



600 NE Grand Ave.
Portland, Oregon
97232-2736

2011-12

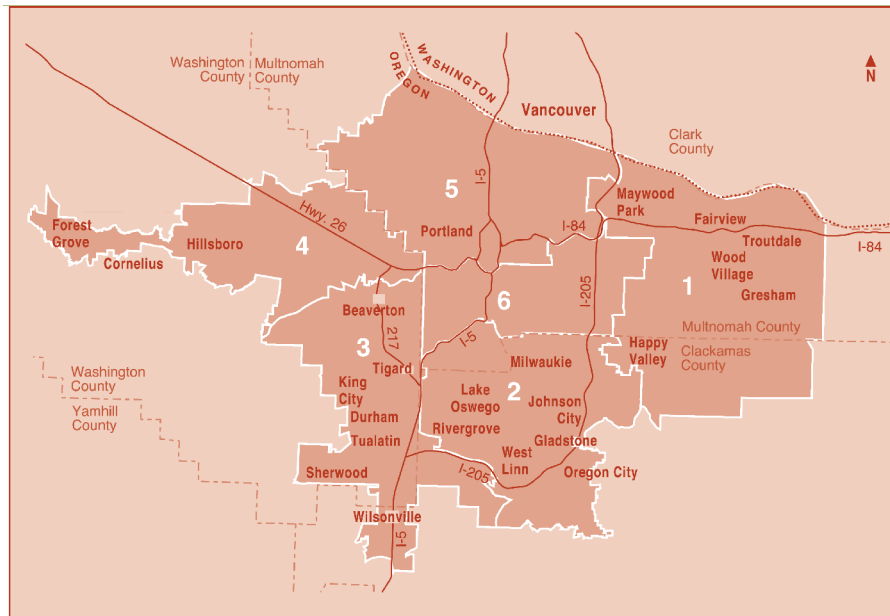
ADOPTED BUDGET Summary



Metro | *Making a great place*

2011-12

ADOPTED BUDGET Summary



Metro **Making a great place**

Clean air and clean water do not stop at city limits or county lines. Neither does the need for jobs, a thriving economy and good transportation choices for people and businesses in our region. Voters have asked Metro to help with the challenges that cross those lines and affect the 25 cities and three counties in the Portland metropolitan area.

A regional approach simply makes sense when it comes to protecting open space, caring for parks, planning for the best use of land, managing garbage disposal and increasing recycling. Metro oversees 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.

Your Metro representatives

Council President
Tom Hughes
503- 797-1889

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503- 797-1547

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503- 797-1887

District 3
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BEFORE THE METRO COUNCIL

ADOPTING THE ANNUAL BUDGET FOR) ORDINANCE NO. 11-1253C
 FISCAL YEAR 2011-12, MAKING)
 APPROPRIATIONS, LEVYING AD VALOREM) Introduced by Dan Cooper, Acting Chief
 TAXES, AUTHORIZING AN INTERFUND LOAN) Operating Officer, with the concurrence of
 AND DECLARING AN EMERGENCY) Council President Tom Hughes

WHEREAS, the Multnomah County Tax Supervising and Conservation Commission held its public hearing on the annual Metro budget for the fiscal year beginning July 1, 2011, and ending June 30, 2012; and

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

THE METRO COUNCIL ORDAINS AS FOLLOWS:

1. The "Fiscal Year 2011-12 Metro Budget," in the total amount of THREE HUNDRED EIGHTY FIVE MILLION ONE HUNDRED THIRTY FIVE THOUSAND SEVEN HUNDRED THIRTY FIVE \$385,135,735, attached hereto as Exhibit B, and the Schedule of Appropriations, attached hereto as Exhibit C, are hereby adopted.
2. The Metro Council does hereby levy ad valorem taxes, as provided in the budget adopted by Section 1 of this Ordinance, at the rate of **\$0.0966** per ONE THOUSAND DOLLARS (\$1,000) of assessed value for operations and in the amount of TWENTY EIGHT MILLION ONE HUNDRED SIXTY ONE THOUSAND FIVE HUNDRED THIRTY FOUR DOLLARS (\$28,161,534) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2011-12. The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy.

SUMMARY OF AD VALOREM TAX LEVY

	Subject to the General Government <u>Limitation</u>	Excluded from <u>the Limitation</u>
Operating Tax Rate Levy	\$0.0966/\$1,000	
General Obligation Bond Levy		\$28,161,534

3. In accordance with Section 2.02.040 of the Metro Code, the Metro Council hereby authorizes positions and expenditures in accordance with the Annual Budget adopted by Section 1 of this Ordinance, and hereby appropriates funds for the fiscal year beginning July 1, 2011, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

Adopting ordinance, *continued*

4. An interfund loan from the Solid Waste Revenue Fund to the MERC Fund in an amount not to exceed \$2.5 million is hereby authorized. The loan will be made to provide short-term financing of the Eastside Streetcar Local Improvement District assessment on the Oregon Convention Center. The loan, including interest at a rate equal to the average yield on Metro's pooled investments, will be repaid from Oregon Convention Center revenues and/or reserves.

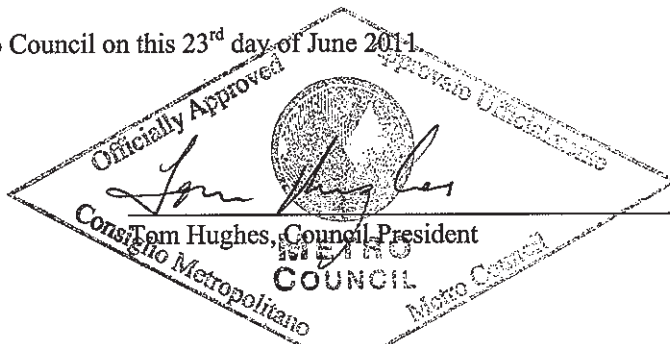
5. The General Asset Management Fund is hereby created for the purpose of managing the assets of Metro's General Fund facilities including but not limited to the Oregon Zoo, Regional Parks and Natural Areas, Metro Regional Center, and information technology infrastructure. Major revenue sources for the fund include but are not limited to grants, donations, General Fund contributions, and other revenues or contributions identified for capital, capital maintenance or renewal and replacement purpose. In the event of the elimination of this fund, the fund balance shall revert to any funds(s) designated for similar purpose.

6. The following funds are hereby consolidated into the General Asset Management Fund – the Metro Capital Fund and the Renewal and Replacement Fund. Balances remaining in these funds are consolidated with the General Asset Management Fund effective July 1, 2011.


7. The Chief Operating Officer shall make the filings as required by ORS 294.555 and ORS 310.060, or as requested by the Assessor's Office of Clackamas, Multnomah, and Washington Counties.

8. This Ordinance being necessary for the health, safety, or welfare of the Metro area, for the reason that the new fiscal year begins July 1, 2011, and Oregon Budget Law requires the adoption of a budget prior to the beginning of the fiscal year, an emergency is declared to exist and the Ordinance takes effect upon passage.

ADOPTED by the Metro Council on this 23rd day of June 2011.



ATTEST:

For 
Anthony Andersen, Recording Secretary

Approved as to Form:


Alison Kean Campbell, Acting Metro Attorney

Schedule of appropriations

	Adopted Budget
GENERAL FUND	
Communications	2,392,835
Council Office	3,694,550
Finance & Regulatory Services	3,870,708
Human Resources	2,304,161
Information Services	3,618,387
Metro Auditor	686,452
Office of Metro Attorney	2,067,885
Oregon Zoo	28,526,231
Parks & Environmental Services	6,493,041
Planning and Development	16,469,641
Research Center	4,400,666
Sustainability Center	5,014,777
Former ORS 197.352 Claims & Judgments	100
Special Appropriations	4,601,055
Non-Departmental	
Debt Service	1,588,215
Interfund Transfers	4,949,564
Contingency	3,929,617
Unappropriated Balance	14,663,496
Total Fund Requirements	\$109,271,381
GENERAL ASSET MANAGEMENT FUND	
Asset Management Program	5,227,503
Non-Departmental	
Contingency	3,911,582
Total Fund Requirements	\$9,139,085
GENERAL OBLIGATION BOND DEBT SERVICE FUND	
Debt Service	30,579,525
Unappropriated Balance	10,037,356
Total Fund Requirements	\$40,616,881
GENERAL REVENUE BOND FUND	
Project Account	
Capital Outlay - Washington Park Parking Lot	216,821
Subtotal	216,821
Debt Service Account	
Debt Service - Metro Regional Center	1,500,920
Debt Service - Expo Center Hall D	1,188,632
Debt Service - Washington Park Parking Lot	404,408
Subtotal	3,093,960
Unappropriated Balance	5,276
Total Fund Requirements	\$3,316,057
MERC FUND	
MERC	41,339,877
Non-Departmental	
Interfund Transfers	6,142,766
Contingency	7,633,716
Unappropriated Balance	13,198,695
Total Fund Requirements	\$68,315,054

Schedule of appropriations, *continued*

	Adopted Budget
NATURAL AREAS FUND	
Sustainability Center	34,659,897
Non-Departmental	
Interfund Transfers	1,773,222
Contingency	1,340,396
Total Fund Requirements	\$37,773,515
OPEN SPACES FUND	
Sustainability Center	336,876
Total Fund Requirements	\$336,876
OREGON ZOO INFRASTRUCTURE AND ANIMAL WELFARE FUND	
Oregon Zoo	7,060,515
Non-Departmental	
Interfund Transfers	364,209
Contingency	2,252,513
Total Fund Requirements	\$9,677,237
PIONEER CEMETERY PERPETUAL CARE FUND	
Unappropriated Balance	377,450
Total Fund Requirements	\$377,450
REHABILITATION & ENHANCEMENT FUND	
Sustainability Center	336,903
Non-Departmental	
Interfund Transfers	33,287
Contingency	300,000
Unappropriated Balance	1,585,796
Total Fund Requirements	\$2,255,986
RISK MANAGEMENT FUND	
Finance & Regulatory Services	2,815,266
Non-Departmental	
Interfund Transfers	757,890
Contingency	500,000
Unappropriated Balance	763,084
Total Fund Requirements	\$4,836,240
SMITH AND BYBEE LAKES FUND	
Parks & Environmental Services	65,000
Non-Departmental	
Interfund Transfers	112,251
Contingency	200,000
Unappropriated Balance	3,459,092
Total Fund Requirements	\$3,836,343

Schedule of appropriations, *continued*

	Adopted Budget
SOLID WASTE REVENUE FUND	
Operating Account	
Finance & Regulatory Services	2,110,010
Sustainability Center	8,094,612
Parks & Environmental Services	39,835,576
Subtotal	<u>50,040,198</u>
Landfill Closure Account	
Parks & Environmental Services	1,209,500
Subtotal	<u>1,209,500</u>
Renewal and Replacement Account	
Parks & Environmental Services	865,000
Subtotal	<u>865,000</u>
General Account	
Parks & Environmental Services	1,850,000
Subtotal	<u>1,850,000</u>
General Expenses	
Interfund Transfers	7,988,738
Contingency	14,588,745
Subtotal	<u>22,577,483</u>
Unappropriated Balance	18,841,449
Total Fund Requirements	<u>\$95,383,630</u>
TOTAL BUDGET	<u>\$385,135,735</u>



Property tax levy

Tax Rate Levy

FY 2010-11 ASSESSED VALUE **\$124,354,465,812**

Assessed Value Increase:

Statutory 3% allowable	3,730,633,974
Estimate for new construction @ 0.0%	0

ESTIMATED FY 2011-12 ASSESSED VALUE **\$128,085,099,786**

Tax Rate= \$0.0966 /\$1000

FY 2011-12 TAX RATE LEVY **\$12,373,020**
(estimated assessed value x tax rate)

Less: Loss due to Measure 5 compression (\$177,500)
Comcast appeal (\$42,000)

ESTIMATED TAXES TO BE RECEIVED **\$11,424,309**

(based on 94.0% collectable rate)

General Obligation Bond Debt Service

FY 2011-12 REQUIREMENTS

07/01/11 payment (Oregon Convention Center)	\$243,020
07/15/11 payment (Oregon Zoo)	\$281,325
9/01/11 payment (Open Spaces)	\$9,448,156
12/01/11 payment (Natural Areas)	\$2,035,875
12/01/11 payment (Zoo Infrastructure)	\$27,199
01/01/12 payment (Oregon Convention Center)	\$5,278,020
01/15/12 payment (Oregon Zoo)	\$1,991,325
03/01/12 payment (Open Spaces)	\$976,532
06/01/12 payment (Natural Areas)	\$6,105,875
06/01/12 payment (Zoo Infrastructure)	\$4,192,198
07/01/12 payment (Oregon Conv Center-cash flow)	\$132,250
07/15/12 payment (Oregon Zoo-cash flow)	\$238,575
09/01/12 payment (Open Spaces-cash flow)	\$9,666,531
TOTAL REQUIREMENTS	\$40,616,881

Sources available for cash flow:

Fund balance	\$13,226,000
Prior years taxes	800,000
Government contribution	19,039
Interest earned, FY 2011-12	100,000
Total non-tax sources	\$14,145,039

Tax resources required	\$26,471,842
Levy (assume 94.0% collectable rate)	\$28,161,534

Estimated FY 2011-12 Assessed Value	\$128,085,099,786
Levy rate per \$1000	\$0.2199
On \$100,000 property	\$21.99

FY 2011-12 TAX LEVY AMOUNT **\$28,161,534**

FY 2011-12 budget transfers

Interfund transfers are a significant part of the annual budget. Generally, transfers are made between funds when the revenue is received in one fund for an expenditure that occurs in another fund. Another primary reason for transfers is for a fund to pay for services provided by another fund (for example, the Solid Waste Revenue Fund transfers money to the Risk Management Fund for insurance coverage).

A transfer is an expenditure to the fund that is transferring the money out or buying services. A transfer is a resource to the fund that is receiving the money or selling the services. For every expenditure transfer there is a corresponding resource transfer. (For example, the expenditure of “Transfer to Risk Management Fund” in the Solid Waste Revenue Fund would show as a resource “Transfer from Solid Waste Revenue Fund” in the Risk Management Fund.) The corresponding transfers must show the same dollar amount. Since the internal transfers are complex and can be difficult to understand and trace through the budget document, the following explanation is provided for each transfer, by fund.

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
General Fund	Risk Management Fund	Indirect	\$727,260	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,905,328	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due. Also includes transfer from the Oregon Zoo to repay debt issued to reconfigure parking lot and contribute to light rail station.
	MERC Fund	Resource	\$480,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist the Oregon Convention Center's competitiveness in the pursuit of convention from outside the region.
	General Asset Management Fund	Resource	\$1,688,518	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Oregon Zoo, Parks and Environmental Services, and Information Services.
	Solid Waste Revenue Fund	Resource	\$148,458	Transfer to support agency Sustainability program.
MERC Fund	General Fund	Indirect	\$2,164,856	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$741,765	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	\$77,884	Charges for services provided by Office of COO not included in the indirect pool.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,188,632	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECD loan for the Expo Center Hall D construction.
	General Asset Management Fund	Resource	\$10,824	Transfer from PCPA for replacement of Kronos timekeeping system components.
	General Fund	Resource	\$1,958,805	Transfer of PERS Reserve to the General Fund.

FY 2011-12 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	\$1,241,830	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$7,285	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	\$52,431	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund (Data Resource Center)	Direct	\$86,123	Charges for services provided by the Data Resource Center relate to the acquisition of natural areas.
	General Fund (Parks and Environmental Services)	Direct	\$338,553	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services
	General Fund	Resource	\$47,000	Transfer of PERS Reserve to the General Fund.
Rehabilitation and Enhancement Fund	Solid Waste Revenue Fund	Direct	\$33,287	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	General Fund	Resource	\$30,000	Transfer of PERS Reserve to the General Fund.
	General Fund	Resource	\$277,890	Transfer to move personal services costs formerly housed in Risk Fund to the General Fund.
	General Fund	Resource	\$270,070	Transfer from Opt Out balance to offset cost of health insurance premium by \$600 per FTE.
	MERC Fund	Resource	\$111,510	Transfer from Opt Out balance to offset cost of health insurance premium by \$600 per FTE.
	Natural Areas Fund	Resource	\$8,940	Transfer from Opt Out balance to offset cost of health insurance premium by \$600 per FTE.
	Oregon Zoo Infrastructure and Animal Welfare Fund	Resource	\$3,350	Transfer from Opt Out balance to offset cost of health insurance premium by \$600 per FTE.
	Solid Waste Revenue Fund	Resource	\$56,130	Transfer from Opt Out balance to offset cost of health insurance premium by \$600 per FTE.
Smith and Bybee Wetlands Fund	General Fund (Parks and Environmental Services)	Direct	\$112,251	Charges for Parks staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	\$4,085,081	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$278,155	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property and workers' compensation programs.
	Risk Management Fund	Direct	\$62,686	Charges for safety staff housed in Risk Management.
	General Fund (Planning and Data Resource Center)	Direct	\$409,710	Charges for services provided by the Data Resource Center and travel forecasting section of Planning. Includes a fee for maintaining databases.
	General Fund (Parks and Environmental Services)	Direct	\$3,647	Charges for service incurred on behalf of and directly related to solid waste issues.
	General Fund	Direct	\$486,306	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund	Direct	\$1,114,870	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services

FY 2011-12 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
	General Fund	Direct	\$34,253	Sustainability Center Education/Climate Change
	Rehabilitation and Enhancement Fund	Resource	\$348,867	Fee collected on each ton of solid waste dedicated to rehabilitation and enhancement of the areas affected by the solid waste facilities.
	General Asset Management Fund	Resource	\$53,163	Annual renewal and replacement contribution to provide for cop machines housed in the Solid Waste area.
	General Fund	Resource	\$1,112,000	Transfer of PERS Reserve to General Fund.

