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BEFORE THE METRO COUNCIL

ADOPTING THE ANNUAL BUDGET FOR) ORDINANCE NO. 10-1235B
 FISCAL YEAR FY 2010-11, MAKING)
 APPROPRIATIONS, LEVYING AD VALOREM) Introduced by Michael Jordan, Chief
 TAXES, AND DECLARING AN EMERGENCY) Operating Officer, with the concurrence of
) Council President David Bragdon

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, 2010, and ending June 30, 2011; 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 2010-11 Metro Budget,” in the total amount of FOUR HUNDRED THIRTY MILLION FOUR HUNDRED THIRTY EIGHT THOUSAND FOURTY SIX DOLLARS (\$430,438,046), attached hereto as Exhibit B, and the Schedule of Appropriations, attached hereto as Exhibit C, are hereby adopted.

2. The Metro Council does hereby levy ad valorem taxes, as provided in the budget adopted by Section 1 of this Ordinance, at the rate of \$0.0966 per ONE THOUSAND DOLLARS (\$1,000) of assessed value for operations and in the amount of THIRTY NINE MILLION ONE HUNDRED TWENTY EIGHT THOUSAND ONE HUNDRED TWENTY SEVEN DOLLARS (\$39,128,127) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2010-11. 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		\$39,128,127

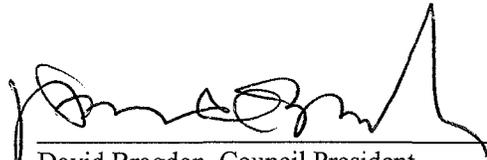
3. In accordance with Section 2.02.040 of the Metro Code, the Metro Council hereby authorizes positions and expenditures in accordance with the Annual Budget adopted by Section 1 of this Ordinance, and hereby appropriates funds for the fiscal year beginning July 1, 2010, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

Adopting ordinance, *continued*

4. 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.

5. 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, 2010, 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 17th day of June 2010.



David Bragdon, Council President

ATTEST:



Anthony Andersen, Recording Secretary

Approved as to Form:



Daniel B. Cooper, Metro Attorney



Schedule of appropriations

GENERAL FUND	
Communications	2,514,675
Council Office (includes COO & Strategy Center)	3,496,913
Finance & Regulatory Services	3,358,417
Human Resources	1,836,807
Information Services	3,058,380
Metro Auditor	671,433
Office of Metro Attorney	2,012,886
Oregon Zoo	27,204,192
Parks & Environmental Services	6,942,305
Planning and Development	15,414,229
Research Center	4,631,745
Sustainability Center	5,470,794
Former ORS 197.352 Claims & Judgments	100
Special Appropriations	5,201,637
Non-Departmental	
Debt Service	1,529,472
Interfund Transfers	4,313,554
Contingency	3,478,646
Unappropriated Balance	13,191,950
Total Fund Requirements	\$104,328,135
GENERAL OBLIGATION BOND DEBT SERVICE FUND	
Debt Service	37,325,783
Unappropriated Balance	12,008,376
Total Fund Requirements	\$49,334,159
GENERAL RENEWAL AND REPLACEMENT FUND	
Renewal & Replacement Program	3,419,506
Non-Departmental	
Interfund Transfers	128,000
Contingency	4,870,784
Unappropriated Balance	300,000
Total Fund Requirements	\$8,718,290
GENERAL REVENUE BOND FUND	
Project Account	
Capital Outlay - Washington Park Parking Lot	219,090
Subtotal	219,090
Debt Service Account	
Debt Service - Metro Regional Center	1,504,945
Debt Service - Expo Center Hall D	1,189,132
Debt Service - Washington Park Parking Lot	404,670
Subtotal	3,098,747
Unappropriated Balance	5,777
Total Fund Requirements	\$3,323,614
MERC FUND	
MERC	43,669,107
Non-Departmental	
Interfund Transfers	3,681,630
Contingency	2,652,773
Unappropriated Balance	18,296,543
Total Fund Requirements	\$68,300,053
METRO CAPITAL FUND	
Capital Program	559,500
Non-Departmental	
Contingency	418,368
Total Fund Requirements	\$977,868
NATURAL AREAS FUND	
Sustainability Center	46,703,288
Non-Departmental	
Interfund Transfers	1,502,241
Contingency	3,988,905
Unappropriated Balance	29,526
Total Fund Requirements	\$52,223,960

Schedule of appropriations, *continued*

OPEN SPACES FUND	
Sustainability Center	622,131
Total Fund Requirements	\$622,131
OREGON ZOO INFRASTRUCTURE AND ANIMAL WELFARE FUND	
Oregon Zoo	15,356,392
Non-Departmental	
Interfund Transfers	294,915
Contingency	1,476,683
Unappropriated Balance	14,561
Total Fund Requirements	\$17,142,551
PIONEER CEMETERY PERPETUAL CARE FUND	
Unappropriated Balance	342,760
Total Fund Requirements	\$342,760
REHABILITATION & ENHANCEMENT FUND	
Sustainability Center	409,639
Non-Departmental	
Interfund Transfers	32,962
Contingency	300,000
Unappropriated Balance	1,633,570
Total Fund Requirements	\$2,376,171
RISK MANAGEMENT FUND	
Finance & Regulatory Services	12,498,637
Non-Departmental	
Interfund Transfers	5,225,000
Contingency	528,084
Unappropriated Balance	626,879
Total Fund Requirements	\$18,878,600
SMITH AND BYBEE WETLANDS FUND	
Parks & Environmental Services	130,000
Non-Departmental	
Interfund Transfers	111,379
Contingency	200,000
Unappropriated Balance	3,586,538
Total Fund Requirements	\$4,027,917
SOLID WASTE REVENUE FUND	
Operating Account	
Finance & Regulatory Services	2,181,465
Sustainability Center	8,099,252
Parks & Environmental Services	39,691,715
Subtotal	49,972,432
Landfill Closure Account	
Parks & Environmental Services	3,003,783
Subtotal	3,003,783
Renewal and Replacement Account	
Parks & Environmental Services	980,000
Subtotal	980,000
General Account	
Parks & Environmental Services	1,542,500
Subtotal	1,542,500
General Expenses	
Interfund Transfers	6,995,233
Contingency	14,540,763
Subtotal	21,535,996
Unappropriated Balance	22,807,126
Total Fund Requirements	\$99,841,837
TOTAL BUDGET	\$430,438,046

The Council approved the following note in the adopted budget. It provides additional direction to staff in carrying out the programs or functions of the agency and serve as statements of legislative intent.

Budget Note: Columbia River Gleason Boat Ramp/Broughton Beach Master Plan

(line item is on page H-34 of Capital Improvement Plan, Project No. Temp375, entitled M. James Gleason- Parking Lot Repaving)

The fourth and final phase of the Columbia River Gleason Boat Ramp/Broughton Beach Master Plan is scheduled for funding in this fiscal year 2011-12, and is intended to expand the existing parking lot, add fixed restrooms to replace the portable restrooms currently in use and repave the existing lot to include bioswales and other landscaping features to resolve the environmental issues that go with a parking area of this size.

As part of this work, Metro staff is directed to work with our master plan partners to discuss the possibility of incorporating long-term boat storage into the total vision for parking in Phase IV. Construction will not occur until all partners agree on parking needs. Inclusion of boat storage at the facility would leverage the past investments made at the site and address a community desire for the particular service.

