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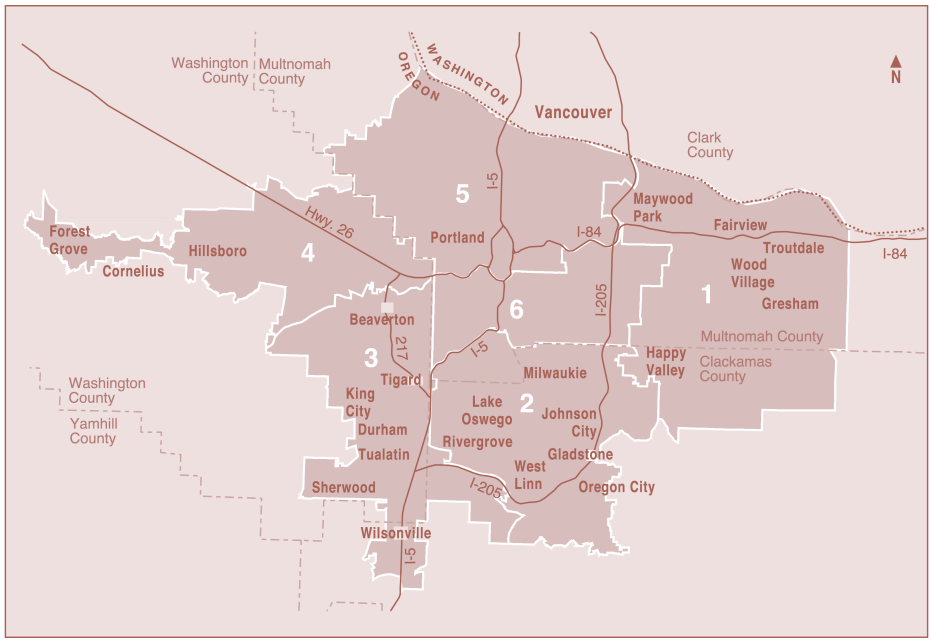
600 NE Grand Ave.
Portland, Oregon
97232-2736

2011-12

PROPOSED BUDGET

Summary

Metro | *Making a great place*



Metro

Making a great place

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

A regional approach simply makes sense when it comes to protecting open space, caring for parks, planning for the best use of land, managing garbage disposal and increasing recycling. Metro oversees world-class facilities such as the Oregon Zoo, which contributes to conservation and education, and the Oregon Convention Center, which benefits the region's economy.

Your Metro representatives

Council President
Tom Hughes
503-797-1889

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Shirley Craddick
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District 2
Carlotta Collette
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2011-12

PROPOSED BUDGET – SUMMARY

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Schedule of appropriations

	Proposed Budget
GENERAL FUND	
Communications	2,477,736
Council Office	3,453,150
Finance & Regulatory Services	3,851,688
Human Resources	2,227,761
Information Services	3,572,787
Metro Auditor	682,852
Office of Metro Attorney	2,058,585
Oregon Zoo	28,390,577
Parks & Environmental Services	6,459,391
Planning and Development	15,794,751
Research Center	4,271,670
Sustainability Center	4,542,707
Former ORS 197.352 Claims & Judgments	100
Special Appropriations	4,601,055
Non-Departmental	
Debt Service	1,588,215
Interfund Transfers	4,769,564
Contingency	4,212,000
Unappropriated Balance	14,773,755
Total Fund Requirements	**$107,728,344**
GENERAL OBLIGATION BOND DEBT SERVICE FUND	
Debt Service	30,579,525
Unappropriated Balance	10,037,356
Total Fund Requirements	**$40,616,881**
GENERAL RENEWAL AND REPLACEMENT FUND	
Renewal & Replacement Program	3,324,966
Non-Departmental	
Interfund Transfers	0
Contingency	3,154,229
Unappropriated Balance	0
Total Fund Requirements	**$6,479,195**
GENERAL REVENUE BOND FUND	
Project Account	
Capital Outlay - Washington Park Parking Lot	216,821
Subtotal	216,821
Debt Service Account	
Debt Service - Metro Regional Center	1,500,920
Debt Service - Expo Center Hall D	1,188,632
Debt Service - Washington Park Parking Lot	404,408
Subtotal	3,093,960
Unappropriated Balance	5,276
Total Fund Requirements	**$3,316,057**

