA barriers remaining |

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> | Acquiring, training and utilizing software to track workforce diversity | Metrics to evaluate impact of respectful workplace training. Disaggregated workforce diversity on Metro capital projects |
| | Building systems and capacity to fully implement policy. | % of women and Black, Indigenous, and people of color who work on Metro construction contracts |
| | Policy incorporated in procurement process/ language | Periodic updates to procurement process/ language. |
| <p>Workforce development: Grow capacity for culturally-responsive and culturally-specific strategies within the construction workforce development system.</p> | Implement grant program to grow capacity of workforce development system | Regular funding is provided through the Regional Collaborative Collective to support workforce development. |
| <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> | 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. | Training feedback forms or tests which gauge IMT responder knowledge specific to meeting the needs of cultural or additional need communities. |
| | 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. | Equity criteria are scored to help determine which projects are funded through the Urban Area Securities Initiative grant (UASI) |
| | 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. | Use RDPO additional needs assessment as a guide while developing plans. Ask an independent reviewer to provide feedback and recommendations for improvement. |

| 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> <hr/> <p>Implement Clean Air Construction Standard to reduce pollution impacts to marginalized populations and support COBID firms with compliance.</p> | <p>Annual summary of projects subject to the policy and their climate and sustainability outcomes</p> <hr/> <p>Summary of support provided to COBID firms (Regional Oversight Committee) Diesel particulate matter concentration with equity focus areas (Regional Barometer)</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 |
| | <p>Lead climate task force to coordinate agency-wide climate justice and resilience work.</p> | <p>Urban heat island data with equity focus areas (Regional Barometer) Tree canopy with equity focus areas (Regional Barometer)</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 and Development) |
| | <p>Fully integrate climate justice and resilience into Capital Improvement Planning process.</p> | <ul style="list-style-type: none"> • Consumption-based GHG emissions for the region: every 1-3 years (WPES) 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. |

Communications

| Summary of Communications | | | | | | | % Change from |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--------------------|
| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | Amended 2023-24 |
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$3,839,887 | \$4,384,671 | \$6,325,685 | \$2,735,382 | \$- | \$- | (56.76%) |
| Materials and Services | 180,674 | 329,252 | 508,215 | 413,790 | - | - | (18.58%) |
| Capital Outlay | 21,553 | 28,223 | - | - | - | - | - |
| TOTAL | \$4,042,114 | \$4,742,145 | \$6,833,900 | \$3,149,172 | \$- | \$- | (53.92%) |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$4,042,114 | \$4,742,145 | \$6,833,900 | \$3,149,172 | \$- | \$- | (53.92%) |
| TOTAL | \$4,042,114 | \$4,742,145 | \$6,833,900 | \$3,149,172 | \$- | \$- | (53.92%) |
| FULL-TIME EQUIVALENTS | 32.20 | 36.20 | 39.20 | 15.20 | - | - | (61.22%) |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | -24.00 |

*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. A central team of communication strategists and inclusive design specialists support communications practitioners across the organization – ensuring all communications activities and deliverables are aligned with Metro Council’s equity goals and strategic targets; leading media strategy and crisis communications; developing tools and standards for accessibility, language access, and inclusive design and content; managing Metro’s websites and social media 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 resources in the FY 2024-25 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.

- New tools, resources and systems will help advance best practices for public 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.
- Central coordination and investments in digital promotion of committee openings, public comment opportunities, grant offerings and other opportunities will broaden reach and invite participation.

BUILDING BACK BETTER

Investments in central communications will enable coordination and shared strategies for media, crisis communications, content, research, community engagement, brand, 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.

- Central communications leads will advance accessibility, inclusion and communications best practices through tools, templates, training, consulting and coordination across communities of practice for media relations, content strategy, brand and marketing, public engagement and design.
- New tools will improve earned media and social media management, tracking and analytics as well as intake and management of design and web requests.
- The inclusive design team will continue the work to build a shared web platform and redesign the family of Metro websites with a focus on accessibility, translation and meeting visitor needs.
- A new language access strategy will guide investments in translation, interpretation and systems to ensure best practices and improve outreach to limited-English-speaking communities.

Communications

EQUITY OUTCOMES

The FY 2024-25 budget includes resources to help achieve critical equity outcomes:

| Equity Outcomes | Activities and efforts | Metrics |
|--|--|--|
| Equip communications practioners with the knowledge and skills they need to actively work to dismantle systemic and structural racism in communications and engagement. | Provide training for communications practioners 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 bed 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 and develop systems for ongoing engagement | Roll out Metro’s updated public engagement guide and develop and deliver supporting tools and resources | Tools and systems developed; qualatative 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; qualatative feedback from communciations 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$- | \$1,357,895 | \$1,870,333 | \$2,083,002 | \$- | \$- | 11.37% |
| Materials and Services | - | 634,955 | 1,198,400 | 1,016,510 | - | - | (15.18%) |
| TOTAL | \$- | \$1,992,850 | \$3,068,733 | \$3,099,512 | \$- | \$- | 1.00% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$- | \$1,992,850 | \$3,068,733 | \$3,099,512 | \$- | \$- | 1.00% |
| TOTAL | \$- | \$1,992,850 | \$3,068,733 | \$3,099,512 | \$- | \$- | 1.00% |
| FULL-TIME EQUIVALENTS | 0.00 | 11.00 | 11.00 | 11.00 | 0.00 | 0.00 | -% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | - |

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

The Diversity, Equity and Inclusion (DEI) department leads Metro’s work to achieve racial equity outcomes within the agency and across the region. With a focus on shifting culture and systems, DEI works in partnership with agency leadership, department staff, and community partners to develop, implement, and evaluate strategies to advance racial equity and inclusion.

DEI manages Metro’s Council adopted Strategic Plan to Advance Racial Equity, Diversity, and Inclusion (Strategic Plan) which guides racial equity strategies across the agency and shapes DEI’s programmatic work.

The department’s regional programs focus on workforce development, building pathways for BIPOC communities to inform decision making that impacts their lives, and providing analytical and strategic expertise needed to ensure Metro’s policy analysis, program development, and investment strategies advance racial equity.

Additionally, DEI is advancing culture and systems change work to ensure Metro is an inclusive, equitable, welcoming, and accessible place – by centering diverse and marginalized employees. We help foster a deeper sense of belonging in the workplace by increasing Metro’s capacity to produce racial equity outcomes. DEI is also leading the agency’s work to ensure staff have the tools to serve the needs of people with disabilities.

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 DEI department’s FY 2024-25 budget invests in programming and strategies that embed racial equity in how Metro advances these goals. The budget includes continued investment in the Civic Engagement Capacity Building Grant Program with funding for a collaborative review of the pilot grant cycle that will inform the second grant cycle.

The budget is focused on creating stability and sustainability within the department for the programs the DEI department leads and services the department provides to the agency, while ensuring adequate resources are in place to support and leverage existing equity and inclusion work occurring across Metro.

The department will also be focused on launching the update of the Strategic Plan and aligning the agency’s equity tools and frameworks. This work will provide a unified approach to embedding racial equity in both the efforts to advance Council’s Strategic Targets and assessment of the impacts of this work. Additionally, Construction Career Pathways contributes industry specific outcomes to the Economy Strategic Target and a model for workforce development strategies that are rooted in racial equity more broadly.

| 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 FY2024/5 budget process and the Racial Equity Framework, supporting its implementation through training, coaching and ongoing consultation. | Evaluation of year over year Budget Equity Tool metrics by department to inform further development of the tool. |
| DEI training: Develop a DEI training framework to increase equity literacy across the agency. | 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. | 1) Post training evaluation of employee learned competencies 2) Tracking participation for required learning hours. |

Diversity, Equity and Inclusion

| Equity Outcomes | Activities and efforts | Metrics |
|--|---|---|
| <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) Regional progress toward workforce goals</p> <p>2) Dollar amount of projects covered by Construction Career Pathways policy</p> <p>3) Regional investment in workforce development for women and BIPOC workers.</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>Program metrics: the program has specific performance metrics incorporated into the program and agreements with grantees that can be provided here if needed.</p> |



Finance and Regulatory Services

Summary of Finance and Regulatory Services

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$8,378,522 | \$9,786,766 | \$11,955,030 | \$13,986,084 | \$0 | \$0 | 16.99% |
| Materials and Services | 3,407,728 | 3,499,834 | 5,199,935 | 6,235,360 | - | - | 19.91% |
| Capital Outlay | - | - | 316,505 | - | - | - | (100.00%) |
| TOTAL | \$11,786,250 | \$13,286,600 | \$17,471,470 | \$20,221,444 | \$- | \$- | 15.74% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$8,493,549 | \$9,916,527 | \$12,265,741 | \$14,256,943 | \$ | \$ | 16.23% |
| General Asset Management Fund | 60,562 | - | 516,505 | 400,000 | - | - | (22.56%) |
| Risk Management | 3,232,138 | 3,370,073 | 4,689,224 | 5,564,501 | - | - | 18.67% |
| TOTAL | \$11,786,250 | \$13,286,600 | \$17,471,470 | \$20,221,444 | \$- | \$- | 15.74% |
| FULL-TIME EQUIVALENTS | 65.10 | 73.60 | 77.80 | 80.80 | - | - | 3.86% |
| FTE CHANGE FROM FY 2023-24 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 2024-25 budget. The significant changes in the FY 2024-25 budget are intended to directly support those three goals.

- **Bolstering Metro's capacity for data analytics and performance measurement.**

Through consolidation of existing analytics positions and addition of a performance data specialist, the FY2024-25 budget aims to increase capacity for economic forecasting, performance measurement, and analytics in support of council priorities and decision-making.

- **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 improve contract management and central oversight of high-risk contracts.

EQUITY OUTCOMES

FY 2024-25 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 2024-25:

- **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 2024-25 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$4,024,345 | \$4,937,352 | \$5,613,648 | \$6,555,125 | \$0 | \$0 | 16.77% |
| Materials and Services | 464,672 | 562,537 | 696,390 | 678,890 | - | - | (2.51%) |
| TOTAL | \$4,489,017 | \$5,499,888 | \$6,310,038 | \$7,234,015 | \$0 | \$0 | 14.64% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$4,489,017 | \$5,499,888 | \$6,310,038 | \$7,234,015 | \$ | \$ | 14.64% |
| TOTAL | \$4,489,017 | \$5,499,888 | \$6,310,038 | \$7,234,015 | \$0 | \$0 | 14.64% |
| FULL-TIME EQUIVALENTS | 29.00 | 32.00 | 33.00 | 34.00 | - | - | 3.03% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 1.00 |

*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 active HR support.

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 - some of which have been completed and others which are either underway or in our pipeline of prioritized projects.

Further, HR has taken the SPAREDI goals and the ERG demands and established 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 2024-25.

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>• In partnership with DEI, continue the work that has begun with the Equitable Recruitment Workgroup (ERW) to review recruitment processes through a racial equity lens</p> <ul style="list-style-type: none"> • Continue with the developing of training and tools for hiring managers and interview panels to support more equitable hiring processes and outcomes • Improve HR’s data driven approach by utilizing data management dashboards to better understand trends in hiring, retention, promotion, and professional development opportunities. | <p>Using census data, compare available workforce against actual Metro workforce by ethnicity. Track and monitor turnover by ethnicity</p> |
| Training and Development: Promote equitable opportunities for growth and development. (Goal 2) | <ul style="list-style-type: none"> • Expand access to professional training to all employees (including ongoing investment in internally developed and customized online training) • Continue with the annual Required Learning Program providing 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.</p> |

Human Resources

| Equity Outcomes | Activities and efforts | Metrics |
|---|---|--|
| <p>Safety and belonging: To create and maintain a safe and inclusive workplace. (Goal 3)</p> | <ul style="list-style-type: none"> In partnership with DEI and ERG’s invest in strategies to create a safer environment for POC and better systems of accountability 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>Track workplace investigatory and employee relations trends. Report on these trends annually to leadership and labor partners to ensure a continued focus solutions and strategies to create and maintain a safe and inclusive workplace.</p> |
| <p>Equitable compensation: To provide competitive compensation and benefits to all employees. (Goal 4)</p> | <ul style="list-style-type: none"> Complete another round of comprehensive Pay Equity analysis and develop and implement the use of a wage placement tool - for represented employees. Implement a benefit structure that takes employee income level into account to ensure a relative and proportionate insurance premium cost-share model so that lower-wage earners pay less of a percent than higher-wage earners. | <ul style="list-style-type: none"> Completion of pay equity analysis and associated pay adjustments as well as implementation of a new income-based, sliding-scale health insurance premium cost-share model. |



Information Technology and Records Management

Summary of Information Technology and Records Management

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$4,090,139 | \$4,761,033 | \$6,122,221 | \$7,197,245 | \$0 | \$0 | 17.56% |
| Materials and Services | 1,966,025 | 2,828,377 | 3,172,943 | 3,152,985 | - | - | (0.63%) |
| Capital Outlay | 388,014 | 123,117 | 2,184,165 | 1,798,067 | - | - | (17.68%) |
| TOTAL | \$6,444,178 | \$7,712,527 | \$11,479,329 | \$12,148,297 | \$0 | \$0 | 5.83% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$5,710,546 | \$6,968,031 | \$8,567,564 | \$9,970,230 | \$ | \$ | 16.37% |
| General Asset Management Fund | 733,632 | 744,495 | 2,911,765 | 2,178,067 | - | - | (25.20%) |
| TOTAL | \$6,444,178 | \$7,712,527 | \$11,479,329 | \$12,148,297 | \$0 | \$0 | 5.83% |
| FULL-TIME EQUIVALENTS | 31.00 | 34.00 | 38.00 | 41.00 | - | - | 7.89% |
| FTE CHANGE FROM FY 2023-24 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 provides a foundation for all other services of Metro. The Information Technology and Records Management (IT) department runs services in communication, business systems, point of sale, desktop productivity, video data management and many other products.

Drivers of new technology are in continuous flux. Machine learning, connected workers, AI embedded applications and cloud services require Information Technology to look for new and better ways to enable the organization to be both productive and thrifty. Overall, the demand for the services of the IT department have increased dramatically in the last couple of years. There is a pent-up need to adopt new technologies and to accelerate initiatives within the agency. A flexible work environment, 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 a lack of resources. 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 adopt 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 2024-25 goals and proposed budget with Metro's strategic framework. Initiatives are focused on these guiding principles, while helping the agency reach its business goals.

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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$3,001,313 | \$3,449,571 | \$3,792,520 | \$4,182,258 | \$- | \$- | 10.28% |
| Materials and Services | 46,378 | 52,216 | 90,763 | 93,035 | - | - | 2.50% |
| TOTAL | \$3,047,691 | \$3,501,787 | \$3,883,283 | \$4,275,293 | \$- | \$- | 10.09% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$3,047,691 | \$3,501,787 | \$3,883,283 | \$4,275,293 | \$- | \$- | 10.09% |
| TOTAL | \$3,047,691 | \$3,501,787 | \$3,883,283 | \$4,275,293 | \$- | \$- | 10.09% |
| FULL-TIME EQUIVALENTS | 17.00 | 17.00 | 17.00 | 17.00 | - | - | 0.00% |
| FTE CHANGE FROM FY 2023-24 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 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 advice and 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.

| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--------------------------------------|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| BUDGET BY CLASSIFICATION | | | | | | | |
| Personnel Services | \$160,789 | \$ | \$ | \$- | \$- | \$- | 0.00% |
| Materials and Services | 1,402,401 | 1,590,392 | 2,007,111 | 2,122,735 | - | - | 5.76% |
| Capital Outlay | - | - | 1,500,000 | 2,000,000 | - | - | 33.33% |
| Debt Service | 88,848,251 | 131,860,032 | 89,677,902 | 86,598,468 | - | - | (3.43%) |
| Internal Service Transfers | 1,687,978 | 308,876 | 2,047,792 | 2,446,291 | - | - | 19.46% |
| Interfund Reimbursements | 34,454,714 | 37,905,623 | 46,719,700 | 54,983,556 | - | - | 17.69% |
| Fund Equity Transfers | 39,444,382 | 41,813,241 | 39,278,055 | 50,968,470 | - | - | 29.76% |
| Interfund Loans | 422,086 | 438,590 | 524,116 | - | - | - | (100.00%) |
| TOTAL | \$166,420,601 | \$213,916,754 | \$181,754,676 | \$199,119,520 | \$- | \$- | 9.55% |
| BUDGET BY FUND | | | | | | | |
| General Fund | \$40,187,675 | \$41,688,948 | \$31,247,480 | \$41,195,313 | \$ | \$ | 31.84% |
| Affordable Housing Fund | 2,744,101 | 2,548,164 | 1,331,844 | 1,498,959 | - | - | 12.55% |
| Cemetery Perpetual Care Fund | 61,485 | 17,822 | 40,000 | 40,000 | - | - | - |
| Community Enhancement Fund | 20,764 | 50,000 | 50,000 | 50,000 | - | - | 0.00% |
| General Asset Management Fund | - | - | 1,761,655 | 2,400,000 | - | - | 36.24% |
| General Obligation Debt Service Fund | 74,459,598 | 117,458,317 | 85,781,723 | 83,952,869 | - | - | (2.13%) |
| MERC Fund | 9,701,091 | 9,750,358 | 11,266,749 | 12,448,414 | - | - | 10.49% |
| Natural Areas Fund | 910,627 | 782,864 | - | - | - | - | 0.00% |
| Oregon Zoo Asset Management Fund | 595,352 | 865,889 | 391,370 | 396,400 | - | - | 1.29% |
| Oregon Zoo Operating Fund | 7,268,148 | 9,223,918 | 19,502,077 | 21,666,040 | - | - | 11.10% |
| Parks and Nature Bond Fund | 3,000,967 | 2,774,203 | 2,668,436 | 3,692,640 | - | - | 38.38% |
| Parks and Nature Operating Fund | 3,956,171 | 3,929,938 | 5,933,606 | 6,592,824 | - | - | 11.11% |
| Risk Management | 318,572 | - | - | - | - | - | - |
| Smith and Bybee Wetlands Fund | 81,240 | 89,295 | 57,610 | 67,622 | - | - | 17.38% |
| Solid Waste Fund | 9,227,316 | 10,875,126 | 18,351,232 | 20,661,990 | - | - | 12.59% |
| Supportive Housing Services | 13,887,495 | 13,861,913 | 3,370,894 | 4,456,449 | - | - | 32.20% |
| TOTAL | \$166,420,601 | \$213,916,754 | \$181,754,676 | \$199,119,520 | \$- | \$- | 9.55% |
| FULL-TIME EQUIVALENTS | 1.00 | 0.00 | 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 2024-25 non-departmental budget are:

Capital Outlay

\$2.0 million for Capital Outlay is budgeted for ongoing renewal and replacement of General Fund assets or new capital purchases. The specific projects for FY 2024-25 have not been identified.

Debt Service: \$86.6 million

- Debt service on general obligation bonds totaling \$84.0 million, which includes Affordable Housing bonds, outstanding Oregon Zoo Infrastructure bonds and Natural Areas Program bonds, and General Obligation 2023 refunding
- Debt service on pension obligation bonds of \$2.6 million

Transfers - a detail of FY 2024-25 budget transfers can be found in the appendices; below are some highlights:

- Internal Service Transfers are payments for services provided to a funding source by another funding source, for specific identifiable services. For FY 2024-25, there is \$2.4 million budgeted mostly for personnel costs for construction project managers within the Capital Asset Management department that provide project management expertise to other departments.
- Interfund reimbursements of \$54.9 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management
- Fund Equity Transfers of \$50.9 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. The largest transfer is from the General Fund to the Oregon Zoo operating fund for \$20.5 million.

General Fund special appropriations: \$2.1 million

Materials and Services:

- \$2.1 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
- \$127,000 for cost sharing of the proposed Levee Ready Columbia project

The following designated contributions are also included:

- \$75,000 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
- \$5,000 contribution for economic development in District 1
- \$5,000 for Columbia Corridor Association

Non-Departmental Summary

- \$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
- \$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

| | |
|--|-------|
| Summary of all funds..... | E-2 |
| General Fund | E-5 |
| Affordable Housing Bond Fund..... | E-33 |
| Cemetery Perpetual Care Fund | E-39 |
| Community Enhancement Fund..... | E-43 |
| General Asset Management Fund..... | E-49 |
| General Obligation Bond Debt Service Fund..... | E-55 |
| General Revenue Bond Fund..... | E-61 |
| Metropolitan Exposition Recreation Commission Fund | E-65 |
| Natural Areas Fund | E-75 |
| Oregon Zoo Asset Management Fund | E-81 |
| Oregon Zoo Operating Fund..... | E-87 |
| Parks and Nature Bond Fund..... | E-95 |
| Parks and Nature Operating Fund | E-103 |
| Risk Management Fund..... | E-111 |
| Smith and Bybee Wetlands Fund | E-117 |
| Solid Waste Revenue Fund | E-121 |
| Supportive Housing Services Fund | E-129 |

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 |
|---|----------------------|-------------------------|------------------------------|----------------------------|-------------------------------|--------------------------------------|---------------------------|----------------------|
| RESOURCES | | | | | | | | |
| Beginning Fund Balance | \$92,265,351 | \$359,955,310 | \$755,015 | \$660,069 | \$28,419,846 | \$804,054 | \$4,129,416 | \$29,965,573 |
| Current Revenues | | | | | | | | |
| Personal Income Tax | - | - | - | - | - | - | - | - |
| Business Income Tax | - | - | - | - | - | - | - | - |
| Excise Tax | 21,933,000 | - | - | - | - | - | - | - |
| Construction Excise Tax | 3,848,000 | - | - | - | - | - | - | - |
| Real Property Taxes | 20,450,000 | - | - | - | - | 82,948,815 | - | - |
| Other Tax Revenues | - | - | - | - | 67,000 | - | - | - |
| Interest Earnings | 1,373,000 | 1,655,000 | 11,425 | 5,446 | 337,700 | 200,000 | 20,217 | 751,460 |
| Grants | 17,120,373 | - | - | - | - | - | - | - |
| Local Government Shared Revenues | 77,600 | - | - | - | - | - | 3,396,000 | 21,843,530 |
| Contributions from Governments | 3,819,635 | - | - | - | - | - | - | 1,125,135 |
| Licenses and Permits | 590,000 | - | - | - | - | - | - | - |
| Charges for Services | 1,857,263 | - | - | 1,106,112 | - | - | - | 56,941,016 |
| Contributions from Private Sources | - | - | - | - | - | - | - | 1,574,580 |
| Internal Charges for Services | 1,813,959 | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 2,758,899 | - | - | - | - | - | - | 139,000 |
| Other Financing Sources | - | - | - | - | - | - | - | - |
| Bond Proceeds | - | - | - | - | - | - | - | - |
| Subtotal Current Revenues | 75,641,729 | 1,655,000 | 11,425 | 1,111,558 | 404,700 | 83,148,815 | 3,416,217 | 82,374,721 |
| Interfund Transfers: | | | | | | | | |
| Internal Service Transfers | 1,641,950 | - | - | - | - | - | - | - |
| Interfund Reimbursements | 50,465,151 | - | - | - | - | - | - | - |
| Interfund Loans | - | - | - | - | - | - | - | - |
| Fund Equity Transfers | - | 950,000 | - | - | 5,791,000 | - | 2,668,525 | 400,000 |
| Subtotal Interfund Transfers | 52,107,101 | 950,000 | - | - | 5,791,000 | - | 2,668,525 | 400,000 |
| TOTAL RESOURCES | \$220,014,181 | \$362,560,310 | \$766,440 | \$1,771,627 | \$34,615,546 | \$83,952,869 | \$10,214,158 | \$112,740,294 |
| REQUIREMENTS | | | | | | | | |
| Current Expenditures: | | | | | | | | |
| Personnel Services | \$68,866,386 | \$1,231,208 | \$- | \$- | \$946,701 | \$- | \$- | \$32,532,624 |
| Materials and Services | 39,162,236 | 261,548,724 | - | 1,517,426 | 4,932,299 | - | - | 38,870,962 |
| Capital Outlay | - | - | - | - | 5,523,067 | - | - | 14,301,000 |
| Debt Service | 2,645,599 | - | - | - | - | 83,952,869 | 6,064,525 | - |
| Subtotal Current Expenditures | 110,674,221 | 262,779,932 | - | 1,517,426 | 11,402,067 | 83,952,869 | 6,064,525 | 85,704,586 |
| Interfund Transfers: | | | | | | | | |
| Internal Service Transfers | - | - | - | 50,000 | - | - | - | 514,550 |
| Interfund Reimbursements | 388,584 | 1,498,959 | - | - | - | - | - | 10,913,789 |
| Fund Equity Transfers | 36,038,395 | - | 40,000 | - | 400,000 | - | - | 1,020,075 |
| Interfund Loans | - | - | - | - | - | - | - | - |
| Subtotal Interfund Transfers | 36,426,979 | 1,498,959 | 40,000 | 50,000 | 400,000 | - | - | 12,448,414 |
| Contingency | 28,469,255 | 50,000,000 | - | 93,226 | 8,251,055 | - | - | 14,587,294 |
| Unappropriated Fund Balance | 44,443,726 | 48,281,419 | 726,440 | 110,975 | 14,562,424 | - | 4,149,633 | - |
| Subtotal Designated Ending Balance | 72,912,981 | 98,281,419 | 726,440 | 204,201 | 22,813,479 | - | 4,149,633 | 14,587,294 |
| TOTAL REQUIREMENTS | \$220,014,181 | \$362,560,310 | \$766,440 | \$1,771,627 | \$34,615,546 | \$83,952,869 | \$10,214,158 | \$112,740,294 |
| Full Time Equivalents (FTE) | 373.55 | 7.50 | 0.00 | 0.00 | 4.00 | 0.00 | 0.00 | 203.80 |

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 |
|----------------------------------|---------------------------|----------------------------|---------------------------------|--------------------|-------------------------------|----------------------|----------------------------------|------------------------|
| \$9,700,000 | \$25,000,000 | \$144,580,611 | \$7,892,762 | \$1,300,000 | \$1,001,567 | \$34,884,593 | \$432,218,166 | \$1,173,532,333 |
| - | - | - | - | - | - | - | 187,250,000 | 187,250,000 |
| - | - | - | - | - | - | - | 187,250,000 | 187,250,000 |
| - | - | - | - | - | - | - | - | 21,933,000 |
| - | - | - | - | - | - | - | - | 3,848,000 |
| - | - | - | 19,197,221 | - | - | - | - | 122,596,036 |
| - | - | - | - | - | - | - | - | 67,000 |
| - | 360,000 | 2,227,539 | 208,500 | 12,000 | 15,024 | 774,092 | 880,000 | 8,831,403 |
| 250,000 | 900,700 | - | 15,200 | - | - | 392,000 | - | 18,678,273 |
| - | - | - | 625,000 | - | - | - | - | 25,942,130 |
| - | - | - | 225,500 | - | - | - | - | 5,170,270 |
| - | - | - | - | - | - | - | - | 590,000 |
| - | 28,609,882 | - | 6,000,490 | - | - | 125,642,793 | - | 220,157,556 |
| 400,000 | 2,929,529 | - | - | - | - | - | - | 4,904,109 |
| - | - | - | - | - | - | - | - | 1,813,959 |
| - | 30,000 | - | 100,000 | 100,000 | - | 482,000 | - | 3,609,899 |
| - | - | - | - | - | - | - | - | - |
| - | - | - | - | - | - | - | - | - |
| 650,000 | 32,830,111 | 2,227,539 | 26,371,911 | 112,000 | 15,024 | 127,290,885 | 375,380,000 | 812,641,635 |
| - | - | - | 754,341 | - | - | 50,000 | - | 2,446,291 |
| - | - | - | - | 4,940,350 | - | - | - | 55,405,501 |
| - | - | - | - | - | - | - | - | - |
| 13,000,000 | 20,450,000 | - | 7,287,000 | - | - | - | - | 50,546,525 |
| 13,000,000 | 20,450,000 | - | 8,041,341 | 4,940,350 | - | 50,000 | - | 108,398,317 |
| \$23,350,000 | \$78,280,111 | \$146,808,150 | \$42,306,014 | \$6,352,350 | \$1,016,591 | \$162,225,478 | \$807,598,166 | \$2,094,572,285 |
| \$156 | \$30,127,703 | \$6,481,644 | \$16,956,818 | \$555,751 | \$- | \$32,477,361 | \$6,525,778 | \$196,702,130 |
| 6,900,000 | 12,886,754 | 29,456,912 | 14,117,081 | 5,008,750 | 225,000 | 78,711,214 | 460,331,159 | 953,668,517 |
| 16,053,444 | 63,837 | 22,053,683 | 491,000 | - | - | 3,200,000 | - | 61,686,031 |
| - | - | - | - | - | - | - | - | 92,662,993 |
| 22,953,600 | 43,078,294 | 57,992,239 | 31,564,899 | 5,564,501 | 225,000 | 114,388,575 | 466,856,937 | 1,304,719,671 |
| 396,400 | - | 1,052,619 | - | - | 67,622 | 365,100 | - | 2,446,291 |
| - | 8,666,040 | 2,640,021 | 6,122,824 | - | - | 20,296,890 | 4,456,449 | 54,983,556 |
| - | 13,000,000 | - | 470,000 | - | - | - | - | 50,968,470 |
| - | - | - | - | - | - | - | - | - |
| 396,400 | 21,666,040 | 3,692,640 | 6,592,824 | - | 67,622 | 20,661,990 | 4,456,449 | 108,398,317 |
| - | 13,535,777 | 9,000,000 | 4,148,291 | 787,849 | 400,000 | 15,758,837 | 336,284,780 | 481,316,364 |
| - | - | 76,123,271 | - | - | 323,969 | 11,416,076 | - | 200,137,933 |
| - | 13,535,777 | 85,123,271 | 4,148,291 | 787,849 | 723,969 | 27,174,913 | 336,284,780 | 681,454,297 |
| \$23,350,000 | \$78,280,111 | \$146,808,150 | \$42,306,014 | \$6,352,350 | \$1,016,591 | \$162,225,478 | \$807,598,166 | \$2,094,572,285 |
| 1.00 | 193.35 | 37.40 | 108.90 | 3.00 | 0.00 | 201.30 | 38.85 | 1172.65 |

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



General Fund

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|-------------------------------------|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$49,373,459 | \$80,880,180 | \$68,691,007 | \$92,265,351 | \$- | \$- | 34.32% |
| Current Revenues | | | | | | | |
| Excise Tax | 21,631,175 | 20,439,429 | 20,163,930 | 21,933,000 | - | - | 8.77% |
| Construction Excise Tax | 3,877,675 | 3,598,048 | 3,608,000 | 3,848,000 | - | - | 6.65% |
| Real Property Taxes | 17,928,595 | 18,804,902 | 19,167,159 | 20,450,000 | - | - | 6.69% |
| Interest Earnings | 545,311 | 2,118,954 | 832,300 | 1,373,000 | - | - | 64.96% |
| Grants | 8,106,990 | 13,637,799 | 19,651,338 | 17,120,373 | - | - | (12.88%) |
| Local Government Shared Revenues | 221,978 | 220,667 | 222,456 | 77,600 | - | - | (65.12%) |
| Contributions from Governments | 28,348,993 | (1) | 3,708,384 | 3,819,635 | - | - | 3.00% |
| Licenses and Permits | 583,490 | 587,155 | 596,000 | 590,000 | - | - | (1.01%) |
| Charges for Services | 4,616,506 | 5,233,464 | 1,264,484 | 1,857,263 | - | - | 46.88% |
| Internal Charges for Services | 108,515 | 1,205,481 | 2,249,628 | 1,813,959 | - | - | (19.37%) |
| Miscellaneous Revenue | 2,512,677 | 3,662,384 | 2,546,179 | 2,758,899 | - | - | 8.35% |
| Other Financing Sources | - | 38,950 | - | - | - | - | - |
| Subtotal Current Revenues | 88,481,906 | 69,547,231 | 74,009,858 | 75,641,729 | - | - | 2.20% |
| Interfund Transfer | | | | | | | |
| Internal Service Transfers | 1,577,693 | - | 1,760,632 | 1,641,950 | - | - | (6.74%) |
| Interfund Reimbursements | 45,449,147 | 48,545,480 | 42,652,802 | 50,465,151 | - | - | 18.32% |
| Interfund Loans | - | - | - | - | - | - | - |
| Subtotal Interfund Transfers | 47,026,840 | 48,545,480 | 44,413,434 | 52,107,101 | - | - | 17.32% |
| TOTAL RESOURCES | \$184,882,205 | \$198,972,892 | \$187,114,299 | \$220,014,181 | \$- | \$- | 17.58% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$42,507,674 | \$50,034,911 | \$63,813,636 | \$68,866,386 | \$ | \$ | 7.92% |
| Materials and Services | 22,845,441 | 23,650,230 | 43,991,594 | 39,162,236 | - | - | (10.98%) |
| Capital Outlay | 24,425 | 28,223 | - | - | - | - | - |
| Debt Service | 14,388,654 | 14,482,096 | 2,546,179 | 2,645,599 | - | - | 3.90% |
| Subtotal Current Expenditures | 79,766,194 | 88,195,460 | 110,351,409 | 110,674,221 | - | - | 0.29% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | - | - | - | - | - | - | - |
| Interfund Reimbursements | 4,893 | 27,141 | 352,240 | 388,584 | - | - | 10.32% |
| Fund Equity Transfers | 24,230,938 | 25,669,699 | 26,341,950 | 36,038,395 | - | - | 36.81% |
| Subtotal Interfund Transfers | 24,235,831 | 25,696,840 | 26,694,190 | 36,426,979 | - | - | 36.46% |
| Contingency | - | - | 22,898,644 | 28,469,255 | - | - | 24.33% |
| Unappropriated Fund Balance | 80,880,180 | 85,080,592 | 27,170,056 | 44,443,726 | - | - | 63.58% |
| Subtotal Contingency/Ending Balance | 80,880,180 | 85,080,592 | 50,068,700 | 72,912,981 | - | - | 45.63% |
| TOTAL REQUIREMENTS | \$184,882,205 | \$198,972,893 | \$187,114,299 | \$220,014,181 | \$- | \$- | 17.58% |
| FULL-TIME EQUIVALENTS | 310.80 | 353.40 | 381.50 | 373.55 | - | - | -2.08% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | (7.95) |

*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, as well as a regional housing analysis for the Housing department.

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 \$22.0 million in restricted Transit Oriented Development program balance, \$12.6 million in restricted or committed funds for major projects and programs and \$20.1 million in restricted Construction Excise Tax program balance. Approximately \$34.6 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 (\$20.2 million) and approximately \$281,000 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 \$21.9 million in FY 2024-25. The per-ton tax rate for FY 2024-25 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 regional and local planning required to ready land for development or redevelopment and projects that facilitate economic development and/or promote community stabilization in the Metro region. The tax is expected to generate \$3.7 million in FY 2024-25.

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 \$1.4 million in FY 2024-25.

Grants

All of the General Fund's \$17.1 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 2024-25 TriMet is expected to contribute \$3.8 million toward the Transit Oriented Development (TOD) program. Metro is also expected to receive \$210,000 through Oregon's Gain Share program.

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 \$0.8 million is expected to be received from the 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), Parks and Nature, and Housing.

Miscellaneous Revenues

The primary revenue for FY 2024-25 is charges to departments to pay for the debt service on the pension obligation bonds of \$2.6 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 \$50.5 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 373.55 Full-Time Equivalent (FTE) resident in various departments of the General Fund. Overall General Fund FTE decreased by 7.95 FTE from the FY 2023-24 amended budget. The decrease is primarily due to an organizational change that transferred Communications FTE previously reported within the General Fund to now be reported within the department (for example Parks and Nature) where their work is centered. Although the overall FTE has decreased within the General Fund, the costs associated with the remaining FTE have increased. Personnel Services costs are expected be \$68.8 million and reflects the cost of 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 \$4.0 million from FY 2023-24. Most of this decrease is within the Planning, Development, and Research department, which reflects the changes in timing of grant expenditures.

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 2024-25.

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 \$20.4 million in ongoing operational support to the Oregon Zoo and \$6.9 million ongoing and one-time support to the Parks and Nature program. In addition, the Affordable Housing Fund receives \$950,000 in annual operating support from the General Fund. The Expo Center will receive a one-time transfer of \$400,000. Approximately \$4.7 million will be transferred out to the General Asset Management Fund to 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 2024-25 contingency includes Planning, Development and Research contingency primarily for the TOD and CET programs of \$17.0 million. 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 2024-25 the general operating contingency is \$11.4 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 \$12.5 million in restricted TOD program balance and \$18.4 million in restricted Construction Excise Tax grants program balance. Additionally, there is \$1.8 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 2024-25 ending fund balance includes \$11.7 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 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|-------------------|-------------------|-------------------|--------|-------------------------------------|--------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$- | \$15,923,479 | \$16,730,537 | 323300 | Fund Bal-Restricted for CET/ResCET | \$20,097,604 | \$- | \$- |
| 7,231,411 | 10,374,086 | 4,931,493 | 326000 | Fund Bal-Restr by IGA | 3,922,257 | - | - |
| 11,301,698 | 16,553,373 | 12,762,179 | 326100 | Fund Bal-Restr by TOD IGA | 22,006,011 | - | - |
| - | 12,167,202 | 6,636,211 | 330000 | Fund Balance-Committed | 8,654,694 | - | - |
| 14,173,188 | - | - | 330300 | Fund Bal-Comm for CET | - | - | - |
| 14,981,298 | 23,982,142 | 25,955,345 | 340000 | Fund Bal-Unassigned/Undesignated | 35,566,034 | - | - |
| 1,379,103 | 1,321,473 | 1,270,242 | 340300 | Fund Bal-Dsg Debt Service | 2,018,751 | - | - |
| 306,762 | 558,425 | 405,000 | 350000 | Fund Balance-Assigned | - | - | - |
| 49,373,459 | 80,880,180 | 68,691,007 | | Total Beginning Fund Balance | 92,265,351 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 17,627,319 | 18,247,574 | 18,921,159 | 401000 | Real Property Taxes-Current Yr | 20,169,004 | - | - |
| 191,715 | 397,326 | 246,000 | 401500 | Real Property Taxes-Prior Yrs | 280,996 | - | - |
| 98,714 | 141,530 | - | 401800 | Payment in Lieu of R Prop Tax | - | - | - |
| 10,848 | 18,473 | - | 401900 | Interest and Penalty-R Prop Tax | - | - | - |
| 21,631,175 | 20,439,429 | 20,163,930 | 405000 | Excise Taxes | 21,933,000 | - | - |
| 3,699,001 | 3,417,038 | 3,425,000 | 405500 | Construction Excise Tax | 3,665,000 | - | - |
| 178,674 | 181,010 | 183,000 | 405600 | CET Administration Fee | 183,000 | - | - |
| 1,741,048 | 6,022,421 | 6,579,622 | 410000 | Federal Grants - Direct | 9,363,651 | - | - |
| 5,453,905 | 7,001,316 | 7,044,654 | 410500 | Federal Grants - Indirect | 7,230,932 | - | - |
| 296,525 | 347,402 | 5,312,024 | 411000 | State Grants - Direct | 275,790 | - | - |
| 615,512 | 266,661 | 715,038 | 412000 | Local Grants - Direct | 250,000 | - | - |
| 209,833 | 209,122 | 210,000 | 413700 | Gain Share-OR Str Invest Prog | 65,600 | - | - |
| 12,145 | 11,545 | 12,456 | 414000 | Local Government Service Fee | 12,000 | - | - |
| 28,348,993 | (1) | 3,708,384 | 414500 | Government Contributions | 3,819,635 | - | - |
| 583,490 | 587,155 | 596,000 | 415000 | Contractor's Business License | 590,000 | - | - |
| 761,906 | 916,283 | 1,126,124 | 418000 | Contract and Professional Servic | 1,492,603 | - | - |
| 1,957 | 560 | 2,000 | 421100 | Public Record Request Fees | 1,000 | - | - |
| 58,981 | 1,420 | - | 423000 | Product Sales | - | - | - |
| 307 | - | - | 430500 | Regional System Fee | - | - | - |
| - | 2,168 | - | 450000 | Admission Fees | - | - | - |
| - | - | - | 452000 | Rentals - Space | - | - | - |
| 3,664,374 | 4,147,021 | - | 453000 | Golf Course Revenues | - | - | - |
| 95,341 | 90,234 | 18,360 | 454000 | Lease Revenue/Lease Rev | 278,360 | - | - |
| 33,640 | 75,778 | 118,000 | 462000 | Parking Fees | 85,300 | - | - |
| 108,515 | 1,205,481 | 2,249,628 | 467000 | Internal Charges for Services | 1,813,959 | - | - |
| 545,311 | 2,118,954 | 832,300 | 470000 | Interest on Investments | 1,373,000 | - | - |
| 21 | 0 | - | 480000 | Cash Over and Short | - | - | - |
| - | 555,000 | - | 480800 | Loan Principal Receipts | - | - | - |
| - | 91,030 | - | 480900 | Loan Interest Receipts | - | - | - |
| - | 38,950 | - | 481000 | Sale of Capital Assets | - | - | - |
| 13,000 | 14,000 | - | 482000 | Program Income | - | - | - |
| 33,504 | 46,678 | - | 489000 | Miscellaneous Revenue | - | - | - |
| 2,466,151 | 2,955,676 | 2,546,179 | 489100 | Refunds/Reimbursements | 2,758,899 | - | - |
| 88,481,906 | 69,547,232 | 74,009,858 | | Total Current Revenues | 75,641,729 | - | - |

General Fund

General Fund - Total Resources

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|-----------------------------------|----------------------|--|--------|----------------------------------|---|---|--|
| <i>Interfund Transfers</i> | | | | | | | |
| 12,602,659 | 12,284,845 | - | 497000 | Transfer of Resources | - | - | - |
| 32,846,488 | 36,260,635 | 42,652,802 | 497500 | Transfer for Indirect Costs | 50,465,151 | - | - |
| 1,577,693 | - | 1,760,632 | 498000 | Transfer for Direct Costs | 1,641,950 | - | - |
| 47,026,840 | 48,545,480 | 44,413,434 | | Total Interfund Transfers | 52,107,101 | - | - |
| \$184,882,205 | \$198,972,892 | \$187,114,299 | | TOTAL RESOURCES | \$220,014,181 | \$- | \$- |

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

General Fund - Capital Asset Management

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|--------------------------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$683,699 | \$1,631,179 | \$3,068,754 | 501000 | Reg Employees-Full Time-Exempt | \$3,262,957 | \$ | \$ |
| 494,858 | 667,167 | 701,118 | 501500 | Reg Empl-Full Time-Non-Exempt | 662,982 | - | - |
| 36,979 | 45,648 | 44,947 | 502500 | Reg Empl-Part Time-Non-Exempt | 48,367 | - | - |
| 11,547 | 6,842 | 35,692 | 503000 | Temporary Employees | 45,500 | - | - |
| 2,206 | 2,065 | 3,300 | 508000 | Overtime | 3,300 | - | - |
| 5,158 | 7,262 | 5,200 | 508600 | Mobile Comm Allowance | 5,200 | - | - |
| 101,384 | 199,491 | 356,950 | 511000 | Fringe - Payroll Taxes | 350,643 | - | - |
| 288,323 | 546,877 | 942,254 | 512000 | Fringe - Retirement PERS | 973,710 | - | - |
| 151,805 | 289,401 | 655,728 | 513000 | Fringe - Health and Welfare | 789,432 | - | - |
| 9,000 | 15,003 | 6,000 | 513305 | Health Savings - Metro Contrib/HSA Contrib | 6,000 | - | - |
| 3,259 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 4,493 | 7,214 | 14,521 | 515000 | Fringe - Other Benefits | 14,938 | - | - |
| 38,826 | 77,118 | 123,982 | 519000 | Pension Oblig Bonds Contrib | 135,125 | - | - |
| 6,382 | 6,102 | 5,000 | 519500 | Fringe - Insurance - Opt Out | 5,000 | - | - |
| 1,837,918 | 3,501,371 | 5,963,446 | | Total Personnel Services | 6,303,154 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 2,081 | 6,661 | 4,536 | 520100 | Office Supplies | 5,536 | - | - |
| 19,833 | 13,313 | 17,400 | 520110 | Computer Equipment | 28,000 | - | - |
| - | 2,050 | 1,500 | 520120 | Meeting Expenditures | 12,650 | - | - |
| 23,240 | 22,837 | 25,000 | 520130 | Postage and Shipping | 32,000 | - | - |
| 27,952 | 29,583 | 102,000 | 520500 | Operating Supplies | 100,000 | - | - |
| 1,335 | 4,824 | 5,000 | 520510 | Tools and Equipment | 10,000 | - | - |
| 12,225 | 3,846 | 15,750 | 520580 | Uniforms and PPE | 12,000 | - | - |
| 2,024 | 9,231 | 6,140 | 521100 | Membership and Professional Dues | 8,650 | - | - |
| 9 | 476 | 150 | 521200 | Publications and Subscriptions | 500 | - | - |
| 679 | 1,739 | 13,500 | 521300 | Fuel | 12,400 | - | - |
| 4,267 | 5 | 30,000 | 521500 | Maintenance and Repairs Supplies | 30,000 | - | - |
| 3,211 | 18,289 | - | 521520 | Maintenance and Repairs Supplies - Building | - | - | - |
| 161 | - | - | 521540 | Maintenance and Repairs Supplies - Electrical | - | - | - |
| 1,673 | 5,655 | - | 521560 | Maintenance and Repairs Supplies - Equipment | - | - | - |
| 66,244 | 45,554 | 258,712 | 524000 | Contracted Professional Svcs | 200,100 | - | - |
| 2,893 | 1,762 | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| - | 4,866 | - | 524060 | Contracted Prof Svcs - Information Technology Services | - | - | - |
| - | 1,200 | - | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |
| - | - | 750 | 524600 | Sponsorship Expenditures | - | - | - |
| 17,362 | 53,375 | 50,000 | 525000 | Contracted Property Services | 37,000 | - | - |
| 18,178 | - | - | 525100 | Utility Services | - | - | - |
| 4,385 | 24,779 | 34,600 | 525120 | Utility Services - Telecommunications | 37,300 | - | - |
| 109,563 | 100,405 | 159,964 | 525130 | Utility Services - Electricity | 159,964 | - | - |
| 8,677 | 18,600 | 10,000 | 525140 | Utility Services - Natural Gas | 10,000 | - | - |
| 11,391 | 14,678 | 25,000 | 525150 | Utility Services - Sanitation and Refuse Removal | 25,000 | - | - |
| 37,997 | 37,198 | 60,000 | 525160 | Utility Services - Water and Sewer | 60,000 | - | - |
| 126,393 | 137,052 | 79,400 | 526010 | Maintenance and Repair Services - Building | 89,400 | - | - |
| - | 2,048 | 5,000 | 526011 | Maintenance and Repair Services - Painting | 5,000 | - | - |
| - | 14,126 | 25,000 | 526012 | Maintenance and Repair Services - Electricity | 25,000 | - | - |

General Fund

General Fund - Capital Asset Management

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|------------------------------|--------------------|--------------------|--------|--|--------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| (1,890) | 23,248 | 19,000 | 526013 | Maintenance and Repair Services - Elevator and Escalator | 19,000 | - | - |
| 27,117 | 25,643 | 39,000 | 526014 | Maintenance and Repair Services - HVAC | 39,000 | - | - |
| 13,472 | 6,035 | 34,000 | 526020 | Maintenance and Repair Services - Equipment | 17,500 | - | - |
| 18,215 | 30,683 | 40,500 | 526030 | Maintenance and Repair Services - Grounds | 42,250 | - | - |
| 9,351 | 1,050 | 10,500 | 526040 | Maintenance and Repair Services - Technology | 7,500 | - | - |
| 3,984 | 12,957 | 10,500 | 526050 | Maintenance and Repair Services - Vehicles | 20,500 | - | - |
| 54,846 | 24,391 | 51,850 | 526300 | Software Licensing | 54,962 | - | - |
| - | 12,425 | - | 526400 | Vehicles/Vehicles | - | - | - |
| 1,260 | 1,260 | 1,260 | 526500 | Rentals | 1,260 | - | - |
| 268 | - | 2,000 | 528000 | Other Purchased Services | 2,000 | - | - |
| 24,805 | 206 | - | 528400 | Printing and Graphics | - | - | - |
| 25,138 | 33,000 | 46,000 | 530000 | Payments to Other Agencies | 45,000 | - | - |
| 203 | 2,429 | - | 530010 | License and Permit Fees | - | - | - |
| - | 340,000 | 170,000 | 544500 | Grants and Loans | 170,000 | - | - |
| 2,188 | 3,997 | 10,000 | 544600 | Intra-Metro Grants | 8,000 | - | - |
| - | 5,203 | 4,000 | 545100 | Travel and Lodging | - | - | - |
| 1,879 | 1,185 | 100 | 545200 | Mileage, Taxi and Parking | 1,000 | - | - |
| - | 277 | - | 545300 | Meals and Entertainment | - | - | - |
| 6,030 | 24,397 | 56,000 | 545500 | Staff Development | 67,250 | - | - |
| 3,900 | - | - | 549010 | Tri-Met Transit Pass | - | - | - |
| 692,540 | 1,122,539 | 1,424,112 | | Total Materials and Services | 1,395,722 | - | - |
| <u>Capital Outlay</u> | | | | | | | |
| \$2,530,458 | \$4,623,910 | \$7,387,558 | | TOTAL REQUIREMENTS | \$7,698,876 | \$- | \$- |
| 18.40 | 28.40 | 37.40 | | FULL-TIME EQUIVALENTS | 36.40 | 0.00 | 0.00 |

