

Appendices

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Charter limitation on expenditures

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued.
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 230.8 on the 1982–84=100 reference base.

For FY 2013-14 the adopted budget authorizes 93 percent of the limit.

Fiscal Year	CPI Prior Year End	% Change	Limit
1993–94	140.90	---	\$12,500,000
1994–95	145.80	3.50%	12,938,000
1995–96	150.10	2.90	13,313,000
1996–97	153.90	2.50	13,646,000
1997–98	160.00	4.00	14,192,000
1998–99	165.50	3.40	14,675,000
1999–00	168.10	1.60	14,910,000
2000–01	174.40	3.70	15,462,000
2001–02	179.50	2.90	15,910,000
2002–03	183.60	2.30	16,276,000
2003–04	184.00	0.20	16,309,000
2004–05	186.50	1.40	16,537,000
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008–09	210.50	4.00	18,666,000
2009–10	216.20	2.70	19,170,000
2010–11	217.20	0.50	19,266,000
2011–12	219.20	0.90	19,439,000
2012–13	226.10	3.20	20,061,000
2013–14	230.81	2.10	20,482,000

Cost allocation plan for federal grant purposes

Metro's cost allocation plan serves two purposes:

- It allocates the costs of Metro's central services to the departments that use or benefit from them.
- In accordance with federal guidelines and regulations, it determines the overhead rates that may be charged to federal grants.

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

Cost allocation plan for federal grant purposes

DESCRIPTION	Planning Communications Regional Parks	Solid Waste	Zoo Operations	MERC	Non-Allocated Council Office
General Fund- Allocation of Specific Costs					
Communications	\$0	\$0	\$0	\$0	\$0
Support Services Fund - Allocation of Specific Costs					
Finance & Regulatory Services					
Accounting	234,130	\$470,995	\$263,872	\$382,511	\$22,888
Financial Planning	39,245	82,163	46,965	67,961	3,866
Director's Office	56,211	117,681	67,267	97,341	5,538
Contract Services	127,813	138,077	128,907	61,521	1,893
Building Management	239,841	90,724	807	16,382	52,312
Office and Property Services	411,006	155,470	1,382	28,074	89,645
Sustainability	0	0	0	0	0
Information Services					
Information Technology	782,367	739,683	666,707	626,074	83,718
Records Information Management	34,401	164,250	38,771	56,203	3,363
Human Resources	462,665	291,707	466,073	487,791	53,325
Office of Metro Attorney	554,341	382,304	114,691	172,037	133,806
Auditor's Office	98,882	198,918	111,443	161,548	9,666
Office of the COO	117,504	246,003	140,617	203,483	11,576
Creative Services	216,851	162,638	6,024	12,047	78,307
Non-Dept Special Appropriations	70,019	61,945	68,037	29,939	8,691
General Expenses	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	\$3,445,277	\$3,302,558	\$2,121,563	\$2,402,912	\$558,594
Allocation of Pooled Costs					
Support Services	487,867	\$488,841	\$322,779	\$363,229	\$77,056
Risk Mgmt - Liability/Property	6,723	6,736	4,448	5,005	1,062
Risk Mgmt - Workers' Comp	8,136	8,152	5,383	6,057	1,285
Subtotal Pooled Costs - Supp. Svcs. Fund	\$502,726	\$503,729	\$332,610	\$374,292	\$79,403
CURRENT SUPPORT SERVICES FUND TRANSFER	\$3,948,003	\$3,806,287	\$2,454,173	\$2,777,205	\$637,997
RISK MGMT TRANSFER - Liability/Property	59,476	54,099	121,068	428,213	5,548
RISK MGMT TRANSFER - Workers' Comp	63,358	89,222	315,142	381,482	3,736
TOTAL CURRENT YEAR TRANSFERS	\$4,070,837	\$3,949,607	\$2,890,383	\$3,586,900	\$647,282
Year-end Carryforward Adjustment from FY 11-12 CAP	25,368	(278,960)	(310,296)	(489,362)	N/A
TOTAL ADJUSTED TRANSFERS	4,096,205	3,670,647	\$2,580,087	\$3,097,538	\$647,282
TOTAL DEPARTMENT DIRECT COSTS <i>(Total Direct Personal Services)</i>	\$13,354,244	\$10,602,883	\$18,601,590	\$17,165,681	\$1,893,850
CENTRAL SERVICE COST RATE, with Carryforward Adj.	30.7%	34.6%	13.9%	18.0%	34.2%
DISALLOWED (not included in above)	\$1,639,984	\$1,023,444	\$310,628	\$255,925	\$139,024

DESCRIPTION	Zoo Bond	Natural Areas Bond	TOTAL ALLOCATED COSTS	Direct Costs	Disallowed Costs	TOTAL COSTS
General Fund- Allocation of Specific Costs						
Communications	\$0	\$0	\$0	573,469	\$1,406,637	\$1,980,106
Support Services Fund - Allocation of Specific Costs						
Finance & Regulatory Services						
Accounting	\$8,580	\$110,312	\$1,493,287	\$205,000	\$134,624	\$1,832,911
Financial Planning	10,952	45,225	296,377	416,894	11,187	724,458
Director's Office	15,687	64,775	424,500	0	13,758	438,258
Contract Services	36,858	62,375	557,444	0	17,590	575,034
Building Management	0	\$21,905	\$421,971	\$0	\$555,268	\$977,239
Office and Property Services	0	37,538	723,116	0	77,582	800,698
Sustainability	0	0	0	80,781	129,413	210,194
Information Services						
Information Technology	14,788	114,861	3,028,198	58,000	326,327	3,412,526
Records Information Management	1,261	16,208	314,457	42,077	9,504	366,039
Human Resources	16,744	54,544	1,832,849	0	45,125	1,877,974
Office of Metro Attorney	76,461	382,304	1,815,945	88,411	58,471	1,962,827
Auditor's Office	3,624	46,589	630,669	0	17,888	648,557
Office of the COO	32,792	\$135,407	\$887,382	\$599,082	\$21,351	\$1,507,816
Creative Services	0	54,213	530,080	0	104,877	634,957
Non-Dept Special Appropriations	672	13,355	252,657	0	0	252,657
General Expenses	0	0	0	0	0	0
Subtotal Specific Costs - Supp. Svcs. Fund	\$218,418	\$1,159,611	\$13,208,934	\$1,490,245	\$1,522,965	\$16,222,144
Allocation of Pooled Costs						
Support Services	\$33,243	\$173,159	\$1,946,174	\$0	\$392,364	\$2,338,537
Risk Mgmt - Liability/Property	458	2,386	26,819	0	19,401	46,220
Risk Mgmt - Workers' Comp	554	2,888	32,455	0	7,670	40,126
Subtotal Pooled Costs - Supp. Svcs. Fund	\$34,256	\$178,433	\$2,005,448	\$0	\$419,435	\$2,424,883
CURRENT SUPPORT SERVICES FUND TRANSFER	\$252,674	\$1,338,044	\$15,214,382	\$1,490,245	\$1,942,400	\$18,647,027
RISK MGMT TRANSFER - Liability/Property	849	3,988	673,241	0	147,745	820,986
RISK MGMT TRANSFER - Workers' Comp	1,173	3,822	857,935	64,362	42,198	964,494
TOTAL CURRENT YEAR TRANSFERS	\$254,696	\$1,345,853	\$16,745,558	\$2,128,076	\$3,538,980	\$22,412,614
Year-end Carryforward Adjustment from FY 11-12 CAP	(6,217)	(101,341)				
TOTAL ADJUSTED TRANSFERS	\$248,479	\$1,244,512				
TOTAL DEPARTMENT DIRECT COSTS <i>(Total Direct Personal Services)</i>	\$622,669	\$1,908,758	\$64,149,675			
CENTRAL SERVICE COST RATE, with Carryforward Adj.	39.9%	65.2%				
DISALLOWED (not included in above)	\$14,109	\$155,865	\$3,538,980			



Excise tax

Chapter III Section 10 of the Metro Charter authorizes Metro to levy and collect taxes except as prohibited by law or restricted by the Charter. The Metro Code Chapter 7.01.020 imposes a tax on each user for the privilege of using the facilities, equipment, systems, functions, services or improvements owned, operated, franchised or provided by Metro. Certain exemptions to the tax are specified in Section 7.01.050 of the Code. The tax is not applied to the Portland 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 2013-14 will be 7.5 percent for all facilities subject to the excise tax with the exception of solid waste facilities. The excise tax rate on solid waste will be \$12.29 per ton.

Almost 87 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, the Council changed the method by which the solid waste excise tax is calculated from a percentage of the tipping fee to a per-ton fee in 2000. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$15.3 million in FY 2013-14. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The flat-rate per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2013-14 will be \$12.29 per ton, an increase of 10 cents, effective September 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

EXCISE TAX RATE: 7.50%*	Actual FY 2006-07	Actual FY 2007-08	Actual FY 2008-09	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Budgeted FY 2012-13	Budgeted FY 2013-14
Oregon Zoo**	\$1,168,953	\$1,131,278	\$468,626	\$0	\$0	\$0	\$0	\$0
Planning	15,909	16,800	13,051	15,190	10,525	7,374	14,675	8,785
Parks and Enviro Svc - Gen Fund****	248,628	228,419	247,286	230,182	216,964	232,462	284,701	451,495
Portland Expo Center	413,543	437,126	421,091	386,499	350,500	453,167	460,226	478,400
Oregon Convention Center	1,183,805	1,084,166	1,174,776	1,221,797	1,396,147	1,351,302	1,295,334	1,297,400
Solid Waste	-	-	-	-	-	-	-	13,108,036
Solid Waste - Metro Facilities	5,072,874	4,624,732	4,573,655	4,755,699	5,113,487	5,168,875	5,665,218	-
Solid Waste - Non-Metro Facilities	6,731,009	7,154,676	6,072,442	6,354,996	6,980,372	7,199,734	7,919,817	-
TOTAL EXCISE TAX EARNED	\$14,834,721	\$14,677,197	\$12,970,927	\$12,964,363	\$14,067,995	\$14,412,914	\$15,639,971	\$15,344,116

* In December 2000, the Council converted the excise tax levied on solid waste activities from 8.5% to a per ton rate. The per ton rate is set annually during the budget process. The FY 2013-14 budget excise tax rate is \$12.29 per ton.

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

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

FY 2013-14 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. 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	\$420,704	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	\$1,680,671	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due. Also includes transfer from the Oregon Zoo to repay debt issued to reconfigure parking lot and contribute to light rail station.
	MERC Fund	Resource	\$418,633	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist the Oregon Convention Center's competitiveness in attracting conventions from outside the region.
	General Asset Management Fund	Resource	\$1,823,000	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 Asset Management Fund	Resource	\$450,000	Transfer to the zoo, parks and general Capital Accounts to support new capital projects.
	Solid Waste Revenue Fund	Resource	\$153,401	Transfer to support agency Sustainability program.
	MERC Fund	Interfund Loan	\$2,200,000	An interfund loan, to be paid back over 10 years, from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.
MERC Fund	General Fund	Indirect	\$2,767,462	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$548,469	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	\$156,423	Charges for services provided by the Office of COO not included in the indirect pool.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,188,650	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.
	General Fund	Interfund Loan	\$470,800	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.

FY 2013-14 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	\$1,319,826	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$6,414	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	\$41,360	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund (Data Resource Center)	Direct	\$82,638	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
	General Fund (Parks and Environmental Services)	Direct	\$315,571	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	Capital Fund (Parks Capital Account)	Direct	\$120,000	Transfer to Parks Capital account from sale of property; funds support Sustainability Center capital project.
Natural Areas Local Option Levy Fund	General Fund	Direct	\$929,953	Charges for services provided by General Fund staff in support of the Levy program.
Rehabilitation and Enhancement Fund	Solid Waste Revenue Fund	Direct	\$114,602	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	General Fund	Resource	\$301,961	Charges for services provided by Finance and Regulatory Services staff to manage Risk Program.
Smith and Bybee Wetlands Fund	General Fund	Direct	\$110,102	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	\$4,564,202	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$16,311	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property and workers' compensation programs.
	Risk Management Fund	Direct	\$64,242	Charges for safety staff housed in Risk Management.
	General Fund (Planning and Data Resource Center)	Direct	\$409,711	Charges for services provided by the Data Resource Center and travel forecasting section of Planning. Includes a fee for maintaining databases.
	General Fund (Parks and Environmental Services)	Direct	\$3,869	Charges for service incurred on behalf of and directly related to solid waste issues.
	General Fund	Direct	\$82,721	Charges for services provided by Finance, Information Services, and Communications not included in the indirect pool.
	General Fund	Direct	\$988,051	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	General Fund	Direct	\$67,366	Charges for services provided by the Sustainability Center for policy and grant-related activity.
	General Fund	Direct	\$1,513,833	Charges for solid waste education services now in zoo budget as a result of consolidation of agency-wide education programs.
	General Asset Management Fund	Resource	\$56,097	Annual renewal and replacement contribution to provide for copy machines housed in the Solid Waste area.
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	\$240,441	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$1,712	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
Total Transfers			\$23,629,196	

GASB 54 fund balance designations

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 funds are not included. The statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classification. To improve the reporting of fund balance, a hierarchy of fund balance classifications has been created based primarily on the extent to which governments are bound by constraints on resources reported in the funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

The hierarchy of five possible classifications of fund balance is:

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

Estimated July 1, 2013, fund balance designations are:

Fund	FY 2013-14 Beginning Fund Balance	FY 2013-14 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	31,083,766	\$0	\$7,115,391	\$3,865,918	\$0	\$20,102,457
General Obligation Bond Debt Service Fund	177,000	0	177,000	0	0	0
General Revenue Bond Fund	5,367	0	0	0	0	5,367
General Asset Management Fund	8,693,992	0	2,303,312	0	0	6,390,680
Natural Areas Fund	65,234,269	0	65,234,269	0	0	0
Open Spaces Fund	639,864	0	639,864	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	66,353,439	0	66,353,439	0	0	0
Pioneer Cemetery Perpetual Care Fund	413,002	385,440	0	0	27,562	0
Rehab. And Enhancement Fund	1,921,523	0	1,921,523	0	0	0
Smith and Bybee Wetlands Fund	3,582,655	0	3,582,655	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	\$178,104,877	\$385,440	\$147,327,453	\$3,865,918	\$27,562	\$26,498,504

Fringe benefit rate calculation

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

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

For a period of years, Metro contributed between 3 percent and 6 percent to a PERS reserve. The contributions were initially made during a time of uncertainty regarding court challenges to legislative changes made to the PERS system. For the last two years contributions were made in lieu of fully recognizing PERS employer rate reductions. Actuarial changes are made to the PERS employer rate every two years. The studies use past data to determine future contributions. The actuarial evaluation done in December 2008 calculated a reduction of approximately 3 percent to Metro's PERS employer rate at a time of significant economic downturn. It was known at the time that the employer rate would increase about 6 percent in the next actuarial study. Metro chose to contribute the 3 percent reduction to a reserve to offset future costs in lieu of immediately reallocating resources. Beginning in FY 2011-12 the accumulated PERS Reserve has been used to offset all or a portion of the costs of the PERS Bond Recovery rate; this offset is expected to continue for three to five years. In FY 2013-14, the offset is the full cost of the PERS bond recovery rate.