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 Center for the Performing Arts under terms of the Consolidation Agreement with the City of Portland, nor to the Oregon Zoo operations by Council action.

The excise tax is Metro's primary General Fund revenue source. It supports the Council Office and transfers of indirect costs of associated central services. The tax also supports various planning, parks facility activities and MERC marketing efforts. The excise tax rate for FY 2011-12 will be 7.5 percent for all facilities subject to the excise tax with the exception of solid waste facilities. The excise tax rate on solid waste will be \$11.80 per ton.

Almost 87 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, the Council changed the method by which the solid waste excise tax is calculated from a percentage of the tipping fee to a per-ton fee in 2000. 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.

In addition to the base rate set in 2000, the Metro Council at one time adopted a series of dedicated per-ton taxes. These included a \$1.00 per ton tax in FY 2003-03 for regional parks, increased to \$2.50 per ton in 2004. Also in 2004 the Council approved an additional \$0.50 per ton tax to establish a Tourism Opportunity and Competitiveness Account to provide marketing assistance for the Oregon Convention Center. In FY 2006-07 the dedications were removed from Metro Code and became subject to the annual budget process.

The FY 2010-11 budget implemented an additional code change that combined the "additional tax" into a single per-ton base rate. This increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The combined base rate will be modified by the CPI indicator, not tonnage, in future years; the charter limitation on expenditures is unaffected by this change.

History of Excise Tax Collections

EXCISE TAX RATE: 7.50%*	Actual FY 2004-05	Actual FY 2005-06	Actual FY 2006-07	Actual FY 2007-08	Actual FY 2008-09	Actual FY 2009-10	Budgeted FY 2010-11	Budgeted FY 2011-12
Oregon Zoo**	\$978,285	\$1,079,554	\$1,168,953	\$1,131,278	\$468,626	\$0	\$0	\$0
Planning	14,532	16,719	15,909	16,800	13,051	15,190	4,830	4,830
Parks and Enviro Svcs - Gen Fund****	221,714	239,583	248,628	228,419	247,286	230,182	283,048	283,680
Portland Expo Center	425,423	404,403	413,543	437,126	421,091	386,499	441,301	462,314
Oregon Convention Center	1,143,791	996,113	1,183,805	1,084,166	1,174,776	1,221,797	1,313,778	1,231,965
Solid Waste - Metro Facilities***	4,700,086	4,923,062	5,072,874	4,624,732	4,573,655	4,755,699	5,625,990	5,654,396
Solid Waste - Non-Metro Facilities	6,094,060	6,583,818	6,731,009	7,154,676	6,072,442	6,354,996	7,234,990	7,463,580
TOTAL EXCISE TAX EARNED	\$13,577,891	\$14,243,252	\$14,834,721	\$14,677,197	\$12,970,927	\$12,964,363	\$14,903,937	\$15,100,765

* In December 2000, the Council converted the excise tax levied on solid waste activities from 8.5% to a per ton rate. The per ton rate is set annually during the budget process. The FY 2011-12 budget excise tax rate is \$11.80 per ton.

** The budget reflects the Oregon Zoo Operations exemption from excise tax effective September 1, 2008.

***Beginning in FY 2010-11 Solid Waste - Metro Facilities includes excise tax at 7.5% on product sales of paint and compost bins.

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

GASB 54 Fund balance delegation

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

The hierarchy of five possible classifications of fund balance is:

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

Estimated July 1, 2011 fund balance designations are:

Fund	FY 2011-12 DESIGNATIONS				
	Non-spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$0	\$3,290,434	\$3,173,715	\$0	\$19,155,406
General Obligation Bond Debt Service Fund	0	13,226,000	0	0	0
General Revenue Bond Fund	0	0	0	220,991	0
General Asset Management Fund	0	749,802	0	5,940,146	0
Natural Areas Fund	0	36,715,000	0	0	0
Open Spaces Fund	0	335,200	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	0	9,649,239	0	0	0
Pioneer Cemetery Perpetual Care Fund	350,700	0	0	0	0
Rehab. And Enhancement Fund	0	1,897,631	0	0	0
Smith and Bybee Wetlands Fund	0	3,817,257	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	\$350,700	\$69,680,563	\$3,173,715	\$6,161,137	\$19,155,406

Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are proposed for FY 2011-12:

Position	Pos # Department	Duration	FTE	Program/Project
<u>Duration Expired during FY 2010-11</u>				
CRC Project Director	491 Council Office	2/12/2011	1.00	Columbia River Crossing
Assistant Regional Planner	1116 Planning & Development	6/30/2011	1.00	Development Opportunity Fund
GIS Technician	1141 Research Center	6/30/2011	0.67	DAS Contract
GIS Technician	1142 Research Center	6/30/2011	0.67	DAS Contract
<u>Duration Expires during FY 2011-12</u>				
Program Analyst IV	1115 Council Office	2/9/2012	0.58	Active Transportation
Principal Regional Planner	1131 Research Center	9/30/2011	0.20	Regional Indicators; 80% time
Program Analyst IV	1126 Oregon Zoo	10/31/2011	0.33	Master planning, Zoo Bond
<u>Duration Extended</u>				
Principal Regional Planner	1120 Sustainability Center	6/30/2012	1.00	to complete Intertwine work
Associate Regional Planner	1145 Research Center	6/30/2012	1.00	HB 2001
Records and Information Analyst ⁽¹⁾	1138 Information Services	6/30/2012	1.00	Focus on planning records
Senior Regional Planner/Program Analyst III	1129 Sustainability	6/30/2012	1.00	Climate Change
<u>Position Eliminated</u>				
Associate Public Affairs Specialist	1139 Council Office	6/30/2012	0.50	Community Investment Strategy
<u>Position Reprogrammed to Different Purpose</u>				
Program Analyst to	1134 Council Office	12/31/2012	1.00	Community Investment Strategy
Policy Advisor I	1134 Council Office - COO	6/30/2012	1.00	Special projects
<u>Continued without Change</u>				
Policy Advisor II ⁽²⁾	1078 Council Office	6/30/2013	1.00	Community Investment Strategy
Program Analyst II	1117 Council Office	6/30/2013	1.00	Community Investment Strategy
GIS Specialist	1140 Research Center	6/30/2012	0.60	Community Investment Strategy
Assistant Public Affairs Specialist	1124 Planning & Development	6/30/2013	1.00	Regional Transportation Options
Sr. Public Affairs Specialist	1079 Communications	6/30/2012	1.00	Oregon Zoo bond program
<u>New Limited Duration Positions</u>				
Program Analyst III	new Human Resources	6/30/2012	1.00	Procedure/policy development
Associate GIS Specialist	new Research Center	6/30/2012	1.00	Climate Smart Scenarios
Assistant GIS Specialist	1140 Research Center	6/30/2012	0.40	Climate Smart Scenarios
<u>Converted to Regular Status</u>				
Administrative Assistant II	1133 Human Resources	n/a	1.00	Learning Management System

⁽¹⁾ Position was increased from part-time to full-time and transferred from Planning & Development to Information Services. Duration is authorized for one-year with continuation to be evaluated during the FY 2012-13 budget process.

⁽²⁾ Ordinance 10-1249, adopted by the Council 11/18/10, converted this position from limited duration to regular status. With the resignation of the incumbent from this position in January 2011, the Chief Operating Officer recommended it be converted back to limited duration status for the remainder of the authorized duration.

In addition, Metro has received authorization from the voters of the region for two longer-term general obligation capital programs – the Natural Areas program approved in November 2006 and the Oregon Zoo Infrastructure and Animal Welfare program approved in November 2008. With the approval of the bond programs, the Council authorized the addition of a number of positions specifically funded by bond proceeds. All bond funded positions are authorized for the duration of the program – both estimated to be 8 to 10 years – and are evaluated annually during the budget process for continued need. The following positions were authorized for bond programs:

<i>Position</i>	<i>Pos # Department</i>	<i>Duration</i>	<i>FTE Program/Project</i>
Program Analyst III	1127 Oregon Zoo	program duration	1.00 Oregon Zoo bond program
Assistant Management Analyst	1137 Oregon Zoo	program duration	1.00 Oregon Zoo bond program
Program Director	1125 Oregon Zoo	program duration	1.00 Oregon Zoo bond program
Sr. Public Affairs Specialist	275 Communications	program duration	1.00 Natural Areas bond program
Legal Counsel II	1023 Office of Metro Attorney	program duration	1.00 Natural Areas bond program
Legal Secretary	1024 Office of Metro Attorney	program duration	1.00 Natural Areas bond program
Paralegal II	1025 Office of Metro Attorney	program duration	1.00 Natural Areas bond program
Legal Counsel II	1066 Office of Metro Attorney	program duration	1.00 Natural Areas bond program
Principal Regional Planner	1026 Parks & Environmental Services	program duration	1.00 Natural Areas bond program
Property Management Technician	1034 Parks & Environmental Services	program duration	1.00 Natural Areas bond program
Natural Resource Technician	1036 Parks & Environmental Services	program duration	1.00 Natural Areas bond program
Senior GIS Specialist	1031 Research Center	program duration	1.00 Natural Areas bond program
Program Director	1022 Sustainability	program duration	1.00 Natural Areas bond program
Real Estate Negotiator	1027 Sustainability	program duration	1.00 Natural Areas bond program
Real Estate Negotiator	1028 Sustainability	program duration	1.00 Natural Areas bond program
Real Estate Negotiator	1029 Sustainability	program duration	1.00 Natural Areas bond program
Senior Management Analyst	1032 Sustainability	program duration	1.00 Natural Areas bond program
Associate Natural Resource Sci	1033 Sustainability	program duration	1.00 Natural Areas bond program
Program Assistant III	1035 Sustainability	program duration	1.00 Natural Areas bond program
Natural Resource Technician	1132 Sustainability	program duration	1.00 Natural Areas bond program
Assistant Regional Planner	1103 Sustainability	program duration	1.00 Natural Areas bond program

Charter limitation on expenditures

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued.
2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro for 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 the dollar limitation on expenditures from these tax revenues for each fiscal year. The Consumer Price Index (CPI) is calculated using the latest calendar year-end data available at budget adoption time and comparing that with the prior year. Data is from the U.S. Department of Labor, Bureau of Labor Statistics.

The Consumer Price Index for All Urban Consumers, Portland-Salem Consolidated Metropolitan Statistical Area now stands at 219.2 on the 1982–84=100 reference base.

Fiscal Year	CPI Prior Year End	% Change	Limit
1993–94	140.90	---	\$12,500,000
1994–95	145.80	3.50%	12,938,000
1995–96	150.10	2.90	13,313,000
1996–97	153.90	2.50	13,646,000
1997–98	160.00	4.00	14,192,000
1998–99	165.50	3.40	14,675,000
1999–00	168.10	1.60	14,910,000
2000–01	174.40	3.70	15,462,000
2001–02	179.50	2.90	15,910,000
2002–03	183.60	2.30	16,276,000
2003–04	184.00	0.20	16,309,000
2004–05	186.50	1.40	16,537,000
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008–09	210.50	4.00	18,666,000
2009–10	216.20	2.70	19,170,000
2010–11	217.20	0.50	19,266,000
2011–12	219.20	0.90	19,439,000

Fringe benefit rate calculation

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

There is an additional variable rate fringe 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 centers and services in lieu of higher direct pension costs. The PERS Bond Recovery rate is applied against estimated salaries to recover the amount needed to fund the annual debt service payments. The rate will vary from year to year depending on the annual debt payments and the estimated salaries.

For a period of years, Metro contributed between 3 percent and 6 percent to a PERS reserve. The contributions were initially made during a time of uncertainty regarding court challenges to legislative changes made to the PERS system. Actuarial changes are made to the PERS employer rate every two years. The studies use past data to determine future contributions. The actuarial evaluation done in December 2008 calculated a reduction of approximately 3 percent to Metro’s PERS employer rate at a time of significant economic downturn. It was known at the time that the employer rate would increase about 6 percent in the next actuarial study. Metro chose to contribute the 3 percent reduction to a reserve to offset future costs in lieu of immediately reallocating resources. Beginning in FY 2011-12 the accumulated PERS Reserve will be used to offset all or a portion of the costs of the PERS Bond Recovery rate for a period of three to five years.

Explanation of individual benefits

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

TriMet Payroll Tax: Tax charged on all salaries and wages paid to TriMet, the local mass transit provider. The tax is calculated at 0.7018 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 0.39 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. For most pension eligible employees, Metro has paid the employee contribution on behalf of the employee since the 1980s, except for one collective bargaining group which opted at the time to receive the salary increase and forgo the 6 percent employee pick-up. The employee contribution rate, known as the employee pick-up, is set at 6 percent and does not vary from year to year. The employer rate is subject to actuarial evaluation every two years and will vary based on the results. Metro’s programs employ a number of temporary, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria.

For FY 2011-12 Metro's average composite employer rate is estimated at 8.20 percent. Beginning July 1, 2011, newly hired non-represented employees will pay the 6 percent employee's portion.

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

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

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.14 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 \$0.025 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 \$0.35 per employee per month.

TriMet Passport Program: Benefit paid on behalf of regular employees. Provides annual pass for use on mass transit system. Participating agencies must meet certain criteria for eligibility for the program. Annual pass costs are based on facility location, participation rates and access to mass transit. The Metropolitan Exposition Recreation Commission contracts with TriMet for a similar program at OCC. PCPA offers a different program. In FY 2010-11 the TriMet Passport program went from being part of the Fixed Fringe Cost to the Cost Allocation Plan.

Health and Welfare Program: Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Historically, the cost was subject to a monthly cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Beginning July 1, 2011, Metro is shifting to a more defined cost sharing for health and welfare premiums. Non-represented employees will move to a 92 percent employer/8 percent employee sharing plan, moving to a 90 percent/10 percent plan within three years. The LIUNA 483 bargaining agreement currently calls for a 94 percent/6 percent cost sharing plan starting July 1, 2011. AFSCME, Metro's largest collective bargaining unit, is currently in negotiations for a new contract to be effective July 1, 2011. The FY 2011-12 budget assumes that overall Metro's total health and welfare contribution will average \$1,118 per month per FTE, a 10 percent increase over the current year monthly cap. As in prior years, "opt out" reserves accumulated from employees choosing not to participate in Metro's program will offset the health and welfare charges to organization units by \$600 per full-time employee.

Variable rate components

	Regular employees with pick-up	Regular employees without pick-up	Pension eligible temporary/seasonal employees	Non-pension eligible temporary/seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.70%	0.70%	0.70%	0.70%
Long Term Disability	0.39%	0.39%	0.00%	0.00%
Pension (PERS) Employee Pick-up	6.00%	0.00%	6.00%	0.00%
Pension (PERS)- Employer Rate	8.20%	8.20%	3.00%	0.00%
TOTAL VARIABLE RATE COMPONENT	22.94%	16.94%	17.35%	8.35%
PERS BOND RECOVERY RATE				
PERS Bond recovery rate	3.00%	3.00%	3.00%	0.00%
PERS Reserve offset	(3.00%)	(3.00%)	(3.00%)	0.00%
TOTAL PERS BOND RECOVERY RATE	0.00%	0.00%	0.00%	0.00%

Fixed rate components (annual cost)

	Regular benefit eligible employees	Temporary/seasonal employees
Worker Comp Tax	\$29	\$29
Life Insurance	\$90	\$0
Accidental Death Insurance	\$18	\$0
Dependent Life Insurance	\$4	\$0
Health and Welfare *	\$13,416	\$0
TOTAL FIXED RATE COMPONENT	\$13,557	\$29

* Note: All departments will receive a subsidy from the Risk Management Health & Welfare Account equivalent to \$600 per FTE to partially offset cost increases in health benefits.

Cost allocation plan for federal grant purposes

Metro's cost allocation plan serves two purposes:

It allocates the costs of Metro's central services to the departments that use or benefit from them;

In accordance with federal guidelines and regulations, it determines the overhead rates that may be charged to federal grants.

Services allocated under the plan include Communication Planning and Design (Creative Services), Human Resources, Information Services, the Office of the Auditor, the Office of Metro Attorney, the Office of the Chief Operating Officer, Metro Regional Center Property Services, Metro's internal sustainability program, and the General and Risk fund divisions of Finance and Regulatory Services.