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

General Fund - Communications

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|------------------|------------------|--------|---|------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$2,429,739 | \$2,827,946 | \$3,783,441 | 501000 | Reg Employees-Full Time-Exempt | \$1,574,554 | \$ | \$ |
| 2,592 | 73,006 | 75,296 | 501500 | Reg Empl-Full Time-Non-Exempt | 81,036 | - | - |
| 64,222 | 59,337 | 151,185 | 502000 | Reg Employees-Part Time-Exempt | 46,744 | - | - |
| 37,200 | 47,647 | 48,820 | 502500 | Reg Empl-Part Time-Non-Exempt | 52,540 | - | - |
| 109,685 | 30,396 | 56,100 | 503000 | Temporary Employees | 5,000 | - | - |
| 665 | 4,532 | - | 508000 | Overtime | - | - | - |
| 2,237 | 1,431 | 600 | 508600 | Mobile Comm Allowance | 600 | - | - |
| 222,173 | 255,092 | 383,276 | 511000 | Fringe - Payroll Taxes | 153,398 | - | - |
| 557,291 | 622,793 | 1,002,377 | 512000 | Fringe - Retirement PERS | 429,945 | - | - |
| 302,244 | 341,712 | 677,292 | 513000 | Fringe - Health and Welfare | 325,368 | - | - |
| 12,000 | 18,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 11,100 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 7,210 | 8,376 | 15,404 | 515000 | Fringe - Other Benefits | 6,534 | - | - |
| 79,318 | 91,014 | 131,894 | 519000 | Pension Oblig Bonds Contrib | 59,663 | - | - |
| 2,213 | 3,390 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 3,839,887 | 4,384,671 | 6,325,685 | | Total Personnel Services | 2,735,382 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 33,158 | 4,477 | 10,000 | 520100 | Office Supplies | - | - | - |
| 32,721 | 42,626 | 42,500 | 520110 | Computer Equipment | 12,000 | - | - |
| - | - | 2,000 | 520120 | Meeting Expenditures | 3,000 | - | - |
| - | 125 | 10,000 | 520140 | Promotional Supplies | 2,500 | - | - |
| 7,980 | 42,800 | 15,000 | 520500 | Operating Supplies | 5,000 | - | - |
| - | - | - | 520510 | Tools and Equipment | 5,000 | - | - |
| - | 6,668 | - | 520580 | Uniforms and PPE | 2,500 | - | - |
| 15,702 | 848 | 5,000 | 521100 | Membership and Professional Dues | 2,000 | - | - |
| 11,043 | 20,802 | 10,000 | 521200 | Publications and Subscriptions | 11,240 | - | - |
| 1,711 | - | 2,000 | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 57,764 | 109,351 | 228,715 | 524000 | Contracted Professional Svcs | 125,000 | - | - |
| - | - | - | 524040 | Contracted Prof Svcs - Promotion and Public Relations | 35,000 | - | - |
| 351 | 225 | 5,000 | 524050 | Contracted Prof Svcs - Advertising | 13,100 | - | - |
| - | 1,857 | 50,000 | 524500 | Marketing Expenditures | 100,000 | - | - |
| - | 10,000 | - | 524510 | Sales and Marketing Contract | - | - | - |
| - | 10,500 | - | 524600 | Sponsorship Expenditures | - | - | - |
| 3,396 | 9,163 | 4,500 | 525120 | Utility Services - Telecommunications | 5,000 | - | - |
| - | - | - | 526000 | Maintenance and Repair Services | 2,000 | - | - |
| 932 | 1,135 | 25,000 | 526300 | Software Licensing | 21,450 | - | - |
| 600 | 26,666 | 20,000 | 528000 | Other Purchased Services | 10,000 | - | - |
| 1,003 | 5,253 | 15,000 | 528400 | Printing and Graphics | 10,000 | - | - |
| 317 | 15,091 | 25,000 | 545100 | Travel and Lodging | 16,000 | - | - |
| 80 | 1,007 | 2,000 | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | 1,069 | - | 545300 | Meals and Entertainment | - | - | - |
| 13,916 | 18,588 | 36,500 | 545500 | Staff Development | 31,000 | - | - |
| - | 1,000 | - | 545510 | Tuition Reimbursement | - | - | - |
| - | - | - | 549000 | Miscellaneous Expenditures | 2,000 | - | - |
| 180,674 | 329,252 | 508,215 | | Total Materials and Services | 413,790 | - | - |

General Fund

General Fund - Communications

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|----------------------|----------------------|--|--------|------------------------------|---|---|--|
| | | | | <u>Capital Outlay</u> | | | |
| 21,553 | 28,223 | - | 579000 | Capital Outlay | - | - | - |
| 21,553 | 28,223 | - | | Total Capital Outlay | - | - | - |
| \$4,042,114 | \$4,742,145 | \$6,833,900 | | TOTAL REQUIREMENTS | \$3,149,172 | \$- | \$- |
| 32.20 | 36.20 | 39.20 | | FULL-TIME EQUIVALENTS | 15.20 | 0.00 | 0.00 |

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

General Fund - Council

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---------------------|------------------|------------------|--------|---|------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| \$460,382 | \$489,827 | \$514,968 | 500000 | Elected Official Salaries | \$556,543 | \$ | \$ |
| 3,657,961 | 3,678,554 | 4,585,876 | 501000 | Reg Employees-Full Time-Exempt | 5,312,160 | - | - |
| 189,698 | 73,564 | 134,094 | 501500 | Reg Empl-Full Time-Non-Exempt | 75,165 | - | - |
| 54,735 | 13,758 | - | 502000 | Reg Employees-Part Time-Exempt | - | - | - |
| 174,619 | 131,074 | 114,873 | 503000 | Temporary Employees | 192,000 | - | - |
| 4,133 | 5,485 | - | 508000 | Overtime | - | - | - |
| 10,524 | 11,184 | 17,021 | 508600 | Mobile Comm Allowance | 15,638 | - | - |
| 357,661 | 352,464 | 466,735 | 511000 | Fringe - Payroll Taxes | 503,264 | - | - |
| 977,407 | 941,426 | 1,297,128 | 512000 | Fringe - Retirement PERS | 1,460,492 | - | - |
| 594,400 | 553,094 | 750,636 | 513000 | Fringe - Health and Welfare | 949,452 | - | - |
| 25,500 | 13,500 | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| 14,446 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 10,905 | 10,293 | 19,394 | 515000 | Fringe - Other Benefits | 21,669 | - | - |
| 136,756 | 139,540 | 170,135 | 519000 | Pension Oblig Bonds Contrib | 202,094 | - | - |
| 10,358 | 10,425 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 6,679,485 | 6,424,188 | 8,070,860 | | Total Personnel Services | 9,288,477 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| 7,867 | 20,678 | 6,529 | 520100 | Office Supplies | 7,750 | - | - |
| 31,639 | 35,677 | 31,000 | 520110 | Computer Equipment | 24,521 | - | - |
| 40,450 | 45,120 | 29,133 | 520120 | Meeting Expenditures | 71,000 | - | - |
| 29 | 34 | - | 520130 | Postage and Shipping | - | - | - |
| 260 | 29 | - | 520140 | Promotional Supplies | - | - | - |
| 793 | 3,868 | 750 | 520500 | Operating Supplies | 4,250 | - | - |
| 11,878 | 5,463 | 5,000 | 521100 | Membership and Professional Dues | 3,250 | - | - |
| 1,017 | 2,239 | 1,500 | 521200 | Publications and Subscriptions | 1,000 | - | - |
| 2,780 | - | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 41 | 31 | - | 521570 | Maintenance and Repairs Supplies - Vehicles | - | - | - |
| 349,217 | 974,372 | 1,985,949 | 524000 | Contracted Professional Svcs | 1,797,208 | - | - |
| 946 | - | - | 524020 | Contracted Prof Svcs - Attorney and Legal | - | - | - |
| 270 | 72,413 | 500 | 524040 | Contracted Prof Svcs - Promotion and Public Relations | 250 | - | - |
| 957 | - | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| | | | | Contracted Prof Svcs - Management, Consulting and | | | |
| 100,806 | 162,158 | 210,000 | 524070 | Communication Services | 100,000 | - | - |
| 372 | - | 500 | 524500 | Marketing Expenditures | 500 | - | - |
| 27,955 | 14,533 | 5,000 | 524600 | Sponsorship Expenditures | 50,250 | - | - |
| 14,252 | 15,101 | 13,000 | 525120 | Utility Services - Telecommunications | 14,150 | - | - |
| 670 | 2,928 | 4,200 | 526300 | Software Licensing | 27,400 | - | - |
| - | 6,354 | - | 526500 | Rentals | - | - | - |
| 375 | - | - | 526520 | Rentals - Equipment | - | - | - |
| 1,823 | 9,328 | 36,500 | 528000 | Other Purchased Services | 95,000 | - | - |
| - | 100 | - | 528090 | Event/Production Services | - | - | - |
| 1,597 | 23,486 | 108,500 | 528400 | Printing and Graphics | 13,700 | - | - |
| - | 25,000 | - | 530000 | Payments to Other Agencies | - | - | - |
| 1,500 | - | - | 540000 | Charges for Services | - | - | - |
| 475,000 | - | - | 544500 | Grants and Loans | - | - | - |
| 29,381 | 54,270 | 132,530 | 545100 | Travel and Lodging | 129,000 | - | - |

General Fund

General Fund - Council

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------|--------------------|---------------------|--------|-------------------------------------|---------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| 1,208 | 3,469 | 630 | 545200 | Mileage, Taxi and Parking | 1,480 | - | - |
| 4,867 | 6,836 | 1,820 | 545300 | Meals and Entertainment | 5,500 | - | - |
| 20,879 | 69,031 | 116,500 | 545500 | Staff Development | 102,400 | - | - |
| 3,500 | 2,237 | - | 545510 | Tuition Reimbursement | - | - | - |
| - | - | 40,766 | 549000 | Miscellaneous Expenditures | 36,000 | - | - |
| 1,132,326 | 1,554,754 | 2,730,307 | | Total Materials and Services | 2,484,609 | - | - |
| \$7,811,812 | \$7,978,943 | \$10,801,167 | | TOTAL REQUIREMENTS | \$11,773,086 | \$- | \$- |
| 44.20 | 41.20 | 44.00 | | FULL-TIME EQUIVALENTS | 45.00 | 0.00 | 0.00 |

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

General Fund - Diversity, Equity and Inclusion

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---------------------|--------------------|--------------------|------------------------------|---|--------------------|-------------|-------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| \$ | \$835,022 | \$1,150,107 | 501000 | Reg Employees-Full Time-Exempt | \$1,239,369 | \$ | \$ |
| - | 65,342 | 71,469 | 501500 | Reg Empl-Full Time-Non-Exempt | 76,859 | - | - |
| - | - | - | 503000 | Temporary Employees | 45,000 | - | - |
| - | 3,191 | - | 508000 | Overtime | - | - | - |
| - | 725 | - | 508600 | Mobile Comm Allowance | - | - | - |
| - | 76,037 | 112,930 | 511000 | Fringe - Payroll Taxes | 114,981 | - | - |
| - | 193,737 | 301,730 | 512000 | Fringe - Retirement PERS | 322,475 | - | - |
| - | 140,827 | 189,816 | 513000 | Fringe - Health and Welfare | 234,696 | - | - |
| - | 12,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| - | 2,404 | 4,579 | 515000 | Fringe - Other Benefits | 4,872 | - | - |
| - | 28,610 | 39,702 | 519000 | Pension Oblig Bonds Contrib | 44,750 | - | - |
| - | 1,357,895 | 1,870,333 | | Total Personnel Services | 2,083,002 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| - | 3,355 | 3,000 | 520100 | Office Supplies | 3,510 | - | - |
| - | 14,376 | 4,000 | 520110 | Computer Equipment | 5,000 | - | - |
| - | 8,904 | 55,400 | 520120 | Meeting Expenditures | 61,000 | - | - |
| - | 1,168 | - | 520140 | Promotional Supplies | - | - | - |
| - | 451 | - | 520500 | Operating Supplies | - | - | - |
| - | 216 | - | 520580 | Uniforms and PPE | - | - | - |
| - | 5,192 | 5,000 | 521100 | Membership and Professional Dues | 5,000 | - | - |
| - | - | - | 521200 | Publications and Subscriptions | 5,000 | - | - |
| - | 7 | - | 521570 | Maintenance and Repairs Supplies - Vehicles | - | - | - |
| - | 113,140 | 638,000 | 524000 | Contracted Professional Svcs | 368,000 | - | - |
| - | 17,880 | 18,000 | 524600 | Sponsorship Expenditures | 18,000 | - | - |
| - | 2,964 | - | 525120 | Utility Services - Telecommunications | - | - | - |
| - | - | - | 526300 | Software Licensing | - | - | - |
| - | 10,850 | 30,000 | 528000 | Other Purchased Services | 97,000 | - | - |
| - | 120 | - | 528400 | Printing and Graphics | - | - | - |
| - | 14,500 | - | 530000 | Payments to Other Agencies | - | - | - |
| - | - | - | 530010 | License and Permit Fees | - | - | - |
| - | 407,000 | 425,000 | 544500 | Grants and Loans | 425,000 | - | - |
| - | 9,916 | - | 545100 | Travel and Lodging | 7,000 | - | - |
| - | 320 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | 11,741 | - | 545300 | Meals and Entertainment | - | - | - |
| - | 12,856 | 20,000 | 545500 | Staff Development | 22,000 | - | - |
| - | 634,955 | 1,198,400 | | Total Materials and Services | 1,016,510 | - | - |
| \$- | \$1,992,850 | \$3,068,733 | TOTAL REQUIREMENTS | | \$3,099,512 | \$- | \$- |
| 0.00 | 11.00 | 11.00 | FULL-TIME EQUIVALENTS | | 11.00 | 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 - Finance and Regulatory Services

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|--------------------------|--------|--|---------------------------|---------------------------|--------------------------|
| | | <u>Amended</u> Amount | ACCT | | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| EXPENDITURES | | | | | | | |
| \$3,965,565 | \$4,412,673 | \$5,300,531 | 501000 | Reg Employees-Full Time-Exempt | \$6,617,975 | \$ | \$ |
| 1,083,863 | 1,531,440 | 1,838,697 | 501500 | Reg Empl-Full Time-Non-Exempt | 1,801,571 | - | - |
| 141,231 | 188,792 | 173,605 | 502000 | Reg Employees-Part Time-Exempt | 157,240 | - | - |
| 63,894 | 17,103 | 72,966 | 502500 | Reg Empl-Part Time-Non-Exempt | - | - | - |
| 11,080 | 5,543 | 5,712 | 503000 | Temporary Employees | - | - | - |
| 4,450 | 20,721 | - | 508000 | Overtime | 5,712 | - | - |
| 5,812 | 4,932 | 2,400 | 508600 | Mobile Comm Allowance | 6,400 | - | - |
| 436,088 | 518,137 | 692,476 | 511000 | Fringe - Payroll Taxes | 752,141 | - | - |
| 1,226,396 | 1,444,234 | 1,823,741 | 512000 | Fringe - Retirement PERS | 2,101,305 | - | - |
| 860,078 | 970,406 | 1,280,779 | 513000 | Fringe - Health and Welfare | 1,664,208 | - | - |
| 31,500 | 37,500 | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| 7,488 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 15,270 | 17,430 | 28,234 | 515000 | Fringe - Other Benefits | 32,174 | - | - |
| 170,696 | 206,242 | 239,965 | 519000 | Pension Oblig Bonds Contrib | 291,607 | - | - |
| 5,393 | 5,235 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 8,028,804 | 9,380,389 | 11,459,106 | | Total Personnel Services | 13,430,333 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| 10,495 | 6,828 | 10,000 | 520100 | Office Supplies | 8,500 | - | - |
| 33,630 | 39,476 | 30,000 | 520110 | Computer Equipment | 30,000 | - | - |
| 150 | 2,344 | 2,000 | 520120 | Meeting Expenditures | 2,000 | - | - |
| - | 380 | - | 520140 | Promotional Supplies | - | - | - |
| 3,944 | 2,336 | - | 520500 | Operating Supplies | - | - | - |
| 8,540 | 8,041 | 14,500 | 521100 | Membership and Professional Dues | 13,000 | - | - |
| 1,498 | 3,666 | 4,000 | 521200 | Publications and Subscriptions | 3,500 | - | - |
| 1,672 | - | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 9 | 25 | - | 521570 | Maintenance and Repairs Supplies - Vehicles | - | - | - |
| 147,973 | 195,173 | 316,000 | 524000 | Contracted Professional Svcs | 351,000 | - | - |
| 1,188 | 6,450 | 2,000 | 524020 | Contracted Prof Svcs - Attorney and Legal | 2,000 | - | - |
| 2,184 | 3,649 | 7,750 | 524050 | Contracted Prof Svcs - Advertising | 7,500 | - | - |
| - | 240 | 5,000 | 524060 | Contracted Prof Svcs - Information Technology Services | - | - | - |
| 31,750 | 14,375 | 24,000 | 524600 | Sponsorship Expenditures | 25,000 | - | - |
| 7 | - | - | 525000 | Contracted Property Services | - | - | - |
| 2,500 | 4,271 | 4,000 | 525120 | Utility Services - Telecommunications | 4,500 | - | - |
| 21,142 | 40,958 | 68,000 | 526300 | Software Licensing | 75,500 | - | - |
| 9,732 | 11,767 | 17,000 | 528000 | Other Purchased Services | 17,000 | - | - |
| 88,343 | 78,982 | 95,000 | 528200 | Banking Services | 90,000 | - | - |
| 27,491 | 26,785 | 35,000 | 528210 | Credit Card Fees | 30,000 | - | - |
| 15,540 | 16,584 | 18,450 | 528400 | Printing and Graphics | 18,500 | - | - |
| 5,000 | 5,000 | 5,000 | 530000 | Payments to Other Agencies | 5,000 | - | - |
| - | 1,410 | - | 530010 | License and Permit Fees | - | - | - |
| 19,041 | 14,878 | 4,500 | 545100 | Travel and Lodging | 4,500 | - | - |
| 6,730 | 3,468 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| 2,946 | 8,134 | - | 545300 | Meals and Entertainment | - | - | - |
| 22,978 | 37,697 | 133,250 | 545500 | Staff Development | 129,500 | - | - |
| 264 | 3,221 | 11,185 | 549000 | Miscellaneous Expenditures | 9,610 | - | - |
| 464,745 | 536,138 | 806,635 | | Total Materials and Services | 826,610 | - | - |
| \$8,493,549 | \$9,916,527 | \$12,265,741 | | TOTAL REQUIREMENTS | \$14,256,943 | \$- | \$- |
| 62.10 | 70.60 | 74.80 | | FULL-TIME EQUIVALENTS | 77.80 | 0.00 | 0.00 |

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

General Fund - Human Resources

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|--------------------|--------------------|--------|--|--------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$1,887,456 | \$2,277,683 | \$2,506,946 | 501000 | Reg Employees-Full Time-Exempt | \$2,779,786 | \$ | \$ |
| 658,811 | 890,655 | 1,061,863 | 501500 | Reg Empl-Full Time-Non-Exempt | 1,360,463 | - | - |
| 66,988 | 78,041 | 81,431 | 502500 | Reg Empl-Part Time-Non-Exempt | 100,728 | - | - |
| 72,014 | 5,032 | 18,000 | 503000 | Temporary Employees | 18,000 | - | - |
| 17,616 | 16,826 | - | 508000 | Overtime | - | - | - |
| 4,918 | 5,866 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 215,972 | 269,059 | 339,547 | 511000 | Fringe - Payroll Taxes | 371,891 | - | - |
| 537,477 | 733,064 | 901,613 | 512000 | Fringe - Retirement PERS | 1,039,043 | - | - |
| 464,853 | 513,519 | 569,448 | 513000 | Fringe - Health and Welfare | 725,424 | - | - |
| 34,500 | 37,500 | 2,473 | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| (12,556) | 2,737 | 13,694 | 515000 | Fringe - Other Benefits | 15,597 | - | - |
| 75,643 | 106,170 | 118,633 | 519000 | Pension Oblig Bonds Contrib | 144,193 | - | - |
| 653 | 1,200 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 4,024,345 | 4,937,352 | 5,613,648 | | Total Personnel Services | 6,555,125 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 1,346 | 4,968 | 2,280 | 520100 | Office Supplies | 4,140 | - | - |
| 27,740 | 10,673 | 25,700 | 520110 | Computer Equipment | 20,000 | - | - |
| 299 | 2,633 | 2,500 | 520120 | Meeting Expenditures | 22,500 | - | - |
| - | 54 | - | 520130 | Postage and Shipping | - | - | - |
| 5,046 | 11,827 | 8,050 | 520500 | Operating Supplies | 5,850 | - | - |
| 13,852 | 3,273 | 18,750 | 521100 | Membership and Professional Dues | 12,050 | - | - |
| 2,301 | 12,694 | 2,600 | 521200 | Publications and Subscriptions | 1,100 | - | - |
| 270 | - | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 280,386 | 366,815 | 447,500 | 524000 | Contracted Professional Svcs | 414,780 | - | - |
| 49,944 | 65,233 | 60,000 | 524020 | Contracted Prof Svcs - Attorney and Legal | 60,000 | - | - |
| 782 | 4,498 | 6,000 | 524050 | Contracted Prof Svcs - Advertising | 6,000 | - | - |
| 10,173 | 11,771 | 10,500 | 525120 | Utility Services - Telecommunications | 12,700 | - | - |
| 56,673 | 39,795 | 54,000 | 526300 | Software Licensing | 71,620 | - | - |
| 836 | 1,032 | 11,000 | 528000 | Other Purchased Services | 1,000 | - | - |
| 2,404 | 304 | 4,000 | 528400 | Printing and Graphics | 2,500 | - | - |
| 1,519 | 4,994 | 6,500 | 545100 | Travel and Lodging | 6,600 | - | - |
| 507 | 345 | 650 | 545200 | Mileage, Taxi and Parking | 350 | - | - |
| 673 | 2,861 | 160 | 545300 | Meals and Entertainment | 1,500 | - | - |
| 9,158 | 18,766 | 36,200 | 545500 | Staff Development | 36,200 | - | - |
| 763 | - | - | 549010 | Tri-Met Transit Pass | - | - | - |
| 464,672 | 562,537 | 696,390 | | Total Materials and Services | 678,890 | - | - |
| \$4,489,017 | \$5,499,888 | \$6,310,038 | | TOTAL REQUIREMENTS | \$7,234,015 | \$- | \$- |
| 29.00 | 32.00 | 33.00 | | FULL-TIME EQUIVALENTS | 34.00 | 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 - Housing

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|----------------------|----------------------|--|--------|--------------------------------------|---|---|--|
| EXPENDITURES | | | | | | | |
| | | | | <u>Materials and Services</u> | | | |
| - | - | 425,000 | 524000 | Contracted Professional Svcs | 150,000 | - | - |
| - | - | 425,000 | | Total Materials and Services | 150,000 | - | - |
| \$- | \$- | \$425,000 | | TOTAL REQUIREMENTS | \$150,000 | \$- | \$- |

*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 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|--------------------------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$2,338,738 | \$2,725,392 | \$3,434,087 | 501000 | Reg Employees-Full Time-Exempt | \$4,134,396 | \$ | \$ |
| 296,397 | 355,208 | 458,225 | 501500 | Reg Empl-Full Time-Non-Exempt | 395,343 | - | - |
| 66,260 | 71,322 | 76,544 | 502000 | Reg Employees-Part Time-Exempt | 82,393 | - | - |
| - | - | 1,500 | 503000 | Temporary Employees | 1,500 | - | - |
| 620 | 1,900 | - | 508000 | Overtime | - | - | - |
| 4,119 | 4,029 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 221,696 | 265,066 | 371,797 | 511000 | Fringe - Payroll Taxes | 404,798 | - | - |
| 659,185 | 737,121 | 980,310 | 512000 | Fringe - Retirement PERS | 1,129,972 | - | - |
| 397,749 | 484,060 | 655,728 | 513000 | Fringe - Health and Welfare | 874,776 | - | - |
| 1,500 | 1,500 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 1,470 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 7,764 | 8,940 | 15,041 | 515000 | Fringe - Other Benefits | 17,249 | - | - |
| 88,416 | 101,711 | 128,989 | 519000 | Pension Oblig Bonds Contrib | 156,818 | - | - |
| 6,225 | 4,785 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 4,090,139 | 4,761,033 | 6,122,221 | | Total Personnel Services | 7,197,245 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 37,041 | 7,056 | 4,750 | 520100 | Office Supplies | 4,750 | - | - |
| 15,301 | 42,265 | 51,193 | 520110 | Computer Equipment | 50,500 | - | - |
| 690 | - | 200 | 520130 | Postage and Shipping | 200 | - | - |
| 831 | 247 | - | 520500 | Operating Supplies | - | - | - |
| 750 | 1,444 | 3,900 | 521100 | Membership and Professional Dues | 3,700 | - | - |
| - | - | 250 | 521200 | Publications and Subscriptions | 250 | - | - |
| 1,147 | - | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 263,851 | 250,078 | 119,943 | 524000 | Contracted Professional Svcs | 130,432 | - | - |
| - | 172,634 | 88,000 | 524060 | Contracted Prof Svcs - Information Technology Services | 88,000 | - | - |
| 15,259 | - | - | 525000 | Contracted Property Services | - | - | - |
| 58,564 | 58,558 | 67,600 | 525100 | Utility Services | 60,000 | - | - |
| 10,004 | 158,101 | 185,100 | 525120 | Utility Services - Telecommunications | 201,100 | - | - |
| 22,086 | 26,605 | 20,000 | 525130 | Utility Services - Electricity | 20,000 | - | - |
| 1,189,435 | 229,025 | 5,000 | 526000 | Maintenance and Repair Services | 5,000 | - | - |
| - | 184 | - | 526012 | Maintenance and Repair Services - Electricity | - | - | - |
| - | 105,908 | 459,228 | 526040 | Maintenance and Repair Services - Technology | 570,023 | - | - |
| 769 | 1,136,073 | 1,421,379 | 526300 | Software Licensing | 1,621,030 | - | - |
| - | 3,675 | - | 528000 | Other Purchased Services | - | - | - |
| - | 102 | - | 528400 | Printing and Graphics | - | - | - |
| - | 1,809 | 250 | 545100 | Travel and Lodging | 1,000 | - | - |
| 671 | 100 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| 4,009 | 13,133 | 18,550 | 545500 | Staff Development | 17,000 | - | - |
| - | - | - | 549000 | Miscellaneous Expenditures | - | - | - |
| 1,620,407 | 2,206,999 | 2,445,343 | | Total Materials and Services | 2,772,985 | - | - |
| \$5,710,546 | \$6,968,031 | \$8,567,564 | | TOTAL REQUIREMENTS | \$9,970,230 | \$- | \$- |
| 31.00 | 34.00 | 38.00 | | FULL-TIME EQUIVALENTS | 41.00 | 0.00 | 0.00 |

General Fund

General Fund - Information Technology and Records Management

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|------------|------------|----------------|------|-------------|-----------------|-----------------|----------------|
| Actual | Actual | <u>Amended</u> | ACCT | DESCRIPTION | <u>Proposed</u> | <u>Approved</u> | <u>Adopted</u> |
| | | Amount | | | Amount | Amount | Amount |

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

General Fund - Office of Metro Attorney

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|--------------------|--------------------|------------------------------|---|--------------------|-------------|-------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$1,543,924 | \$1,744,485 | \$1,834,358 | 501000 | Reg Employees-Full Time-Exempt | \$2,110,457 | \$ | \$ |
| 316,613 | 350,509 | 386,675 | 501500 | Reg Empl-Full Time-Non-Exempt | 446,639 | - | - |
| 171,818 | 225,538 | 246,546 | 502000 | Reg Employees-Part Time-Exempt | 264,729 | - | - |
| - | 20,462 | 26,000 | 503000 | Temporary Employees | 20,000 | - | - |
| 1,318 | 1,622 | 1,515 | 508000 | Overtime | 1,515 | - | - |
| 5,775 | 6,375 | 9,600 | 508600 | Mobile Comm Allowance | 9,600 | - | - |
| - | - | 82,000 | 508912 | Other Salary Adjustments (Budgetary) | - | - | - |
| 158,229 | 184,224 | 212,283 | 511000 | Fringe - Payroll Taxes | 219,904 | - | - |
| 454,153 | 541,066 | 611,007 | 512000 | Fringe - Retirement PERS | 647,541 | - | - |
| 270,004 | 272,704 | 293,352 | 513000 | Fringe - Health and Welfare | 362,712 | - | - |
| 7,500 | 15,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 78 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 4,468 | 4,978 | 8,889 | 515000 | Fringe - Other Benefits | 9,412 | - | - |
| 63,286 | 77,522 | 80,295 | 519000 | Pension Oblig Bonds Contrib | 89,749 | - | - |
| 4,148 | 5,085 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 3,001,313 | 3,449,571 | 3,792,520 | | Total Personnel Services | 4,182,258 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 5,619 | 2,343 | 6,000 | 520100 | Office Supplies | 6,000 | - | - |
| 3,850 | 5,698 | 7,500 | 520110 | Computer Equipment | 8,000 | - | - |
| 388 | 395 | 2,319 | 520120 | Meeting Expenditures | 2,500 | - | - |
| 84 | 94 | - | 520130 | Postage and Shipping | 250 | - | - |
| - | 525 | - | 520500 | Operating Supplies | 750 | - | - |
| - | 712 | - | 520580 | Uniforms and PPE | 750 | - | - |
| 8,600 | 10,463 | 11,000 | 521100 | Membership and Professional Dues | 12,000 | - | - |
| 11,555 | 13,306 | 14,000 | 521200 | Publications and Subscriptions | 15,000 | - | - |
| 36 | - | - | 521570 | Maintenance and Repairs Supplies - Vehicles | - | - | - |
| - | - | 3,500 | 524000 | Contracted Professional Svcs | 5,000 | - | - |
| 1,100 | 1,875 | 1,300 | 525120 | Utility Services - Telecommunications | 1,400 | - | - |
| 1,825 | 1,880 | 2,644 | 526300 | Software Licensing | 2,600 | - | - |
| 284 | - | 7,000 | 528000 | Other Purchased Services | - | - | - |
| 82 | 180 | - | 528400 | Printing and Graphics | 250 | - | - |
| 7,002 | 2,741 | 5,000 | 545100 | Travel and Lodging | 6,000 | - | - |
| - | 5 | 1,500 | 545200 | Mileage, Taxi and Parking | 2,000 | - | - |
| - | 531 | 2,000 | 545300 | Meals and Entertainment | 2,000 | - | - |
| 5,270 | 11,368 | 24,500 | 545500 | Staff Development | 26,000 | - | - |
| 684 | 100 | 2,500 | 549000 | Miscellaneous Expenditures | 2,535 | - | - |
| 46,378 | 52,216 | 90,763 | | Total Materials and Services | 93,035 | 0 | 0 |
| \$3,047,691 | \$3,501,787 | \$3,883,283 | TOTAL REQUIREMENTS | | \$4,275,293 | \$0 | \$0 |
| 17.00 | 17.00 | 17.00 | FULL-TIME EQUIVALENTS | | 17.00 | 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 the Auditor

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|------------------|--------------------|--------|--|--------------------|-------------|-------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$125,558 | \$130,453 | \$137,280 | 500000 | Elected Official Salaries | \$148,408 | \$ | \$ |
| 339,995 | 440,085 | 510,523 | 501000 | Reg Employees-Full Time-Exempt | 554,437 | - | - |
| 49,365 | 52,581 | 54,839 | 502000 | Reg Employees-Part Time-Exempt | 61,424 | - | - |
| 41,937 | 52,149 | 66,446 | 511000 | Fringe - Payroll Taxes | 68,022 | - | - |
| 106,959 | 123,400 | 173,535 | 512000 | Fringe - Retirement PERS | 187,242 | - | - |
| 98,034 | 103,418 | 120,792 | 513000 | Fringe - Health and Welfare | 149,352 | - | - |
| 9,000 | 6,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| 1,615 | 1,815 | 2,655 | 515000 | Fringe - Other Benefits | 2,858 | - | - |
| 15,367 | 17,976 | 22,851 | 519000 | Pension Oblig Bonds Contrib | 25,986 | - | - |
| 278 | - | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 788,107 | 927,877 | 1,088,921 | | Total Personnel Services | 1,197,729 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| - | 84 | 1,000 | 520100 | Office Supplies | 1,000 | - | - |
| 1,500 | 3,246 | 3,000 | 520110 | Computer Equipment | 3,000 | - | - |
| 180 | 874 | - | 520120 | Meeting Expenditures | - | - | - |
| 505 | 782 | 500 | 520500 | Operating Supplies | 500 | - | - |
| 1,404 | 2,146 | 2,000 | 521100 | Membership and Professional Dues | 2,000 | - | - |
| 563 | 495 | 500 | 521200 | Publications and Subscriptions | 500 | - | - |
| 6,000 | 10,712 | 75,000 | 524000 | Contracted Professional Svcs | 75,000 | - | - |
| 3,142 | - | - | 524010 | Contracted Prof Svcs - Accounting and Auditing | - | - | - |
| - | - | 1,000 | 528000 | Other Purchased Services | 1,000 | - | - |
| - | 85 | - | 528400 | Printing and Graphics | - | - | - |
| 743 | 3,493 | 6,500 | 545100 | Travel and Lodging | 6,500 | - | - |
| 91 | 260 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| 155 | 734 | - | 545300 | Meals and Entertainment | - | - | - |
| 3,713 | 6,419 | 6,500 | 545500 | Staff Development | 6,500 | - | - |
| - | - | - | 549000 | Miscellaneous Expenditures | - | - | - |
| 17,997 | 29,329 | 96,000 | | Total Materials and Services | 96,000 | - | - |
| \$806,104 | \$957,206 | \$1,184,921 | | TOTAL REQUIREMENTS | \$1,293,729 | \$- | \$- |
| 7.00 | 7.00 | 7.00 | | FULL-TIME EQUIVALENTS | 7.00 | 0.00 | 0.00 |

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

General Fund - Parks and Nature

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|--------------------|--------------------|--------|--|------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| Amount | Amount | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$28,299 | \$ | \$- | 501000 | Reg Employees-Full Time-Exempt | \$- | \$- | \$- |
| 180 | - | - | 508600 | Mobile Comm Allowance | - | - | - |
| 2,451 | - | - | 511000 | Fringe - Payroll Taxes | - | - | - |
| 6,872 | - | - | 512000 | Fringe - Retirement PERS | - | - | - |
| 3,698 | - | - | 513000 | Fringe - Health and Welfare | - | - | - |
| 750 | - | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| 84 | - | - | 515000 | Fringe - Other Benefits | - | - | - |
| 968 | - | - | 519000 | Pension Oblig Bonds Contrib | - | - | - |
| 90 | - | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 43,394 | - | - | | Total Personnel Services | - | - | - |
| <i>Materials and Services</i> | | | | | | | |
| - | - | - | 520130 | Postage and Shipping | - | - | - |
| 98 | 439 | - | 520500 | Operating Supplies | - | - | - |
| 17,121 | - | - | 520510 | Tools and Equipment | - | - | - |
| - | 42,317 | - | 524000 | Contracted Professional Svcs | - | - | - |
| 32,486 | - | - | 525000 | Contracted Property Services | - | - | - |
| - | - | - | 525120 | Utility Services - Telecommunications | - | - | - |
| - | 11,125 | - | 526000 | Maintenance and Repair Services | - | - | - |
| 2,060 | 855 | - | 526010 | Maintenance and Repair Services - Building | - | - | - |
| 98 | - | - | 526100 | Capital Maintenance - CIP | - | - | - |
| - | 756 | - | 528000 | Other Purchased Services | - | - | - |
| 2,613 | 4,026 | - | 528210 | Credit Card Fees | - | - | - |
| 3,439,055 | 3,535,681 | - | 529000 | Operations Contracts | - | - | - |
| 472 | 496 | - | 530010 | License and Permit Fees | - | - | - |
| - | - | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | - | - | 548000 | Fee Reimbursements | - | - | - |
| 3,494,003 | 3,595,694 | - | | Total Materials and Services | - | - | - |
| <i>Capital Outlay</i> | | | | | | | |
| 2,873 | - | - | 579000 | Capital Outlay | - | - | - |
| 2,873 | - | - | | Total Capital Outlay | - | - | - |
| <i>Interfund Transfers</i> | | | | | | | |
| 716,526 | 878,725 | 1,100,000 | 581000 | Transfer of Resources | - | - | - |
| 716,526 | 878,725 | 1,100,000 | | Total Interfund Transfers | - | - | - |
| \$4,256,796 | \$4,474,420 | \$1,100,000 | | TOTAL REQUIREMENTS | \$- | \$- | \$- |

*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 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|--------------------------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$5,786,426 | \$6,530,404 | \$7,981,685 | 501000 | Reg Employees-Full Time-Exempt | \$9,238,351 | \$ | \$ |
| 263,965 | 367,186 | 451,158 | 501500 | Reg Empl-Full Time-Non-Exempt | 530,992 | - | - |
| 472,159 | 249,280 | 237,835 | 502000 | Reg Employees-Part Time-Exempt | 287,212 | - | - |
| 61,968 | 68,060 | 72,966 | 502500 | Reg Empl-Part Time-Non-Exempt | 60,526 | - | - |
| 45,628 | 132,481 | 88,000 | 503000 | Temporary Employees | 125,000 | - | - |
| 1,672 | 3,521 | - | 508000 | Overtime | - | - | - |
| 4,940 | 5,940 | 5,600 | 508600 | Mobile Comm Allowance | 10,320 | - | - |
| 541,124 | 614,904 | 828,791 | 511000 | Fringe - Payroll Taxes | 911,379 | - | - |
| 1,568,809 | 1,665,149 | 2,159,058 | 512000 | Fringe - Retirement PERS | 2,468,952 | - | - |
| 962,592 | 948,250 | 1,364,951 | 513000 | Fringe - Health and Welfare | 1,880,769 | - | - |
| 53,554 | 54,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 5,947 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 18,212 | 19,351 | 32,763 | 515000 | Fringe - Other Benefits | 37,563 | - | - |
| 214,567 | 234,502 | 284,089 | 519000 | Pension Oblig Bonds Contrib | 342,617 | - | - |
| 11,933 | 17,535 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 10,013,492 | 10,910,564 | 13,506,896 | | Total Personnel Services | 15,893,681 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 14,520 | 3,552 | 30,700 | 520100 | Office Supplies | 21,800 | - | - |
| 66,322 | 117,010 | 91,450 | 520110 | Computer Equipment | 98,500 | - | - |
| 7,121 | 25,579 | 36,650 | 520120 | Meeting Expenditures | 45,575 | - | - |
| 12 | - | - | 520130 | Postage and Shipping | - | - | - |
| 1,925 | 17,779 | 28,400 | 520500 | Operating Supplies | 36,500 | - | - |
| - | 720 | - | 520510 | Tools and Equipment | - | - | - |
| - | 1,337 | - | 520580 | Uniforms and PPE | - | - | - |
| 30,810 | 24,732 | 29,450 | 521100 | Membership and Professional Dues | 32,360 | - | - |
| 3,387 | 20,540 | 46,000 | 521200 | Publications and Subscriptions | 21,300 | - | - |
| 6,343 | - | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 1,470,348 | 2,658,587 | 3,961,985 | 524000 | Contracted Professional Svcs | 6,290,223 | - | - |
| 475 | 35,002 | 500 | 524020 | Contracted Prof Svcs - Attorney and Legal | - | - | - |
| - | 100 | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| 121,167 | 9,290 | 450 | 524500 | Marketing Expenditures | - | - | - |
| 39,636 | 74,732 | 15,000 | 524600 | Sponsorship Expenditures | 15,000 | - | - |
| 45,781 | 46,279 | 50,000 | 525000 | Contracted Property Services | 50,000 | - | - |
| 1,512 | 5,500 | 5,280 | 525120 | Utility Services - Telecommunications | 7,820 | - | - |
| 15,875 | 2,726 | 25,000 | 526000 | Maintenance and Repair Services | - | - | - |
| - | - | - | 526030 | Maintenance and Repair Services - Grounds | 25,000 | - | - |
| 23,086 | - | - | 526040 | Maintenance and Repair Services - Technology | - | - | - |
| 256,773 | 327,549 | 451,900 | 526300 | Software Licensing | 371,913 | - | - |
| 20,179 | 54,089 | 73,000 | 528000 | Other Purchased Services | 311,750 | - | - |
| 790 | 384 | 2,500 | 528400 | Printing and Graphics | 4,500 | - | - |
| 6,873,187 | 2,370,238 | 7,728,753 | 530000 | Payments to Other Agencies | 5,592,675 | - | - |
| 1,337,089 | 1,198,805 | 1,517,000 | 531500 | Grants to Other Governments | 1,710,000 | - | - |
| 530,000 | 1,012,174 | 15,000,000 | 544000 | Program Purchases | 5,000,000 | - | - |
| 2,435,743 | 3,390,389 | 2,219,500 | 544500 | Grants and Loans | 7,195,784 | - | - |

General Fund - Planning, Development and Research Department

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|----------------------|----------------------|---------------------------------|------------------------------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| 12,364 | 78,362 | 159,500 | 545100 | Travel and Lodging | 180,700 | - | - |
| 562 | 556 | 300 | 545200 | Mileage, Taxi and Parking | 300 | - | - |
| - | 296 | - | 545300 | Meals and Entertainment | - | - | - |
| 14,195 | 39,496 | 90,000 | 545500 | Staff Development | 99,650 | - | - |
| 40 | - | - | 549000 | Miscellaneous Expenditures | - | - | - |
| 55 | - | - | 549010 | Tri-Met Transit Pass | - | - | - |
| 13,329,297 | 11,515,807 | 31,563,318 | | Total Materials and Services | 27,111,350 | - | - |
| | | | | <i>Interfund Transfers</i> | | | |
| 4,893 | 27,141 | 352,240 | 580000 | Transfer for Indirect Costs | 388,584 | - | - |
| 4,893 | 27,141 | 352,240 | | Total Interfund Transfers | 388,584 | - | - |
| \$23,347,682 | \$22,453,512 | \$45,422,454 | TOTAL REQUIREMENTS | | \$43,393,615 | \$- | \$- |
| 68.90 | 76.00 | 80.10 | FULL-TIME EQUIVALENTS | | 89.15 | 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 - Special Appropriations and Non-Departmental

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|------------|------------|---------------------------------|---|------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$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 | - | - | - |
| - | - | - | 508000 | Overtime | - | - | - |
| 610 | - | - | 508600 | Mobile Comm Allowance | - | - | - |
| 8,516 | - | - | 511000 | Fringe - Payroll Taxes | - | - | - |
| 23,881 | - | - | 512000 | Fringe - Retirement PERS | - | - | - |
| 20,150 | - | - | 513000 | Fringe - Health and Welfare | - | - | - |
| - | - | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| - | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 309 | - | - | 515000 | Fringe - Other Benefits | - | - | - |
| 3,463 | - | - | 519000 | Pension Oblig Bonds Contrib | - | - | - |
| - | - | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 160,789 | - | - | Total Personnel Services | | - | - | - |
| <i>Materials and Services</i> | | | | | | | |
| - | - | - | 520100 | Office Supplies | - | - | - |
| - | - | - | 520110 | Computer Equipment | - | - | - |
| - | 6 | - | 520120 | Meeting Expenditures | - | - | - |
| - | - | - | 520130 | Postage and Shipping | - | - | - |
| - | - | - | 520500 | Operating Supplies | - | - | - |
| - | - | - | 520510 | Tools and Equipment | - | - | - |
| - | - | - | 520580 | Uniforms and PPE | - | - | - |
| 152,700 | 74,872 | 192,125 | 521100 | Membership and Professional Dues | 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 | - | - | - |
| 194,978 | 7,500 | - | 524000 | Contracted Professional Svcs | - | - | - |
| 179,675 | 205,325 | 232,000 | 524010 | Contracted Prof Svcs - Accounting and Auditing | 232,000 | - | - |
| - | - | - | 524020 | Contracted Prof Svcs - Attorney and Legal | - | - | - |
| - | - | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| - | - | - | 524060 | Contracted Prof Svcs - Information Technology Services | - | - | - |
| - | - | - | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |
| - | - | - | 524500 | Marketing Expenditures | - | - | - |
| 46,400 | 91,567 | 67,376 | 524600 | Sponsorship Expenditures | 85,000 | - | - |
| 15,903 | 34,891 | 88,000 | 525000 | Contracted Property Services | 50,000 | - | - |
| - | - | - | 525100 | Utility Services | - | - | - |
| - | - | - | 525120 | Utility Services - Telecommunications | - | - | - |
| - | - | - | 525130 | Utility Services - Electricity | - | - | - |
| - | - | - | 525140 | Utility Services - Natural Gas | - | - | - |

General Fund - Special Appropriations and Non-Departmental

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|-------------------|-------------------|-------------------|--------|--|--------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| - | - | - | 525150 | Utility Services - Sanitation and Refuse Removal | - | - | - |
| - | - | - | 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 | - | - | - |
| 440,535 | 422,949 | 607,500 | 530000 | Payments to Other Agencies | 558,000 | - | - |
| - | 9,034 | 50,000 | 530010 | License and Permit Fees | 50,000 | - | - |
| 38,998 | 267,171 | 375,000 | 530500 | Election Expenses | 350,000 | - | - |
| - | - | - | 531500 | Grants to Other Governments | - | - | - |
| 92,671 | 224,473 | 110,610 | 532000 | Government Assessments | 330,610 | - | - |
| - | - | - | 544000 | Program Purchases | - | - | - |
| - | - | - | 544500 | Grants and Loans | - | - | - |
| - | - | - | 544600 | Intra-Metro Grants | - | - | - |
| - | - | - | 545100 | Travel and Lodging | - | - | - |
| - | - | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | 9 | - | 545300 | Meals and Entertainment | - | - | - |
| - | - | - | 545500 | Staff Development | - | - | - |
| - | - | - | 548000 | Fee Reimbursements | - | - | - |
| - | - | 19,500 | 549000 | Miscellaneous Expenditures | 10,000 | - | - |
| 240,542 | 172,215 | 265,000 | 549010 | Tri-Met Transit Pass | 265,000 | - | - |
| 1,402,401 | 1,510,011 | 2,007,111 | | Total Materials and Services | 2,122,735 | - | - |
| | | | | <u>Debt Service</u> | | | |
| 13,510,000 | 13,770,000 | 2,010,000 | 563000 | Revenue Bond Pmts-Principal | 2,210,000 | - | - |
| 878,654 | 712,096 | 536,179 | 563500 | Revenue Bond Payments-Interest | 435,599 | - | - |
| - | - | - | - | - | - | - | - |
| 14,388,654 | 14,482,096 | 2,546,179 | | Total Debt Service | 2,645,599 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 4,893 | 27,141 | 352,240 | 580000 | Transfer for Indirect Costs | - | - | - |
| 24,230,938 | 25,669,699 | 26,341,950 | 581000 | Transfer of Resources | 36,038,395 | - | - |

General Fund

General Fund - Special Appropriations and Non-Departmental

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| - | - | - | 582000 | Transfer for Direct Costs | - | - | - |
| 24,235,831 | 25,696,840 | 26,694,190 | | Total Interfund Transfers | 36,038,395 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 11,519,275 | 700000 | Contingency | 17,018,255 | - | - |
| - | - | 171,320 | 701001 | Contingency - Opportunity Account | - | - | - |
| - | - | 11,208,049 | 701002 | Contingency - Operating | 11,451,000 | - | - |
| - | - | 22,898,644 | | Total Contingency | 28,469,255 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 15,923,479 | 17,822,610 | 14,264,441 | 823300 | Ending Fund Bal- Restricted CET/EFB-CET | 18,395,503 | - | - |
| 10,374,086 | 9,600,738 | - | 826000 | Ending Fund Bal- Restr by IGA | - | - | - |
| 16,553,373 | 14,378,779 | 2,997,794 | 826100 | Ending Fund Bal- Restr by TOD IGA | 12,520,264 | - | - |
| 12,167,202 | 9,900,092 | - | 830000 | Ending Fund Balance-Committed | - | - | - |
| 23,982,142 | 31,703,132 | 8,716,000 | 840000 | Ending Fund Balance-Unassigned | 11,747,959 | - | - |
| 1,321,473 | 1,270,242 | 1,191,821 | 840300 | Ending Fund Bal-Dsg Debt Service | 1,780,000 | - | - |
| 558,425 | 405,000 | - | 850000 | Ending Fund Balance-Assigned | - | - | - |
| 80,880,180 | 85,080,592 | 27,170,056 | | Total Unappropriated Fund Balance | 44,443,726 | - | - |
| \$121,067,855 | \$126,769,540 | \$81,316,180 | | TOTAL REQUIREMENTS | \$113,719,710 | \$- | \$- |
| 1.00 | 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.





Affordable Housing Fund

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$628,741,991 | \$555,813,006 | \$443,533,044 | \$359,955,310 | \$- | \$- | (18.84%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 4,806,885 | 6,007,952 | 3,800,000 | 1,655,000 | - | - | (56.45%) |
| Charges for Services | - | 14,400 | - | - | - | - | - |
| Subtotal Current Revenues | 4,806,885 | 6,022,352 | 3,800,000 | 1,655,000 | - | - | (56.45)% |
| Interfund Transfers | | | | | | | |
| Transfer of Resources | - | - | - | 950,000 | - | - | - |
| Subtotal Interfund Transfers | - | - | - | 950,000 | - | - | - |
| TOTAL RESOURCES | \$633,548,876 | \$561,835,358 | \$447,333,044 | \$362,560,310 | \$- | \$- | (18.95)% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$882,378 | \$893,668 | \$1,067,471 | \$1,231,208 | \$ | \$ | 15.34% |
| Materials and Services | 74,109,391 | 98,563,992 | 244,463,753 | 261,548,724 | - | - | 6.99% |
| Subtotal Current Expenditures | 74,991,769 | 99,457,660 | 245,531,224 | 262,779,932 | - | - | 7.03% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 24,393 | - | - | - | - | - | - |
| Interfund Reimbursements | 2,719,708 | 2,548,164 | 1,331,844 | 1,498,959 | - | - | 12.55% |
| Subtotal Interfund Transfers | 2,744,101 | 2,548,164 | 1,331,844 | 1,498,959 | - | - | 12.55% |
| Contingency | - | - | 50,037,601 | 50,000,000 | - | - | -0.08% |
| Unappropriated Fund Balance | 555,813,006 | 459,829,535 | 150,432,375 | 48,281,419 | - | - | (67.90%) |
| Subtotal Contingency/Ending Balance | 555,813,006 | 459,829,535 | 200,469,976 | 98,281,419 | - | - | (50.97)% |
| TOTAL REQUIREMENTS | \$633,548,876 | \$561,835,358 | \$447,333,044 | \$362,560,310 | \$- | \$- | (18.95)% |
| FULL TIME EQUIVALENTS | 6.40 | 6.55 | 6.80 | 7.50 | 0.00 | 0.00 | 10.29% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 0.70 |

*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.