Property tax levy

Tax Rate Levy

FY 2009-10 ASSESSED VALUE	\$120,667,474,935
Assessed Value Increase:	
Statutory 3% allowable	3,620,024,248
Estimate for new construction @ 0.0%	0
ESTIMATED FY 2010-11 ASSESSED VALUE	\$124,287,499,183
Tax Rate=	\$0.0966 /\$1000
FY 2010-11 TAX RATE LEVY	\$12,006,172
(estimated assessed value x tax rate)	
Less: Loss due to Measure 5 compression	(\$135,000)
ESTIMATED TAXES TO BE RECEIVED	\$11,040,190
(based on 93.0% collectable rate)	

General Obligation Bond Debt Service

FY 2010-11 REQUIREMENTS

07/01/10 payment (Oregon Convention Center)	\$345,898
07/15/10 payment (Oregon Zoo)	321,825
9/01/10 payment (Open Spaces)	9,264,031
12/01/10 payment (Natural Areas)	2,114,075
01/01/11 payment (Oregon Convention Center)	5,130,898
01/15/11 payment (Oregon Zoo)	1,941,825
03/01/11 payment (Open Spaces)	1,183,156
06/01/11 payment (Natural Areas)	6,024,075
07/01/11 payment (Oregon Conv Center-cash flow)	243,020
07/15/11 payment (Oregon Zoo-cash flow)	281,325
09/01/11 payment (Open Spaces-cash flow)	9,448,156
12/1/11 payment (Natural Areas- cash flow)	2,035,875
TBD 2010 Oregon Zoo Infrastructure Bond	11,000,000
TOTAL REQUIREMENTS	\$49,334,159
Sources available for cash flow:	
Fund balance	\$12,045,000
Prior years taxes	800,000
Interest earned, FY 2010-11	100,000
Total non-tax sources	\$12,945,000
Tax resources required	\$36,389,159
Levy (assume 93.0% collectable rate)	\$39,128,127
Estimated FY 2010-11 Assessed Value	\$124,287,499,183
Levy rate per \$1000	\$0.3148
On \$100,000 property	\$31.48
FY 2010-11 TAX LEVY AMOUNT	\$39,128,127

FY 2010-11 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	\$476,219 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	\$1,909,615 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 Capital Fund	Resource	\$475,000 Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist the Oregon Convention Center's competitiveness in the pursuit of conventions from outside the region.
	General Renewal & Replacement Fund	Resource	\$1,264,233 Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Oregon Zoo, Parks and Environmental Services, and Information Services.
General Renewal and Replacement Fund	Solid Waste Revenue Fund	Resource	\$188,487 Transfer to support agency Sustainability program.
	General Fund	Direct	\$128,000 Transfers money originally budgeted in General Renewal and Replacement Fund for a project that is capital maintenance.
MERC Operating Fund	General Fund	Indirect	\$1,993,186 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 and archives program.
	Risk Management Fund	Indirect	\$499,312 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	\$1,189,132 Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.

FY 2010-11 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	\$877,851	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 and archives program.
	Risk Management Fund	Indirect	\$5,795	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	\$55,127	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund (Data Resource Center)	Direct	\$229,388	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
	General Fund (Parks & Environmental Services)	Direct	\$334,080	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
Rehabilitation and Enhancement Fund	Solid Waste Revenue Fund	Direct	\$32,962	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	Solid Waste Revenue Fund	Direct	\$5,225,000	Return of funds for contingent environmental liability, now recorded in the SW Fund.
Smith and Bybee Wetland Fund	General Fund (Parks and Environmental Services)	Direct	\$111,379	Charges for Parks staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	\$4,212,029	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 and archives program.
	Risk Management Fund	Indirect	\$141,903	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property and workers' compensation programs.
	Risk Management Fund	Direct	\$60,672	Charges for safety staff housed in Risk Management.
	General Fund (Planning and Data Resource Center)	Direct	\$405,654	Charges for services provided by the Data Resource Center and travel forecasting section of Planning. Includes a fee for maintaining databases.
	General Fund (Parks & Environmental Services)	Direct	\$3,473	Charges for service incurred on behalf of and directly related to solid waste issues.
	General Fund	Direct	\$478,777	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund	Direct	\$1,231,281	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	General Fund	Direct	\$75,058	Sustainability Center Education/Climate Change
	Rehabilitation and Enhancement Fund	Resource	\$367,984	Fee collected on each ton of solid waste dedicated to rehabilitation and enhancement of the areas affected by the solid waste facilities.
	General Renewal and Replacement Fund	Resource	\$18,402	Annual renewal and replacement contribution to provide for copy machines housed in the Solid Waste area.

FY 2010-11 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Zoo Bond Fund	General Fund	Indirect	\$188,084	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 and archives program.
	Risk Management Fund	Indirect	\$2,194	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	\$104,637	Charges for services provided by Communications not included in the indirect pool.
	Total Transfers		\$22,284,914	

GASB 54 Fund balance designation

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, 2010 fund balance designations are:

Fund	FY 2010-11 Designations				
	Non-Spendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$0	\$4,802,939	\$2,840,000	\$0	\$18,711,402
General Obligation Bond Debt Service Fund	0	12,045,000	0	0	0
General Revenue Bond Fund	0	0	0	22,567	0
Metro Capital Fund	0	287,709	0	499,929	0
Natural Areas Fund	0	50,775,000	0	0	0
Open Spaces Fund	0	318,942	0	0	0
Oregon Zoo Infrastructure and Animal Welfare Fund	0	2,121,338	0	0	0
Pioneer Cemetery Perpetual Care Fund	316,297	0	0	0	0
Rehabilitation and Enhancement fund	0	1,988,304	0	0	0
Smith and Bybee Wetlands Fund	0	3,987,047	0	0	0
General Renewal and Replacement Fund	0	0	0	6,876,878	0
TOTAL FUND BALANCE DESIGNATIONS	\$316,297	\$76,326,279	\$2,840,000	\$7,599,374	\$18,711,402

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 2010-11 will be 7.5 percent for all facilities subject to the excise tax with the exception of solid waste facilities.

Concurrent with the adoption of the FY 2000-01 budget, the Council adopted an ordinance to amend the excise tax. The change took effect Dec. 1, 2000. Almost 81 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. 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, Metro Code previously had additional dedicated per-ton provisions. Beginning in FY 2002-03, the Council implemented the addition of \$1.00 per ton excise tax dedicated to the former Regional Parks Department. The FY 2004-05 budget increased that amount to \$2.50 per ton effective Sept. 1, 2004. In addition, \$0.50 per ton was levied starting Sept. 1, 2004, to establish a Tourism Opportunity and Competitiveness Account in the General Fund contingency to provide assistance to Metropolitan Exposition Recreation Commission in marketing 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 proposed budget implements a companion proposal to combine the "additional tax" into a single per-ton base rate. This will increase predictability and moderate revenue swings in times of either increasing or decreasing tonnage. The newly 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

	Actual	Actual	Actual	Actual	Actual	Actual	Budgeted	Budgeted
EXCISE TAX RATE: 7.50%*	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10	FY 2010-11
Oregon Zoo**	\$954,630	\$978,285	\$1,079,554	\$1,168,953	\$1,131,278	\$468,626	\$0	\$0
Planning	13,111	14,532	16,719	15,909	16,800	13,051	4,830	4,830
Regional Parks and Greenspaces	189,266	178,956	188,388	195,284	184,736	201,468	225,665	224,589
Portland Expo Center	403,106	425,423	404,403	413,543	437,126	421,091	469,039	441,301
Building Management	27,044	42,758	51,195	53,344	43,683	45,818	51,568	58,459
Oregon Convention Center	1,064,350	1,143,791	996,113	1,183,805	1,084,166	1,174,916	1,317,527	1,313,778
Solid Waste - Metro Facilities ***	7,854,574	4,700,086	4,923,062	5,072,874	4,624,732	4,573,655	4,864,765	5,625,990
Solid Waste - Non-Metro Facilities	0	6,094,060	6,583,818	6,731,009	7,154,676	6,072,442	6,531,988	7,234,990
TOTAL EXCISE TAX EARNED	\$10,506,081	\$13,577,891	\$14,243,252	\$14,834,721	\$14,677,197	\$12,971,067	\$13,465,382	\$14,903,937

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

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

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. As of July 1, 2010, the Council has authorized the following limited duration positions:

Position	Pos #	Department	Duration	FTE	Program/Project
Sr. Public Affairs Specialist	1079	Communications	06/30/2012	1.00	Oregon Zoo bond program
CRC Project Director	491	Council Office	09/30/2010	1.00	Columbia River Crossing
Program Analyst I	1117	Council Office	06/30/2012	1.00	Community Investment Strategy
Associate Public Affairs Specialist	new	Council Office	06/30/2012	0.50	Community Investment Strategy
Program Analyst V	1078	Council Office	12/31/2012	1.00	Community Investment Strategy
Program Analyst	new	Council Office	12/31/2012	1.00	Community Investment Strategy
Administrative Assistant II	1133	Human Resources	06/30/2011	1.00	Learning Management System
Principal Regional Planner	1120	Parks and Environmental Services	06/30/2011	1.00	Regional Parks Capital Projects
Program Analyst IV	1115	Planning and Development	02/09/2012	0.90	Active Transportation
Assistant Regional Planner	1116	Planning and Development	06/30/2011	1.00	Development Opportunity Fund
Records Information Analyst	new	Planning and Development	06/30/2011	0.50	Urban and Rural Reserves
Assistant Public Affairs Specialist	1124	Planning and Development	06/30/2013	1.00	Regional Transportation Options
Principal Regional Planner	1131	Research Center	01/31/2011	0.80	Regional Indicators
GIS Technician	new	Research Center	606/30/2011	1.34	DAS Contract
GIS Specialist	new	Research Center	06/30/2012	0.60	Community Investment Strategy
Program Analyst	617	Sustainability Center	06/30/2011	1.00	Climate Change