Cost allocation plan for federal grant purposes

DESCRIPTION	Planning General Govt Regional Parks	Solid Waste	Zoo Operations	MERC Operations	Zoo Bond	Natural Areas Bond	TOTAL ALLOCATED COSTS	Direct Costs	Disallowed Costs	TOTAL COSTS
General Fund - Allocation of Specific Costs										
Council Office										
Chief Operating Officer	\$116,975	\$205,844	\$101,447	\$155,527	\$2,650	\$13,295	\$595,738	\$0	\$0	\$595,738
Records Information Management	106,169	156,285	23,879	23,004	355	2,063	311,754	0	0	311,754
Non-Dept Special Appropriations	81,358	56,982	59,688	29,604	506	6,796	234,933	0	0	234,933
Subtotal Specific Costs - General Fund	304,502	419,111	185,013	208,134	3,511	22,154	1,142,426	0	0	1,142,426
Allocation of Pooled Costs	34,899	29,655	19,329	17,106	1,181	6,885	109,055	0	0	109,055
TOTAL GENERAL FUND TRANSFERS	\$339,402	\$448,766	\$204,342	\$225,240	\$4,691	\$29,040	\$1,251,481	\$0	\$0	\$1,251,481
Support Services Fund - Allocation of Specific Costs										
Finance & Regulatory Services										
Accounting	260,157	\$397,386	\$212,889	\$297,409	\$5,086	\$29,570	\$1,202,496	\$0	\$0	\$1,202,496
Financial Planning	64,699	113,852	56,110	86,021	1,465	7,354	329,501	453,905	0	783,406
Director's Office	82,432	145,057	71,489	109,599	1,867	9,369	419,812	0	0	419,812
Office Services	110,791	14,927	5	18	0	2,245	127,985	0	39,974	167,959
Property Services	109,179	25,029	41	662	0	11,116	146,028	0	0	146,028
Contract Services	155,417	220,934	91,963	55,081	5,575	43,333	572,302	0	0	572,302
Sustainability	0	0	0	0	0	0	0	79,820	135,727	215,547
Information Technology	982,665	736,069	629,244	350,403	16,617	49,776	2,764,775	0	286,605	3,051,380
Human Resources	584,813	332,020	634,039	421,435	11,041	38,101	2,021,449	0	0	2,021,449
Office of Metro Attorney	765,117	434,256	144,752	206,789	82,715	434,256	2,067,885	0	0	2,067,885
Auditor's Office	135,981	207,709	111,274	155,452	2,658	15,456	628,530	0	0	628,530
Communications										
Creative Services	302,339	232,028	0	0	0	98,436	632,804	0	0	632,804
General Expenses	(20,060)	(16,968)	(11,003)	(9,692)	(651)	(3,803)	(62,176)	0	0	(62,176)
Subtotal Specific Costs - Supp. Svcs. Fund	\$3,533,530	\$2,842,299	\$1,940,803	\$1,673,177	\$126,373	\$735,209	\$10,851,392	\$533,725	\$462,306	\$11,847,422
Allocation of Pooled Costs										
Support Services	375,427	\$319,015	\$207,932	\$184,011	\$12,702	\$74,068	\$1,173,155	\$0	\$48,869	\$1,222,025
Building Mgmt - Regional Center	159,743	135,740	88,474	78,296	5,405	31,516	499,173	0	237,115	736,288
Risk Mgmt - Liability/Property	12,304	10,455	6,815	6,031	416	2,427	38,448	0	0	38,448
Risk Mgmt - Workers' Comp	9,452	8,032	5,235	4,633	320	1,865	29,538	0	0	29,538
Subtotal Pooled Costs - Supp. Svcs. Fund	\$556,926	\$473,242	\$308,455	\$272,971	\$18,843	\$109,876	\$1,740,314	\$0	\$285,984	\$2,026,298
SUPPORT SERVICES FUND TRANSFER	\$4,090,455	\$3,315,542	\$2,249,259	\$1,946,148	\$145,216	\$845,085	\$12,591,705	\$533,725	\$748,290	\$13,873,721
BLDG MGMT TRANSFER - Regional Center	770,698	\$157,334	\$0	\$0	\$0	\$52,097	\$980,129	\$0	\$465,577	\$1,445,706
RISK MGMT TRANSFER - Liability/Property	141,325	122,449	164,743	461,781	954	3,663	894,915	0	0	894,915
RISK MGMT TRANSFER - Workers' Comp	69,640	155,746	283,742	280,052	1,081	3,628	793,889	63,046	0	856,935
TOTAL TRANSFERS	\$5,411,520	\$4,199,837	\$2,902,085	\$2,913,221	\$151,943	\$933,513	\$16,512,120	\$596,771	\$1,213,867	\$18,322,758
TOTAL DEPARTMENT DIRECT COSTS <i>(Total Personal Services)</i>	\$19,529,733	\$10,796,086	\$17,349,036	\$17,788,181	\$627,690	\$1,891,166	\$67,981,892			
CENTRAL SERVICE COST RATE	27.71%	38.90%	16.73%	16.38%	24.21%	49.36%	24.29%			
DISALLOWED (not included in above)	643,879	\$292,448	\$128,580	\$103,048	\$2,915	\$42,998	\$1,213,867			



The following list contains all known, existing or anticipated contracts for FY 2010-11 with a total value of \$50,000 or more. This list has been prepared in accordance with Metro Code Section 2.04.028:

2.04.028 Council Information Reports

(a) Prior to adoption of the annual budget, the Chief Operating Officer shall provide the Council with a list of proposed contracts and proposed applications of Metro for grant funding over \$50,000 to be entered into or sought during the next fiscal year. Following the adoption of the annual budget, if the Chief Operating Officer proposes (1) to enter into a contract that will commit Metro to the expenditure of appropriations not provided for in the current fiscal year budget in an amount greater than \$50,000 that the Council has not considered during the annual budget process; or (2) to seek any individual grant funding in an amount greater than \$50,000 that the Council has not considered during the annual budget process, the Chief Operating Officer shall inform the Council President in writing of such contract or grant proposal.

The contracts are organized by organization and/or division. All contracts have been classified into one or more of the following types:

IGA: Intergovernmental agreement;
 PS: Personal Services;
 REV: Revenue;

PROC: Procurement
 PUB: Public contract;
 G&S: Goods and Services

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
COMMUNICATIONS						
929872	City of Portland	quick copy and digital printing services, 1 year amendment	IGA	07/01/11 - 06/30/12	500,000	150,000
New	TBD, various	web design and development services	PS	09/01/11 - 08/31/13	400,000	250,000
New	TBD, various	professional communications services	PS	11/01/11 - 10/31/13	400,000	200,000
New	TBD, various	multicultural communications services	PS	01/01/12 - 12/31/13	400,000	200,000
New	TBD, various	public opinion research	PS	01/01/12 - 12/31/13	750,000	200,000
FINANCE AND REGULATORY SERVICES - Financial Services						
New	To be determined	Financial Advisor	PS	09/15/11 - 09/14/14	300,000	100,000
New	Lloyd District TMA	11-12 MRC TriMet Passes	IGA	09/01/11 - 08/31/12	104,000	104,000
New	Lloyd District TMA	11-12 Offsite TriMet Passes	IGA	09/01/11 - 08/31/12	50,000	50,000
New	To be determined	Metro Asset Inventory	PS	08/01/11 - 01/31/12	170,000	170,000
FINANCE AND REGULATORY SERVICES - Solid Waste Compliance and Cleanup						
929804	Multnomah County	Investigative Services - One year extension	IGA	07/01/11 - 06/30/12	257,570	128,785
929803	Multnomah County	Inmate Work Crews Cleanup - One year extension	IGA	07/01/11 - 06/30/12	430,612	207,477
929805	City of Tigard	Tigard Officer Illegal Dumping - One year extension	IGA	07/01/11 - 06/30/12	435,918	223,738

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
FINANCE AND REGULATORY SERVICES - Risk Management						
New	To be determined	Insurance broker services (agent of record)	PS	02/01/12 - 01/31/17	200,000	40,000
New	To be determined	Liability adjusting claims services	PS	09/01/11 - 08/30/16	50,000	10,000
INFORMATION SERVICES						
New	To be determined	Network Services	PS	7/1/2011 - 10/14/13	100,000	50,000
OREGON ZOO- Bond						
New	To be determined	Veterinary Hospital Furniture Stage and Installation	PUB	07/01/11 - 12/31/11	60,000	60,000
New	To be determined	Consulting - Design Conservation Discovery Zone	PS	04/01/12 - 03/31/14	1,000,000	250,000
New	To be determined	Archeological services	PUB	01/01/12 - 06/30/13	100,000	50,000
New	To be determined	Elephant, Train, Road Design	PS	08/01/11 - 06/30/14	5,600,000	2,500,000
New	To be determined, multiple	Elephant, Train, Road General Contractor	PUB	08/01/11 - 06/30/14	40,000,000	2,500,000
New	To be determined	Elephant Offsite - Design	PS	09/01/11 - 06/30/13	700,000	500,000
New	To be determined, multiple	On-Call Geotechnical Services	PS	07/01/11 - 06/30/14	200,000	80,000
New	To be determined	On-Call Arborist Services	PUB	07/01/11 - 06/30/14	200,000	40,000
New	To be determined	On-Call Abatement Services	PS	07/01/11 - 06/30/14	100,000	20,000
New	To be determined, multiple	On-Call Inspection Services	PS	07/01/11 - 06/30/14	200,000	50,000
New	To be determined	On-Call Printing Services	PS	07/01/11 - 06/30/14	100,000	30,000
New	To be determined	On-Call Interpretive Design Services	PS	07/01/11 - 06/30/14	200,000	50,000
OREGON ZOO- Living Collections						
New	To be determined - multiple	Animal feed for herbivore, omnivore, waterfowl, polar bear	G&S	07/01/11 - 06/30/14	240,000	80,000
New	To be determined	Feeder Animals	G&S	07/01/11 - 06/30/14	300,000	100,000
New	To be determined - multiple	Formulated Carnivore Diet	G&S	07/01/11 - 06/30/14	225,000	75,000
New	To be determined	Feeder Insects	G&S	07/01/11 - 06/30/14	90,000	30,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
OREGON ZOO- Facilities Management						
New	To be determined - multiple	Telecommunications services	PUB	07/01/11 - 06/30/14	400,000	125,000
New	To be determined	Electrical Controls Services	PUB	07/01/11 - 06/30/14	250,000	75,000
New	To be determined - multiple	Aviary Exhibit	PUB	08/01/11 - 06/30/12	1,600,000	1,600,000
New	To be determined - multiple	Salt Supply for pools	G&S	07/01/11 - 07/31/13	90,000	25,000
New	To be determined	Treetops Structure Renewal	PUB	08/01/11 - 06/30/12	75,000	75,000
New	To be determined	Generator - Veterinary Hospital	G&S	07/01/11 - 07/31/12	250,000	250,000
New	To be determined - multiple	Roof replacements/repairs, various	PUB	07/01/11 - 06/30/12	300,000	300,000
New	To be determined, multiple	Rockwork as needed	PUB	09/01/11 - 12/31/13	150,000	50,000
New	To be determined	Misc Pool Coatings	PUB	09/01/11 - 12/31/12	70,000	70,000
New	To be determined	Vehicle Batteries	G&S	07/01/11 - 06/30/14	150,000	50,000
New	To be determined	Electrical Repairs as needed	PUB	07/01/11 - 06/30/14	100,000	30,000
New	To be determined	Miscellaneous fencing repairs	PUB	07/01/11 - 06/30/14	250,000	90,000
New	To be determined	Miscellaneous plumbing repairs	PUB	07/01/11 - 06/30/14	75,000	25,000
New	To be determined	Arborist	PUB	07/01/11 - 06/30/14	200,000	50,000
New	To be determined - multiple	Miscellaneous painting	PUB	08/01/11 - 06/30/14	200,000	50,000
New	To be determined	Miscellaneous HVAC services	PUB	07/01/11 - 06/30/13	150,000	50,000
New	To be determined	Miscellaneous elevator update	PUB	07/01/11 - 06/30/12	90,000	90,000
New	To be determined	Miscellaneous concrete repairs	PUB	07/01/11 - 06/30/14	100,000	25,000
New	To be determined	Acrylic & glass polishing	PUB	07/01/11 - 06/30/14	100,000	25,000
New	To be determined - Multiple	Turf Renovation	PUB	08/01/11 - 08/30/14	100,000	25,000
New	To be determined - multiple	Architectural & Engineering Svcs	PS	07/01/11 - 06/30/14	450,000	150,000
New	To be determined	Drawing Svcs - Copying and Scanning	PS	08/01/11 - 08/30/14	60,000	20,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
OREGON ZOO- Facilities Management, <i>continued</i>						
New	To be determined	Warehouse lease	PUB	07/01/11 - 06/30/14	100,000	35,000
New	To be determined - multiple	Vehicle parts and repairs	PUB	07/01/11 - 06/30/14	100,000	30,000
New	To be determined - multiple	Railroad specialty supplies and repairs	PUB	07/01/11 - 06/30/14	200,000	65,000
OREGON ZOO- Marketing						
New	To be determined - multiple	Advertising Agency to produce and place print, radio and TV advertising	PS	07/01/11 - 06/30/14	1,500,000	300,000
New	To be determined	Concert Promotion	PS	10/01/11 - 09/30/14	4,000,000	1,300,000
New	To be determined	Gate Surveys	PS	07/01/11 - 06/30/14	75,000	25,000
OREGON ZOO- Conservation						
New	To be determined	Online event registration	PS	07/01/11 - 06/30/12	60,000	60,000
OREGON ZOO- Guest services						
New	To be determined	Provide food service pizza	G&S	07/01/11 - 06/30/14	150,000	50,000
New	To be determined - multiple	Specialty desserts for resale	G&S	08/01/11 - 07/31/14	75,000	25,000
New	To be determined - multiple	Provide specialty meats	G&S	07/01/11 - 06/30/14	300,000	100,000
New	To be determined - Multiple	Fire systems	PUB	08/01/11 - 08/30/12	100,000	40,000
New	To be determined - multiple	Provide catering foods	G&S	07/01/11 - 06/30/14	240,000	80,000
New	To be determined - multiple	Equipment rental	PUB	07/01/11 - 06/30/14	60,000	20,000
New	To be determined	Linen rental	PUB	11/01/11 - 10/31/14	165,000	55,000
New	To be determined	Shuttle bus service	PUB	08/01/11 - 10/01/14	600,000	200,000
New	To be determined - multiple	Restaurant supplies	G&S	07/01/11 - 06/30/14	135,000	45,000
New	To be determined - multiple	Supply custom printed food service paper items	G&S	07/01/11 - 06/30/14	300,000	100,000
New	To be determined	Assorted contracts to supply merchandise for resale for food service	G&S	07/01/11 - 06/30/14	300,000	100,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
OREGON ZOO- Guest services, <i>continued</i>						
New	To be determined - multiple	Temporary Lease Exhibits	PUB	07/01/11 - 06/30/14	1,500,000	500,000
New	To be determined	Provide printed zoo maps	G&S	03/01/12 - 03/01/15	75,000	25,000
New	To be determined - multiple	Provide zoo uniforms	G&S	07/01/11 - 06/30/14	300,000	100,000
New	To be determined	Point-of-sale ticketing system	PUB	07/01/11 - 06/30/14	300,000	100,000
New	To be determined - multiple	Beer and Wine for concerts	G&S	01/01/12 - 12/31/14	900,000	200,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Operating account						
New	TBD	MSS Feasibility Study	PS	09/30/11 - 10/01/12	250,000	175,000
New	TBD	MCS- Commercial Organics	PUB	01/01/12 - 12/31/14	4,500,000	550,000
New	TBD	MCS- Residential Organics	PUB	04/01/12 - 03/31/14	4,500,000	280,000
New	TBD	SW Roadmap Modeling	PS	07/01/11 - 06/30/12	100,000	100,000
New	TBD	SW Roadmap Outreach	PS	07/01/11 - 06/30/12	50,000	50,000
New	TBD	Financial Consulting Services	PS	07/01/11 - 06/30/12	125,000	125,000
New	TBD	Wastewater disposal	PUB	10/01/11 - 09/30/12	69,000	51,750
New	TBD	Supply steel drums	PROC	06/01/12 - 05/31/14	265,800	8,610
New	Mt. Hood Community College	College internship program	IGA	07/01/11 - 06/30/12	56,076	56,076
New	DePaul Industries	Latex paint processing support	PS	07/01/11 - 06/30/12	424,750	424,750
New	TBD	Supply Absorbent, towels, etc.	PROC	09/21/11 - 09/20/13	79,544	39,772
New	TBD	Pickup and dispose of ammunition	PUB	07/15/11 - 07/14/13	55,000	25,209
New	TBD	Personal Protective Equipment	PROC	11/02/11 - 11/30/13	220,000	64,167