	Proposed Budget
MERC FUND	
MERC	39,234,494
Non-Departmental	
Interfund Transfers	6,142,766
Contingency	7,727,548
Unappropriated Balance	13,198,695
Total Fund Requirements	**$66,303,503**
METRO CAPITAL FUND	
Capital Program	1,155,200
Non-Departmental	
Contingency	563,900
Total Fund Requirements	**$1,719,100**
NATURAL AREAS FUND	
Sustainability Center	34,650,957
Non-Departmental	
Interfund Transfers	1,773,222
Contingency	1,340,396
Unappropriated Balance	0
Total Fund Requirements	**$37,764,575**
OPEN SPACES FUND	
Sustainability Center	336,876
Total Fund Requirements	**$336,876**
OREGON ZOO INFRASTRUCTURE AND ANIMAL WELFARE FUND	
Oregon Zoo	6,446,497
Non-Departmental	
Interfund Transfers	364,209
Contingency	556,559
Unappropriated Balance	14,356
Total Fund Requirements	**$7,381,621**
PIONEER CEMETERY PERPETUAL CARE FUND	
Unappropriated Balance	377,450
Total Fund Requirements	**$377,450**
REHABILITATION & ENHANCEMENT FUND	
Sustainability Center	336,903
Non-Departmental	
Interfund Transfers	33,287
Contingency	300,000
Unappropriated Balance	1,585,796
Total Fund Requirements	**$2,255,986**

RISK MANAGEMENT FUND	
Finance & Regulatory Services	13,240,916
Non-Departmental	
Interfund Transfers	30,000
Contingency	500,000
Unappropriated Balance	730,988
Total Fund Requirements	**$14,501,904**
SMITH AND BYBEE LAKES FUND	
Parks & Environmental Services	65,000
Non-Departmental	
Interfund Transfers	112,251
Contingency	200,000
Unappropriated Balance	3,459,092
Total Fund Requirements	**$3,836,343**
SOLID WASTE REVENUE FUND	
Operating Account	
Finance & Regulatory Services	2,102,810
Sustainability Center	8,041,112
Parks & Environmental Services	39,408,520
Subtotal	49,552,442
Landfill Closure Account	
Parks & Environmental Services	1,209,500
Subtotal	1,209,500
Renewal and Replacement Account	
Parks & Environmental Services	762,000
Subtotal	762,000
General Account	
Parks & Environmental Services	1,820,000
Subtotal	1,820,000
General Expenses	
Interfund Transfers	7,988,738
Contingency	14,602,745
Subtotal	22,591,483
Unappropriated Balance	20,807,442
Total Fund Requirements	**$96,742,867**
TOTAL BUDGET	**$389,360,702**

Metro

Property tax levy

Tax Rate Levy

FY 2010-11 ASSESSED VALUE	**$124,354,465,812**
Assessed Value Increase:	
Statutory 3% allowable	3,730,633,974
Estimate for new construction @ 0.0%	0
ESTIMATED FY 2011-12 ASSESSED VALUE	**$128,085,099,786**
Tax Rate=	$0.0966 /$1000
FY 2011-12 TAX RATE LEVY (estimated assessed value x tax rate)	$12,373,020
Less: Loss due to Measure 5 compression	($177,500)
Comcast appeal	($42,000)
ESTIMATED TAXES TO BE RECEIVED	**$11,424,309**

(based on 94.0% collectable rate)

General Obligation Bond Debt Service

FY 2011-12 REQUIREMENTS	
07/01/11 payment (Oregon Convention Center)	$243,020
07/15/11 payment (Oregon Zoo)	$281,325
9/01/11 payment (Open Spaces)	$9,448,156
12/01/11 payment (Natural Areas)	$2,035,875
12/01/11 payment (Zoo Infrastructure)	$27,199
01/01/12 payment (Oregon Convention Center)	$5,278,020
01/15/12 payment (Oregon Zoo)	$1,991,325
03/01/12 payment (Open Spaces)	$976,532
06/01/12 payment (Natural Areas)	$6,105,875
06/01/12 payment (Zoo Infrastructure)	$4,192,198
07/01/12 payment (Oregon Conv Center-cash flow)	$132,250
07/15/12 payment (Oregon Zoo-cash flow)	$238,575
09/01/12 payment (Open Spaces-cash flow)	$9,666,531
TOTAL REQUIREMENTS	**$40,616,881**
Sources available for cash flow:	
Fund balance	$13,226,000
Prior years taxes	800,000
Government contribution	19,039
Interest earned, FY 2011-12	100,000
Total non-tax sources	$14,145,039
Tax resources required	$26,471,842
Levy (assume 94.0% collectable rate)	$28,161,534
Estimated FY 2011-12 Assessed Value	$128,085,099,786
Levy rate per $1000	$0.2199
On $100,000 property	$21.99
FY 2011-12 TAX LEVY AMOUNT	**$28,161,534**