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:

Position	Pos #	Department	Duration	FTE	Program/Project
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 and Environmental Services	Program Duration	1.00	Natural Areas Bond Program
Property Management Technician	1034	Parks and Environmental Services	Program Duration	1.00	Natural Areas Bond Program
Natural Resource Technician	1036	Parks and 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 Center	Program Duration	1.00	Natural Areas Bond Program
Real Estate Negotiator	1027	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Real Estate Negotiator	1028	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Real Estate Negotiator	1029	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Senior Management Analyst	1032	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Associate Natural Resources Scientist	1033	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Program Assistant III	1035	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Natural Resource Technician	1132	Sustainability Center	Program Duration	1.00	Natural Areas Bond Program
Program Assistant 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 Analyst IV	1126	Oregon Zoo	Program Duration	1.00	Oregon Zoo Bond Program
Program Director	1125	Oregon Zoo	Program Duration	1.00	Oregon Zoo 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 217.2 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

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 will be 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.

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 0.6918 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 Oregon Public Employee Retirement System (PERS). PERS contribution rates are divided into two components: employee contribution and employer contribution. For most pension eligible employees, Metro pays the employee contribution on behalf of the employee in lieu of a salary increase. One collective bargaining group opted 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. For FY 2010-11 Metro’s average composite employer rate is estimated at 3 percent. Metro’s functions employ a number of temporary, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria.

PERS Bond Recovery Rate: Percent applied against pension eligible salaries to fund the annual debt service payments on the pension obligation bonds calculated at 3.0 percent.

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.

Employee Assistance Program: Benefit paid on behalf of all regular employees. Calculated at \$1.78 per employee per month.

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

Health and Welfare Program: Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. The Metro cost is subject to a monthly cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Monthly premium costs above the cap are paid by the employee. The current monthly cap is \$1,016 per employee per month. Accumulated reserves in the Risk Management Fund will offset the health and welfare charges to organization units by \$600 per full-time employee.

The following table summarizes the fringe benefit rate components. Where applicable, fixed cost benefit calculations assume a salary of \$50,000 and 2080 hours worked per year.

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	0.69%	0.69%	0.69%	0.69%
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	3.00%	3.00%	3.00%	0.00%
TOTAL VARIABLE RATE COMPONENT	17.73%	11.73%	17.34%	8.34%
PERS BOND RECOVERY RATE	3.00%	3.00%	3.00%	0.00%
PERS RECOVERY RATE *	3.00%	3.00%	3.00%	0.00%

* Assessed against all PERS-eligible wages and held in reserve to cushion against future PERS increases.

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
Employee Assistance	\$21	\$0
Health and Welfare	\$12,192	\$0
Health and Welfare reserve offset	(\$600)	\$0
TOTAL FIXED RATE COMPONENT	\$11,754	\$29

Cost allocation plan for federal grant purposes

DESCRIPTION	Planning and General Govt.	Solid Waste	Zoo Operations	MERC Operations	Nature in Neighbor.	Regional Parks	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	\$97,866	\$254,112	\$114,949	\$55,546	\$0	\$31,578	\$2,444	\$18,776	\$575,272	\$0	\$12,843	\$588,115
Records Information Management	\$77,485	148,401	23,713	22,377	0	31,507	349	1,930	305,761	0	5,262	311,023
Non-Dept Special Appropriations	\$55,344	51,181	57,360	28,507	0	23,786	496	5,782	222,454	0	0	222,454
Subtotal Specific Costs - General Fund	230,695	453,693	196,022	106,430	0	86,871	3,289	26,488	1,103,487	0	18,105	1,121,592
Allocation of Pooled Costs	21,575	28,491	16,452	14,815	130	8,371	1,435	6,405	97,675	0	1,337	99,012
TOTAL GENERAL FUND TRANSFERS	\$252,270	\$482,184	\$212,474	\$121,244	\$130	\$95,242	\$4,725	\$32,893	\$1,201,162	\$0	\$19,442	\$1,220,604
Support Services Fund - Allocation of Specific Costs												
Finance & Regulatory Services												
Accounting	\$198,960	\$362,279	\$206,272	\$286,003	\$0	\$70,442	\$4,975	\$27,509	\$1,156,439	\$0	\$22,795	\$1,179,234
Financial Planning	\$43,866	113,900	51,523	74,402	0	14,154	1,096	8,416	307,356	459,740	16,026	783,122
Director's Office	\$56,780	147,431	66,692	96,305	0	18,321	1,418	10,893	397,841	0	8,186	406,028
Office Services	\$89,796	42,898	298	0	2,058	24,551	0	7,608	167,210	0	35,386	202,596
Property Services	\$86,173	34,521	0	0	2,504	21,851	0	5,259	150,308	0	1,336	151,644
Contract Services	\$59,279	220,006	104,365	4,581	2,402	49,223	5,473	21,065	466,395	0	9,197	475,592
Sustainability	\$0	0	0	0	0	0	0	0	0	48,186	82,451	130,637
Information Technology	\$566,109	585,581	568,465	321,678	7,340	217,184	7,908	40,104	2,314,370	0	317,057	2,631,428
Human Resources	\$290,096	267,651	425,056	284,992	0	151,982	10,285	25,714	1,455,776	0	26,314	1,482,091
Office of Metro Attorney	\$402,632	503,290	80,526	301,974	0	100,658	120,790	503,290	2,013,159	0	43,963	2,057,122
Auditor's Office	\$106,611	194,125	110,529	153,252	0	37,746	2,666	14,740	619,669	0	12,734	632,404
Communications												
Creative Services	\$242,318	208,663	0	0	0	127,890	0	13,462	592,332	0	11,793	604,125
Subtotal Specific Costs - Supp. Svcs. Fund	\$2,142,621	\$2,680,344	\$1,613,727	\$1,523,187	\$14,304	\$834,002	\$154,611	\$678,061	\$9,640,857	\$507,926	\$587,239	\$10,736,022
Allocation of Pooled Costs												
Support Services	\$236,536	\$312,353	\$180,368	\$162,415	\$1,426	\$91,779	\$15,737	\$70,219	\$1,070,833	\$0	\$64,930	\$1,135,763
Building Mgmt - Regional Center	\$94,894	125,311	72,361	65,158	572	36,820	6,313	28,171	429,600	0	185,975	615,575
Risk Mgmt - Liability/Property	\$5,221	6,894	3,981	3,585	31	2,026	347	1,550	23,635	0	178	23,813
Risk Mgmt - Workers' Comp	\$4,863	6,422	3,708	3,339	29	1,887	324	1,444	22,015	0	623	22,638
Subtotal Pooled Costs - Supp. Svcs. Fund	\$341,514	\$450,980	\$260,418	\$234,498	\$2,058	\$132,511	\$22,721	\$101,383	\$1,546,083	\$0	\$251,707	\$1,797,790
SUPPORT SERVICES FUND TRANSFER	\$2,484,135	\$3,131,324	\$1,874,145	\$1,757,684	\$16,362	\$966,513	\$177,332	\$779,444	\$11,186,940	\$507,926	\$838,945	\$12,533,811
BLDG MGMT TRANSFER - Regional Center	\$712,931	\$255,023	\$0	\$0	\$21,972	\$59,299	\$0	\$28,543	\$1,077,768	\$0	\$466,570	\$1,544,338
RISK MGMT TRANSFER - Liability/Property	\$34,141	\$57,778	\$119,179	\$386,117	\$435	\$49,034	\$1,006	\$2,959	\$650,648	\$0	\$1,116	\$651,764
RISK MGMT TRANSFER - Workers' Comp	\$26,475	\$83,352	\$144,704	\$111,791	\$409	\$52,725	\$1,137	\$2,712	\$423,305	\$60,672	\$3,903	\$487,880
TOTAL TRANSFERS	\$3,509,952	\$4,009,661	\$2,350,501	\$2,376,837	\$39,309	\$1,222,814	\$184,199	\$846,550	\$14,539,823	\$568,598	\$1,329,976	\$16,438,397
TOTAL DEPARTMENT DIRECT COSTS <i>(Total Personal Services)</i>	\$13,155,235	\$10,378,724	\$16,191,128	\$17,989,676	\$372,903	\$5,020,620	\$659,562	\$1,669,017	\$65,436,865			
CENTRAL SERVICE COST RATE	26.68%	38.63%	14.52%	13.21%	10.54%	24.36%	27.93%	50.72%	22.22%			
DISALLOWED (not included in above)	\$520,405	\$363,909	\$145,596	\$124,055	\$10,495	\$115,746	\$6,615	\$43,153	\$1,329,976			