Explanation of individual benefits

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

TriMet Payroll Tax: Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.7218 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 0.32 percent of eligible salaries and wages.

Pension: Metro's pension is provided through PERS. PERS contribution rates are divided into two components: employee contribution and employer contribution. For most pension eligible employees, Metro 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. 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. For FY 2013-14 Metro's average composite employer rate is estimated at 12.6 percent. As of July 1, 2012, all newly hired non-represented and AFSCME-3580 employees pay the 6 percent employee PERS contribution.

PERS Bond Recovery Rate: Percent applied against pension eligible salaries to fund the annual debt service payments on the pension obligation bonds. The rate will vary from year to year depending on annual debt service payments and the estimated salaries. Historically, it has ranged from 3.0 percent to 3.2 percent. Beginning in FY 2011-12 the accumulated PERS Reserve is being used to offset all or a portion of the costs of the PERS Bond Recovery rate, thus the rate charged to departments for FY 2013-14 will be 0 percent. This offset is expected to last for a period of three to five years.

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

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.08 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.02 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

Dependent Life Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.24 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. Historically, the cost was subject to a monthly cap set by the Metro Council for non-represented employees and through collective bargaining for represented employees. Beginning July 1, 2011, Metro shifted to a cost sharing for health and welfare premiums. Non-represented employees moved to a 92 percent employer/8 percent employee sharing plan, expected to increase to 90/10 within several years. All represented groups will implement a 94 percent/6 percent cost sharing plan during FY 2013-14. The FY 2013-14 budget assumes that Metro's total health and welfare contribution will average \$1,125 per month per FTE. This is flat compared to the the current year budgeted monthly average. This is due mostly to the fact that the FY 2012-13 budget for health and welfare insurance costs was higher than the actual costs, as the budget assumptions are calculated each year before final rates are established. The actual rate increase between FY 2012-13 and FY 2013-14 is expected to average around 5 percent.

Variable rate components

	Elected officials	Non-represented employees	AFSCME 3580-represented employees	Other represented employees with pick-up	Other represented employees w/o pick-up	Pension eligible temporary/seasonal employees	Non-pension eligible temporary/seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%	0.72%
Long Term Disability	0.32%	0.32%	0.32%	0.32%	0.32%	0.00%	0.00%
Pension (PERS) Employee Pick-up*	6.00%	5.22%	5.70%	6.00%	0.00%	0.00%	0.00%
Pension (PERS)- Employer Rate	12.60%	12.60%	12.60%	12.60%	12.60%	12.60%	0.00%
TOTAL VARIABLE RATE COMPONENT	27.29%	26.51%	26.99%	27.29%	21.29%	20.97%	8.37%
PERS BOND RECOVERY RATE							
PERS Bond recovery rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%
PERS Reserve offset	(3.00%)	(3.00%)	(3.00%)	(3.00%)	(3.00%)	(3.00%)	0.00%
TOTAL PERS BOND RECOVERY RATE	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

* The variation in the employee pick up is based on projections of numbers of new employees in FY 2013-14, who will pay the 6 percent employee share.

Fixed rate components (annual cost)

	Elected and non-represented benefit eligible employees	Represented benefit eligible employees	Temporary/seasonal employees
Worker Comp Tax	\$29	\$29	\$29
Life Insurance	\$48	\$48	\$0
Accidental Death Insurance	\$12	\$12	\$0
Dependent Life Insurance	\$3	\$3	\$0
Health and Welfare	\$13,320	\$13,620	\$0
TOTAL FIXED RATE COMPONENT	\$13,412	\$13,712	\$29

Limited duration positions

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2013-14:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated</i>					
Associate GIS Specialist	1140	Research Center	6/30/2013	(0.50)	Community Investment Initiative
Program Assistant I	1098	Oregon Zoo	6/30/2013	(0.80)	Fish & Wildlife grant projects
Senior Transportation Planner	1156	Planning & Development	6/30/2013	(1.00)	Regional Active Transportation Program
Senior GIS Specialist	1157	Research Center	6/30/2013	(1.00)	Data Resource Center
Policy Advisor II	n/a	Council Office	11/16/2012	(0.38)	Office of COO
GIS Specialist	1162	Research Center	6/30/2013	(0.50)	Multimodal development
Associate Public Affairs Specialist	1163	Communications	9/30/2013	(0.75)	Leave Backfill/RTO
Associate GIS Specialist	1164	Research Center	9/30/2013	(1.00)	Title VI
<i>Duration Extended</i>					
Policy Advisor I	1134	Council Office - COO	6/30/2014	1.00	Special projects
Program Analyst III	1117	Council Office	6/30/2014	1.00	Community Investment Initiative
Associate Public Affairs Specialist	1165	Council/Communications	6/30/2014	1.00	Equity / Title VI
Program Analyst V	1166	Council/Planning & Devel.	6/30/2014	1.00	Equity
Program Analyst II	1148	Human Resources	6/30/2014	0.75	Procedure/policy development
Program Analyst III	1158	Council Office	9/30/2013	0.75	Community Investment Initiative
<i>Continued without Change</i>					
Associate Public Affairs Specialist	1124	Planning & Development	6/30/2016	1.00	Regional Transportation Options
Associate Public Affairs Specialist	1159	Communications	6/30/2014	1.00	Web Project/Social Media
<i>Converted to Regular Status</i>					
Records and Information Analyst	1138	Information Services		0.50	Focus on planning records
<i>New Positions</i>					
Senior Regional Planner	New	Planning & Development	6/30/2014	1.00	Development Center
Senior Transportation Planner	New	Planning & Development	6/30/2015	1.00	Active Transportation
Park Ranger	New	Parks & Environmental Services	6/30/2018	2.00	Local Option Levy
Senior Management Analyst	New	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Construction Coordinator	New	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	New	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	New	Sustainability Center	6/30/2018	3.00	Local Option Levy
Service Supervisor	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator	New	Sustainability Center	6/30/2018	2.00	Local Option Levy
Associate Regional Scientist	New	Sustainability Center	6/30/2018	2.00	Local Option Levy
Field Assistant	New	Sustainability Center	6/30/2018	1.00	Local Option Levy
Parks & Natural Areas Educator	New	Oregon Zoo	6/30/2018	1.50	Local Option Levy
Attorney	New	Metro Attorney	6/30/2018	0.50	Local Option Levy
Program Analyst III	New	Council	6/30/2014	0.50	Equity Program

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 eight to 10 years – and are evaluated annually during the budget process for continued need. The following positions were authorized for bond programs:

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

Personnel Services changes detail

The following FTE changes are made in the FY 2013-14 Adopted Budget:

Action - Eliminated Positions (during FY 2013-14)	FTE Change
Limited duration Sr. Transportation Planning	(1.00)
Limited duration Associate GIS Specialist	(0.50)
Limited duration Sr. GIS Specialist	(0.50)
Limited duration GIS Specialist	(1.00)
Limited duration Assistant GIS Specialist, effective 9/30/13	(0.50)
Limited duration Program Assistant I	(0.80)
Limited duration Associate PA Specialist (authorized through 9/30/13)	(0.50)
Limited duration Program Analyst III (CII, reduced to 0.75 FTE; extended through 9/30/13)	(0.81)
Manager 1	(1.00)
Sr. Transportation Planner	(1.00)
Deputy Director	(1.00)
Capital Budget Coordinator	(1.00)
Executive Assistant	(1.00)
Chief Engineer	(1.00)
Painters	(1.00)
Painters	(1.00)
Lead Stage Door position	(1.00)
TOTAL	(14.61)

Action - New Positions (in FY 2013-14)	FTE Change
Telecom & Info Systems Technician	1.00
Sales Manager	1.00
Operations-Maintenance position	1.00
Animal Keeper	1.00
Education Specialist II	0.50
Limited duration Park Ranger (local option levy, authorized through 6/30/2018)	2.00
Limited duration Senior Management Analyst (local option levy, authorized through 6/30/2018)	1.00
Limited duration Construction Coordinator (local option levy, authorized through 6/30/2018)	1.00
Limited duration Assistant Management Analyst (local option levy, authorized through 6/30/2018)	1.00
Limited duration Natural Resource Technician (local option levy, authorized through 6/30/2018)	3.00
Limited duration Service Supervisor (local option levy, authorized through 6/30/2018)	1.00
Limited duration Volunteer Coordinator (local option levy, authorized through 6/30/2018)	2.00
Limited duration Associate Regional Scientist (local option levy, authorized through 6/30/2018)	2.00
Limited duration Field Assistant (local option levy, authorized through 6/30/2018)	1.00
Limited duration Parks & Natural Areas Educator (local option levy, authorized through 6/30/2018)	1.50
Limited duration Attorney (local option levy, authorized through 6/30/2018)	0.50
Limited duration Program Analyst III - Equity Program, authorized through 6/30/14	0.50
Limited duration position for Development Center; authorized through 6/30/14	1.00
Limited duration position for Active Transportation; authorized through 6/30/15	1.00
TOTAL	23.00

Action - Misc. action	FTE Change
Eliminate limited duration Policy Analyst II (eliminated 11/16/12)	(0.38)
Eliminate Accounting Technician (retired in FY 2012-13)	(0.50)
Eliminate Program Assistant III (retired in FY 2012-13)	(0.67)
Reduce Sr. Management Analyst	(0.40)
Reduce Investment Coordinator	(0.20)
Increase Ed Specialist I to authorized FTE (added mid-year in FY 2012-13)	0.25
Increase Program Supervisor II to full time	0.20
Increase Volunteer Coordinator I to full time, (local option levy)	0.20
Continue LD Associate Public Affairs Specialist, Equity/Title VI, through 6/30/14	0.28
Continue LD Program Analyst V (Equity, through 6/30/14)	0.33
Increase Sr. Regional Planner to full time for duration of Parks Levy; authorized through 6/30/18	0.20
Increase Ed Specialist III to 0.75 FTE	0.25
TOTAL	(0.44)
TOTAL	7.95

The preceding actions can also be summarized by organizational unit:

	FTE
Communications (includes non-departmental position to be managed by Communications)	
Eliminate LD Associate PA Specialist (authorized through 9/30/13)	(0.50)
<i>Subtotal</i>	<u>(0.50)</u>
Council	
Add LD Program Analyst III - Equity Program, authorized through 6/30/14	0.50
Eliminate LD Program Analyst III (CII, authorized through 9/30/13)	(0.81)
Eliminate LD Policy Advisor II (eliminated 11/16/12)	(0.38)
Continue LD Associate Public Affairs Specialist, Equity/Title VI, through 6/30/14	0.28
Continue LD Program Analyst V (Equity, through 6/30/14)	0.33
Extend LD Program Analyst III through 6/30/14	-
Extend LD Policy Advisor I through 6/30/14	-
<i>Subtotal</i>	<u>(0.08)</u>
Finance and Regulatory Services	
Eliminate Capital Budget Coordinator	(1.00)
Eliminate Accounting Technician (retired in FY 2012-13)	(0.50)
Eliminate Program Assistant III (retired in FY 2012-13)	(0.67)
Reduce Investment Coordinator	(0.20)
Transfer Senior Management Analyst from Oregon Zoo	1.00
Transfer Accountant I from MERC	1.00
Transfer Accountant II from MERC	1.00
Transfer Accounting Technician from MERC	1.00
Transfer Accounting Technician from MERC	1.00
<i>Subtotal</i>	<u>2.63</u>
Human Resources	
Extend LD Program Analyst III through 6/30/14	-
<i>Subtotal</i>	<u>0.00</u>
Information Services	
Transfer Systems Analyst II from MERC	1.00
Transfer Systems Analyst I from MERC	1.00
Convert to Regular Status - Records and Information Analyst	-
<i>Subtotal</i>	<u>2.00</u>
Visitor Venues - MERC	
Add Telecom & Info Systems Technician	1.00
Add Sales Manager	1.00
Add Operations-Maintenance position	1.00
Eliminate Executive Assistant	(1.00)
Eliminate Chief Engineer	(1.00)
Eliminate Painters	(1.00)
Eliminate Painters	(1.00)
Eliminate Lead Stage Door position	(1.00)
Transfer Accountant I to FRS	(1.00)
Transfer Accountant II to FRS	(1.00)
Transfer Accounting Technician to FRS	(1.00)
Transfer Accounting Technician to FRS	(1.00)
Transfer Systems Analyst II to IS	(1.00)
Transfer Systems Analyst I to IS	(1.00)
<i>Subtotal</i>	<u>(8.00)</u>
Office of Metro Attorney	
Add LD Attorney (local option levy, authorized through 6/30/2018)	0.50
<i>Subtotal</i>	<u>0.50</u>