BEGINNING FUND BALANCE

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

CURRENT REVENUES

Miscellaneous Revenues

This category includes \$1.7 million of interest earnings.

CURRENT EXPENDITURES

Personnel Services

This category includes salaries, wages and fringe benefits for the 7.5 FTE resident in the fund. This includes a net change of 0.7 reallocated FTE primarily from the Communications Department into the Housing Department.

Materials and Services

Expenditures in this category include \$255.3 million to local partners for approved affordable housing projects, \$1.6 million to local partners for administrative costs, \$29.0 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 \$1.5 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 2024-25 contingency is reserved for future acquisitions and payments to local partners.

ENDING FUND BALANCE

The ending fund balance of \$48.3 million is reserved for future acquisitions and payments to local partners.

Affordable Housing Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|----------------------------|----------------------|---------------------------------|------------------------|---|----------------------------------|----------------------------------|---------------------------------|
| REVENUES | | | | | | | |
| \$628,741,991 | \$555,813,006 | \$443,533,044 | 323500 | <u>Beginning Fund Balance</u> Fund Bal-Restr Affordable Hsg/FBR-AffHsg | \$359,955,310 | \$ | \$ |
| 628,741,991 | 555,813,006 | 443,533,044 | | Total Beginning Fund Balance | 359,955,310 | - | - |
| <u>Current Revenue</u> | | | | | | | |
| - | 14,400 | - | 452000 | Rentals - Space | - | - | - |
| 4,806,885 | 6,007,952 | 3,800,000 | 470000 | Interest on Investments | 1,655,000 | - | - |
| 4,806,885 | 6,022,352 | 3,800,000 | | Total Current Revenue | 1,655,000 | - | - |
| <u>Interfund Transfers</u> | | | | | | | |
| - | - | - | 497000 | Transfer of Resources | 950,000 | - | - |
| - | - | - | | Total Interfund Transfers | 950,000 | - | - |
| \$633,548,876 | \$561,835,358 | \$447,333,044 | TOTAL RESOURCES | | \$362,560,310 | \$- | \$- |

EXPENDITURES

| | | | | | | | |
|-------------------------------|----------------|------------------|--------|--|------------------|----|----|
| <u>Personnel Services</u> | | | | | | | |
| \$541,575 | \$555,143 | \$601,116 | 501000 | Reg Employees-Full Time-Exempt | \$690,362 | \$ | \$ |
| 30,907 | 37,837 | 87,204 | 501500 | Reg Empl-Full Time-Non-Exempt | 90,785 | - | - |
| 20,721 | - | - | 502000 | Reg Employees-Part Time-Exempt | - | - | - |
| 88 | 570 | - | 508000 | Overtime | - | - | - |
| 854 | 791 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 45,216 | 49,658 | 69,912 | 511000 | Fringe - Payroll Taxes | 69,145 | - | - |
| 138,235 | 135,022 | 167,298 | 512000 | Fringe - Retirement PERS | 191,383 | - | - |
| 80,180 | 88,552 | 117,341 | 513000 | Fringe - Health and Welfare | 160,014 | - | - |
| 3,223 | 4,500 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 1,718 | 1,636 | 2,589 | 515000 | Fringe - Other Benefits | 2,963 | - | - |
| 19,682 | 19,958 | 22,011 | 519000 | Pension Oblig Bonds Contrib | 26,556 | - | - |
| (23) | - | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 882,378 | 893,668 | 1,067,471 | | Total Personnel Services | 1,231,208 | - | - |
| <u>Materials and Services</u> | | | | | | | |
| 5 | 124 | 1,500 | 520100 | Office Supplies | 1,500 | - | - |
| 2,524 | 2,420 | 1,800 | 520110 | Computer Equipment | 3,600 | - | - |
| 8,580 | 14,749 | 6,000 | 520120 | Meeting Expenditures | 21,000 | - | - |
| - | 264 | - | 521100 | Membership and Professional Dues | 890 | - | - |
| 314,034 | 401,154 | 440,000 | 524000 | Contracted Professional Svcs | 489,000 | - | - |
| 6,374 | - | 15,000 | 524020 | Contracted Prof Svcs - Attorney and Legal | 15,000 | - | - |
| - | - | 400 | 524500 | Marketing Expenditures | - | - | - |
| - | 14,857 | - | 525000 | Contracted Property Services | 15,000 | - | - |
| - | 285 | - | 525100 | Utility Services | - | - | - |
| 3,412 | 2,615 | 4,200 | 525120 | Utility Services - Telecommunications | 1,800 | - | - |
| 6,610 | 738 | 7,000 | 526300 | Software Licensing | 9,000 | - | - |
| 317 | 8,423 | - | 528000 | Other Purchased Services | 400 | - | - |
| 20,965 | 15,721 | 16,000 | 528200 | Banking Services | 16,000 | - | - |

Affordable Housing Fund

Affordable Housing Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|----------------------|--------|--|----------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| 1,382 | - | - | 528400 | Printing and Graphics | - | - | - |
| 71,179,316 | 92,972,512 | 243,796,021 | 530000 | Payments to Other Agencies | 256,841,016 | - | - |
| - | 134 | - | 530010 | License and Permit Fees | - | - | - |
| 12,017 | 98,266 | 159,832 | 540000 | Charges for Services | 119,518 | - | - |
| 2,553,714 | 5,032,010 | - | 544000 | Program Purchases | 4,000,000 | - | - |
| - | (413) | - | 544500 | Grants and Loans | - | - | - |
| - | - | 10,000 | 545100 | Travel and Lodging | 10,000 | - | - |
| 143 | 107 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | 26 | - | 545300 | Meals and Entertainment | - | - | - |
| - | - | 6,000 | 545500 | Staff Development | 5,000 | - | - |
| 74,109,391 | 98,563,992 | 244,463,753 | | Total Materials and Services | 261,548,724 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 2,719,708 | 2,548,164 | 1,331,844 | 580000 | Transfer for Indirect Costs | 1,498,959 | - | - |
| 24,393 | - | - | 582000 | Transfer for Direct Costs | - | - | - |
| 2,744,101 | 2,548,164 | 1,331,844 | | Total Interfund Transfers | 1,498,959 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 50,037,601 | 700000 | Contingency | 50,000,000 | - | - |
| - | - | 50,037,601 | | Total Contingency | 50,000,000 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 555,813,006 | 459,829,535 | 150,432,375 | 823500 | Ending Fund Bal-Restr Affordable Hsg | 48,281,419 | - | - |
| 555,813,006 | 459,829,535 | 150,432,375 | | Total Unappropriated Fund Balance | 48,281,419 | - | - |
| \$633,548,876 | \$561,835,358 | \$447,333,044 | | TOTAL REQUIREMENTS | \$362,560,310 | \$- | \$- |
| 6.40 | 6.55 | 6.80 | | FULL-TIME EQUIVALENTS | 7.50 | 0.00 | 0.00 |

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





Cemetery Perpetual Care Fund

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$809,233 | \$754,747 | \$758,814 | \$755,015 | \$- | \$- | (0.50%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 6,999 | 18,252 | 11,500 | 11,425 | - | - | (0.65%) |
| Subtotal Current Revenues | 6,999 | 18,252 | 11,500 | 11,425 | - | - | (0.65%) |
| TOTAL RESOURCES | \$816,232 | \$772,999 | \$770,314 | \$766,440 | \$- | \$- | (0.50%) |
| REQUIREMENTS | | | | | | | |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | \$61,485 | \$17,822 | \$40,000 | \$40,000 | \$ | \$ | - |
| Subtotal Interfund Transfers | 61,485 | 17,822 | 40,000 | 40,000 | - | - | - |
| Unappropriated Fund Balance | 754,747 | 755,177 | 730,314 | 726,440 | - | - | (0.53%) |
| Subtotal Contingency/Ending Balance | 754,747 | 755,177 | 730,314 | 726,440 | - | - | (0.53%) |
| TOTAL REQUIREMENTS | \$816,232 | \$772,999 | \$770,314 | \$766,440 | \$- | \$- | (0.50%) |
| FULL-TIME EQUIVALENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| FTE CHANGE FROM FY 2023-24 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

Cemetery Perpetual Care Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|----------------------|----------------------|--|--------|--|---|---|--|
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$747,747 | \$747,747 | \$747,747 | 302000 | Fund Bal-Nonspend-Intact | \$745,278 | \$ | \$ |
| 61,485 | 7,000 | 11,067 | 350000 | Fund Balance-Assigned | 9,737 | - | - |
| 809,233 | 754,747 | 758,814 | | Total Beginning Fund Balance | 755,015 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 6,999 | 18,252 | 11,500 | 470000 | Interest on Investments | 11,425 | - | - |
| 6,999 | 18,252 | 11,500 | | Total Current Revenue | 11,425 | - | - |
| \$816,232 | \$772,999 | \$770,314 | | TOTAL RESOURCES | \$766,440 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| | | | | <u>Interfund Transfers</u> | | | |
| \$61,485 | \$17,822 | \$40,000 | 581000 | Transfer of Resources | \$40,000 | \$ | \$ |
| 61,485 | 17,822 | 40,000 | | Total Interfund Transfers | 40,000 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 747,747 | 747,747 | 730,314 | 802000 | Ending Fund Bal-Nonspend-Intact | 726,440 | - | - |
| 7,000 | 7,430 | - | 850000 | Ending Fund Balance-Assigned | - | - | - |
| 754,747 | 755,177 | 730,314 | | Total Unappropriated Fund Balance | 726,440 | - | - |
| \$816,232 | \$772,999 | \$770,314 | | TOTAL REQUIREMENTS | \$766,440 | \$- | \$- |
| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$688,758 | \$930,443 | \$654,521 | \$660,069 | \$- | \$- | 0.85% |
| Current Revenues | | | | | | | |
| Interest Earnings | 8,405 | 32,809 | 5,446 | 5,446 | - | - | - |
| Charges for Services | 1,275,830 | 1,313,890 | 1,079,674 | 1,106,112 | - | - | 2.45% |
| Subtotal Current Revenues | 1,284,235 | 1,346,698 | 1,085,120 | 1,111,558 | - | - | 2.44% |
| TOTAL RESOURCES | \$1,972,993 | \$2,277,141 | \$1,739,641 | \$1,771,627 | \$- | \$- | 1.84% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Materials and Services | \$1,021,786 | \$1,264,305 | \$1,514,714 | \$1,517,426 | \$ | \$ | 0.18% |
| Subtotal Current Expenditures | 1,021,786 | 1,264,305 | 1,514,714 | 1,517,426 | - | - | 0.18% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 20,764 | 50,000 | 50,000 | 50,000 | - | - | - |
| Fund Equity Transfers | - | - | - | - | - | - | - |
| Subtotal Interfund Transfers | 20,764 | 50,000 | 50,000 | 50,000 | - | - | - |
| Contingency | - | - | 69,500 | 93,226 | - | - | 34.14% |
| Unappropriated Fund Balance | 930,443 | 962,836 | 105,427 | 110,975 | - | - | 5.26% |
| Subtotal Contingency/Ending Balance | 930,443 | 962,836 | 174,927 | 204,201 | - | - | 16.73% |
| TOTAL REQUIREMENTS | \$1,972,993 | \$2,277,141 | \$1,739,641 | \$1,771,627 | \$- | \$- | 1.84% |
| FULL-TIME EQUIVALENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| FTE CHANGE FROM FY 2023-24 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 2024-25. 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 \$115K 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 \$285,262 will be collected in FY 2024-25 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 \$290,197 will be collected in FY 2024-25 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 \$80,461 will be collected in FY 2024-25 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 \$97,076 will be collected in FY 2024-25 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 \$77,243 will be collected in FY 2024-25 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 \$94,937 will be collected in FY 2024-25 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 \$37,742 will be collected in FY 2024-25 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 \$66,770 will be collected in FY 2024-25.

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 \$76,424 will be collected in FY 2024-25 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 2024-25 will increase by \$26,438 (approximately 2.4 percent) compared to FY 2023-24 budgeted revenue based on the tonnage forecast.

CURRENT EXPENDITURES

Materials and Services

The majority (92.5%) of 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 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---|--------------------|--------------------|--------|--|--------------------|-------------|-------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| <i>Beginning Fund Balance</i> | | | | | | | |
| \$63,326 | \$- | \$- | 310000 | Net Assets-Restricted | \$- | \$- | \$- |
| - | 930,443 | 654,521 | 325000 | Fund Bal- Restricted for CEF/FB-CEF | 660,069 | - | - |
| 109,783 | - | - | 325100 | Fund Bal-Restr for N Portland | - | - | - |
| 436,598 | - | - | 325200 | Fund Bal-Restr for Metro Centr | - | - | - |
| 40,798 | - | - | 325300 | Fund Bal-Restr for Suttle Road/FBR-SRd | - | - | - |
| 38,253 | - | - | 325400 | Fund Bal-Restr for GreshamTS/FBR-GrshTS | - | - | - |
| 688,758 | 930,443 | 654,521 | | Total Beginning Fund Balance | 660,069 | - | - |
| <i>Current Revenue</i> | | | | | | | |
| 661,106 | 633,218 | 266,186 | 432500 | Rehabilitation and Enhance Fee | 290,197 | - | - |
| 614,724 | 680,671 | 813,488 | 433500 | Host Fees | 815,915 | - | - |
| 8,405 | 32,809 | 5,446 | 470000 | Interest on Investments | 5,446 | - | - |
| 1,284,235 | 1,346,698 | 1,085,120 | | Total Current Revenue | 1,111,558 | - | - |
| \$1,972,993 | \$2,277,141 | \$1,739,641 | | TOTAL RESOURCES | \$1,771,627 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| <i>Materials and Services</i> | | | | | | | |
| \$- | \$ | \$250 | 520100 | Office Supplies | \$250 | \$ | \$ |
| - | 425 | 2,000 | 520120 | Meeting Expenditures | 2,000 | - | - |
| 4,213 | 21,181 | 105,700 | 524000 | Contracted Professional Svcs | 105,985 | - | - |
| 415 | - | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| - | - | - | 526300 | Software Licensing | - | - | - |
| 2,408 | - | 5,000 | 528000 | Other Purchased Services | 5,000 | - | - |
| 675,294 | 798,095 | 813,488 | 530000 | Payments to Other Agencies | 815,915 | - | - |
| 339,372 | 444,605 | 587,526 | 544500 | Grants and Loans | 587,526 | - | - |
| - | - | 250 | 545100 | Travel and Lodging | 250 | - | - |
| 85 | - | 500 | 545500 | Staff Development | 500 | - | - |
| 1,021,786 | 1,264,305 | 1,514,714 | | Total Materials and Services | 1,517,426 | - | - |
| <i>Interfund Transfers</i> | | | | | | | |
| 20,764 | 50,000 | 50,000 | 582000 | Transfer for Direct Costs | 50,000 | - | - |
| 20,764 | 50,000 | 50,000 | | Total Interfund Transfers | 50,000 | - | - |
| <i>Contingency</i> | | | | | | | |
| - | - | 69,500 | 700000 | Contingency | 93,226 | - | - |
| - | - | 69,500 | | Total Contingency | 93,226 | - | - |
| <i>Unappropriated Fund Balance</i> | | | | | | | |
| 930,443 | 962,836 | 105,427 | 825000 | Ending Fund Bal-Restricted CEF/EFB-CEF | 110,975 | - | - |
| 930,443 | 962,836 | 105,427 | | Total Unappropriated Fund Balance | 110,975 | - | - |
| \$1,972,993 | \$2,277,141 | \$1,739,641 | | TOTAL REQUIREMENTS | \$1,771,627 | \$- | \$- |
| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$30,100,932 | \$31,050,598 | \$33,708,938 | \$28,419,846 | \$- | \$- | (15.69%) |
| Current Revenues | | | | | | | |
| Other Tax Revenues | 67,195 | 60,039 | 67,000 | 67,000 | - | - | - |
| Interest Earnings | 256,638 | 721,573 | 262,000 | 337,700 | - | - | 28.89% |
| Contributions from Governments | 27,500 | - | - | - | - | - | - |
| Miscellaneous Revenue | 8,709 | 8,709 | - | - | - | - | - |
| Other Financing Sources | 77,607 | 2,500 | - | - | - | - | - |
| Subtotal Current Revenues | 437,649 | 792,821 | 329,000 | 404,700 | - | - | 23.01% |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | 4,503,955 | 5,646,842 | 2,805,500 | 5,791,000 | - | - | 106.42% |
| Subtotal Interfund Transfers | 4,503,955 | 5,646,842 | 2,805,500 | 5,791,000 | - | - | 106.42% |
| TOTAL RESOURCES | \$35,042,536 | \$37,490,261 | \$36,843,438 | \$34,615,546 | \$- | \$- | (6.05%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$311,577 | \$ | \$ | \$946,701 | \$ | \$ | - |
| Materials and Services | 1,928,006 | 1,363,337 | 5,932,600 | 4,932,299 | - | - | (16.86%) |
| Capital Outlay | 1,752,354 | 1,413,168 | 6,023,015 | 5,523,067 | - | - | (8.30%) |
| Subtotal Current Expenditures | 3,991,937 | 2,776,505 | 11,955,615 | 11,402,067 | - | - | (4.63%) |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | - | - | 261,655 | 400,000 | - | - | 52.87% |
| Subtotal Interfund Transfers | - | - | 261,655 | 400,000 | - | - | 52.87% |
| Contingency | | | | | | | |
| Unappropriated Fund Balance | - | - | 10,008,793 | 8,251,055 | - | - | (17.56%) |
| Unappropriated Fund Balance | 31,050,598 | 34,713,757 | 14,617,375 | 14,562,424 | - | - | (0.38%) |
| Subtotal Contingency/Ending Balance | 31,050,598 | 34,713,757 | 24,626,168 | 22,813,479 | - | - | (7.36%) |
| TOTAL REQUIREMENTS | \$35,042,536 | \$37,490,261 | \$36,843,438 | \$34,615,546 | \$- | \$- | (6.05%) |
| FULL-TIME EQUIVALENTS | 6.00 | 3.50 | - | 4.00 | - | - | -% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 4.00 |

*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), Information Technology and Records Management (IT), as well as special projects managed by staff within the Office of the COO. 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. Capital 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 \$21.6 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 \$1.0 million in fund balance; Capital Asset Management has approximately \$1.9 million in fund balance which is earmarked for MRC Building capital needs as well as agency-wide Safety, Climate, and Resilience projects. FRS has \$400,000 in fund balance, and there is \$2 million in fund balance reserves that is not budgeted for a specific department.

CURRENT REVENUES

Interest Earnings

This fund expects to earn \$338,000 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 \$5.3 million in FY 2024-25 to support the current and future needs of agency 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 \$470,000 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

The General Asset Management Fund has 4.0 FTE budgeted to support project and contract management for the Enterprise Resource Planning (ERP) project, which is sponsored by the COOs office and funded within the General Asset Management 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, which are estimated to be \$4.9 million in FY 2024-25. 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 \$5.5 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 Parks and Nature projects not funded by the general obligation bond.

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 2024-25 the contingency includes regional parks contingency (\$5.9 million), resources available project changes (\$1,000,000), 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 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---------------------|---------------------|---------------------|--------|--|---------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$823,963 | \$1,565,004 | \$462,251 | 320500 | Fund Bal-Restr for Capital | \$100,000 | \$ | \$ |
| 5,506,412 | 3,188,334 | 2,440,000 | 324000 | Fund Bal-Restr for Bond Cap | - | - | - |
| 15,233,137 | 15,313,217 | 14,690,747 | 326000 | Fund Bal-Restr by IGA | 14,690,747 | - | - |
| 183,421 | - | 696,200 | 326200 | Fund Bal - Restricted by Contract | 1,357,726 | - | - |
| 8,353,998 | 10,105,363 | 15,419,740 | 340000 | Fund Bal-Unassigned/Undesignated | 12,271,373 | - | - |
| - | 878,680 | - | 350000 | Fund Balance-Assigned | - | - | - |
| 30,100,932 | 31,050,598 | 33,708,938 | | Total Beginning Fund Balance | 28,419,846 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 67,195 | 60,039 | 67,000 | 406000 | Cemetery Revenue Surcharge | 67,000 | - | - |
| 27,500 | - | - | 414500 | Government Contributions | - | - | - |
| 256,638 | 721,573 | 262,000 | 470000 | Interest on Investments | 337,700 | - | - |
| 8,251 | 8,546 | - | 480800 | Loan Principal Receipts | - | - | - |
| 458 | 163 | - | 480900 | Loan Interest Receipts | - | - | - |
| 77,607 | 2,500 | - | 481000 | Sale of Capital Assets | - | - | - |
| 437,649 | 792,821 | 329,000 | | Total Current Revenue | 404,700 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 4,503,955 | 5,646,842 | 2,805,500 | 497000 | Transfer of Resources | 5,791,000 | - | - |
| - | - | - | 498000 | Transfer for Direct Costs | - | - | - |
| 4,503,955 | 5,646,842 | 2,805,500 | | Total Interfund Transfers | 5,791,000 | - | - |
| \$35,042,536 | \$37,490,261 | \$36,843,438 | | TOTAL RESOURCES | \$34,615,546 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| | | | | <u>Personnel Services</u> | | | |
| \$136,521 | \$ | \$ | 501000 | Reg Employees-Full Time-Exempt | \$610,908 | \$ | \$ |
| 61,884 | - | - | 501500 | Reg Empl-Full Time-Non-Exempt | 84,768 | - | - |
| 36 | - | - | 508000 | Overtime | - | - | - |
| 576 | - | - | 508600 | Mobile Comm Allowance | - | - | - |
| 16,612 | - | - | 511000 | Fringe - Payroll Taxes | 39,668 | - | - |
| 46,324 | - | - | 512000 | Fringe - Retirement PERS | 109,190 | - | - |
| 39,451 | - | - | 513000 | Fringe - Health and Welfare | 85,344 | - | - |
| 3,000 | - | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 716 | - | - | 515000 | Fringe - Other Benefits | 1,670 | - | - |
| 6,456 | - | - | 519000 | Pension Oblig Bonds Contrib | 15,153 | - | - |
| 311,577 | - | - | | Total Personnel Services | 946,701 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| 101,602 | 87,599 | 6,000 | 520100 | Office Supplies | 6,000 | - | - |
| 89,264 | 297,620 | 672,600 | 520110 | Computer Equipment | 390,299 | - | - |
| - | 550 | - | 520120 | Meeting Expenditures | - | - | - |
| 8,188 | 421 | - | 520500 | Operating Supplies | - | - | - |
| - | 36,540 | - | 520510 | Tools and Equipment | - | - | - |
| 2,250 | 8,488 | - | 521100 | Membership and Professional Dues | - | - | - |
| 44 | 102 | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 6,345 | - | - | 521520 | Maintenance and Repairs Supplies - Building | - | - | - |
| - | 36,436 | - | 521540 | Maintenance and Repairs Supplies - Electrical | - | - | - |
| 271,732 | 325,672 | 1,505,000 | 524000 | Contracted Professional Svcs | 2,000,000 | - | - |
| 1,594 | 179 | 10,000 | 524050 | Contracted Prof Svcs - Advertising | 10,000 | - | - |
| - | 167,133 | 30,000 | 524060 | Contracted Prof Svcs - Information Technology Services | - | - | - |

General Asset Management Fund

General Asset Management Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | FY 2024-25 | FY 2024-25 | FY 2024-25 | |
|---------------------|---------------------|--------------------------|------------------------------|---|---------------------------|---------------------------|--------------------------|
| Actual | Actual | <u>Amended</u> Amount | ACCT | DESCRIPTION | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| - | 1,408 | - | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |
| 282 | - | - | 524500 | Marketing Expenditures | - | - | - |
| 6,138 | - | 100,000 | 525000 | Contracted Property Services | 100,000 | - | - |
| 75,008 | 180 | - | 526000 | Maintenance and Repair Services | 200,000 | - | - |
| 1,269,754 | 236,108 | 2,509,000 | 526010 | Maintenance and Repair Services - Building | 1,400,000 | - | - |
| - | 3,158 | - | 526011 | Maintenance and Repair Services - Painting | - | - | - |
| - | 25,367 | - | 526012 | Maintenance and Repair Services - Electricity | - | - | - |
| 44,374 | - | - | 526020 | Maintenance and Repair Services - Equipment | - | - | - |
| - | 7,133 | - | 526040 | Maintenance and Repair Services - Technology | - | - | - |
| - | - | - | 526050 | Maintenance and Repair Services - Vehicles | 300,000 | - | - |
| 12,538 | 53,737 | 800,000 | 526100 | Capital Maintenance - CIP | 400,000 | - | - |
| 9,922 | 1,449 | - | 526300 | Software Licensing | - | - | - |
| 13,816 | 41,057 | 300,000 | 526400 | Vehicles/Vehicles | - | - | - |
| 1,379 | 31,121 | - | 528000 | Other Purchased Services | - | - | - |
| 300 | 300 | - | 528200 | Banking Services | - | - | - |
| 10,489 | - | - | 528400 | Printing and Graphics | - | - | - |
| 2,438 | 1,306 | - | 530010 | License and Permit Fees | - | - | - |
| 550 | 275 | - | 545500 | Staff Development | 126,000 | - | - |
| 1,928,006 | 1,363,337 | 5,932,600 | | Total Materials and Services | 4,932,299 | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| (2,873) | - | - | 571000 | Improve-Other than Bldg | - | - | - |
| - | - | - | 572000 | Buildings and Related | - | - | - |
| 38,194 | - | - | 575000 | Furniture, Fixtures & Equipment | - | - | - |
| 1,717,032 | 1,413,168 | 6,023,015 | 579000 | Capital Outlay | 5,523,067 | - | - |
| 1,752,354 | 1,413,168 | 6,023,015 | | Total Capital Outlay | 5,523,067 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| - | - | 261,655 | 581000 | Transfer of Resources | 400,000 | - | - |
| - | - | - | 582000 | Transfer for Direct Costs | - | - | - |
| - | - | - | - | - | - | - | - |
| - | - | 261,655 | | Total Interfund Transfers | 400,000 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 9,190,793 | 700000 | Contingency | 7,727,855 | - | - |
| - | - | 818,000 | 709000 | Contingency - All Other | 523,200 | - | - |
| - | - | 10,008,793 | | Total Contingency | 8,251,055 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 1,565,004 | 2,127,863 | - | 820500 | Ending Fund Bal-Restr for Capital | - | - | - |
| 3,188,334 | 2,554,576 | - | 824000 | Ending Fund Bal-Restr for Bond Cap | - | - | - |
| 15,313,217 | 15,681,913 | 13,742,375 | 826000 | Ending Fund Bal-Restr by IGA | 13,655,124 | - | - |
| 10,105,363 | 14,092,864 | - | 840000 | Ending Fund Balance-Unassigned | - | - | - |
| - | - | - | 849000 | Ending Fund Bal-Unassign-Designated | 500,000 | - | - |
| 878,680 | 256,541 | 875,000 | 850000 | Ending Fund Balance-Assigned | 407,300 | - | - |
| 31,050,598 | 34,713,757 | 14,617,375 | | Total Unappropriated Fund Balance | 14,562,424 | - | - |
| \$35,042,536 | \$37,490,261 | \$36,843,438 | TOTAL REQUIREMENTS | | \$34,615,546 | \$- | \$- |
| 6.00 | 3.50 | 0.00 | FULL-TIME EQUIVALENTS | | 4.00 | 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$3,907,953 | \$2,887,362 | \$1,998,000 | \$804,054 | \$- | \$- | (59.76%) |
| Current Revenues | | | | | | | |
| Real Property Taxes | 73,202,270 | 76,186,944 | 83,583,723 | 82,948,815 | - | - | (0.76%) |
| Interest Earnings | 236,736 | 996,032 | 200,000 | 200,000 | - | - | - |
| Other Financing Sources | - | 40,873,920 | - | - | - | - | - |
| Subtotal Current Revenues | 73,439,006 | 118,056,895 | 83,783,723 | 83,148,815 | - | - | (0.76%) |
| TOTAL RESOURCES | \$77,346,959 | \$120,944,258 | \$85,781,723 | \$83,952,869 | \$- | \$- | (2.13%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Debt Service | \$74,459,598 | \$117,377,936 | \$85,781,723 | \$83,952,869 | \$- | \$- | (2.13%) |
| Materials and Services | - | 80,381 | - | - | - | - | - |
| Subtotal Current Expenditures | 74,459,598 | 117,458,317 | 85,781,723 | 83,952,869 | - | - | (2.13%) |
| Unappropriated Fund Balance | 2,887,362 | 3,485,941 | - | - | - | - | - |
| Subtotal Contingency/Ending Balance | 2,887,362 | 3,485,941 | - | - | - | - | - |
| TOTAL REQUIREMENTS | \$77,346,959 | \$120,944,258 | \$85,781,723 | \$83,952,869 | \$- | \$- | (2.13%) |
| FULL-TIME EQUIVALENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| FTE CHANGE FROM FY 2023-24 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

In 2006 and 2008 voters approved measures both a Natural Areas program and Oregon Zoo infrastructure and Animal Welfare program. Metro issued debt obligations in 2012 and 2018. In May 2023, Metro partially refunded general obligation bonds from the 2012A Series, in the amount of \$40.9 million, to leverage interest rate savings. The General Obligation Refunding Bond Series 2023 will mature in FY 2024-25. The Natural Areas Program 2018 series obligation and the portion of the 2012A series that was not refunded will mature in FY 2025-26. The Oregon Zoo 2018 series obligation and the portion of the 2012A series that was not refunded will mature in FY 2027-28.

Additionally, in 2019, voters approved a \$475 million Natural Areas program. Under this authorization, Metro issued the first \$200 million in bonds in May 2020.

The Affordable Housing 2019 series obligation was approved by voters in 2019. It was issued in May 2019 for \$652.8 million and matures in 2039.

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 2024-25 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. The total levy amount for FY 2024-25 is approximately \$87 million, this is a rate of less than \$0.40 per \$1,000 of assessed 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 2024-25 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 * | \$- | \$240,402 | \$240,402 |
| Natural Areas 2018 Series | 2,280,000 | 236,500 | 2,516,500 |
| Natural Areas, Series 2020A | - | 3,526,179 | 3,526,179 |
| Natural Areas, Series 2020B | 8,685,000 | 374,742 | 9,059,742 |
| Oregon Zoo Infrastructure 2012A Series * | - | 129,448 | 129,448 |
| Oregon Zoo Infrastructure 2018 Series | 1,060,000 | 240,750 | 1,300,750 |
| General Obligation Refunding Bond 2023 Series * | 25,795,443 | 1,021,500 | 26,816,943 |
| Affordable Housing 2019 Series | 21,465,000 | 18,897,904 | 40,362,904 |
| | \$59,285,443 | \$24,667,425 | \$83,952,868 |

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

General Obligation Bond Debt Service Fund

General Obligation Bond Debt Service Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---------------------|----------------------|---------------------|--------|---|---------------------|-------------|-------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$3,907,953 | \$2,887,362 | \$1,998,000 | 320000 | Fund Bal-Restr for Debt Svc | \$804,054 | \$ | \$ |
| 3,907,953 | 2,887,362 | 1,998,000 | | Total Beginning Fund Balance | 804,054 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 72,335,460 | 74,249,628 | 82,883,723 | 401000 | Real Property Taxes-Current Yr | 82,248,815 | - | - |
| 748,018 | 1,678,920 | 700,000 | 401500 | Real Property Taxes-Prior Yrs | 700,000 | - | - |
| 74,633 | 183,918 | - | 401800 | Payment in Lieu of R Prop Tax | - | - | - |
| 44,158 | 74,477 | - | 401900 | Interest and Penalty-R Prop Tax | - | - | - |
| 236,736 | 996,032 | 200,000 | 470000 | Interest on Investments | 200,000 | - | - |
| - | 40,873,920 | - | 494000 | Refunding Bonds Issued | - | - | - |
| 73,439,006 | 118,056,895 | 83,783,723 | | Total Current Revenue | 83,148,815 | - | - |
| \$77,346,959 | \$120,944,258 | \$85,781,723 | | TOTAL RESOURCES | \$83,952,869 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| | | | | <u>Materials and Services</u> | | | |
| \$ | \$20,000 | \$ | 524020 | Contracted Prof Svcs - Attorney and Legal | \$ | \$ | \$ |
| - | 60,381 | - | 528000 | Other Purchased Services | - | - | - |
| - | 80,381 | - | | Total Materials and Services | - | - | - |
| | | | | <u>Debt Service</u> | | | |
| \$44,850,000 | \$48,485,000 | \$59,775,000 | 562000 | GO Bond Payments-Principal | \$59,285,444 | \$ | \$ |
| 29,609,598 | 27,142,185 | 26,006,723 | 562500 | GO Bond Payments-Interest | 24,667,425 | - | - |
| - | 41,750,751 | - | 565000 | Defeasance Payments to Escrow | - | - | - |
| 74,459,598 | 117,377,936 | 85,781,723 | | Total Debt Service | 83,952,869 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 2,887,362 | 3,485,941 | - | 820000 | Ending Fund Bal-Restr For Debt Svc | - | - | - |
| 2,887,362 | 3,485,941 | - | | Total Unappropriated Fund Balance | - | - | - |
| \$77,346,959 | \$120,944,258 | \$85,781,723 | | TOTAL REQUIREMENTS | \$83,952,869 | \$- | \$- |
| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$4,096,917 | \$4,098,772 | \$4,105,356 | \$4,129,416 | \$- | \$- | 0.59% |
| Current Revenues | | | | | | | |
| Interest Earnings | 6,466 | 17,646 | 11,110 | 20,217 | - | - | 81.97% |
| Local Government Shared Revenues | 3,392,989 | 3,394,366 | 3,398,750 | 3,396,000 | - | - | (0.08%) |
| Subtotal Current Revenues | 3,399,455 | 3,412,012 | 3,409,860 | 3,416,217 | - | - | 0.19% |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | 2,997,113 | 2,997,395 | 2,660,900 | 2,668,525 | - | - | 0.29% |
| Subtotal Interfund Transfers | 2,997,113 | 2,997,395 | 2,660,900 | 2,668,525 | - | - | 0.29% |
| TOTAL RESOURCES | \$10,493,485 | \$10,508,179 | \$10,176,116 | \$10,214,158 | \$- | \$- | 0.37% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Debt Service | \$6,394,713 | \$6,396,395 | \$6,059,650 | \$6,064,525 | - | - | 0.08% |
| Subtotal Current Expenditures | 6,394,713 | 6,396,395 | 6,059,650 | 6,064,525 | - | - | 0.08% |
| Unappropriated Fund Balance | 4,098,772 | 4,111,784 | 4,116,466 | 4,149,633 | - | - | 0.81% |
| Subtotal Contingency/Ending Balance | 4,098,772 | 4,111,784 | 4,116,466 | 4,149,633 | - | - | 0.81% |
| TOTAL REQUIREMENTS | \$10,493,485 | \$10,508,179 | \$10,176,116 | \$10,214,158 | \$- | \$- | 0.37% |
| FULL-TIME EQUIVALENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| FTE CHANGE FROM FY 2023-24 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 three 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 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 during FY 2024-25. 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 2024-25:

| General Revenue Bond Fund | Principal | Interest | Debt Service |
|--|--------------------|--------------------|---------------------|
| <i>Full Faith & Credit Refunding Bonds</i> | | | |
| 2016 Series | 1,005,000 | 15,075 | 1,020,075 |
| <i>Full Faith & Credit</i> | | | |
| 2018 Series | 1,115,000 | 533,450 | 1,648,450 |
| <i>Revenue Bonds</i> | | | |
| OCC Hotel Project, Series 2017 | 1,105,000 | 2,291,000 | 3,396,000 |
| | \$3,225,000 | \$2,839,525 | \$6,064,525 |

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 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|----------------------|----------------------|--|--------|--|---|---|--|
| REVENUE | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$3,382,881 | \$3,378,493 | \$3,373,875 | 320000 | Fund Bal-Restr for Debt Svc | \$3,372,375 | \$- | \$- |
| 713,101 | 719,336 | 730,335 | 340000 | Fund Bal-Unassigned/Undesignated | 755,848 | - | - |
| 935 | 944 | 1,146 | 340300 | Fund Bal-Dsg Debt Service | 1,193 | - | - |
| 4,096,917 | 4,098,772 | 4,105,356 | | Total Beginning Fund Balance | 4,129,416 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 3,392,989 | 3,394,366 | 3,398,750 | 413300 | Visitor Development Fund Alloc | 3,396,000 | - | - |
| 6,466 | 17,646 | 11,110 | 470000 | Interest on Investments | 20,217 | - | - |
| 3,399,455 | 3,412,012 | 3,409,860 | | Total Current Revenue | 3,416,217 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 2,997,113 | 2,997,395 | 2,660,900 | 497000 | Transfer of Resources | 2,668,525 | - | - |
| 2,997,113 | 2,997,395 | 2,660,900 | | Total Interfund Transfers | 2,668,525 | - | - |
| \$10,493,485 | \$10,508,179 | \$10,176,116 | | TOTAL RESOURCES | \$10,214,158 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| | | | | <u>Debt Service</u> | | | |
| \$3,230,000 | \$3,325,000 | \$3,080,000 | 563000 | Revenue Bond Pmts-Principal | \$3,225,000 | \$ | \$ |
| 3,164,713 | 3,071,395 | 2,979,650 | 563500 | Revenue Bond Payments-Interest | 2,839,525 | - | - |
| 6,394,713 | 6,396,395 | 6,059,650 | | Total Debt Service | 6,064,525 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 3,378,493 | 3,657,281 | 3,372,375 | 820000 | Ending Fund Bal-Restr For Debt Svc | 3,368,375 | - | - |
| 719,336 | 453,538 | 741,235 | 840000 | Ending Fund Balance-Unassigned | 775,848 | - | - |
| 944 | 967 | 2,856 | 840300 | Ending Fund Bal-Dsg Debt Service | 5,410 | - | - |
| 4,098,772 | 4,111,785 | 4,116,466 | | Total Unappropriated Fund Balance | 4,149,633 | - | - |
| \$10,493,485 | \$10,508,179 | \$10,176,116 | | TOTAL REQUIREMENTS | \$10,214,158 | \$- | \$- |
| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$22,347,338 | \$37,099,377 | \$38,296,238 | \$29,965,573 | \$- | \$- | (21.75%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 300,310 | 982,853 | 640,887 | 751,460 | - | - | 17.25% |
| Grants | 10,100,758 | 486,303 | - | - | - | - | - |
| Local Government Shared Revenues | 14,834,179 | 18,714,329 | 20,801,030 | 21,843,530 | - | - | 5.01% |
| Contributions from Governments | 1,148,941 | 1,903,584 | 1,119,400 | 1,125,135 | - | - | 0.51% |
| Charges for Services | 35,302,902 | 51,016,657 | 51,608,931 | 56,941,016 | - | - | 10.33% |
| Contributions from Private Sources | 24,530 | 168,557 | 1,655,955 | 1,574,580 | - | - | (4.91%) |
| Internal Charges for Services | 71,700 | - | - | - | - | - | - |
| Miscellaneous Revenue | 296,967 | 207,479 | 158,396 | 139,000 | - | - | (12.25%) |
| Subtotal Current Revenues | 62,080,287 | 73,479,762 | 75,984,599 | 82,374,721 | - | - | 8.41% |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | 722,498 | 603,279 | 300,000 | 400,000 | - | - | 33.33% |
| Subtotal Interfund Transfers | 722,498 | 603,279 | 300,000 | 400,000 | - | - | 33.33% |
| TOTAL RESOURCES | \$85,150,125 | \$111,182,418 | \$114,580,837 | \$112,740,294 | \$- | \$- | (1.61%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$16,664,773 | \$22,475,113 | \$30,130,903 | \$32,532,624 | \$ | \$ | 7.97% |
| Materials and Services | 21,684,884 | 38,084,416 | 36,583,812 | 38,870,962 | - | - | 6.25% |
| Capital Outlay | - | 359,555 | 16,852,500 | 14,301,000 | - | - | (15.14%) |
| Subtotal Current Expenditures | 38,349,657 | 60,919,084 | 83,567,215 | 85,704,586 | - | - | 2.56% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | - | - | 465,528 | 514,550 | - | - | 10.53% |
| Interfund Reimbursements | 8,679,691 | 8,724,483 | 9,786,771 | 10,913,789 | - | - | 11.52% |
| Fund Equity Transfers | 1,021,400 | 1,025,875 | 1,014,450 | 1,020,075 | - | - | 0.55% |
| Subtotal Interfund Transfers | 9,701,091 | 9,750,358 | 11,266,749 | 12,448,414 | - | - | 10.49% |
| Contingency | - | - | 19,746,873 | 14,587,294 | - | - | (26.13%) |
| Unappropriated Fund Balance | 37,099,377 | 40,512,976 | - | - | - | - | - |
| Subtotal Contingency/Ending Balance | 37,099,377 | 40,512,976 | 19,746,873 | 14,587,294 | - | - | (26.13%) |
| TOTAL REQUIREMENTS | \$85,150,125 | \$111,182,418 | \$114,580,837 | \$112,740,294 | \$- | \$- | (1.61%) |
| FULL-TIME EQUIVALENTS | 197.85 | 197.10 | 202.50 | 203.80 | - | - | 0.64% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 1.30 |

*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 \$30 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. The TLT funds are expected to be flat year over year because of slower than expected recovery to the revenue stream. The VFTA funds are expected to also be lower than historic collection levels, but will see a 20% increase in disbursement year over year to the venues.

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 continue to recover from the financial impacts of COVID-19, but the budget assumes an increase in enterprise activity for all venues. Overall annual event revenues are expected to be 10% higher than FY 2023-24 year.

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 2024-25 the General Fund will provide support of \$400,000 for operations at Expo.

CURRENT EXPENDITURES

Personnel Services

The 8% increase in personnel services expenses in FY 2024-25 over the FY 2023-24 budget is mainly comprised of pay equity increases in wage. There have been no adjustments to P5 staff year over year, Expo has added 1.3 FTE and OCC has put a freeze on 5 positions.

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 have increased 6% year over year with market inflation factors at work.