Contracts

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:

Agreement: Non-standard agreement IGA: Intergovernmental agreement
 CONST: Construction PROC: Procurement PS: Personal Services PUB: Public contract REV: Revenue

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
COMMUNICATIONS						
New	Various TBD	Printing services	PS	02/01/11 - 03/31/12	600,000	150,000
COUNCIL - Office of the Chief Operating Officer						
New	to be determined	Return on investment metrics	PS	07/01/10 - 06/30/11	100,000	100,000
New	to be determined	CIS project list refinement	PS	07/01/10 - 06/30/12	200,000	50,000
New	to be determined (Communications)	Public attitudes research	PS	07/01/10 - 06/30/13	275,000	100,000
New	to be determined (Communications)	Strategic communications	PS	07/01/10 - 06/30/12	135,000	60,000
COUNCIL - Government Affairs and Policy Development						
New	to be determined	State government relations	PS	07/01/10 - 06/30/11	75,000	75,000
New	to be determined	Federal government relations	PS	07/01/10 - 06/30/11	100,000	100,000
FINANCE AND REGULATORY SERVICES - Financial Services						
928336	US Bank Trust NA	Banking Services for Metro 1 year amendment	PS	12/01/10 - 11/30/12	100,000	50,000
927434	Seattle-Northwest Securities Corporation	Financial Advisor 1 year amendment	PS	09/15/10 - 09/15/11	100,000	100,000
New	Lloyd District TMA	10-11 MRC TriMet Passes	IGA	09/01/10 - 08/31/11	90,045	90,045
New	Lloyd District TMA	10-11 Offsite TriMet Passes	IGA	09/01/10 - 08/31/11	50,000	50,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
FINANCE AND REGULATORY SERVICES - Procurement Services						
928246	Galt Foundation	Metro wide temporary services 1 year amendment	PS	10/01/10 - 09/30/11	15,000	15,000
928238	DePaul Industries	Metro wide temporary services 1 year amendment	PS	10/01/10 - 09/20/11	25,000	25,000
FINANCE AND REGULATORY SERVICES - Solid Waste Compliance and Cleanup						
929804	Multnomah County	Investigative Services	IGA	07/01/10 - 06/30/11	128,785	128,785
929803	Multnomah County	Inmate Work Crews	IGA	07/01/10 - 06/30/11	223,135	223,135
929805	City of Tigard	Tigard Officer Illegal Dumping	IGA	07/01/10 - 06/30/11	212,180	212,180
FINANCE AND REGULATORY SERVICES - Solid Waste Policy and Compliance						
New	TBD	SWIS implementation	PS	07/01/10 - 06/30/12	750,000	650,000
HUMAN RESOURCES						
New	TBD	Background check services	PS	07/15/10 - 01/14/13	TBD	19,080
928434	ODS Health Plan	Employee Benefits Administration	PS	01/01/11 - 12/31/12	57,460	36,635
INFORMATION SERVICES						
New	To Be Determined	Metro OneDomain MERC/Metro Network Unification Project	PS	06/07/10 - 09/30/10	60,000	60,000
New	To Be Determined	Applicant Tracking System	PS	06/07/10 - 09/30/10	55,000	55,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
OREGON ZOO- Bond						
New	To be determined	Veterinary Hospital Construction	PUB	07/01/10 - 07/01/12	8,000,000	6,000,000
New	To be determined	Veterinary Hospital Furniture Stage and Installation	PUB	04/01/11 - 06/01/12	200,000	100,000
New	To be determined	Comprehensive Capital Master Planning	PS	07/01/10 - 12/31/11	2,000,000	1,500,000
New	To be determined	Consulting - Land use	PS	01/01/11 - 06/30/13	500,000	250,000
New	To be determined	Water main replacement	PUB	08/01/10 - 09/30/11	200,000	200,000
New	City of Portland	City of Portland - Planning	IGA	07/01/10 - 06/30/12	1,100,000	550,000
New	City of Portland	Consulting - Design Conservation Discovery Zone	PS	10/01/10 - 12/31/11	100,000	100,000
New	To be determined	Penguin filtration construction	PUB	08/01/10 - 07/31/11	1,500,000	1,500,000
New	To be determined	Archeological services	PUB	08/01/10 - 07/31/12	100,000	50,000
New	To be determined	Elephant Onsite - Design	PS	03/01/11 - 03/31/14	3,000,000	1,000,000
New	To be determined	Elephant Offsite - Design	PS	08/01/10 - 12/31/12	2,000,000	1,000,000
New	To be determined	Elephant Offsite - Construction	PUB	04/01/11 - 06/30/13	10,000,000	5,000,000
OREGON ZOO- Living Collections						
New	To be determined	Animal feed for herbivore, omnivore, waterfowl, polar bear	G&S	01/01/11 - 12/31/11	50,000	25,000
New	To be determined	Feeder mice	G&S	09/01/10 - 08/31/13	100,000	75,000
New	To be determined	Food for marine mammals, including fish and shellfish	G&S	09/01/10 - 06/30/12	100,000	50,000
New	To be determined	Animal food	G&S	07/01/10 - 06/30/13	300,000	100,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
OREGON ZOO- Facilities Management						
New	To be determined	Telecommunications services	PUB	07/01/10 - 06/30/15	400,000	75,000
New	To be determined - multiple	Telecommunications maintenance	PUB	07/01/10 - 06/30/13	150,000	50,000
New	To be determined	Stellar Cove pool coating	PUB	08/01/10 - 12/31/10	500,000	500,000
New	To be determined	Electrical Controls Services	PUB	07/01/10 - 06/30/13	95,000	50,000
New	To be determined - multiple	Exhibit Mesh Repair	PUB	08/01/10 - 12/31/10	125,000	125,000
New	To be determined	Installation of poles	PUB	08/01/10 - 06/30/11	100,000	100,000
New	To be determined	Rock Salt Supply for pools	G&S	08/01/10 - 07/31/13	80,000	25,000
New	To be determined	Treetops Structure Renewal	PUB	08/01/10 - 06/30/11	50,000	50,000
New	To be determined	Generator - Veterinary Hospital	G&S	08/01/10 - 07/31/11	225,000	225,000
New	To be determined	Roof replacements/repairs, various	PUB	04/01/11 - 03/31/15	200,000	100,000
New	To be determined, multiple	Rockwork as needed	PUB	09/01/10 - 12/31/11	95,000	50,000
New	To be determined	Misc Pool Coatings	PUB	09/01/10 - 12/31/11	70,000	70,000
New	To be determined	Electrical Repairs as needed	PUB	07/01/10 - 06/30/13	100,000	30,000
New	To be determined	Miscellaneous fencing repairs	PUB	09/01/10 - 08/30/13	200,000	50,000
New	To be determined	Miscellaneous plumbing repairs	PUB	07/01/10 - 06/30/13	75,000	25,000
New	To be determined	Miscellaneous asphalt repairs	PUB	07/01/10 - 06/30/13	150,000	50,000
New	To be determined - multiple	Miscellaneous painting	PUB	01/01/11 - 06/30/14	200,000	25,000
New	To be determined	Miscellaneous HVAC services	PUB	07/01/10 - 06/30/13	150,000	50,000
New	To be determined	Miscellaneous elevator update	PUB	07/01/10 - 06/30/11	90,000	90,000
New	To be determined	Miscellaneous concrete repairs	PUB	07/01/10 - 06/30/14	100,000	25,000
New	To be determined	Acrylic & glass polishing	PUB	07/01/10 - 12/31/11	100,000	25,000
New	To be determined - Multiple	Fire systems	PUB	08/01/10 - 08/30/12	100,000	40,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
OREGON ZOO- Marketing						
New	To be determined	Advertising Agency to produce and place print, radio and TV advertising	PS	07/01/10 - 06/30/13	1,500,000	300,000
OREGON ZOO- Conservation						
New	To be determined	Online event registration	PS	07/01/10 - 06/30/11	60,000	60,000
OREGON ZOO- Guest services						
New	To be determined	Produce concerts for Zoo Concert Series	PS	01/01/11 - 12/31/15	4,500,000	800,000
New	To be determined	Warehouse lease	PUB	07/01/10 - 06/30/15	200,000	40,000
New	To be determined	Provide food service pizza	G&S	07/01/10 - 06/30/15	300,000	50,000
New	To be determined	Specialty beverages	G&S	07/01/10 - 06/30/15	300,000	50,000
New	To be determined	Provide food service concession items	G&S	07/01/10 - 06/30/15	300,000	30,000
New	To be determined	Zoolights setup	PUB	09/01/10 - 08/31/13	125,000	40,000
New	To be determined	Specialty desserts for resale	G&S	08/01/10 - 07/31/13	75,000	25,000
New	To be determined	Provide specialty meats	G&S	07/01/10 - 06/30/15	600,000	120,000
New	To be determined - multiple	Provide food service seafood	G&S	01/01/11 - 12/31/14	500,000	150,000
New	To be determined	Provide Snow cone syrup	G&S	07/01/10 - 06/30/13	100,000	40,000
New	To be determined	Provide catering foods	G&S	07/01/10 - 06/30/13	75,000	25,000
New	To be determined	Provide candy for resale	G&S	07/01/10 - 06/30/13	75,000	20,000
New	To be determined	Food equipment rental	PUB	07/01/10 - 06/30/13	100,000	30,000
New	To be determined	Linen rental	PUB	11/01/10 - 10/31/15	300,000	60,000
New	To be determined	Shuttle bus service	PUB	08/01/10 - 07/31/13	100,000	30,000
New	To be determined	Restaurant supplies	G&S	08/01/10 - 07/31/13	100,000	30,000
New	To be determined	Supply custom printed food service paper items	G&S	07/01/10 - 06/30/12	200,000	100,000
New	To be determined	Supply plain paper products for food service	G&S	07/01/10 - 06/30/13	100,000	30,000
New	To be determined	Assorted contracts to supply merchandise for resale for food service	G&S	07/01/10 - 06/30/13	800,000	265,000
New	To be determined - multiple	Vehicle parts and repairs	PUB	07/01/10 - 06/30/13	100,000	30,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
<i>OREGON ZOO- Guest services, continued</i>						
New	To be determined - multiple	Railroad specialty supplies and repairs	PUB	07/01/10 - 06/30/13	200,000	65,000
New	To be determined	Vehicle purchases	G&S	07/01/10 - 06/30/11	300,000	300,000
New	To be determined	Permanent revenue generating exhibit	PUB	07/01/10 - 06/30/11	200,000	200,000
New	To be determined	Lease Agreement Simulation Theater	PUB	07/01/10 - 06/30/12	800,000	400,000
New	To be determined - multiple	Temporary Lease Exhibits	PUB	07/01/10 - 06/30/12	600,000	300,000
New	To be determined	Provide printed zoo maps	G&S	07/01/10 - 06/30/12	50,000	25,000
New	To be determined - multiple	Provide zoo uniforms	G&S	06/01/10 - 05/31/13	150,000	50,000
New	To be determined	Point-of-sale ticketing system	PUB	07/01/10 - 06/30/13	300,000	100,000
New	To be determined	Restaurant tables replace/add	G&S	07/01/10 - 06/30/11	60,000	60,000
New	To be determined	Custodial supplies	G&S	07/01/10 - 06/30/12	100,000	50,000
New	To be determined	Micros hardware replacement	PUB	07/01/10 - 09/30/11	190,000	190,000
Potential	Bureau of Land Mgmt	Urban Nature Overnights Program	GRANT	10/01/10 - 09/30/15	200,000	40,000
Potential	Washington Dept. of Fish and Wildlife	Mardon Skipper and Taylor's Checkerspot Butterflies	GRANT	08/01/10 - 07/31/14	120,000	30,000
Potential	Washington Dept. of Fish and Wildlife	Pygmy Rabbit Rearing	GRANT	04/01/10 - 03/31/12	90,000	20,000
Potential	Portland's Children's Levy	ZAP Program	GRANT	07/01/10 - 06/30/14	278,353	69,500
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Operating account						
New	To be determined	Supply diesel fuel, tax-exempt	PUB	07/01/10 - 06/30/15	15,000,000	1,208,461
New	To be determined	Credit card transactions	PUB	07/01/10 - 06/30/15	221,215	44,243
New	To be determined	Disposal System Planning	PS	07/01/10 - 06/30/11	250,000	250,000
New	To be determined	Home composting bins for resale	PUB	08/15/10 - 08/14/12	200,000	95,000
New	To be determined	Warehouse rental for latex paint	PUB	03/01/11 - 02/28/16	556,910	111,382
New	To be determined	Hazardous waste disposal	PUB	12/15/10 - 12/14/13	2,319,534	773,178