	FTE
Visitor Venues - Oregon Zoo	
Add Animal Keeper	1.00
Add Education Specialist II	0.50
Add LD Parks & Natural Areas Educator (local option levy, authorized through 6/30/2018)	1.50
Eliminate LD Program Assistant I	(0.80)
Eliminate Deputy Director	(1.00)
Increase Ed Specialist I to authorized FTE (added mid-year in FY 2012-13)	0.25
Increase Ed Specialist III from 0.50 FTE to 0.75 FTE	0.25
Transfer Assistant Management Analyst from PES	1.00
Transfer Senior Management Analyst to FRS	(1.00)
<i>Subtotal</i>	<u>1.70</u>
Parks and Environmental Services	
Add LD Park Ranger (local option levy, authorized through 6/30/2018)	2.00
Add LD Senior Management Analyst (local option levy, authorized through 6/30/2018)	1.00
Add LD Construction Coordinator (local option levy, authorized through 6/30/2018)	1.00
Add LD Assistant Management Analyst (local option levy, authorized through 6/30/2018)	1.00
Transfer Assistant Management Analyst to Oregon Zoo	(1.00)
Transfer Property Mgmt Technician from Sustainability	0.50
<i>Subtotal</i>	<u>4.50</u>
Planning and Development	
Eliminate LD Sr. Transportation Planning	(1.00)
Eliminate Manager 1	(1.00)
Eliminate Sr. Transportation Planner	(1.00)
Reduce Sr. Management Analyst	(0.40)
Limited duration position for Development Center; authorized through 6/30/14	1.00
Limited duration position for Active Transportation; authorized through 6/30/15	1.00
<i>Subtotal</i>	<u>(1.40)</u>
Research Center	
Eliminate LD Associate GIS Specialist	(0.50)
Eliminate LD Sr. GIS Specialist	(0.50)
Eliminate LD GIS Specialist	(1.00)
Eliminate LD Assistant GIS Specialist, effective 9/30/13	(0.50)
<i>Subtotal</i>	<u>(2.50)</u>
Sustainability Center	
Add LD Natural Resource Technician (local option levy, authorized through 6/30/2018)	3.00
Add LD Service Supervisor (local option levy, authorized through 6/30/2018)	1.00
Add LD Volunteer Coordinator (local option levy, authorized through 6/30/2018)	2.00
Add LD Associate Regional Scientist (local option levy, authorized through 6/30/2018)	2.00
Add LD Field Assistant (local option levy, authorized through 6/30/2018)	1.00
Increase Program Supervisor II to full time	0.20
Increase Volunteer Coordinator I to full time, (local option levy) authorized through 6/30/18	0.20
Increase Sr. Regional Planner to full time (local option levy) authorized through 6/30/18	0.20
Transfer Property Mgmt Technician to PES	(0.50)
<i>Subtotal</i>	<u>9.10</u>
Total FTE Changes	<u>7.95</u>



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

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

The chart of accounts is currently made up of the following chartfield components: Account, Fund, Department, Program, Class, ProjectID, Sustainability, and Event 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 of the chartfields is used for internal management reporting needs, with the Sustainability chartfield being required for all expenditure accounts.

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 six digit number beginning with the digit 4 for revenues (or resources) and 5 for expenditures (or uses). This is a change from the prior year when a four digit chartfield was used, the change being required to conform USI/EBMS system chart of accounts used at MERC to the Chart of Accounts used for the other Metro reporting units. 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.

401000 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.

401500 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.

401800 Payments In Lieu of Property Taxes: Revenues received from the counties in lieu of property taxes (for example, Western Oregon Timber Tax, etc.).

401900 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

405000 Excise Tax: Taxes imposed on Metro services and Metro-related revenues as defined in Metro Code to fund general government functions as prescribed.

405100 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.

405500 Construction Excise Tax: An excise tax imposed on construction within the district as defined in Metro code.

405600 Construction Excise Tax Administration: Metro retains 2.5 percent of Construction Excise Tax collections to pay for administering the collections and grants.

Other Derived Tax Revenues

406000 Cemetery Revenue Surcharge: Amount assessed on cemetery revenues to provide funding for perpetual care of Metro’s cemeteries.

Local Government Shared Revenues

413000 Hotel/Motel Tax: Revenue received through the City of Portland from Multnomah County based upon the agreed upon percentage of transient lodging taxes collected.

413200 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).

413300 Visitor Development Fund Allocation: Amounts received under the intergovernmental agreement with Multnomah County from lodging and rental tax sources to be used for securing Oregon Convention Center business that generates hotel room and vehicle rental revenues.

413310 Enhanced Marketing Visitor Development Fund: Amount received under the intergovernmental agreement with Multnomah County from lodging and rental tax sources to be used for Oregon Convention Center enhanced national marketing. Upon receipt of funds this amount is paid to Travel Portland, which responsible for the Oregon Convention Center national marketing program.

413500 Marine Board Fuel Tax: Tax revenues from the State of Oregon and Multnomah County from sales of marine fuel.

413900 Other Local Government Shared Revenue: Miscellaneous other tax revenue shared by another government with Metro.

414000 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

410000 Federal Grants–Direct

410500 Federal Grants–Indirect

411000 State Grants–Direct

411500 State Grants–Indirect

412000 Local Grants–Direct

412500 Local Grants–Indirect

412900 Intra-Metro Grants

Contributions From Other Governments

414500 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

475000 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.

410800 Federal Capital Grants–Direct: Funds provided to Metro by the federal government for specific capital outlay expenditures.

410900 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.

411800 State Capital Grants: Provided by a state agency grant program restricted for capital purposes.

412800 Local Capital Grants: Provided by a local government or other entity under a grant agreement that restrict the use to capital purposes.

475500 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

420000 Urban Growth Boundary Fees: Non-refundable fees paid by applicants for processing Urban Growth Boundary (UGB) amendments.

421000 Documents and Publications: Sale of maps, reports and other documents.

421100 Public Records Request Fees: Amounts charged to cover staff, materials and other costs associated with fulfilling public records requests.

422000 Conferences and Workshops: Fees received for Metro-sponsored conferences, workshops and seminars.

423000 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

430000 Disposal Fees: Fees charged customers at Metro solid waste disposal sites to cover the costs of disposal.

430100 Disposal Fees–Direct Haul: Fees charged to customers who are authorized by Metro to haul waste directly to a Metro designated disposal site.

430200 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.

430500 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.

431000 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.

431500 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.

432500 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.

433000 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.

433100 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.

433300 Uncovered Surcharge: A fee charged transfer station customers for arriving at scalehouse with an uncovered load.

433500 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.

434000 Tire Disposal Fee: Fees assessed for disposal of tires at Metro transfer station facilities.

434200 Organics Fee: Fees assessed for disposal of organic wastes at Metro transfer stations.

434300 Organics Fee - Residential: Fees assessed residential (non-commercial) customers for disposal of organic wastes at Metro transfer stations.

434500 Yard Debris Disposal Fee: Fees assessed for disposal of yard debris at Metro transfer station facilities.

434600 Curbside Yard Debris Fee: Fees collected for curbside yard debris; a subcategory of 434500.

435000 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).

435500 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).

436000 Refrigeration Unit Disposal Fee: Fees collected at Metro facilities for disposal of refrigeration units.

436500 Household Hazardous Waste Disposal Fee: Fees charged for the disposal of household hazardous waste at Metro facilities.

436800 Paint Recycling Fees: Fees charged to customers for recycling paint.

436900 PaintCare Revenue: Revenues received under the state's PaintCare program as stipulated in the contractual agreements for recycled paint processing.

437000 Conditionally Exempt Generator Fees: Revenues received for hazardous waste disposal from entities that generate small quantities of such waste as defined by Metro policy.

440000 Salvage Revenue: Revenue received from the sale of recyclable material.

441000 Franchise Fees: Fees assessed to Metro Council authorized franchised disposal site operators.

Culture and Recreation Fees

416000 Boat Ramp Use Permits: Revenues derived from permits for use of Metro boat ramps.

416500 Boat Launch Fees: Revenues derived from services provided for boat launches at marine facilities.

450000 Admissions Fees: Fees charged for admittance to Metro facilities and/or events.

450100 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.

450101 Admission User Fees – Children's Theater: Amounts received in user fees assessed on ticket sales for Children's Theater productions.

450200 Admission-Memberships: Fees charged for admittance to Metro facilities that represent amounts from those who have purchased "memberships" that provide for reduced rates.

450300 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.

451000 Rentals – Equipment: Revenue received from the rental of strollers, wheelchairs and other conveyances; and rental of equipment, such as audio-visual devices, recorders, speakers, microphones, etc. This is a roll-up account and can be credited for revenues that are not defined by the specific accounts noted below:

451010 Rentals: Audio Visual Equipment Fees

451015 Rentals: Presentation Equipment Fees

451020 Rentals: Bleacher Fees

451030 Rentals: Dance Floor Fees

451040 Rentals: Equipment Fees

451041 Rentals: ATM

451050 Rentals: Tables and Chairs Fees

451090 Rentals: Liquidated Damages

451100 Rental Refunds: A contra revenue account to reflect refunds made to customers of rental fees resulting in a net rental revenues when summarized in combination with accounts 451000 - 451050.

451120 Rentals – Less Paid by Visitor Development Fund/Travel Portland: A revenue contra account recording the amount of rentals paid from grants received from Visitor Development Fund/Travel Portland, therefore reducing the amount billed to the client.

451130 Rental Refunds – Promoter Expense Reimbursements: Amounts refunded to promoter to offset expenses and reducing revenue.

451140 Rental Refunds – Off-Site Parking Incentive: A contra revenue account, reflecting the reduction in the amount of revenue billed to a client when offsite parking is required for an event.

451110 Rentals – Less Comp Services: A contra revenue account for discounted or complimentary services provided to a client, resulting in a net rental revenue when summed with other rental revenue accounts.

452000 Rentals – Space: Temporary rental of building space and any other facility/space rentals (not those under longer term sublease arrangements).

452100 Rentals – Building

452101 Rentals – Exhibit Hall

452102 Rentals – Lobby

452103 Rentals – Meeting Room

452104 Rentals – Ballroom

452105 Rentals – Theater

452109 Rentals – Other Space

452110 Rentals – Outdoor Space

452190 Rentals – Paid by Visitor Development Fund/Travel Portland: Rentals paid by Travel Portland on behalf of the client.

455000 Food and Beverage Service Revenue: Revenue received from food and beverage sales in concession activities. This account is a roll-up summary account which may be credited when more specific food sales related accounts below do not identify the nature of the item.

455100 Beverage Service Revenue: Revenues generated through sales of beverages of various types as indicated by specific accounts reflected below and rolling up to this overall category.

455100 Beverage Service Revenue – Alcohol

455110 Beverage Service Revenue – Liquor

455120 Beverage Service Revenue – Beer

455130 Beverage Service Revenue – Wine

455200 Beverage Service Revenue – Other Beverage: Items sold at concessions and events.

455210 Beverage Service Revenue – Water

455220 Beverage Service Revenue – Coffee

455300 Beverage Service Revenue – Specialty: Beverages sold in Metro owned restaurants and coffee shops.

455310 Beverage Service Revenue – Specialty Coffee – Regular

455320 Beverage Service Revenue – Specialty Coffee – Espresso

455330 Beverage Service Revenue – Specialty Coffee – Other

455340 Beverage Service Revenue – Specialty Coffee – Bottled Beverage

455350 Beverage Service Revenue – Specialty Coffee – Other Beverage

455360 Beverage Service Revenue – Specialty Coffee – Baked Goods

455370 Beverage Service Revenue – Specialty Coffee – Food

455380 Beverage Service Revenue – Smoothies

455390 Beverage Service Revenue – Specialty Coffee – Retail Food

455500 Food Service Revenue – Food: Food sold at Metro facilities.

455900 Miscellaneous Food and Beverage Revenue: Food and beverage sales that are not accounted for in any of the more specific accounts.

455990 Misc. Food and Beverage – Less Comp Services: A contra revenue account for discounted or complimentary services provided to a client.

455910 Outside Catering Buyout: A fee charged to a client which allows client to hire an outside caterer.

455920 Recovery – Billed Gratuity: The percentage charged as a service fee for catered events.

455930 Recovery – Billed Labor: Revenues earned for specific Metro supplied labor for events at Metro facilities and not accounted for in the Reimbursed Labor accounts found later in this Chart of Accounts.

455940 Food Service Revenue – Rental

455941 Food Service Revenue – Rental Linens

455942 Food Service Revenue – Rental Equipment

455950 Subcontractor Revenue: Amounts earned by venues for subcontracting food kiosks at events and paid by those subcontractors.