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: General account						
New	TBD	Metro Central Lighting Upgrade to LED	PUB	07/01/11 - 06/30/12	60,000	60,000
New	TBD	Metro Central HHW - Extend Canopy	PUB	07/01/11 - 06/30/12	75,000	75,000
New	TBD	Metro Central Rainwater Reuse	PUB	07/01/11 - 06/30/12	75,000	75,000
New	TBD	Metro Central Organics/Food Handling Area Improvements	PUB	07/01/11 - 06/30/13	350,000	300,000
New	TBD	Metro Central Storm Water Improvements	PUB	07/01/11 - 06/30/13	200,000	150,000
New	TBD	Metro South Transfer Station - Access Lane	PUB	07/01/11 - 06/30/13	105,000	80,000
New	TBD	Metro South HHW - Extend Canopy	PUB	07/01/11 - 06/30/12	100,000	100,000
New	TBD	Metro Central - Tarping Station	PUB	07/01/11 - 06/30/12	200,000	200,000
New	TBD	Metro South - Natural Lighting Improvements	PUB	07/01/11 - 06/30/13	125,000	75,000
New	TBD	St. Johns Landfill-Gas to Energy Conversion	PUB	07/01/11 - 06/30/13	1,300,000	150,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Closure account						
New	TBD	Landfill Remediation	PUB	07/01/11 - 06/30/12	1,000,000	1,000,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Renewal and replacement account						
New	TBD	Metro South - Camera Replacement	PUB	07/01/11 - 06/30/12	75,000	75,000
New	TBD	Metro South - Radiation Detection Sys.	PUB	07/01/11 - 06/30/12	90,000	90,000
New	TBD	Metro Central - Radiation Detection System	PUB	07/01/11 - 06/30/12	90,000	90,000
New	TBD	Replace ticket/automation boxes at Transfer Stations	PUB	07/01/11 - 06/30/12	52,000	52,000
New	TBD	Metro Central Transfer station - Emergency Generator	PUB	07/01/11 - 06/30/12	80,000	80,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Renewal and replacement account, continued						
New	TBD	Metro Central - Roll-up Doors	PUB	07/01/11 - 06/30/12	65,000	65,000
New	TBD	Metro Central - HHW Fire Alarm System	PUB	07/01/11 - 06/30/12	50,000	50,000
New	TBD	Metro South - Replace lighting over pit	PUB	07/01/11 - 06/30/12	55,000	55,000
New	TBD	Metro Central HHW - Roof replacement	PUB	07/01/11 - 06/30/13	185,000	135,000
New	TBD	Unanticipated extraordinary repair/replacement of capital assets	PUB	07/01/10 - 06/30/11	100,000	100,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Metro Regional Center - Renewal & Replacement						
New	TBD	MRC Carpet	PUB	07/01/11 - 06/30/12	186,288	186,288
New	TBD	Front Plaza - Planters	PUB	07/01/11 - 06/30/12	90,000	90,000
New	TBD	Blue Lake Wetland Pathway Trail	PUB	07/01/11 - 06/30/12	195,595	195,595
New	TBD	Fleet PES	PUB	07/01/11 - 06/30/12	361,925	361,925
New	TBD	Chinook Landing - Transient Floats, Gangway, Piles	PUB	07/01/11 - 06/30/13	89,897	44,949
New	TBD	Blue Lake - Signage	PUB	07/01/11 - 06/30/12	86,595	86,595
New	TBD	Blue Lake - Wood Dock	PUB	07/01/11 - 06/30/12	60,616	60,616
New	TBD	Gleason - Asphalt Parking Lot	PUB	07/01/11 - 06/30/12	337,500	337,500
New	TBD	Oxbow - Concrete Boat Ramp	PUB	07/01/11 - 06/30/12	54,121	54,121
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/Support	General Planning funds for transportation projects	IGA, REV	07/01/11 - 06/30/12	4,224,276	4,224,276
New	ODOT, Sec. 5303	General Planning funds for transportation projects	IGA, REV	07/01/11 - 06/30/12	648,253	648,253
New	TriMet	General Planning funds for transportation projects	IGA, REV	07/01/11 - 06/30/12	225,000	225,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
PLANNING & DEVELOPMENT - Transportation System Planning						
New	To be determined	Evaluation of the RTO program	PS/IGA	03/01/12 - 12/31/12	50,000	50,000
New	To be determined	Various Contracts for Individualized Marketing Project (to be determined through the RTO solicitation process)	PS/IGA	07/01/11 - 06/30/12	100,000	100,000
New	To be determined	Contracts/Grants to carry out Regional Travel Options strategic plan goals including Transportation Management Associations (TMAs) (Grants to be determined through the RTO GRANT solicitation process)	PS/IGA, GRANT, EXP	07/01/11 - 06/30/13	850,000	500,000
New	ODOT	Rideshare Reward Program Revenue	IGA, REV	07/01/11 - 06/30/12	80,000	80,000
New	ODOT	Additional Funding for RTO GRANT Program	IGA, REV	07/01/11 - 06/30/12	84,000	84,000
PLANNING & DEVELOPMENT - Land Use Planning & Development						
New	To be determined	Various Agreements Focused on 2040 Implementation and Technical Assistance in Local Jurisdictions	PS/IGA	07/01/11 - 06/30/12	160,000	160,000
New	To be determined	Various TOD Program Purchases	PS/IGA	07/01/11 - 06/30/12	5,450,000	5,450,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS	07/01/11 - 06/30/12	160,000	160,000
New	To be determined	Various Agreements to Support Sustainable Development Initiatives in Partnership with Local Jurisdictions	IGA	07/01/11 - 06/30/12	100,000	100,000
New	To be determined	Construction Excise Tax Grant Awards	GRANT, EXP	07/01/11 - 06/30/12	3,500,000	1,750,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2011-12 Amount
PLANNING & DEVELOPMENT - Corridor Planning & Development						
New	To be determined	Various Consultant Contracts for Southwest Corridor Refinement Plan - Analysis & Design	PS	07/01/11 - 06/30/12	750,000	750,000
New	To be determined	Various IGAs for Regional Partners Assistance with Southwest Corridor Refinement Plan	IGA	07/01/11 - 06/30/12	200,000	200,000
New	To be determined	East Metro Corridor Refinement Plan - Transportation Analysis & Design	PS	07/01/11 - 06/30/12	100,000	100,000
New	To be determined	Streetcar Technical Methods (Lake Oswego) Station Area Planning & Community Access	PS	07/01/11 - 06/30/12	60,000	60,000
New	To be determined	Various Funding Sources for Southwest Corridor and East Metro Corridor Refinement Plans	GRANT/ IGA, REV	07/01/11 - 06/30/12	2,476,000	2,476,000
RESEARCH CENTER - Modeling & Forecasting Services						
New	To be determined	Modeling Services	PS	07/01/11 - 06/30/12	50,000	50,000
New	To be determined	Pedestrian Modeling Tool	IGA	07/01/11 - 06/30/12	100,000	100,000
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Operating Account						
New	TBD	Vegetation Management	PUB	TBD - TBD	574,862	574,862
SUSTAINABILITY CENTER - Land Conservation: Nature in Neighborhoods: Operating Account						
New	TBD	Nature in Neighborhoods project	PS	07/01/11 - 06/30/12	76,537	76,537
SUSTAINABILITY CENTER - Land Conservation: Natural Areas Fund						
New	TBD	Nature in Neighborhoods Capital Grants	PS/IGA	TBD - TBD	2,150,000	2,150,000
New	TBD	Local Share	IGA	TBD - TBD	10,000,000	10,000,000
New	TBD-- multiple	Natural Areas Appraisers	PS	04/01/12 - 03/13/17	1,000,000	200,000
New	TBD-- multiple	Natural Areas Environmental Assessors	PS	04/01/12 - 03/13/17	1,000,000	200,000
New	TBD-- multiple	Natural Areas Surveyors	PS	04/01/12 - 03/13/17	500,000	100,000



The objectives of Metro’s chart of accounts are to:

1. Conform to generally accepted accounting principles (GAAP) and Governmental Accounting Auditing and Financial Reporting (GAAFR) standards.
2. Establish concise account chartfields that will be consistent in all funds and departments.
3. Permit full grant and project accounting.
4. Meet specific accounting and reporting needs of all Metro departments.
5. Allow “roll-up” to higher summary levels for managerial analysis and public review.

The chart of accounts is currently made up of the following chartfield components: Account, Fund, Department, Program, Class and ProjectID and when placed together are referred to as a chartfield combination. For budgetary compliance reporting, the Fund, Department, Program and Account chartfields are required. The remainder (Class and ProjectID) are used for internal management reporting needs.

Only definitions for the Account chartfield (and specifically, only the budgeted resources/revenues and uses/expenditures) are presented below. Fund definitions can be found in the adopted budget document fund narratives, as can many of the departmental definitions.

The chart of accounts presented below conforms to the requirements of Governmental Accounting Standards Board (GASB) Statement No. 34 and subsequent pronouncements.

ACCOUNT CHARTFIELD

The various account chartfields are presented below and are identifiable as a four digit number beginning with the digit 4 for revenues (or resources) and 5 for expenditures (or uses). Reporting roll-up relationships are represented on tree structures contained in Metro’s PeopleSoft financial management system; trees are structured to conform to the presentation (order) required by GAAP. The order of appearance of the account chartfields below is based upon their order of presentation for budget purposes, which generally follows a numerical sequence.

RESOURCES

GENERAL REVENUES

All revenues are general revenues unless they are required to be reported as program revenues (see category below). All taxes, even those levied for a specific purpose, are general revenues.

General Property Taxes: General property taxes are ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity and (3) assessed on the general property.

4010 Real Property Taxes–Current Year: Revenues received from ad valorem taxes assessed on real property within the Metro area, which is collected by the counties and remitted to Metro. This account reflects the collections assessed for the current fiscal year.

4015 Real Property Taxes–Prior Year: Revenues received from ad valorem taxes assessed on real property within the Metro area, which is collected by the counties and remitted to Metro. This account reflects the collections on prior year assessments.

4018 Payments In Lieu of Property Taxes: Revenues received from the counties in lieu of property taxes (for example, Western Oregon Timber Tax, etc.).

4019 Interest and Penalties–Real Property Taxes: Interest earned on property tax receipts while in the county’s treasury and remitted to Metro, as well as interest and penalties assessed to the taxpayer which are remitted to Metro.

Excise Taxes

4050 Excise Tax: Taxes imposed on Metro services and Metro-related revenues as defined in Metro Code to fund general government functions as prescribed.

4051 Excise Tax Rebates: A contra revenue account to segregate amounts collected on excise tax that are rebated to the taxpayer in accordance with any Metro Code approved rebate criteria. The balance of this account reduces the total reported for Excise Tax revenue in Metro’s financial reports.

4055 Construction Excise Tax: An excise tax imposed on construction within the district as defined in Metro code.

4056 Construction Excise Tax Administration: Metro retains 2.5 percent of Construction Excise Tax collections to pay for administering the collections and grants.

Other Derived Tax Revenues

4060 Cemetery Revenue Surcharge: Amount assessed on cemetery revenues to provide funding for perpetual care of Metro’s Pioneer Cemeteries.

Local Government Shared Revenues

4130 Hotel/Motel Tax: Revenue received through the City of Portland from Multnomah County based upon the agreed upon percentage of transient lodging taxes collected.

4132 Vehicle Rental Tax: This account records the amounts received as intergovernmental shared revenues from the Multnomah County Vehicle Rental Tax, a portion of which is shared by the County under the terms of an intergovernmental agreement—the Visitor Development Initiative (VDI).

4135 Marine Board Fuel Tax: Tax revenues from the State of Oregon and Multnomah County from sales of marine fuel.

4139 Other Local Government Shared Revenue: Miscellaneous other tax revenue shared by another government with Metro.

4140 Local Government Service Fees: Revenues received from local governments for services provided under contract, such as Data Resource Center services.

PROGRAM REVENUES

Program revenues derive directly from the program itself or from parties outside Metro’s taxpayers or citizenry, as a whole; and they reduce the net cost of the function to be financed from Metro’s general revenues. This classification includes three categories of revenue: charges for services, program-specific operating grants and contributions and program-specific capital grants and contributions.

Program Operating Grants and Contributions: This revenue category includes program-specific operating grants and contributions.

Intergovernmental Revenue: Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes. The grant revenues identified below must be analyzed closely to determine the appropriate classification of the revenue. Federal Grants consist of grant funds provided by the

federal government, whereas State and Local Grants are funds provided by those respective jurisdictions from their own funds. Operating grants are contributions from another government to be used or expended for a specified purpose or activity. Capital grants are restricted by the grantor for the acquisition and/ or construction of fixed assets. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. Departments are cautioned to determine if money received from state or local governments is actually federal grant funds being passed through or used to fund the activity. Categorical grants are grants received from agencies whose programs are listed in the Catalogue of Federal Domestic Assistance (CFDA).

Grants

4100 Federal Grants–Direct

4105 Federal Grants–Indirect

4110 State Grants–Direct

4115 State Grants–Indirect

4120 Local Grants–Direct

4125 Local Grants–Indirect

4129 Intra-Metro Grants

Contributions From Other Governments

4145 Government Contributions: Funds provided to Metro by other governments not associated with grant, tax and other sources and used for operating purposes.

Contributions and Donations/Private Sources

4750 Donations and Bequests: Special gifts or bequests given in support of Metro functions and activities, including funds received to sponsor Metro events (e.g., Oregon Zoo concerts).

Program Capital Grants and Contributions: This revenue category includes program-specific capital grants and contributions.

4108 Federal Capital Grants: Direct funds provided to Metro by the federal government for specific capital outlay expenditures.

4109 Federal Capital Grants–Indirect: Funds provided to Metro by a federal government grant program and passed through another governmental entity to Metro as a sub recipient that are restricted for capital purposes.

4118 State Capital Grants: Provided by a state agency grant program restricted for capital purposes.

4128 Local Capital Grants: Provided by a local government or other entity under a grant agreement that restrict the use to capital purposes.

4755 Capital Donations and Contributions: Donations and contributions provided for specific capital projects.

Charges for Services: Revenues derived from services performed by Metro for other individuals or entities for which there is a fee or assessed charge.

Governmental Fees

4200 Urban Growth Boundary Fees: Non-refundable fees paid by applicants for processing Urban Growth Boundary (UGB) amendments.

4210 Documents and Publications: Sale of maps, reports and other documents.

4220 Conferences and Workshops: Fees received for Metro-sponsored conferences, workshops and seminars.

4230 Product Sales: Revenues derived from various work products produced by Metro to specific customer specifications, such as census data, maps, and reports, etc.

Solid Waste Fees and Charges

4300 Disposal Fees: Fees charged customers at Metro solid waste disposal sites to cover the costs of disposal.

4301 Disposal Fees–Direct Haul: Fees charged to customers who are authorized by Metro to haul waste directly to a Metro designated disposal site.

4302 Disposal Fees–Unspecified: Revenues received from disposal charges where the components of the fee have not been designated by Council action in the rate-setting process.

4305 Regional System Fee: Fees charged to customers at Metro solid waste disposal sites to cover the costs of administering the Solid Waste program. This fee may also be assessed at non-Metro operated sites on waste generated within Metro’s boundaries.

4310 Metro Facility Fee: Fees charged customers at Metro disposal sites to cover the cost of the Metro disposal system such as capital items directly related to these facilities.

4315 Regional Transfer Charge: Fees charged customers at Metro solid waste disposal sites to cover the cost of operating the transfer station system. This fee may also be assessed at non-Metro operated sites on waste generated within Metro’s boundaries.

4325 Rehabilitation and Enhancement Fee: Fees required by state law (or Metro Code) to be collected to rehabilitate and enhance the areas surrounding the landfill or other disposal site.

4330 Transaction Fee–Manual: A fee assessed at Metro’s disposal facilities on a per transaction basis when using a “manual” transaction processing methodology at the scalehouse.

4331 Transaction Fee–Automation: A fee assessed at Metro’s disposal facilities on a per transaction basis when using an “automated scale” transaction processing methodology at the scalehouse.

4333 Uncovered Surcharge: A fee charged transfer station customers for arriving at scalehouse with an uncovered load.

4335 Host Fee: Fees assessed per Metro Code at non-Metro disposal facilities and remitted to Metro for pass-through to entities in the area where disposal facilities are sited.

4340 Tire Disposal Fee: Fees assessed for disposal of tires at Metro transfer station facilities.

4342 Organics Fee: Fees assessed for disposal of organic wastes at Metro transfer stations.

4345 Yard Debris Disposal Fee: Fees assessed for disposal of yard debris at Metro transfer station facilities.

4346 Curbside Yard Debris Fee: Fees collected for curbside yard debris; a subcategory of 4345.

4350 Orphan Site Account Fee: Fees collected to pay off debt incurred by the State of Oregon to clean up orphaned waste sites (assessed only on landfill waste).

4355 Department of Environmental Quality Promotion Fee: Fees collected to fund state-wide promotion of recycling by the State of Oregon’s Department of Environmental Quality (assessed on waste disposed at all sites).

4360 Refrigeration Unit Disposal Fee: Fees collected at Metro facilities for disposal of refrigeration units.

4365 Household Hazardous Waste Disposal Fee: Fees charged for the disposal of household hazardous waste at Metro facilities.

4368 Paint Recycling Fees: Fees charged to customers for recycling paint.

4369 PaintCare Revenue: Revenues received under the state's PaintCare program as stipulated in the contractual agreements for recycled paint processing.

4370 Conditionally Exempt Generator Fees: Revenues received for hazardous waste disposal from entities that generate small quantities of such waste as defined by Metro policy.

4400 Salvage Revenue: Revenue received from the sale of recyclable material.

4410 Franchise Fees: Fees assessed to Metro Council authorized franchised disposal site operators.

Culture and Recreation Fees

4160 Boat Ramp Use Permits: Revenues derived from permits for use of Metro boat ramps.

4165 Boat Launch Fees: Revenues derived from services provided for boat launches at marine facilities.

4500 Admissions Fees: Fees charged for admittance to Metro facilities and/or events.

4501 Conservation Surcharge: A Metro Council authorized surcharge on Oregon Zoo admission that is dedicated for payment (grant) to third parties in support of wildlife conservation efforts.

4502 Admission-Memberships: Fees charged for admittance to Metro facilities that represent amounts from those who have purchased "memberships" that provide for reduced rates.

4503 Admission-Special Concerts: Fees charged for admittance to Metro facilities that present special concerts where the concert admission is outside of the regular admission fee for the facility.

4510 Rentals: Revenue received from the rental of strollers, wheelchairs and other conveyances; from temporary rental of building facilities (not those under longer term sublease arrangements); rental of building office space; and rental of equipment, such as audio-visual devices, recorders, speakers, microphones, etc.

4511 Rental Refunds: A contra revenue account to reflect refunds of rental fees to reflect net rental income in combination with account 4510.

4550 Food Service Revenue: Revenue received from food sales in concession activities.

4551 Food Catering Revenue: Revenues generated through food service catering not associated with food revenues generated through contracted services.

4560 Retail Sales: Revenue received from the sale of retail (non-food) goods (for example, zoo gift shop items).

4570 Merchandising: Sale of souvenirs, novelty items, programs related to trade, exhibit and other spectator events, but unrelated to facility specific gift shop revenue.

4575 Advertising Revenue: Revenue received from customers for placement of advertising of Metro activities.

4580 Utility Services Revenue: Revenue received from contractors to cover the cost of electric power for lighting or other utility services used in Metro facilities

for show purposes, for electrical and other utility-related services provided to customers in the ordinary course of business, including telephone services or equipment, supplying air, water or gas, supplying labor to provide other utility services in connection with activities or events, supplying audio/visual utility services, supplying lighting equipment and services and for supplying utility services not specifically identified in the account series noted above.

4581 Utility Services Revenue–Contra: A contra revenue account to segregate refunds or other reductions in utility service revenue authorized by facility management, and when netted with account 4580 reflects net utility services revenue.

4590 Commissions: Commissions received on box office ticket sales.

4635 Exhibit Shows: Revenue received for providing traveling or other zoo related exhibits.

4640 Railroad Rides: Admission/ticket revenue for the zoo railroad ride.

4645 Reimbursed Services: Amounts received from outside entities under contractual agreement to pay for specific labor and other charges associated with an event.

4646 Reimbursed Services–Contra: A contra revenue account to segregate amounts returned to outside entities as agreed to by facility management against prior charges under contractual agreement to pay for specific labor and other charges associated with an event.