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Operating account, continued						
New	To be determined	Wastewater disposal	PUB	10/01/10 - 09/30/11	100,000	92,500
New	Multnomah County	Litter collection for Metro Central Station Area	IGA	07/01/10 - 06/30/12	80,000	39,037
New	Clackamas County	Litter collection for Metro South Station Area	IGA	07/01/10 - 06/30/12	80,000	39,038
New	To be determined	Consulting services for WeighMaster System	PS	07/01/10 - 06/30/12	90,000	44,243
New	To be determined	Supply Latex Paint Preservative	PUB	07/01/10 - 06/30/12	130,000	63,720
New	To be determined	Supply Plastic Buckets	PROC	10/16/10 - 10/15/12	240,000	120,000
New	To be determined	Supply Paint Cans	PROC	09/15/10 - 09/14/12	80,000	38,245
New	To be determined	Supply steel drums	PROC	06/01/10 - 05/31/12	210,000	103,314
New	Mt. Hood Community College	College internship program	IGA	07/01/10 - 06/30/12	115,000	56,076
New	DePaul Industries	Latex paint processing support	PS	07/01/10 - 06/30/12	850,000	424,750
New	PaintCare	Per Gallon Fee	PS	07/01/10 - 06/30/12	210,000	103,545
New	To be determined	Operational Technical Assistance	PS	07/01/10 - 06/30/11	75,000	75,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: General account						
New	To be determined	Metro South - Natural Lighting Improvements	PUB	07/01/10 - 06/30/11	50,000	50,000
New	To be determined	Metro South - Truck Entrance/Exit Improvements	PUB	07/01/10 - 06/30/11	110,000	110,000
New	To be determined	Metro Central - Stormwater Improvements	CONST	07/01/10 - 06/30/11	135,000	135,000
New	To be determined	Metro Central - Organics/Food Handling Area Improvements	CONST	07/01/10 - 06/30/11	325,000	325,000
New	To be determined	Metro South - Access Lane	CONST	07/01/10 - 06/30/11	55,000	55,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Closure account						
New	To be determined	Landfill Remediation	CONST	07/01/10 - 06/30/13	3,000,000	1,000,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Renewal and replacement account						
New	To be determined	Unanticipated extraordinary repair/replacement of capital assets	PUB	07/01/10 - 06/30/11	82,000	82,000
New	To be determined	Metro Central - Scalehouse C Scale Replacement	CONST	07/01/10 - 06/30/11	115,000	115,000
New	To be determined	Metro South - Ventilation System Components Replacement	PUB	07/01/10 - 06/30/11	130,000	130,000
New	To be determined	Metro Central HHW - Roof Replacement	CONST	07/01/10 - 06/30/11	150,000	150,000
New	To be determined	Metro South - Compactor Replacement	PUB	07/01/10 - 06/30/11	300,000	300,000
New	To be determined	Metro South - Emergency Generator	PUB	07/01/10 - 06/30/11	80,000	80,000
New	To be determined	Metro Central - Roof Gutters and Piping	PUB	07/01/10 - 06/30/11	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Metro Regional Center - Renewal & Replacement						
New	To be determined	Carpet Replacement	PUB	07/01/10 - 06/30/12	261,311	141,161
New	To be determined	Council/COO Building space remodel	CONST	07/01/10 - 06/30/11	160,000	160,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Operating Account						
New	To be determined	Maintenance around perimeter of Glendoveer Golf Course	PUB	07/01/10 - 12/31/12	50,000	20,000
New	To be determined	Grave opening and closing services	PUB	02/01/11 - 01/31/13	275,000	136,956
New	City of Fairview	Police services: Chinook Landing and Blue Lake Park	IGA	07/01/10 - 06/30/15	150,000	30,000
New	To be determined	Lone Fir - Block 14	PS	07/01/10 - 06/30/11	91,600	91,600
New	To be determined	Graham Oaks Operations	PS	07/01/10 - 06/30/12	100,000	50,000
New	To be determined	Preferred Caterers/Amusement Providers for Parks	PS	01/01/11 - 12/31/12	50,000	25,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Renewal & Replacement						
New	To be determined	Chinook Landing - Transient Floats, Gangway, Piles	PUB	07/01/10 - 06/30/11	84,897	84,897
New	To be determined	Brainard Cemetery - Retaining Wall	PUB	07/01/10 - 06/30/11	65,040	65,040
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/Support	General Planning funds for transportation projects	IGA, REV	07/01/10 - 06/30/11	4,765,385	4,765,385
New	ODOT, Sec. 5303	General Planning funds for transportation projects	IGA, REV	07/01/10 - 06/30/12	481,752	481,752
New	TriMet	General Planning funds for transportation projects	IGA, REV	07/01/10 - 06/30/11	225,000	225,000
New	ODOT	Regional Greenhouse Gas Scenario Planning	IGA, REV	07/01/10 - 06/30/11	1,550,000	1,550,000
PLANNING & DEVELOPMENT - Transportation System Planning						
928958	FTA	Amendment to RTO Grant for Additional Revenue	GRANT, REV	10/01/10 - 06/30/13	2,397,000	1,521,869
New	To be determined	New Data software for Ridematch system	PS/IGA	07/01/10 - 06/30/11	50,000	50,000
New	To be determined	Evaluation of the RTO program	PS/IGA	03/01/11 - 09/30/11	50,000	50,000
New	To be determined	Various Contracts for Individualized Marketing Project (to be determined through the RTO solicitation process)	PS/IGA	07/01/10 - 06/30/11	550,000	550,000
New	South Waterfront TMA	Contract for TMA start up	PS/IGA	07/01/10 - 06/30/11	75,000	75,000
New	To be determined	Contracts/Grants to carry out Regional Travel Options strategic plan goals (to be determined through the RTO solicitation process)	PS/IGA, GRANT, EXP	07/01/10 - 06/30/11	488,790	488,790