455951 Subcontractor Revenue Reimbursement –Cash Over/Short

456000 Retail Sales: Revenue received from the sale of retail (non-food) goods (for example, zoo gift shop items). This is a roll-up account that may be credited for revenues that do not match the more specific titled accounts below:

456100 Retail Sales – Brochure Display: A fee charged by a Metro venue to display brochures at the Metro venue.

457100 Retail Sales – Gift Shop Sales: Amounts received upon sales of goods in a Metro gift shop.

457000 Merchandising (inactive): Sale of souvenirs, novelty items, programs related to trade, exhibit, concert and other spectator events, but unrelated to facility specific gift shop revenue.

457500 Advertising Revenue: Revenue received from customers for placement of advertising of Metro activities.

457510 Advertising Revenue – Banner Outdoors: Amounts paid by clients for outdoor hanging banners.

457520 Display Advertising: Amounts paid by clients for display advertising other than hanging banners and marquee.

457530 Advertising Revenue – Marquee: Amounts paid by clients for placing advertisements on the electronic marquee.

457540 Advertising Revenue – Website Advertising: Amounts paid by clients for placement of advertisements on a Metro website.

457590 Advertising – Comp Services (Inactive)

458000 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.

458100 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 458000 reflects net utility services revenue.

458200 Utility Services Revenue – Compress Air

458300 Utility Services Revenue – Electricity and Hookup

458310 Utility Services Revenue – Commission-Electrical: Amounts earned as commissions as specified in event contracts related to a clients' use of a Metro approved contracted third party electrical service.

458400 Utility Services – HVAC

458500 Utility Services – Natural Gas

458600 Utility Services – Refuse Removal

458700 Utility Services – Telephone and Hookup

458800 Utility Services – WiFi – Internet Network

458900 Utility Services – Other

458910 Utility Services – Freight

458920 Utility Services – Water and Sewer

458930 Utility Services – Keys

458940 Utility Services – Storage

458950 Utility Services – Supplies Billed AV: Audio visual supply costs to be paid to Metro by the client.

458960 Utility Services – Rent Portable Sink

458990 Utility Services – WiFi Internet Revenue Sharing (contra): Share of revenue paid to contracted third party WiFi services which reduces amount of revenue recognized by the Metro venue (net against account 458800).

459000 Commissions: Commissions received on box office ticket sales and sales of products. This is a roll-up account and may be credited for commission revenues not appropriately categorized by the detailed commission accounts that follow:

459100 Commissions – ATM: Amounts received from financial institutions or ATM machine vendors for customer use of an ATM on Metro premises.

459200 Commissions – Outside Catering: Amounts earned in the form of commissions for the provision of contracted third party catering.

459900 Commissions – Other

459910 Commissions – Souvenir Sales: Amounts received as commissions for sales of event related souvenirs.

455920 Commissions – Tickets: Amounts received from ticketing agencies as commissions for tickets sold at a Metro box office

455921 Commissions – Ticket Exchange: A commission earned on tickets exchanged by customers at a Metro box office.

459922 Commissions – Ticket Service Charge: A commission earned on ticket services charges from a ticket agency for tickets sold.

455930 Ticket Advertising Allowance: Amounts received from a ticket agency as an allowance for venue advertising.

459940 Commissions – Vending Machine: Amounts received from vending machine vendor as share of sales revenue.

463500 Exhibit Shows: Revenue received for providing traveling or other zoo related exhibits.

464000 Railroad Rides: Admission/ticket revenue for the zoo railroad ride.

464500 Reimbursed Services: Amounts received from outside entities under contractual agreement to pay for specific work and charges to be incurred by Metro and associated with an event (not labor, which is accounted for in the 464900 series). This is a roll-up account and may be credited for any reimbursed services revenues not appropriately categorized by the more detailed accounts that follow:

464511 Reimbursed Services – Production

464512 Reimbursed Services – Security

464513 Reimbursed Services – Insurance Billed

464514 Reimbursed Services – License and Permits Billed

464515 Reimbursed Services – Stagehand

464521 Reimbursed Services – City Police

464522 Reimbursed Services – Piano Tuning

464523 Reimbursed Services – Traffic Control

464591 Reimbursed Services – Ticket Printing Fee

464592 Reimbursed Services – ATM Rental Set-Up Fee

464593 Reimbursed Services – Coat Check Revenue (non labor)

464599 Reimbursed Services – Miscellaneous: Any reimbursed services not accounted for in detail accounts above.

464600 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.

464700 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.

464900 Reimbursed Labor: Revenues earned for specific Metro supplied labor for events at Metro facilities. This is a roll-up account and may be credited for any reimbursed services revenues not appropriately categorized by the more detailed labor-type accounts that follow:

464901 Reimbursed Labor – Admissions

464902 Reimbursed Labor – Admissions Lead

464903 Reimbursed Labor – Aisle Cleaning

464904 Reimbursed Labor – Audio Visual

464905 Reimbursed Labor – Booth Cleaning

464906 Reimbursed Labor – Coat Check

464907 Reimbursed Labor – Elevator Operator

464908 Reimbursed Labor – EMT and Medical

464909 Reimbursed Labor – Event Services

464910 Reimbursed Labor – Gate

464911 Reimbursed Labor – House Manager

464912 Reimbursed Labor – Operations and Set

464913 Reimbursed Labor – Porter

464914 Reimbursed Labor – Security

464915 Reimbursed Labor – Stagedoor

464916 Reimbursed Labor – Technical

464917 Reimbursed Labor – Ticket Sellers

464918 Reimbursed Labor – Ticket Supervisor

464919 Reimbursed Labor – Ushers

464920 Reimbursed Labor – Utility

464921 Reimbursed Labor – Staging Fees

464922 Reimbursed Labor - Stagehand

476000: Sponsorship Revenue: Revenues received from entities that receive contractual rights for associating their names with Metro activities.

Other Fees and Charges

415000 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.

418000 Contract and Professional Services: Revenues derived for services performed by Metro under contract, not identified in another object code category (for example, transportation studies).

428000 Grave Openings: Revenue from the public for services performed.

428500 Grave Sales: Revenue received from the public for cemetery plots.

442000 Natural Gas Recovery Revenue: Revenue generated from sales of natural gas produced by the St. Johns Landfill.

445000 Insurance Recovery Revenue: Amounts received upon settlement of insurance claims.

460000 Administrative Fee: Fees received for managing activities or events for the benefit of others.

461000 Contract Revenue: Share of revenue received from operations contracts, and concessions such as golf courses, under contract.

462000 Parking Fees: Revenues generated from parking fees charged for public and employee parking at Metro facilities.

462100 Parking Fees – Contract: Revenues from parking fees charged under contract with third party entities.

462120 Parking Fees – Employee: Revenues from parking fees charged to employees of Metro.

462130 Parking Fees – Exhibitor: Revenues generated from parking fees charged to event exhibitors.

462140 Parking Fees – Special Pass: Revenues from parking associated with sales of special pass programs established by management.

462150 Parking Fees – SmartPark Sales: Revenues from fees collected from the city's SmartPark program.

462190 Parking Fees – Lot Buy Out: Amounts received when a client purchases an entire parking lot in order to provide free parking to attendees of an event.

462191 Parking Fees – TriMet Lease: An allocation of annual revenue from the lease of Expo parking lot to TriMet.

463000 Tuition and Lectures: Fees received for classes and lectures sponsored by Metro organizations.

465000 Miscellaneous Charges for Services: Miscellaneous other revenues received for services not described previously.

465100 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

445500 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.

446000 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.

467000 Charges for Services: Charges for services provided by one Metro department (fund) to another, such as conference room rentals, etc.

Miscellaneous Other Revenues

414200 Intergovernmental Miscellaneous Revenue: Revenues received from other governments that are service related and not associated with grant programs or on-going revenue sharing arrangements.

417000 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.

480000 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.

480010 Credit Card Machines Billed: Revenue earned from charging client for use of credit card machines.

480020 Finance Charges: Amounts charged on balances owed by Metro's credit customers as a percent of outstanding balance.

480500 Other Financing Transactions: Revenues derived from financing customers over periods of time that do not meet the definitions of other accounts.

480800 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.

480900 Loan Interest Receipts: Amounts received that are in payment of interest on loans issued by Metro to other parties (e.g., TOD program loans).

481000 Sale of Fixed Assets: Proceeds from the sale of Metro capital assets (also referred to as "fixed assets").

481100 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.

481200 Gain (loss) – Asset Transfers: The net gain or loss in excess or below the book value of capital assets transferred between funds for GAAP based reporting.

481500 Pass Through Debt Service Receipts: Amounts received under contract from third parties to pay off debt incurred on their behalf (conduit debt).

482000 Program Income: Revenues derived from specified program sources that must be counted against revenues from grant sources.

489000 Other Miscellaneous Revenue: Revenue for which no other account exists should be coded to this account.

489100 Refunds and Reimbursements: Amounts received as refunds or reimbursements for amounts previously paid or damages incurred for non-recurring events.

489101 Key Reimbursements: Amounts received from the client for lost keys.

489110 Damage Reimbursements: Reimbursements to Metro from those who have caused damage to Metro property, but not including insurance recovery revenue (which would be recorded in account 445000).

489500 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.

489800 Extraordinary Items: Amounts received that are both infrequent in occurrence and not subject to management's control, as provided in Finance Accounting Standards Board (FASB) Statement 5.

Interest and Other Earnings on Investments

Interest on Investments

470000 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

471000 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).

471900 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.

472000 Interest Income – Licensee: Interest earned on Metro cash held by licensee, such as cash held by ticket selling agencies related ticket sales to Metro events.

OTHER FINANCING SOURCES–BOND AND LOAN PROCEEDS

Bond and Loan Proceeds

490000 General Obligation Bond Proceeds: Financial resources provided by the issuance of general obligation bonds.

490500 Revenue Bond Proceeds: Financial resources provided by the issuance of revenue bonds (bonds which are payable from specified revenue).

491000 State Bond Bank Proceeds: Financial resources provided by bonds issued by the State which are benefiting Metro programs.

491500 Premium on Bond Sales: Proceeds in excess of the par value of the bonds sold.

492000 Loan Proceeds: Proceeds from loans provided by other entities.

492500 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 551000).

493000 Bond Anticipation Note Proceeds: Proceeds of notes issued in anticipation of bond sale proceeds, to be repaid by those bonds.

INTERFUND TRANSFERS

Interfund Loans

496000 Interfund Loan–Principal: Transfers received for repayment of interfund loan principal.

496500 Interfund Loan–Interest: Transfers received in payment of interest on interfund loans.

Internal Service Transfers

498000 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

497500 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

497000 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.

498500 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

489900 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.

499000 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.

499100 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.

499200 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.

499300 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.

499400 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.

499500 Intrafund Clearing–Capital: Amounts transferred for capital projects 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.

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

500000 Salaries–Elected Officials: Salaries paid to elected officials of the district.

501000 Salaries–Regular Employees (full-time, Exempt): Salaries paid to exempt employees who are full-time.

501500 Wages–Regular Employees (full-time, Non-exempt): Wages paid to hourly (non-exempt) employees who work a full-time schedule.

501510 Wages -Regular Employees (full-time, non-exempt) Vacancy Allowance: (for Budget Use Only) An amount budgeted for anticipated savings from vacancies and staff turnover.

502000 Salaries–Regular Employees (part-time, Exempt): Salaries paid to exempt employees who work less than a full-time schedule.

502500 Wages–Regular Employees (part-time, Non-exempt): Wages paid to hourly (non-exempt) employees who work less than a full-time schedule.

503000 Wages–Temporary Employees: Wages paid to employees who are hired on a temporary basis.

503100 Salaries–Temporary Employees: Paid to employees who are hired on a temporary basis.

504000 Seasonal Employees: Wages paid to temporary, seasonal employees who do not receive benefits.

504300 Non-reimbursable Labor: Wages paid to employees whose costs are not reimbursable by event promoters.

504500 Reimbursable Labor: Wages paid to employees whose costs are reimbursable by event promoters.

508000 Overtime: Wages paid for overtime work performed.

508500 Premium Pay (MERC only): Wages paid to MERC employees, over and above regular wages, for working specific shifts or events.

508600 Mobile Communications Allowance: Amounts paid to employees for providing mobile communications equipment for Metro related work.

508900 Merit/Bonus Pay: Remuneration paid to staff for performance as either a merit or bonus amount in accordance with policy.

508910 COLA Salary Adjustment (For Budget Use Only): Used to budget for pool of COLA dollars.

508911 Step Adjustment (For Budget Use Only): Used to budget for pool of dollars available for step adjustments.

508912 Other Salary Adjustments (For Budget Use Only): Used to budget for pool of dollars for other salary adjustments

508913 Elected Officials' Adjustment (For Budget Use Only): Used to budget for pool of dollars available for elected officials' salary adjustments.

508920 Gain Sharing (For Budget Use Only): Compensation paid to members of AFSCME 3580-1 for participation in the Oregon Convention Center Sustainability Program and the Secret Shopper Program supporting recycling and customer service.

508921 Sales Incentive Program (For Budget Use Only): Sales incentive program for venue sales staff to improve financial results and generate new and additional business.

Fringe Benefits

510000 Fringe Benefits: Fringe benefit expenditures for employees, including health insurance, retirement, etc. This account represents the overall rollup of all fringe accounts for FY 2011-12 and forward.