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 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|-------------------------------|-------------------|-------------------|--------|---|-------------------|------------|------------|
| 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 | 80,000 | - | 320500 | Fund Bal-Restr for Capital | - | - | - |
| - | - | - | 320530 | Fund Bal-Restr for Capital TLT | - | - | - |
| - | 135,091 | - | 326200 | Fund Bal - Restricted by Contract | - | - | - |
| 18,390,123 | 36,096,606 | 38,296,238 | 340000 | Fund Bal-Unassigned/Undesignated | 29,965,573 | - | - |
| 3,877,215 | 787,680 | - | 345400 | Fun Bal-DsgG Renewal P'5 | - | - | - |
| 22,347,338 | 37,099,377 | 38,296,238 | | Total Beginning Fund Balance | 29,965,573 | - | - |
| <u>Current Revenue</u> | | | | | | | |
| 10,098,118 | 474,229 | - | 410000 | Federal Grants - Direct | - | - | - |
| - | 7,000 | - | 410500 | Federal Grants - Indirect | - | - | - |
| 2,640 | 5,074 | - | 411000 | State Grants - Direct | - | - | - |
| 12,939,179 | 16,250,829 | 17,958,530 | 413000 | Hotel/Motel Tax | 17,958,530 | - | - |
| 1,895,000 | 2,463,500 | 2,842,500 | 413300 | Visitor Development Fund Alloc | 3,885,000 | - | - |
| 1,148,941 | 1,903,584 | 1,119,400 | 414500 | Government Contributions | 1,125,135 | - | - |
| 1,382 | 388 | 501 | 417000 | Fines and Forfeits | 500 | - | - |
| 2,287,702 | 2,577,294 | 2,824,770 | 450000 | Admission Fees | 3,007,280 | - | - |
| 332,160 | 734,537 | 1,432,500 | 450300 | Admission - Special Concerts | 1,465,750 | - | - |
| 1,107,873 | 1,721,221 | 2,423,518 | 451000 | Rentals - Equipment | 2,621,928 | - | - |
| (1,109,525) | (1,498,911) | - | 451110 | Comp Services (Contra) | - | - | - |
| (1,381,612) | (2,174,787) | - | 451120 | Rentals - Less Paid by VDF/POVA | - | - | - |
| 8,067,650 | 10,198,546 | 9,807,216 | 452000 | Rentals - Space | 10,691,696 | - | - |
| 1,381,612 | 2,174,937 | - | 452190 | Rentals - Paid by VDF/POVA | - | - | - |
| 45,700 | 70,257 | 71,257 | 454000 | Lease Revenue/Lease Rev | 72,257 | - | - |
| 263,694 | 72,703 | 141,000 | 455000 | Food and Beverage Service Revenue | 146,000 | - | - |
| 169,463 | 371,838 | 357,407 | 455110 | Food Service Revenue - Liquor | 409,691 | - | - |
| 260,348 | 459,211 | 714,813 | 455120 | Food Service Revenue - Beer | 819,382 | - | - |
| 152,090 | 298,931 | 476,542 | 455130 | Food Service Revenue - Wine | 546,255 | - | - |
| 780,959 | 1,419,136 | 1,906,169 | 455200 | Food Service Revenue - Beverage | 2,185,018 | - | - |
| 4,815,191 | 10,730,469 | 8,458,624 | 455500 | Food Service Revenue - Food | 9,696,018 | - | - |
| 57,600 | (308,123) | 60,000 | 455900 | Miscellaneous Food and Beverage Revenue | 62,965 | - | - |
| 1,143,226 | 2,461,401 | 884,977 | 455920 | Recovery - Billed Gratuity | 830,135 | - | - |
| 123,348 | 429,327 | 150,000 | 455930 | Recovery - Billed Labor | 188,896 | - | - |
| 19,907 | 38,433 | 96,000 | 455950 | Subcontractor Revenue | 125,930 | - | - |
| 50 | (50) | - | 457100 | Gift Shop Sales | - | - | - |
| 53,750 | 65,950 | 34,500 | 457500 | Advertising Revenue | 39,500 | - | - |
| 2,237,392 | 3,515,396 | 3,099,380 | 458000 | Utility Services | 2,721,191 | - | - |
| - | - | - | 458920 | Utility Services - Water and Sewer | 16,808 | - | - |
| 4,824,191 | 5,903,778 | 5,849,550 | 459000 | Commissions | 6,845,337 | - | - |
| 2,864,936 | 3,417,642 | 3,668,534 | 462000 | Parking Fees | 4,370,086 | - | - |
| 1,445,291 | 1,637,150 | 1,842,079 | 464500 | Reimbursed Services | 1,872,070 | - | - |
| 4,878,609 | 6,117,744 | 6,720,814 | 464900 | Reimbursed Labor | 7,162,185 | - | - |
| 397,737 | 430,618 | 434,280 | 465000 | Miscellaneous Charges for Svc | 780,638 | - | - |
| 71,700 | - | - | 467000 | Internal Charges for Services | - | - | - |
| 291,697 | 971,762 | 599,887 | 470000 | Interest on Investments | 584,460 | - | - |
| 8,614 | 11,091 | 41,000 | 472000 | Interest Revenue - Licensee | 167,000 | - | - |
| 24,530 | 128,557 | 190,955 | 475000 | Donations and Bequests - Oper | 109,580 | - | - |

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|-----------------------------------|----------------------|---------------------------------|----------------------------------|---------------------------------|----------------------------------|----------------------------------|---------------------------------|
| - | 40,000 | 1,465,000 | 475500 | Capital Contrib and Donations | 1,465,000 | - | - |
| 83,557 | 152,009 | 155,001 | 476000 | Sponsorship Revenue | 264,000 | - | - |
| (1,497) | 2,147 | - | 480000 | Cash Over and Short | - | - | - |
| 88,030 | 108,647 | 102,500 | 480010 | Credit Card Machine Fees Billed | 96,000 | - | - |
| 1,058 | 19,053 | 11,022 | 480020 | Finance Charges | 1,000 | - | - |
| 146,950 | 50,692 | 32,873 | 489000 | Miscellaneous Revenue | 30,000 | - | - |
| 61,044 | 26,552 | 11,500 | 489100 | Refunds/Reimbursements | 11,500 | - | - |
| 62,080,288 | 73,479,763 | 75,984,599 | Total Current Revenue | | 82,374,721 | - | - |
| <u>Interfund Transfers</u> | | | | | | | |
| 722,498 | 603,279 | 300,000 | 497000 | Transfer of Resources | 400,000 | - | - |
| - | - | - | 498000 | Transfer for Direct Costs | - | - | - |
| 722,498 | 603,279 | 300,000 | Total Interfund Transfers | | 400,000 | - | - |
| \$85,150,125 | \$111,182,418 | \$114,580,837 | TOTAL RESOURCES | | \$112,740,294 | \$- | \$- |

EXPENDITURES

| <u>Personnel Services</u> | | | | | | | |
|--------------------------------------|-------------------|-------------------|---------------------------------|--|-------------------|----------|----------|
| \$4,625,225 | \$6,594,572 | \$7,339,198 | 501000 | Reg Employees-Full Time-Exempt | \$8,891,749 | \$ | \$ |
| 3,129,885 | 4,207,175 | 6,388,955 | 501500 | Reg Empl-Full Time-Non-Exempt | 6,547,151 | - | - |
| - | - | 91,208 | 502000 | Reg Employees-Part Time-Exempt | - | - | - |
| 103,964 | 59,595 | 111,474 | 502500 | Reg Empl-Part Time-Non-Exempt | - | - | - |
| - | 49,508 | - | 503000 | Temporary Employees | - | - | - |
| 648,747 | 781,914 | 1,559,443 | 504300 | Non-Reimbursable Labor | 1,285,358 | - | - |
| 2,374,026 | 3,181,371 | 3,447,288 | 504500 | Reimbursable Labor | 3,558,909 | - | - |
| 516,651 | 593,727 | 643,133 | 508000 | Overtime | 629,389 | - | - |
| 11,842 | 16,520 | 20,400 | 508600 | Mobile Comm Allowance | 19,300 | - | - |
| 943,925 | 1,318,798 | 1,759,463 | 511000 | Fringe - Payroll Taxes | 1,780,387 | - | - |
| 2,246,745 | 3,032,400 | 4,461,407 | 512000 | Fringe - Retirement PERS | 4,645,488 | - | - |
| 1,611,350 | 2,059,226 | 3,533,738 | 513000 | Fringe - Health and Welfare | 4,305,834 | - | - |
| 64,839 | 92,992 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 24,123 | - | 85,485 | 514000 | Fringe - Unemployment | 82,671 | - | - |
| 25,339 | 34,754 | 59,933 | 515000 | Fringe - Other Benefits | 64,422 | - | - |
| 322,010 | 432,041 | 629,778 | 519000 | Pension Oblig Bonds Contrib | 721,966 | - | - |
| 16,103 | 20,520 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 16,664,773 | 22,475,113 | 30,130,903 | Total Personnel Services | | 32,532,624 | - | - |
| <u>Materials and Services</u> | | | | | | | |
| 80,688 | 107,121 | 65,400 | 520100 | Office Supplies | 82,050 | - | - |
| 81,920 | 259,303 | 167,100 | 520110 | Computer Equipment | 160,500 | - | - |
| 5,544 | 30,542 | 37,600 | 520120 | Meeting Expenditures | 41,100 | - | - |
| 5,601 | 11,471 | 23,800 | 520130 | Postage and Shipping | 21,800 | - | - |
| 131 | 45,259 | 76,000 | 520140 | Promotional Supplies | 43,000 | - | - |
| 425,707 | 710,143 | 664,392 | 520500 | Operating Supplies | 604,628 | - | - |
| 91,948 | 656,459 | 234,600 | 520510 | Tools and Equipment | 147,300 | - | - |
| 1,899 | 7,929 | 1,000 | 520535 | Operating Supplies - Food for Prg Part | 4,540 | - | - |
| 10,047 | 2,917 | 6,000 | 520540 | Medical and Veterinary Supplies | 12,110 | - | - |

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|-------------------|--------|---|--------------------|--------------------|-------------------|
| | | Amended Amount | ACCT | | Proposed Amount | Approved Amount | Adopted Amount |
| 24,295 | 24,490 | 50,000 | 520570 | Operating Supplies - Production | 50,000 | - | - |
| 89,135 | 156,431 | 154,009 | 520580 | Uniforms and PPE | 138,185 | - | - |
| 41,179 | 112,258 | 108,876 | 521100 | Membership and Professional Dues | 125,515 | - | - |
| 1,226 | 10,886 | 3,600 | 521200 | Publications and Subscriptions | 3,600 | - | - |
| 7,546 | 6,892 | 16,000 | 521300 | Fuel | 14,049 | - | - |
| 58,992 | 105,634 | 106,900 | 521500 | Maintenance and Repairs Supplies | 65,250 | - | - |
| 87,462 | 108,456 | 124,750 | 521520 | Maintenance and Repairs Supplies - Building | 143,250 | - | - |
| 62,339 | 72,993 | 100,945 | 521521 | Maintenance and Repairs Supplies - HVAC | 119,989 | - | - |
| 38,065 | 133,580 | 100,500 | 521540 | Maintenance and Repairs Supplies - Electrical | 125,100 | - | - |
| 43,811 | 167,501 | 111,750 | 521560 | Maintenance and Repairs Supplies - Equipment | 115,330 | - | - |
| 5,165 | 4,109 | 500 | 521570 | Maintenance and Repairs Supplies - Vehicles | 500 | - | - |
| 218,968 | 358,816 | 219,112 | 524000 | Contracted Professional Svcs | 713,640 | - | - |
| 15,606 | 9,987 | 2,400 | 524020 | Contracted Prof Svcs - Attorney and Legal | 9,600 | - | - |
| | | | | Contracted Prof Svcs - Promotion and Public | | | |
| 10,100 | 7,500 | 22,000 | 524040 | Relations | 36,000 | - | - |
| 5,608 | 5,528 | 5,000 | 524050 | Contracted Prof Svcs - Advertising | 6,400 | - | - |
| | | | | Contracted Prof Svcs - Information Technology | | | |
| 3,082 | 4,968 | 10,000 | 524060 | Services | - | - | - |
| | | | | Contracted Prof Svcs - Management, Consulting and | | | |
| 100,915 | 131,275 | 525,701 | 524070 | Communication Services | 1,127,750 | - | - |
| | | | | Contracted Prof Svcs - Architectural and Design | | | |
| 75,609 | 178,618 | - | 524080 | (non-cap) | - | - | - |
| 65,416 | 117,946 | 323,250 | 524500 | Marketing Expenditures | 273,330 | - | - |
| 2,172,000 | 4,986,618 | 5,364,566 | 524510 | Sales and Marketing Contract | 5,477,000 | - | - |
| 5,250 | 6,475 | 32,000 | 524600 | Sponsorship Expenditures | 32,000 | - | - |
| 500 | - | - | 525000 | Contracted Property Services | - | - | - |
| 22,807 | 30,848 | 24,000 | 525100 | Utility Services | - | - | - |
| 216,982 | 283,943 | 263,121 | 525120 | Utility Services - Telecommunications | 316,292 | - | - |
| 1,296,640 | 1,417,027 | 1,720,000 | 525130 | Utility Services - Electricity | 1,759,069 | - | - |
| 215,915 | 292,008 | 290,500 | 525140 | Utility Services - Natural Gas | 297,500 | - | - |
| 66,373 | 108,363 | 133,950 | 525150 | Utility Services - Sanitation and Refuse Removal | 138,200 | - | - |
| 564,053 | 624,642 | 686,500 | 525160 | Utility Services - Water and Sewer | 699,007 | - | - |
| 64,178 | 61,227 | 156,000 | 525500 | Cleaning Services | 108,000 | - | - |
| 284,784 | 249,919 | 333,400 | 526000 | Maintenance and Repair Services | 239,000 | - | - |
| 1,269,608 | 2,236,741 | 877,500 | 526010 | Maintenance and Repair Services - Building | 961,500 | - | - |
| 21,875 | 66,710 | 125,000 | 526011 | Maintenance and Repair Services - Painting | 115,000 | - | - |
| 13 | - | 25,000 | 526012 | Maintenance and Repair Services - Electricity | 140,000 | - | - |
| | | | | Maintenance and Repair Services - Elevator and | | | |
| 287,004 | 325,627 | 303,000 | 526013 | Escalator | 313,000 | - | - |
| 277,134 | 180,459 | 227,500 | 526014 | Maintenance and Repair Services - HVAC | 333,300 | - | - |
| 366,874 | 131,143 | 120,500 | 526020 | Maintenance and Repair Services - Equipment | 124,244 | - | - |
| 195,777 | 253,494 | 262,250 | 526030 | Maintenance and Repair Services - Grounds | 280,450 | - | - |
| 106,472 | 129,302 | 120,025 | 526040 | Maintenance and Repair Services - Technology | 99,000 | - | - |
| 6,855 | 4,309 | 1,000 | 526050 | Maintenance and Repair Services - Vehicles | - | - | - |
| 886,873 | 2,460,134 | 7,000 | 526100 | Capital Maintenance - CIP | 7,000 | - | - |
| 337,723 | 377,330 | 429,009 | 526300 | Software Licensing | 498,960 | - | - |
| 528,717 | 460,788 | 471,400 | 526450 | Leases/Leases | 532,816 | - | - |
| 7,690 | 12,075 | 3,650 | 526500 | Rentals | 27,150 | - | - |
| 22,520 | 31,615 | 127,945 | 526510 | Rentals - Building | 135,618 | - | - |
| 221,254 | 323,663 | 170,946 | 526520 | Rentals - Equipment | 336,300 | - | - |
| 73,507 | 140,150 | 136,250 | 527000 | Insurance | 148,463 | - | - |

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|--------------------------|--------|--|---------------------------|---------------------------|--------------------------|
| | | <u>Amended</u> Amount | ACCT | | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| 97,947 | 40,653 | 153,130 | 528000 | Other Purchased Services | 190,530 | - | - |
| 920,757 | 1,058,707 | 1,130,000 | 528080 | Agency Fees | 1,181,600 | - | - |
| 285,486 | 2,040,427 | 3,609,861 | 528090 | Event/Production Services | 3,451,623 | - | - |
| 1,023,136 | 865,393 | 1,487,938 | 528120 | Event Services - Security | 791,256 | - | - |
| 848,547 | 663,919 | 670,000 | 528130 | Event Services - Stagehand | 670,000 | - | - |
| 8,797 | 12,833 | 15,460 | 528200 | Banking Services | 47,200 | - | - |
| 843,579 | 1,002,601 | 973,014 | 528210 | Credit Card Fees | 1,081,685 | - | - |
| 70,400 | 300,180 | 242,485 | 528300 | Temp Agency Services | 113,010 | - | - |
| 2,945 | 22,096 | 64,000 | 528400 | Printing and Graphics | 42,500 | - | - |
| 205,509 | 371,347 | 485,000 | 528600 | Other Purchased Services - Artist and Talent | 780,300 | - | - |
| 18,241 | 28,832 | 54,700 | 528610 | Artist Hospitality | 60,160 | - | - |
| 10,263 | 3,987 | 26,183 | 528620 | Music License and Royalties | 83,132 | - | - |
| - | (15,046) | - | 528630 | Promoter Rev Share Payment | - | - | - |
| 2,555 | - | - | 529100 | Food and Beverage Services | - | - | - |
| 909,119 | 1,597,918 | 1,941,910 | 529120 | Food and Beverage Services - Food Cost | 1,665,696 | - | - |
| 132,907 | 316,584 | 309,752 | 529121 | Food and Beverage Services - Beverage Cost | 338,344 | - | - |
| 14,388 | 64,727 | 71,481 | 529122 | Food and Bev Svcs-Liquor Cost | 78,079 | - | - |
| 24,446 | 64,608 | 83,395 | 529123 | Food and Beverage Services - Wine Cost | 91,093 | - | - |
| 31,340 | 92,688 | 95,308 | 529124 | Food and Beverage Services - Beer Cost | 104,106 | - | - |
| 1,469 | - | - | 529127 | Food and Beverage Services - National Vendor Rebate (contra) | - | - | - |
| - | 150,000 | - | 529129 | Food and Beverage Services - Other | - | - | - |
| 1,037,011 | 1,531,336 | 1,498,866 | 529130 | Food and Beverage Services - Direct Salary and Wage - Mgmt | 1,780,662 | - | - |
| 2,123 | - | 4,110,177 | 529131 | Food and Beverage Services - Direct Salary and Wage - Hourly | 4,439,162 | - | - |
| 317 | - | - | 529133 | Food and Beverage Services - Subcontractor Payout | - | - | - |
| 2,348,301 | 5,268,279 | 1,008,000 | 529139 | Food and Beverage Services - Other Labor and Related | 1,121,700 | - | - |
| 711,209 | 1,552,259 | - | 529141 | Food and Beverage Services - Gratuity Paid To Employee | - | - | - |
| 5,638 | 9,321 | - | 529186 | Food and Bev Svcs Spent Mktg Res/FandB S M R | - | - | - |
| 524 | 1,765 | 468,613 | 529191 | Food and Beverage Services - Spent Capital Reserve 2% | 500,107 | - | - |
| 12,317 | 863 | - | 529193 | Food and Beverage Services - Spent Maintenance Reserve 1% | - | - | - |
| 26,082 | 168,267 | 196,568 | 529195 | Food and Beverage Services - Spent Utility Reserve 1% | 212,464 | - | - |
| 3,124 | - | - | 529198 | Food and Beverage Services - Net Gross Receipts Percent | - | - | - |
| (13,534) | - | - | 529199 | Food and Beverage Services - Percent of Net Profit | - | - | - |
| 212,565 | 551,810 | 536,070 | 529200 | Parking Services | 594,670 | - | - |
| 745 | - | - | 529400 | Special Waste Disposal Fees | - | - | - |
| 47,708 | 270,594 | - | 530000 | Payments to Other Agencies | - | - | - |
| 130,739 | 188,970 | 183,501 | 530010 | License and Permit Fees | 197,326 | - | - |
| 28,013 | 30,628 | 31,500 | 531000 | Taxes (Non-Payroll) | 35,500 | - | - |
| 68,831 | 132,293 | 355,450 | 540000 | Charges for Services | 306,390 | - | - |
| 46,575 | 212,763 | 360,245 | 545100 | Travel and Lodging | 249,276 | - | - |
| 6,635 | 9,584 | 2,350 | 545200 | Mileage, Taxi and Parking | 4,900 | - | - |
| 17,405 | 55,557 | 58,300 | 545300 | Meals and Entertainment | 98,550 | - | - |
| 58,848 | 181,943 | 198,308 | 545500 | Staff Development | 265,306 | - | - |

Metropolitan Exposition Recreation Commission Fund

Metropolitan Exposition Recreation Commission Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|--------------------------|--------|---|---------------------------|---------------------------|--------------------------|
| | | <u>Amended</u> Amount | ACCT | | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| 29,140 | 24,728 | - | 547500 | Claims Paid | - | - | - |
| 22,602 | 120,244 | 111,050 | 549000 | Miscellaneous Expenditures | 545,750 | - | - |
| 247,455 | 295,750 | 342,000 | 549010 | Tri-Met Transit Pass | 410,250 | - | - |
| 5,301 | 51,385 | 36,000 | 552000 | Bad Debt Expense | 35,250 | - | - |
| 21,684,884 | 38,084,416 | 36,583,812 | | Total Materials and Services | 38,870,962 | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| - | 359,555 | 16,852,500 | 579000 | Capital Outlay | 14,301,000 | - | - |
| - | 359,555 | 16,852,500 | | Total Capital Outlay | 14,301,000 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 8,679,691 | 8,724,483 | 9,786,771 | 580000 | Transfer for Indirect Costs | 10,913,789 | - | - |
| 1,021,400 | 1,025,875 | 1,014,450 | 581000 | Transfer of Resources | 1,020,075 | - | - |
| - | - | 465,528 | 582000 | Transfer for Direct Costs | 514,550 | - | - |
| 9,701,091 | 9,750,358 | 11,266,749 | | Total Interfund Transfers | 12,448,414 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | - | 700000 | Contingency | 500,000 | - | - |
| - | - | 9,500,000 | 701002 | Contingency - Operating | 9,729,764 | - | - |
| - | - | 210,000 | 706000 | Contingency - Renew and Replacement | 349,318 | - | - |
| - | - | 10,036,873 | 709000 | Contingency - All Other | 4,008,212 | - | - |
| - | - | 19,746,873 | | Total Contingency | 14,587,294 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 80,000 | 120,000 | - | 820500 | Ending Fund Bal-Restr for Capital | - | - | - |
| - | 405,648 | - | 820530 | Ending Fund Bal-Restr for Capital TLT | - | - | - |
| 135,091 | 339,631 | - | 826200 | Ending Fund Bal-Restr by Contract | - | - | - |
| 36,096,606 | 39,562,208 | - | 840000 | Ending Fund Balance-Unassigned | - | - | - |
| - | 85,490 | - | 845200 | Ending Fund Bal-Dsg Renewal Expo | - | - | - |
| 787,680 | - | - | 845400 | Ending Fund Bal-Dsg Renewal P'5 | - | - | - |
| 37,099,377 | 40,512,976 | - | | Total Unappropriated Fund Balance | - | - | - |
| \$85,150,125 | \$111,182,418 | \$114,580,837 | | TOTAL REQUIREMENTS | \$112,740,294 | \$- | \$- |
| 197.85 | 197.10 | 202.50 | | FULL-TIME EQUIVALENTS | 203.80 | 0.00 | 0.00 |

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





Natural Areas Fund

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Changea from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$6,338,791 | \$4,615,475 | \$4,500,000 | \$- | \$- | \$- | (100.00%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 49,436 | 98,583 | 30,000 | - | - | - | (100.00%) |
| Grants | 56,255 | - | - | - | - | - | - |
| Contributions from Governments | - | - | - | - | - | - | - |
| Contributions from Private Sources | - | - | - | - | - | - | - |
| Charges for Services | - | - | - | - | - | - | - |
| Miscellaneous Revenue | 500 | - | - | - | - | - | - |
| Bond Proceeds | - | - | - | - | - | - | - |
| Other Financing Sources | - | - | - | - | - | - | - |
| Subtotal Current Revenues | 106,190 | 98,583 | 30,000 | - | - | - | (100.00%) |
| TOTAL RESOURCES | \$6,444,981 | \$4,714,058 | \$4,530,000 | \$- | \$- | \$- | (100.00%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$316,931 | \$22,452 | \$ | \$ | \$ | \$ | - |
| Materials and Services | 134,060 | 358,747 | 4,183,658 | - | - | - | (100.00%) |
| Capital Outlay | 467,887 | 39,871 | - | - | - | - | - |
| Subtotal Current Expenditures | 918,879 | 421,070 | 4,183,658 | - | - | - | (100.00%) |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | - | - | - | - | - | - | - |
| Interfund Reimbursements | 910,627 | 782,864 | - | - | - | - | - |
| Fund Equity Transfers | - | - | - | - | - | - | - |
| Subtotal Interfund Transfers | 910,627 | 782,864 | - | - | - | - | - |
| Contingency | - | - | 346,342 | - | - | - | (100.00%) |
| Unappropriated Fund Balance | 4,615,475 | 3,510,124 | - | - | - | - | - |
| Subtotal Contingency/Ending Balance | 4,615,475 | 3,510,124 | 346,342 | - | - | - | (100.00%) |
| TOTAL REQUIREMENTS | \$6,444,981 | \$4,714,058 | \$4,530,000 | \$- | \$- | \$- | (100.00%) |
| FULL-TIME EQUIVALENTS | 2.90 | 0.15 | - | - | - | - | - |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | - |

*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 fund has substantially satisfied the promises made by the voters and is expected to be fully spent by the end of FY 2023-24

BEGINNING FUND BALANCE

The Natural Areas Fund's estimated beginning fund balance for FY 2024-25 is \$0.

ENDING FUND BALANCE

The fund should be fully closed at the end of FY 2024-25.

Natural Areas Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$6,338,791 | \$4,615,475 | \$4,500,000 | 324000 | Fund Bal-Restr for Bond Cap | \$ | \$ | \$ |
| 6,338,791 | 4,615,475 | 4,500,000 | | Total Beginning Fund Balance | - | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 21,500 | - | - | 410500 | Federal Grants - Indirect | - | - | - |
| 34,755 | - | - | 411800 | State Capital Grants | - | - | - |
| 49,436 | 98,583 | 30,000 | 470000 | Interest on Investments | - | - | - |
| 0 | - | - | 489000 | Miscellaneous Revenue | - | - | - |
| 500 | - | - | 489100 | Refunds/Reimbursements | - | - | - |
| 106,190 | 98,583 | 30,000 | | Total Current Revenue | - | - | - |
| \$6,444,981 | \$4,714,058 | \$4,530,000 | | TOTAL RESOURCES | \$- | \$- | \$- |
| EXPENDITURES | | | | | | | |
| | | | | <u>Personnel Services</u> | | | |
| \$89,225 | \$15,896 | \$ | 501000 | Reg Employees-Full Time-Exempt | \$ | \$ | \$ |
| 78,038 | - | - | 501500 | Reg Empl-Full Time-Non-Exempt | - | - | - |
| 40,256 | - | - | 502000 | Reg Employees-Part Time-Exempt | - | - | - |
| 232 | - | - | 508000 | Overtime | - | - | - |
| 788 | 165 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 18,185 | 1,445 | - | 511000 | Fringe - Payroll Taxes | - | - | - |
| 46,630 | 3,812 | - | 512000 | Fringe - Retirement PERS | - | - | - |
| 33,930 | - | - | 513000 | Fringe - Health and Welfare | - | - | - |
| 842 | 76 | - | 515000 | Fringe - Other Benefits | - | - | - |
| 6,998 | 563 | - | 519000 | Pension Oblig Bonds Contrib | - | - | - |
| 1,808 | 495 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 316,931 | 22,452 | - | | Total Personnel Services | - | - | - |
| | | | | <u>Materials and Services</u> | | | |
| - | - | - | 520100 | Office Supplies | - | - | - |
| 2,300 | - | 10,000 | 520500 | Operating Supplies | - | - | - |
| 160 | - | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| 38,156 | - | 1,500,000 | 524000 | Contracted Professional Svcs | - | - | - |
| 4,900 | 5,000 | - | 524010 | Contracted Prof Svcs - Accounting and Auditing | - | - | - |
| - | - | - | 524500 | Marketing Expenditures | - | - | - |
| 225 | - | - | 525120 | Utility Services - Telecommunications | - | - | - |
| 10 | - | - | 526050 | Maintenance and Repair Services - Vehicles | - | - | - |
| 146 | - | - | 528000 | Other Purchased Services | - | - | - |
| - | 298 | 230,000 | 530000 | Payments to Other Agencies | - | - | - |
| (90,656) | - | - | 531500 | Grants to Other Governments | - | - | - |
| 177,882 | 128,397 | 2,443,658 | 531800 | Contributions to Other Govt | - | - | - |
| - | 225,051 | - | 544500 | Grants and Loans | - | - | - |
| 837 | - | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| 100 | - | - | 545500 | Staff Development | - | - | - |
| 134,060 | 358,747 | 4,183,658 | | Total Materials and Services | - | - | - |
| | | | | <u>Capital Outlay</u> | | | |

Natural Areas Fund

| Natural Areas Fund | | | | | | | | |
|--------------------|--------------------|--------------------|------------------------------|--|--|-------------|-------------|-------------|
| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
| Actual | Actual | Amended | ACCT | DESCRIPTION | | Proposed | Approved | Adopted |
| | | Amount | | | | Amount | Amount | Amount |
| - | (990) | - | 570000 | Land | | - | - | - |
| 467,887 | 40,861 | - | 579000 | Capital Outlay | | - | - | - |
| 467,887 | 39,871 | - | | Total Capital Outlay | | - | - | - |
| | | | | <u>Interfund Transfers</u> | | | | |
| 910,627 | 782,864 | - | 580000 | Transfer for Indirect Costs | | - | - | - |
| 910,627 | 782,864 | - | | Total Interfund Transfers | | - | - | - |
| | | | | <u>Contingency</u> | | | | |
| - | - | 346,342 | 700000 | Contingency | | - | - | - |
| - | - | 346,342 | | Total Contingency | | - | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | | |
| - | - | - | - | - | | - | - | - |
| - | - | - | - | - | | - | - | - |
| 4,615,475 | 3,510,124 | - | 824000 | Ending Fund Bal-Restr for Bond Cap | | - | - | - |
| 4,615,475 | 3,510,124 | - | | Total Unappropriated Fund Balance | | - | - | - |
| \$6,444,981 | \$4,714,058 | \$4,530,000 | TOTAL REQUIREMENTS | | | \$- | \$- | \$- |
| 2.90 | 0.15 | 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$6,582,539 | \$6,591,810 | \$3,900,000 | \$9,700,000 | \$- | \$- | 148.72% |
| Current Revenues | | | | | | | |
| Interest Earnings | 53,850 | 143,589 | - | - | - | - | - |
| Contributions from Private Sources | 371,155 | 1,769,275 | 710,000 | 400,000 | - | - | (43.66%) |
| Miscellaneous Revenue | 6,509 | 5,519 | - | - | - | - | - |
| Grants | - | - | - | 250,000 | - | - | - |
| Other Financing Sources | 10,859 | - | - | - | - | - | - |
| Subtotal Current Revenues | 442,373 | 1,918,384 | 710,000 | 650,000 | - | - | (8.45%) |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | 1,615,147 | 3,106,601 | 11,150,000 | 13,000,000 | - | - | 16.59% |
| Subtotal Interfund Transfers | 1,615,147 | 3,106,601 | 11,150,000 | 13,000,000 | - | - | 16.59% |
| TOTAL RESOURCES | \$8,640,059 | \$11,616,794 | \$15,760,000 | \$23,350,000 | \$- | \$- | 48.16% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$301,465 | \$352,832 | \$125 | \$156 | \$- | \$- | 24.80% |
| Materials and Services | 556,020 | 3,741,644 | 12,488,505 | 6,900,000 | - | - | -44.75% |
| Capital Outlay | 595,412 | 2,697,197 | 2,880,000 | 16,053,444 | - | - | 457.41% |
| Subtotal Current Expenditures | 1,452,897 | 6,791,673 | 15,368,630 | 22,953,600 | - | - | 49.35% |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | 595,352 | 865,889 | - | - | - | - | - |
| Internal Service Transfers | - | - | 391,370 | 396,400 | - | - | 1.29% |
| Subtotal Interfund Transfers | 595,352 | 865,889 | 391,370 | 396,400 | - | - | 1.29% |
| Unappropriated Fund Balance | 6,591,810 | 3,959,233 | - | - | - | - | - |
| Subtotal Contingency/Ending Balance | 6,591,810 | 3,959,233 | - | - | - | - | -% |
| TOTAL REQUIREMENTS | \$8,640,059 | \$11,616,794 | \$15,760,000 | \$23,350,000 | \$- | \$- | 48.16% |
| FULL-TIME EQUIVALENTS | 4.00 | 3.00 | 1.00 | 1.00 | - | - | -% |

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

Oregon Zoo 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

Grants

The zoo has received a federal earmark for modernization of the Jonsson Center for Wildlife Conservation.

Donations

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

Interfund Transfers

Two transfers are budgeted to occur in FY 2024-25: both from the Oregon Zoo Operating Fund, one in the amount of \$1.0 million to support renewal and replacement projects and a one-time transfer of \$12 million to support future capital projects.

CURRENT EXPENDITURES

Personnel Services

This category includes staff salaries and benefits for capital project management and administration.

Materials and Services

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

Capital Outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2024-25 budget has appropriated all available funds

Oregon Zoo Asset Management Fund

Oregon Zoo Asset Management Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 <u>Amended</u> | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> | FY 2024-25 <u>Approved</u> | FY 2024-25 <u>Adopted</u> |
|-------------------------------|---------------------|------------------------------|------------------------|--|-------------------------------|-------------------------------|------------------------------|
| Actual | Actual | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| <u>Beginning Fund Balance</u> | | | | | | | |
| \$6,582,539 | \$6,591,810 | \$3,900,000 | 320500 | Fund Bal-Restr for Capital | \$9,700,000 | \$ | \$ |
| 6,582,539 | 6,591,810 | 3,900,000 | | Total Beginning Fund Balance | 9,700,000 | - | - |
| <u>Current Revenue</u> | | | | | | | |
| - | - | - | 410000 | Federal Grants - Direct | 250,000 | - | - |
| 53,850 | 143,589 | - | 470000 | Interest on Investments | - | - | - |
| - | 914,222 | - | 475000 | Donations and Bequests - Oper | - | - | - |
| 371,155 | 855,053 | 710,000 | 475500 | Capital Contrib and Donations | 400,000 | - | - |
| 10,859 | - | - | 481000 | Sale of Capital Assets | - | - | - |
| 6,509 | 5,519 | - | 489000 | Miscellaneous Revenue | - | - | - |
| 442,373 | 1,918,384 | 710,000 | | Total Current Revenue | 650,000 | - | - |
| <u>Interfund Transfers</u> | | | | | | | |
| 1,615,147 | 3,106,601 | 11,150,000 | 497000 | Transfer of Resources | 13,000,000 | - | - |
| 1,615,147 | 3,106,601 | 11,150,000 | | Total Interfund Transfers | 13,000,000 | - | - |
| \$8,640,059 | \$11,616,794 | \$15,760,000 | TOTAL RESOURCES | | \$23,350,000 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| <u>Personnel Services</u> | | | | | | | |
| \$207,927 | \$235,566 | \$91 | 501000 | Reg Employees-Full Time-Exempt | \$114 | \$ | \$ |
| 10,755 | - | - | 502500 | Reg Empl-Part Time-Non-Exempt | - | - | - |
| 28 | - | - | 508000 | Overtime | - | - | - |
| 97 | 425 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 16,554 | 19,431 | 9 | 511000 | Fringe - Payroll Taxes | 10 | - | - |
| 39,450 | 54,334 | 22 | 512000 | Fringe - Retirement PERS | 28 | - | - |
| 17,283 | 28,476 | - | 513000 | Fringe - Health and Welfare | - | - | - |
| 3,000 | 6,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| 429 | 576 | - | 515000 | Fringe - Other Benefits | - | - | - |
| 5,729 | 8,024 | 3 | 519000 | Pension Oblig Bonds Contrib | 4 | - | - |
| 214 | - | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 301,465 | 352,832 | 125 | | Total Personnel Services | 156 | - | - |
| <u>Materials and Services</u> | | | | | | | |
| 468 | - | - | 520100 | Office Supplies | - | - | - |
| 488 | - | - | 520110 | Computer Equipment | - | - | - |
| - | - | 105,000 | 520130 | Postage and Shipping | - | - | - |
| 19,807 | 378 | 350,000 | 520500 | Operating Supplies | 350,000 | - | - |
| 6,218 | - | 195,000 | 520510 | Tools and Equipment | - | - | - |
| 870 | - | 30,000 | 521520 | Maintenance and Repairs Supplies - Building | - | - | - |
| - | 75,000 | - | 521521 | Maintenance and Repairs Supplies - HVAC | - | - | - |
| - | - | 28,000 | 521560 | Maintenance and Repairs Supplies - Equipment | - | - | - |
| 5,425 | 50,340 | - | 524000 | Contracted Professional Svcs | - | - | - |
| 1,035 | - | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| - | 17,760 | - | 524060 | Contracted Prof Svcs - Information Technology Services | - | - | - |
| 2,325 | - | - | 524070 | Contracted Prof Svcs - Management, Consulting and Communication Services | - | - | - |
| 77,211 | 1,178,795 | - | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |

Oregon Zoo Asset Management Fund

Oregon Zoo Asset Management Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------|---------------------|---------------------|--------|--|---------------------|-----------------|----------------|
| | | <u>Amended</u> | ACCT | | <u>Proposed</u> | <u>Approved</u> | <u>Adopted</u> |
| Actual | Actual | Amount | | | Amount | Amount | Amount |
| 604 | 450 | - | 525120 | Utility Services - Telecommunications | - | - | - |
| - | - | 35,000 | 526000 | Maintenance and Repair Services | - | - | - |
| 395,182 | 111,763 | - | 526010 | Maintenance and Repair Services - Building | - | - | - |
| 1,416 | - | - | 526014 | Maintenance and Repair Services - HVAC | - | - | - |
| 4,771 | - | - | 526020 | Maintenance and Repair Services - Equipment | - | - | - |
| 5,000 | 7,569 | - | 526030 | Maintenance and Repair Services - Grounds | - | - | - |
| 3,463 | 4,999 | - | 526040 | Maintenance and Repair Services - Technology | - | - | - |
| 26,746 | 2,231,410 | 11,745,505 | 526100 | Capital Maintenance - CIP | 6,550,000 | - | - |
| - | 2,950 | - | 528000 | Other Purchased Services | - | - | - |
| - | 900 | - | 528200 | Banking Services | - | - | - |
| 3,284 | 760 | - | 528400 | Printing and Graphics | - | - | - |
| - | 3,132 | - | 530000 | Payments to Other Agencies | - | - | - |
| 720 | 46,420 | - | 530010 | License and Permit Fees | - | - | - |
| 973 | 6,419 | - | 545100 | Travel and Lodging | - | - | - |
| 13 | 1,735 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | 864 | - | 545300 | Meals and Entertainment | - | - | - |
| 556,020 | 3,741,644 | 12,488,505 | | Total Materials and Services | 6,900,000 | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| - | - | 600,000 | 572000 | Buildings and Related | - | - | - |
| - | - | 2,200,000 | 573000 | Exhibits and Related | - | - | - |
| 1,033 | - | - | 574000 | Equipment and Vehicles | - | - | - |
| - | - | 80,000 | 574500 | Vehicles | - | - | - |
| 594,379 | 2,697,197 | - | 579000 | Capital Outlay | 16,053,444 | - | - |
| 595,412 | 2,697,197 | 2,880,000 | | Total Capital Outlay | 16,053,444 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 595,352 | 865,889 | - | 580000 | Transfer for Indirect Costs | - | - | - |
| - | - | 391,370 | 582000 | Transfer for Direct Costs | 396,400 | - | - |
| 595,352 | 865,889 | 391,370 | | Total Interfund Transfers | 396,400 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 6,591,810 | 3,959,233 | - | 820500 | Ending Fund Bal-Restr for Capital | - | - | - |
| 6,591,810 | 3,959,233 | - | | Total Unappropriated Fund Balance | - | - | - |
| \$8,640,059 | \$11,616,794 | \$15,760,000 | | TOTAL REQUIREMENTS | \$23,350,000 | \$- | \$- |
| 4.00 | 3.00 | 1.00 | | FULL-TIME EQUIVALENTS | 1.00 | 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$12,407,192 | \$30,673,600 | \$31,000,000 | \$25,000,000 | \$- | \$- | (19.35%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 255,101 | 841,708 | 360,000 | 360,000 | - | - | - |
| Grants | 10,460,688 | 1,248,434 | 823,000 | 900,700 | - | - | 9.44% |
| Charges for Services | 24,017,190 | 24,798,104 | 26,339,346 | 28,609,882 | - | - | 8.62% |
| Contributions from Private Sources | 2,100,590 | 1,687,008 | 3,280,264 | 2,929,529 | - | - | (10.69%) |
| Miscellaneous Revenue | 24,111 | 38,007 | 1,530,000 | 30,000 | - | - | (98.04%) |
| Subtotal Current Revenues | 36,857,680 | 28,613,260 | 32,332,610 | 32,830,111 | - | - | 1.54% |
| Interfund Transfers | | | | | | | |
| Fund Equity Transfers | 14,553,082 | 14,568,279 | 17,000,000 | 20,450,000 | - | - | 20.29% |
| Subtotal Interfund Transfers | 14,553,082 | 14,568,279 | 17,000,000 | 20,450,000 | - | - | 20.29% |
| TOTAL RESOURCES | \$63,817,954 | \$73,855,139 | \$80,332,610 | \$78,280,111 | \$- | \$- | (2.56%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$17,674,217 | \$21,504,406 | \$26,930,855 | \$30,127,703 | \$- | \$- | 11.87% |
| Materials and Services | 8,152,227 | 9,829,511 | 14,068,589 | 12,886,754 | - | - | (8.40%) |
| Capital Outlay | 49,762 | 176,945 | 63,837 | 63,837 | - | - | -% |
| Subtotal Current Expenditures | 25,876,206 | 31,510,862 | 41,063,281 | 43,078,294 | - | - | 4.91% |
| Interfund Transfers | | | | | | | |
| Interfund Reimbursements | 5,946,062 | 6,415,328 | 7,827,961 | 8,666,040 | - | - | 10.71% |
| Fund Equity Transfers | 900,000 | 2,370,000 | 11,150,000 | 13,000,000 | - | - | 16.59% |
| Interfund Loans | 422,086 | 438,590 | 524,116 | - | - | - | (100.00%) |
| Subtotal Interfund Transfers | 7,268,148 | 9,223,918 | 19,502,077 | 21,666,040 | - | - | 11.10% |
| Contingency | - | - | 19,767,252 | 13,535,777 | - | - | (31.52%) |
| Unappropriated Fund Balance | 30,673,600 | 33,120,359 | - | - | - | - | - |
| Subtotal Contingency/Ending Balance | 30,673,600 | 33,120,359 | 19,767,252 | 13,535,777 | - | - | (31.52%) |
| TOTAL REQUIREMENTS | \$63,817,954 | \$73,855,139 | \$80,332,610 | \$78,280,111 | \$- | \$- | (2.56%) |
| FULL-TIME EQUIVALENTS | 178.85 | 189.35 | 191.85 | 193.35 | - | - | 0.78% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 1.50 |

*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 \$25.0 million for FY 2024-25.

CURRENT REVENUES

Grants

The Oregon Zoo anticipates receiving about \$900,700 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 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 2024-25.

Interfund Transfers

For FY 2024-25, 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 \$20.5 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 193.35 Full-Time Equivalents (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 2024-25 as it reviews and reorganizes its staffing needs. With that said, the overall budgeted personnel expenses is 12% higher compared to FY 2023-24, at about \$30.1 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.

Materials and Services

Expenditures shown in this category appear to have decreased by 9%; however, this is primarily due to removing a placeholder amount of \$1.5 million in Miscellaneous Expenditure budgeted in the prior year to address pandemic recovery related uncertainty. Spending in this category is effectively flat, year over year, as the zoo focuses on firmly establishing budgetary stability.

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 2024-25 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 2024-254 to respond to any material reduction in enterprise revenues or unforeseen needs. The contingency amount represents contingencies and fund balances combined.

Oregon Zoo Operating Fund

Oregon Zoo Operating Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|-------------------------------|---------------------|--------------------------|--------|-------------------------------------|---------------------------|---------------------------|--------------------------|
| 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> | | | | | | | |
| \$12,407,192 | \$30,673,600 | \$31,000,000 | 340000 | Fund Bal-Unassigned/Undesignated | \$25,000,000 | \$ | \$ |
| 12,407,192 | 30,673,600 | 31,000,000 | | Total Beginning Fund Balance | 25,000,000 | - | - |
| <u>Current Revenue</u> | | | | | | | |
| 10,270,075 | 351,418 | 393,000 | 410000 | Federal Grants - Direct | 393,000 | - | - |
| 190,613 | 843,701 | 430,000 | 410500 | Federal Grants - Indirect | 460,000 | - | - |
| - | 53,314 | - | 411000 | State Grants - Direct | 47,700 | - | - |
| - | 60 | - | 417000 | Fines and Forfeits | - | - | - |
| 15,897,921 | 16,357,305 | 17,200,003 | 450000 | Admission Fees | 18,651,780 | - | - |
| 127,422 | 121,526 | 162,500 | 450100 | Conservation Surcharge | 162,500 | - | - |
| 2,320,758 | 2,147,773 | 3,461,933 | 450200 | Admission - Memberships | 4,100,000 | - | - |
| - | 167,625 | 270,000 | 450300 | Admission - Special Concerts | - | - | - |
| 37,820 | 81,333 | 56,734 | 451000 | Rentals - Equipment | 56,734 | - | - |
| (150) | - | - | 451110 | Comp Services (Contra) | - | - | - |
| 111,760 | 333,218 | 167,639 | 452000 | Rentals - Space | 167,639 | - | - |
| 209,116 | 293,228 | 230,551 | 455000 | Food and Beverage Service Revenue | 80,000 | - | - |
| 173,031 | - | - | 455100 | Food Service Revenue - Alcohol | - | - | - |
| 1,353 | - | - | 455200 | Food Service Revenue - Beverage | - | - | - |
| 1,895,210 | 1,881,170 | 1,423,528 | 455500 | Food Service Revenue - Food | 1,934,174 | - | - |
| 134,036 | 186,427 | 254,036 | 456000 | Retail Sales | 252,455 | - | - |
| 1,248,267 | 1,339,883 | 1,276,422 | 457100 | Gift Shop Sales | 1,425,866 | - | - |
| 3,600 | - | - | 463000 | Tuition and Lectures | - | - | - |
| 492,774 | 440,288 | 520,000 | 463500 | Exhibit Shows | 422,598 | - | - |
| 1,207,190 | 1,286,916 | 1,261,000 | 464000 | Railroad Rides | 1,350,136 | - | - |
| 4,543 | 1,300 | - | 464500 | Reimbursed Services | - | - | - |
| 430 | 940 | - | 464900 | Reimbursed Labor | - | - | - |
| 3,000 | 27,121 | 5,000 | 465000 | Miscellaneous Charges for Svc | 6,000 | - | - |
| 255,101 | 841,708 | 360,000 | 470000 | Interest on Investments | 360,000 | - | - |
| 2,100,590 | 1,687,008 | 3,280,264 | 475000 | Donations and Bequests - Oper | 2,929,529 | - | - |
| - | - | - | 475500 | Capital Contrib and Donations | - | - | - |
| 149,110 | 132,049 | 50,000 | 476000 | Sponsorship Revenue | - | - | - |
| (689) | (204) | - | 480000 | Cash Over and Short | - | - | - |
| 24,799 | 35,498 | 1,530,000 | 489000 | Miscellaneous Revenue | 30,000 | - | - |
| - | 2,653 | - | 489100 | Refunds/Reimbursements | - | - | - |
| 36,857,680 | 28,613,260 | 32,332,610 | | Total Current Revenue | 32,830,111 | - | - |
| <u>Interfund Transfers</u> | | | | | | | |
| 14,553,082 | 14,568,279 | 17,000,000 | 497000 | Transfer of Resources | 20,450,000 | - | - |
| 14,553,082 | 14,568,279 | 17,000,000 | | Total Interfund Transfers | 20,450,000 | - | - |
| \$63,817,954 | \$73,855,139 | \$80,332,610 | | TOTAL RESOURCES | \$78,280,111 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| <u>Personnel Services</u> | | | | | | | |
| \$3,878,450 | \$5,084,624 | \$6,861,486 | 501000 | Reg Employees-Full Time-Exempt | \$7,568,076 | \$ | \$ |
| 5,904,052 | 6,662,352 | 7,693,085 | 501500 | Reg Empl-Full Time-Non-Exempt | 9,117,216 | - | - |
| 14,860 | - | - | 502000 | Reg Employees-Part Time-Exempt | - | - | - |
| 492,260 | 659,048 | 745,336 | 502500 | Reg Empl-Part Time-Non-Exempt | 796,485 | - | - |

Oregon Zoo Operating Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|-------------------|-------------------|-------------------|--------|--|-------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| 1,532,700 | 1,854,285 | 1,965,957 | 503000 | Temporary Employees | 1,808,042 | - | - |
| 202,363 | 236,622 | 138,523 | 508000 | Overtime | 141,938 | - | - |
| 20,177 | 17,690 | 32,070 | 508600 | Mobile Comm Allowance | 29,398 | - | - |
| 999,490 | 1,236,151 | 1,581,267 | 511000 | Fringe - Payroll Taxes | 1,615,500 | - | - |
| 2,151,767 | 2,965,871 | 4,020,208 | 512000 | Fringe - Retirement PERS | 4,240,369 | - | - |
| 1,943,446 | 2,232,671 | 3,304,524 | 513000 | Fringe - Health and Welfare | 4,155,180 | - | - |
| 60,000 | 66,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 78,482 | 171 | 30,000 | 514000 | Fringe - Unemployment | 20,000 | - | - |
| 33,579 | 39,655 | 61,154 | 515000 | Fringe - Other Benefits | 69,684 | - | - |
| 333,572 | 423,587 | 497,245 | 519000 | Pension Oblig Bonds Contrib | 565,815 | - | - |
| 29,019 | 25,678 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 17,674,217 | 21,504,406 | 26,930,855 | | Total Personnel Services | 30,127,703 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| 33,856 | 87,025 | 110,104 | 520100 | Office Supplies | 87,190 | - | - |
| 48,112 | 108,716 | 64,400 | 520110 | Computer Equipment | 76,000 | - | - |
| 24,793 | 57,679 | 68,114 | 520120 | Meeting Expenditures | 97,683 | - | - |
| 22,773 | 67,869 | 30,029 | 520130 | Postage and Shipping | 26,098 | - | - |
| - | - | 1,085 | 520140 | Promotional Supplies | 6,000 | - | - |
| 1,259,078 | 1,310,219 | 1,934,460 | 520500 | Operating Supplies | 2,207,493 | - | - |
| 138,541 | 107,262 | 141,552 | 520510 | Tools and Equipment | 164,144 | - | - |
| - | 9,891 | 37,000 | 520535 | Operating Supplies - Food for Prg Part | 42,619 | - | - |
| 88,093 | 180,586 | 334,428 | 520540 | Medical and Veterinary Supplies | 333,264 | - | - |
| 53,640 | 37,590 | 103,407 | 520580 | Uniforms and PPE | 104,990 | - | - |
| 654,067 | 769,208 | 1,086,848 | 520600 | Animal Food | 1,069,133 | - | - |
| 70,584 | 75,150 | 88,927 | 521100 | Membership and Professional Dues | 92,756 | - | - |
| 3,500 | 328 | 22,195 | 521200 | Publications and Subscriptions | 16,044 | - | - |
| 40,771 | 58,010 | 57,756 | 521300 | Fuel | 54,760 | - | - |
| 83,380 | 143,522 | 32,803 | 521500 | Maintenance and Repairs Supplies | 34,083 | - | - |
| 46,407 | 77,960 | 95,119 | 521520 | Maintenance and Repairs Supplies - Building | 97,200 | - | - |
| 63,347 | 43,122 | 63,577 | 521521 | Maintenance and Repairs Supplies - HVAC | 63,000 | - | - |
| 48,783 | 43,913 | 47,956 | 521540 | Maintenance and Repairs Supplies - Electrical | 47,956 | - | - |
| 93,886 | 59,658 | 152,113 | 521560 | Maintenance and Repairs Supplies - Equipment | 126,732 | - | - |
| 37,544 | 41,676 | 52,954 | 521570 | Maintenance and Repairs Supplies - Vehicles | 54,700 | - | - |
| 338,230 | 135,880 | 24,000 | 522100 | Cost of Food and Beverage | 194,030 | - | - |
| 8,144 | - | - | 522500 | Retail | - | - | - |
| 310,819 | 477,056 | 927,252 | 524000 | Contracted Professional Svcs | 746,185 | - | - |
| - | 356 | - | 524020 | Contracted Prof Svcs - Attorney and Legal | - | - | - |
| | | | | Contracted Prof Svcs - Promotion and Public Relations | - | - | - |
| 10,015 | - | - | 524040 | | - | - | - |
| 83,169 | 303,445 | 466,388 | 524050 | Contracted Prof Svcs - Advertising | 486,496 | - | - |
| | | | | Contracted Prof Svcs - Information Technology Services | 4,913 | - | - |
| 28,594 | 38,235 | 14,513 | 524060 | | | | |
| | | | | Contracted Prof Svcs - Management, Consulting and Communication Services | 161,936 | - | - |
| | | | | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |
| 11,927 | 6,728 | - | 524080 | | | | |
| 1,036 | - | - | 524500 | Marketing Expenditures | - | - | - |
| - | - | 5,424 | 524600 | Sponsorship Expenditures | 5,424 | - | - |
| 18,843 | 41,005 | - | 525100 | Utility Services | 10,000 | - | - |

Oregon Zoo Operating Fund

Oregon Zoo Operating Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|--------------------------|--------|--|---------------------------|---------------------------|--------------------------|
| | | <u>Amended</u> Amount | ACCT | | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| 51,119 | 74,480 | 60,714 | 525120 | Utility Services - Telecommunications | 77,616 | - | - |
| 754,315 | 797,591 | 861,619 | 525130 | Utility Services - Electricity | 861,619 | - | - |
| 180,383 | 254,990 | 240,052 | 525140 | Utility Services - Natural Gas | 259,608 | - | - |
| 120,476 | 241,363 | 254,513 | 525150 | Utility Services - Sanitation and Refuse Removal | 254,513 | - | - |
| 913,825 | 847,781 | 1,225,073 | 525160 | Utility Services - Water and Sewer | 1,104,000 | - | - |
| 16,446 | 30,394 | 47,960 | 525500 | Cleaning Services | 47,960 | - | - |
| 141,734 | 175,953 | 103,314 | 526000 | Maintenance and Repair Services | 328,486 | - | - |
| 228,766 | 720,508 | 501,006 | 526010 | Maintenance and Repair Services - Building | 470,820 | - | - |
| - | 3,605 | 22,832 | 526012 | Maintenance and Repair Services - Electricity | 6,780 | - | - |
| 12,717 | 13,948 | 15,000 | 526013 | Maintenance and Repair Services - Elevator and Escalator | 15,120 | - | - |
| 153,361 | 372,853 | 178,200 | 526014 | Maintenance and Repair Services - HVAC | 175,200 | - | - |
| 203,578 | 181,211 | 336,806 | 526020 | Maintenance and Repair Services - Equipment | 256,606 | - | - |
| 144,819 | 160,147 | 109,776 | 526030 | Maintenance and Repair Services - Grounds | 129,743 | - | - |
| 13,811 | 30,764 | 10,380 | 526040 | Maintenance and Repair Services - Technology | 175,004 | - | - |
| 1,741 | (2,058) | 1,000 | 526050 | Maintenance and Repair Services - Vehicles | 1,000 | - | - |
| 12,225 | 18,260 | 17,100 | 526300 | Software Licensing | 42,540 | - | - |
| - | - | - | 526450 | Leases/Leases | 30,000 | - | - |
| - | 1,570 | 52,937 | 526500 | Rentals | 3,114 | - | - |
| 25,812 | 58,280 | 44,855 | 526510 | Rentals - Building | 45,120 | - | - |
| 48,551 | 81,830 | 214,143 | 526520 | Rentals - Equipment | 68,481 | - | - |
| 15,716 | - | 50,168 | 527000 | Insurance | 50,168 | - | - |
| 94,597 | 221,623 | 444,001 | 528000 | Other Purchased Services | 129,024 | - | - |
| 2,862 | 28,242 | 59,376 | 528090 | Event/Production Services | 45,500 | - | - |
| 432,047 | 442,194 | 415,565 | 528210 | Credit Card Fees | 575,092 | - | - |
| 21,818 | 89,653 | 127,484 | 528400 | Printing and Graphics | 141,940 | - | - |
| 1,600 | 54,580 | 40,000 | 528600 | Other Purchased Services - Artist and Talent | 135,500 | - | - |
| 1,513 | 8,081 | - | 528620 | Music License and Royalties | - | - | - |
| 123,194 | 94,307 | 130,000 | 529000 | Operations Contracts | 96,867 | - | - |
| 28,291 | - | - | 529100 | Food and Beverage Services | - | - | - |
| 195,451 | - | - | 529139 | Food and Beverage Services - Other Labor and Related | - | - | - |
| 45,581 | 45,620 | - | 529191 | Food and Beverage Services - Spent Capital Reserve 2% | 86,037 | - | - |
| 36,387 | - | - | 529198 | Food and Beverage Services - Net Gross Receipts Percent | - | - | - |
| 25,624 | - | - | 529199 | Food and Beverage Services - Percent of Net Profit | - | - | - |
| - | 150 | 5,604 | 530000 | Payments to Other Agencies | - | - | - |
| 34,487 | 8,262 | 42,052 | 530010 | License and Permit Fees | 36,393 | - | - |
| 35 | - | - | 531000 | Taxes (Non-Payroll) | - | - | - |
| - | - | 25,000 | 540000 | Charges for Services | 15,000 | - | - |
| 184,715 | 57,502 | 60,200 | 544500 | Grants and Loans | 60,200 | - | - |
| 70,185 | 152,086 | 361,189 | 545100 | Travel and Lodging | 350,138 | - | - |
| 2,260 | 6,953 | 3,450 | 545200 | Mileage, Taxi and Parking | 4,500 | - | - |
| 12,992 | 40,022 | 300 | 545300 | Meals and Entertainment | 12,800 | - | - |
| 36,053 | 54,114 | 107,452 | 545500 | Staff Development | 111,478 | - | - |
| - | 1,445 | - | 545510 | Tuition Reimbursement | - | - | - |
| 23,969 | 17,212 | - | 547500 | Claims Paid | - | - | - |
| 13,468 | 6,752 | 1,663,992 | 549000 | Miscellaneous Expenditures | 110,404 | - | - |

Oregon Zoo Operating Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---------------------|---------------------|---------------------|--------|---|---------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| 33,378 | - | 124,560 | 549010 | Tri-Met Transit Pass | 124,560 | - | - |
| 74,368 | 22,346 | 20,000 | 549020 | Misc Exp - Animal Purchases | 36,994 | - | - |
| (3,976) | - | - | 552000 | Bad Debt Expense | - | - | - |
| 8,152,227 | 9,829,511 | 14,068,589 | | Total Materials and Services | 12,886,754 | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| 30,532 | - | - | 574000 | Equipment and Vehicles | - | - | - |
| - | - | 63,837 | 574500 | Vehicles | 63,837 | - | - |
| 19,231 | 176,945 | - | 579000 | Capital Outlay | - | - | - |
| 49,762 | 176,945 | 63,837 | | Total Capital Outlay | 63,837 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 5,946,062 | 6,415,328 | 7,827,961 | 580000 | Transfer for Indirect Costs | 8,666,040 | - | - |
| 900,000 | 2,370,000 | 11,150,000 | 581000 | Transfer of Resources | 13,000,000 | - | - |
| 410,000 | 419,000 | 513,839 | 586000 | Interfund Loan - Principal | - | - | - |
| 12,086 | 19,590 | 10,277 | 586500 | Interfund Loan - Interest | - | - | - |
| 7,268,148 | 9,223,918 | 19,502,077 | | Total Interfund Transfers | 21,666,040 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 19,767,252 | 701002 | Contingency - Operating | 13,535,777 | - | - |
| - | - | 19,767,252 | | Total Contingency | 13,535,777 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 30,673,600 | 33,120,359 | - | 840000 | Ending Fund Balance-Unassigned | - | - | - |
| 30,673,600 | 33,120,359 | - | | Total Unappropriated Fund Balance | - | - | - |
| \$63,817,954 | \$73,855,139 | \$80,332,610 | | TOTAL REQUIREMENTS | \$78,280,111 | \$- | \$- |
| 178.85 | 189.35 | 191.85 | | FULL-TIME EQUIVALENTS | 193.35 | 0.00 | 0.00 |

*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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$203,041,845 | \$186,348,144 | \$170,500,000 | \$144,580,611 | \$- | \$- | (15.20%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 971,963 | 2,030,375 | 2,982,500 | 2,227,539 | - | - | (25.31%) |
| Charges for Services | - | 4,252 | - | - | - | - | - |
| Miscellaneous Revenue | 5,000 | - | - | - | - | - | - |
| Subtotal Current Revenues | 976,963 | 2,034,627 | 2,982,500 | 2,227,539 | - | - | (25.31%) |
| TOTAL RESOURCES | \$204,018,809 | \$188,382,771 | \$173,482,500 | \$146,808,150 | \$- | \$- | (15.38%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$4,080,692 | \$4,563,910 | \$6,014,185 | \$6,481,644 | \$ | \$ | 7.77% |
| Materials and Services | 4,212,046 | 3,146,073 | 46,348,152 | 29,456,912 | - | - | (36.44%) |
| Capital Outlay | 6,376,960 | 7,335,930 | 30,838,500 | 22,053,683 | - | - | (28.49%) |
| Subtotal Current Expenditures | 14,669,698 | 15,045,914 | 83,200,837 | 57,992,239 | - | - | (30.30%) |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 3,000,967 | 2,774,203 | 2,668,436 | 3,692,640 | - | - | 38.38% |
| Subtotal Interfund Transfers | 3,000,967 | 2,774,203 | 2,668,436 | 3,692,640 | - | - | 38.38% |
| Contingency | - | - | 14,717,000 | 9,000,000 | - | - | (38.85%) |
| Unappropriated Fund Balance | 186,348,144 | 170,562,654 | 72,896,227 | 76,123,271 | - | - | 4.43% |
| Subtotal Contingency/Ending Balance | 186,348,144 | 170,562,654 | 87,613,227 | 85,123,271 | - | - | (2.84%) |
| TOTAL REQUIREMENTS | \$204,018,809 | \$188,382,771 | \$173,482,500 | \$146,808,150 | \$- | \$- | (15.38%) |
| FULL-TIME EQUIVALENTS | 37.05 | 38.90 | 37.25 | 37.40 | - | - | 0.40% |
| FTE CHANGE FROM FY 2024-25 AMENDED BUDGET | | | | | | | 0.15 |

*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 2024-25 is \$144.6 million. \$9 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 \$2.2 million for FY 2024-25. 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. The department added 0.50 FTE to its staffing of which 0.15 of this FTE is allocated to the Bond fund for administrative support. This brings the fund to 37.4 FTE for the beginning of FY 2024-25.