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
PLANNING & DEVELOPMENT - Land Use Planning & Development						
New	To be determined	Various Agreements Focused on 2040 Implementation and Technical Assistance in Local Jurisdictions	PS/IGA	07/01/10 - 06/30/11	160,000	160,000
New	To be determined	Various TOD Program Purchases	PS/IGA	07/01/10 - 06/30/11	5,500,000	5,500,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS	07/01/10 - 06/30/11	225,000	225,000
New	To be determined	Various Agreements to Support Sustainable Development Initiatives in Partnership with Local Jurisdictions	IGA	07/01/10 - 06/30/11	407,877	407,877
New	To be determined	Construction Excise Tax Grant Awards	GRANT, EXP	07/01/10 - 06/30/12	3,728,000	1,850,000
PLANNING & DEVELOPMENT - Corridor Planning & Development						
New	To be determined	Southwest Corridor Refinement Plan - Transportation Analysis & Design	PS	07/01/10 - 06/30/11	200,000	200,000
New	To be determined	East Metro Corridor Refinement Plan - Transportation Analysis & Design	PS	07/01/10 - 06/30/11	150,000	150,000
New	To be determined	Various Funding Sources for Southwest Corridor and East Metro Corridor Refinement Plans	GRANT/ IGA, REV	07/01/10 - 06/30/11	1,035,000	1,035,000
RESEARCH CENTER - Modeling & Forecasting Services						
New	ODOT	Household Survey project	IGA, EXP	07/01/10 - 06/30/11	591,500	591,500
New	To be determined	Modeling Services	PS	07/01/10 - 06/30/11	50,000	50,000
RESEARCH CENTER - Data Resource Center						
New	To be determined	Aerial Photography	PS	07/01/10 - 06/30/11	152,800	152,800
New	To be determined	Multi-Modal Transportation Data Inventory	PS	07/01/10 - 06/30/11	50,000	50,000
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Operating Account						
New	To be determined	Vegetation Management	PUB	01/01/10 - 12/31/12	610,000	303,850

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
SUSTAINABILITY CENTER - Land Conservation: Nature in Neighborhoods: Operating Account						
New	To be determined	Nature in Neighborhoods project	PS	07/01/10 - 06/30/11	70,341	70,341
New	To be determined	Nature in Neighborhoods Grant	IGA	07/01/10 - 06/30/11	95,000	95,000
SUSTAINABILITY CENTER - Land Conservation: Natural Areas Fund						
New	To be determined	Blue Lake 40-mile Loop Trail construction	CONST	07/01/10 - 06/30/11	939,000	939,000
New	To be determined	Tonquin Geological Acquisition	GRANT, REV	07/01/10 - 06/30/11	300,000	300,000
New	To be determined, multiple	Nature in Neighborhoods Capital Grants	PS/IGA	TBD - TBD	2,150,000	2,150,000
New	To be determined, multiple	Local Share	IGA	TBD - TBD	10,000,000	10,000,000
SUSTAINABILITY CENTER - Parks Planning: Operating Account						
New	To be determined	Tonquin Trail Master Plan	PS	06/01/10 - 06/30/11	208,157	180,000
New	To be determined	Lake Oswego to Milwaukie bike & pedestrian bridge study	PS	07/01/10 - 06/30/11	208,157	208,157
New	To be determined	Intertwine Program web design and signage	PS	07/01/10 - 06/30/11	190,000	190,000
New	To be determined	Glendoveer Golf Course Master Planning	PS	07/01/10 - 06/30/11	150,000	75,000
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account						
New	To be determined	Business Recycle-at-Work Data Application Maintenance	PS	07/01/10 - 06/30/11	80,000	80,000
New	To be determined, multiple	Business Resource Distribution	PS	07/01/10 - 06/30/11	60,000	60,000
New	To be determined	Organics: Research & Coordination	PS	07/01/10 - 06/30/11	75,000	75,000
New	To be determined	C&D: Salvage & Education Program	PS	07/01/10 - 06/30/11	80,000	80,000

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2010-11 Amount
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account, continued						
New	To be determined	Measurement: Calculation of Metro Footprint	PS	07/01/10 - 06/30/11	50,000	50,000
New	To be determined	Outdoor School Conservation Education Initiative	PS	07/01/10 - 06/30/11	850,000	850,000
New	To be determined, multiple	Diesel Retrofit	PS	07/01/10 - 06/30/11	802,941	802,941
New	To be determined	New Initiatives in Waste Prevention	PS	07/01/10 - 06/30/11	50,000	50,000
New	To be determined	In-house Sustainability - Program activity implementation	PS	07/01/10 - 06/30/11	96,000	96,000
New	To be determined, multiple	Organics: Collection Program Development	GRANT	07/01/10 - 06/30/11	80,000	80,000
New	To be determined, multiple	Local government waste reduction program implementation	IGA	07/01/10 - 06/30/11	716,727	716,727
New	To be determined, multiple	Business Recycle-at-Work technical assistance	IGA	07/01/10 - 06/30/11	1,000,000	1,000,000
New	To be determined	Regional Green Development Resource Center	IGA	07/01/10 - 06/30/11	85,000	85,000
New	To be determined	School Assembly Program	PS	07/01/10 - 06/30/13	105,000	30,000

SUSTAINABILITY CENTER - Resource Conservation and Recycling: Rehabilitation and Enhancement

New	To be determined, multiple	Enhancement Grants Awarded by Metro Central Enhancement Committee	PS	01/01/11 - 12/30/11	184,365	104,365
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The objective of Metro’s chart of accounts is to:

1. Conform to generally accepted accounting principles (GAAP) and GAAFR (Governmental Accounting Auditing and Financial Reporting) 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: Fund, Department, Account, 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 reations 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

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 above.