511000 Fringe Benefits – Payroll Taxes: Expenditures for FICA, TriMet and other payroll related taxes computed and paid on staff salaries and wages. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

512000 Fringe Benefits - Retirement: Expenditures for retirement plan contributions made by Metro for its employees based upon the rules of coverage for those plans. This account includes PERS and any other Metro sponsored retirement plan. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

513000 Fringe Benefits – Health and Welfare: Expenditures for Metro paid premiums on health and welfare insurance coverage. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

514000 Fringe Benefits – Unemployment: Expenditures made by Metro for unemployment insurance coverage to state approved insurance coverage sources that fund payments as required by law to former Metro employees. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

515000 Fringe Benefits – Other Benefits: Expenditures made by Metro for any other fringe benefits of Metro employees not accounted for in another fringe benefit account. This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

519000 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.

519500 Fringe Benefits – Insurance Opt Out: Expenditures made in the form of additional salary or wage payments to employees that opt out of Metro provided health insurance coverage due to their coverage under another plan (e.g., the plan of a spouse or domestic partner). This account is used for FY 2011-12 and forward (previously distinguished by Class chartfield).

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

Supplies

520100 Office Supplies: Pencils, forms, note pads, staples, small office equipment and other consumable office supplies with a unit cost of less than \$5,000. This overall account is used for any expenditure not identified by the more specific related accounts below.

520110 Office Supplies-Computer Equipment: Expenditures to purchase various computer equipment for use in the office

520120 Office Supplies-Meetings Expenditures: Purchases of supplies specific for use in business meetings, which may include food/beverage costs when allowed by Metro policy (in general, only when attended by people other than Metro employees).

520130 Office Supplies-Postage: Costs for US Post Office mail costs.

520140 Office Supplies-Promotion/Consulting Supplies: Supplies specifically used in promotion activities or for consultant use (please note IRS independent contractor rules generally require consultants to provide their own supplies).

520500 Operating Supplies: Operating supplies includes landscape, custodial, veterinarian and medical supplies, graphic and reprographic supplies and other supplies used for operating activities. This overall account is to be used when the goods do not meet the definition of the more specific accounts described below:

520510 Operating Supplies-Small Tools, Equipment

520520 Operating Supplies-Audio Visual

520530 Operating Supplies-Coat Check

520540 Operating Supplies-Medical and Veterinary

520550 Operating Supplies-Telecommunications

520560 Operating Supplies-Tickets

520570 Operating Supplies-Production

520571 Operating Supplies-Show and Stage

520580 Operating Supplies-Uniforms

521000: 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 and represents primarily a roll-up of the detailed accounts noted below:

521100 Membership and Professional Dues: Dues to professional organizations for which Metro gains benefit through publications, seminars, professional exchanges and related activities.

521200 Publications and Subscriptions: Subscriptions to professional periodicals, papers, newsletters.

521300 Fuels–Waste Transport: Expenditures for the purchase and use of fuels by Metro’s waste transport contractor.

521400 Fuels and Lubricants: Diesel, gasoline, oil, propane and other related goods.

521500 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 \$5000 per unit. This is an overall rollup account and can be charged to directly if the more detailed accounts below do not meet the nature of the expenditure.

521510 Maintenance and Repair Supplies-Technology

521520 Maintenance and Repair Supplies-Building

521521 Maintenance and Repair Supplies-HVAC

521522 Maintenance and Repair Supplies-Lightbulbs and Ballasts

521530 Maintenance and Repair Supplies-Custodial

521540 Maintenance and Repair Supplies-Electrical

521550 Maintenance and Repair Supplies-Grounds and Landscaping

521560 Maintenance and Repair Supplies-Equipment

521570 Maintenance and Repair Supplies-Vehicles

521580 Maintenance and Repair Supplies-Security

521590 Maintenance and Repair Supplies-Disposable Protective Gear

521900 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.

522000 Food: Food and beverage items purchased for resale to customers, such as soft drinks, hot dogs, french fries, etc.

522100 Cost of Food and Beverage: Expenditures reflecting the cost of food and beverage only specifically purchased for a Metro venue promoted event.

522500 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.

524000 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. This account is an overall category account and should be charged only if the accounts below that identify more detailed professional services expenditures are not descriptive.

524010 Contracted Professional Services-Accounting and Auditing

524020 Contracted Professional Services-Attorney and Legal

524030 Contracted Professional Services-Architect

524040 Contracted Professional Services-Promotion and Public Relations

524050 Contracted Professional Services-Advertising

524060 Contracted Professional Services-Information Technology Services

524070 Contracted Professional Services-Management, Consulting and Communication

524075 Contracted Professional Services-Recruiting Services

524080 Contracted Professional Services-Architectural and Design (non-capital related)

524500 Marketing: Significant professional services expenditures made under contract with marketing agencies. This account is intended to segregate significant contractual amounts for this service from those coded in the 524000 account series which is used to identify more detailed marketing type expenditures.

524510 Sales and Marketing Contracts: This category would include amounts paid to Greater Portland and other similar organizations.

524600 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.)

524610 Sponsorship Expenditures-Children's Theater: Portland Center for the Performing Arts support for the Children's Theater.

524700 Visitor Development Expenditures: Expenditures made to develop increased visitors to Metro facilities and the region.

524710 Marketing Incentives: Passthrough to Visitor Development Fund, Inc. to enhance current marketing initiatives in order to improve the Oregon Convention Center's ability to attract national convention, trade show and event business.

525000 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.

525100 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. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

525110 Utility Services-Internet

525120 Utility Services-Telecommunications

525130 Utility Services-Electricity

525140 Utility Services-Natural Gas

525150 Utility Services-Sanitation and Refuse Removal

525160 Utility Services-Water and Sewer

525500 Cleaning Services: Charges for services purchased to clean buildings and grounds (apart from services provided by Metro employees).

526000 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. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

526010 Maintenance and Repair Services-Building

526011 Maintenance and Repair Services-Painting

526012 Maintenance and Repair Services-Electricity

- 526013 Maintenance and Repair Services-Elevator and Escalator
- 526014 Maintenance and Repair Services-HVAC
- 526015 Maintenance and Repair Services-Damage Repair (non-risk)
- 526020 Maintenance and Repair Services-Equipment
- 526030 Maintenance and Repair Services-Grounds
- 526040 Maintenance and Repair Services-Technology
- 526050 Maintenance and Repair Services-Vehicles
- 526060 Maintenance and Repair Services-Safety

526300 Software Maintenance: Expenditures for computer software maintenance agreements (PeopleSoft, USI, Team Budget, KRONOS, and other software applications used by Metro).

526500 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. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

- 526510 Rentals-Building
- 526520 Rentals-Equipment
- 526530 Rentals -Office Equipment
- 526540 Rentals-Vehicle
- 526550 Rentals-Production
- 526555 Rentals-Air Space
- 526560 Rentals-Parking Space
- 526580 Rentals-Audio Visual

527000 Insurance: Expenditures for all types of insurance coverage, including property, liability and fidelity. Additional accounts for benefit-related premiums are:

- 527100 Insurance-Benefit Plans
- 527200 Kaiser HMO
- 527300 Other medical providers
- 527400 Dental insurance
- 527500 Long-term disability insurance
- 527600 Group term life insurance

528000 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.). This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

- 528010 Other Purchased Services-Commissions
- 528020 Other Purchased Services-Audio Visual
- 528030 Other Purchased Services-Delivery, Shipping and Courier

528040 Other Purchased Services-Meeting Planner

528050 Other Purchased Services-Decorator

528060 Other Purchased Services-EMT and Medical

528070 Other Purchased Services-Trade Shows

528080 Other Purchased Services-Agency Fees

528090 Other Purchased Services-Event

528091 Other Purchased Services-City Police

528092 Other Purchased Services-Traffic Control

528093 Other Purchased Services-Piano Tuning

528094 Other Purchased Services-Linens

528095 Other Purchased Services-Physical Capacity Testing

528200 Banking Services: Amounts paid to banks for customary banking services such as checking accounts, ACH, wire, positive pay, reporting and other contracted banking services.

528210 Credit Card Fees: Amounts paid to merchant services providers (including passthrough fees from VISA, MasterCard, American Express, Discover and other providers as well as gift card use fees).

528220 ATM Fees and Services: Amounts charged by ATM providers under contract.

528300 Other Purchased Services-Temporary Help Services: Amounts paid the temporary help service contractors.

528400 Other Purchased Services-Printing and Graphics: Amounts expended for services to print or make other print graphic related work on Metro publications and documents.

528100 Other Purchased Services-Reimbursed: Services contracted out by Metro on behalf of the customer, for which the customer pays Metro a reimbursement (related revenue is recorded the similar revenue category noted earlier). This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

528110 Other Purchased Services-Reimbursed-Show Services

528120 Other Purchased Services-Reimbursed-Security

528130 Other Purchased Services-Reimbursed-Stagehand

528140 Other Purchased Services-Reimbursed-Stagehand Health and Welfare

528150 Other Purchased Services-Reimbursed-Audio Visual

528160 Other Purchased Services-Reimbursed-Stage Equipment

529000 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.

529100 Food and Beverage Services: A subdivision of account 529000 to specifically account for operations contracts that provide food and beverage

services to Metro's customers under contract with Metro or MERC. This is a roll-up account which may also be used to directly charge expenditures that are not covered in the more detailed accounts below:

529C00 Food and Beverage Services-Management (a roll-up account for the following categories):

529101 Food and Beverage Services-Advertising and Promotion

529102 Food and Beverage Services-Banking Fees

529103 Food and Beverage Services-Credit Card Fees

529104 Food and Beverage Services-Postage

529105 Food and Beverage Services-Commissions

529106 Food and Beverage Services-General Insurance

529107 Food and Beverage Services-Cash Over/Short

529108 Food and Beverage Services-Rental Expense-Vehicles

529109 Food and Beverage Services-Services-Vehicles

529110 Food and Beverage Services-Freight Chargeouts

529111 Food and Beverage Services-Recruiting

529112 Food and Beverage Services-Other

529F00 Food and Beverage Services-Food and Drink (a roll-up account for the following categories):

529120 Food and Beverage Services-Food Cost

529121 Food and Beverage Services-Beverage Cost

529122 Food and Beverage Services-Liquor Cost

529123 Food and Beverage Services-Wine Cost

529124 Food and Beverage Services-Beer Cost

529125 Food and Beverage Services-Specialty Coffee

529127 Food and Beverage Services-National Vendor Rebate (contra): Vendor rebates earned through food and beverage contractor.

529128 Food and Beverage Services-Promoter Revenue Share: amounts paid by promoter to Metro for a share of the revenue collected on such sales.

529129 Food and Beverage Services-Other

529L00 Food and Beverage Services-Labor and Related (a roll-up account for the following categories):

529130 Food and Beverage Services-Direct Salary and Wage - Management

529131 Food and Beverage Services-Direct Salary and Wage - Hourly

529132 Food and Beverage Services-Payroll Laundry

529133 Food and Beverage Services-Subcontractor Payout: Amount paid by the food and beverage contractor to a subcontractor for food kiosks at events.

529134 Food and Beverage Services-Rental Expense-Equipment

529135 Food and Beverage Services-Replacements: Expenditures to replace missing or damaged food and beverage supply items.

529136 Food and Beverage Services-Travel-Meals and Entertainment
529137 Food and Beverage Services-Travel-Lodging
529139 Food and Beverage Services-Other Labor and Related
529140 Food and Beverage Services-Employee Welfare
529141 Food and Beverage Services-Gratuity Paid to Employee
529S00 Food and Beverage Services-Services (a roll-up account for the following categories):
529150 Food and Beverage Services-Services-Software License Fees
529151 Food and Beverage Services-Services-Contract Cleaning
529152 Food and Beverage Services-Services-Consulting
529153 Food and Beverage Services-Services-Legal
529154 Food and Beverage Services-Services-Repair and Maintenance
529155 Food and Beverage Services-Services-Professional
529156 Food and Beverage Services-Services-Talent and Entertainment
529157 Food and Beverage Services-Services-Security
529158 Food and Beverage Services-Services-Technology Repair and Maintenance
529159 Food and Beverage Services-Services-Telecommunications
529160 Food and Beverage Services-Services-Custodial and Janitorial
529161 Food and Beverage Services-Services-Equipment
529169 Food and Beverage Services-Services-Other
529U00 Food and Beverage Services-Supplies (a roll-up account for the following categories):
529170 Food and Beverage Services-Supplies-Cafeteria
529171 Food and Beverage Services-Supplies-Flowers and Decorations
529172 Food and Beverage Services-Supplies-Linen, Uniform and Laundry
529173 Food and Beverage Services-Supplies-Miscellaneous
529174 Food and Beverage Services-Supplies-Office
529175 Food and Beverage Services-Supplies-Operating
529176 Food and Beverage Services-Supplies-Serviceware
529177 Food and Beverage Services-Supplies-Serviceware, Non-Disposable
529179 Food and Beverage Services-Supplies-Other
529X00 Food and Beverage Services-Reserves and Incentives (a roll-up account for the following categories): Contractual distribution of Net Gross Revenues for contractor compensation and a reserve account for capital improvements, equipment, smallwares, marketing, and maintenance, operations and repairs. Each reserve account is offset by an associated account to reflect the amount spent from that reserve, resulting in a net amount available in the reserve for future expenditures.
529190 Food and Beverage Services-Reserve Capital 2 percent
529191 Food and Beverage Services-Spent Capital Reserve 2 percent
529192 Food and Beverage Services-Reserve Maintenance 1 percent

- 529193 Food and Beverage Services-Spent Maintenance Reserve 1 percent
- 529194 Food and Beverage Services-Reserve Utilities 1 percent
- 529195 Food and Beverage Services-Spent Utility Reserves 1 percent
- 529196 Food and Beverage Services-Reserve Marketing 1 percent
- 529197 Food and Beverage Services-Qualitative Incentive
- 529198 Food and Beverage Services-Net Gross Receipts Percent
- 529199 Food and Beverage Services-Percent of Net Profit

529200 Parking Services: A subdivision of account 529000 to specifically account for operations contracts entered into for management of Metro or MERC parking facilities.