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 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 Amended Amount | ACCT | DESCRIPTION | FY 2024-25 Proposed Amount | FY 2024-25 Approved Amount | FY 2024-25 Adopted Amount |
|-------------------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| REVENUES | | | | | | | |
| <i>Beginning Fund Balance</i> | | | | | | | |
| \$203,041,845 | \$186,348,144 | \$170,500,000 | 324000 | Fund Bal-Restr for Bond Cap | \$144,580,611 | \$ | \$ |
| - | - | - | 345800 | Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad | - | - | - |
| 203,041,845 | 186,348,144 | 170,500,000 | | Total Beginning Fund Balance | 144,580,611 | - | - |
| <i>Current Revenue</i> | | | | | | | |
| - | - | - | 414500 | Government Contributions | - | - | - |
| - | 4,252 | - | 454000 | Lease Revenue/Lease Rev | - | - | - |
| 971,963 | 2,030,375 | 2,982,500 | 470000 | Interest on Investments | 2,227,539 | - | - |
| 5,000 | - | - | 489000 | Miscellaneous Revenue | - | - | - |
| 976,963 | 2,034,627 | 2,982,500 | | Total Current Revenue | 2,227,539 | - | - |
| \$204,018,809 | \$188,382,771 | \$173,482,500 | | TOTAL RESOURCES | \$146,808,150 | \$- | \$- |

EXPENDITURES

| | | | | | | | |
|-------------------------------|------------------|------------------|--------|--|------------------|----|----|
| <i>Personnel Services</i> | | | | | | | |
| \$2,373,004 | \$2,543,554 | \$3,110,075 | 501000 | Reg Employees-Full Time-Exempt | \$3,524,269 | \$ | \$ |
| 260,185 | 388,257 | 651,395 | 501500 | Reg Empl-Full Time-Non-Exempt | 502,309 | - | - |
| 79,801 | 114,374 | 138,666 | 502000 | Reg Employees-Part Time-Exempt | 119,328 | - | - |
| 17,853 | 4,630 | - | 503000 | Temporary Employees | - | - | - |
| 3,104 | 1,596 | - | 508000 | Overtime | - | - | - |
| 8,158 | 7,757 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 224,833 | 258,714 | 366,407 | 511000 | Fringe - Payroll Taxes | 365,522 | - | - |
| 632,224 | 654,289 | 963,329 | 512000 | Fringe - Retirement PERS | 1,015,759 | - | - |
| 365,870 | 468,916 | 642,785 | 513000 | Fringe - Health and Welfare | 797,965 | - | - |
| 12,893 | 13,132 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 7,345 | 8,197 | 14,771 | 515000 | Fringe - Other Benefits | 15,537 | - | - |
| 89,357 | 93,883 | 126,757 | 519000 | Pension Oblig Bonds Contrib | 140,955 | - | - |
| 6,065 | 6,612 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 4,080,692 | 4,563,910 | 6,014,185 | | Total Personnel Services | 6,481,644 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 75 | 2,460 | - | 520100 | Office Supplies | - | - | - |
| 3,315 | 2,500 | - | 520110 | Computer Equipment | - | - | - |
| 95 | 2,857 | - | 520120 | Meeting Expenditures | - | - | - |
| 127 | 17,664 | 250,000 | 520500 | Operating Supplies | 490,000 | - | - |
| 634 | - | - | 520510 | Tools and Equipment | - | - | - |
| 98 | 1,560 | - | 520580 | Uniforms and PPE | - | - | - |
| 450 | - | - | 521100 | Membership and Professional Dues | - | - | - |
| 1,373 | 790 | - | 521200 | Publications and Subscriptions | - | - | - |
| 325 | 317 | - | 521500 | Maintenance and Repairs Supplies | - | - | - |
| - | 32 | - | 521570 | Maintenance and Repairs Supplies - Vehicles | - | - | - |
| 1,358,066 | 266,503 | 12,400,000 | 524000 | Contracted Professional Svcs | 12,799,000 | - | - |
| 4,900 | 5,000 | - | 524010 | Contracted Prof Svcs - Accounting and Auditing | - | - | - |
| 6,510 | - | - | 524020 | Contracted Prof Svcs - Attorney and Legal | - | - | - |
| 3,068 | 1,055 | - | 524050 | Contracted Prof Svcs - Advertising | - | - | - |
| 10,404 | 96 | - | 524070 | Contracted Prof Svcs - Management, Consulting and Communication Services | - | - | - |

Parks and Nature Bond Fund

Parks and Nature Bond Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|----------------------|----------------------|--|--------|---|---|---|--|
| 51,625 | 1,200 | - | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |
| 625 | - | - | 524500 | Marketing Expenditures | - | - | - |
| (5,465) | 141 | - | 525000 | Contracted Property Services | - | - | - |
| 12 | - | - | 525100 | Utility Services | - | - | - |
| - | 805 | - | 525120 | Utility Services - Telecommunications | - | - | - |
| 3,154 | 4,173 | - | 526000 | Maintenance and Repair Services | - | - | - |
| 84,474 | 55,254 | - | 526010 | Maintenance and Repair Services - Building | - | - | - |
| 141 | 147 | - | 526050 | Maintenance and Repair Services - Vehicles | - | - | - |
| - | 66,465 | 360,000 | 526100 | Capital Maintenance - CIP | 280,000 | - | - |
| 5,137 | 7,334 | 22,000 | 526300 | Software Licensing | 22,000 | - | - |
| 106,105 | 109,034 | 115,000 | 526450 | Leases/Leases | 115,000 | - | - |
| 2,520 | 2,520 | - | 526500 | Rentals | - | - | - |
| 22,402 | 319,633 | - | 528000 | Other Purchased Services | - | - | - |
| - | 5,703 | - | 528200 | Banking Services | - | - | - |
| - | 1,239 | - | 528400 | Printing and Graphics | - | - | - |
| 2,877,143 | 1,717,337 | 28,000,000 | 530000 | Payments to Other Agencies | 10,500,000 | - | - |
| 1,785 | 52,296 | - | 530010 | License and Permit Fees | - | - | - |
| 1,608 | 1,858 | - | 531000 | Taxes (Non-Payroll) | - | - | - |
| (384,802) | - | - | 531500 | Grants to Other Governments | - | - | - |
| 13,926 | 374,536 | - | 531800 | Contributions to Other Govt | - | - | - |
| 37,734 | 118,208 | 201,152 | 540000 | Charges for Services | 250,912 | - | - |
| - | 1,005 | 5,000,000 | 544500 | Grants and Loans | 5,000,000 | - | - |
| - | 793 | - | 545100 | Travel and Lodging | - | - | - |
| 2,553 | 1,067 | - | 545200 | Mileage, Taxi and Parking | - | - | - |
| - | 363 | - | 545300 | Meals and Entertainment | - | - | - |
| 1,929 | 4,130 | - | 545500 | Staff Development | - | - | - |
| 4,212,046 | 3,146,073 | 46,348,152 | | Total Materials and Services | 29,456,912 | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| 4,226 | 990 | - | 570000 | Land | - | - | - |
| (1,189) | - | - | 571000 | Improve-Other than Bldg | - | - | - |
| 6,373,923 | 7,334,940 | 30,838,500 | 579000 | Capital Outlay | 22,053,683 | - | - |
| 6,376,960 | 7,335,930 | 30,838,500 | | Total Capital Outlay | 22,053,683 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 2,549,356 | 2,604,622 | 2,067,305 | 580000 | Transfer for Indirect Costs | 2,640,021 | - | - |
| 180,900 | - | - | 581000 | Transfer of Resources | - | - | - |
| 270,711 | 169,581 | 601,131 | 582000 | Transfer for Direct Costs | 1,052,619 | - | - |
| 3,000,967 | 2,774,203 | 2,668,436 | | Total Interfund Transfers | 3,692,640 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 14,717,000 | 700000 | Contingency | 9,000,000 | - | - |
| - | - | 14,717,000 | | Total Contingency | 9,000,000 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| - | - | - | | - | - | - | - |
| 186,348,144 | 170,562,654 | 72,896,227 | 824000 | Ending Fund Bal-Restr for Bond Cap | 76,123,271 | - | - |
| 186,348,144 | 170,562,654 | 72,896,227 | | Total Unappropriated Fund Balance | 76,123,271 | - | - |
| \$204,018,809 | \$188,382,771 | \$173,482,500 | | TOTAL REQUIREMENTS | \$146,808,150 | \$- | \$- |

Parks and Nature Bond Fund

| Parks and Nature Bond Fund | | | | | | | | |
|----------------------------|------------|--------------------------|------|-----------------------|---------------------------|---------------------------|--------------------------|--|
| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 | |
| Actual | Actual | <u>Amended</u> Amount | ACCT | DESCRIPTION | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount | |
| 37.05 | 38.90 | 37.25 | | FULL-TIME EQUIVALENTS | 37.40 | 0.00 | 0.00 | |

*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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$11,714,049 | \$12,538,902 | \$13,500,000 | \$7,892,762 | \$- | \$- | (41.54%) |
| Current Revenues | | | | | | | |
| Real Property Taxes | 17,117,389 | 18,155,165 | 18,398,316 | 19,197,221 | - | - | 4.34% |
| Interest Earnings | 130,815 | 400,041 | 181,000 | 208,500 | - | - | 15.19% |
| Grants | 64,175 | 136,621 | 15,200 | 15,200 | - | - | - |
| Local Government Shared Revenues | 642,633 | 663,986 | 555,000 | 625,000 | - | - | 12.61% |
| Contributions from Governments | 50,000 | 28,812 | 150,000 | 225,500 | - | - | 50.33% |
| Charges for Services | 2,139,050 | 2,435,540 | 5,713,202 | 6,000,490 | - | - | 5.03% |
| Miscellaneous Revenue | 10,224 | 29,806 | 100,000 | 100,000 | - | - | - |
| Other Financing Sources | 14,200 | 3,850 | - | - | - | - | - |
| Subtotal Current Revenues | 20,168,485 | 21,853,822 | 25,112,718 | 26,371,911 | - | - | 5.01% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 89,521 | 258,876 | 237,160 | 754,341 | - | - | 218.07% |
| Fund Equity Transfers | 2,336,839 | 2,606,000 | 5,361,655 | 7,287,000 | - | - | 35.91% |
| Subtotal Interfund Transfers | 2,426,360 | 2,864,876 | 5,598,815 | 8,041,341 | - | - | 43.63% |
| TOTAL RESOURCES | \$34,308,894 | \$37,257,599 | \$44,211,533 | \$42,306,014 | \$- | \$- | (4.31%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$10,199,592 | \$11,774,607 | \$15,400,065 | \$16,956,818 | \$ | \$ | 10.11% |
| Materials and Services | \$7,409,028 | 10,573,504 | 13,966,069 | 14,117,081 | - | - | 1.08% |
| Capital Outlay | \$205,201 | 199,495 | 75,000 | 491,000 | - | - | 554.67% |
| Subtotal Current Expenditures | 17,813,821 | 22,547,606 | 29,441,134 | 31,564,899 | - | - | 7.21% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 314,460 | - | - | - | - | - | - |
| Interfund Reimbursements | 3,144,711 | 3,434,938 | 5,463,606 | 6,122,824 | - | - | 12.07% |
| Fund Equity Transfers | 497,000 | 495,000 | 470,000 | 470,000 | - | - | - |
| Subtotal Interfund Transfers | 3,956,171 | 3,929,938 | 5,933,606 | 6,592,824 | - | - | 11.11% |
| Contingency | - | - | 8,136,793 | 4,148,291 | - | - | (49.02%) |
| Unappropriated Fund Balance | 12,538,902 | 10,780,055 | 700,000 | - | - | - | (100.00%) |
| Subtotal Contingency/Ending Balance | 12,538,902 | 10,780,055 | 8,836,793 | 4,148,291 | - | - | (53.06%) |
| TOTAL REQUIREMENTS | \$34,308,894 | \$37,257,599 | \$44,211,533 | \$42,306,014 | \$- | \$- | (4.31%) |
| FULL-TIME EQUIVALENTS | 82.75 | 95.95 | 101.55 | 108.90 | - | - | 7.24% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 7.35 |

*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 November 2022. It is directed toward operating and maintaining 19,000 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 \$7.9 million for FY 2024-25.

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, golf fees, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$6 million for FY 2024-25.

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 \$19.2 million in property tax revenues from the tax levy in FY 2024-25.

Revenue Transfers

The Parks and Nature department receives an annual transfer from the General Fund to support operations. For FY 2024-25 the General Fund will provide \$6.5 million for planned support, \$387,000 of one-time support for the fund paying for old bond administrative costs, and \$400,000 to support Electric Vehicle infrastructure.

CURRENT EXPENDITURES

Personnel Services

Personnel service costs reflect wages, payroll taxes, pension and health and welfare costs for staff that operate and maintain Metro's parks and natural areas. The department added 0.50 FTE to its staffing of which 0.35 of this FTE is allocated to the Operating fund for administrative support. Additionally, 7.0 Communication FTE were transferred to the Operating fund for a total FTE of 109.9.

Materials and Services

Materials and services include spending to operate park sites, restoration efforts, land management and community investments to deliver the department's mission. The \$14.1 million includes \$1.9 million of pooled resources that work on many smaller restoration projects that the Land Science team has planned.

Capital Outlay

Capital improvements will account for \$491,000 in spending. This is for science and natural areas management to support major restoration projects.

Interfund Transfers

The \$6.1 million is transferred for payment of central service charges as allocated through the cost allocation plan. There are additional smaller transfers to support renewal and replacement funding for park assets.

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 2024-25 have been included in the Contingency category.

Parks and Nature Operating Fund

Parks and Nature Operating Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------------------------|---------------------|---------------------|--------|---|---------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| <i>Beginning Fund Balance</i> | | | | | | | |
| \$11,714,049 | \$12,538,902 | \$13,500,000 | 323000 | Funs Bal-Restricted for Parks Oper Levy | \$7,085,094 | \$- | \$- |
| - | - | - | 340000 | Fund Bal-Unassigned/Undesignated | 807,668 | - | - |
| 11,714,049 | 12,538,902 | 13,500,000 | | Total Beginning Fund Balance | 7,892,762 | - | - |
| <i>Current Revenue</i> | | | | | | | |
| 16,874,644 | 17,722,389 | 18,170,316 | 401000 | Real Property Taxes-Current Yr | 18,960,221 | - | - |
| 214,341 | 195,602 | 228,000 | 401500 | Real Property Taxes-Prior Yrs | 237,000 | - | - |
| 17,538 | 41,753 | - | 401800 | Payment in Lieu of R Prop Tax | - | - | - |
| 10,865 | 195,420 | - | 401900 | Interest and Penalty-R Prop Tax | - | - | - |
| 51,800 | 107,300 | 1,800 | 410500 | Federal Grants - Indirect | 1,800 | - | - |
| 12,375 | 12,375 | 13,400 | 411000 | State Grants - Direct | 13,400 | - | - |
| - | 16,946 | - | 411800 | State Capital Grants | - | - | - |
| - | 70,930 | 30,000 | 413500 | Marine Board Fuel Tax | 30,000 | - | - |
| 642,633 | 593,056 | 525,000 | 413900 | Other Local Govt Shared Rev. | 595,000 | - | - |
| 50,000 | 28,812 | 150,000 | 414500 | Government Contributions | 225,500 | - | - |
| 227,100 | 239,668 | 200,000 | 416500 | Boat Launch Fees | 230,000 | - | - |
| 22,158 | 19,399 | 10,000 | 417000 | Fines and Forfeits | 10,000 | - | - |
| 7,335 | 13,825 | 16,000 | 423000 | Product Sales | 16,000 | - | - |
| 199,650 | 214,700 | 155,000 | 428000 | Cemetery Service Sales | 175,000 | - | - |
| 221,187 | 273,528 | 225,000 | 428500 | Cemetery Property Sales | 225,000 | - | - |
| 175,071 | 151,344 | 130,000 | 428800 | Cemetery Merchandise Sales | 150,000 | - | - |
| 7,008 | 720 | - | 433100 | Transaction Fee - Automation | - | - | - |
| 390,733 | 520,193 | 495,000 | 450000 | Admission Fees | 500,000 | - | - |
| 197,915 | 321,315 | 312,423 | 452000 | Rentals - Space | 312,423 | - | - |
| - | - | 3,550,000 | 453000 | Golf Course Revenues | 3,750,000 | - | - |
| 662,069 | 633,331 | 629,779 | 454000 | Lease Revenue/Lease Rev | 642,067 | - | - |
| 440 | 432 | - | 463000 | Tuition and Lectures | - | - | - |
| 50,543 | 66,484 | - | 465000 | Miscellaneous Charges for Svc | - | - | - |
| 130,815 | 400,041 | 181,000 | 470000 | Interest on Investments | 208,500 | - | - |
| (280) | 13,198 | - | 480000 | Cash Over and Short | - | - | - |
| 14,200 | 3,850 | - | 481000 | Sale of Capital Assets | - | - | - |
| (15,414) | (6,350) | 60,000 | 489000 | Miscellaneous Revenue | 60,000 | - | - |
| 3,760 | 3,558 | 30,000 | 489100 | Refunds/Reimbursements | 30,000 | - | - |
| 20,168,485 | 21,853,821 | 25,112,718 | | Total Current Revenue | 26,371,911 | - | - |
| <i>Interfund Transfers</i> | | | | | | | |
| 2,336,839 | 2,606,000 | 5,361,655 | 497000 | Transfer of Resources | 7,287,000 | - | - |
| 89,521 | 258,876 | 237,160 | 498000 | Transfer for Direct Costs | 754,341 | - | - |
| 2,426,360 | 2,864,876 | 5,598,815 | | Total Interfund Transfers | 8,041,341 | - | - |
| \$34,308,894 | \$37,257,599 | \$44,211,533 | | TOTAL RESOURCES | \$42,306,014 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| <i>Personnel Services</i> | | | | | | | |
| \$3,396,485 | \$4,210,084 | \$4,865,175 | 501000 | Reg Employees-Full Time-Exempt | \$6,884,522 | \$ | \$ |
| 2,634,697 | 2,695,003 | 3,794,175 | 501500 | Reg Empl-Full Time-Non-Exempt | 3,379,314 | - | - |

Parks and Nature Operating Fund

Parks and Nature Operating Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | FY 2024-25 | FY 2024-25 | FY 2024-25 | |
|-------------------|-------------------|--------------------------|--------|--|---------------------------|---------------------------|--------------------------|
| Actual | Actual | <u>Amended</u> Amount | ACCT | DESCRIPTION | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| - | 32,044 | 172,911 | 502000 | Reg Employees-Part Time-Exempt | 40,832 | - | - |
| 656,339 | 758,784 | 1,400,000 | 503000 | Temporary Employees | 400,000 | - | - |
| - | - | - | 504000 | Seasonal Employees | - | - | - |
| 126,701 | 156,364 | 80,750 | 508000 | Overtime | 80,750 | - | - |
| 23,760 | 26,545 | - | 508600 | Mobile Comm Allowance | - | - | - |
| - | - | 40,000 | 508912 | Other Salary Adjustments (Budgetary) | 40,000 | - | - |
| 564,865 | 671,477 | 831,225 | 511000 | Fringe - Payroll Taxes | 910,222 | - | - |
| 1,364,976 | 1,653,399 | 2,181,573 | 512000 | Fringe - Retirement PERS | 2,524,647 | - | - |
| 1,132,871 | 1,253,457 | 1,712,659 | 513000 | Fringe - Health and Welfare | 2,306,423 | - | - |
| 34,357 | 51,368 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 33,070 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 19,127 | 21,118 | 34,550 | 515000 | Fringe - Other Benefits | 39,749 | - | - |
| 203,587 | 237,738 | 287,047 | 519000 | Pension Oblig Bonds Contrib | 350,359 | - | - |
| 8,756 | 7,227 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 10,199,592 | 11,774,607 | 15,400,065 | | Total Personnel Services | 16,956,818 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| 46,590 | 72,029 | 118,600 | 520100 | Office Supplies | 88,500 | - | - |
| 108,134 | 65,041 | 70,000 | 520110 | Computer Equipment | 64,000 | - | - |
| 1,381 | 26,307 | 15,750 | 520120 | Meeting Expenditures | 57,000 | - | - |
| 47,364 | 24,386 | 250 | 520130 | Postage and Shipping | 250 | - | - |
| 629,427 | 709,261 | 222,500 | 520500 | Operating Supplies | 306,500 | - | - |
| 55,930 | 133,351 | 105,000 | 520510 | Tools and Equipment | 80,000 | - | - |
| 644 | 5,807 | - | 520535 | Operating Supplies - Food for Prg Part | 10,000 | - | - |
| 123 | 328 | - | 520540 | Medical and Veterinary Supplies | - | - | - |
| 44,302 | 87,263 | 37,300 | 520580 | Uniforms and PPE | 42,100 | - | - |
| 67,345 | 27,326 | 10,250 | 521100 | Membership and Professional Dues | 17,310 | - | - |
| 1,663 | 779 | 2,500 | 521200 | Publications and Subscriptions | 2,500 | - | - |
| 97,537 | 107,251 | 117,600 | 521300 | Fuel | 120,800 | - | - |
| 70,499 | 77,391 | 231,775 | 521500 | Maintenance and Repairs Supplies | 174,750 | - | - |
| 2,375 | 3,254 | 500 | 521520 | Maintenance and Repairs Supplies - Building | 4,500 | - | - |
| 54 | - | - | 521540 | Maintenance and Repairs Supplies - Electrical | - | - | - |
| 4,232 | 296 | 1,500 | 521560 | Maintenance and Repairs Supplies - Equipment | 1,500 | - | - |
| 5,363 | 334,020 | 1,900 | 521570 | Maintenance and Repairs Supplies - Vehicles | 1,900 | - | - |
| - | 30 | - | 522100 | Cost of Food and Beverage | - | - | - |
| 45,009 | 44,380 | 20,000 | 522500 | Retail | 15,000 | - | - |
| 810,218 | 628,114 | 1,366,771 | 524000 | Contracted Professional Svcs | 1,718,700 | - | - |
| 1,784 | 2,105 | 3,500 | 524020 | Contracted Prof Svcs - Attorney and Legal | 3,500 | - | - |
| 58,513 | 34,302 | 52,000 | 524050 | Contracted Prof Svcs - Advertising | 40,000 | - | - |
| 85 | - | - | 524060 | Contracted Prof Svcs - Information Technology Services | - | - | - |
| 42,928 | 15,896 | 50,000 | 524500 | Marketing Expenditures | 98,000 | - | - |
| 273,135 | 502,758 | 368,000 | 524600 | Sponsorship Expenditures | 300,000 | - | - |
| 2,223,128 | 3,832,443 | 4,632,790 | 525000 | Contracted Property Services | 3,332,296 | - | - |
| 5,314 | 5,052 | 53,050 | 525100 | Utility Services | 44,550 | - | - |
| 54,766 | 67,010 | 39,150 | 525120 | Utility Services - Telecommunications | 58,398 | - | - |
| 68,003 | 82,940 | 62,000 | 525130 | Utility Services - Electricity | 76,500 | - | - |
| 1,311 | 2,020 | 800 | 525140 | Utility Services - Natural Gas | 800 | - | - |
| 378,916 | 329,841 | 294,500 | 525150 | Utility Services - Sanitation and Refuse Removal | 332,500 | - | - |

Parks and Nature Operating Fund

Parks and Nature Operating Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|-------------------|--------|---|--------------------|--------------------|-------------------|
| | | Amended Amount | ACCT | | Proposed Amount | Approved Amount | Adopted Amount |
| 61,148 | 99,288 | 101,500 | 525160 | Utility Services - Water and Sewer | 151,500 | - | - |
| 25,477 | 32,058 | - | 525500 | Cleaning Services | - | - | - |
| 162,312 | 458,498 | 324,337 | 526000 | Maintenance and Repair Services | 490,250 | - | - |
| 150,250 | 165,583 | 98,117 | 526010 | Maintenance and Repair Services - Building | 98,117 | - | - |
| - | 4,051 | - | 526012 | Maintenance and Repair Services - Electricity | - | - | - |
| 26,832 | 73,146 | 10,000 | 526020 | Maintenance and Repair Services - Equipment | 10,000 | - | - |
| 8,450 | 21,539 | - | 526030 | Maintenance and Repair Services - Grounds | - | - | - |
| 111 | 113 | - | 526040 | Maintenance and Repair Services - Technology | - | - | - |
| 65,682 | 62,619 | 11,000 | 526050 | Maintenance and Repair Services - Vehicles | 11,000 | - | - |
| 24,186 | - | - | 526100 | Capital Maintenance - CIP | - | - | - |
| 94,612 | 96,224 | 74,500 | 526300 | Software Licensing | 110,492 | - | - |
| 8,052 | 79,233 | - | 526400 | Vehicles/Vehicles | - | - | - |
| 315,149 | 160,672 | 185,000 | 526450 | Leases/Leases | 155,000 | - | - |
| 18,225 | 17,183 | 11,260 | 526500 | Rentals | 11,760 | - | - |
| 4,991 | 33,483 | 4,250 | 526520 | Rentals - Equipment | 5,250 | - | - |
| 110,943 | 101,173 | 127,650 | 528000 | Other Purchased Services | 199,300 | - | - |
| 207 | - | - | 528080 | Agency Fees | - | - | - |
| 45 | - | - | 528090 | Event/Production Services | - | - | - |
| 35,335 | 54,013 | 101,000 | 528210 | Credit Card Fees | 110,000 | - | - |
| 1,901 | - | - | 528300 | Temp Agency Services | - | - | - |
| 185,968 | 280,662 | 274,650 | 528400 | Printing and Graphics | 283,650 | - | - |
| 191,663 | 211,904 | 112,500 | 528500 | Burial Services | 112,500 | - | - |
| - | - | 3,246,423 | 529000 | Operations Contracts | 3,544,000 | - | - |
| 63 | - | - | 529400 | Special Waste Disposal Fees | - | - | - |
| 58,552 | 68,897 | 61,000 | 530000 | Payments to Other Agencies | 63,500 | - | - |
| 27,413 | 22,284 | 17,000 | 530010 | License and Permit Fees | 22,000 | - | - |
| 215,213 | 215,131 | 245,507 | 531000 | Taxes (Non-Payroll) | 245,507 | - | - |
| - | 290 | - | 531800 | Contributions to Other Govt | - | - | - |
| 2,500 | 235,469 | 289,889 | 540000 | Charges for Services | 423,801 | - | - |
| 285,388 | 654,999 | 500,000 | 544500 | Grants and Loans | 750,000 | - | - |
| 11,102 | 38,341 | 44,900 | 545100 | Travel and Lodging | 52,800 | - | - |
| 29,720 | 18,727 | 1,000 | 545200 | Mileage, Taxi and Parking | 5,250 | - | - |
| 24,871 | 20,537 | 500 | 545300 | Meals and Entertainment | 6,200 | - | - |
| 97,920 | 118,287 | 221,100 | 545500 | Staff Development | 238,350 | - | - |
| 12,990 | 8,120 | 25,000 | 548000 | Fee Reimbursements | 25,000 | - | - |
| 5,372 | - | - | 549000 | Miscellaneous Expenditures | - | - | - |
| 230 | - | - | 549010 | Tri-Met Transit Pass | - | - | - |
| 81 | - | - | 552000 | Bad Debt Expense | - | - | - |
| 7,409,028 | 10,573,504 | 13,966,069 | | Total Materials and Services | 14,117,081 | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| 205,201 | 199,495 | 75,000 | 579000 | Capital Outlay | 491,000 | - | - |
| 205,201 | 199,495 | 75,000 | | Total Capital Outlay | 491,000 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 3,144,711 | 3,434,938 | 5,463,606 | 580000 | Transfer for Indirect Costs | 6,122,824 | - | - |
| 497,000 | 495,000 | 470,000 | 581000 | Transfer of Resources | 470,000 | - | - |
| 314,460 | - | - | 582000 | Transfer for Direct Costs | - | - | - |
| 3,956,171 | 3,929,938 | 5,933,606 | | Total Interfund Transfers | 6,592,824 | - | - |

Parks and Nature Operating Fund

Parks and Nature Operating Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|----------------------|----------------------|--|------------------------------|---|---|---|--|
| | | | | <u>Contingency</u> | | | |
| - | - | 550,000 | 700000 | Contingency | 745,091 | - | - |
| - | - | 7,586,793 | 701002 | Contingency - Operating | 3,403,200 | - | - |
| - | - | 8,136,793 | | Total Contingency | 4,148,291 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 12,538,902 | 10,780,055 | - | 823000 | Ending Fund Bal-Restr Pks&NA Op Levy | - | - | - |
| - | - | 700,000 | 840000 | Ending Fund Balance-Unassigned | - | - | - |
| 12,538,902 | 10,780,055 | 700,000 | | Total Unappropriated Fund Balance | - | - | - |
| \$34,308,894 | \$37,257,599 | \$44,211,533 | TOTAL REQUIREMENTS | | \$42,306,014 | \$ | \$ |
| 82.75 | 95.95 | 101.55 | FULL-TIME EQUIVALENTS | | 108.90 | 0.00 | 0.00 |

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



Risk Management

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$3,952,400 | \$2,426,426 | \$1,470,000 | \$1,300,000 | \$- | \$- | (11.56%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 28,682 | 41,688 | 20,000 | 12,000 | - | - | (40.000%) |
| Charges for Services | 60,976 | 2,793 | - | - | - | - | - |
| Internal Charges for Services | 199,401 | - | - | - | - | - | - |
| Miscellaneous Revenue | 127,452 | 843,942 | 100,000 | 100,000 | - | - | - |
| Subtotal Current Revenues | 416,511 | 888,424 | 120,000 | 112,000 | - | - | (6.67%) |
| Interfund Transfers | | | | | | | |
| Interfund Reimbursements | 1,608,226 | 1,644,988 | 4,066,898 | 4,940,350 | - | - | 21.48% |
| Subtotal Interfund Transfers | 1,608,226 | 1,644,988 | 4,066,898 | 4,940,350 | - | - | 21.48% |
| TOTAL RESOURCES | \$5,977,137 | \$4,959,838 | \$5,656,898 | \$6,352,350 | \$- | \$- | 12.29% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$349,717 | \$406,376 | \$495,924 | \$555,751 | \$ | \$ | 12.064% |
| Materials and Services | 2,882,421 | 2,963,696 | 4,193,300 | 5,008,750 | - | - | 19.45% |
| Subtotal Current Expenditures | 3,232,138 | 3,370,072 | 4,689,224 | 5,564,501 | - | - | 18.67% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 318,572 | - | - | - | - | - | - |
| Subtotal Interfund Transfers | 318,572 | - | - | - | - | - | - |
| Contingency | - | - | 522,674 | 787,849 | - | - | 50.73% |
| Unappropriated Fund Balance | 2,426,426 | 1,589,765 | 445,000 | - | - | - | (100.00%) |
| Subtotal Contingency/Ending Balance | 2,426,426 | 1,589,765 | 967,674 | 787,849 | - | - | (18.58%) |
| TOTAL REQUIREMENTS | \$5,977,137 | \$4,959,838 | \$5,656,898 | \$6,352,350 | \$- | \$- | 12.29% |
| FULL-TIME EQUIVALENTS | 3.00 | 3.00 | 3.00 | 3.00 | - | - | 0.00% |
| FTE CHANGE FROM FY 2023-24 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 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------|--------------------|--------------------|--------|-------------------------------------|--------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$3,952,400 | \$2,426,426 | \$1,470,000 | 340000 | Fund Bal-Unassigned/Undesignated | \$1,300,000 | \$ | \$ |
| 3,952,400 | 2,426,426 | 1,470,000 | | Total Beginning Fund Balance | 1,300,000 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| - | - | - | 410500 | Federal Grants - Indirect | - | - | - |
| - | - | - | 411500 | State Grants - Indirect | - | - | - |
| 60,976 | 2,793 | - | 445000 | Insurance Recovery Revenue | - | - | - |
| 199,401 | - | - | 445500 | Insurance Premiums-Unemployment | - | - | - |
| 28,682 | 41,688 | 20,000 | 470000 | Interest on Investments | 12,000 | - | - |
| - | 349,600 | - | 489000 | Miscellaneous Revenue | - | - | - |
| 127,452 | 494,342 | 100,000 | 489100 | Refunds/Reimbursements | 100,000 | - | - |
| 416,511 | 888,424 | 120,000 | | Total Current Revenue | 112,000 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 1,608,226 | 1,644,988 | 4,066,898 | 497500 | Transfer for Indirect Costs | 4,940,350 | - | - |
| 1,608,226 | 1,644,988 | 4,066,898 | | Total Interfund Transfers | 4,940,350 | - | - |
| \$5,977,137 | \$4,959,838 | \$5,656,898 | | TOTAL RESOURCES | \$6,352,350 | \$- | \$- |

EXPENDITURES

| | | | | | | | |
|----------------|----------------|----------------|--------|---|----------------|----|----|
| | | | | <u>Personnel Services</u> | | | |
| \$232,623 | \$274,357 | \$243,547 | 501000 | Reg Employees-Full Time-Exempt | \$358,493 | \$ | \$ |
| - | - | 78,728 | 501500 | Reg Empl-Full Time-Non-Exempt | - | - | - |
| 1,682 | 2,221 | - | 503000 | Temporary Employees | - | - | - |
| 545 | 1,130 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 19,316 | 27,427 | 30,590 | 511000 | Fringe - Payroll Taxes | 31,903 | - | - |
| 58,258 | 58,777 | 79,602 | 512000 | Fringe - Retirement PERS | 87,831 | - | - |
| 28,978 | 33,728 | 51,768 | 513000 | Fringe - Health and Welfare | 64,008 | - | - |
| 592 | 726 | 1,215 | 515000 | Fringe - Other Benefits | 1,328 | - | - |
| 7,724 | 8,012 | 10,474 | 519000 | Pension Oblig Bonds Contrib | 12,188 | - | - |
| 349,717 | 406,376 | 495,924 | | Total Personnel Services | 555,751 | - | - |
| | | | | <u>Materials and Services</u> | | | |
| - | 67 | - | 520100 | Office Supplies | 200 | - | - |
| 396 | 144 | 500 | 520500 | Operating Supplies | 200 | - | - |
| 875 | 200 | - | 521100 | Membership and Professional Dues | 200 | - | - |
| 107 | - | - | 521200 | Publications and Subscriptions | - | - | - |
| - | 9 | - | 521570 | Maintenance and Repairs Supplies - Vehicles | - | - | - |
| 40,612 | 40,016 | 25,000 | 524000 | Contracted Professional Svcs | 30,000 | - | - |
| 1,347 | 2,000 | - | 524020 | Contracted Prof Svcs - Attorney and Legal | 2,500 | - | - |
| 480 | 483 | 1,000 | 525120 | Utility Services - Telecommunications | 500 | - | - |
| - | - | 58,000 | 526300 | Software Licensing | 58,000 | - | - |
| 1,999,720 | 2,366,623 | 2,614,800 | 527000 | Insurance | 3,632,400 | - | - |

Risk Management

Risk Management Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|--------------------|--------------------|--------------------|--------|---|--------------------|--------------------|-------------------|
| Actual | Actual | Amended Amount | ACCT | DESCRIPTION | Proposed Amount | Approved Amount | Adopted Amount |
| 156,296 | 71,920 | 10,000 | 528000 | Other Purchased Services | 1,500 | - | - |
| 1,349 | 1,049 | 1,000 | 545100 | Travel and Lodging | 1,500 | - | - |
| 2,254 | 840 | 500 | 545200 | Mileage, Taxi and Parking | 750 | - | - |
| 322 | 409 | - | 545300 | Meals and Entertainment | - | - | - |
| 4,561 | 4,321 | 7,500 | 545500 | Staff Development | 6,000 | - | - |
| 806,391 | 377,497 | 1,325,000 | 547500 | Claims Paid | 1,125,000 | - | - |
| (133,000) | 96,000 | 150,000 | 547600 | Actuarial Claims Expense | 150,000 | - | - |
| 461 | 2,120 | - | 549000 | Miscellaneous Expenditures | - | - | - |
| 250 | - | - | 549010 | Tri-Met Transit Pass | - | - | - |
| 2,882,421 | 2,963,696 | 4,193,300 | | Total Materials and Services | 5,008,750 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 318,572 | - | - | 581000 | Transfer of Resources | - | - | - |
| - | - | - | 582000 | Transfer for Direct Costs | - | - | - |
| 318,572 | - | - | | Total Interfund Transfers | - | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 522,674 | 700000 | Contingency | 787,849 | - | - |
| - | - | 522,674 | | Total Contingency | 787,849 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| - | - | 445,000 | 805000 | Unapp FB - Reserves | - | - | - |
| 2,426,426 | 1,589,765 | - | 840000 | Ending Fund Balance-Unassigned | - | - | - |
| 2,426,426 | 1,589,765 | 445,000 | | Total Unappropriated Fund Balance | - | - | - |
| \$5,977,137 | \$4,959,838 | \$5,656,898 | | TOTAL REQUIREMENTS | \$6,352,350 | \$ | \$ |
| 3.00 | 3.00 | 3.00 | | FULL-TIME EQUIVALENTS | 3.00 | 0.00 | 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

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$1,677,930 | \$1,444,990 | \$1,323,310 | \$1,001,567 | \$- | \$- | (24.31%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 14,061 | 33,043 | 18,500 | 15,024 | - | - | (18.79%) |
| Subtotal Current Revenues | 14,061 | 33,043 | 18,500 | 15,024 | - | - | (18.79%) |
| TOTAL RESOURCES | \$1,691,991 | \$1,478,033 | \$1,341,810 | \$1,016,591 | \$- | \$- | (24.24%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Materials and Services | \$165,762 | \$152,904 | \$175,000 | \$225,000 | \$ | \$ | 28.57% |
| Subtotal Current Expenditures | 165,762 | 152,904 | 175,000 | 225,000 | - | - | 28.57% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 81,240 | 89,295 | 57,610 | 67,622 | - | - | 17.38% |
| Subtotal Interfund Transfers | 81,240 | 89,295 | 57,610 | 67,622 | - | - | 17.38% |
| Contingency | - | - | 500,000 | 400,000 | - | - | (20.00%) |
| Unappropriated Fund Balance | 1,444,990 | 1,235,835 | 609,200 | 323,969 | - | - | (46.82%) |
| Subtotal Contingency/Ending Balance | 1,444,990 | 1,235,835 | 1,109,200 | 723,969 | - | - | (34.73%) |
| TOTAL REQUIREMENTS | \$1,691,991 | \$1,478,033 | \$1,341,810 | \$1,016,591 | \$- | \$- | (24.24%) |
| FULL-TIME EQUIVALENTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| FTE CHANGE FROM FY 2023-24 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

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|---------------------|--------------------|--------------------|--------|--|--------------------|-------------|-------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| | | | | <u>Beginning Fund Balance</u> | | | |
| \$1,677,930 | \$1,444,990 | \$1,323,310 | 326000 | Fund Bal-Restr by IGA | \$1,001,567 | \$ | \$ |
| 1,677,930 | 1,444,990 | 1,323,310 | | Total Beginning Fund Balance | 1,001,567 | - | - |
| | | | | <u>Current Revenue</u> | | | |
| 14,061 | 33,043 | 18,500 | 470000 | Interest on Investments | 15,024 | - | - |
| 14,061 | 33,043 | 18,500 | | Total Current Revenue | 15,024 | - | - |
| \$1,691,991 | \$1,478,033 | \$1,341,810 | | TOTAL RESOURCES | \$1,016,591 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| | | | | <u>Materials and Services</u> | | | |
| \$139 | \$ | \$- | 520100 | Office Supplies | \$- | \$- | \$- |
| 32 | - | - | 520120 | Meeting Expenditures | - | - | - |
| 1,470 | 17,220 | 175,000 | 524000 | Contracted Professional Svcs | 225,000 | - | - |
| 164,121 | 135,683 | - | 525000 | Contracted Property Services | - | - | - |
| 165,762 | 152,904 | 175,000 | | Total Materials and Services | 225,000 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| - | - | - | 581000 | Transfer of Resources | - | - | - |
| 81,240 | 89,295 | 57,610 | 582000 | Transfer for Direct Costs | 67,622 | - | - |
| 81,240 | 89,295 | 57,610 | | Total Interfund Transfers | 67,622 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 500,000 | 700000 | Contingency | 400,000 | - | - |
| - | - | 500,000 | | Total Contingency | 400,000 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 1,444,990 | 1,235,835 | 609,200 | 826000 | Ending Fund Bal-Restr by IGA | 323,969 | - | - |
| 1,444,990 | 1,235,835 | 609,200 | | Total Unappropriated Fund Balance | 323,969 | - | - |
| \$1,691,991 | \$1,478,033 | \$1,341,810 | | TOTAL REQUIREMENTS | \$1,016,591 | \$- | \$- |
| 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 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$36,645,186 | \$39,008,325 | \$44,005,131 | \$34,884,593 | \$- | \$- | (20.73%) |
| Current Revenues | | | | | | | |
| Interest Earnings | 323,111 | 1,108,024 | 838,020 | 774,092 | - | - | (7.63%) |
| Grants | 14,000 | 6,587,581 | 2,500,000 | 392,000 | - | - | (84.32%) |
| Charges for Services | 96,448,911 | 105,130,487 | 114,681,215 | 125,642,793 | - | - | 9.56% |
| Miscellaneous Revenue | 165,582 | 148,745 | 10,127,000 | 482,000 | - | - | (95.24%) |
| Other Financing Sources | 4,451 | 19,200 | - | - | - | - | - |
| Subtotal Current Revenues | 96,956,056 | 112,994,037 | 128,146,235 | 127,290,885 | - | - | (0.67%) |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 20,764 | 50,000 | 50,000 | 50,000 | - | - | - |
| Interfund Loans | 422,086 | 438,590 | 524,116 | - | - | - | (100.00%) |
| Fund Equity Transfers | 113,089 | - | - | - | - | - | - |
| Subtotal Interfund Transfers | 555,939 | 488,590 | 574,116 | 50,000 | - | - | (91.29%) |
| TOTAL RESOURCES | \$134,157,181 | \$152,490,952 | \$172,725,482 | \$162,225,478 | \$- | \$- | (6.08%) |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$21,793,507 | \$24,119,601 | \$28,108,313 | \$32,477,361 | \$ | \$ | 15.54% |
| Materials and Services | 62,342,622 | 72,386,498 | 79,660,441 | 78,711,214 | - | - | (1.19%) |
| Debt Service | - | - | 1,350,000 | - | - | - | - |
| Capital Outlay | 1,785,410 | 2,359,098 | 14,145,000 | 3,200,000 | - | - | (77.38%) |
| Subtotal Current Expenditures | 85,921,540 | 98,865,198 | 123,263,754 | 114,388,575 | - | - | (7.20%) |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 962,731 | - | 482,153 | 365,100 | - | - | (24.28%) |
| Interfund Reimbursements | 8,064,585 | 10,675,126 | 16,519,079 | 20,296,890 | - | - | 22.87% |
| Fund Equity Transfers | 200,000 | 200,000 | - | - | - | - | - |
| Subtotal Interfund Transfers | 9,227,316 | 10,875,126 | 17,001,232 | 20,661,990 | - | - | 21.53% |
| Contingency | - | - | 15,206,150 | 15,758,837 | - | - | 3.63% |
| Unappropriated Fund Balance | 39,008,325 | 42,750,628 | 17,254,346 | 11,416,076 | - | - | (33.84%) |
| Subtotal Contingency/Ending Balance | 39,008,325 | 42,750,628 | 32,460,496 | 27,174,913 | - | - | (16.28%) |
| TOTAL REQUIREMENTS | \$134,157,181 | \$152,490,952 | \$172,725,482 | \$162,225,478 | \$- | \$- | (6.08%) |
| FULL-TIME EQUIVALENTS | 192.80 | 195.25 | 191.90 | 201.30 | - | - | 4.90% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 9.40 |

*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 \$34.9 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The fund holds many sub-funds to help manage department activity, including some restricted reserve pools. Most of the reserves are unrestricted but support different activities and include a rate stabilization pool to help mitigate fee volatility. Overall, the fund is required to have unrestricted reserves that hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise Revenues

Metro's solid waste system is funded largely by three user fees: the Regional System Fee, the Metro Tip Fee, and transaction fees. As of drafting the proposed budget, solid waste fees for the budget year have not been adopted by Metro Council. The revenue estimate for the FY 2024-25 budget is \$127.3M. The tonnage-based revenue will be updated for the adopted budget which is expected to be after Metro Council adopts fees in April / May 2024.