4647 Reimbursed Services Contract: Amounts received in reimbursement for services provided to the customer by a party with which Metro has contracted to provide the service on Metro's behalf.

4760: Sponsorship Revenue: Revenues received from entities that receive contractual rights for associating their names with Metro activities.

Other Fees and Charges

4150 Contractors' Business License: Revenues from businesses that must be licensed before doing business within Metro's jurisdiction according to the requirements of the "passport" contractor licensing program.

4180 Contract and Professional Services: Revenues derived for services performed by Metro under contract, not identified in another object code category (for example, transportation studies).

4280 Grave Openings: Revenue from the public for services performed.

4285 Grave Sales: Revenue received from the public for cemetery plots.

4420 Natural Gas Recovery Revenue: Revenue generated from sales of natural gas produced by the St. Johns Landfill.

4450 Insurance Recovery Revenue: Amounts received upon settlement of insurance claims.

4600 Administrative Fee: Fees received for managing activities or events for the benefit of others.

4610 Contract Revenue: Share of revenue received from operations contracts, and concessions such as golf courses, under contract.

4620 Parking Fees: Revenues generated from parking fees charged for public and employee parking at Metro facilities.

4630 Tuition and Lectures: Fees received for classes and lectures sponsored by Metro organizations.

4650 Miscellaneous Charges for Services: Miscellaneous other revenues received for services not described previously.

4651 Miscellaneous Charges for Services–Contra: A contra account for management’s use to segregate refunds of previously billed or received miscellaneous other revenues for which management desires such identification.

Internal Charge for Services

4455 Insurance Premiums–Unemployment: Amounts charged, due to and earned by the Risk Management Fund for insurance services provided to Metro’s operating units to cover unemployment claims.

4460 Insurance Premiums–Health and Welfare: Amounts charged, due to and earned by the Risk Management Fund for insurance services provided to Metro’s operating units for employee related health benefits.

4670 Charges for Services: Charges for services provided by one Metro department (fund) to another, such as conference room rentals, etc.

Miscellaneous Other Revenues

4142 Intergovernmental Miscellaneous Revenue: Revenues received from other governments that are service related and not associated with grant programs or on-going revenue sharing arrangements.

4170 Fines and Forfeits: Includes monies derived from fines and penalties imposed for the violation of lawful administrative rules, ordinances and/or regulations. Forfeits include monies derived from confiscating deposits held as performance guarantees.

4800 Cash Over and Short: Amounts deposited in bank in excess of/under sales revenue recorded (usually resulting from error). This account is specifically used for management analysis purposes.

4805 Other Financing Transactions: Revenues derived from financing customers over periods of time, such as finance charges, credit card fees, etc.

4808 Loan Principal Receipts: Amounts received that are in repayment of principal on loans issued by Metro to other parties (e.g., TOD program loans). On a budgetary basis these are reflected as revenues and reclassified on a GAAP basis as a reduction of the corresponding loan receivable.

4809 Loan Interest Receipts: Amounts received that are in payment of interest on loans issued by Metro to other parties (e.g., TOD program loans).

4810 Sale of Fixed Assets: Proceeds from the sale of Metro capital assets (also referred to as “fixed assets”).

4811 Gain (loss) - Sale of Capital Assets; Amounts received in excess or below the book value of a capital asset. This account is used for GAAP based reporting.

4812 Gain (loss) – Asset Transfers; the net gain or loss in excess or below the book value of capital assets transferred between funds for GAAP based reporting.

4815 Pass Through Debt Service Receipts: Amounts received under contract from third parties to pay off debt incurred on their behalf (conduit debt).

4820 Program Income: Revenues derived from specified program sources that must be counted against revenues from grant sources.

4890 Other Miscellaneous Revenue: Revenue for which no other account exists should be coded to this account.

4891 Refunds and Reimbursements: Amounts received as refunds or reimbursements for amounts previously paid or damages incurred for non-recurring events.

4895 Other Special Items: Infrequent and non-recurring revenues that meet the definition of a “special item” under GASB requirements. Accounting Services determines this classification of revenue on a case-by-case basis.

4898 Extraordinary Items: Amounts received that are both infrequent in occurrence and not subject to management’s control, as provided in Finance Accounting Standards Board (FASB) Statement 5.

Interest and Other Earnings on Investments

Interest on Investments

4700 Interest on Investments: Interest earned on investments made with cash balances in excess of immediate needs. Interest is allocated to each fund based upon its respective average periodic cash balance.

Change in Investment Value

4710 Change in Investment Value: Earnings, other than interest, from investments. This category includes gains and/or losses on the sale of investments (the difference between financial inflows and the carrying value of the disposed investments).

4719 Unrealized Gain/Loss–Fair Market Value Adjustment: Adjustment to investment value to reflect market value at period end as required by GASB Statement 31. This unrealized gain or loss is reversed in a subsequent period as Metro’s investment policy requires investments to be held to maturity.

OTHER FINANCING SOURCES–BOND AND LOAN PROCEEDS

Bond and Loan Proceeds

4900 General Obligation Bond Proceeds: Financial resources provided by the issuance of general obligation bonds.

4905 Revenue Bond Proceeds: Financial resources provided by the issuance of revenue bonds (bonds which are payable from specified revenue).

4910 State Bond Bank Proceeds: Financial resources provided by bonds issued by the State which are benefiting Metro programs.

4915 Premium on Bond Sales: Proceeds in excess of the par value of the bonds sold.

4920 Loan Proceeds: Proceeds from loans provided by other entities.

4925 Capital Lease Obligation Proceeds: Proceeds from capital leases entered into for the financing of the acquisition of assets. (Capital leases are, in essence, financing arrangements as opposed to operating leases, which convey no ownership interest in the underlying asset and, therefore, would constitute rent. Operating lease payments should be coded to account 5510).

4930 Bond Anticipation Note Proceeds: Proceeds of notes issued in anticipation of bond sale proceeds, to be repaid by those bonds.

INTERFUND TRANSFERS

Interfund Loans

4960 Interfund Loan–Principal: Transfers received for repayment of interfund loan principal.

4965 Interfund Loan–Interest: Transfers received in payment of interest on interfund loans.

Internal Service Transfers

4980 Transfer of Direct Costs: Resources received for services provided to another fiscal entity (fund), the services of which can be specifically identified and billed to the benefiting entity (fund).

Interfund Reimbursements

4975 Transfer of Indirect Costs (Reimbursements): Transfers received for services provided which have been allocated based upon an approved cost allocation plan. The allocation of incidental costs, such as overhead, should be treated as a reimbursement rather than as interfund services provided or used.

Fund Equity Transfers

4970 Transfer of Resources: Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather this transfer represents the transfer of a resource for another use.

4985 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

4899 Subfund Eliminations Account: Amounts are recorded here when a “subfund” is used and the overall result for the fund-level financial statements is required to net to zero but for which management desires an “in and out” to be reflected within each subfund.

4990 Intrafund Clearing Transfer: Amounts transferred from one related subfund to another for internal management purposes, but for which a zero net result is required at the fund-level financial statements.

4991 Intrafund Clearing Transfer–Resources: Amounts transferred from one related subfund to another for internal management purposes and related to resources, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

4992 Intrafund Clearing–Indirect: Amounts transferred from one related subfund to another for internal management purposes and related to indirect costs incurred in one subfund and “charged” to another subfund, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

4993 Intrafund Clearing–Direct: Amounts transferred from one related subfund to another for internal management purposes and related to direct costs incurred in one subfund and “charged” to another subfund, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

4994 Intrafund Clearing–Loan: Amounts transferred from one related subfund to another for internal management purposes and related to loan amounts between subfunds, but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

USES

Department Expenditures: A budgetary appropriation category that combines the totals of Operating Expenditures and Capital Outlay.

Operating Expenditures: Operating Expenditures is an accumulation of all expenditures in the Personal Services and Materials and Services budgetary categories shown below.

Personal Services

Salaries and Wages

5000 Salaries–Elected Officials: Salaries paid to elected officials of the district.

5010 Salaries–Regular Employees (full-time, Exempt): Salaries paid to exempt employees who are full-time.

5015 Wages–Regular Employees (full-time, Non-exempt): Wages paid to hourly (non-exempt) employees who work a full-time schedule.

5020 Salaries–Regular Employees (part-time, Exempt): Salaries paid to exempt employees who work less than a full-time schedule.

5025 Wages–Regular Employees (part-time, Non-exempt): Wages paid to hourly (non-exempt) employees who work less than a full-time schedule.

5030 Wages–Temporary Employees: Wages paid to employees who are hired on a temporary basis.

5031 Salaries–Temporary Employees: paid to employees who are hired on a temporary basis.

5040 Seasonal Employees: Wages paid to temporary, seasonal employees who do not receive benefits.

5043 Non-reimbursable Labor: Wages paid to employees whose costs are not reimbursable by event promoters.

5045 Reimbursable Labor: Wages paid to employees whose costs are reimbursable by event promoters.

5080 Overtime: Wages paid for overtime work performed.

5085 Premium Pay (MERC only): Wages paid to MERC employees, over and above regular wages, for working specific shifts or events.

5086 Mobile Communications Allowance: Amounts paid to employees for providing mobile communications equipment for Metro related work.

5089 Merit/Bonus Pay: Remuneration paid to staff for performance as either a merit or bonus amount in accordance with policy.

Fringe Benefits

5100 Fringe Benefits: Fringe benefit expenditures for employees, including health insurance, retirement, etc. This account represents the overall rollup of all fringe accounts for FY 2011-12 and forward.

5110 Fringe Benefits – Payroll Taxes: Expenditures for FICA, TriMet and other payroll related taxes computed and paid on staff salaries and wages. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

5120 Fringe Benefits - Retirement: Expenditures for retirement plan contributions made by Metro for its employees based upon the rules of coverage for those plans. This account includes PERS and any other Metro sponsored retirement plan. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

5130 Fringe Benefits – Health & Welfare: Expenditures for Metro paid premiums on health and welfare insurance coverage. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

5140 Fringe Benefits – Unemployment: Expenditures made by Metro for unemployment insurance coverage to state approved insurance coverage sources that fund payments as required by law to former Metro employees. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

5150 Fringe Benefits – Other Benefits: Expenditures made by Metro for any other fringe benefits of Metro employees not accounted for in another fringe benefit account. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

5190 Pension Obligation Bonds Contribution: Amounts assessed to departments for their share of debt service on the Pension Obligation Bonds (budgetary basis account). Amounts in this account are reclassified to interfund transfers for GAAP reporting purposes.

5195 Fringe Benefits – Insurance Opt Out: Expenditures made in the form of additional salary or wage payments to employees that opt out of Metro provided health insurance coverage due to their coverage under another plan (e.g., the plan of a spouse or domestic partner). This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

Materials and Services: Goods include articles and commodities that are consumed or significantly altered when used and have a per unit cost generally less than \$5,000. Goods are identified in the accounts by type as outlined below.

Supplies

5201 Office Supplies: Pencils, forms, note pads, staples, small office equipment and other consumable office supplies with a unit cost of less than \$5,000, including personal computers.

5205 Operating Supplies: Operating supplies includes landscape, custodial, veterinarian and medical supplies, graphic and reprographic supplies and other supplies used for operating activities.

5210: Subscriptions and Dues: Subscriptions to professional periodicals, papers, newsletters and dues to professional organizations for which Metro gains benefit through publications, seminars, professional exchanges and related activities. This account also includes agency memberships.

5213 Fuels–Waste Transport: Expenditures for the purchase and use of fuels by Metro’s waste transport contractor.

5214 Fuels and Lubricants: Diesel, gasoline, oil, propane and other related goods.

5215 Maintenance and Repair Supplies: Building materials and supplies; paints and painting supplies; steel, iron, and other metals; plumbing supplies; electrical supplies; motor vehicle repair materials and supplies; replacement parts and other related items which generally cost less than \$500 per unit.

5219 Purchasing Card Expenditures: Optional account for use of tracking purchases made through this method where details are not desired. In accordance with purchasing procedures, this is the default account where all charges will reside should the holder not submit receipts and other required documentation (for other classification) on a timely basis.

Merchandise for Resale

Goods purchased solely for resale as defined below.

5220 Food: Food items purchased for resale to customers, such as soft drinks, hot dogs, french fries, etc.

5225 Retail: Goods purchased for resale to customers which are non-food, such as postcards, puzzles, souvenirs, film, etc.

Services: Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. The primary reason for the purchase is the service provided, such as architects, engineers, auditors, physicians, attorneys and consultants. Expenditures included in this category are those which are not capitalized as a cost of a fixed asset.

5240 Contracted Professional Services: Includes services such as fees paid for audit or other accounting services, attorneys for legal services rendered, professional fees paid to firms for promotion and/or public relations (marketing) services provided under contract and fees paid to management consulting firms for services rendered. The account may be used in combination with the appropriate classification chartfield (e.g., Legal, Printing, Auditing, etc.) to identify more detailed professional services expenditures.

5245 Marketing: Significant professional services expenditures made under contract with marketing agencies. This account is intended to segregate significant contractual amounts for this service (e.g., POVA) from those coded to account 5240, which is used in combination with the appropriate Classification chartfield (e.g., Promotion, Advertising, etc.) to identify more detailed marketing type expenditures.

5246 Sponsorship Expenditures: Expenditures made which associate Metro's or MERC's name (or any of its operations or programs) with support of another entity, activity or event that is independent of Metro/MERC, and for which Metro derives an indirect or direct public benefit that supports Metro's goals and objectives. The expenditures made may leverage other dollars in achieving these goals and objectives and increase the visibility and public awareness of Metro and/or its programs and to build relationships. These expenditures do NOT include grants, which require a formal award process. Nor does this account include dues or memberships paid to other organizations. (Grants, dues, and memberships have their own account chartfields found elsewhere.)

5247 Visitor Development Expenditures: Expenditures made to develop increased visitors to Metro facilities and the region.

5250 Contracted Property Services: Services purchased to operate, repair, maintain and rent property owned or used by Metro. These services are those performed by other than Metro employees. The primary reason for the purchase is the service provided. The expenditures reflected here are not capitalized as costs to capital assets, i.e., costs for renovation and/or remodeling are not included here, but should be reflected in a capital outlay account.

5251 Utility Services: Utility Services includes charges for the use of electrical energy provided by the utility vendor, for telephone services, for the use of water and sewer services, natural gas provided by the vendor, purchase of fuel used to heat buildings and charges for solid waste pick up/disposal provided by non-Metro personnel.

5255 Cleaning Services: Charges for services purchased to clean buildings and grounds (apart from services provided by Metro employees).

5260 Maintenance and Repair Services: Expenditures for repair and maintenance services not provided directly by Metro personnel. These expenditures include contracts and agreements covering the upkeep of buildings; expenditures under contract or agreement for the upkeep of grounds, vehicles, equipment, and railroad facilities, and expenditures incurred by MERC resulting from exhibitor actions which are not reimbursed.

5265 Rentals: Charges for renting equipment, on a short-term basis, the intent of which is not to acquire the asset, land or building, or lease payments made under a lease agreement where there is no evidence of future ownership of the property.

5270 Insurance: Expenditures for all types of insurance coverage, including property, liability and fidelity. Additional accounts for benefit-related premiums are:

5271 Insurance–Benefit Plans

5272 Kaiser HMO

5273 Other medical providers

5274 Dental insurance

5275 Long-term disability insurance

5276 Group term life insurance

5280 Other Purchased Services: Amounts paid for services rendered by firms or personnel who are not employees of Metro. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided, advertising, printing services, typesetting and repro-graphic services, delivery services and expenditures for services provided by temporary help services where the individual assigned is not an employee of Metro (e.g., DePaul Industries, Galt Foundation, etc.).

5281 Other Purchased Services–Reimbursed: Services contracted out by Metro on behalf of the customer, for which the customer pays Metro reimbursement.

5290 Operations Contracts: Expenditures for services provided under contract to perform operational services at Metro. Examples include solid waste disposal facilities, expenditures for transporting solid waste between facilities under contract, fees paid to non-Metro solid waste facilities for disposal of solid waste, charges incurred for the disposal of special or hazardous waste as part of Metro’s solid waste system, expenditures to contractors for performance of services related to concession sales and/or catering for Metro facilities and operations, and for expenditures to contractors for services provided in managing Metro-owned or operated parking facilities.

5291 Food and Beverage Services: A subdivision of account 5290 to specifically account for operations contracts that provide food and beverage services to Metro’s customers under contract with Metro or MERC.

5292 Parking Services: A subdivision of account 5290 to specifically account for operations contracts entered into for management of Metro or MERC parking facilities.

5293 Disposal Fees–Landfill: Expenditures for disposal of waste under Metro’s contract with the Gilliam County landfill.

5294 Special Waste Disposal Fees: Expenditures for services provided other entities for disposal of special waste.

5295 Waste Transport: Expenditures for transporting waste from Metro’s transfer stations to other disposal sites under contractual agreement.

5296 Transfer Station Operations: Expenditures for contracted operations of Metro’s solid waste transfer stations.

Capital Maintenance

5261 Capital Maintenance–CIP: Expenditures for repair and maintenance services not provided directly by Metro personnel which are of such significant dollar size to meet the established thresholds for inclusion in Metro’s Capital Improvement Planning (CIP) process. The costs are those not to be capitalized to a fixed (capital) asset due to Metro’s capitalization policies under GAAP.

5262 Capital Maintenance–Non-CIP: Expenditures for repair and maintenance services not provided directly by Metro personnel which are not of such significant dollar size to meet the established thresholds for inclusion in Metro’s Capital Improvement Planning (CIP) process. The costs are those not to be capitalized to a fixed (capital) asset due to Metro’s capitalization policies under GAAP.

Intergovernmental Expenditures: Includes expenditures made by one level or unit of government to another government in support of government activities, administered by the recipient unit. This category includes non-payroll related taxes assessed on, and paid by, Metro.