529210 Parking Services-Parking Lot Management: Contractual payments to operators of Metro owned parking properties.

529300 Disposal Fees-Landfill: Expenditures for disposal of waste under Metro's contract with the Gilliam County landfill.

529400 Special Waste Disposal Fees: Expenditures for services provided other entities for disposal of special waste.

529500 Waste Transport: Expenditures for transporting waste from Metro's transfer stations to other disposal sites under contractual agreement.

529600 Transfer Station Operations: Expenditures for contracted operations of Metro's solid waste transfer stations.

529700 Organics Processing Fees: Expenditures directly related to processing of solid waste organics by Metro facilities.

Capital Maintenance

526100 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.

526200 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.

530000 Payments to Other Agencies: Charges and amounts paid or payable to other governmental agencies for fees or other contributions.

530010 License and Permit Fees: Amounts paid to governmental entities for licenses and permits.

530500 Election Expense: Expenditures made to the various counties for the cost of elections attributable to Metro issues/candidates.

531000 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.

531500 Grants to Other Governments: Payments to and expenditures incurred by other governmental entities under grant agreements.

531800 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.

532000 Government Assessments: Payments made to other governments based upon assessments received, (e.g., Local Improvement District).

Internal Charges for Services

540000 Charges for Services: Services performed by one Metro department for another.

540500 Payment in Lieu of Rent: Expenditures for internal Metro department use of internally managed facilities.

541000 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

544000 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).

544500 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.

544600 Intra-Metro Grants: Expenditures by one fund to another fund for grants provided for specific purposes (see account 412900 for the corresponding revenue account in the receiving fund.)

545000 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. This is a roll-up account and can be charged to for any expenditures not reflected in the more detailed categories below:

545100 Travel and Lodging: Costs for airfare, train, lodging and other travel expenses for Metro staff in accordance with Metro travel policy.

545200 Mileage, Taxi and Parking: Costs incurred while traveling for Metro business in accordance with Metro Travel Policy.

545300 Meals and Entertainment: Costs incurred while traveling for Metro business in accordance with Metro Travel Policy which requires travel beyond 55 miles of Metro Regional Center.

545500 Staff Development: Registration fees for conferences, classes and seminars attended by Metro staff; books and other training materials provided are included here. This is a roll-up account and can be charged to for any expenditures not reflected in the more detailed categories below:

545510 Tuition Reimbursement: Reimbursements to Metro employees for job related courses taken at colleges and universities.

545520 Conference Fees: Amounts paid to conference providers for Metro staff to attend job related courses of study.

547000 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.

547500 Claims Paid (Self Insurance): Expenditures for insurable losses incurred by Metro and paid from the Risk Management Fund.

547600 Actuarial Claims Expense: Expenses determined by actuarial estimates reflecting incurred but not reported (IBNR) claims and reserves in accordance with GASB Statement 10 requirements.

547700 Casualty and Other Loss: Expenditures made, or loss in value, from casualty losses.

547900 Claims (former ORS 197.352): Expenditures for claims under the requirements of ORS 197.352 as authorized by Metro Council action.

548000 Fee Reimbursements: Reimbursements to non-Metro disposal facilities based on the recovery rate achieved by the facility.

549000 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.

549010 TriMet Transit Pass: Amounts paid to the Lloyd District Transportation Management Association (TMA) to purchase employee transit passes annually.

GAAP Accounts

550000 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.

551000 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.

552000 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.

556000 Internal Service Eliminations: Account used to track amounts that are eliminated on a consolidated government-wide GAAP basis due to the reflection of these amounts in the expenses of the business-type or governmental-type activities, as appropriate.

559000 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.

559900 Landfill Post-Closure Care Costs: Expenses for the estimated cost of solid waste landfill post-closure care at the St. Johns Landfill site and allocated over the remaining care period required under federal and state laws and regulations.

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

Capital Lease Payments

560000 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.

560500 Capital Lease Payments Interest: Amounts paid for interest on leases noted above.

Loan Payments

561000 Loan Payments–Principal: Payments which reduce the outstanding principal balances of loans.

561500 Loan Payments Interest: Payments of interest on outstanding principal balances on loans.

General Obligation Bond Payments

562000 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.

562500 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

563000 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.

563500 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

565000 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:

570000 Land

571000 Improvements Other than Buildings

571500 Intangibles – Non-depreciable

572000 Buildings and Related

573000 Exhibits and Related

574000 Equipment

574500 Vehicles

575000 Office Furniture and Equipment

576000 Railroad Equipment and Facilities

577000 Leasehold Improvements
578000 Final Cover - Landfill
578800 Art and Collections
579000 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

582000 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

586000 Interfund Loan–Principal: A transfer to another fund in repayment of an interfund loan’s principal balance.

586005 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

580000: 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

581000 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.

583000 Residual Equity Transfer: Non-recurring or non-routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

Intrafund Clearing Accounts

589100 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.

589200 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.

589300 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.

589400 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.

BUDGETARY ACCOUNTS ONLY (For use in “TeamBudget” software):

Contingency

599900 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.

700000 Contingency

701001 Contingency-Council Opportunity Account

701002 Contingency-Operating

701003 Contingency-New Capital-Business Strategy Reserve

705000 Contingency-Landfill Closure

706000 Contingency-Renewal and Replacement

709000 Contingency-All Other

Unappropriated

599000 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.

800000 Unappropriated Fund Balance

801000 Unappropriated Fund Balance-Restricted

801001 Unappropriated Fund Balance-Restricted-Restricted by TLT Agreement

801002 Unappropriated Fund Balance-Restricted-Restricted for CET

801003 Unappropriated Fund Balance-Restricted-Restricted for TOD

805000 Unappropriated Fund Balance-Reserves

805100 Unappropriated Fund Balance-Reserves-Stabilization Reserve

805200 Unappropriated Fund Balance-Reserves-Renewal and Replacement Reserve

805300 Unappropriated Fund Balance-Reserves-Reserve for One Time Expenditures

805400 Unappropriated Fund Balance-Reserves-Reserve for Future Debt Service

805450 Unappropriated Fund Balance-Reserves-PERS Reserve

805539 Unappropriated Fund Balance-Reserves-Landfill Closure

805900 Unappropriated Fund Balance-Reserves-Other Reserves and Designations

805910 Unappropriated Fund Balance-Reserves-New Capital-Business Strategy Reserve

900000 Beginning Fund Balance

FUNDS—BUDGETARY BASIS

010 General Fund

165 Natural Areas and Parks Operating Levy Fund

251 General Obligation Bond Debt Service Fund

300 General Asset Management Fund
320 Oregon Zoo Infrastructure and Animal Welfare Fund
350 Open Spaces Fund
351 Natural Areas Fund
413 General Revenue Bond Fund
530 Solid Waste Revenue Fund
MRC MERC Fund
615 Risk Management Fund
740 Cemetery Perpetual Care Fund
761 Smith and Bybee Wetlands Fund
768 St. Johns Rehabilitation and Enhancement Fund

The following list contains all known, existing or anticipated contracts for FY 2013-14 with a total value of \$50,000 or more. This list has been prepared in accordance with Metro Code Section 2.04.028:

2.04.028 Council Information Reports

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

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

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

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

Contract number	Vendor	Description	Type	Duration	Contract Total	FY 2013-14 Amount
COMMUNICATIONS						
NEW	TBD various	Public engagement and strategy	PS	10/01/13 - 12/31/15	500,000	200,000
NEW	TBD various	Public opinion research	PS	04/01/14 - 06/30/16	500,000	25,000
FINANCE AND REGULATORY SERVICES - General						
New	Lloyd TMA	MRC Trimet Passes		08/01/13 - 12/31/13	120,000	120,000
New	Lloyd TMA	Non-MRC Trimet Passes		08/01/13 - 12/31/13	80,000	80,000
FINANCE AND REGULATORY SERVICES - Solid Waste Compliance and Cleanup						
932000	Multnomah County	Investigative Services	IGA	07/01/13 - 06/30/14	132,923	132,923
931999	Multnomah County	Inmate Work Crews Cleanup	IGA	07/01/13 - 06/30/14	193,777	193,777
932001	City of Tigard	Tigard Officer Illegal Dumping	IGA	07/01/13 - 06/30/14	250,107	250,107
HUMAN RESOURCES						
930850	Beecher Carlson	Broker for Health Insurance (One year contract extension)		07/01/10 - 06/30/14	180,000	51,500
METROPOLITAN EXPOSITION RECREATION CENTER - Expo Center						
New	TBD	Parking Lot Asphalt Maintenance and/or Removal/Replacement	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Portable Bleacher Replacement	G&S	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Lighting Halls D, E and Connector, Halls A B and East Hall	PUB	07/01/13 - 06/30/14	384,003	384,000
New	TBD	Roof and Hall D Dock & Storage Kitchen	PUB	07/01/13 - 06/30/14	250,000	250,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
METROPOLITAN EXPOSITION RECREATION CENTER - Oregon Convention Center						
New	TBD	Design and engineering	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Design and engineering - Integrated door access controls	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Audio Visual Equipment	G&S	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Rest Room Handicap Door Operators - carryover project	PUB	07/01/13 - 06/30/14	80,000	80,000
New	TBD	Dance Floor Replacement	G&S	07/01/13 - 06/30/14	126,000	126,000
New	TBD	Original Roof Replacement (add Parapet Wall Cap to Project) Part 1	PUB	07/01/13 - 06/30/14	1,180,000	1,180,000
New	TBD	CCTV Replacement - carryover project	PUB	07/01/13 - 06/30/14	248,005	248,005
New	TBD	Replacement Chrome Entry Doors on Original Side of Venue - carryover project	PUB	07/01/13 - 06/30/14	225,000	225,000
New	TBD	Tower Lighting Replacement	PUB	07/01/13 - 06/30/14	98,000	98,000
New	TBD	Portland Ballroom Canned Lighting Replacement	PUB	07/01/13 - 06/30/14	112,000	112,000
New	TBD	Dragon Café Concession Upgrades	PUB	07/01/13 - 06/30/14	78,000	78,000
New	TBD	Process Loop Piping Replacement	PUB	07/01/13 - 06/30/14	185,000	185,000
New	TBD	Room Block Project: Services - Multiple Vendors	PS	07/01/13 - 06/30/14	262,210	262,210
New	TBD	AV Rentals multiple vendors	PUB	07/01/13 - 06/30/14	190,000	190,000
New	TBD	Elevator/Escalator Service Contract	PUB	07/01/13 - 06/30/14	170,560	170,560