CURRENT EXPENDITURES

Personnel Services

Budgeted FTE for FY 2024-25 totals 201.3, which is a net increase of 9.4 FTE from the FY 2023-24 amended budgeted FTE of 191.9 FTE. Communications staff were decentralized resulting in an increase of 6 FTE. Other changes impacting the FY 2024-25 budget include the addition of 1.0 FTE to support the traffic control team, 1.0 FTE to support transfer station operating controls, and 0.4FTE to support the recycling information center capacity.

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 (25.0 FTE), Assets & Environmental Stewardship (23.3 FTE), Policy & Compliance (18.0 FTE), Community Services & Education (61.3 FTE), and Garbage & Recycling Operations (73.7 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 2023-24 by \$1 million, mostly due to less state funded activity. The materials and services for Garbage & Recycling Operations has an increase of \$3.3 million due to increase costs for materials, supplies and standard increase in the transfer station operations contracts. The budget includes funding for facility and system master planning, resources to support the RID Patrol Program, and funding to support community cleanup efforts throughout the Metro region.

Capital Outlay

Capital expenditures are separated into two sub-funds. The Solid Waste Operations Capital Fund and the Regional System Fee Capital Fund. From the recommendation of the Solid Waste Fee Policy Task Force, the source of funding will determine what sub-fund capital projects should be held. Typically new capital assets are intended to improve the efficiency and effectiveness of Metro's two transfer stations and would be within the Solid Waste Operations Capital Fund. Renewal and replacement projects will exist in both capital funds, depending on what assets they are supporting to renew or replace.

About \$3.2 million of total current expenditures will be spent on capital projects, as scheduled in Metro's FY 2024-25 capital budget. This is a significant reduction in capital outlay than in prior fiscal years due to the majority of the capital reserves being spent in FY 2023-24 for large projects that have been completed.

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 \$15.8 million based on budget estimates separated by activity type.

ENDING FUND BALANCE

The unappropriated ending fund balance of \$11.4 million consists of designated and restricted funds, including funds reserved for rate stabilization and available as working capital to meet cash flow needs, a capital reserve account and a reserve for probable Environmental Impairment Liability.

Solid Waste Revenue Fund

Solid Waste Revenue Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|-------------------------------|--------------------|--------------------|--------|-------------------------------------|--------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| REVENUES | | | | | | | |
| <u>Beginning Fund Balance</u> | | | | | | | |
| \$30,795,214 | \$33,131,479 | \$38,215,785 | 340000 | Fund Bal-Unassigned/Undesignated | \$23,718,517 | \$ | \$ |
| 5,700,471 | 5,727,346 | 5,789,346 | 340600 | Fund Bal-Dsg Closure | 5,941,076 | - | - |
| 149,500 | 149,500 | - | 341500 | Fund Bal-Dsg PERS | - | - | - |
| - | - | - | 349000 | Fund Balance-Unassigned/Reserved | 5,225,000 | - | - |
| 36,645,186 | 39,008,325 | 44,005,131 | | Total Beginning Fund Balance | 34,884,593 | - | - |
| <u>Current Revenue</u> | | | | | | | |
| - | - | - | 405000 | Excise Taxes | - | - | - |
| - | 6,524,446 | 2,500,000 | 411000 | State Grants - Direct | 392,000 | - | - |
| 14,000 | 63,135 | - | 412000 | Local Grants - Direct | - | - | - |
| 94,200 | 79,850 | 75,000 | 414200 | Intergovernmental Misc Revenue | 75,000 | - | - |
| 1,564 | 10,440 | 3,500 | 417000 | Fines and Forfeits | 3,500 | - | - |
| 809,236 | 864,710 | 1,250,000 | 423000 | Product Sales | 1,500,000 | - | - |
| 42,565,020 | 43,962,168 | 47,532,395 | 430000 | Disposal Fees | 55,689,457 | - | - |
| - | - | - | 430200 | Disposal Fees - Unspecified | - | - | - |
| 39,543,010 | 45,882,174 | 46,827,172 | 430500 | Regional System Fee | 49,488,757 | - | - |
| 652 | 308 | - | 432500 | Rehabilitation and Enhance Fee | - | - | - |
| 5,068,995 | 5,890,868 | 8,040,781 | 433000 | Transaction Fee - Manual | 8,380,725 | - | - |
| 328,692 | 510,751 | 783,046 | 433100 | Transaction Fee - Automation | 812,048 | - | - |
| - | (166) | - | 433500 | Host Fees | - | - | - |
| 726,156 | 882,944 | 2,025,536 | 434200 | Organics Fee - Commercial | 1,828,814 | - | - |
| 3,643,255 | 3,626,190 | 4,591,384 | 434300 | Organics Fee - Residential | 4,127,245 | - | - |
| 960,676 | 800,410 | 767,246 | 434500 | Yard Debris Disposal Fee | 853,319 | - | - |
| 125,420 | 66,494 | - | 434700 | Woode Waste Disposal Fee | - | - | - |
| 73,878 | 76,201 | 70,135 | 435000 | Orphan Site Account Fee | 72,802 | - | - |
| 1,020,858 | 990,617 | 949,520 | 435500 | DEQ Promotion Fee | 985,626 | - | - |
| 1,389 | 1,540 | 150,000 | 436500 | H2W Disposal Fee | - | - | - |
| 1,190,834 | 1,491,986 | 1,600,000 | 436900 | Paint Care Revenue | 1,800,000 | - | - |
| 61,050 | 63,411 | 80,000 | 437000 | Conditionally Exempt Gen. Fees | 90,000 | - | - |
| 13,150 | 13,550 | 14,000 | 441000 | Franchise Fees | 14,000 | - | - |
| 294,935 | - | - | 452000 | Rentals - Space | - | - | - |
| - | (100) | - | 462000 | Parking Fees | - | - | - |
| 13,134 | 5,831 | - | 464500 | Reimbursed Services | - | - | - |
| 8,447 | - | - | 464900 | Reimbursed Labor | - | - | - |
| 125 | 600 | - | 465000 | Miscellaneous Charges for Svc | - | - | - |
| 323,111 | 1,108,024 | 838,020 | 470000 | Interest on Investments | 774,092 | - | - |
| (269) | 3,757 | - | 480000 | Cash Over and Short | - | - | - |
| 31,936 | 24,976 | 20,000 | 480020 | Finance Charges | - | - | - |
| - | - | 10,000,000 | 480800 | Loan Principal Receipts | - | - | - |
| 4,451 | 19,200 | - | 481000 | Sale of Capital Assets | - | - | - |
| 20,631 | 13,869 | 28,500 | 489000 | Miscellaneous Revenue | 403,500 | - | - |
| 17,520 | 15,854 | - | 489100 | Refunds/Reimbursements | - | - | - |
| 96,956,056 | 112,994,037 | 128,146,235 | | Total Current Revenue | 127,290,885 | - | - |
| <u>Interfund Transfers</u> | | | | | | | |
| 410,000 | 419,000 | 513,839 | 496000 | Interfund Loan - Principal | - | - | - |
| 12,086 | 19,590 | 10,277 | 496500 | Interfund Loan - Interest | - | - | - |
| 113,089 | - | - | 497000 | Transfer of Resources | - | - | - |

Solid Waste Revenue Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|----------------------|--------|----------------------------------|----------------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| 20,764 | 50,000 | 50,000 | 498000 | Transfer for Direct Costs | 50,000 | - | - |
| 555,939 | 488,590 | 574,116 | | Total Interfund Transfers | 50,000 | - | - |
| \$134,157,181 | \$152,490,952 | \$172,725,482 | | TOTAL RESOURCES | \$162,225,478 | \$- | \$- |

EXPENDITURES

| <i>Personnel Services</i> | | | | | | | |
|--------------------------------------|-------------------|-------------------|--------|--|-------------------|----------|----------|
| \$8,375,523 | \$9,052,549 | \$10,126,855 | 501000 | Reg Employees-Full Time-Exempt | \$12,302,200 | \$ | \$ |
| 4,749,170 | 5,507,213 | 6,431,291 | 501500 | Reg Empl-Full Time-Non-Exempt | 6,646,599 | - | - |
| 237,425 | 197,927 | 258,187 | 502000 | Reg Employees-Part Time-Exempt | 244,559 | - | - |
| 259,447 | 200,985 | 322,167 | 502500 | Reg Empl-Part Time-Non-Exempt | 284,802 | - | - |
| 757,746 | 982,570 | 988,834 | 503000 | Temporary Employees | 1,252,653 | - | - |
| 153,180 | 162,963 | 189,110 | 508000 | Overtime | 166,610 | - | - |
| 15,041 | 18,497 | 2,500 | 508600 | Mobile Comm Allowance | 5,200 | - | - |
| 1,206,123 | 1,376,133 | 1,622,023 | 511000 | Fringe - Payroll Taxes | 1,735,199 | - | - |
| 3,250,627 | 3,572,044 | 4,245,691 | 512000 | Fringe - Retirement PERS | 4,799,099 | - | - |
| 2,159,573 | 2,347,061 | 3,295,896 | 513000 | Fringe - Health and Welfare | 4,299,204 | - | - |
| 79,500 | 100,505 | - | 513305 | Health Savings - Metro Contrib/HSA Contrib | - | - | - |
| 19,767 | - | - | 514000 | Fringe - Unemployment | - | - | - |
| 52,551 | 58,499 | 67,112 | 515000 | Fringe - Other Benefits | 75,242 | - | - |
| 447,120 | 508,779 | 558,647 | 519000 | Pension Oblig Bonds Contrib | 665,994 | - | - |
| 30,714 | 33,876 | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 21,793,507 | 24,119,601 | 28,108,313 | | Total Personnel Services | 32,477,361 | - | - |
| <i>Materials and Services</i> | | | | | | | |
| 36,532 | 124,780 | 84,314 | 520100 | Office Supplies | 64,314 | - | - |
| 122,517 | 72,416 | 474,650 | 520110 | Computer Equipment | 139,150 | - | - |
| 19,745 | 16,301 | 36,765 | 520120 | Meeting Expenditures | 36,545 | - | - |
| 15,472 | 66,877 | 500 | 520130 | Postage and Shipping | 1,000 | - | - |
| 535 | 246 | - | 520140 | Promotional Supplies | 1,000 | - | - |
| 1,239,097 | 1,433,852 | 1,375,938 | 520500 | Operating Supplies | 1,529,640 | - | - |
| 102,085 | 46,696 | 65,000 | 520510 | Tools and Equipment | 65,330 | - | - |
| 90 | 231 | - | 520540 | Medical and Veterinary Supplies | - | - | - |
| - | 1,020 | - | 520570 | Operating Supplies - Production | - | - | - |
| 84,407 | 147,066 | 336,321 | 520580 | Uniforms and PPE | 67,812 | - | - |
| 22,078 | 21,755 | 13,100 | 521100 | Membership and Professional Dues | 17,200 | - | - |
| 43,404 | 29,626 | 61,984 | 521200 | Publications and Subscriptions | 61,173 | - | - |
| 3,578,928 | 3,729,907 | 3,459,816 | 521300 | Fuel | 4,294,106 | - | - |
| 308,932 | 301,825 | 379,640 | 521500 | Maintenance and Repairs Supplies | 341,955 | - | - |
| 4,907 | 7,300 | 2,530 | 521520 | Maintenance and Repairs Supplies - Building | 2,530 | - | - |
| 9,320 | 31 | - | 521521 | Maintenance and Repairs Supplies - HVAC | - | - | - |
| 3,219 | 10,717 | - | 521540 | Maintenance and Repairs Supplies - Electrical | - | - | - |
| 6,099 | 26,400 | 1,058 | 521560 | Maintenance and Repairs Supplies - Equipment | 1,058 | - | - |
| 24,499 | 14,304 | 9,500 | 521570 | Maintenance and Repairs Supplies - Vehicles | 9,650 | - | - |
| - | 248 | - | 522100 | Cost of Food and Beverage | 8,500 | - | - |
| (544,782) | 413,199 | 10,000 | 522500 | Retail | 10,000 | - | - |
| 3,958,775 | 7,332,527 | 8,863,817 | 524000 | Contracted Professional Svcs | 5,319,414 | - | - |
| 2,140 | 35,205 | - | 524010 | Contracted Prof Svcs - Accounting and Auditing | - | - | - |
| 9,934 | 6,281 | - | 524020 | Contracted Prof Svcs - Attorney and Legal | - | - | - |

Solid Waste Revenue Fund

Solid Waste Revenue Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|------------|------------|------------|--------|--|------------|------------|------------|
| Actual | Actual | Amended | ACCT | DESCRIPTION | Proposed | Approved | Adopted |
| | | Amount | | | Amount | Amount | Amount |
| 381 | 378 | 5,000 | 524040 | Contracted Prof Svcs - Promotion and Public Relations | 2,500 | - | - |
| 7,892 | 11,818 | 1,000 | 524050 | Contracted Prof Svcs - Advertising | 1,000 | - | - |
| 20,775 | 127,183 | - | 524060 | Contracted Prof Svcs - Information Technology Services | 22,000 | - | - |
| 22,596 | - | 5,000 | 524070 | Contracted Prof Svcs - Management, Consulting and Communication Services | 5,000 | - | - |
| 361,297 | 62,591 | 2,000 | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | - | - | - |
| 21,543 | 41,783 | 40,000 | 524500 | Marketing Expenditures | 60,000 | - | - |
| 347,705 | 392,829 | 130,700 | 524600 | Sponsorship Expenditures | 87,000 | - | - |
| 19,166 | 21,458 | - | 525000 | Contracted Property Services | - | - | - |
| 137,314 | 162,874 | 89,703 | 525100 | Utility Services | 79,500 | - | - |
| 70,981 | 87,655 | 34,375 | 525120 | Utility Services - Telecommunications | 43,700 | - | - |
| 70,504 | 78,510 | 59,100 | 525130 | Utility Services - Electricity | 60,568 | - | - |
| 20,954 | 38,584 | 8,500 | 525140 | Utility Services - Natural Gas | 8,500 | - | - |
| 8,020 | 24,958 | 168,800 | 525150 | Utility Services - Sanitation and Refuse Removal | 128,876 | - | - |
| 49,537 | 52,655 | 34,000 | 525160 | Utility Services - Water and Sewer | 54,000 | - | - |
| 166,401 | 321,688 | 396,600 | 525500 | Cleaning Services | 364,000 | - | - |
| 378,909 | 251,547 | 1,378,987 | 526000 | Maintenance and Repair Services | 1,902,996 | - | - |
| 800,724 | 272,641 | 57,062 | 526010 | Maintenance and Repair Services - Building | 129,287 | - | - |
| - | 887 | - | 526012 | Maintenance and Repair Services - Electricity | - | - | - |
| 1,741 | 15,637 | - | 526014 | Maintenance and Repair Services - HVAC | - | - | - |
| (61,029) | 660,980 | 65,000 | 526020 | Maintenance and Repair Services - Equipment | 65,000 | - | - |
| 601,696 | 143,965 | 51,200 | 526030 | Maintenance and Repair Services - Grounds | 12,300 | - | - |
| 33,429 | 28,668 | - | 526040 | Maintenance and Repair Services - Technology | - | - | - |
| 22,887 | 66,656 | 10,000 | 526050 | Maintenance and Repair Services - Vehicles | - | - | - |
| 940,587 | 342,730 | - | 526100 | Capital Maintenance - CIP | - | - | - |
| 51,233 | 69,500 | 190,000 | 526300 | Software Licensing | 289,500 | - | - |
| 690,474 | 221,078 | 50,000 | 526450 | Leases/Leases | - | - | - |
| 71,947 | 644,194 | 687,977 | 526500 | Rentals | 647,475 | - | - |
| 17,141 | 19,064 | - | 526510 | Rentals - Building | - | - | - |
| 38,030 | 36,566 | - | 526520 | Rentals - Equipment | - | - | - |
| 464,447 | 940,486 | 1,042,446 | 528000 | Other Purchased Services | 1,164,379 | - | - |
| - | 11 | - | 528090 | Event/Production Services | - | - | - |
| 25 | - | - | 528130 | Event Services - Stagehand | - | - | - |
| 1,104 | 300 | 3,000 | 528200 | Banking Services | 3,000 | - | - |
| 518,184 | 556,145 | 677,657 | 528210 | Credit Card Fees | 698,759 | - | - |
| 702,094 | - | - | 528300 | Temp Agency Services | - | - | - |
| 120,103 | 105,997 | 30,591 | 528400 | Printing and Graphics | 34,100 | - | - |
| 10,563,018 | 10,814,335 | 10,984,945 | 529300 | Disposal Fees - Landfill | 12,103,456 | - | - |
| 975,317 | 1,088,582 | 1,932,572 | 529400 | Special Waste Disposal Fees | 1,469,975 | - | - |
| 11,972,587 | 12,729,202 | 11,812,706 | 529500 | Waste Transport | 13,135,135 | - | - |
| 14,339,734 | 15,505,083 | 18,670,932 | 529600 | Transfer Station Operations | 19,805,529 | - | - |
| 2,960,660 | 2,996,932 | 5,784,365 | 529700 | Organics Processing Fees | 5,405,654 | - | - |
| 34,283 | 63,228 | 58,922 | 530000 | Payments to Other Agencies | 195,087 | - | - |
| 1,101,640 | 1,082,266 | 1,195,135 | 530010 | License and Permit Fees | 1,089,695 | - | - |
| 2,525,299 | 6,749,990 | 3,012,739 | 531500 | Grants to Other Governments | 3,231,233 | - | - |
| - | - | 1,250,000 | 531800 | Contributions to Other Govt | 800,000 | - | - |
| 130,464 | 752,554 | 1,084,368 | 540000 | Charges for Services | 1,145,145 | - | - |

Solid Waste Revenue Fund

Solid Waste Revenue Fund

| FY 2021-22 | FY 2022-23 | FY 2023-24 | | FY 2024-25 | FY 2024-25 | FY 2024-25 | |
|----------------------|----------------------|--------------------------|------------------------------|--|---------------------------|---------------------------|--------------------------|
| Actual | Actual | <u>Amended</u> Amount | ACCT | DESCRIPTION | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| 1,838,976 | 736,198 | 3,000,000 | 544500 | Grants and Loans | 2,000,000 | - | - |
| 8 | 33,490 | 15,000 | 545100 | Travel and Lodging | 35,000 | - | - |
| 23,516 | 27,634 | 13,900 | 545200 | Mileage, Taxi and Parking | 7,650 | - | - |
| 7,543 | 20,310 | 500 | 545300 | Meals and Entertainment | 5,500 | - | - |
| 80,118 | 153,336 | 450,726 | 545500 | Staff Development | 448,338 | - | - |
| 3,432 | (546) | - | 549000 | Miscellaneous Expenditures | - | - | - |
| 19,305 | - | - | 549010 | Tri-Met Transit Pass | - | - | - |
| - | (6,919) | - | 552000 | Bad Debt Expense | - | - | - |
| 62,342,622 | 72,386,498 | 79,660,441 | | Total Materials and Services | 78,711,214 | - | - |
| | | | | <u>Debt Service</u> | | | |
| - | - | 1,350,000 | 561000 | Loan Payments - Principal | - | - | - |
| - | - | 1,350,000 | | Total Debt Service | - | - | - |
| | | | | <u>Capital Outlay</u> | | | |
| 19,735 | - | - | 571000 | Improve-Other than Bldg | - | - | - |
| 1,765,675 | 2,359,098 | 14,145,000 | 579000 | Capital Outlay | 3,200,000 | - | - |
| 1,785,410 | 2,359,098 | 14,145,000 | | Total Capital Outlay | 3,200,000 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 8,064,585 | 10,675,126 | 16,519,079 | 580000 | Transfer for Indirect Costs | 20,296,890 | - | - |
| 200,000 | 200,000 | - | 581000 | Transfer of Resources | - | - | - |
| 962,731 | - | 482,153 | 582000 | Transfer for Direct Costs | 365,100 | - | - |
| 9,227,316 | 10,875,126 | 17,001,232 | | Total Interfund Transfers | 20,661,990 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 10,168,517 | 700000 | Contingency | 9,590,545 | - | - |
| - | - | 3,499,068 | 701002 | Contingency - Operating | 6,168,292 | - | - |
| - | - | 1,538,565 | 706000 | Contingency - Renew and Replacement | - | - | - |
| - | - | 15,206,150 | | Total Contingency | 15,758,837 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| - | - | 6,225,000 | 805900 | Unapp FB - Other Reserves and Designations | - | - | - |
| - | - | - | - | - | - | - | - |
| 33,131,479 | 36,752,427 | 5,225,000 | 840000 | Ending Fund Balance-Unassigned | - | - | - |
| 5,727,346 | 5,848,701 | 5,804,346 | 840600 | Ending Fund Bal-Dsg Closure | 6,191,076 | - | - |
| 149,500 | 149,500 | - | 841500 | Ending Fund Bal-Dsg PERS | - | - | - |
| - | - | - | 849000 | Ending Fund Bal-Unassign-Designated | 5,225,000 | - | - |
| 39,008,325 | 42,750,628 | 17,254,346 | | Total Unappropriated Fund Balance | 11,416,076 | - | - |
| \$134,157,181 | \$152,490,952 | \$172,725,482 | TOTAL REQUIREMENTS | | \$162,225,478 | \$- | \$- |
| 192.80 | 195.25 | 191.90 | FULL-TIME EQUIVALENTS | | 201.30 | 0.00 | 0.00 |

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



Supportive Housing Services Fund

| | Audited FY 2021-22 | Audited FY 2022-23 | Amended FY 2023-24 | Proposed FY 2024-25 | Approved FY 2024-25 | Adopted FY 2024-25 | % Change from Amended FY 2023-24 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| RESOURCES | | | | | | | |
| Beginning Fund Balance | \$18,030,707 | \$177,201,219 | \$188,918,799 | \$432,218,166 | \$- | \$- | 128.79% |
| Current Revenues | | | | | | | |
| Personal Income Tax | 147,925,166 | \$190,593,493 | 117,050,000 | 187,250,000 | - | - | 59.97% |
| Business Income Tax | 94,724,870 | \$156,450,869 | 117,050,000 | 187,250,000 | - | - | 59.97% |
| Interest Earnings | 122,232 | \$837,336 | 300,000 | 880,000 | - | - | 193.33% |
| Subtotal Current Revenues | 242,772,268 | 347,881,698 | 234,400,000 | 375,380,000 | - | - | 60.15% |
| TOTAL RESOURCES | \$260,802,975 | \$525,082,917 | \$423,318,799 | \$807,598,166 | \$- | \$- | 90.78% |
| REQUIREMENTS | | | | | | | |
| Current Expenditures | | | | | | | |
| Personnel Services | \$651,332 | \$1,038,071 | \$5,416,344 | \$6,525,778 | \$ | \$ | 20.48% |
| Materials and Services | 69,062,929 | 155,911,189 | 226,242,937 | 460,331,159 | - | - | 103.47% |
| Subtotal Current Expenditures | 69,714,261 | 156,949,260 | 231,659,281 | 466,856,937 | - | - | 101.53% |
| Interfund Transfers | | | | | | | |
| Internal Service Transfers | 13,679 | - | - | - | - | - | 0.00% |
| Interfund Reimbursements | 1,839,729 | 1,827,068 | 3,370,894 | 4,456,449 | - | - | 32.20% |
| Fund Equity Transfers | 12,034,087 | 12,034,845 | - | - | - | - | - |
| Subtotal Interfund Transfers | 13,887,495 | 13,861,913 | 3,370,894 | 4,456,449 | - | - | 32.20% |
| Contingency | - | - | 188,288,624 | 336,284,780 | - | - | 78.60% |
| Unappropriated Fund Balance | 177,201,219 | 354,271,744 | - | - | - | - | - |
| Subtotal Contingency/Ending Balance | 177,201,219 | 354,271,744 | 188,288,624 | 336,284,780 | - | - | 78.60% |
| TOTAL REQUIREMENTS | \$260,802,975 | \$525,082,917 | \$423,318,799 | \$807,598,166 | \$- | \$- | 90.78% |
| FULL TIME EQUIVALENTS | 4.80 | 15.95 | 34.60 | 38.85 | 0.00 | 0.00 | 12.28% |
| FTE CHANGE FROM FY 2023-24 AMENDED BUDGET | | | | | | | 4.25 |

*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 homeless households with permanent 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. Income tax revenue in FY 2024-25 is projected to be \$374.5 million.

Interest Earnings

This category includes \$0.9 million of interest earnings.

CURRENT EXPENDITURES

Personnel Services

This category includes salaries, wages and fringe benefits for the 38.85 FTE in the fund. This includes 1.0 new FTE this fiscal year for increased communications support, and a net change of 3.25 reallocated FTE primarily from the Communications Department into the Housing Department.

Materials and Services

Major expenditures in this category include \$445.2 million in spending by Clackamas, Multnomah and Washington counties for their local implementation plans, \$11.1 million in tax collection costs and \$4.0 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 \$4.5 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 2024-25 contingency is reserved for payments to local implementation partners and Metro oversight and administrative costs.

Supportive Housing Services Fund

Supportive Housing Services Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 <u>Amended</u> Amount | ACCT | DESCRIPTION | FY 2024-25 <u>Proposed</u> Amount | FY 2024-25 <u>Approved</u> Amount | FY 2024-25 <u>Adopted</u> Amount |
|-------------------------------|----------------------|--|--------|---|---|---|--|
| REVENUES | | | | | | | |
| <u>Beginning Fund Balance</u> | | | | | | | |
| \$18,030,707 | \$177,201,219 | \$188,918,799 | 323500 | Fund Bal-Restr Affordable Hsg/FBR-AffHsg | \$432,218,166 | \$- | \$- |
| 18,030,707 | 177,201,219 | 188,918,799 | | Total Beginning Fund Balance | 432,218,166 | - | - |
| <u>Current Revenue</u> | | | | | | | |
| 147,925,166 | 190,593,493 | 117,050,000 | 402000 | Personal Income Tax-Current Yr | 187,250,000 | - | - |
| 94,724,870 | 156,450,869 | 117,050,000 | 403000 | Business Income Tax-Current Yr | 187,250,000 | - | - |
| 122,232 | 837,336 | 300,000 | 470000 | Interest on Investments | 880,000 | - | - |
| 242,772,268 | 347,881,698 | 234,400,000 | | Total Current Revenue | 375,380,000 | - | - |
| \$260,802,975 | \$525,082,917 | \$423,318,799 | | TOTAL RESOURCES | \$807,598,166 | \$- | \$- |
| EXPENDITURES | | | | | | | |
| <u>Personnel Services</u> | | | | | | | |
| \$394,140 | \$610,533 | \$3,297,102 | 501000 | Reg Employees-Full Time-Exempt | \$3,774,221 | \$ | \$ |
| 56,202 | 95,477 | 197,024 | 501500 | Reg Empl-Full Time-Non-Exempt | 381,356 | - | - |
| 184 | 1,283 | - | 508000 | Overtime | - | - | - |
| 770 | 580 | - | 508600 | Mobile Comm Allowance | - | - | - |
| 36,563 | 60,164 | 345,125 | 511000 | Fringe - Payroll Taxes | 366,210 | - | - |
| 96,778 | 151,822 | 854,401 | 512000 | Fringe - Retirement PERS | 1,018,120 | - | - |
| 47,378 | 87,955 | 597,056 | 513000 | Fringe - Health and Welfare | 828,909 | - | - |
| 3,223 | 6,000 | - | 513305 | Health Savings - Metro Contrib/HSA Contrb | - | - | - |
| 1,177 | 1,819 | 13,216 | 515000 | Fringe - Other Benefits | 15,675 | - | - |
| 14,092 | 22,439 | 112,420 | 519000 | Pension Oblig Bonds Contrib | 141,287 | - | - |
| 825 | - | - | 519500 | Fringe - Insurance - Opt Out | - | - | - |
| 651,332 | 1,038,071 | 5,416,344 | | Total Personnel Services | 6,525,778 | - | - |
| <u>Materials and Services</u> | | | | | | | |
| 5 | 1,535 | 38,000 | 520100 | Office Supplies | 11,500 | - | - |
| 1,500 | 30,335 | 67,200 | 520110 | Computer Equipment | 27,100 | - | - |
| 616 | 8,453 | 242,800 | 520120 | Meeting Expenditures | 274,050 | - | - |
| - | 1,545 | - | 520500 | Operating Supplies | 5,000 | - | - |
| - | - | - | 521100 | Membership and Professional Dues | 1,875 | - | - |
| - | - | 750 | 521200 | Publications and Subscriptions | - | - | - |
| 13,041,782 | 9,610,384 | 12,956,686 | 524000 | Contracted Professional Svcs | 14,038,734 | - | - |
| 34,533 | 8,317 | 150,000 | 524020 | Contracted Prof Svcs - Attorney and Legal | 100,000 | - | - |
| - | 217,931 | 100,000 | 524040 | Contracted Prof Svcs - Promotion and Public Relations | 450,000 | - | - |
| - | - | 1,000 | 524500 | Marketing Expenditures | - | - | - |
| - | 2,515 | - | 525120 | Utility Services - Telecommunications | 16,800 | - | - |
| - | 1,510 | 10,000 | 526300 | Software Licensing | 30,900 | - | - |
| 727 | 1,168 | - | 528000 | Other Purchased Services | 4,200 | - | - |
| - | 65 | - | 528400 | Printing and Graphics | - | - | - |
| 55,983,616 | 146,015,458 | 212,135,000 | 530000 | Payments to Other Agencies | 445,235,000 | - | - |
| - | 984 | 401,501 | 540000 | Charges for Services | - | - | - |
| - | 8,259 | 95,000 | 545100 | Travel and Lodging | 82,000 | - | - |
| - | 131 | - | 545200 | Mileage, Taxi and Parking | - | - | - |

Supportive Housing Services Fund

Supportive Housing Services Fund

| FY 2021-22 Actual | FY 2022-23 Actual | FY 2023-24 | | DESCRIPTION | FY 2024-25 | FY 2024-25 | FY 2024-25 |
|----------------------|----------------------|--------------------------|--------|--|---------------------------|---------------------------|--------------------------|
| | | <u>Amended</u> Amount | ACCT | | <u>Proposed</u> Amount | <u>Approved</u> Amount | <u>Adopted</u> Amount |
| 150 | 2,600 | 45,000 | 545500 | Staff Development | 54,000 | - | - |
| 69,062,929 | 155,911,189 | 226,242,937 | | Total Materials and Services | 460,331,159 | - | - |
| | | | | <u>Interfund Transfers</u> | | | |
| 1,839,729 | 1,827,068 | 3,370,894 | 580000 | Transfer for Indirect Costs | 4,456,449 | - | - |
| 12,034,087 | 12,034,845 | - | 581000 | Transfer of Resources | - | - | - |
| 13,679 | - | - | 582000 | Transfer for Direct Costs | - | - | - |
| 13,887,495 | 13,861,913 | 3,370,894 | | Total Interfund Transfers | 4,456,449 | - | - |
| | | | | <u>Contingency</u> | | | |
| - | - | 188,288,624 | 700000 | Contingency | 336,284,780 | - | - |
| - | - | 188,288,624 | | Total Contingency | 336,284,780 | - | - |
| | | | | <u>Unappropriated Fund Balance</u> | | | |
| 177,201,219 | 354,271,744 | - | 823500 | Ending Fund Bal-Restr Affordable Hsg | - | - | - |
| 177,201,219 | 354,271,744 | - | | Total Unappropriated Fund Balance | - | - | - |
| \$260,802,975 | \$525,082,917 | \$423,318,799 | | TOTAL REQUIREMENTS | \$807,598,166 | \$- | \$- |
| 4.80 | 15.95 | 34.60 | | FULL-TIME EQUIVALENTS | 38.85 | 0.00 | 0.00 |

*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 2024-25 through FY 2028-29, includes 158 projects with anticipated spending of \$207.4 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 2024-25 Through FY 2028-29

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 FY 2024-25 the Capital Asset Management department is planning significant upgrades to the MRC, including new gender neutral bathrooms and ADA upgrades. Waste Prevention and Environmental Services spending includes a new office at Metro South and investments in Metro Central, including safe roof access and new concrete flooring. 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, purchase of real property, 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 and protect assets. Most Information Technology and Records Management projects fund network infrastructure, security, and agency software.

| Total Projects Costs by Organization Unit | | | | | | | |
|---|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| | Total Projects | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | 5 YR Total |
| Capital Asset Management | 12 | \$1,375,000 | \$1,200,000 | \$- | \$700,000 | \$500,000 | \$3,775,000 |
| Metro Council and Office of the Chief Operating Officer | 1 | 466,299 | - | - | - | - | 466,299 |
| Information Technology and Records Management | 19 | 1,578,067 | 841,265 | 1,354,724 | 1,905,000 | 1,350,000 | 7,029,056 |
| Parks and Nature | 28 | 20,129,180 | 24,359,292 | 25,276,732 | 17,827,000 | 150,000 | 87,742,204 |
| Visitor Venues - MERC | 53 | 14,301,000 | 9,995,000 | 10,350,000 | 13,185,000 | 9,110,000 | 56,941,000 |
| Visitor Venues - Oregon Zoo | 9 | 9,900,000 | 6,550,000 | 1,450,000 | 1,000,000 | - | 18,900,000 |
| Waste Prevention and Environmental Services | 36 | 3,200,000 | 8,820,000 | 6,855,000 | 7,220,000 | 6,495,000 | 32,590,000 |
| Total | 158 | \$50,949,546 | \$51,765,557 | \$45,286,456 | \$41,837,000 | \$17,605,000 | \$207,443,559 |

SOURCES OF FUNDS

Expected spending for the next five years is \$207.4 million. The projects are primarily funded as follows:

General Obligation Bonds

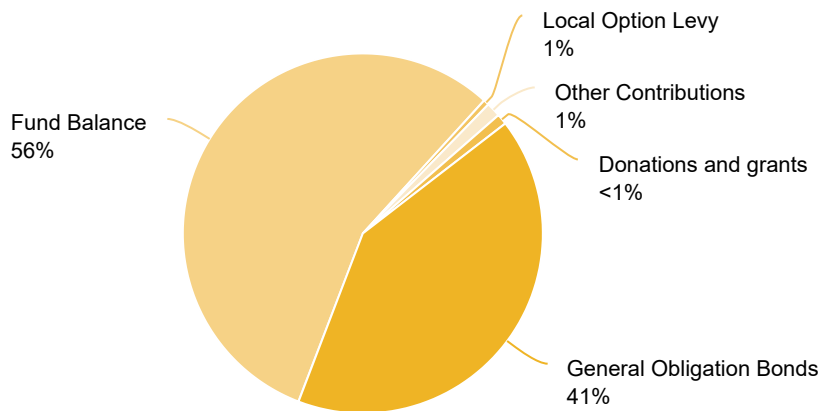
The General Obligation bond for 2019 voter-approved Natural Areas program bonds are funding 41.3 percent of the CIP projects in the five-year period.

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 1.5 percent of CIP project funding.

Transient Lodging Tax

In the past, MERC Fund maintained a capital reserve funded by transient lodging tax for capital refurbishment and replacement at all three visitor venues. The Venues have decided to not rely on this funding source for capital investments and are funding current capital from operation reserves.

Full Faith and Credit Bonds

Proceeds from full faith and credit bonds have all been spent on completed projects and no current projects are identified with this resource for the 5-year plan.

Local Option Levy

The Parks and Nature Operating Fund will make up less than 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 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|----------|--------------------|--------------------|------------|------------------|------------------|--------------------|
| METRO REG CENTER R&R SUBFUND | | | | | | | |
| MRC Gender Neutral Bathrooms | PSTBD050 | \$1,000,000 | - | - | - | - | \$1,000,000 |
| MRC Laminate Sills | PSTBD052 | 200,000 | - | - | - | - | 200,000 |
| MRC Campus ADA Upgrades | MRCA00 | 100,000 | 150,000 | - | - | - | 250,000 |
| MRC PV System | PSTBD038 | 75,000 | 350,000 | - | - | - | 425,000 |
| MRC 410 conference upgrades | PSTBD058 | - | 300,000 | - | - | - | 300,000 |
| MRC Landscape and Ecoroof Refresh | PSTBD053 | - | 250,000 | - | - | - | 250,000 |
| MRC Plaza Lighting | PSTBD057 | - | 150,000 | - | - | - | 150,000 |
| MRC Lobby Stairs & Tiling R&R | PSTBD056 | - | - | - | 500,000 | - | 500,000 |
| MRC Café Master Plan/Conv | MRC023 | - | - | - | 200,000 | - | 200,000 |
| MRC Conference Chairs | PSTBD043 | - | - | - | - | 200,000 | 200,000 |
| MRC Badge Readers & Access System | PSTBD055 | - | - | - | - | 200,000 | 200,000 |
| MRC Facility Condition Assessment | MRC022 | - | - | - | - | 100,000 | 100,000 |
| TOTAL CAPITAL ASSET MANAGEMENT - METRO REG CENTER R&R SUBFUND | | \$1,375,000 | \$1,200,000 | \$0 | \$700,000 | \$500,000 | \$3,775,000 |
| TOTAL CAPITAL ASSET MANAGEMENT (12 Projects) | | \$1,375,000 | \$1,200,000 | \$0 | \$700,000 | \$500,000 | \$3,775,000 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|--------------------|--------------------|------------|------------------|------------------|--------------------|
| Fund Balance - Renewal & Replacement | \$1,375,000 | \$1,200,000 | \$- | \$700,000 | \$500,000 | \$3,775,000 |
| CAPITAL ASSET MANAGEMENT DEPARTMENT TOTAL: | \$1,375,000 | \$1,200,000 | \$0 | \$700,000 | \$500,000 | \$3,775,000 |

Capital Asset Management

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

OVERVIEW OF PROJECTS

Capital Asset Management currently has 12 projects planned in FY 2024-25 through FY 2028-29. The projects include building infrastructure upgrades and 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 2024-25, Metro will begin converting gendered restrooms on the main floor of the MRC building to single-user restrooms. This project will not only address the physical changes needed to make the MRC a safe, welcoming and fully inclusive space but will also include staff education around the Gender Inclusion Policy, the needs and experiences of transgender staff, why building gender inclusive workplaces matters and how it helps us uphold our equity commitments.

PROJECT FUNDING

Capital projects are paid for by a mix of fund balance reserves and annual and one-time transfers from the General Fund. In addition, funding specifically designated in the New Capital sub-fund for Safety, Sustainability, and Resilience will fund projects for electric vehicle infrastructure and fleet.

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.

Total Projects Summary by Year

| Department: COUNCIL | ID | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|-------|------------------|------------|------------|------------|------------|------------------|
| NEW CAPITAL SUB-FUND | | | | | | | |
| ERP Stage II | 01702 | \$466,299 | \$- | \$- | \$- | \$- | \$466,299 |
| TOTAL COUNCIL - NEW CAPITAL SUB-FUND | | \$466,299 | \$0 | \$0 | \$0 | \$0 | \$466,299 |
| TOTAL COUNCIL (1 Project) | | \$466,299 | \$0 | \$0 | \$0 | \$0 | \$466,299 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|------------------|------------|------------|------------|------------|------------------|
| Fund Balance - New Capital Sub-Fund | 466,299 | | | | | 466,299 |
| CAPITAL ASSET MANAGEMENT DEPARTMENT TOTAL: | \$466,299 | \$0 | \$0 | \$0 | \$0 | \$466,299 |

Council

The Office of the Chief Operating Officer (COO) manages special projects throughout the agency. During FY 2024-25, the COOs office is continuing to explore the need for new or improved Enterprise Resource Planning (ERP) software.

OVERVIEW OF PROJECT

In FY 2024-25, the COOs office has committed resources for the next phase of an ERP implementation project. The project team will include a 1.0 Project Manager and 3.0 Systems and Business Analysts. Additionally, an internal steering committee and subject matter experts are also expected to contribute staffing time to the project through the year. The goals are to determine a shared vision and organization readiness, document business processes and perform gap analysis, and identify a project team in order to implement a new or upgraded system. In addition to personnel costs, the COOs office has budgeted \$466,000 for project funding in the current fiscal year, which will be used for process mapping, an assessment of current systems, project team training and organizational readiness.

Information Technology and Records Management

Total Projects Summary by Year

| Department: INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT | ID | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---------|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| INFORMATION SVCS R&R SUBFUND | | | | | | | |
| IMS - Network Management | 65200 | \$283,067 | \$256,265 | \$679,724 | \$500,000 | \$500,000 | \$2,219,056 |
| 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 |
| Website Refresh | ISTBD27 | 520,000 | 200,000 | - | - | - | 720,000 |
| Zero Trust WAN* | ISTBD24 | 100,000 | - | - | - | - | 100,000 |
| OCC Printers | ISTBD33 | 80,000 | - | - | - | - | 80,000 |
| HVAC Update OCC Data Center | ISTBD28 | - | 200,000 | - | - | - | 200,000 |
| Migrate Zoo data center | I9014E | - | 135,000 | - | - | - | 135,000 |
| Council Chamber Broadcast Video Upgrade | ISTBD32 | - | 50,000 | - | 180,000 | - | 230,000 |
| MRC technology refresh | ISTBD35 | - | - | 300,000 | 300,000 | - | 600,000 |
| Camera Platform | ISTBD31 | - | - | 250,000 | - | - | 250,000 |
| Palo Alto Firewall | ISTBD30 | - | - | 125,000 | - | - | 125,000 |
| Colocation Project-capital component | ISTBD40 | - | - | - | 800,000 | - | 800,000 |
| Zoo storage Refresh | ISTBD34 | - | - | - | 125,000 | - | 125,000 |
| UCS datacenter computer stack | ISTBD36 | - | - | - | - | 360,000 | 360,000 |
| Datacenter backup platform | ISTBD37 | - | - | - | - | 180,000 | 180,000 |
| Zero Trust WAN | ISTBD39 | - | - | - | - | 160,000 | 160,000 |
| Zoo UCS upgrade | ISTBD38 | - | - | - | - | 150,000 | 150,000 |
| TOTAL IS - INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT R&R SUBFUND | | \$1,578,067 | \$841,265 | \$1,354,724 | \$1,905,000 | \$1,350,000 | \$7,029,056 |
| TOTAL INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT (19 Projects) | | \$1,578,067 | \$841,265 | \$1,354,724 | \$1,905,000 | \$1,350,000 | \$7,029,056 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|--------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance - Renewal & Replacement | \$1,578,067 | \$841,265 | \$1,354,724 | \$1,905,000 | \$1,350,000 | \$7,029,056 |
| INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT DEPARTMENT TOTAL: | \$1,578,067 | \$841,265 | \$1,354,724 | \$1,905,000 | \$1,350,000 | \$7,029,056 |

The Information Technology and Records Management (IT) capital budget includes most agency-wide technology hardware and software applications. Applications and hardware specific to individual programs are generally found within those programs.

OVERVIEW OF PROJECTS

Information Technology's CIP includes mostly renewal and replacement projects. For FY 2024-25 through FY 2028-29, IT focused on projects to create more redundancy and stability in Metro's core systems. This includes moving many resources off Metro property into a managed data center, which helps to fulfill IT's climate justice goal.

Replacing all the currently scheduled projects would have given IT a large deficit in the CIP budget. Due to staffing resource shortages, these projects were not reasonably capable of being completed on time. In response, many non-urgent projects were pushed out to future years. This still left IT with a CIP shortfall, which is represented in a more modest budget modification request. Likewise, resources to help replace technology are proposed in the current year budget.

Part of the proposed budget also focuses on the remaining websites that require major upgrades. This project is accomplished through a partnership with the Communications department and individual facilities that have a web presence. 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 funded by annual and one-time transfers from the General Fund into the General Asset Management Fund and by fund balance 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 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|--------|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|
| GLENDOVEER GOLF COURSE SUB-FUND (P&N OPS) | | | | | | | |
| Von Ebert Exterior Maintenance | GF159 | \$181,000 | - | - | - | - | \$181,000 |
| TOTAL PARKS - GLENDOVEER GOLF COURSE SUB-FUND (P&N OPS) | | \$181,000 | \$0 | \$0 | \$0 | \$0 | \$181,000 |
| PARKS AND NATURE BOND FUND - NON-TAXABLE | | | | | | | |
| Natural Areas Acquisition | TEMP98 | \$10,000,000 | \$10,000,000 | \$15,000,000 | \$15,000,000 | - | \$50,000,000 |
| Blue Lake Curry Bldg Replacement | PBL009 | 2,516,466 | - | - | - | - | 2,516,466 |
| Oxbow Potable Water System | POX012 | 820,000 | 3,000,000 | 500,000 | - | - | 4,320,000 |
| Blue Lake Park Sanitary System | PBL015 | 654,714 | - | - | - | - | 654,714 |
| Coffee Lake Wetlands Restoration | LR481 | 650,000 | 100,000 | - | - | - | 750,000 |
| Oxbow Welcome Center Water System | POX021 | 600,000 | 50,000 | - | - | - | 650,000 |
| Blue Lake Park Renovation | PBL011 | 500,000 | 2,000,000 | 6,000,000 | 1,783,000 | - | 10,283,000 |
| Oxbow Roadway Improvements | POX014 | 500,000 | 500,000 | 2,350,000 | 800,000 | - | 4,150,000 |
| Trails: St Johns Prairie Design | PTR001 | 500,000 | 150,000 | - | - | - | 650,000 |
| Blue Lake Irrigation Pump House | PBL017 | 450,000 | - | - | - | - | 450,000 |
| Marine Drive Trail | BA020 | 250,000 | 4,742,792 | - | - | - | 4,992,792 |
| West Council Creek Village Stream Stabilization | G07052 | 200,000 | - | - | - | - | 200,000 |
| Cultural Heritage & Healing Garden at Lone Fir | CEM010 | 150,000 | 2,450,000 | 1,183,232 | - | - | 3,783,232 |
| Richardson Creek Pond Restoration | G18055 | 150,000 | 10,000 | - | - | - | 160,000 |
| Sohler Stream Restoration | G48015 | 132,000 | 2,500 | - | - | - | 134,500 |
| Meyers Stabilization | G18015 | 125,000 | 375,000 | 8,500 | - | - | 508,500 |
| Quamash Prairie McFee Creek Crossing | LR520 | 120,000 | 275,000 | 50,000 | - | - | 445,000 |
| Smull Stream Stabilization | G02147 | 70,000 | - | - | - | - | 70,000 |
| Cultural Heritage & Healing Garden for Art | CEM015 | 60,000 | 75,000 | 75,000 | - | - | 210,000 |
| North Fork Deep Creek Rest. Capital | LR652 | 50,000 | 250,000 | 10,000 | - | - | 310,000 |
| ADA Transition Plan Ph. 2 | PADA01 | - | - | 100,000 | 150,000 | 150,000 | 400,000 |
| TOTAL PARKS - PARKS AND NATURE BOND FUND - NON-TAXABLE | | \$18,498,180 | \$23,980,292 | \$25,276,732 | \$17,733,000 | \$150,000 | \$85,638,204 |
| PARKS AND NATURE OPERATING FUND | | | | | | | |
| Beaver Creek Stream Restoration | LR230 | \$290,000 | \$15,000 | - | - | - | \$305,000 |
| LowerClear Creek Rest Ph2 | LR067 | 250,000 | 5,000 | - | - | - | 255,000 |
| Fern Hill Forest Stream Restoration | LR155 | 60,000 | 359,000 | - | - | - | 419,000 |
| Fern Hill Forest Stream & Savana Restoration | LR147 | - | - | - | 94,000 | - | 94,000 |
| TOTAL PARKS - PARKS AND NATURE OPERATING FUND | | \$600,000 | \$379,000 | \$- | \$94,000 | \$- | \$1,073,000 |
| PARKS CAPITAL SUB-FUND | | | | | | | |
| Glendoveer Cart Path Paving | GF158 | \$650,000 | - | - | - | - | \$650,000 |
| Glendoveer Trail Path | Temp25 | \$200,000 | - | - | - | - | \$200,000 |
| TOTAL PARKS CAPITAL SUB-FUND | | \$850,000 | \$- | \$- | \$- | \$- | \$850,000 |
| TOTAL PARKS & NATURE (28 Projects) | | \$20,129,180 | \$24,359,292 | \$25,276,732 | \$17,827,000 | \$150,000 | \$87,742,204 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---------------------|---------------------|---------------------|---------------------|------------------|---------------------|
| Glendoveer Golf Course Sub-Fund (P&N Ops) | 181,000 | - | - | - | - | 181,000 |
| Parks and Nature Bond Fund - Non-Taxable | 18,498,180 | 23,980,292 | 25,276,732 | 17,733,000 | 150,000 | 85,638,204 |
| Parks and Nature Operating Fund | 600,000 | 379,000 | - | 94,000 | - | 1,073,000 |
| Parks Capital Sub-Fund | 850,000 | - | - | - | - | 850,000 |
| PARKS & NATURE DEPARTMENT TOTAL: | \$20,129,180 | \$24,359,292 | \$25,276,732 | \$17,827,000 | \$150,000 | \$87,742,204 |

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 28 projects in FY 2024-25 through FY 2028-29, 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 2024-2025 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 2024-25 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 uses resources for a variety of projects, as identified by leadership. For the FY 2024-25 this fund is supporting Glendoveer Golf Course paths and paving.