5300 Payments to Other Agencies: Charges and amounts paid or payable to other governmental agencies for fees or other contributions.

5305 Election Expense: Expenditures made to the various counties for the cost of elections attributable to Metro issues/candidates.

5310 Taxes (Non-payroll): Expenditures for real property taxes on realty not used for Metro’s governmental purposes (for example, subleased property), and federal arbitrage rebate on bonds.

5315 Grants to Other Governments: Payments to and expenditures incurred by other governmental entities under grant agreements.

5318 Contributions to Other Governments: Expenditures made for goods, services or other items, including capital items, that are or will be fully used or owned by a government other than Metro. This includes transfers of assets to other governments.

5320 Government Assessments: Payments made to other governments based upon assessments received, (e.g., Local Improvement District).

Internal Charges for Services

5400 Charges for Services: Services performed by one Metro department for another.

5405 Payment in Lieu of Rent: Expenditures for internal Metro department use of internally managed facilities.

5410 Employer Premium Assessment: Charges for workers’ compensation, health and other insurance premiums assessed to operating units of Metro and owed to the Risk Management Fund for services and coverage provided.

Other Expenditures

5440 Program Purchases: Amounts expended in accordance with a program’s specific or grant guidelines for goods or property consumed or used in the program (e.g., transit oriented development redevelopment property purchases).

5445 Grants and Loans: Amounts provided to non-governmental entities for program purposes. On a GAAP full-accrual basis, amounts reflected here representing loans are subsequently reclassified as loans receivable for financial statement presentation.

5446 Intra-Metro Grants: Expenditures by one fund to another fund for grants provided for specific purposes (see account 4129 for the corresponding revenue account in the receiving fund.)

5450 Travel: Expenditures for transportation, meals, hotel and other expenses associated with staff travel for Metro. Payments for per diem in lieu of reimbursements for meals also are charged here.

5455 Staff Development: Registration fees for conferences, classes and seminars attended by Metro staff; books and other training materials provided are included here.

5470 Council Costs: Expenditures made by Councilors in the course of performing their official duties, including expenditures for attendance at Metro-related meetings as allowed per Council resolution or ordinance and annual expense accounts to cover Council business-related costs incurred by each Councilor.

5475 Claims Paid (Self Insurance): Expenditures for insurable losses incurred by Metro and paid from the Risk Management Fund.

5476 Actuarial Claims Expense: Expenses determined by actuarial estimates reflecting incurred but not reported (IBNR) claims and reserves in accordance with GASB Statement 10 requirements.

5477 Casualty and Other Loss: Expenditures made, or loss in value, from casualty losses.

5479 Claims (former ORS 197.352): Expenditures for claims under the requirements of ORS 197.352 as authorized by Metro Council action.

5480 Fee Reimbursements: Reimbursements to non-Metro disposal facilities based on the recovery rate achieved by the facility.

5490 Miscellaneous Other Charges: Expenditures that are not defined elsewhere in the chart of accounts or may include minor amounts of expenditures of those other categories if the amount is not significant enough to warrant separate classification.

GAAP Accounts

5500 Other GAAP Accounts–Depreciation: An expense that represents the usage of Metro-owned capital assets in providing services and the allocation of the assets cost to its period of use.

5510 Other GAAP Accounts–Amortization: An expense that represents the usage of Metro-owned intangible assets in providing services and the allocation of the assets cost to its period of use or benefit.

5520 Other GAAP Accounts–Bad Debt Expense: An expense that represents the amount determined by either specific identification or a formulaic estimate based upon an analysis of accounts receivable history and written off as the amount estimated to be uncollected. Such amounts will generally have been submitted to Metro’s designated collection agency for further action.

5560 Internal Service Eliminations: Account used to track amounts that are eliminated on a consolidated government-wide GAAP basis due to the reflection of these amounts in the expenses of the business-type or governmental-type activities, as appropriate.

5590 Solid Waste Transfer Station Operations: A GAAP account used to reclassify budgetary materials and services expenditures in various organizational units and accounts to this classification for GAAP based financial statement reporting. This account is not to be used for expenditures charged on a budgetary basis.

Debt Service Expenditures: Budgetary accounts which reflect interest and principal payments on long-term debt.

Capital Lease Payments

5600 Capital Lease Payments–Principal: Principal amounts paid on capital lease obligations. A capital lease is a lease the substance of which is a financing arrangement leading to ownership of the asset. (FASB 13 requirements.) If the arrangement is solely rent payments with no future ownership, the amounts should be coded to rentals or operating lease accounts.

5605 Capital Lease Payments Interest: Amounts paid for interest on leases noted above.

Loan Payments

5610 Loan Payments–Principal: Payments which reduce the outstanding principal balances of loans.

5615 Loan Payments Interest: Payments of interest on outstanding principal balances on loans.

General Obligation Bond Payments

5620 General Obligation Bond–Principal: Payments which reduce the outstanding principal balance of bonds which are backed by the full faith and credit of Metro and which have been authorized by the voters.

5625 General Obligation Bond–Interest: Payments of interest on the outstanding principal balance of bonds which are backed by the full faith and credit of Metro and which have been authorized by the voters.

Revenue Bond Payments

5630 Revenue Bond–Principal: Payments which reduce the outstanding principal balance of bonds which are backed or secured by a revenue source or sources as identified in the bond covenant.

5635 Revenue Bond–Interest: Payments of interest on the outstanding principal balance of bonds which are backed or secured by a revenue source or as identified in the bond covenant.

Other Debt Payments

5650 Defeasance Payments to Escrow Agent: Payments made to trustees and escrow agents to defease an outstanding bond issue.

Capital Outlay: Expenditures for acquiring or adding to fixed (capital) assets (cost greater than or equal to capital threshold in accordance with Capital Asset Management Policy). Acquisitions and construction are coded by the type of asset as identified below.

5700	Land
5710	Improvements Other than Buildings
5715	Intangibles – Non-depreciable
5720	Buildings and Related
5730	Exhibits and Related
5740	Equipment
5745	Vehicles
5750	Office Furniture and Equipment
5760	Railroad Equipment and Facilities
5770	Leasehold Improvements

5780	Final Cover - Landfill
5788	Art and Collections
5790	Intangible Assets

INTERFUND TRANSFERS (see GASB Codification Section 1800.102)

Reciprocal Interfund Activity: These accounts are the internal counterpart to exchange and exchange-like transactions and include:

Internal Service Transfers

5820 Transfer of Direct Costs: A payment for services provided to a funding source by another funding source, which services can be specifically identified and billed to the recipient entity.

Interfund Loans

5860 Interfund Loan–Principal: A transfer to another fund in repayment of an interfund loan’s principal balance.

5865 Interfund Loan–Interest: A transfer to another fund in payment of interest on an interfund loan.

Non-Reciprocal Interfund Activity: These accounts are the internal counterpart to non-exchange transactions and include:

Interfund Reimbursements

5800: Transfer for Indirect Costs (Reimbursements): Transfers made by the benefiting funding source for services provided by the recipient funding source which are allocated based upon an approved cost allocation plan. The allocation of incidental costs, such as overhead, should be treated as a reimbursement.

Fund Equity Transfers

5810 Transfer of Resources: Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather, this transfer represents the transfer of a resource for another use.

5830 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

5891 Intrafund Clearing–Resources: Amounts transferred from one related subfund to another for internal management purposes and related to resources – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

5892 Intrafund Clearing–Indirect: Amounts transferred from one related subfund to another for internal management purposes and related to indirect costs – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

5893 Intrafund Clearing–Direct: Amounts transferred from one related subfund to another for internal management purposes and related to direct costs – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

5894 Intrafund Clearing–Loan: Amounts transferred from one related subfund to another for internal management purposes and related to a intra-subfund “loan” – but for which an elimination will be made upon consolidation of the subfunds into the overall fund-level financial statements.

Contingency

5999 Contingency: A budgetary account from which Council approved appropriation transfers may be made to any of the expenditure accounts noted above. No actual amounts are expended in this account.

Unappropriated

5990 Unappropriated Fund Balance: Funds reserved for future purposes and not available for spending in the current fiscal year. Purposes include designated capital projects, renewal and replacement and debt service.

FUNDS—BUDGETARY BASIS

- 010 General Fund
- 251 General Obligation Bond Debt Service Fund
- 300 General Asset Management Fund
- 325 General Asset Management Fund-Zoo New Project Account
- 360 General Asset Management Fund-Regional Parks New Project Account
- 611 General Asset Management Fund-Renewal and Replacement Account
- 612 General Asset Management Fund-General New Project Account
- 765 General Asset Management Fund-Oxbow Park Project Account
- 350 Open Spaces Fund
- 351 Natural Areas Fund
- 413 General Revenue Bond Fund
- 531 Solid Waste Revenue Fund
- 555 MERC Fund
- 615 Risk Management Fund
- 740 Cemetery Perpetual Care Fund
- 761 Smith and Bybee Wetlands Fund
- 768 St. Johns Rehabilitation and Enhancement Fund

Compensation Plans



FY 2011-12 Non-represented employee pay schedules, full-time positions

Pay Range	Job Code	Job Classification	Minimum Rate	1st Quartile	Midpoint / 2nd Quartile	3rd Quartile	Maximum Rate	
529	1120	Administrative Assistant I *	16.73 34,802	17.99 37,412	19.24 40,022	20.49 42,632	21.76 45,242	Hourly Annual
530	Vacant Range		17.67 36,744	19.13 39,785	20.59 42,827	22.05 45,868	23.51 48,909	Hourly Annual
531	1130	Administrative Assistant II *	18.91 39,332	20.47 42,578	22.04 45,825	23.60 49,071	25.15 52,317	Hourly Annual
532	Vacant Range		20.23 42,083	21.90 45,555	23.57 49,027	25.24 52,501	26.91 55,973	Hourly Annual
533	1140 1245	Administrative Assistant III * Legal Secretary *	21.57 44,865	23.51 48,909	25.46 52,954	27.40 56,997	29.35 61,042	Hourly Annual
534	1250 1210 1300	Paralegal I * Program Analyst I Service Supervisor I	23.30 48,467	25.39 52,824	27.49 57,181	29.59 61,538	31.68 65,895	Hourly Annual
535	1170 1520 1252 1220 1310	Policy Analyst Event Coordinator Paralegal II * Program Analyst II Service Supervisor II	25.16 52,339	27.43 57,051	29.69 61,764	31.96 66,477	34.23 71,190	Hourly Annual
536	Vacant Range		55,812	61,257	66,704	72,150	77,597	Annual
537	1230 1360 1320	Program Analyst III Program Supervisor I Service Supervisor III	60,838	66,769	72,701	78,633	84,564	Annual
538	1401 1405 1240 1370	Council Operations Coordinator Deputy Conservation Manager Program Analyst IV Program Supervisor II	66,305	72,776	79,247	85,718	92,188	Annual
539	1201 1202 1242 1330	Budget Coordinator Capital Projects Coordinator Program Analyst V Service Supervisor IV	71,384	78,880	86,375	93,872	101,367	Annual
540	1410 1580	Manager I Veterinarian I	77,801	85,976	94,151	102,326	110,501	Annual
54A	1415	Transit Project Manager I	81,691	90,276	98,859	107,443	116,026	Annual
541	1270 1420 1423	Legal Counsel I Manager II Policy Advisor I	85,577	94,572	103,566	112,561	121,556	Annual
542	1640 1425 1590	Legal Counsel II Transit Project Manager II Veterinarian II	92,998	103,458	113,920	124,382	134,842	Annual
543	1702 1725	Program Director Transit Program Director I	102,294	113,802	125,309	136,817	148,323	Annual
544	1451 1495 1728	Deputy Director Deputy Metro Attorney Transit Program Director II	112,519	125,180	137,841	150,502	163,164	Annual
545	1461 1463	Director Policy Advisor II	123,771	137,698	151,626	165,553	179,480	Annual
546	1481 1482	Deputy Chief Operating Officer General Manager, Visitor Venues	136,148	151,468	166,612	182,107	197,428	Annual

* These classifications are non-exempt. Hourly rates are calculated based on a 2080 hour work year.

Effective: 07/01/2011
Revised: 07/01/2011 (no COLA)

FY 2011-12* AFSCME 3580 employee pay schedule, full-time positions

* Collective bargaining has not been completed as of the publication date. The Compensation plan below is the most recently approved plan.

Pay Range	Job Code	Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
01N	6012*	Office Assistant	11.61	12.17	12.77	13.43	14.08	14.77	15.51
	6003*	Visitor Services Worker III							
02N		Open	12.17	12.77	13.43	14.08	14.77	15.51	16.28
03N	0050*	Printing/Mail Services Clerk	12.77	13.43	14.08	14.77	15.51	16.28	17.08
04N	0037*	Accounting Technician I	13.43	14.08	14.77	15.51	16.28	17.08	17.94
05N	6005*	Administrative Specialist I	14.08	14.77	15.51	16.28	17.08	17.94	18.82
06N	0040*	Program Assistant I	14.77	15.51	16.28	17.08	17.94	18.82	19.74
	6026*	Safety and Security Officer							
	0013*	Scalehouse Technician							
07N	0038*	Accounting Technician II	15.51	16.28	17.08	17.94	18.82	19.74	20.76
	0006*	Food Service/Retail Specialist							
	0012*	Latex Retail Technician							
	6020*	Payroll Technician							
	0330*	Planning Technician							
08N	6006*	Administrative Specialist II	16.28	17.08	17.94	18.82	19.74	20.76	21.76
	0015*	Building Service Worker							
	0051*	Printing/Mail Services Lead							
09N	6007*	Administrative Specialist III	17.08	17.94	18.82	19.74	20.76	21.76	22.87
	0014*	Lead Scalehouse Technician							
	0042*	Program Assistant II							
10N	0036*	Accounting Specialist	17.94	18.82	19.74	20.76	21.76	22.87	23.97
	6018*	Payroll Specialist							
	0005*	Storekeeper							
11N	6034*	Property Management Technician	18.82	19.74	20.76	21.76	22.87	23.97	25.16
11E	6030	Zoo Registrar	39,322.25	41,259.79	43,311.54	45,444.78	47,726.24	50,069.32	52,580.58
12N	6001*	Accountant I	19.74	20.76	21.76	22.87	23.97	25.16	26.47
	6031	Assistant Visual Communication Designer							
	6016*	GIS Technician							
	0055*	Landfill & Environmental Technician							
	0052*	Latex Operations Technician							
	0053*	SW&R Facilities Maintenance Technician							
13N	6008*	Administrative Specialist IV	20.76	21.76	22.87	23.97	25.16	26.47	27.76
	0331*	Hazardous Waste Technician							
	6024*	Program Assistant III							
	0057*	Technical Specialist I							
13E	6008	Administrative Specialist IV	43,311.54	45,444.78	47,726.24	50,069.32	52,580.58	55,235.45	57,952.50
	6024	Program Assistant III							
	0639	Video and Photography Technician							
14N	0016*	Building Service Technician	21.76	22.87	23.97	25.16	26.47	27.76	29.14
	0059*	Technical Specialist II							
	0058*	Volunteer Coordinator I							
14E	0333	Assistant Management Analyst	45,444.78	47,726.24	50,069.32	52,580.58	55,235.45	57,952.50	60,836.57
	0338	Assistant Public Affairs Specialist							
	6032	Associate Visual Communication Designer							
	0056	Records & Information Analyst							
15N	0063*	Latex Operations Specialist	22.87	23.97	25.16	26.47	27.76	29.14	30.60
15E	6002	Accountant II	47,726.24	50,069.32	52,580.58	55,235.45	57,952.50	60,836.57	63,899.23
	0062	Systems Administrator I							
	0061	Systems Analyst I							

FY 2011-12 AFSCME 3580 employee pay schedule, full-time positions, *continued*

Pay Range	Job Code	Job Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
16N	0332*	Hazardous Waste Specialist	23.97	25.16	26.47	27.76	29.14	30.60	32.11
	0064*	Landfill & Environmental Specialist							
16E	6004	Accountant III	50,069.32	52,580.58	55,235.45	57,952.50	60,836.57	63,899.23	67,047.68
	0306	Assistant Engineer							
	6009	Assistant GIS Specialist							
	6000	Assistant Natural Resource Scientist							
	0354	Assistant Regional Planner							
	0343	Assistant Solid Waste Planner							
	6011	Assistant Transportation Modeler							
	0348	Assistant Transportation Planner							
	0334	Associate Management Analyst							
	0339	Associate Public Affairs Specialist							
	6033	Senior Visual Communication Designer							
	0065	Volunteer Coordinator II							
17E	0067	Systems Administrator II	52,580.58	55,235.45	57,952.50	60,836.57	63,899.23	67,047.68	70,397.82
	0066	Systems Analyst II							
18E	0307	Associate Engineer	55,235.45	57,952.50	60,836.57	63,899.23	67,047.68	70,397.82	73,891.64
	6013	Associate GIS Specialist							
	6014	Associate Natural Resource Scientist							
	0355	Associate Regional Planner							
	0344	Associate Solid Waste Planner							
	6015	Associate Transportation Modeler							
	0349	Associate Transportation Planner							
	6025	Property Management Specialist							
	0335	Senior Management Analyst							
19E	6017	Investment Coordinator	57,952.50	60,836.57	63,899.23	67,047.68	70,397.82	73,891.64	77,586.95
	0340	Senior Public Affairs Specialist							
20E	0476	Construction Coordinator	60,836.57	63,899.23	67,047.68	70,397.82	73,891.64	77,586.95	81,425.66
	0365	Real Estate Negotiator							
	0070	Systems Administrator III							
	0069	Systems Analyst III							
	0068	Web Master							
21E	6035	Lead Real Estate Negotiator	63,899.23	67,047.68	70,397.82	73,891.64	77,586.95	81,425.66	85,488.55
	0308	Senior Engineer							
	6027	Senior GIS Specialist							
	6028	Senior Natural Resource Scientist							
	0356	Senior Regional Planner							
	0345	Senior Solid Waste Planner							
	6029	Senior Transportation Modeler							
	0350	Senior Transportation Planner							
22E	6021	Principal GIS Specialist	67,047.68	70,397.82	73,891.64	77,586.95	81,425.66	85,488.55	89,745.35
	6022	Principal Natural Resource Scientist							
	0357	Principal Regional Planner							
	0346	Principal Solid Waste Planner							
	6023	Principal Transportation Modeler							
	0351	Principal Transportation Planner							
	0072	Systems Administrator IV							
	0071	Systems Analyst IV							
	0077	Transportation Engineer							