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
METROPOLITAN EXPOSITION RECREATION CENTER - Portland Center for Performing Arts						
New	TBD	Keller Carpet Stairwells carry over project	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	AHH - HVAC & Lighting Controls Replacement	PUB	07/01/13 - 06/30/14	250,000	250,000
New	TBD	AHH - Exterior Insulation Finish System Replacement phase III	PUB	07/01/13 - 06/30/14	175,000	175,000
New	TBD	ASCH Soft Goods Replacement Front of House	G & S	07/01/13 - 06/30/14	50,000	50,000
New	TBD	ASCH Front of House Lighting Conversion	PUB	07/01/13 - 06/30/14	90,000	90,000
New	TBD	Keller - Main Curtain Replacement	G&S	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Newark - Lighting System Overhaul Phase I	PUB	07/01/13 - 06/30/14	56,000	56,000
New	TBD	ASCH Exterior Façade Repair	PUB	07/01/13 - 06/30/14	125,000	125,000
New	TBD	Elevator Service Contract	PUB	07/01/13 - 06/30/14	70,000	70,000
METROPOLITAN EXPOSITION RECREATION CENTER - Administration						
New	TBD	Information Services Projects - Servers Storage Replacement	G&S	07/01/13 - 06/30/14	64,000	64,000
New	TBD	Information Services Projects - TBD	G&S	07/01/13 - 06/30/14	200,000	200,000
OREGON ZOO- Bond						
New	To be determined	Hazardous Material Assessment	PS	07/01/13 - 06/30/16	100,000	30,000
New	To be determined	Hazardous Material Removal	PUB	07/01/13 - 06/30/16	75,000	25,000
New	To be determined	Education Center Design	PS	03/01/14 - 09/30/16	1,250,000	150,000
New	To be determined	Education Center Construction Management/General Contractor	PUB	04/01/14 - 09/30/16	8,200,000	50,000
New	To be determined	Artist--Commissioned Public Art	PS	05/01/14 - 09/30/16	200,000	50,000
New	To be determined	Archeological Services	PS	07/01/13 - 06/30/14	50,000	25,000
New	To be determined	On-Call Utility Locating Services	PS	07/01/13 - 06/30/15	50,000	30,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
OREGON ZOO- Living Collections						
New	To be determined, multiple	Laboratory Services	PS	07/01/13 - 06/30/15	90,000	30,000
OREGON ZOO- Facilities and Horticulture						
New	To be determined	Electrical Controls Services	PUB	07/01/13 - 06/30/15	250,000	75,000
New	To be determined	Misc Pool Coatings	PUB	07/01/13 - 09/30/15	150,000	50,000
New	To be determined, multiple	Electrical Repairs as needed	PUB	07/01/13 - 06/30/15	100,000	30,000
New	To be determined - multiple	Miscellaneous painting	PUB	07/01/13 - 06/30/15	200,000	50,000
New	To be determined, multiple	Miscellaneous HVAC services	PUB	07/01/13 - 06/30/15	75,000	25,000
New	To be determined, multiple	Miscellaneous concrete repairs	PUB	07/01/13 - 06/30/15	100,000	25,000
New	To be determined	HVAC replacement	PUB	07/01/13 - 06/30/13	150,000	150,000
OREGON ZOO- Marketing						
New	To be determined	Market Research	PS	07/01/13 - 06/30/15	120,000	40,000
New	To be determined	Website Web Design	PS	07/01/13 - 07/31/13	50,000	50,000
New	To be determined	Interpretive and Exhibit Fabrication	PUB	07/01/13 - 07/31/15	200,000	50,000
New	To be determined	Entertainment Agency	PS	07/01/13 - 07/31/15	150,000	50,000
OREGON ZOO- Guest services						
New	To be determined - multiple	Specialty desserts for resale	G&S	07/01/13 - 07/31/15	75,000	25,000
New	To be determined - multiple	Equipment rental	PUB	07/01/13 - 06/30/15	90,000	30,000
New	To be determined	Restaurant Supplies	G&S	07/01/13 - 06/30/15	135,000	45,000
New	To be determined	Assorted contracts to supply merchandise for resale for food service	G&S	07/01/13 - 06/30/15	300,000	100,000
New	To be determined - multiple	Temporary Lease Exhibits	PUB	07/01/13 - 06/30/15	1,500,000	500,000
New	To be determined - multiple	Provide zoo uniforms	G&S	07/01/13 - 06/30/15	300,000	100,000
New	To be determined	Acrylic & glass polishing	PUB	07/01/13 - 06/30/15	100,000	25,000
New	To be determined - multiple	Ice Cream for resale	PUB	07/01/13 - 06/30/15	120,000	40,000
New	To be determined	Food for resale unit	G&S	07/01/13 - 07/31/13	60,000	60,000
New	To be determined	Tableware Supplies	G&S	07/01/13 - 09/30/15	150,000	50,000
New	To be determined - multiple	Seafood for resale	G&S	07/01/13 - 12/31/15	150,000	50,000
New	To be determined - multiple	Vending Concessions	G&S	07/01/13 - 03/31/16	90,000	30,000
Potential	Oregon State University	Education - Synergies SYSTEMS Project	GRANT	07/13/13 - 06/30/15	99,533	33,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
PARKS AND ENVIRONMENTAL SERVICES- Solid Waste Operations: Operating Account						
New	TBD	Misc. Tech. SVRCs	PS	07/01/13 - 06/30/14	50,000	50,000
New	Mt. Hood Community College	College internship program	IGA	07/01/13 - 06/30/14	56,076	56,076
New	DePaul Industries	Latex paint processing support	PS	07/01/13 - 06/30/14	424,750	424,750
New	TBD	Supply one gallon cans	PROC	12/15/13 12/14/14	50,000	25,000
New	TBD	Recycling of mercury-containing lamps	PUB	01/01/14 - 12/31/15	100,000	25,000
New	TBD	Supply dry film preservative	PROC	02/15/14 02/14/15	50,000	25,000
New	TBD	Supply Steel Drums	G & S	06/01/14 05/31/15	207,500	17,290
New	TBD	Hazardous Waste Disposal	PUB	12/15/13 12/14/16	2,000,000	333,500
New	TBD	MSS Reconfiguartion	PS	07/01/14 06/30/14	50,000	50,000
New	TBD	Supply 5 gallon pails	G & S	02/15/14 02/14/17	340,000	47,000
New	TBD	Disposal Option Dev.	PS	07/01/14 06/30/14	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: General account						
New	TBD	Metro South - Storm Water Treatment	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Metro Central HHW - Extend Canopy	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Metro Central Rainwater Reuse	PUB	07/01/13 - 06/30/14	65,000	65,000
New	TBD	Metro Central Organics/Food Handling Area Improvements	PUB	07/01/13 - 06/30/14	150,000	150,000
New	TBD	Metro Central Storm Water Improvements	PUB	07/01/13 - 06/30/14	400,000	400,000
New	TBD	Metro South - Truck Wash Extension	PUB	07/01/13 - 06/30/14	65,000	65,000
New	TBD	Metro South - Truck Entrance/Exit	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Latex Paint Capacity Addition	PUB	07/01/13 - 06/30/14	65,000	65,000
New	TBD	Metro South - Camera Expansion	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Metro Central - Camera Expansion	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Disposal System (Road Map) Software	PS	07/01/13 - 06/30/14	150,000	150,000
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Closure account						
New	TBD	Landfill Remediation	PUB	07/01/13 - 06/30/14	1,000,000	1,000,000
New	TBD	St Johns Landfill Feasibility Study	PUB	07/01/13 - 06/30/14	100,000	100,000
New	TBD	Misc. Technical Services	PS	07/01/13 - 06/30/14	80,000	80,000
New	TBD	SJL Flare Insulation	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	SJL Max. Flare Efficiency	PS	07/01/13 06/30/14	50,000	50,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
PARKS AND ENVIRONMENTAL SERVICES - Solid Waste Operations: Renewal and replacement account						
New	TBD	Metro South - Modify Entry Way to Operstions	PUB	07/01/13 - 06/30/14	175,000	175,000
New	TBD	Metro South - Replace Lighting Over Pit	PUB	07/01/13 - 06/30/14	55,000	55,000
New	TBD	Metro South - Phone System Replacement	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Metro Central - Phone System Replacement	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Unanticipated extraordinary repair/replacement of capital assets	PUB	07/01/13 - 06/30/14	300,000	300,000
New	TBD	Metro Central - Gutter and Drainage System	PUB	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Metro Central - Floor Repairs	PUB	07/01/13 - 06/30/14	150,000	150,000
New	TBD	Metro Central - Replace Slow Speed Shredder	PUB	07/01/13 - 06/30/14	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Metro Regional Center - Operating Account						
New	TBD	Metro Regional Center - Fire Sprinkler	PES	07/01/13 - 06/30/14	50,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks & Visitors - Local Option Levy						
New	TBD	Parks Improvements	PUB	TBD - TBD	200,000	200,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Project Management Local Option levy						
New	TBD	Parks: Project Management	PS	TBD - TBD	250,000	250,000
New	TBD - Multiple	Parks: Project Management - Parks Improvement	PUB	TBD - TBD	1,000,000	1,000,000
PARKS AND ENVIRONMENTAL SERVICES - Finance - Local Option Levy Fund						
New	TBD	Misc. Consulting Services	PS	TBD - TBD	286,346	286,346
PARKS AND ENVIRONMENTAL SERVICES - Parks and Property Stewardship - Renewal & Replacement						
New	TBD	Glendoveer - East Well Pump	PUB	07/01/13 - 06/30/14	80,000	80,000
New	TBD	Blue Lake Wetland Pathway Trail	PUB	07/01/13 - 06/30/14	195,595	195,595
New	TBD	Chinook Landing - Pilings	PUB	07/01/13 - 06/30/14	84,897	84,897
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship Metro Regional Center - Renewal & Replacement						
New	TBD	Fleet PES	PUB	07/01/13 - 06/30/14	105,000	105,000
New	TBD	Metro Regional Center Roof Replacement	PUB	07/01/13 - 06/30/14	512,400	512,400
New	TBD	Fire Alarman System	PUB	07/01/13 - 06/30/14	73,140	73,140
New	TBD	Security Panel	PUB	07/01/13 - 06/30/14	68,000	68,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Pioneer Cemeteries Program - Operating Account						
New	TBD	Headstone wholesale, engraving and installation services	PUB	07/01/12 - 06/30/15	100,000	50,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Parks Capital Account						
New	TBD	Oxbow Erosion Reconstruction	PUB	07/01/13 - 06/30/14	148,250	148,250
New	TBD	Glendoveer Golf Course - Capital Improvements	PUB	07/01/13 - 06/30/14	261,000	261,000
PARKS AND ENVIRONMENTAL SERVICES - Property Stewardship: Parks - Parks Special Account						
New	TBD	Oxbow Park - Capital Improvements	PUB	07/01/13 - 06/30/14	364,778	364,778
PLANNING & DEVELOPMENT - Administration						
New	ODOT, PL/STP/Support	General Planning funds for transportation projects	IGA, REV	07/01/13 - 06/30/14	3,987,455	3,987,455
New	ODOT, Sec. 5303	General Planning funds for transportation projects	IGA, REV	07/01/13 - 06/30/14	655,301	655,301
New	TriMet	General Planning funds for transportation projects	IGA, REV	07/01/13 - 06/30/14	225,000	225,000
New	To be determined	Title VI Contracted Professional Services	PS	07/01/13 - 06/30/14	60,000	60,000
PLANNING & DEVELOPMENT - Regional Transportation Planning						
New	To be determined	Climate Smart Communities Engagement Support	PS	07/01/13 - 06/30/14	125,000	125,000
New	To be determined	RTO Contracted Professional Services	PS	07/01/13 - 06/30/14	297,000	297,000
New	ODOT	RTO TMA Activity Grant	IGA, REV	07/01/13 - 06/30/14	80,000	80,000
New	To be determined	RTO TMA Activity	IGA, EXP	07/01/13 - 06/30/14	80,000	80,000
New	To be determined	Various Contracts for Individualized Marketing Project	PS/IGA, EXP	07/01/13 - 06/30/14	104,000	104,000
New	To be determined	Transportation Database Development, Reporting and Maintenance	PS/IGA, EXP	07/01/13 - 06/30/14	60,000	60,000
New	To be determined	Grants & Loans to carry out Regional Travel Options strategic plan goals	PS/IGA, GRANT, EXP	07/01/13 - 06/30/14	803,000	803,000
PLANNING & DEVELOPMENT - Land Use Planning						
New	To be determined	Various Agreements Focused on 2040 Implementation and Technical Assistance in Local Jurisdictions	PS/IGA	07/01/13 - 06/30/14	60,000	60,000
New	To be determined	Construction Excise Tax Grant Awards (Round 3)	GRANT, EXP	07/01/13 - 06/30/14	3,700,000	1,850,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
PLANNING & DEVELOPMENT - Corridor Development						
New	To be determined	Various Consultant Contracts for Southwest Corridor Refinement Plan - Analysis & Design	PS	07/01/13 - 06/30/14	1,045,622	1,045,622
New	To be determined	Various IGAs for Regional Partners Assistance with Southwest Corridor Refinement Plan	IGA	07/01/13 - 06/30/14	200,000	200,000
New	To be determined	Various IGAs for Regional Partner Match with Southwest Corridor Refinement Plan	IGA, REV	07/01/13 - 06/30/14	100,000	100,000
New	To be determined	Various Consultant Contracts for Powell/ Division Transit Project	PS	07/01/13 - 06/30/14	75,000	75,000
New	To be determined	Various Consultant Contracts for East Metro Connections Plan Phase	PS	07/01/13 - 06/30/14	50,000	50,000
PLANNING & DEVELOPMENT - Development Center						
New	To be determined	Various TOD Program Purchases	PS/IGA	07/01/13 - 06/30/14	4,125,000	4,125,000
New	To be determined	Various Consultant Contracts for TOD Policy Development and Purchases	PS	07/01/13 - 06/30/14	265,000	265,000
New	To be determined	Various Contracts for Centers/Corridors Development Opportunities	PS/IGA	07/01/13 - 06/30/14	695,000	695,000
RESEARCH CENTER - Transportation Research & Modeling Services						
New	To be determined	Model Improvement/ Enhancement	PS/IGA	07/01/13 - 06/30/14	70,000	70,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/13 - 06/30/14	200,410	200,410
RESEARCH CENTER - Data Resource Center						
New	To be determined	Aerial Photo Services	PS	07/01/13 - 06/30/14	230,000	230,000
New	To be determined	Various Revenue Agreements for Technical Assistance	PS/IGA, REV	07/01/13 - 06/30/14	100,000	100,000
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Operating Account						
New	TBD	Vegetation Management	PUB	TBD - TBD	536,781	536,781
SUSTAINABILITY CENTER - Land Conservation: Science and Stewardship - Local Option Levy Fund						
New	TBD - Multiple	Natural Area Restoration and Maintenance	PUB	TBD - TBD	2,709,000	2,709,841
SUSTAINABILITY CENTER - Land Conservation: Natural Areas Fund						
New	TBD	Nature in Neighborhoods Capital Grants	PS/IGA	TBD - TBD	2,150,000	2,150,000
New	TBD	Local Share	IGA	TBD - TBD	10,000,000	10,000,000
New	Terramet	Terramet Phase 3	PS	07/01/13 - 06/30/14	350,000	350,000

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
SUSTAINABILITY CENTER - Natural Areas Management - Operating Account						
New	TBD	Vegetation	PUB	TBD - TBD	187,745	187,745
SUSTAINABILITY CENTER - Natural Areas Management: Local Option Levy Fund						
New	TBD - Multiple	Natural Area Vegetation Management	PUB	TBD - TBD	400,000	400,000
New	TBD	Parks Volunteer Management	PS	TBD - TBD	50,000	50,000
SUSTAINABILITY CENTER - Parks Planning: Operating Account						
New	TBD	Trails Planning: Tualatin River Canoe Launch	PS	07/01/13 - 06/30/14	75,000	75,000
SUSTAINABILITY CENTER - Parks Planning: Local Option Levy Fund						
New	TBD - Multiple	Natural Area Improvements for Visitors	PS	TBD - TBD	250,000	250,000
New	TBD - Multiple	Natural Area Improvements for Visitors	PUB	TBD - TBD	750,000	750,000
SUSTAINABILITY CENTER - Parks Capital Account						
New	TBD	Canemah Bluff Phase 1 - Project Improvements	PUB	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Canemah Bluff Phase 2 - Project Improvements	PUB	07/01/13 - 06/30/14	139,681	139,681
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account						
New	City of Beaverton	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	84,736	84,736
New	Clackamas County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	288,614	288,614
New	City of Gresham	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	78,491	78,491
New	City of Portland	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	573,130	573,130

Contract number	Vendor	Description	Type	Duration	Contract FY 2013-14	
					Total	Amount
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Operating Account (continued)						
New	Washington County	Waste Reduction & Recycle At Work Program Implementation	IGA	07/01/13 - 06/30/14	351,597	351,597
New	Oregon State University	Natural Gardening: Web-Based Integrated Pest Management Resource for Professional and Residential Audiences	IGA	07/01/13 - 06/30/14	50,000	50,000
New	TBD	Lifecycle and economic analyses for sustainable landscaping options	PS	07/01/13 - 06/30/14	55,000	55,000
New	TBD	Printing of Construction & Demolition Debris Recycling Toolkit	PS	07/01/13 - 06/30/14	60,000	60,000
New	TBD	Waste Composition Analysis phase 1	PS	07/01/13 - 06/30/14	75,000	75,000
New	TBD	Media for Minority Outreach	PS	07/01/13 - 06/30/14	50,000	50,000
SUSTAINABILITY CENTER - Resource Conservation and Recycling: Rehabilitation and Enhancement						
New	TBD-- multiple	Enhancement Grants Awarded by Metro Central Enhancement Committee	PS	01/01/14 - 12/30/14	129,000	129,000

2040: See *Metro 2040 Growth Concept*.