PROJECT FUNDING

Parks projects are commonly funded by multiple sources. In FY 2024-25 around \$20.1 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 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|-----------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| CONVENTION CENTER OPERATING FUND | | | | | | | |
| Public Safety Front of House Programming | 8R304 | \$2,400,000 | - | - | - | - | \$2,400,000 |
| Food & Beverage: Design & Projects | OCCTBD201 | 1,825,000 | - | - | - | - | 1,825,000 |
| Lighting: Lobbies, Pre functions, Exterior LED Retrofits | 8R302 | 1,000,000 | - | - | - | - | 1,000,000 |
| Main Entrance Safety Enhancements | 8R306 | 500,000 | - | - | - | - | 500,000 |
| Holladay Lobby Exterior Door T&W | 8R329 | 275,000 | - | - | - | - | 275,000 |
| Reoccurring: IT Infrastructure Investment | 8R300 | 200,000 | - | 150,000 | - | 150,000 | 500,000 |
| Website Redesign & Drupal Platform Upgrade | 8R085 | 175,000 | - | - | - | - | 175,000 |
| Lighting: Exhibit Hall LED Retrofits | 8R148 | 150,000 | 1,750,000 | - | - | - | 1,900,000 |
| ADA Assessment and Improvements | 8N086 | 150,000 | 750,000 | - | - | - | 900,000 |
| Electrical Vehicle Infrastructure | 8R328 | 140,000 | - | - | - | - | 140,000 |
| Interior Loading Dock & Exhibit Concrete Repairs | 8R330 | 125,000 | 400,000 | - | - | - | 525,000 |
| Historical Display - Albina Neighborhood | 8N109 | 100,000 | - | - | - | - | 100,000 |
| Technology Office & MDF Space Reno | 8R331 | 95,000 | 350,000 | - | - | - | 445,000 |
| EST 4 Fire Alarm System Upgrade | OCCTBD202 | - | 550,000 | - | - | - | 550,000 |
| Cooling System Upgrade Phase II | 8R188B | - | 150,000 | 4,800,000 | - | - | 4,950,000 |
| ABC Meeting Room Renovation Design & Project | OCCTBD100 | - | - | 500,000 | 3,000,000 | - | 3,500,000 |
| Vertical Transportation: Escalator Modernizations | 8R207D | - | - | 175,000 | 350,000 | 350,000 | 875,000 |
| Articulating Boom Lift Replacement | 8R308 | - | - | 150,000 | - | - | 150,000 |
| Vertical Transportation: Escalator Modernizations | OCCTBD97 | - | - | - | 175,000 | 625,000 | 800,000 |
| Reoccurring: CCTV Infrastructure Investment | 8R311 | - | - | - | 160,000 | - | 160,000 |
| Portland Ballroom/VIP D Renovation | OCCTBD96 | - | - | - | - | 500,000 | 500,000 |
| Expansion Roof Replacement | 8R315 | - | - | - | - | 200,000 | 200,000 |
| TOTAL OCC - CONVENTION CENTER OPERATING FUND | | \$7,135,000 | \$3,950,000 | \$5,775,000 | \$3,685,000 | \$1,825,000 | \$22,370,000 |
| TOTAL OCC (22 Projects) | | \$7,135,000 | \$3,950,000 | \$5,775,000 | \$3,685,000 | \$1,825,000 | \$22,370,000 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Food & Beverage Contract Investment | \$425,000 | \$425,000 | \$425,000 | \$425,000 | - | \$1,700,000 |
| Fund Balance Reserves | 6,710,000 | 3,525,000 | 5,350,000 | 3,260,000 | 1,825,000 | 20,670,000 |
| OCC DEPARTMENT TOTAL: | \$7,135,000 | \$3,950,000 | \$5,775,000 | \$3,685,000 | \$1,825,000 | \$22,370,000 |

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

OVERVIEW OF PROJECTS

The FY 2024-25 through FY 2028-29 OCC capital budget contains 22 projects, primarily for renewal and replacement projects, at a total cost over the five-year horizon of \$22.4 million. Capital projects in FY 2024-25 are focused on security improvements, addressing building deficiencies, and infrastructure maintenance.

PROJECT FUNDING

OCC's project funding in this five-year plan comes primarily from the fund balance. Food & Beverage related projects are funded by Levy capital contributions totaling \$425,000 annually.

Portland's Centers for the Arts

Total Project Summary by Year

| Department: PCPA | ID | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|---------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| PORTLAND'S CENTERS FOR THE ARTS FUND | | | | | | | \$- |
| P5 ASCH Roof Drains | 8R263 | 4,500,000 | - | - | - | - | 4,500,000 |
| AHH Stage Door Elevator | 8R278 | 440,000 | - | - | - | - | 440,000 |
| P5 ASCH Broadway Marquee (R&R) | P5TBD03 | 321,000 | - | 175,000 | 1,250,000 | 6,000,000 | 7,746,000 |
| ASCH Family Restroom(s) | 8R272 | 300,000 | - | - | - | - | 300,000 |
| ASCH Backup Generator Replacement | 8R269 | 130,000 | - | - | - | - | 130,000 |
| ASCH LED house lights | 8R280 | 100,000 | 1,900,000 | - | - | - | 2,000,000 |
| 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 |
| AHH Freight Elevator | 8R281 | - | 450,000 | - | - | - | 450,000 |
| Security cameras, Phase III | 8R277 | - | 250,000 | - | - | - | 250,000 |
| AHH Exterior Cladding | 8R274 | - | 50,000 | 350,000 | - | - | 400,000 |
| AHH Storefront Doors, Replacement | 8R283 | - | 20,000 | 300,000 | - | - | 320,000 |
| Niagara Controls Completion | 8R279 | - | - | 500,000 | - | - | 500,000 |
| All venues touchless restroom fixtures | 8R268 | - | - | 450,000 | - | - | 450,000 |
| 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 | - | - | - | 5,000,000 | - | 5,000,000 |
| Keller LED house lights | 8R286 | - | - | - | 1,500,000 | - | 1,500,000 |
| Remodel Ticket Booths / Box Offices | 8R282 | - | - | - | 400,000 | - | 400,000 |
| TOTAL PCPA - PORTLAND'S CENTERS FOR THE ARTS FUND | | \$5,891,000 | \$2,770,000 | \$2,100,000 | \$8,350,000 | \$6,000,000 | \$25,111,000 |
| TOTAL PCPA (19 Projects) | | \$5,891,000 | \$2,770,000 | \$2,100,000 | \$8,350,000 | \$6,000,000 | \$25,111,000 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Food & Beverage Contract Investment | \$1,000,000 | \$- | \$- | \$- | \$- | \$1,000,000 |
| Fund Balance Reserves | 4,891,000 | 2,770,000 | 2,100,000 | 8,350,000 | 6,000,000 | \$24,111,000 |
| PCPA DEPARTMENT TOTAL: | \$5,891,000 | \$2,770,000 | \$2,100,000 | \$8,350,000 | \$6,000,000 | \$25,111,000 |

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 2024-25 through FY 2028-29 Portland's capital budget contains 19 projects, with total project costs over five years of \$25.1 million. Capital projects in FY 2024-25 are focused primarily on the Arlene Schnitzer Concert Hall roof replacement, life-safety issues at the theaters and increasing accessibility.

PROJECT FUNDING

Portland's project funding in this five-year plan comes primarily from fund balance. Food & Beverage related projects are funded by Levy capital contributions totaling \$1,000,000.

Portland Expo Center

Total Project Summary by Year

| Department: EXPO | ID | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|---------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXPO FUND | | | | | | | |
| Expo - Hall E HVAC | 8R287 | \$600,000 | \$600,000 | \$1,200,000 | \$600,000 | \$600,000 | \$3,600,000 |
| Expo - Roof Repair - Hall C Recoat (TLT Pooled) | EXTBD01 | 325,000 | 575,000 | 75,000 | 75,000 | 335,000 | 1,385,000 |
| Expo Hall E Flat Roof | 8R234 | 175,000 | - | - | - | - | 175,000 |
| Hall E Micropile Improvements | 8R295 | 100,000 | - | - | - | - | 100,000 |
| Expo - UP2 North Walkway Cover | 8N108 | 75,000 | 100,000 | 300,000 | - | - | 475,000 |
| Expo - F&B Facility Renewal and Replacement | 85114 | - | 1,000,000 | - | - | - | 1,000,000 |
| Reseal Hall D/E Flooring | 8R296 | - | 400,000 | 400,000 | - | - | 800,000 |
| Expo - Hall C Roof Recoat | 8R227 | - | 250,000 | - | - | - | 250,000 |
| Expo - Lower Parking Lot: Grading | 8N072a | - | 150,000 | 300,000 | - | - | 450,000 |
| Expo - Facility Wide Overhead Door improvements | 8R291 | - | 100,000 | 200,000 | 200,000 | 50,000 | 550,000 |
| Expo Electrical Review | 8R292 | - | 100,000 | - | - | - | 100,000 |
| Expo - Lower Parking Lot: Lighting | 8N072 | - | - | - | 275,000 | 300,000 | 575,000 |
| TOTAL EXPO - EXPO FUND | | \$1,275,000 | \$3,275,000 | \$2,475,000 | \$1,150,000 | \$1,285,000 | \$9,460,000 |
| TOTAL EXPO (12 Projects) | | \$1,275,000 | \$3,275,000 | \$2,475,000 | \$1,150,000 | \$1,285,000 | \$9,460,000 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|-------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Fund Balance Reserves | \$1,275,000 | \$3,275,000 | \$2,475,000 | \$1,150,000 | \$1,285,000 | \$9,460,000 |
| EXPO DEPARTMENT TOTAL: | \$1,275,000 | \$3,275,000 | \$2,475,000 | \$1,150,000 | \$1,285,000 | \$9,460,000 |

Expo is owned by Metro and managed by the MERC. Expo is Oregon's largest multi-purpose facility. The 53-acre campus boasts five spacious exhibit halls totaling more than 333,000 square feet and ten varied meeting rooms.

OVERVIEW OF PROJECTS

The FY 2024-25 through FY 2028-29 Expo capital budget contains 12 projects for a total budget of \$9.5 million. Capital projects for FY 2024-25 are focused on addressing building deficiencies and increasing sustainability.

PROJECT FUNDING

Expo's project funding in this five-year plan comes primarily from the fund balance. Fund Balance is supplemented in FY 2024-25 by one-time General Fund resources.

Total Project Summary by Year

| Department: OREGON ZOO | ID | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|--------|--------------------|--------------------|--------------------|--------------------|------------|---------------------|
| OREGON ZOO CAPITAL PROJECTS SUB-FUND | | | | | | | |
| Property Acquisition-Structure Demo | ZOO161 | \$6,000,000 | - | - | - | - | \$6,000,000 |
| Polar-Growlers-Elephants Plaza Structure | ZOO160 | 1,000,000 | 3,500,000 | - | - | - | 4,500,000 |
| Jonsson Center Modernization | ZG0009 | 250,000 | 1,750,000 | - | - | - | 2,000,000 |
| TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND | | \$7,250,000 | \$5,250,000 | \$- | \$- | \$- | \$12,500,000 |
| OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND | | | | | | | |
| Cascade Crest Building Systems Replacement | ZRW114 | \$1,500,000 | - | - | - | - | \$1,500,000 |
| Point of Sale implementation | ZOO154 | 450,000 | - | - | - | - | 450,000 |
| Cascade Crest Modernization | ZOO157 | 250,000 | 1,000,000 | 1,250,000 | - | - | 2,500,000 |
| Emergency Power Resiliency | ZOO158 | 250,000 | - | - | - | - | 250,000 |
| Cascade Crest Solar Panels | ZOO156 | 200,000 | 300,000 | 200,000 | - | - | 700,000 |
| Lower Service Road Update | ZOO159 | - | - | - | 1,000,000 | - | 1,000,000 |
| TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND | | \$2,650,000 | \$1,300,000 | \$1,450,000 | \$1,000,000 | \$- | \$6,400,000 |
| TOTAL OREGON ZOO (9 Projects) | | \$9,900,000 | \$6,550,000 | \$1,450,000 | \$1,000,000 | \$- | \$18,900,000 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|---|--------------------|--------------------|--------------------|--------------------|------------|---------------------|
| Federal Grant | \$250,000 | \$1,750,000 | \$- | \$- | \$- | \$2,000,000 |
| Fund Balance - Capital Subfund | 7,000,000 | 3,500,000 | - | - | - | 10,500,000 |
| Oregon Zoo Foundation Funding | | | | | | - |
| Fund Balance - Oregon Zoo Renewal & Replacement Subfund | 2,650,000 | 1,300,000 | 1,450,000 | 1,000,000 | - | 6,400,000 |
| OREGON ZOO DEPARTMENT TOTAL: | \$9,900,000 | \$6,550,000 | \$1,450,000 | \$1,000,000 | \$0 | \$18,900,000 |

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 significantly and the Oregon Zoo has gone through the recovery and re-build process. It is estimating attendance for FY 2024-25 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 2024-25 through FY 2028-29 Oregon Zoo capital budget includes 9 identified CIP projects. 6 projects under the renewal and replacement sub-fund and 3 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 2024-25 CIP, fund balance reserves from the Oregon Zoo Capital Projects and Renewal and Replacement sub-funds will provide \$9.6 million and \$250,000 will be provided for by a federal grant for the Jonsson Center.



Waste Prevention and Environmental Services

Total Project Summary by Year

Department: WASTE PREVENTION AND ENVIRONMENTAL SERVICES

| ID | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| REGIONAL SYSTEM FEE CAPITAL FUND | | | | | | |
| SJL Immediate Bridge Repairs | \$150,000 | - | - | - | - | \$150,000 |
| SJL Office Relocation | 150,000 | - | - | - | - | 150,000 |
| RID Bldg Improvements Phase 2 | - | 800,000 | - | - | - | 800,000 |
| MSS HHW Building Upgrades | - | 350,000 | 400,000 | - | - | 750,000 |
| SJL Bridge Replacement | - | 300,000 | 1,000,000 | 4,500,000 | 4,000,000 | 9,800,000 |
| Integrated Garbage & Recycling Data System | - | 300,000 | 400,000 | - | - | 700,000 |
| SJL Stormwater Erosion Repairs | - | 100,000 | - | - | - | 100,000 |
| SJL Stormwater Facility Improvements | - | 100,000 | - | - | - | 100,000 |
| MSS Air Tool | - | - | 250,000 | - | - | 250,000 |
| MCS HHW Bldg Renovations | - | - | 185,000 | - | - | 185,000 |
| HHW Shipping Database Repl | - | - | 25,000 | 50,000 | 25,000 | 100,000 |
| MSS/MCS Can Crushers | - | - | - | 175,000 | - | 175,000 |
| VSQG Program Upgrade/Repl | - | - | - | 100,000 | 100,000 | 200,000 |
| MCS HWF Replace Exhaust Fan #6 | - | - | - | - | 150,000 | 150,000 |
| TOTAL WPES - REGIONAL SYSTEM FEE CAPITAL FUND | \$300,000 | \$1,950,000 | \$2,260,000 | \$4,825,000 | \$4,275,000 | \$13,610,000 |
| SOLID WASTE OPERATIONS CAPITAL FUND | | | | | | |
| MSS New Office & Breakroom | \$1,150,000 | - | - | - | - | \$1,150,000 |
| MCS - Safe Roof Access | 700,000 | - | - | - | - | 700,000 |
| MCS Bay 3 Concrete Floor | 500,000 | - | - | - | - | 500,000 |
| MCS MSS POS system upgrade plus hardware | 450,000 | 450,000 | - | - | - | 900,000 |
| MCS Stormwater System Replacement | 100,000 | 1,450,000 | - | - | - | 1,550,000 |
| MCS Bay 4 Improvements for Organics | - | 2,500,000 | 2,000,000 | - | - | 4,500,000 |
| MSS Pit Wall Repair Phase 1 | - | 1,000,000 | - | - | - | 1,000,000 |
| Camera hardware replacement (All - both stations) | - | 750,000 | - | - | - | 750,000 |
| Fleet: Solid Waste | - | 370,000 | 370,000 | 370,000 | 370,000 | 1,480,000 |
| MSS Pond Stormwater - Phase II | - | 200,000 | 200,000 | - | - | 400,000 |
| MSS Traffic Portable Small Building | - | 150,000 | - | - | - | 150,000 |
| MCS Transfer Bldg Elec Upgrade | - | - | 525,000 | - | - | 525,000 |
| MCS Transfer Bldg Gutter Repair | - | - | 450,000 | - | - | 450,000 |
| MSS Bay 3 Ventilation & Elec | - | - | 450,000 | - | - | 450,000 |
| MSS Radiation System Repl | - | - | 300,000 | 300,000 | - | 600,000 |
| MSS Compactor Bridge Repair | - | - | 175,000 | 250,000 | - | 425,000 |
| MSS Compactor Electrical Upgrade | - | - | 125,000 | - | - | 125,000 |
| MSS Roof Replacements | - | - | - | 1,000,000 | 1,000,000 | 2,000,000 |
| MSS Electrical & Ventilation | - | - | - | 325,000 | - | 325,000 |
| MCS Vendor & Metro HVAC | - | - | - | 150,000 | - | 150,000 |
| MSS Pit Repair Phase 2 | - | - | - | - | 700,000 | 700,000 |
| MSS Switchpanel | - | - | - | - | 150,000 | 150,000 |
| TOTAL WPES - SOLID WASTE OPERATIONS CAPITAL FUND | \$2,900,000 | \$6,870,000 | \$4,595,000 | \$2,395,000 | \$2,220,000 | \$18,980,000 |
| TOTAL WASTE PREVENTION AND ENVIRONMENTAL SERVICES (36 Projects) | \$3,200,000 | \$8,820,000 | \$6,855,000 | \$7,220,000 | \$6,495,000 | \$32,590,000 |

Major Funding Sources

| | FY 2024-25 | FY 2025-26 | FY 2026-27 | FY 2027-28 | FY 2028-29 | Total |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Regional System Fee Capital Fund | \$300,000 | \$1,950,000 | \$2,260,000 | \$4,825,000 | \$4,275,000 | \$13,610,000 |
| Solid Waste Operations Capital Fund | 2,900,000 | 6,870,000 | 4,595,000 | 2,395,000 | 2,220,000 | 18,980,000 |
| WASTE PREVENTION AND ENVIRONMENTAL SERVICES DEPARTMENT TOTAL: | \$3,200,000 | \$8,820,000 | \$6,855,000 | \$7,220,000 | \$6,495,000 | \$32,590,000 |

Waste Prevention and Environmental Services

Waste Prevention and Environmental Services capital projects include a proposed office at Metro South Station, improvements at Metro Central Station related to safe roof access, concrete repairs, data system updates, and various other investments.

OVERVIEW OF PROJECTS

Waste Prevention and Environmental Services will fund 36 projects in FY 2024-25 through FY 2028-29.

Solid Waste Revenue Fund

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

Solid Waste Operations Capital Fund

Operations material and transaction fees will support both new capital assets and renewal and replacement projects that are designed to increase the efficiency and effectiveness of Metro's two transfer stations. All capital projects related to Solid Waste Operations will be kept in a distinct fund beginning in FY 2024-25.

Regional System Fee Capital Fund

Non-solid waste capital investments from programs that are supported by the regional system fee, will be kept in a distinct fund beginning in FY 2024-25. These projects will support a variety of capital needs including improvements to the Regional Illegal Dumping building, paint recycling infrastructure, and Household Hazardous Waste buildings.

PROJECT FUNDING

Primary financing for capital projects will be from fees collected in FY 2024-25 and department leadership directive to allocate budget underspending towards future capital projects.





| | |
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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. Metro’s 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 0.16 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 2024-25.
- **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, 2024, Metro had General Obligation Bonds, Full Faith and Credit Bonds, Pension Bonds, and Dedicated Tax Revenue Bond issuances outstanding, totaling \$820,010,443. Periodically Metro will refund bond issues to take advantage of lower interest rates. Metro currently has two refunding bond issues outstanding.

General Obligation Debt: \$752,250,443 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. \$7.8 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, Natural Area 2012A series issuance was refunded by the General Obligation Refunding Bonds 2023 Series with \$25.8 million outstanding;

2. \$12.4 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. \$572.5 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 \$23.7 million remains on the Federally Taxable bonds.

Full Faith and Credit Bonds: \$13,235,000 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. \$1 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. \$12.2 million remains outstanding.

Pension Obligation Bonds: \$8,705,000 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: \$45,820,000 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 \$45.8 million remains on the bonds, which were issued in August 2017 and are backed by the site specific transient lodging tax revenue. The bonds mature in 2047.

PLANNED DEBT

Metro Council authorized staff to refer a general obligation bond, not to exceed \$380 million, on the ballot for voter decision on May 21, 2024, for the purposes of protecting animal health, providing conservation education, and increasing sustainability at the Oregon Zoo.

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 | 4,730,000 | 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 | 23,685,000 | 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 | 4,815,000 | 6/1/2028 | Property Taxes |
| General Obligation Refunding Bonds, Series 2023 | 40,873,920 | 5/31/2023 | 25,795,443 | 6/1/2025 | Property Taxes |
| Affordable Housing, Series 2019 | 652,800,000 | 5/15/2019 | 572,490,000 | 6/1/2039 | Property Taxes |
| TOTAL GENERAL OBLIGATION BONDS OUTSTANDING | | | \$752,250,443 | | |
| FULL FAITH AND CREDIT BONDS | | | | | |
| Full Faith and Credit Refunding Bonds | | | | | |
| 2016 Series | 7,385,000 | 9/7/2016 | 1,005,000 | 12/1/2024 | General Revenues |
| Full Faith and Credit | | | | | |
| 2018 Series | 13,290,000 | 5/24/2018 | 12,230,000 | 6/1/2033 | General Revenues |
| TOTAL FULL FAITH & CREDIT BONDS OUTSTANDING | | | \$13,235,000 | | |
| PENSION OBLIGATION BONDS | | | | | |
| Limited Tax Pension Obligation Bonds | | | | | |
| Series 2005 | \$24,290,000 | 9/23/2005 | \$8,705,000 | 6/1/2028 | Department Assessments |
| TOTAL PENSION OBLIGATION BONDS OUTSTANDING | | | \$8,705,000 | | |
| DEDICATED TAX REVENUE BONDS | | | | | |
| Dedicated Tax Revenue Bonds | | | | | |
| Oregon Convention Center Hotel Project, Series 2017 | \$52,260,000 | 8/8/2017 | \$45,820,000 | 6/15/2047 | Transient Lodging Taxes |
| TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING | | | \$45,820,000 | | |
| GRAND TOTAL – METRO DEBT OUTSTANDING | | | \$820,010,443 | | |

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 |
|----------------------|-----------------|--------------------------|----------------------------|-------------------|-----------------------------|-------------------------------|---|-----------------------------|-------------------------------------|
| 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% | | |
| 2008 | 111,760,381,863 | 6,145,822,742 | 5.8% | 207,455,843,980 | 25,668,596,455 | 14.1% | 53.9% | | |
| 2009 | 116,514,323,505 | 4,753,941,642 | 4.3% | 218,478,090,509 | 11,022,246,529 | 5.3% | 53.3% | | |
| 2010 | 120,667,474,935 | 4,153,151,430 | 3.6% | 208,123,520,973 | (10,354,569,536) | -4.7% | 58.0% | | |
| 2011 | 124,354,465,812 | 3,686,990,877 | 3.1% | 196,930,643,603 | (11,192,877,370) | -5.4% | 63.1% | | |
| 2012 | 127,913,281,573 | 3,558,815,761 | 2.9% | 184,726,291,224 | (12,204,352,379) | -6.2% | 69.2% | | |
| 2013 | 130,835,372,208 | 2,922,090,635 | 2.3% | 182,115,877,804 | (2,610,413,420) | -1.4% | 71.8% | | |
| 2014 | 136,104,534,535 | 5,269,162,327 | 4.0% | 191,403,168,645 | 9,287,290,841 | 5.1% | 71.1% | | |
| 2015 | 142,461,651,630 | 6,357,117,095 | 4.7% | 211,844,217,262 | 20,441,048,617 | 10.7% | 67.2% | | |
| 2016 | 149,640,510,698 | 7,178,859,068 | 5.0% | 232,729,794,715 | 20,885,577,453 | 9.9% | 64.3% | | |
| 2017 | 155,925,555,797 | 6,285,045,099 | 4.2% | 266,256,751,631 | 33,526,956,916 | 14.4% | 58.6% | | |
| (1) 2018 | 163,411,189,734 | 7,485,633,937 | 4.8% | 299,124,101,408 | 32,867,349,777 | 12.3% | 54.6% | | |
| 2019 | 169,417,906,145 | 6,006,716,411 | 3.7% | 326,072,241,004 | 26,948,139,596 | 9.0% | 52.0% | | |
| 2020 | 176,833,655,959 | 7,415,749,814 | 4.4% | 336,012,820,952 | 9,940,579,948 | 3.0% | 52.6% | | |
| 2021 | 184,791,690,713 | 7,958,034,754 | 4.5% | 353,506,458,459 | 17,493,637,507 | 5.2% | 52.3% | | |
| 2022 | 193,112,531,952 | 8,320,841,239 | 4.5% | 376,897,140,782 | 23,390,682,323 | 6.6% | 51.2% | | |
| 2023 | 201,775,773,251 | 8,663,241,299 | 4.5% | 423,733,033,399 | 46,835,892,617 | 12.4% | 47.6% | | |
| 2024 | 214,861,894,403 | 13,086,121,152 | 6.5% | 448,178,871,542 | 24,445,838,143 | 5.8% | 47.9% | | |
| (2) 2025 | 224,530,679,651 | 9,668,785,248 | 4.5% | 479,815,950,244 | 31,637,078,702 | 7.1% | 46.8% | | |

Data not tracked prior to FY 2006-07

(1) Dramatic increase in compression is due to first year of 5-year Natural Areas local option levy

(2) Estimate for FY2024-2025 budget

Debt summary

Debt Ratios as of July 1, 2024

| | | | |
|--|-------------------------|--------------------------|---------------------------------------|
| FY2024-2025 Estimated Real Market Value | | \$479,815,950,244 | |
| 2024 Estimated Population | | 1,858,191 | |
| | Debt Outstanding | Debt per Capita | Debt as % of Real Market Value |
| General Obligation Debt | \$752,250,443 | \$404.83 | 0.16% |
| Full Faith and Credit Bonds | 13,235,000 | 7.12 | 0.00% |
| Pension Obligation Bonds | 8,705,000 | 4.68 | 0.00% |
| Dedicated Tax Revenue Debt | 45,820,000 | 24.66 | 0.01% |
| TOTAL METRO DEBT | \$820,010,443 | \$441.30 | 0.17% |

Debt Ratios as of June 30, 2025

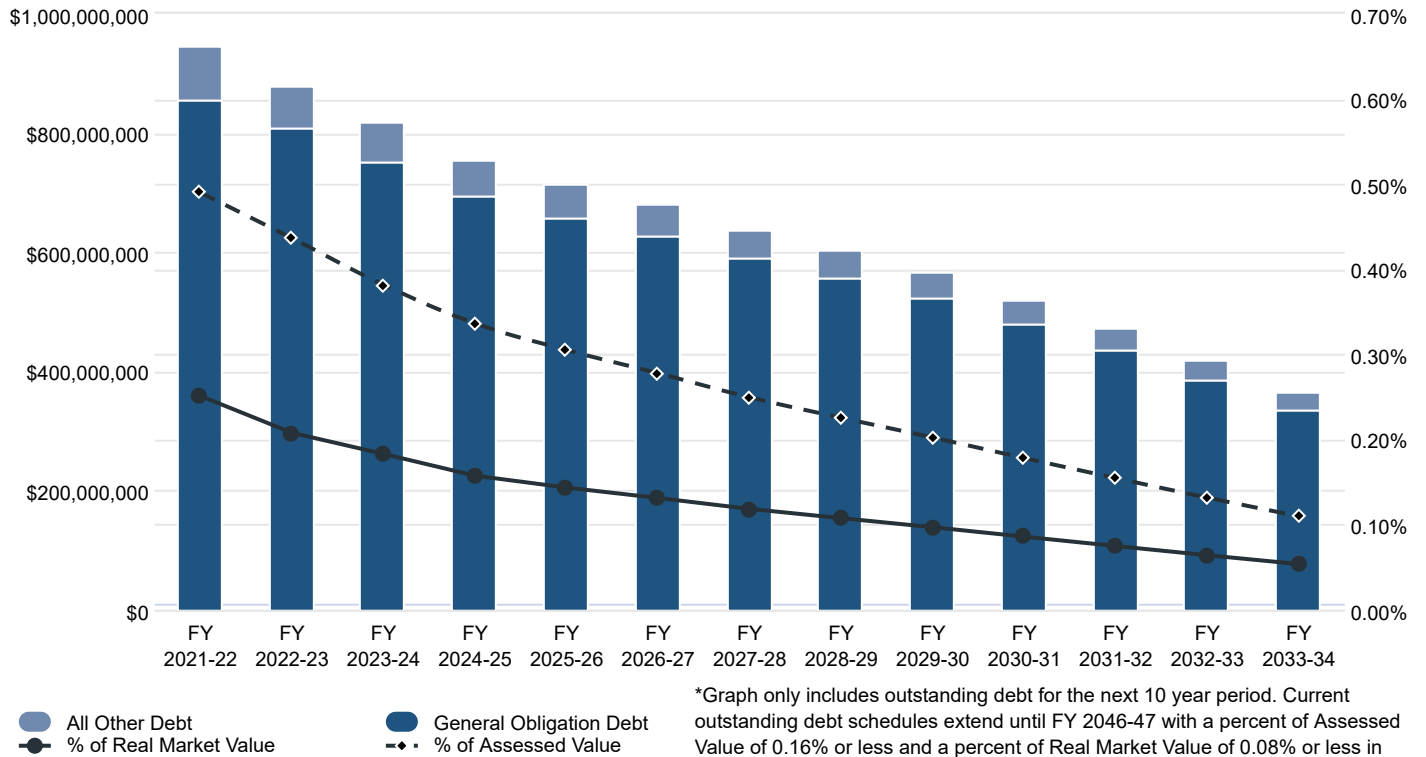
| | | | |
|---|-------------------------|--------------------------|---------------------------------------|
| FY 2024-25 Estimated Real Market Value | | \$479,815,950,244 | |
| 2024 Estimated Population | | 1,858,191 | |
| | Debt Outstanding | Debt per Capita | Debt as % of Real Market Value |
| General Obligation Debt | \$692,965,000 | \$372.92 | 0.14% |
| Full Faith & Credit Bonds | 11,115,000 | 5.98 | 0.00% |
| Pension Obligation Bonds | 6,495,000 | 3.50 | 0.00% |
| Dedicated Tax Revenue Debt | 44,715,000 | 24.06 | 0.01% |
| TOTAL METRO DEBT | \$755,290,000 | \$406.47 | 0.16% |

Metro debt limitation comparison

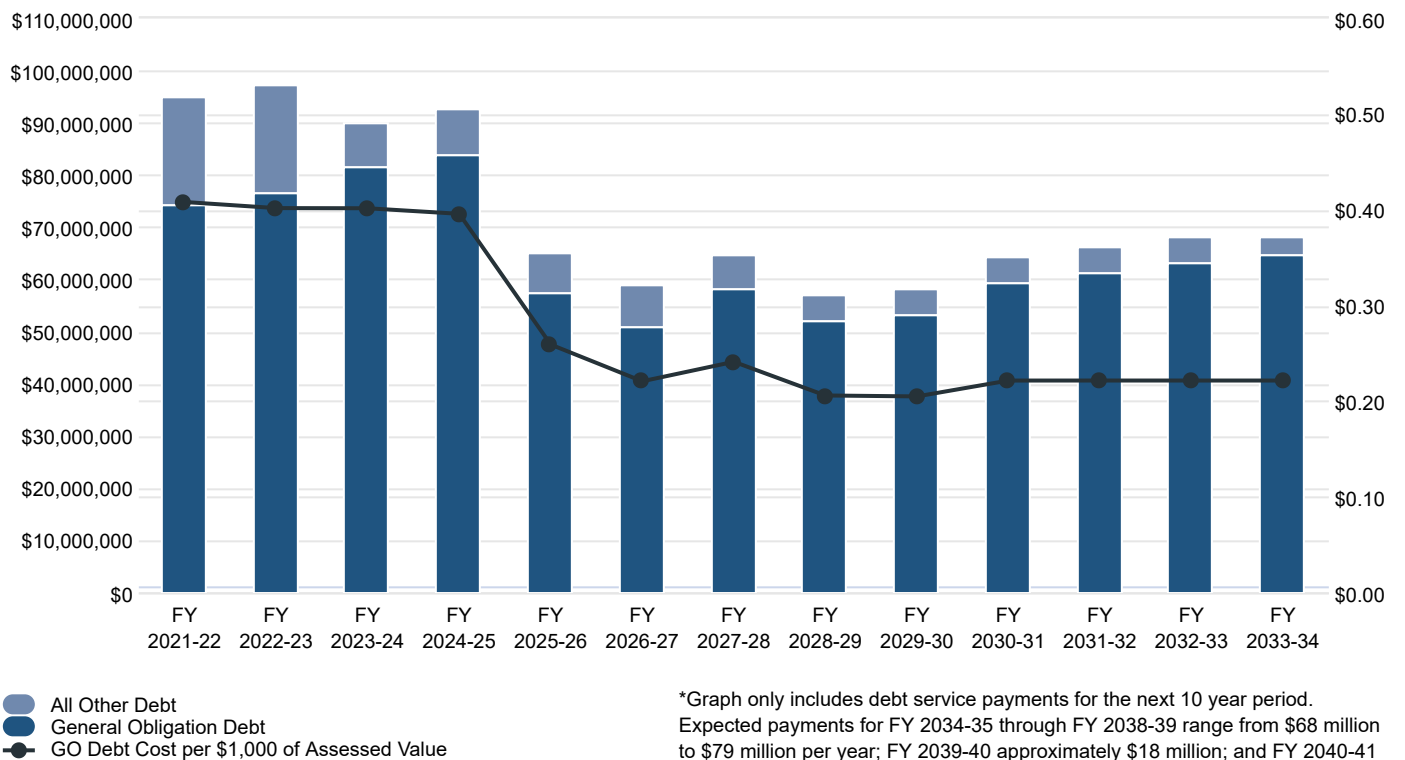
Statutory General Obligation Bond Limit – 10% of Real Market Value

| | |
|--|-------------------|
| FY 2024-25 Estimated Real Market Value | \$479,815,950,244 |
| General Obligation Debt Limit Percentage | 10% |
| Statutory General Obligation Bond Limit | \$47,981,595,024 |
| Less General Obligation Debt Outstanding | \$752,250,443 |
| General Obligation Bond Limit Remaining | \$47,229,344,581 |
| Metro's General Obligation Debt Percentage | 0.16% |

Outstanding Debt by Fiscal Year*



Debt Service Payments by Fiscal Year*



Debt summary

FY 2024-25 Summary of debt service payments

| | Principal | Interest | Fiscal Year Debt Service |
|---|---------------------|---------------------|-----------------------------|
| General Obligation Bonds | | | |
| Natural Areas, Series 2012A * | \$- | \$240,402 | \$240,402 |
| Natural Areas, Series 2018 | 2,280,000 | 236,500 | 2,516,500 |
| Natural Areas, Series 2020A | - | 3,526,179 | 3,526,179 |
| Natural Areas, Series 2020B | 8,685,000 | 374,742 | 9,059,742 |
| Oregon Zoo Infrastructure, Series 2012A * | - | 129,448 | 129,448 |
| Oregon Zoo Infrastructure, Series 2018 | 1,060,000 | 240,750 | 1,300,750 |
| General Obligation Refunding Bonds, Series 2023 * | 25,795,443 | 1,021,500 | 26,816,943 |
| Affordable Housing, Series 2019 | 21,465,000 | 18,897,904 | 40,362,904 |
| Full Faith and Credit Refunding Bonds | | | |
| 2016 Series | 1,005,000 | 15,075 | 1,020,075 |
| Full Faith and Credit | | | |
| 2018 Series | 1,115,000 | 533,450 | 1,648,450 |
| Limited Tax Pension Obligation Bonds, Series 2005 | 2,210,000 | 435,599 | 2,645,599 |
| Revenue Bonds | | | |
| OCC Hotel Project, Series 2017 | 1,105,000 | 2,291,000 | 3,396,000 |
| TOTAL FY 2023-24 DEBT SERVICE PAYMENTS | \$64,720,443 | \$27,942,549 | \$92,662,992 |

* 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 2024. 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, 2024 | \$45,820,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|---------------------|---------------------|---------------------|-----------------------|
| 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 | | \$45,820,000 | \$32,310,000 | \$78,130,000 | \$78,130,000 |

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, 2024 | \$572,490,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|----------------------|----------------------|----------------------|-----------------------|
| 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 | | \$572,490,000 | \$178,172,578 | \$750,662,578 | \$750,662,578 |

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.

| | |
|---|--------------|
| 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, 2024 | \$3,107,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|--------------------|------------------|--------------------|-----------------------|
| 12/1/24 | | | 120,201 | 120,201 | |
| 6/1/25 | 5.00% | - | 120,201 | 120,201 | 240,402 |
| 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 | \$480,805 | \$3,587,805 | \$3,587,805 |

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, 2024 | \$4,730,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|--------------------|------------------|--------------------|-----------------------|
| 12/1/24 | | | 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 | | \$4,730,000 | \$359,000 | \$5,089,000 | \$5,089,000 |

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, 2024 | \$110,000,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|----------------------|-------------------|--------------------|-----------------------|
| 12/1/24 | | | 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 | 39,986,395 | 149,986,395 | 149,986,395 |

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, 2024 | \$23,685,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|---------------------|------------------|--------------------|-----------------------|
| 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 | | \$23,685,000 | 1,185,342 | 24,870,342 | 24,870,342 |

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.

| | |
|---|--------------|
| 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, 2024 | \$7,628,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|--------------------|------------------|--------------------|-----------------------|
| 12/1/24 | | | 64,724 | 64,724 | |
| 6/1/25 | 5.00% | | 64,724 | 64,724 | 129,448 |
| 12/1/25 | | | 64,724 | 64,724 | |
| 6/1/26 | 4.00% | 1,673,000 | 64,724 | 1,737,724 | 1,802,448 |
| 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 | \$616,196 | \$8,244,196 | \$8,244,196 |

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, 2024 | \$4,815,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|--------------------|------------------|--------------------|-----------------------|
| 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 | | \$4,815,000 | \$626,500 | \$5,441,500 | \$5,441,500 |

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.

| | |
|---|--------------|
| 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, 2024 | \$25,795,443 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|---------------------|--------------------|---------------------|-----------------------|
| 12/1/24 | | | 510,750 | 510,750 | |
| 6/1/25 | 3.96% | 25,795,443 | 510,750 | 26,306,193 | 26,816,943 |
| Total | | \$25,795,443 | \$1,021,500 | \$26,816,943 | \$26,816,943 |

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, 2024 | \$1,005,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|--------------------|-----------------|--------------------|-----------------------|
| 12/1/24 | 3.00% | 1,005,000 | 15,075 | 1,020,075 | 1,020,075 |
| Total | | \$1,005,000 | \$15,075 | \$1,020,075 | \$1,020,075 |

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, 2024 | \$12,230,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|---------------------|--------------------|---------------------|-----------------------|
| 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 | | \$12,230,000 | \$2,603,800 | \$14,833,800 | \$14,833,800 |

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 an 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, 2024 | \$8,705,000 |

Semi-annual debt service schedule

| Payment Due | Interest Rate | Principal Due | Interest Due | Total Debt Service | Total FY Debt Service |
|--------------|---------------|--------------------|--------------------|--------------------|-----------------------|
| 12/1/24 | | | 217,799 | 217,799 | |
| 6/1/25 | 5.00% | 2,210,000 | 217,799 | 2,427,799 | 2,645,599 |
| 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 | 1,475,307 |
| Total | | \$8,705,000 | \$1,034,327 | \$9,739,327 | \$9,739,329 |

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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 335.57 on the 1982–84=100 reference base.

For FY 2024-25 the budget authorizes 75.7 percent of the limit.

15-year History

| Fiscal Year | CPI Prior Year End | % Change | Limit |
|-------------|--------------------|----------|------------|
| 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 |
| 2024-25 | 335.57 | 3.7% | 29,794,000 |

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 \$21.9 million in FY 2024-25. 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 2024-25 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 2016-17 | Actual FY 2017-18 | Actual FY 2018-19 | Actual FY 2019-20 | Actual FY 2020-21 | Actual FY 2021-22 | Actual FY 2022-23 | Budgeted FY 2023-24 | Budgeted FY 2024-25 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|------------------------|
| EXCISE TAX RATE: 7.50% | | | | | | | | | |
| Planning | - | - | - | - | - | - | - | - | - |
| Waste Prevention and Environmental Services | 197,611 | 203,579 | 199,787 | 170,105 | 191,283 | - | - | - | - |
| Portland Expo Center | 462,535 | 507,729 | - | - | - | - | - | - | - |
| Oregon Convention Center | 1,873,863 | 1,968,841 | - | - | - | - | - | - | - |
| Solid Waste | - | - | - | - | 6,913,320 | 149,284 | 174,456 | 20,163,930 | 21,933,000 |
| Solid Waste - Metro Facilities | 6,212,944 | 5,809,007 | 6,886,664 | 5,800,127 | - | 8,052,687 | 7,183,707 | - | - |
| Solid Waste - Non-Metro Facilities | 10,083,079 | 9,854,101 | 11,501,230 | 10,946,673 | 11,600,031 | 13,429,205 | 13,081,626 | - | - |
| TOTAL EXCISE TAX EARNED | \$18,830,032 | \$18,343,257 | \$18,587,681 | \$16,916,905 | \$18,704,634 | \$21,631,176 | \$20,439,789 | \$20,163,930 | \$21,933,000 |



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 | | 5,281,000 | 1,648,450 | 400,000 |
| Affordable Housing Fund | 1,397,701 | | | |
| Cemetery Perpetual Care Fund | | 40,000 | | |
| Community Enhancement Fund | | | | |
| General Asset Management Fund | | | | |
| MERC Fund | 10,608,682 | | 1,020,075 | |
| Oregon Zoo Asset Management Fund | 396,400 | | | |
| Oregon Zoo Operating Fund | 7,880,360 | | | |
| Parks and Nature Bond Fund | 2,838,203 | | | |
| Parks and Nature Operating Fund | 5,583,084 | 470,000 | | |
| Risk Management | | | | |
| Smith and Bybee Wetlands Fund | | | | |
| Solid Waste Fund | 19,198,776 | | | |
| Supportive Housing Services Fund | 4,203,895 | | | |
| Total Interfund Transfer Received | 52,107,101 | 5,791,000 | 2,668,525 | 400,000 |
| | (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 |
|---|---------------------------------|--|--------------------|---------------------|-----------------------------------|
| | 20,450,000 | 6,887,000 | 810,529 | | 36,426,979(A) |
| | | | 101,258 | | 1,498,959(B) |
| | | | | | 40,000(G) |
| | | | | 50,000 | 50,000(H) |
| | | 400,000 | | | 400,000 |
| | | | 819,657 | | 12,448,414(B), (C) |
| | | | | | 396,400(B) |
| 13,000,000 | | | 785,680 | | 21,666,040(B), (D), (F) |
| | | 686,719 | 167,718 | | 3,692,640(B) |
| | | | 539,740 | | 6,592,824(B), (E) |
| | | 67,622 | | | 67,622(I) |
| | | | 1,463,214 | | 20,661,990(B) |
| | | | 252,554 | | 4,456,449(B) |
| 13,000,000 | 20,450,000 | 8,041,341 | 4,940,350 | 50,000 | 108,398,317 |
| (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 2024-25 General Fund.

| | | |
|---|------------|---------------------|
| Total Beginning Fund Balance / Reserves | | \$92,265,351 |
| Restricted | | \$46,025,872 |
| Restricted for Transit Oriented Development Program | 22,006,011 | |
| Restricted for IGA Projects | 3,922,257 | |
| Restricted for Local Gov't Grants (CET) | 20,097,604 | |
| Committed | | \$8,654,694 |
| Committed for CRRSAA funds | 8,654,694 | |
| Unassigned/Reserved | | \$37,584,785 |
| Reserve for Future Debt Service - Metro Regional Center | 754,852 | |
| Reserve for Future Debt Service Pension Bonds | 1,263,899 | |
| Reserve for Planning, Development and Research | 2,980,034 | |
| General Fund Reserves | 32,586,000 | |
| Total Ending Reserves (Contingency / Unappropriated Balance) | | \$72,912,981 |
| Council Opportunity Account (per Council policy) | 400,000 | |
| Reduction: Contributed to appropriated expenses | (400,000) | |
| Contingency - Operating | | \$28,469,255 |
| General Contingency | 11,451,000 | |
| Planning, Development and Research Program Contingency | 17,018,255 | |
| Restricted | | \$30,915,767 |
| Restricted for TOD Program | 12,520,264 | |
| Restricted for Local Gov't Grants (CET) | 18,395,503 | |
| Unassigned/Reserved | | \$13,527,959 |
| Reserve for Future Debt Service - Metro Regional Center | 909,000 | |
| Reserve for Future Debt Service Pension Bonds | 871,000 | |
| General Fund Reserves | 11,747,959 | |





Salaries, wages, and positions

| | |
|---|------|
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| Variable and Fixed Rate Components..... | H-16 |
| Limited duration positions..... | H-18 |
| Four-year FTE History..... | H-19 |

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 2024-25 Metro's average composite employer rate is estimated at 18.50 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 2024-25, the rate charged to departments will be 3.4 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 0.4%, and the employee would cover the remaining 0.6%.