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.

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 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.

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.

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.

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.

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
5720	Buildings and Related
5730	Exhibits and Related
5740	Equipment and 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 Metro Capital Fund

350 Open Spaces Fund

351 Natural Areas Fund

413 General Revenue Bond Fund

531 Solid Waste Revenue Fund

555 MERC Fund

611 General Renewal and Replacement Fund

615 Risk Management Fund

740 Cemetery Perpetual Care Fund

761 Smith and Bybee Lakes Fund

768 St. Johns Rehabilitation and Enhancement Fund



Compensation Plans



FY 2010-11 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: 07/01/2010
Revised: 07/01/2010 (no COLA)

FY 2010-11 AFSCME 3580 employee pay schedule, full-time positions

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							
	0054*	Education Coordinator I							
	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							
	0060	Education Coordinator II							
	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							

FY 2010-11 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
	0061	Systems Analyst I							
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)

FY 2010-11 Elected official pay schedule

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

FY 2010-11 Visitor service worker pay schedule, seasonal pay ranges (hourly rates)

Job Code	Classification	Beginning Rate	Maximum Rate
0001*	Visitor Services Worker 1	8.40	11.00
0002*	Visitor Services Worker 2	8.40	12.50
0003*	Visitor Services Worker 3	8.40	13.50

FY 2010-11 Positions not in classification system pay schedule

Pay Range	Job Code	Job Classification	Minimum Rate	1st Quartile	Midpoint / 2nd Quartile	3rd Quartile	Maximum Rate
109	5110	Confidential Secretary	\$40,543	\$43,784	\$47,285	\$50,592	\$53,920
115	5112	Council President Policy Coordinator	48,467	52,824	57,181	61,538	65,895
120	5109	Assistant to Council President	63,878	70,112	76,345	82,580	88,814
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 2010-11 LIU, Local 483 Regular employees

Pay Range	Job Code	Job Classification	Entry Rate (Step 1)	Six		30	
				Months (Step 2)	18 Months (step 3)	Months (Step 4)	42 Months (Step 5)
305	0461*	Stationmaster **	12.84	13.65	14.51	15.43	16.38
310	0019*	Typist-Receptionist **	13.48	14.33	15.24	16.20	17.20
310	0444*	Custodian **	13.48	14.33	15.24	16.20	17.20
315	N/A	Vacant Range	14.16	15.05	16.00	17.00	18.07
320	0035*	Cash Office Clerk	14.87	15.80	16.80	17.85	18.97
325	3020*	Clerk/Stenographer	15.61	16.60	17.64	18.75	19.91
325	0451*	Lead Cash Office Clerk	15.61	16.60	17.64	18.75	19.91
325	3021*	Admissions Lead **	15.61	16.60	17.64	18.75	19.91
330	N/A	Vacant Range	16.38	17.42	18.51	19.68	20.91
335	N/A	Vacant Range	17.20	18.29	19.45	20.68	21.95
340	0465*	Gardener ** #	18.07	19.20	20.41	21.70	23.05
340	0445*	Maintenance Worker 1 ** #	18.07	19.20	20.41	21.70	23.05
340	0533*	Nutrition Technician I ** #	18.07	19.20	20.41	21.70	23.05
345	0470*	Animal Keeper ** #	18.97	20.17	21.44	22.79	24.21
345	0452*	Natural Resource Tech ** #	18.97	20.17	21.44	22.79	24.21
345	0450*	Park Ranger ** #	18.97	20.17	21.44	22.79	24.21
350	0449*	Exhibits Technician II ** #	19.91	21.17	22.50	23.92	25.42
350	0536*	Veterinary Technician ** #	19.91	21.17	22.50	23.92	25.42
350	0446*	Maintenance Worker 2 ** #	19.91	21.17	22.50	23.92	25.42
355	0535*	Nutrition Technician II ** #	20.91	22.23	23.63	25.12	26.68
360	0471*	Sr. Animal Keeper ** #	21.95	23.33	24.81	26.37	28.01
360	0467*	Senior Gardener ** #	21.95	23.33	24.81	26.37	28.01
360	3450*	Park Ranger Lead ** #	21.95	23.33	24.81	26.37	28.01
360	3023*	Natural Resource Tech Lead ** #	21.95	23.33	24.81	26.37	28.01
360	0468*	Arborist ** #	21.95	23.33	24.81	26.37	28.01
360	0447*	Maintenance Worker 3 ** #	21.95	23.33	24.81	26.37	28.01
360	0448*	Maintenance Tech ** #	21.95	23.33	24.81	26.37	28.01
360	0478*	Work Center Coordinator #	21.95	23.33	24.81	26.37	28.01
365	0455*	Maintenance Lead ** #	23.05	24.50	26.04	27.69	29.41
365	0456*	Master Mechanic ** #	23.05	24.50	26.04	27.69	29.41
370	0454*	Exhibits Tech Lead ** #	24.21	25.73	27.35	29.08	30.89
370	3024*	Electrician I	24.21	25.73	27.35	29.08	30.89
375	N/A	Vacant Range	25.42	27.02	28.72	30.53	32.43
380	0457*	Electrician II ** #	26.68	28.37	30.16	32.05	34.05
385	3456	Project Coordinator #	58,290.23	61,963.72	65,869.44	70,028.50	74,377.58

* Non-exempt

** Includes 3 cents for uniform laundering

Includes 5 cents for book allowance

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

Revised: 07/01/2010

COLA: 1.5% (07/01/2010)

FY 2010-11 LIU, Local 483 Temporary employees

Pay Range	Job Code	Job Classification	Hourly Rate
405	4008*	Ticket Seller **	10.71
410	4430*	Laborer ** #	10.87
413	4010*	Lead Laborer ** #	11.96
415	4461*	Stationmaster **	12.84
420	4019*	Typist-Receptionist **	13.48
420	4444*	Custodian **	13.48
425	N/A	Vacant Range	14.16
430	4035*	Cash Office Clerk	14.87
435	4020*	Clerk/Stenographer	15.61
435	4001*	Lead Cash Office Clerk	15.61
435	4002*	Admissions Lead**	15.61
440	N/A	Vacant Range	16.38
445	N/A	Vacant Range	17.20
450	4465*	Gardener ** #	18.07
450	4445*	Maintenance Worker 1 ** #	18.07
450	4535*	Nutrition Technician I ** #	18.07
455	4470*	Animal Keeper ** #	18.97
455	4003*	Natural Resources Technician ** #	18.97
455	4450*	Park Ranger ** #	18.97
460	4449*	Exhibit Technician II ** #	19.91
460	4536*	Veterinary Technician ** #	19.91
460	4446*	Maintenance Worker 2 ** #	19.91
465	4004*	Nutrition Tech II ** #	20.91
470	4471*	Senior Animal Keeper ** #	21.95
470	4467*	Senior Gardener ** #	21.95
470	4005*	Park Ranger Lead ** #	21.95
470	4006*	Natural Resources Tech Lead ** #	21.95
470	4468*	Arborist ** #	21.95
470	4447*	Maintenance Worker 3 ** #	21.95
470	4448*	Maintenance Technician ** #	21.95
470	4478*	Work Center Coordinator #	21.95
475	4455*	Maintenance Lead ** #	23.05
475	4456*	Master Mechanic ** #	23.05
480	4007*	Exhibits Tech Lead** #	24.21
480	4011*	Electrician I ** #	24.21
485	N/A	Vacant Range	25.42
490	4457*	Electrician II ** #	26.68
495	4009	Project Coordinator#	58,290.23

* Non-exempt

** Includes 3 cents for uniform laundering

Includes 5 cents for book allowance

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

Revised: 07/01/2010

COLA: 1.5% (07/01/2010)

FY 2010-11 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 8010	Accounting Technician I Secretary	12.65	13.59	14.54	15.49	16.44
212	8494 8262	EXPO Center Utility Lead Lead Stagedoor Watchperson	13.90	14.94	15.99	17.03	18.07
213	8046 8023	Administrative Assistant Box Office Coordinator	14.93	16.24	17.55	18.85	20.16
214	8021 8045 8128	Accounting Technician II Executive Assistant Services Sales Coordinator I	16.37	17.80	19.23	20.66	22.09
215	8510 8004	Audio visual Technician 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: 04/01/2010
Revised: 04/01/2010