Accrual Basis of Accounting: Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

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

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

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

Appropriation: The legal spending authority approved by Metro Council to fund Metro activities. Can be changed only by the action of the Council and in some instances is further restricted by Oregon budget law.

Arbitrage: Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds. Arbitrage earnings must be reported to the Internal Revenue Service.

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: Land previously used for industrial purposes or certain commercial uses. The land may be contaminated by low concentrations of hazardous waste or pollution, and has the potential to be reused once it is cleaned up.

Budget: A plan for receiving and spending money in a fiscal year. The budget is the financial plan for Metro's allocation of resources to provide services, accomplish Metro's objectives and perform activities.

Budget Calendar: The schedule of key dates and major events in the budget process.

Budget Committee: The Metro Council sits as a special committee under Oregon Budget Law to review the Chief Operating Officer's proposed budget and to adopt the budget for the following fiscal year.

Budget Phases: Metro's annual budget is developed in four phases, as follows:

Requested: Requests from departments for the following year's budget.

Proposed: The Chief Operating Officer's recommended budget, which is reviewed by the Council Budget Committee.

Approved: The budget and tax levy as approved by the Council that is forwarded to the Multnomah County Tax Supervising and Conservation Commission for its certification.

Adopted: The budget as adopted by the Council in the annual budget 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 Improvement Plan (CIP): a long-range plan prepared annually to identify capital projects to be funded over a five-year period. The five-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years. The document is included in the agency budget document. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

Capital Outlay: A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a cost of more than \$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. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

Cash Basis of Accounting: Accounting method under which transactions are recognized when cash changes hands.

Centers and Services: Work units organized to serve budget programs and/or provide internal services (also referred to “as departments”).

Central Services: Services provided internally to Metro departments by another Metro department or departments. These are primarily business services, such as accounting, risk management, information services, human resources and legal services.

CET: See *Construction Excise Tax*.

Chart of Accounts: A coding framework that categorizes various financial information into a logical structure which is the basis and foundation for all financial reporting within the agency.

CII: See *Community Investment Initiative*.

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

CIS: See *Community Investment Strategy*.

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 Initiative (CII):A component of the Community Investment Strategy, the Community Investment Initiative is led by a Leadership Council consisting of business leaders, community nonprofit representatives, educators and former elected officials. The Leadership Council’s mission is to build the region’s economy by investing in infrastructure to create living-wage jobs. The Leadership Council and Metro staff work together to craft an integrated federal, state, regional and local investment strategy to help close the gap between the region’s needs and its financial means.

Community Investment Strategy (CIS): The Community Investment Strategy (CIS) is a coordinated set of policies and investments designed to achieve the six desired regional outcomes. The strategy calls for better leveraging of public and private resources, increasing regional collaboration and focus and spurring innovative practices to realize the goals of the 2040 Growth Concept. Community Investment Strategy work recognizes that our region is failing to maintain the public structures that support our quality of life, and that we do not have the resources to make the investments we need to protect our livability as we grow.

Compensation Plan: A listing of all Metro position classifications, their classification number and the rates of pay authorized.

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

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

Compression: The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of

\$10 tax per \$1000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction's rate so the total rate does not exceed \$10.

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

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

Construction Excise Tax (CET): Effective July 1, 2006, Metro imposed a 0.12 percent Construction Excise Tax on eligible construction throughout the region to fund concept planning for areas brought into the Urban Growth Boundary in 2002 and 2004. All jurisdictions issuing permits have signed intergovernmental agreements to collect the tax on Metro's behalf. The CET was extended for five years in 2009.

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

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

COO: Chief Operating Officer.

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

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

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

DBE: See *Disadvantaged Business Enterprise*.

Debt Service: 1. Payment of principal and interest on bonds, interest-bearing warrants and short-term notes; 2. A major expenditure category that includes all categories of debt service payments.

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro.

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

DEQ: See *Department of Environmental Quality*.

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

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

DRC: See *Data Resource Center*.

Dry Waste: Non-putrescible (does not decay) waste, including demolition debris.

EBMS: See *Event Business Management System*.

EEO: Equal Employment Opportunity.

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

Ending Fund Balance: Unspent and unobligated net resources at the end of a fiscal year. Usually generated by cash reserves and under-spending of appropriations.

Enhancement Grants: Grants for community projects made to local communities that contain major solid waste disposal facilities. There are four such grant programs (for Forest Grove, Metro Central, Metro South and St. Johns), funded out of the Rehabilitation and Enhancement Fund by a surcharge of \$0.50 per ton on waste deposited at the facility.

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

Enterprise Revenues: Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities; solid waste fees for disposal and waste processing.

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business*.

Event Business Management System (EBMS): an integrated software for event based programs.

Excise Tax: A tax that is paid by users of Metro facilities for the privilege of the use of the facilities, equipment, systems, or services owned, licensed, franchised or operated by Metro. For additional information, see Appendices, Excise Tax.

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

Expo: *Portland Expo Center*; located at 2060 North Marine Drive in Portland, consists of 333,000 square feet of flat floor space in four adjacent buildings for public exhibits and shows.

Ex Situ research: Research conducted on wildlife that is not in its native range.

FRS: Finance and Regulatory Services.

Fiscal Year: Metro's annual budget and accounting period, from July 1 through June 30.

FMLA: Family Medical Leave Act.

Fringe Benefits: Non-salary employee benefits provided in accordance with state and federal law, union contracts and/or Council policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday and sick leave; workers' compensation and unemployment insurance. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation and unemployment insurance.

FTA: Federal Transit Administration (formerly UMTA, Urban Mass Transit Administration).

Full-time Equivalent (FTE): The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

Functional Plan: Urban Growth Management Functional Plan.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives. Metro maintains several types of funds, including:

General: Revenues may be spent for any legitimate Metro purpose.

Enterprise: A fiscal and budgeting entity that accounts for a specific Metro operation that earns a substantial portion of its money through enterprise activities. An example of a Metro enterprise fund is the Solid Waste Revenue Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes, generally in support of the department that manages the fund.

Capital Projects: Dedicated to acquisition, construction or improvement of the fixed assets managed by a particular department.

Internal Service: Accounts for the financing of goods or services provided by a central service department, with revenues coming from benefiting units on a cost-reimbursement basis.

Debt Service: Dedicated to paying debt service obligations.

Trust: Expenditures are dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

Fund Balance: The difference between a fund's assets and its liabilities; a fund's net resources.

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

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

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

Generally Accepted Accounting Principles (GAAP): A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

Governmental Accounting Standards Board (GASB): A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

Grant: A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

Greater Portland Pulse: Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah

Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

Greater Portland Inc (GPI): Greater Portland Inc. is the Portland-Vancouver regional economic development partnership collaboratively driving quality economic expansion and job creation. Founded as a public/private effort, the region's private sector industry leaders, elected officials and economic development groups have joined together to represent and further the economic future of the entire region. With its state and local economic development partners, Greater Portland Inc. is advancing a coordinated regional economic development strategy, a coordinated brand to promote the region's assets, and a coordinated business retention, expansion, and targeted recruitment program to stimulate capital investment and job creation in the region.

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 also 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*.

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.

International Alliance of Theatrical State Employees (IATSE): An organized labor bargaining unit.

IGA: See *Intergovernmental Agreement*.

Indirect Costs: The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

In Situ research: Research conducted with wildlife in its native range.

Interfund Transfer: 1. An amount of money distributed from one fund to finance activities in another fund. The most common types of interfund transfers are for central services, payment for specific services performed or for general financial support. 2. A major expenditure category that accounts for all movement of money from one fund to another.

Intergovernmental Agreement (IGA): A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

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

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

IT: Information Technology.

IS: Information Services.

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

KFD: Killingsworth Fast Disposal (landfill site).

Latex Paint Facility: Metro facility which treats, recycles and disposes of latex paint.

Leadership in Energy and Environmental Design (LEED): A Green Building Rating System; a voluntary, consensus-based national standard for developing high-performance, sustainable buildings; developed by U.S. Green Building Council, representing all segments of the building industry.

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

Line Item Budget: An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

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

Master Plan: A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

Material Recovery Facility (MRF): A waste facility that receives commingled loads of waste and sorts them into recyclable and non-recyclable components.

Materials and Services (M&S): 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.

Metro Export Initiative (MEI): a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

MetroPaint: A high quality, affordable, 100 percent recycled latex paint produced in Portland, Oregon, since 1992. Metro produces and sells recycled latex paint in 5-gallon pails and 1-gallon cans.

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

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

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

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

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility*.

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

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

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

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

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

OCC: See *Oregon Convention Center*.

ODOT: See *Oregon Department of Transportation*.

OECD: See *Oregon Economic and Community Development Department*.

OMA: Office of Metro Attorney.

One-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Open Spaces: Undeveloped land, preserved for its natural, environmental or recreational benefits.

Open Spaces Bond Measure: The Metro bond measure approved by the voters in 1995, authorizing \$135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

Open Spaces Program: Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

Oregon Convention Center (OCC): The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation.

Oregon Economic and Community Development Department (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: Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

PCPA: See *Portland Center for the Performing Arts*.

PDC: Portland Development Commission.

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

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

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

PERS: See *Public Employees Retirement System*.

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

Portland Expo Center: See *Expo*.

Portland 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.

Program: Defined as either a group of related projects managed in a coordinated way or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Drive Less/Save More program). Multiple programs can roll up to a budget program to align with Council goals. Programs are based upon outcomes of offerings, target audience and delivery method, and do not have a defined life.

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

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

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

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

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

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

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

Region: The area inside Metro’s boundary.

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

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

Regional Land Information System (RLIS): Metro’s computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure and other information in map form.

Regional Solid Waste Management Plan (RSWMP): A policy and planning document adopted by the Metro Council in ordinance form that establishes policies for managing the disposal of solid waste from the region.

Regional System Fee (RSF): Solid waste revenue raised from all customers system wide to fund regional solid waste programs. Rate is set annually and adopted by ordinance.

Regional Transportation Plan (RTP): The plan required by the federal government, in order to receive federal transportation funds, that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the Joint Policy Advisory Committee on Transportation and the Metro Council.

Regional Travel Options (RTO): Promotes and supports the transportation choices available in the region to reduce the number of drive-alone trips. Reducing the number of vehicles on the road cuts vehicle emissions, decreases congestion, extends the life cycle of existing roadways and promotes a healthier community.

Regional Urban Growth Goals and Objectives: A policy and planning document approved by the Metro Council in ordinance form that establishes policies to guide growth management planning in the region.

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

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

RIC: See *Recycling Information Center*.

RLIS: See *Regional Land Information System*.

RSWMP: See *Regional Solid Waste Management Plan*.

RTC: Regional Transportation Council (of southwest Washington, formerly IRC).

RTO: See *Regional Travel Options*.

RTP: See *Regional Transportation Plan*.

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a 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.

SMI: See *Sustainable Metro Initiative*.

Smith and Bybee Wetlands Area: The area including Smith and Bybee Lakes and surrounding property in North Portland that is managed as an environmental and recreational resource for the region.

Solid Waste Information System: 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.

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 jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

TOD: See *Transit-Oriented Development*.

TPAC: Transportation Policy Alternatives Committee.

Transfer Station: A facility that receives solid waste from commercial haulers and private citizens and ships the material to an appropriate disposal facility.

Transit Oriented Development (TOD): Development of property near major transit stations that supports reduced dependence on automobile use by mixing housing, retail and commercial activity with access to transit.

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

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

TSCC: See *Tax Supervising and Conservation Commission*.

Unappropriated Balance: A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. Unappropriated balances may not be spent in the current fiscal year.

UGA: Urban Growth Area.

UGB: See *Urban Growth Boundary*.

UPWP: Unified Planning Work Program.

Urban Growth Boundary (UGB): A line delineating the area within the Metro region that may be developed at urban density levels.

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).

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.

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