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 | 0.40% | 0.40% | 0.40% | 0.40% | 0.40% | 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 | 18.50% | 18.50% | 18.50% | 18.50% | 18.50% | 18.50% | 0.00% |
| TOTAL VARIABLE RATE COMPONENT | 33.67% | 33.67% | 33.67% | 33.67% | 27.67% | 32.96% | 8.46% |

PERS BOND RECOVERY RATE

| | | | | | | | |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| PERS Bond recovery rate | 3.40% | 3.40% | 3.40% | 3.40% | 3.40% | 3.40% | 0.00% |
| TOTAL PERS BOND RECOVERY RATE | 3.40% | 3.40% | 3.40% | 3.40% | 3.40% | 3.40% | 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 | \$21,336 | \$21,336 | \$21,336 | \$0 |
| TOTAL FIXED RATE COMPONENT | \$21,447 | \$21,447 | \$21,447 | \$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 2024-25:

| Position | Pos # | Organizational Unit | Duration | FTE | Program/Project |
|--|-------|------------------------------------|-------------|------|--|
| <u>Position Eliminated on or before 6/30/2024</u> | | | | | |
| <u>Positions Converted to Regular Status</u> | | | | | |
| Program Manager | 1490 | Diversity, Equity and Inclusion | N/A | 1.00 | Program Analyst |
| <u>Duration Extended</u> | | | | | |
| Senior Program Analyst | 1582 | Council Office | 6/30/2025 | 1.00 | Partnerships and Community Investments |
| Manager I | 1698 | Housing | 6/30/2026 | 1.00 | Operations |
| Senior Regional Planner | 1700 | Housing | 6/30/2026 | 1.00 | Policy and Planning |
| <u>New Limited Duration Positions</u> | | | | | |
| Associate Transportation Planner | TBD | Planning, Development and Research | 6/30/2026 | 1.00 | Regional Transportation Planning |
| <u>Continued without Change</u> | | | | | |
| Assistant Regional Planner | 1513 | Parks and Nature | 6/30/2025 | 0.50 | Willamette Falls Legacy Project |
| Associate Public Affairs Specialist | 1632 | Parks and Nature | 12/31/2024 | 1.00 | Communications |
| Senior Program Analyst | 1696 | Deputy Chief Operating Officer | 6/30/2025 | 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 |
| <u>Housing Limited Duration Movement</u> | | | | | |
| <i>Positions Converted to Regular Status</i> | | | | | |
| Program Manager | 1697 | Housing | N/A | 1.00 | Policy and Planning |
| Program Manager | 1699 | Housing | N/A | 1.00 | Housing Project Support |
| Senior Regional Planner | 1701 | Housing | N/A | 1.00 | Policy and Planning |
| <i>Regular Status Positions Converted to LD</i> | | | | | |
| Associate Regional Planner | 1664 | Housing | 6/30/2026 * | 1.00 | Operations |
| Program Assistant III | 1666 | Housing | 6/30/2026 * | 1.00 | Operations |
| Program Supervisor II | 1677 | Housing | 6/30/2026 * | 1.00 | Operations |

* Position moved to LD from a previous position and extended one year

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|---|--------------------|--------------------|--------------------|---------------------|
| TOTAL AGENCY | 1,027.20 | 1,102.10 | 1,151.95 | 1,172.65 |
| General Fund | 310.80 | 353.40 | 381.50 | 373.55 |
| Capital Asset Management | 18.40 | 28.40 | 37.40 | 36.40 |
| Administrative Specialist II | 1.00 | 1.00 | 1.00 | 1.00 |
| Asset Manager | | | 1.00 | 1.00 |
| Associate Regional Planner | | 2.00 | 2.00 | 1.00 |
| Associate Solid Waste Planner | | 1.00 | | 1.00 |
| Building Custodian - MRC | 3.40 | 3.40 | 3.40 | 3.40 |
| Construction Project Manager II | | 1.00 | 9.00 | 9.00 |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Maintenance Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Building Custodian - MRC | 1.00 | 1.00 | 1.00 | 1.00 |
| Lead Navigator | | | 1.00 | 1.00 |
| Manager I | 0.50 | 1.00 | 1.00 | 1.00 |
| Manager II | | | | 2.00 |
| Navigator | | | 1.00 | 1.00 |
| Policy Advisor II | | | 1.00 | 1.00 |
| Principal Solid Waste Planner | | 1.00 | 1.00 | 1.00 |
| Program Assistant II | | 1.00 | | |
| Program Assistant III | 1.00 | 2.00 | 1.00 | |
| Program Coordinator I | | 2.00 | 1.00 | 1.00 |
| Program Director | 2.00 | 2.00 | 2.00 | |
| Program Manager | | | 1.00 | 2.00 |
| Program Supervisor I | 1.00 | 1.00 | 1.00 | 2.00 |
| Program Supervisor II | 1.50 | 2.00 | 1.00 | |
| Safety and Security Officer | 3.00 | 1.00 | 1.00 | 1.00 |
| Senior Management Analyst | 1.00 | 1.00 | 1.00 | |
| Senior Program Analyst | | 1.00 | 1.00 | |
| Senior Regional Planner | | | | 1.00 |
| Senior Solid Waste Planner | | 1.00 | 1.00 | 1.00 |
| Sustainability Manager | | | 1.00 | 1.00 |
| Communications | 32.20 | 36.20 | 39.20 | 15.20 |
| Administrative Specialist IV | | | 1.00 | 1.00 |
| Assistant Public Affairs Specialist | | 0.70 | 0.70 | 0.70 |
| Assistant Visual Communication Designer | 0.70 | | | |
| Associate Public Affairs Specialist | 7.00 | 5.00 | 6.00 | 3.00 |
| Digital Media Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Director | 1.00 | 1.00 | | |
| Director- Communications | | | | 1.00 |
| Director, Communications | | | 1.00 | |
| Event Coordinator | | 1.00 | | |
| Manager I | 4.00 | 3.00 | 3.00 | |
| Manager II | | 1.00 | 2.00 | 2.00 |
| Principal Public Affairs Specialist | 1.00 | 4.00 | 5.00 | 5.00 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--|--------------------|--------------------|--------------------|---------------------|
| Program Manager | | 1.00 | 2.00 | 1.00 |
| Program Supervisor II | | 1.00 | 1.00 | |
| Senior Public Affairs Specialist | 17.00 | 17.00 | 16.00 | |
| Sr Visual Communication Design | 0.50 | 0.50 | 0.50 | 0.50 |
| Council | 44.20 | 41.20 | 44.00 | 45.00 |
| Administrative Assistant III | 2.00 | 2.00 | 2.00 | 1.00 |
| Administrative Assistant IV | 2.00 | 2.00 | 2.00 | 3.00 |
| Associate Public Affairs Specialist | | 1.00 | 1.00 | 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 | 2.00 | 2.00 |
| Director- GAPD | | | | 1.00 |
| General Manager Major Projects | 0.20 | 0.20 | | |
| General Manager Visitor Venues | | | 1.00 | 1.00 |
| General Manager,Visitor Venues | 1.00 | 1.00 | | |
| Manager I | 1.00 | 2.00 | 1.00 | |
| Manager II | | | | 2.00 |
| Policy Advisor I | 2.00 | 2.00 | 2.00 | 2.00 |
| Policy Advisor II | 7.00 | 7.00 | 9.00 | 8.00 |
| Policy Advisor III | 2.00 | 4.00 | 4.00 | 7.00 |
| Policy Advisor IV | 4.00 | 3.00 | 3.00 | 1.00 |
| Principal Public Affairs Specialist | | 1.00 | 1.00 | |
| Program Analyst | 5.00 | 2.00 | | |
| Program Director | 2.00 | 1.00 | 2.00 | 1.00 |
| Program Specialist | 1.00 | | | |
| Program Supervisor I | | | | 1.00 |
| Program Technician | 1.00 | | | |
| Senior Program Analyst | 2.00 | 2.00 | 4.00 | 4.00 |
| Senior Public Affairs Specialist | 2.00 | 1.00 | 1.00 | 1.00 |
| Finance and Regulatory Services | 62.10 | 70.60 | 74.80 | 77.80 |
| Accountant I | 2.00 | 2.00 | 2.00 | 2.00 |
| Accountant II | 5.80 | 5.80 | 7.00 | 4.00 |
| Accountant III | 1.00 | 1.00 | 1.00 | 2.00 |
| Accounting Program Manager | 1.00 | | | |
| Accounting Technician II | 3.00 | 4.00 | 4.00 | 4.00 |
| Administrative Assistant II | | | 1.00 | |
| Administrative Assistant IV | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist II | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist III | 1.00 | | | |
| Assistant Management Analyst | 5.50 | 10.00 | 10.00 | 10.00 |
| Associate Management Analyst | 3.00 | 2.00 | 1.80 | 1.80 |
| Deputy Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Finance Manager | | | | 6.00 |
| Manager I | 9.00 | 3.00 | 3.00 | 3.00 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--|--------------------|--------------------|--------------------|---------------------|
| Manager II | 1.00 | 7.00 | 7.00 | 1.00 |
| Manager III | | | | 1.00 |
| Payroll Specialist | 2.80 | 2.80 | 2.00 | 2.00 |
| Payroll Timekeeping Specialist | | | 3.00 | 3.00 |
| Policy Advisor III | | | | 1.00 |
| Policy Advisor IV | 1.00 | 1.00 | 1.00 | 1.00 |
| Procurement Analyst I | 2.00 | 1.00 | 2.00 | 2.00 |
| Procurement Analyst II | 3.00 | 5.00 | 4.00 | 4.00 |
| Procurement Analyst III | 2.00 | 3.00 | 3.00 | 3.00 |
| Program Analyst | 3.00 | 6.00 | 6.00 | 5.00 |
| Program Assistant III | 2.00 | 2.00 | | |
| Program Director | 2.00 | 1.00 | 1.00 | 1.00 |
| Program Manager | | 2.00 | 3.00 | 3.00 |
| Program Supervisor II | 1.00 | | | 1.00 |
| Senior Management Analyst | 7.00 | 7.00 | 7.00 | 8.00 |
| Senior Program Analyst | | 1.00 | 2.00 | 4.00 |
| Senior Solid Waste Planner | | | | 1.00 |
| Human Resources | 29.00 | 32.00 | 33.00 | 34.00 |
| Deputy Director | 1.00 | 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 | 8.00 | 10.00 | 10.00 | 9.00 |
| Program Specialist | 5.00 | 6.00 | 9.00 | 11.00 |
| Program Supervisor II | | | | 3.00 |
| Program Technician | 5.00 | 6.00 | 4.00 | 3.00 |
| Senior Program Analyst | 6.00 | 5.00 | 5.00 | 3.00 |
| Information Technology and Records Management | 31.00 | 34.00 | 38.00 | 41.00 |
| Administrative Assistant III | 1.00 | 1.00 | | |
| Administrative Specialist III | | | 1.00 | 1.00 |
| Deputy Director | | | | 1.00 |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| IT Security Manager | | | | 1.00 |
| Manager I | 1.00 | 1.00 | 1.00 | |
| Manager II | 2.00 | 2.00 | 3.00 | 3.00 |
| Principal Public Affairs Specialist | | | 1.00 | |
| Program Supervisor II | 1.00 | 1.00 | 2.00 | 4.00 |
| Records & Information Analyst | | 1.00 | 1.00 | 1.00 |
| Records & Information Analyst I | | 1.00 | 1.00 | 1.00 |
| Records & Information Analyst II | 2.00 | | | |
| Systems Administrator II | 1.00 | 1.00 | 1.00 | 2.00 |
| Systems Administrator III | 3.00 | 4.00 | 4.00 | 3.00 |
| Systems Administrator IV | 1.00 | 1.00 | 1.00 | 2.00 |
| Systems Analyst II | 2.00 | 1.00 | 3.00 | 2.00 |
| Systems Analyst III | 9.00 | 11.00 | 11.00 | 12.00 |
| Systems Analyst IV | 3.00 | 3.00 | 2.00 | 2.00 |
| Technical Specialist I | | 1.00 | 1.00 | 1.00 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|---|--------------------|--------------------|--------------------|---------------------|
| 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 | 17.00 | 17.00 | 17.00 | 17.00 |
| Deputy Metro Attorney | 1.00 | 1.00 | 1.00 | 1.00 |
| Legal Assistant I | 2.00 | 3.00 | 2.00 | 2.00 |
| Legal Assistant II | 2.00 | 1.00 | 2.00 | 2.00 |
| Legal Counsel I | | | 1.00 | 1.00 |
| Legal Counsel II | 9.00 | 9.00 | 8.00 | 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 | 7.00 | 7.00 | 7.00 | 7.00 |
| Auditor - Elected Official | 1.00 | 1.00 | 1.00 | 1.00 |
| Auditor's Administrative Asst | 1.00 | 1.00 | 1.00 | 1.00 |
| Principal Management Auditor | 4.00 | 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 | 11.00 |
| Administrative Assistant III | | 1.00 | | |
| Administrative Specialist III | | | | 1.00 |
| Administrative Specialist IV | | | 1.00 | |
| Director- DEI | | | | 1.00 |
| Director, DEI | | | 1.00 | |
| Manager I | | | | 1.00 |
| Manager II | | | | 1.00 |
| Program Analyst | | 5.00 | | |
| Program Director | | 1.00 | | |
| Program Manager | | | 6.00 | 6.00 |
| Program Specialist | | 1.00 | | |
| Program Supervisor II | | | | 1.00 |
| Senior Program Analyst | | 3.00 | 3.00 | |
| Planning, Development and Research | 68.90 | 76.00 | 80.10 | 89.15 |
| Administrative Specialist II | | | 1.00 | 1.00 |
| Administrative Specialist IV | 0.70 | 1.00 | 1.00 | 1.00 |
| Assistant GIS Specialist | 4.00 | 2.00 | 3.00 | 3.00 |
| Assistant Transportation Planner | 1.00 | 1.00 | 1.00 | 2.00 |
| Associate GIS Specialist | 1.00 | 3.00 | 2.00 | 2.00 |
| Associate Management Analyst | 0.05 | | | |
| Associate Public Affairs Specialist | | | | 1.00 |
| Associate Regional Planner | | 1.00 | 2.00 | 2.00 |
| Associate Transportation Model | 1.00 | | | |
| Associate Transportation Planner | 4.00 | 2.00 | 3.00 | 8.00 |
| Deputy Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Director | 0.70 | 1.00 | 1.00 | 1.00 |
| Manager I | 1.00 | 1.00 | 2.00 | 3.00 |
| Manager II | 4.70 | 6.70 | 5.80 | 5.90 |
| Principal GIS Specialist | 1.00 | | | |
| Principal Regional Planner | 6.50 | 5.60 | 4.60 | 4.65 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|---|--------------------|--------------------|--------------------|---------------------|
| Principal Researcher & Modeler | 3.00 | 3.00 | 3.00 | 3.00 |
| Principal Transportation Planner | 6.00 | 6.00 | 5.00 | 3.00 |
| Program Assistant II | 2.00 | 3.00 | 4.00 | 4.00 |
| Program Assistant III | 2.75 | 3.00 | 2.00 | 2.00 |
| Program Coordinator II | 1.70 | 2.00 | 2.00 | 1.00 |
| Program Director | | | 1.00 | 2.00 |
| Program Manager | | | 1.00 | 2.00 |
| Program Supervisor I | 1.00 | 1.00 | 1.00 | |
| Program Supervisor II | | | | 1.00 |
| Senior GIS Specialist | 4.30 | 4.50 | 5.50 | 4.50 |
| Senior Modeler | | | 1.00 | |
| Senior Program Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Public Affairs Specialist | 1.00 | 1.00 | | 4.00 |
| Senior Regional Planner | 2.50 | 3.20 | 4.20 | 4.10 |
| Senior Researcher & Modeler | 4.00 | 4.00 | 4.00 | 5.00 |
| Senior Transportation Planner | 9.00 | 13.00 | 13.00 | 12.00 |
| Systems Administrator IV | | 1.00 | 1.00 | 1.00 |
| Systems Analyst II | | 1.00 | 1.00 | 1.00 |
| Systems Analyst III | 1.00 | 1.00 | 1.00 | 1.00 |
| Systems Analyst IV | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Engineer I | 1.00 | 1.00 | 1.00 | 1.00 |
| Transportation Engineer II | 1.00 | 1.00 | | |
| Non-Departmental | 1.00 | | | |
| Program Analyst | 1.00 | | | |
| Affordable Housing Fund | 6.40 | 6.55 | 6.80 | 7.50 |
| Planning, Development and Research | 6.40 | | | |
| Administrative Specialist IV | 0.15 | | | |
| Associate Management Analyst | 1.45 | | | |
| Director | 0.15 | | | |
| Manager II | 0.30 | | | |
| Principal Regional Planner | 0.50 | | | |
| Program Assistant III | 0.85 | | | |
| Program Director | 0.50 | | | |
| Senior Program Analyst | 1.00 | | | |
| Senior Regional Planner | 1.50 | | | |
| Housing | | 6.55 | 6.80 | 7.50 |
| Administrative Specialist IV | | | 0.15 | 0.15 |
| Associate Management Analyst | | 1.00 | 1.00 | |
| Associate Public Affairs Specialist | | | | 0.30 |
| Associate Regional Planner | | | | 0.15 |
| Director | | | | 0.15 |
| Manager I | | | | 0.15 |
| Manager II | | 0.30 | 0.20 | 0.25 |
| Principal Regional Planner | | 0.40 | 0.40 | 0.35 |
| Program Assistant III | | 0.70 | 1.00 | 1.00 |
| Program Coordinator | | 1.00 | | |
| Program Coordinator I | | | 1.00 | 1.00 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--|--------------------|--------------------|--------------------|---------------------|
| Program Coordinator II | | 1.00 | 1.00 | 1.00 |
| Program Director | | 0.30 | 0.15 | |
| Program Manager | | | 0.15 | 0.35 |
| Program Supervisor I | | 0.15 | 0.15 | |
| Program Supervisor II | | | | 1.15 |
| Senior Program Analyst | | 0.90 | 0.40 | |
| Senior Public Affairs Specialist | | | | 0.45 |
| Senior Regional Planner | | 0.80 | 1.20 | 1.05 |
| General Asset Management Fund | 6.00 | 3.50 | | 4.00 |
| Capital Asset Management | 1.50 | | | |
| Assistant Management Analyst | 0.50 | | | |
| Construction Project Manager II | 1.00 | | | |
| Council | | | | 4.00 |
| Manager II | | | | 1.00 |
| Program Analyst | | | | 1.00 |
| Senior Management Analyst | | | | 2.00 |
| Parks and Nature | 4.50 | 3.50 | | |
| Construction Project Manager II | 0.50 | 0.50 | | |
| Principal Regional Planner | 1.00 | 1.00 | | |
| Program Assistant II | 1.00 | 1.00 | | |
| Senior Public Affairs Specialist | 1.00 | | | |
| Senior Regional Planner | 1.00 | 1.00 | | |
| MERC Fund | 197.85 | 197.10 | 202.50 | 203.80 |
| Expo Center | 17.80 | 16.80 | 16.60 | 17.90 |
| Administrative Specialist II | 1.00 | 1.00 | 1.00 | 1.00 |
| Admissions Staffing Manager | 0.20 | | | |
| Assistant Operations & Event Manager | | | 1.00 | 1.00 |
| Assistant Operations and Event Manager | | 1.00 | | |
| Assistant Operations Mgr Expo | 1.00 | | | |
| Director | | 1.00 | 1.00 | |
| Director- Expo Center | | | | 1.00 |
| Event Manager | | | 1.00 | 1.00 |
| Event Manager I | 1.00 | 2.00 | 1.00 | 1.00 |
| Event Manager II | | 1.00 | 1.00 | 1.00 |
| Executive Director- MERC | 1.00 | | | |
| Operating Engineer I | | | | 1.00 |
| Operating Engineer II | 1.00 | 1.00 | 1.00 | 1.00 |
| Operations Manager - Expo Cent | 1.00 | | | |
| Policy Advisor III | 1.00 | | | |
| Program Assistant II | 0.55 | 0.85 | 0.85 | 0.85 |
| Program Supervisor I | | 1.00 | 1.00 | 1.00 |
| Sales Manager I | 1.00 | 1.00 | 1.00 | 1.00 |
| Sales Manager II | 1.00 | 1.00 | 1.00 | 1.00 |
| Security Manager | 0.05 | | | |
| Senior Account Executive | 1.00 | | | |
| Service Supervisor I | | 0.20 | | |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Service Supervisor III | | 0.05 | 0.05 | 0.05 |
| Service Supervisor IV | | 1.00 | 1.00 | 1.00 |
| Ticket Services Coordinator | | | | 1.00 |
| Ticketing/Parking Services Mgr | 1.00 | | | |
| Utility Lead | 4.00 | 2.70 | 2.70 | 3.00 |
| Utility Maintenance Specialist | 2.00 | 2.00 | 2.00 | |
| Utility Worker | | | | 1.00 |
| Oregon Convention Center | 113.30 | 113.30 | 113.95 | 113.95 |
| Administrative Assistant IV | | 1.00 | 1.00 | 1.00 |
| Administrative Specialist I | | | 3.00 | 2.00 |
| Administrative Specialist II | 1.60 | 1.80 | 3.00 | 3.00 |
| Administrative Specialist III | | 1.00 | 2.00 | 6.00 |
| Apprentice Operating Engineer | 1.00 | 1.00 | 2.00 | 2.00 |
| Assistant Director of Marketing | | | 1.00 | |
| Assistant Event Services Mgr | | 1.00 | | |
| Assistant Guest Services Mangr | 1.00 | | | |
| Assistant Parking and Dock Manager | | | 1.00 | 1.00 |
| Assistant Regional Planner | | | 1.00 | 1.00 |
| Associate Public Affairs Specialist | | | 1.00 | |
| Audio Visual Manager | 1.00 | | | |
| Audio Visual Prod Supervisor | 1.00 | | | |
| Audio Visual Services Sprvsr | 1.00 | | | |
| Audio Visual Technician Lead | 3.00 | 2.00 | 1.00 | |
| Construction Project Manager I | | | | 1.00 |
| Director | | 1.00 | 1.00 | 1.00 |
| Director of Operations | 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 | 4.00 | 4.00 | 1.00 | |
| Equity & Belonging Program Manager | | 1.00 | | |
| Event Manager I | 2.00 | | 1.00 | 1.00 |
| Event Manager II | 4.00 | 5.00 | 5.00 | 5.00 |
| Event Manager III | 1.00 | 1.00 | | |
| Event Operations Manager | | | 2.00 | 2.00 |
| Event Setup & Operations Manager | | | | 1.00 |
| Event Setup and Operations Manager | | | 1.00 | |
| Executive Assistant | 1.00 | | | |
| Executive Director- MERC | 1.00 | | | |
| Facilities Admin Supervisor | | | 1.00 | 1.00 |
| Facilities Engineering Manager | | | 1.00 | 1.00 |
| Facility Security Agent | 9.00 | 9.00 | 12.00 | 12.00 |
| House /Event Manager | | | 1.00 | |
| House/Event Manager | | 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 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--|--------------------|--------------------|--------------------|---------------------|
| Maintenance Supervisor | 1.00 | | | |
| Manager I | | | | 2.00 |
| Manager II | 1.00 | 3.00 | 3.00 | |
| Operating Engineer I | | | 1.00 | |
| Operating Engineer II | 5.00 | 5.00 | 3.00 | 4.00 |
| Operations Mgr - Hskpg & Setup | 1.00 | | | |
| Operations Mgr - OCC | 2.00 | | | |
| Program Assistant II | 6.00 | 4.80 | 4.00 | 1.00 |
| Program Assistant III | 2.00 | 2.00 | 4.00 | 2.00 |
| Program Coordinator I | | | | 1.00 |
| Program Director | | | | 3.00 |
| Program Supervisor I | 1.00 | 2.00 | 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 | | | |
| Senior Program Analyst | 1.00 | | | |
| Senior Setup Supervisor | 1.00 | | | |
| Service Supervisor I | | 1.00 | 1.00 | 1.00 |
| Service Supervisor II | | 8.00 | 7.00 | 2.00 |
| Service Supervisor III | | 2.95 | 4.95 | 3.95 |
| Service Supervisor IV | | 1.00 | | |
| Services Sales Coordinator I | 1.00 | 1.00 | | |
| Services Sales Coordinator II | 3.00 | 3.00 | 1.00 | |
| Setup & Operations Supervisor | 5.00 | | | 5.00 |
| Sr Visual Communication Design | | | | 1.00 |
| Sustainability Coordinator | 1.00 | 1.00 | | |
| TBD | 0.75 | | | |
| Technology Sales Coordinator | 1.00 | 1.00 | | 2.00 |
| Technology Services Manager | 1.00 | | | |
| Telecom & Info Systems Technic | 1.00 | | | |
| Telecom & Info Systems Technician | | 1.00 | 1.00 | 2.00 |
| Ticketing/Parking Services Mgr | 1.00 | | | |
| Utility Lead | | 4.00 | | 4.00 |
| Utility Maintenance | 3.00 | 2.00 | 2.00 | 4.00 |
| Utility Maintenance Lead | | 1.00 | 1.00 | 1.00 |
| Utility Worker | 32.00 | 28.00 | 26.00 | 22.00 |
| Portland's 5 Centers for the Arts | 66.75 | 67.00 | 71.95 | 71.95 |
| Administrative Assistant II | | 1.00 | 1.00 | |
| Administrative Assistant IV | | 1.00 | 1.00 | 1.00 |
| Administrative Specialist II | 1.00 | 1.00 | | |
| Admissions Staffing Manager | 0.80 | | | |
| Assistant Event Services Mgr | 1.00 | | | |
| Assistant Ticket Services Mgr | 1.00 | | | |
| Asst Director of Prod Services | 1.00 | | | |
| Asst Sales & Booking Manager | 1.00 | | | |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|---------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Construction Project Manager II | | 0.25 | | |
| Dept Head Stagehand - Flyrail | 3.00 | 3.00 | 3.00 | 3.00 |
| Dept Head Stagehand - General | 1.00 | 1.00 | 1.00 | 1.00 |
| Dept Head Stagehand - Sound | 3.00 | 3.00 | 3.00 | 3.00 |
| Dept Head Stagehand-Carpentry | 3.00 | 3.00 | 3.00 | 3.00 |
| Dept Head Stagehand-Electricia | 3.00 | 3.00 | 3.00 | 3.00 |
| Dept Head Stagehand-Properties | 2.00 | 2.00 | 2.00 | 2.00 |
| Director | | 1.00 | 1.00 | 1.00 |
| Director of Marketing | 1.00 | | | |
| Director of Ticket Services | 1.00 | | | |
| Educ & Comm Engagemnt Coord | | 1.00 | 1.00 | 1.00 |
| Education & Community Eng Coordinator | 1.00 | | | |
| Education & Community Eng Mgr | 1.00 | | | |
| Event Custodian | 8.00 | | | |
| Event Custodian - P'5 | | | 8.00 | 7.00 |
| Event Custodian - P5 | | 8.00 | | |
| Event Manager II | | 1.00 | | |
| Event Manager III | | | 3.00 | 4.00 |
| Event Services Manager - P'5 | 1.00 | | | |
| Executive Assistant | 1.00 | | | |
| Executive Director- MERC | 1.00 | | | |
| Facility Manager- P5 | 1.00 | | | |
| Facility Security Agent | 2.00 | 2.00 | 5.00 | 5.00 |
| Lead Operating Engineer | 1.00 | 1.00 | 1.00 | |
| Lead Security Agent | 1.00 | 1.00 | 1.00 | 1.00 |
| Manager I | | 2.00 | 2.00 | 2.00 |
| Manager II | | 2.00 | 2.00 | 2.00 |
| Operating Engineer I | | | 1.00 | 2.00 |
| Operating Engineer II | 3.00 | 4.00 | 4.00 | 3.00 |
| Operations Mgr - Hskpg & Setup | 1.00 | | | |
| Portland'5 Deputy Director | | | 1.00 | |
| Portland5 Deputy Director | | | | 1.00 |
| Program Assistant II | 2.95 | 2.95 | 3.95 | 3.95 |
| Program Assistant III | 1.00 | 1.00 | | |
| Program Supervisor I | | | | 1.00 |
| Program Supervisor II | | 3.00 | 2.00 | 2.00 |
| Sales & Booking Manager - P'5 | 1.00 | | | |
| Sales Manager I | | 1.00 | 1.00 | 1.00 |
| Sales Manager II | 1.00 | 1.00 | 1.00 | 1.00 |
| Service Supervisor I | | 1.80 | 2.00 | 3.00 |
| Service Supervisor II | | 2.00 | 2.00 | 2.00 |
| Service Supervisor III | | 2.00 | 2.00 | |
| Service Supervisor IV | | | 1.00 | 2.00 |
| Setup & Operations Supervisor | 1.00 | 1.00 | 1.00 | 1.00 |
| Sr Visual Communication Design | 3.00 | 3.00 | 3.00 | 3.00 |
| Stage Supervisor | 3.00 | 1.00 | | |
| Supervisor of Security Servcs | 1.00 | | | |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|---|--------------------|--------------------|--------------------|---------------------|
| Ticket Services Coordinator | 2.00 | | | |
| Utility Lead - P'5 | 4.00 | 4.00 | 4.00 | 5.00 |
| Utility Maintenance Tech -P'5 | 1.00 | 1.00 | 1.00 | 1.00 |
| Volunteer Coordinator II | 1.00 | 1.00 | 1.00 | 1.00 |
| Natural Areas Fund | 2.90 | 0.15 | | |
| Parks and Nature | 2.90 | 0.15 | | |
| Natural Resources Specialist | 1.00 | | | |
| Principal Regional Planner | 0.90 | 0.15 | | |
| Senior Natural Resource Scientist | 1.00 | | | |
| Oregon Zoo Asset Management Fund | 4.00 | 3.00 | 1.00 | 1.00 |
| Oregon Zoo | 4.00 | 3.00 | 1.00 | 1.00 |
| Construction Project Manager I | 3.00 | 1.00 | 1.00 | 1.00 |
| Construction Project Manager II | | 2.00 | | |
| Manager II | 1.00 | | | |
| Oregon Zoo Operating Fund | 178.85 | 189.35 | 191.85 | 193.35 |
| Oregon Zoo | 178.85 | 189.35 | 191.85 | 193.35 |
| Administrative Assistant IV | 1.00 | 1.00 | 1.00 | |
| Administrative Specialist III | 3.00 | 2.00 | 3.00 | 4.00 |
| Administrative Specialist IV | 1.00 | 0.50 | 0.50 | 0.50 |
| Admissions Lead | 2.60 | 2.60 | 2.60 | 2.60 |
| Animal Curator | | | | 4.00 |
| Animal Keeper | 37.50 | 39.50 | 43.00 | 42.50 |
| Animal Keeper, Africa | | 1.00 | | |
| Animal Nutrition Manager | | | 1.00 | 1.00 |
| Animal Welfare Monitoring Spec | | | 1.00 | 1.00 |
| Asso Visual Communication Desi | | | | 1.00 |
| Associate Natural Resource Scientist | 1.00 | 1.00 | | |
| Associate Public Affairs Specialist | | 2.00 | 3.00 | 2.50 |
| Associate Visual Communication Designer | 1.50 | | 0.50 | |
| Cash Office Clerk | 0.75 | 0.75 | 0.75 | |
| Custodian | 6.00 | 8.00 | 8.00 | 8.00 |
| Deputy Conservation Manager | 1.00 | | | |
| Deputy Director | 2.00 | 2.00 | 1.00 | 2.00 |
| Deputy Director, Oregon Zoo | | | 1.00 | |
| Digital Media Specialist | 1.00 | | 1.00 | |
| Dive Safety Officer | 0.50 | 1.00 | 1.00 | 1.00 |
| Education Coordinator I | | | | 1.00 |
| Education Coordinator II | | | 1.00 | |
| Education Specialist I | 8.50 | 9.00 | 8.00 | 2.50 |
| Education Specialist II | 0.50 | | | |
| Education Specialist III | 5.00 | 5.00 | | |
| Education Technician | | | 2.00 | 6.00 |
| Electrician 2 | 1.00 | 1.00 | 1.00 | 1.00 |
| Endocrinology Research Tech | 1.00 | 1.00 | 1.00 | 1.00 |
| Event Coordinator | 2.00 | 2.00 | | |
| Guest Service Worker | | 4.00 | | |
| Guest Services Worker | | | 3.00 | 4.00 |
| Horticulturist | 6.75 | 7.00 | 7.00 | 7.00 |
| HVAC Technician | | | 2.00 | 2.00 |
| Lead Guest Services Worker | 2.00 | 2.00 | 2.00 | 2.00 |
| Lead Safety and Security Officer | 1.00 | 2.00 | 2.00 | 2.00 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Maintenance Lead | 4.00 | 4.00 | 4.00 | 4.00 |
| Maintenance Technician | 3.00 | 2.00 | | |
| Maintenance Worker 2 | 9.00 | 10.00 | 10.00 | 10.00 |
| Maintenance Worker 3 | 2.00 | 1.00 | 1.00 | 1.00 |
| Manager I | 2.00 | 2.00 | 4.00 | 5.00 |
| Manager II | 7.00 | 3.00 | | 2.00 |
| Nutrition Technician I | 2.00 | 3.00 | 3.00 | 3.00 |
| Nutrition Technician II | | | 1.00 | 1.00 |
| Nutritionist | 1.00 | 1.00 | | |
| Operations Lead | 2.00 | 2.00 | 2.00 | 3.00 |
| Operations Lead - Custodial | | 1.00 | 1.00 | |
| Operations/Warehouse Worker | 3.00 | 1.00 | 1.00 | 1.00 |
| Program Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Assistant II | 2.50 | 2.00 | 0.50 | 2.50 |
| Program Assistant III | | 1.00 | 1.00 | 1.75 |
| Program Director | 1.00 | 1.00 | 3.00 | 2.00 |
| Program Manager | 1.00 | 1.00 | 3.00 | 4.00 |
| Program Supervisor I | 6.00 | 6.00 | 8.00 | 8.00 |
| Program Supervisor II | 5.00 | 9.00 | 6.00 | 2.00 |
| Project Coordinator | 1.00 | 2.00 | 2.00 | 2.00 |
| Safety and Security Officer | 5.00 | 7.00 | 7.00 | 7.00 |
| Sales Manager I | | | 1.00 | |
| School Partnership Supervisor | | | 1.00 | 1.00 |
| Senior Animal Keeper | 7.00 | 7.00 | 7.00 | 7.00 |
| Senior Horticulturist | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Program Analyst | 1.00 | 1.00 | | |
| Senior Public Affairs Specialist | 3.00 | 2.00 | 1.00 | 1.00 |
| Service Supervisor II | 4.00 | 5.00 | 1.00 | 2.00 |
| Service Supervisor III | 5.00 | 2.00 | 3.00 | 4.00 |
| Service Supervisor IV | | 3.00 | 8.00 | 5.00 |
| Sr Visual Communication Design | 1.00 | 1.00 | 1.00 | 1.00 |
| Veterinarian | 2.00 | 2.00 | 2.00 | 2.50 |
| Veterinarian II | 1.00 | 1.00 | 1.00 | 1.00 |
| Veterinary Technician | 4.00 | 4.00 | 4.00 | 5.00 |
| Video and Photography Tech | 0.50 | 1.00 | 1.00 | 1.00 |
| Volunteer Coordinator I | 1.25 | 1.00 | | |
| Volunteer Coordinator II | 2.00 | 2.00 | 1.00 | 1.00 |
| Zoo Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Zoo Registrar | 1.00 | 1.00 | 1.00 | 1.00 |
| Zoo Scientist Manager | | | 1.00 | |
| Parks and Nature Bond Fund | 37.05 | 38.90 | 37.25 | 37.40 |
| Parks and Nature | 37.05 | 38.90 | 37.25 | 37.40 |
| Administrative Specialist III | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist IV | 0.25 | 0.25 | 0.25 | 0.25 |
| Assistant GIS Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Natural Resource Scientist | 2.00 | 2.00 | 2.00 | 2.00 |
| Associate Natural Resource Scientist | | | 0.40 | 0.40 |
| Associate Regional Planner | | 0.50 | 0.50 | |
| Associate Solid Waste Planner | 0.50 | | | |
| Construction Project Manager I | 1.00 | 0.50 | 0.50 | 0.50 |
| Construction Project Manager II | 2.00 | 2.00 | | |
| Deputy Director | 0.40 | 0.40 | 0.40 | 0.40 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--|--------------------|--------------------|--------------------|---------------------|
| Director | 0.20 | 0.20 | 0.20 | 0.20 |
| General Manager Major Projects | 0.20 | 0.20 | | |
| Manager I | 1.45 | 0.65 | 0.80 | 0.40 |
| Manager II | 1.00 | 1.80 | 2.05 | 2.45 |
| Natural Resource Specialist | | | | 1.00 |
| Natural Resource Technician | 2.00 | 2.00 | 2.00 | 4.00 |
| Natural Resources Specialist | 2.00 | 3.00 | 3.00 | |
| Policy Advisor III | | | 1.00 | 1.00 |
| Principal Natural Resource Scientist | | | | 0.20 |
| Principal Regional Planner | 2.85 | 3.50 | 2.70 | 2.85 |
| Program Assistant II | 0.50 | 0.50 | 0.50 | 0.75 |
| Program Assistant III | 0.25 | 0.25 | 0.25 | |
| Program Coordinator I | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Coordinator II | 1.60 | 0.60 | 1.10 | 1.60 |
| Program Director | 0.85 | 0.85 | 0.85 | 0.85 |
| Program Manager | 5.00 | 6.50 | 7.50 | 9.00 |
| Program Supervisor I | | 0.25 | 0.25 | 0.25 |
| Program Supervisor II | 0.25 | | | |
| Real Estate Negotiator | 2.00 | 2.00 | 1.00 | 1.00 |
| Senior GIS Specialist | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Management Analyst | 1.00 | 0.50 | 0.50 | |
| Senior Natural Resource Scientist | 1.00 | 1.80 | 1.40 | 1.20 |
| Senior Regional Planner | 4.75 | 4.65 | 4.10 | 3.10 |
| Parks and Nature Operating Fund | 82.75 | 95.95 | 101.55 | 108.90 |
| Parks and Nature | 82.75 | 95.95 | 101.55 | 108.90 |
| Administrative Specialist II | 2.00 | | | |
| Administrative Specialist III | 2.00 | 2.00 | 2.00 | 2.50 |
| Administrative Specialist IV | 0.75 | 0.75 | 0.75 | 0.75 |
| Arborist | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Natural Resource Scientist | 2.00 | 2.00 | 3.60 | 3.60 |
| Associate Public Affairs Specialist | | 1.00 | 1.00 | 4.00 |
| Associate Regional Planner | | 0.50 | 1.50 | 3.00 |
| Construction Project Manager I | | 0.50 | 0.50 | 0.50 |
| Deputy Director | 0.60 | 0.60 | 0.60 | 0.60 |
| Director | 0.80 | 0.80 | 0.80 | 0.80 |
| Education Coordinator I | | | | 3.00 |
| Education Coordinator II | | | | 2.00 |
| Education Specialist I | | 1.80 | 1.80 | |
| Education Specialist II | 2.00 | 4.00 | 4.00 | |
| Education Specialist III | 1.00 | 1.00 | 1.00 | |
| Education Technician | | | | 1.80 |
| Facilities Maintenance Technician | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Lead | 1.00 | 1.00 | 1.00 | 1.00 |
| Maintenance Worker 1 | 1.00 | | | |
| Maintenance Worker 2 | 1.00 | 3.00 | 3.00 | 3.00 |
| Manager I | 4.55 | 4.35 | 4.20 | 8.60 |
| Manager II | 4.00 | 4.20 | 4.95 | 3.55 |
| Natural Resource Specialist | | | | 1.00 |
| Natural Resource Specialist Lead | 2.00 | 2.00 | 2.00 | 2.00 |
| Natural Resources Specialist | 1.00 | 1.00 | 1.00 | |
| Operations/Warehouse Worker | 4.00 | 4.00 | 4.00 | |
| Park Ranger | 17.00 | 19.00 | 19.00 | 19.00 |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|--|--------------------|--------------------|--------------------|---------------------|
| Park Ranger Lead | 4.00 | 5.00 | 5.00 | 5.00 |
| Park Worker | | | | 4.00 |
| Policy Advisor III | | | 1.00 | 1.00 |
| Principal Natural Resource Scientist | | | | 0.80 |
| Principal Regional Planner | 1.25 | 1.35 | 2.30 | 1.15 |
| Program Analyst | | 2.00 | 2.00 | 2.00 |
| Program Assistant II | 6.50 | 8.50 | 8.50 | 8.25 |
| Program Assistant III | 0.75 | 0.75 | 0.75 | |
| Program Coordinator I | | | | 1.00 |
| Program Coordinator II | 2.40 | 2.40 | 2.90 | 3.40 |
| Program Director | 1.15 | 1.15 | 1.15 | 1.15 |
| Program Manager | 4.00 | 4.50 | 4.50 | 5.00 |
| Program Supervisor I | | 1.75 | 1.75 | 1.75 |
| Program Supervisor II | 0.75 | | | 1.00 |
| Senior Management Analyst | | 0.50 | 0.50 | |
| Senior Natural Resource Scientist | 5.00 | 5.20 | 3.60 | 2.80 |
| Senior Public Affairs Specialist | 1.00 | 1.00 | 1.00 | 4.00 |
| Senior Real Estate Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Regional Planner | 2.25 | 2.35 | 3.90 | 2.90 |
| Service Supervisor II | 1.00 | | | |
| Service Supervisor III | 2.00 | 2.00 | 2.00 | |
| Volunteer Coordinator II | 1.00 | 1.00 | 1.00 | |
| Risk Management Fund | 3.00 | 3.00 | 3.00 | 3.00 |
| Finance and Regulatory Services | 3.00 | 3.00 | 3.00 | 3.00 |
| Manager I | | | 1.00 | 1.00 |
| Program Analyst | 1.00 | 1.00 | 1.00 | 1.00 |
| Program Coordinator I | | | 1.00 | 1.00 |
| Program Technician | 1.00 | 1.00 | | |
| Senior Program Analyst | 1.00 | 1.00 | | |
| Solid Waste Fund | 192.80 | 195.25 | 191.90 | 201.30 |
| Waste Prevention and Environmental Services | 192.80 | 195.25 | 191.90 | 201.30 |
| Administrative Specialist II | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Specialist III | 1.00 | | | |
| Administrative Specialist IV | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant Solid Waste Planner | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Public Affairs Specialist | | | | 3.00 |
| Associate Regional Planner | 1.00 | | | |
| Associate Solid Waste Planner | 4.50 | 6.00 | 7.00 | 5.00 |
| Construction Project Manager I | 2.00 | 2.00 | 2.00 | 2.00 |
| Construction Project Manager II | 2.00 | 2.75 | | |
| Deputy Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Director | 1.00 | 1.00 | 1.00 | 1.00 |
| Education Coordinator I | | 2.00 | 2.00 | 3.80 |
| Education Coordinator II | | | | 2.00 |
| Education Specialist II | 4.90 | 2.90 | 2.40 | |
| Education Specialist III | 4.00 | 1.00 | 1.00 | |
| Education Technician | | | | 3.50 |
| Environmental Compliance Manager | | 1.00 | 1.00 | |
| Environmental Specialist | | 4.00 | 4.00 | 4.00 |
| Facilities Maintenance Specialist | | 1.00 | 1.00 | 1.00 |
| Facilities Maintenance Technician | | 1.00 | 1.00 | 1.00 |
| General Manager Major Projects | 0.60 | 0.60 | | |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|---|--------------------|--------------------|--------------------|---------------------|
| Hazardous Waste Specialist | 5.00 | 5.00 | 5.00 | 4.00 |
| Hazardous Waste Technician | 26.00 | 26.00 | 26.00 | 26.00 |
| Landfill & Environmental Spec | 4.00 | | | |
| Lead Scalehouse Technician | 2.00 | 2.00 | 2.00 | 2.00 |
| Manager I | 3.50 | 4.00 | 4.00 | 5.00 |
| Manager II | 7.00 | 6.00 | 6.00 | 7.00 |
| Manager III | | | | 1.00 |
| Metro Paint Operations Specialist | 4.00 | 3.00 | 3.00 | 3.00 |
| Metro Paint Operations Tech I | | | 9.00 | 9.00 |
| Metro Paint Operations Tech II | | | 7.00 | 7.00 |
| Metro Paint Operations Technician | 17.00 | 13.00 | | |
| Metro Paint Operations Technician II | | 5.00 | | |
| Principal Solid Waste Planner | 8.00 | 5.00 | 4.00 | 5.00 |
| Program Analyst | 1.00 | 1.00 | 1.00 | 2.00 |
| Program Assistant II | 5.00 | 5.00 | 4.00 | 1.00 |
| Program Assistant III | 7.00 | 5.00 | 6.00 | 3.00 |
| Program Coordinator I | 1.00 | 2.00 | 2.00 | 3.00 |
| Program Coordinator II | 2.00 | 4.00 | 4.00 | 6.50 |
| Program Director | 4.00 | 4.00 | 4.00 | 4.00 |
| Program Manager | 2.80 | 10.00 | 11.50 | 12.50 |
| Program Supervisor I | 2.00 | | | |
| Program Supervisor II | 8.50 | 1.00 | | |
| RID Patrol Crew Lead | 3.00 | 4.00 | 4.00 | 4.00 |
| Scalehouse Technician | 13.00 | 13.00 | 13.00 | 13.00 |
| Senior Engineer | 2.00 | 1.00 | 1.00 | 1.00 |
| Senior Management Analyst | 2.00 | 3.00 | 3.00 | 2.00 |
| Senior Program Analyst | | 1.00 | 1.00 | 1.00 |
| Senior Public Affairs Specialist | | | | 3.00 |
| Senior Solid Waste Planner | 19.00 | 15.00 | 15.00 | 14.00 |
| Senior Solid waste Planner | | | | 1.00 |
| Service Supervisor I | | | 1.00 | |
| Service Supervisor II | | | 1.00 | 1.00 |
| Service Supervisor III | 2.00 | | | 4.00 |
| Service Supervisor IV | 1.00 | 10.00 | 10.00 | 6.00 |
| Station Superintendent | 2.00 | 2.00 | 2.00 | 2.00 |
| Systems Administrator II | 1.00 | 1.00 | 1.00 | 1.00 |
| Systems Analyst III | | 1.00 | 1.00 | 1.00 |
| Systems Analyst IV | 1.00 | 1.00 | 1.00 | 1.00 |
| Traffic Cntrl/Load Insp Tech I | | 2.00 | 5.00 | 6.00 |
| Traffic Cntrl/Load InspTech I | | | | 4.00 |
| Traffic Cntrl/Load InspTech II | 12.00 | 10.00 | 7.00 | 4.00 |
| Waste Prevention Outreach Manager | | 1.00 | 1.00 | |
| Waste Prevention Outreach Mgr | | | | 1.00 |
| Supportive Housing Services | 4.80 | 15.95 | 34.60 | 38.85 |
| Planning, Development and Research | 4.80 | | | |
| Administrative Specialist IV | 0.15 | | | |
| Associate Management Analyst | 0.50 | | | |
| Director | 0.15 | | | |
| Program Assistant III | 1.20 | | | |
| Program Coordinator II | 0.30 | | | |
| Program Director | 0.50 | | | |
| Senior Management Analyst | 1.00 | | | |

Four-Year FTE History

| | Amended 2021-22 | Amended 2022-23 | Amended 2023-24 | Proposed 2024-25 |
|-------------------------------------|--------------------|--------------------|--------------------|---------------------|
| Senior Program Analyst | 1.00 | | | |
| Housing | | 15.95 | 34.60 | 38.85 |
| Administrative Specialist III | | 1.00 | 2.00 | |
| Administrative Specialist IV | | | 0.85 | 0.85 |
| Associate Management Analyst | | 1.00 | | |
| Associate Public Affairs Specialist | | | 1.00 | 1.70 |
| Associate Regional Planner | | | 1.00 | 1.85 |
| Deputy Director | | | | 1.00 |
| Director | | | | 0.85 |
| Manager I | | | 2.00 | 3.85 |
| Manager II | | | | 0.85 |
| Principal Regional Planner | | | 3.00 | 2.00 |
| Program Assistant | | 2.00 | | |
| Program Assistant III | | 0.30 | 2.00 | 4.00 |
| Program Coordinator | | 1.00 | | |
| Program Coordinator I | | 2.00 | 1.00 | |
| Program Coordinator II | | 5.00 | 9.00 | 4.00 |
| Program Director | | 0.70 | 0.85 | |
| Program Manager | | 1.00 | 0.85 | 6.65 |
| Program Supervisor I | | 0.85 | 1.85 | |



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Fund structure.....H-41
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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.

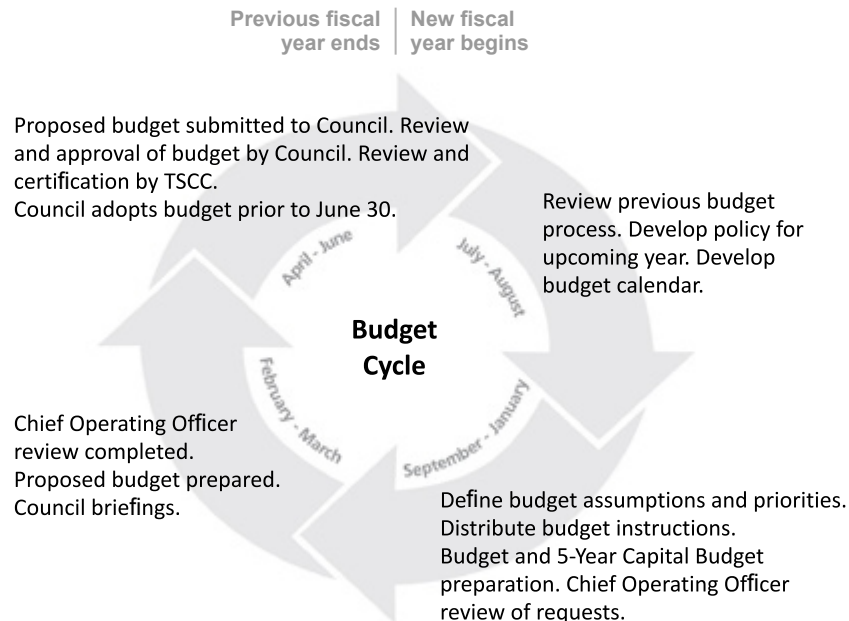
Five Year Forecast Development

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.

Budget Equity Tool

The Budget Equity Tool was developed as an appendix to Metro’s Strategic Plan to Advance Racial Equity, Diversity and Inclusion. In its third year of implementation, the Budget Equity Tool aims to enhance:

- Supporting adequate resourcing of DEI outcomes and goals
- Ensuring departments and venues resource fundamental DEI capacities
- Deepen staff engagement in the budget development process
- Communicate Metro’s equity efforts and equity investments to Metro Council and external stakeholders
- Gather information to support Budget Equity Tool improvement

As an ever-evolving tool, the future vision of the Budget Equity Tool encompasses:

- Developing program-level metrics
- Applying a systematic approach to base budget analysis
- Deepening community engagement
- Formalizing staff engagement

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 2023 - December 2023 | Preparation and analysis of Five Year Forecasts for all major operating areas |
| November 2023 - February 2024 | Council holds strategic planning work sessions to provide direction on programs and upcoming budget |
| Mid-December 2023 | Financial Planning issues budget instructions and assumptions |
| January 12, 2024 | Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning |
| January 13 - 25, 2024 | Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages |
| January 25 - February 29, 2024 | COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests |
| By March 1, 2024 | COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget |
| March 8, 2024 | Final Proposed budgets due from all departments |
| March 9 - April 5, 2024 | Financial Planning produces Proposed Budget documents |
| April 5, 2024 | Proposed Budget released to Council for individual review |
| April 11, 2024 | Chief Operating Officer presents Proposed Budget; initial public hearing held |
| April 11, 2024 | Council work session on proposed budget and public hearing |
| April 11, 16, 23 & 30, 2024 | Department presentations to Council - public invited |
| April 24, 2024 | Council work session on amendments to proposed budget; public hearing |
| May 2, 2024 | Council votes to approve budget and tax levies (Resolution No. 24-5397) |
| By May 3, 2024 | Metro submits approved budget to Tax Supervising and Conservation Commission |
| May 4 - May 29, 2024 | Tax Supervising and Conservation Commission public comment period |
| May 30, 2024 | Tax Supervising and Conservation Commission public hearing on approved budget |
| June 4, 2024 | Council work session on approved budget and final amendments |
| June 13, 2024 | Council votes to adopt budget (Resolution No.24-TBD) |
| By July 15, 2024 | 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 2024-25. 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. Fund has completed all activity and will be retired in FY 2023-24.

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.