FY 2010-11 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		\$33,333.00	\$36,667.00	\$40,000.00	\$43,333.00	\$46,667.00
321	8013	Accountant	38,000	41,800	45,600	49,400	53,200
	8511	Audio Visual Technician Lead					
	8230	Computer Systems Administrator					
	8125	Volunteer Services Coordinator					
322	8350	Account Executive	42,367	47,134	51,900	56,666	61,433
	8370	Admissions Staffing Manager					
	8481	Assistant Ticket Services Manager					
	8180	Event Manager					
	8402	Graphic Designer					
	8014	Procurement Analyst					
	8035	Sales Manager					
	8507	Services Sales Coordinator II					
	8245	Setup & Operations Supervisor					
	8024	Sustainability Coordinator					
323	8317	Assistant Operations Manager-Expo Center	48,163	53,582	59,000	64,418	69,837
	8509	Audio Visual Supervisor					
	8252	Facility & Technical Services Supervisor					
	8210	Facility Maint & Construction Supervisor					
	8168	Maintenance Supervisor					
	8006	Senior Accountant					
	8215	Senior Event Manager					
	8185	Senior Set-up Supervisor - OCC					
	8410	Stage Supervisor					
	8480	Ticket Services Manager					
324	8318	Assistant Operations Manager - OCC	54,694	60,847	67,000	73,153	79,306
	8314	Assistant Operations Manager - PCPA					
	8220	Assistant Event Services Manager					
	8018	Business System Analyst					
	8288	Construction Project Manager					
	8028	Marketing & Web Services Manager					
	8162	Operations Manager - Housekeeping & Setup					
	8515	Security Manager					
	8234	Ticketing & Parking Services Manager					

Effective: 07/01/2010
Revised: 07/01/2010

FY 2010-11 MERC, Non-Represented employee pay schedule, full-time, exempt, *continued*

Pay Range	Job Code	Job Classification	Minimum Rate	2nd Quartile	Midpoint	3rd Quartile	Maximum Rate
325	8011	Budget Manager	62,400	70,200	78,000	85,800	93,600
	8290	Construction Division Manager					
	8012	Controller					
	8302	Director of Event Services					
	8303	Director of Sales and Marketing					
325	8205	Events Services Manager - PCPA	62,400	70,200	78,000	85,800	93,600
	8158	Human Resources Manager - MERC					
	8232	Information Technology Manager					
	8164	Operations Manager - Expo Center					
	8163	Operations Manager - Technical Services					
	8027	Public Affairs Manager					
	8034	Sales & Booking Manager - PCPA					
	8057	Sales & Events Manager					
326	8306	Director of Operations	72,400	81,450	90,500	99,550	108,600
	8165	Operations Manager - PCPA					
327	8039	Assistant Executive Director - PCPA	84,000	94,500	105,000	115,500	126,000
	8307	Assistant Executive Director -OCC					
	8602	Director of Business and Community Development					
	8601	Director of Communications and Strategic Development					
328	8295	Director - Expo Center	97,600	109,800	122,000	134,200	146,400
	8304	Deputy General Manager					
329	8475	Executive Director - OCC	113,600	127,800	142,000	156,200	170,400
	8110	Executive Director - PCPA					

Effective: 07/01/2010
 Revised: 07/01/2010

FY 2010-11 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			
	8255	Stagedoor Watchperson			
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
	8005	Marketing & Promotions Coordinator II			
	8140	Ticket Services Supervisor			
	8375	Volunteer Services Coordinator			
125	8200	House/Event Manager	19.33	19.88	20.43

* Non-exempt position
 Effective: 09/01/2007
 Revised: 08/16/2007

FY 2010-11 MERC, IATSE Local B-20 employee pay schedule

Pay Range	Job Code	Classification	Hourly Rate
865	8270	Checkroom Attendant	11.51
865	8265	Elevator Operator	11.51
865	8080	Gate Attendant	11.51
865	8070	Usher	11.51
820	8075	Ticket Seller	12.69
815	8065	Show Seller *	14.51
855	8090	Admissions Lead	15.39

Effective: 07/01/2009 - 06/30/2010

Revised: 07/01/2009

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

FY 2010-11 MERC, IATSE Local B-20 temporary employee pay schedule

Pay Range	Job Code	Classification	Hourly Rate
865	8271	Checkroom Attendant - Temp	11.51
865	8555	Elevator Operator - Temp	11.51
865	8325	Gate Attendant - Temp	11.51
865	8540	Usher - Temp	11.51
820	8076	Ticket Seller - Temp	12.69
815	8066	Show Seller - Temp	14.51
855	8355	Admissions Lead - Temp	15.39

Effective: 07/01/2009

Revised: 07/01/2009

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

FY 2010-11 MERC, IATSE Local 28 employee pay schedule

Salary Range	Job Code	Classification	Hourly Rate
910	8440	Department Head Stagehand - Carpentry	23.53
910	8445	Department Head Stagehand - Electrician	23.53
910	8455	Department Head Stagehand - Flyrail	23.53
910	8430	Department Head Stagehand - General	23.53
910	8435	Department Head Stagehand - Properties	23.53
910	8450	Department Head Stagehand - Sound	23.53
911	8446	Riggers	32.53
912	8432	Department Head Stagehand - Recording Rt	28.00
913	8452	Truck Loaders	26.40
914	8447	Ground Rigger	24.50
915	8442	Grip Recording	24.03
917	8437	Grips - Extra People	20.23

Effective: 07/01/2009

Revised: 07/01/2009

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

FY 2010-11 MERC, IUOE Local 701 employee pay schedule

Pay Range	Job Code	Job Classification	Step 1	Step 2	Step 3
172	8196	Apprentice Operating Engineer	23.83	25.26	26.65
176	8420	Apprentice Electrician	26.17	27.73	29.23
170	8195	Operating Engineer	28.03		
147	8505	Operating Engineer (part time)	28.03		
171	8160	Lead Operating Engineer	29.99		
173	8240	Electrician	30.79		
175	8390	Lead Electrician	33.16		

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

Revised: 07/01/2010

COLA: 2.0% (07/01/2010)

FY 2010-11 MERC, IUOE Local 701-1 employee pay schedule

Pay Range	Job Code	Job Classification	Step 1	Step 2
110	8610	Event Custodian	12.81	14.47
130	8632	Utility Maintenance Technician	17.21	18.78
134	8636	Utility Lead	18.98	19.87

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

Revised: 07/01/2010

COLA: 2.0% (07/01/2010)

FY 2010-11 MERC, AFSCME Local 3580-1 utility workers employee pay schedule

Pay Range	Job Code	Classification	Prob Step	Reg Step
970	8485	Event Custodian	12.16	13.75
951	8190	Utility Worker I	14.23	16.03
952	8500	Utility Worker II	15.38	17.32
849	8170	Utility Maintenance Technician *	16.35	17.83
941	8490	Utility Grounds Maintenance	16.70	19.00
961	8495	Utility Lead *	18.03	18.87
950	8175	Utility Maintenance	18.62	20.98
962	8300	Utility Maintenance Specialist **	19.77	21.66
972	8385	Utility Maintenance Lead	21.31	22.47

Effective: 07/01/2009 - 06/30/2010

Revised: 07/01/2009

COLA: 3.3% (07/01/2009)

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

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.

A/P: Accounts Payable.

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.

A/R: Accounts Receivable.

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”).

Centers and Services Operations Plan: Plan that documents the major undertakings and outputs of Metro’s centers and services.

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.

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

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).

Community Investment Strategy: 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 is an emerging 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" un 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.

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.

EEO: Equal Employment Opportunity.

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.

Employee Fidelity Coverage: Insurance covering loss in the event of theft by an employee.

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.

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business*.

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 funds 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.

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.

Interstate MAX: A light rail line from the Rose Quarter to the Columbia River along Interstate Avenue operated by TriMet.

The Intertwine: is 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 management information system 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.

PP&L Finanswer Loan: A special loan offered by Pacific Power & Light Co. to help finance energy conservation measures. Used by Metro to pay for energy conservation measures in the construction of Metro Regional Center.

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.

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 prescribe's 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 by the rate review process.

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.

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.