* Non-exempt classification
 Employees in this class are eligible to receive overtime compensation

Effective: 07/01/2010-06/30/2011

Revised: 07/01/2010

COLA: 1.5% (07/01/2010)

Note: Updated pay schedule unavailable at time of publication due to on-going contract negotiations

FY 2011-12 Elected official pay schedule

Job Code Office	Annual Salary
0998 Council President	114,468
0997 Councilor	38,156
0999 Auditor	91,574

FY 2011-12 Visitor service worker pay schedule, seasonal pay ranges (hourly rates)

Job Code Classification	Beginning Rate	Maximum Rate
0001* Visitor Services Worker 1	8.50	11.00
0002* Visitor Services Worker 2	8.50	12.50
0003* Visitor Services Worker 3	8.50	13.50

FY 2011-12 Positions not in classification system pay schedule

Pay Range	Job Code Job Classification	Minimum Rate	1st Quartile	Midpoint / 2nd Quartile	3rd Quartile	Maximum Rate
201	4300 Auditor's Administrative Assistant 1480 Chief Operating Officer 1490 Metro Attorney 3100 Senior Management Auditor 3105 Principal Management Auditor					

Note: Grade 201 is an open range

FY 2011-12 LIU, Local 483 Regular employees

Pay Range	Job Code	Job Classification	Entry Rate (Step 1)	Six Months (Step 2)	18 Months (step 3)	30 Months (Step 4)	42 Months (Step 5)
305	0461*	Stationmaster **	13.03	13.85	14.73	15.66	16.63
310	0444*	Custodian ** #	13.68	14.54	15.47	16.44	17.46
310	0019*	Typist-Receptionist **	13.68	14.54	15.47	16.44	17.46
315	N/A	Vacant Range	14.37	15.28	16.24	17.26	18.34
320	0035*	Cash Office Clerk	15.09	16.04	17.05	18.12	19.25
325	3021*	Admissions Lead **	15.84	16.85	17.90	19.03	20.21
325	3020*	Clerk/Stenographer	15.84	16.85	17.90	19.03	20.21
325	0451*	Lead Cash Office Clerk	15.84	16.85	17.90	19.03	20.21
330	N/A	Vacant Range	16.63	17.68	18.79	19.98	21.22
335	N/A	Vacant Range	17.46	18.56	19.74	20.99	22.28
340	0465*	Gardener ** #	18.34	19.49	20.72	22.03	23.40
340	0445*	Maintenance Worker 1 ** #	18.34	19.49	20.72	22.03	23.40
340	0533*	Nutrition Technician I ** #	18.34	19.49	20.72	22.03	23.40
345	0470*	Animal Keeper ** #	19.25	20.47	21.76	23.13	24.57
345	0452*	Natural Resource Tech ** #	19.25	20.47	21.76	23.13	24.57
345	0450*	Park Ranger ** #	19.25	20.47	21.76	23.13	24.57
350	0449*	Exhibits Technician II ** #	20.21	21.49	22.84	24.28	25.80
350	0446*	Maintenance Worker 2 ** #	20.21	21.49	22.84	24.28	25.80
350	0536*	Veterinary Technician ** #	20.21	21.49	22.84	24.28	25.80
355	0535*	Nutrition Technician II ** #	21.22	22.56	23.98	25.50	27.08
360	0468*	Arborist ** #	22.28	23.68	25.18	26.77	28.43
360	0448*	Maintenance Tech ** #	22.28	23.68	25.18	26.77	28.43
360	0447*	Maintenance Worker 3 ** #	22.28	23.68	25.18	26.77	28.43
360	3023*	Natural Resource Tech Lead ** #	22.28	23.68	25.18	26.77	28.43
360	3450*	Park Ranger Lead ** #	22.28	23.68	25.18	26.77	28.43
360	0471*	Senior Animal Keeper ** #	22.28	23.68	25.18	26.77	28.43
360	0467*	Senior Gardener ** #	22.28	23.68	25.18	26.77	28.43
360	0478*	Work Center Coordinator #	22.28	23.68	25.18	26.77	28.43
365	0455*	Maintenance Lead ** #	23.40	24.87	26.43	28.11	29.85
365	0456*	Master Mechanic ** #	23.40	24.87	26.43	28.11	29.85
370	3024*	Electrician I	24.57	26.12	27.76	29.52	31.35
370	0454*	Exhibits Tech Lead ** #	24.57	26.12	27.76	29.52	31.35
375	N/A	Vacant Range	25.80	27.43	29.15	30.99	32.92
380	0457*	Electrician II ** #	27.08	28.80	30.61	32.53	34.56
385	3456	Project Coordinator #	59,164.58	62,893.18	66,857.48	71,078.93	75,493.24

* Non-exempt

** Includes 3 cents for uniform laundering

Includes 5 cents for book allowance

Effective: 07/01/2011-06/30/2012

Revised: 07/05/2011

COLA: 1.5% (07/01/2011)

FY 2011-12 LIU, Local 483 Temporary employees

Pay Range	Job Code	Job Classification	Hourly Rate
403	4431*	Litter Patrol ** #	9.25
404	4432*	Lead Litter Patrol ** #	10.08
405	4008*	Ticket Seller **	10.87
410	4430*	Laborer ** #	11.03
413	4010*	Lead Laborer ** #	12.14
415	4461*	Stationmaster **	13.03
420	4444*	Custodian ** #	13.68
420	4019*	Typist-Receptionist **	13.68
425	N/A	Vacant Range	14.37
430	4035*	Cash Office Clerk	15.09
435	4002*	Admissions Lead**	15.84
435	4020*	Clerk/Stenographer	15.84
435	4001*	Lead Cash Office Clerk	15.84
440	N/A	Vacant Range	16.63
445	N/A	Vacant Range	17.46
450	4465*	Gardener ** #	18.34
450	4445*	Maintenance Worker 1 ** #	18.34
450	4535*	Nutrition Technician I ** #	18.34
455	4470*	Animal Keeper ** #	19.25
455	4003*	Natural Resources Technician ** #	19.25
455	4450*	Park Ranger ** #	19.25
460	4449*	Exhibit Technician II ** #	20.21
460	4446*	Maintenance Worker 2 ** #	20.21
460	4536*	Veterinary Technician ** #	20.21
465	4004*	Nutrition Tech II** #	21.22
470	4468*	Arborist ** #	22.28
470	4447*	Maintenance Worker 3 ** #	22.28
470	4448*	Maintenance Technician ** #	22.28
470	4006*	Natural Resources Tech Lead** #	22.28
470	4005*	Park Ranger Lead ** #	22.28
470	4471*	Senior Animal Keeper ** #	22.28
470	4467*	Senior Gardener ** #	22.28
470	4478*	Work Center Coordinator #	22.28
475	4455*	Maintenance Lead ** #	23.40
475	4456*	Master Mechanic ** #	23.40
480	4011*	Electrician I ** #	24.57
480	4007*	Exhibits Tech Lead** #	24.57
485	N/A	Vacant Range	25.80
490	4457*	Electrician II ** #	27.08
495	4009	Project Coordinator#	59,164.58

* Non-exempt

** Includes 3 cents for uniform laundering

Includes 5 cents for book allowance

Effective: 07/01/2011-06/30/2012

Revised: 07/05/2011

COLA: 1.5% (07/01/2011)

FY 2011-12 MERC, Non-Represented employee pay schedule, full-time, non-exempt

Pay Range	Job Code Job Classification	Minimum Rate	2nd Quartile	Midpoint	3rd Quartile	Maximum Rate
210	Open	11.50	12.36	13.22	14.08	14.95
211	8015 Accounting Technician I 8010 Secretary	12.65	13.59	14.54	15.49	16.44
212	8494 EXPO Center Utility Lead	13.90	14.94	15.99	17.03	18.07
213	8005 Marketing & Promotions Coor II 8046 Administrative Assistant 8023 Box Office Coordinator	14.93	16.24	17.55	18.85	20.16
214	8045 Executive Assistant 8128 Services Sales Coordinator I	16.37	17.80	19.23	20.66	22.09
215	8016 Administrative Technician 8510 Audio visual Technician 8004 Painter	18.31	19.91	22.51	23.12	24.72
216	8250 Telecom and Information Systems Technician	20.03	22.04	24.04	26.04	28.04
217	Open	22.44	24.68	26.92	29.17	31.41

Effective: 07/01/2011
Revised: 07/05/2011

FY 2011-12 MERC, Non-Represented employee pay schedule, full-time, exempt

Pay Range	Job Code Job Classification	Minimum Rate	2nd Quartile	Midpoint	3rd Quartile	Maximum Rate
320	open	33,333	36,667	40,000	43,333	46,667
321	8511 Audio Visual Technician Lead 8125 Volunteer Services Coordinator	38,000	41,800	45,600	49,400	53,200
322	8350 Account Executive 8370 Admissions Staffing Manager 8481 Assistant Ticket Services Manager 8180 Event Manager 8402 Graphic Designer 8035 Sales Manager 8507 Services Sales Coordinator II 8245 Setup & Operations Supervisor 8024 Sustainability Coordinator	42,367	47,134	51,900	56,666	61,433
323	8317 Assistant Operations Manager-Expo Center 8509 Audio Visual Supervisor 8210 Facility Maint & Construction Supervisor 8215 Senior Event Manager 8185 Senior Set-up Supervisor - OCC 8410 Stage Supervisor 8480 Ticket Services Manager	48,163	53,582	59,000	64,418	69,837
324	8318 Assistant Operations Manager - OCC 8314 Assistant Operations Manager - PCPA 8220 Assistant Event Services Manager 8026 Chief Engineer 8028 Marketing & Web Services Manager 8162 Operations Manager - Housekeeping & Setup 8515 Security Manager 8234 Ticketing & Parking Services Manager	54,694	60,847	67,000	73,153	79,306
325	8302 Director of Event Services 8303 Director of Sales and Marketing 8205 Events Services Manager - PCPA 8164 Operations Manager - Expo Center 8163 Operations Manager - Technical Services 8027 Public Affairs Manager 8034 Sales & Booking Manager - PCPA 8057 Sales & Events Manager	62,400	70,200	78,000	85,800	93,600
326	8306 Director of Operations 8165 Operations Manager - PCPA	72,400	81,450	90,500	99,550	108,600
327	8039 Assistant Executive Director - PCPA 8307 Assistant Executive Director -OCC 8602 Director of Business and Community Development	84,000	94,500	105,000	115,500	126,000
328	8295 Director - Expo Center 8304 Deputy General Manager	97,600	109,800	122,000	134,200	146,400
329	8475 Executive Director - OCC 8110 Executive Director - PCPA	113,600	127,800	142,000	156,200	170,400

Effective: 07/01/2011
Revised: 07/05/2011

FY 2011-12 MERC, Non-Represented employee pay schedule, part-time

Pay Range	Job Code	Position	Entry Rate	1 Year Rate	2 Year Rate
120	8285	Custodian	11.36	11.69	12.02
	8030	Event Receptionist			
121		Open	12.50	12.86	13.22
122	8040	Administrative Assistant - PT	13.75	14.15	14.54
	8120	Medical Specialist			
123	8639	Marketing & Promotions Coordinator I	15.41	15.85	16.30
124	8150	Audio Visual Production Assistant	17.26	17.75	18.25
	8140	Ticket Services Supervisor			
	8375	Volunteer Services Coordinator			
125	8200	House/Event Manager	19.33	19.88	20.43
	8008	Telecom & Information Systems Technician			

Effective: 07/01/2011
 Revised: 07/05/2011

FY 2011-12 MERC, IATSE Local B-20 employee pay schedule

Pay Range	Job Code	Classification	Hourly Rate
815	8065	Show Seller *	14.97
820	8075	Ticket Seller	13.15
825	8255	Stagedoor Attendant	12.48
855	8090	Admissions Lead	15.85
862	8262	Lead Stagedoor Attendant **	16.28
865	8070	Usher	11.97
865	8080	Gate Attendant	11.97
865	8265	Elevator Operator	11.97
865	8270	Checkroom Attendant	11.97

Effective: 07/01/2011
 Revised: 07/05/2011
 COLA: 29 cents (07/01/2011)

FY 2011-12 MERC, IATSE Local B-20 temporary employee pay schedule

Pay Range	Job Code	Classification	Hourly Rate
815	8066	Show Seller * - Temp	14.97
820	8076	Ticket Seller - Temp	13.15
825	8330	Stagedoor Attendant - Temp	12.48
855	8355	Admissions Lead - Temp	15.85
865	8271	Checkroom Attendant - Temp	11.97
865	8325	Gate Attendant - Temp	11.97
865	8540	Usher - Temp	11.97
865	8555	Elevator Operator - Temp	11.97

Effective: 07/01/2011
 Revised: 07/05/2011
 COLA: 29 cents (07/01/2011)

FY 2011-12 MERC, IATSE Local 28 employee pay schedule

Salary Range	Job Code	Job Classification	Hourly Rate
910	8440	Department Head Stagehand - Carpentry	24.48
910	8445	Department Head Stagehand - Electrician	24.48
910	8455	Department Head Stagehand - Flyrail	24.48
910	8430	Department Head Stagehand - General	24.48
910	8435	Department Head Stagehand - Properties	24.48
910	8450	Department Head Stagehand - Sound	24.48
911	8446	Riggers	33.50
912	8432	Department Head Stagehand - Recording Rt	29.13
913	8452	Truck Loaders	27.46
914	8447	Ground Rigger	25.49
915	8442	Grip Recording	25.00
917	8437	Grips - Extra People	21.04

Effective: 07/01/2011
 Revised: 07/05/2011
 COLA: 2.5% (07/01/2011)

FY 2011-12 MERC, IUOE Local 701 employee pay schedule

Pay Range	Job Code	Job Classification	Step 1	Step 2	Step 3
172	8196	Apprentice Operating Engineer	24.54	26.02	27.45
176	8420	Apprentice Electrician	26.96	28.56	30.11
170	8195	Operating Engineer	28.87		
147	8505	Operating Engineer (part time)	28.87		
171	8160	Lead Operating Engineer	31.75		
173	8240	Electrician	31.71		
175	8390	Lead Electrician	34.89		

Effective: 07/01/2011-06/30/2012
 Revised: 07/01/2011
 COLA: 3.0% (07/01/2011)

FY 2011-12 MERC, IUOE Local 701-1 employee pay schedule

Pay Range	Job Code	Job Classification	Step 1	Step 2
110	8610	Event Custodian	13.07	14.76
130	8632	Utility Maintenance Technician	17.55	19.16
134	8636	Utility Lead	19.36	20.27

Effective: 07/01/2011 - 06/30/2012
 Revised: 07/01/2011
 COLA: 2.0% (07/01/2011)

FY 2011-12 MERC, AFSCME Local 3580-1 utility workers employee pay schedule

Pay Range	Job Code Classification	Prob Step	Reg Step
970	8485 Event Custodian	12.71	14.38
951	8190 Utility Worker I	14.87	16.76
952	8500 Utility Worker II	16.08	18.11
849	8170 Utility Maintenance Technician *	17.10	18.64
941	8490 Utility Grounds Maintenance *	17.46	19.86
961	8495 Utility Lead *	18.85	19.73
950	8175 Utility Maintenance	19.46	21.94
962	8300 Utility Maintenance Specialist **	20.67	22.64
972	8385 Utility Maintenance Lead *	22.28	23.49

Effective: 07/01/2011
 Revised: 07/05/2011
 COLA: 2.5% (07/01/2011)



2040: See *Metro 2040 Growth Concept*.

AA: Affirmative Action.

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.

ADA: Americans with Disabilities Act.

Ad Valorem Tax: A tax based on the assessed value of taxable property.

Advance Disposal Fee: A fee on a product that is intended to capture the cost of waste disposal of that product.

AFSCME: See *American Federation of State, County, and Municipal Employees*.

American Federation of State, County, and Municipal Employees (AFSCME): An organized labor bargaining unit.

Appropriation: The legal spending authority approved by Metro Council to fund Metro activities. Can be changed only by the action of the Council and in some instances are 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 Rebate: Money owed to the Internal Revenue Service from interest earnings on bond proceeds that exceed the interest (bond yield) owed on the bonds.

Assessed Value: The value set by a county assessor on real and personal taxable property as a basis for levying taxes.

Ballot Measure 5: Amendment to the Oregon Constitution approved by the voters in 1990, which limits property tax rates. This is now Article XI, Section 11(b) of the Oregon Constitution.

Ballot Measure 37: Constitutional amendment approved by voters in November 2004. Measure 37 requires that governments pay owners, or waive enforcement by repealing, changing or not applying restrictions, when certain land use restrictions reduce owners' property value.

Ballot Measure 47: Constitutional amendment approved by voters in November 1996. Ballot Measure 47 rolled back property taxes on individual properties to either the FY 1994–95 tax or the FY 1995–96 tax less 10 percent, whichever was less. The measure allowed increases of no more than 3 percent per year in property tax bills in ensuing years and limited fee increases without voter approval. Ballot Measure 47 was to take effect in FY 1997–98, but was repealed in May 1997 by Ballot Measure 50.

Ballot Measure 50: A Constitutional amendment referred to the voters by the Legislature in May 1997. Ballot Measure 50 repealed and replaced Ballot Measure 47. Ballot Measure 50 rolled assessed values back to FY 1994–95 levels less 10 percent and allows them to increase no more than 3 percent per year. Existing operating tax levies (including tax bases and levies approved in November 1996) were reduced by a statewide average of 17 percent and were converted to rate-based levies. Ballot Measure 50 took effect in FY 1997–98.

Beginning Fund Balance: Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

Bonds: A written promise to pay a sum of money at a future date, with interest paid at an agreed rate on a set schedule. Bonds are typically used by governments to finance long-term capital improvements.

Brownfield: An urban development site that has been previously built on or environmentally contaminated and is currently unusable or abandoned.

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 ordinance, 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.

Budget Program Performance Measures: Designed to measure the effectiveness of Metro budget programs. These outcome-based measures should specifically track Metro's efforts relative to achieving regional goals. Budget program performance measures provide feedback for strategic guidance in aligning budget programs with regional goals. Regularly provided to Council in the quarterly management report.

Capacity ordinance: Every five years Metro Council must examine the capacity of the region to accommodate the next 20 years' growth and, if found lacking, a plan for achieving it.

CAFR: See *Comprehensive Annual Financial Report*.

Capital Budget: See *Five-Year Capital Budget*.

Capital Budget Document: The official document presenting Metro's Five-Year Capital Budget. The document is included in the agency budget document and contains information on Metro's capital funding capacity, unfunded capital needs and a status report on current capital projects. 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 Improvement Plan (CIP): See *Five-Year Capital Budget*.

Capital Outlay: A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a cost of more than \$5,000 and a useful life of one or more years.

Capital Project: A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of \$100,000 or more and a useful life

of at least five years. It can include land, facilities, trails, roads, other infrastructure, major equipment and parts thereof. 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 (formerly 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*.

CFO: Chief Financial Officer.

Challenge Grants: Grants to local jurisdictions to support their waste reduction programs to help meet state and regional waste reduction goals.

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: Capital Improvement Plan, See *Five-Year Capital Budget*.

CIS: See *Community Investment Strategy*

CMS: Congestion Management Study.

COLA: Cost of Living Adjustment.

Commission: An appointed body established in the Metro Code responsible for daily operations of a Metro operation (specifically MERC).

The Community Investment Initiative (CII): A component of the CIS, is an external engagement effort to develop and sustain a coalition of public sector, private sector and community leaders that advocate for the implementation of an integrated investment strategy for this region. At the core of the CII is the Leadership Council, composed of respected regional leaders who will spearhead the work of developing actionable recommendations for an investment strategy.

Community Investment Strategy (CIS): Existing local, state, and federal revenue sources to pay for infrastructure (e.g. roads, parks, public plazas, transit systems, school and other public facilities, etc.) are forecast to provide about half of the region’s investment needs, creating an infrastructure finance gap of \$15-\$20 billion over the next 30 years. The Community Investment Strategy will identify methods to close the gap between the region’s investment needs and its financial means. It is aimed both at maintaining existing infrastructure and community assets and at supporting targeted new investments to accommodate anticipated population and employment growth. It will help the region invest existing dollars strategically; to focus its investments for maximum impact; to increase the level of overall investment; and to deploy our region’s public resources in a way that supports private investment.

Compensation Plan: A listing of all Metro position classifications, their classification number and the rates of pay authorized. The document is updated annually and adopted by the Council.

Component Unit: Legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's statements to be misleading or incomplete, in accordance with GASB Statements 14 and 39.

Comprehensive Annual Financial Report (CAFR): The official public record of Metro's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

Compression: The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of \$10 tax per \$1000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction's rate so the total rate does not exceed \$10.

Concept Plan: See *Metro Region 2040 Growth Concept*.

Connecting Green: Connecting Green was the initial effort to create this country's best parks and trails system. Guided by a vision of making parks, trails and natural spaces as important to our core infrastructure as roads, power, sewage and schools, the effort plans to deliver a healthier, happier population, sustainable, vibrant metropolitan expansion and a cleaner, richer ecosystem. Renamed "The Intertwine" in FY 2009-10.

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 was extended for five years in 2009.

Contingency: A major expenditure category that includes appropriations set aside for unforeseen expenses. The Council must approve, by ordinance, any transfers from a contingency account to an expenditure account.

Contract: An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

COO: Chief Operating Officer.

Cost Allocation Plan: A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of interfund transfers for the central service funds.

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

Data Resource Center (DRC): The division of Metro's Research Center that supplies economic and demographic information for Metro's planning functions, and that manages the Regional Land Information System (RLIS).

DBE: See *Disadvantaged Business Enterprise*.

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, now referred to as centers or services.

Department of Environmental Quality–Oregon (DEQ): The Oregon Department of Environmental Quality, a state agency, which regulates Metro's solid waste disposal system and aspects of Metro planning operations such as air quality and water quality.

DEQ: See *Department of Environmental Quality*.

Direct Costs: The amount of charges to a department for specific services provided by another department.

Disadvantaged Business Enterprise (DBE): A for-profit, small business concern (a), that is at least 51 percent owned by one or more individuals who are both socially and economically disadvantaged or, in which 51 percent of the stock is owned by one or more such individual; and (b), whose management and daily business operations are controlled by one or more of the socially and economically disadvantaged individuals who own it.

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.

EJ: See *Environmental Justice*

Emerging Small Business (ESB): There are two tiers for certification as an ESB in the State of Oregon: 1. Tier 1 program participation is restricted to Oregon-based firms with 20 or fewer employees whose average annual gross receipts over the last three years have not exceeded \$1.5 million for construction firms and \$600,000 for non-construction related firms. Tier 2 program participation is restricted to Oregon-based firms with 30 or fewer employees whose average annual gross receipts over the last three years have not exceeded \$3 million for construction firms and \$1 million for non-construction related firms. An ESB must be properly licensed, legally registered and an independently-owned Oregon firm.

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. There are four such grant programs (for Forest Grove, Metro Central, Metro South and St. Johns), funded out of the Rehabilitation and Enhancement Fund by a surcharge of \$0.50 per ton on waste deposited at the facility.

Enterprise Activity: Business conducted by Metro in which a customer pays a fee or charge for a service or product.

Enterprise Revenues: Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities, etc.

Environmental Justice (EJ): describes populations of people protected under Title VI of the Civil Rights Act of 1964 prohibiting discrimination based on race, income, or national origin. The Environmental Protection Agency (EPA) describes Environmental Justice as “the fair treatment and meaningful involvement of all people regardless of race, color, national origin, or income with respect to development, implementation, and enforcement of environmental laws, regulations, and policies.” EJ also includes “underserved” groups, particularly the elderly, persons with disabilities, children and any other population of people whose needs have not been traditionally met or considered in the planning process.

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business*.

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. For additional information, see Appendices, Excise Tax.

Expenditure: The actual outlay of, or obligation to pay, cash.

Expo: *Portland Metropolitan Exposition Center; The 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.

Expo Center: See *Expo*.

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.

Five-Year Capital Budget: 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.

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).

FTE: See *Full-time Equivalent*.

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.

Future Vision: Non-regulatory conceptual statement providing a standard against which to judge progress toward maintaining a livable region. To be updated by July 1, 2010.

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

General Obligation Bonds: Bonds that are backed by the full faith and credit of the issuing government. General obligation bonds must be approved by the voters, and are paid through property taxes.

General Renewal and Replacement Fund: The General Renewal and Replacement Fund was created as a separate fund in FY 2008-09 to provide for Metro's general assets including the Oregon Zoo, Regional Parks, Metro Regional Center and Information Services.

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.

GPAC: Greenspaces Policy Advisory Committee.

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).

Greater Portland Vancouver Indicators (GPVI): See *Greater Portland Pulse*

Greenhouse gases: Gases in an atmosphere that absorb and emit radiation within the thermal infrared range.

Greenspaces: Open areas, usually in public ownership, that are available for public use. While mostly undeveloped or developed only minimally, greenspaces may include parks, cemeteries, natural areas and golf courses.

Greenspaces Master Plan: The Council-adopted document that establishes policies and lays out long-range plans and goals for Metro's program of acquiring, preserving and developing open spaces for public use and protection of wildlife habitat.

Growth Concept: See *Metro 2040 Growth Concept*.

HCT: See *High Capacity Transit*.

HCTF: See *Housing Choice Task Force*.

High Capacity Transit (HCT): High capacity transit includes any form of public transit that has an exclusive right of way, a non-exclusive right of way or a possible combination of both. High capacity transit includes options such as light rail, commuter rail and bus rapid transit; these and others will be examined as part of the High Capacity Transit System Plan.

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.

Housing Choice Task Force (HCTF): Directed by the Metro Council to consider financial, physical, market, political and regulatory barriers to increasing particularly affordable workforce housing supply in various communities and 2040 centers and corridors.

HR: Human Resources.

IATSE: See *International Alliance of Theatrical State Employees*.

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, and approved by their governing bodies, that provides for the exchange of goods or services between the governments.

Intergovernmental Revenue: Funds received from a unit of government other than Metro in support of a Metro activity.

The Intertwine: A network of integrated parks, trails and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water and wildlife habitat.

IT: Information Technology.

IS: Information Services.

Joint Policy Advisory Committee on Transportation (JPACT): This committee consists of elected and appointed officials from jurisdictions throughout the region who are charged with developing and approving regional transportation plans.

JPACT: See *Joint Policy Advisory Committee on Transportation*.

KFD: Killingsworth Fast Disposal (landfill site).

Latex Processing Facility: The part of a solid waste transfer station that 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.

LEED: See *Leadership in Energy and Environmental Design*.

Line Item: An object of expenditure. See *Chart of Accounts*.

Line Item Budget: The traditional form of government budgeting in which proposed expenditures are based on individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

M & S: See *Materials and Services*.

Major Expenditure Category: One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers, and contingency.

Making the Greatest Place: A comprehensive effort the Metro Council has undertaken, in collaboration with local governments and the private sector, to implement the region's more effective long-range growth management plan, the 2040 Growth Concept. The effort is focused on generating new, more efficient ways to manage the region's land and transportation infrastructure and leverage market forces to create better urban areas.

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 and the Portland Airport.

MBE: See *Minority Business Enterprise*.

MCCI: Metro Committee for Citizen Involvement.

Minority Business Enterprise (MBE): A business concern 1. that is at least 51 percent owned by one or more minority individuals, or, in the case of a publicly owned business, at least 51 percent of the stock is owned by one or more minority individuals; and 2. whose daily business operations are managed and directed by one or more of the minority owners.

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 Center for the Performing 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.

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 Recycling Information Center: The clearinghouse for waste reduction, recycling and solid waste disposal information in the region.

Metro Regional Center: Metro's governmental headquarters, located at 600 NE Grand Avenue, Portland.

MetroScope: MetroScope is a set of decision support tools used by Metro and the City of Portland to model changes in measures of economic, demographic, land use and transportation activity. MetroScope comprises four models and a set of GIS (geographic information system) tools that keep track of the location of development activities and produce visual representations (maps) from the models' output.

Metro South: Metro's solid waste transfer station at 2001 Washington St., Oregon City.

Modified Accrual Basis of Accounting: The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility*.

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

MTP: Metropolitan Transportation Plan (Clark County, Washington).

Natural Areas Program (2006): Program designed to conserve a regional system that protects the very best remaining fish and wildlife habitats, lands around local rivers and streams that are important to water quality and natural areas threatened by urban development. It establishes target areas for protection by incorporating some of the target areas established in the 1995 open spaces, parks and streams bond measure and adding new areas that have been recognized as priorities during the past decade.

Natural Areas Bond Measure: A voter-approved bond measure passed in November 2006. The \$227.4 million bond measure protects natural areas and lands near rivers and streams throughout the metro region, safeguarding the quality of our water while managing the impacts of growth and maintaining the area's quality of life for future generations.

Nature in Neighborhoods: A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

New Look at Regional Choices: See *Making the Greatest Place*.

OCC: See *Oregon Convention Center*.

OCI: Office of Citizen Involvement (located within Communications service of Metro).

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 (OECDD): 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.

PaintCare: A non-profit corporation established by the paint industry to manage leftover paint, as mandated by HB3037, which became law in July of 2009. PaintCare contracts with local governments, paint retail stores, and waste contractors to collect, transport and process all of the leftover paint generated in the state.

Pass-through: Money given by a government or organization to another government or organization with a requirement that it be given to a third government or organization.

PCPA: See *Portland Center for the Performing 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: Objective standards for determining work loads, effectiveness and efficiency of Metro departments and programs.

PERS: See *Public Employees Retirement System*.

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

Population and Employment Allocations: Estimates of the number of residents and the number of jobs projected for each jurisdiction in the region in a given year.

Portland Metropolitan Exposition Center: See *Expo*.

Portland Center for the Performing Arts (PCPA): This leading cultural institution encompasses four acclaimed theaters 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.

Preliminary Audit Plan: The Metro Auditor’s work plan periodically developed, reviewed and updated to guide future audit work.

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. All programs will have defined goals and performance measures to track progress toward the defined goal.

Program Budget: A plan for expenditure of money that is based on objectives and the cost to realize those objectives, rather than on individual line items.

Program Performance Measures: Quantifiable effectiveness measures of the impact of specific Metro efforts towards achieving program goals. These should be available on a quarterly basis.

Project: A temporary endeavor to create a unique work product, service or result.

Public Employees Retirement System (PERS): The retirement benefit package offered by most public jurisdictions in the state.

Putrescible waste: Solid waste containing organic matter having the tendency to decompose, form malodorous by-products and attract vectors; also referred to as “wet waste.”

Quarterly Financial Report: Companion to the quarterly management report, this report fulfills a financial policy direction found in the Metro’s adopted financial policies by monitoring and reporting revenues and expenditures.

Quarterly Management Report: Companion to the quarterly financial report, this report gives Council provides the Metro Council with highlights of budgetary programs and project performance.

Rate Stabilization Reserve: A reserved fund balance established to stabilize solid waste rates from unanticipated fluctuations.

Records and Information Management (RIM): Provides for Metro’s professional management of information from the time records are received or created through their processing, distribution, use and placement in a storage or retrieval system until their eventual destruction or permanent archival retention.

Recovery Rate: The percent of solid waste that is recovered from the total municipal solid waste stream.

Recycling Information Center: See *Metro Recycling Information Center*.

Refinement Plan: One of several plans of the Natural Areas Acquisition division of the Sustainability Center that identifies specific parcels of land to be acquired within a larger target area.

Region: The area inside Metro’s boundary.

Region 2040: Metro’s growth management planning document that establishes policies to manage regional growth over a 50-year period and to guide development of the Regional Framework Plan. See *Metro 2040 Growth Concept*.

Regional Framework Plan: The growth management planning document mandated in the 1992 Metro Charter that prescribes guidelines to be observed by local governments in establishing their local land-use plans in conformance with regional goals. The plan was adopted by the Council in 1997.

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 Solid Waste Reduction Plan: The 10-year plan established to comply with state mandated waste recovery goals.

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.

REIN: Regional Environmental Information Network.

Requirements: Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

Resources: All financial assets of a fund, including anticipated revenues plus cash 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.

RFB: Request for Bid.

RFP: Request for Proposal.

RFQ: Request for Qualifications.

RIC: See *Metro Recycling Information Center*.

RIM: See *Records and Information Management*.

RLIS: See *Regional Land Information System*.

RSF: See *Regional System Fee (credit program)*.

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*.

SAFETEA-LU: See *Safe, Accountable, Flexible, Efficient Transportation Equity Act*.

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU):

Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a 5-year period; now 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.

Satellite Collection Events: Temporary household hazardous waste collection activities at sites remote from permanent household hazardous waste facilities.

SMI: See *Sustainable Metro Initiative*.

Smith and Bybee Wetlands Natural 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: 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: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or capital projects) that are legally restricted to expenditure for specified purposes.

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 if resources greater than those identified in the budget are to be used, or if additional expenditures greater than the amount in contingency, or greater than 15 percent of total appropriations are required. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by ordinance. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption.

Sustainable Metro Initiative: An ongoing continuous improvement effort to provide regional services efficiently and effectively by aligning Metro's business processes, management structure and core competencies with desired outcomes; providing opportunities for employees to succeed across the organization; and operating transparently.

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.

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 all 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: See *Interfund Transfer*.

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.

TRIM: Tower Records and Information Management.

TriMet: Provides public transportation in the Portland, Oregon, metropolitan area, including most of Clackamas, Multnomah and Washington counties.

Triple Bottom Line Sustainability: Triple Bottom Line Sustainability means using, developing and protecting resources in a manner that enables people to meet current needs and provides that future generations can also meet future needs, from the joint perspective of environmental, economic and community objectives.

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.

VDI: See *Visitor Development Initiative*.

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center, and capital improvements to the Portland Center for the Performing Arts and PGE Park (Civic Stadium).

VMT: See *Vehicle Miles Traveled*.

Vehicle Miles Traveled (VMT): A measure of the number of miles that residential vehicles are driven.

WBE: See *Women-Owned Business Enterprise*.

Women Owned Business Enterprise (WBE): A woman-owned business enterprise as defined by the State of Oregon is a proprietorship, partnership, corporation or joint-venture that is 51 percent owned, operated and controlled by United States citizens that are female. The female owner must not be inextricably associated nor dependent upon a non-disadvantaged firm(s) or individual(s), interest must have managerial and operational control over all aspects of the business and must have made a real and substantial contribution of capital or expertise to the business, which is commensurate with their ownership interest.

Waste Characterization Studies: Studies conducted to determine the content of solid waste generated in the region.

Westside Light Rail: A light rail line, an extension of MAX, connecting downtown Portland with Hillsboro. See *MAX*.

Willing Seller: A land owner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.

Workforce and Organizational Development: Improvement efforts regarding staff skills, organizational structure and management practices (such as through the Sustainable Metro Initiative).

WSDOT: Washington State Department of Transportation.