FY 2011-12 budget transfers

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

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

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
General Fund	Risk Management Fund	Indirect	$727,260	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,905,328	Charges for debt service payments on Metro Regional Center and the parking structure. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due. Also includes transfer from the Oregon Zoo to repay debt issued to reconfigure parking lot and contribute to light rail station.
	MERC Fund	Resource	$480,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist the Oregon Convention Center's competitiveness in the pursuit of conventions from outside the region.
	General Renewal and Replacement Fund	Resource	$1,508,518	Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Oregon Zoo, Parks and Environmental Services, and Information Services.
	Solid Waste Revenue Fund	Resource	$148,458	Transfer to support agency Sustainability program.
MERC Fund	General Fund	Indirect	$2,164,855	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$741,765	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	$77,884	Charges for services provided by Office of COO not included in the indirect pool.
	General Revenue Bond Fund (Debt Service Account)	Resource	$1,188,632	Transfer from Expo Center operations to pay debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.
	General Renewal and Replacement Fund	Resource	$10,824	Transfer from PCPA for replacement of Kronos timekeeping system components.
	General Fund	Resource	$1,958,805	Transfer of PERS Reserve to the General Fund.

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	$1,241,830	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$7,285	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	$52,431	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund (Data Resource Center)	Direct	$86,123	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
	General Fund (Parks and Environmental Services)	Direct	$338,553	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	General Fund	Resource	$47,000	Transfer of PERS Reserve to the General Fund.
Rehabilitation and Enhancement Fund	Solid Waste Revenue Fund	Direct	$33,287	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	General Fund	Resource	$30,000	Transfer of PERS Reserve to the General Fund.
Smith and Bybee Wetland Fund	General Fund (Parks and Environmental Services)	Direct	$112,251	Charges for Parks staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	$4,085,082	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	$278,155	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property and workers' compensation programs.
	Risk Management Fund	Direct	$62,686	Charges for safety staff housed in Risk Management.
	General Fund (Planning and Data Resource Center)	Direct	$409,710	Charges for services provided by the Data Resource Center and travel forecasting section of Planning. Includes a fee for maintaining databases.
	General Fund (Parks and Environmental Services)	Direct	$3,647	Charges for service incurred on behalf of and directly related to solid waste issues.
	General Fund	Direct	$486,306	Charges for services provided by Finance and Communications not included in the indirect pool.
	General Fund	Direct	$1,114,870	Charges for services provided by finance and administration staff of the Sustainability Center and Parks and Environmental Services.
	General Fund	Direct	$34,253	Sustainability Center Education/Climate Change
	Rehabilitation and Enhancement Fund	Resource	$348,867	Fee collected on each ton of solid waste dedicated to rehabilitation and enhancement of the areas affected by the solid waste facilities.
	General Renewal and Replacement Fund	Resource	$53,163	Annual renewal and replacement contribution to provide for copy machines housed in the Solid Waste area.
	General Fund	Resource	$1,112,000	Transfer of PERS Reserve to General Fund.

From (Expenditures)	To (Resources)	Type	$ Amount	Purpose
Zoo Bond Fund	General Fund	Indirect	$148,940	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	$2,033	Charges for insurance premiums, reserves and related costs associated with the agency's liability, property, safety and workers' compensation programs.
	General Fund	Direct	$188,236	Charges for services provided by Communications and Office of COO not included in the indirect pool.
	General Fund	Resource	$25,000	Transfer of PERS Reserve to General Fund.
	Total Transfers		**$21,214,037**	

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 2010-11 will be 7.5 percent for all facilities subject to the excise tax with the exception of solid waste facilities. The excise tax rate on solid waste will be $11.80 per ton.

Almost 81 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, the Council changed the method by which the solid waste excise tax is calculated from a percentage of the tipping fee to a per-ton fee in 2000. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

In addition to the base rate set in 2000, the Metro Council at one time adopted a series of dedicated per-ton taxes. These included a $1.00 per ton tax in FY 2003-03 for regional parks, increased to $2.50 per ton in 2004. Also in 2004 the Council approved an additional $.50 per ton tax to establish a Tourism Opportunity and Competitiveness Account to provide marketing assistance for the Oregon Convention Center. In FY 2006-07 the dedications were removed from Metro Code and became subject to the annual budget process.

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

History of Excise Tax Collections

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

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

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

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

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

Limited duration positions

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

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Duration Expired during FY 2010-11					
CRC Project Director	491	Council Office	2/12/2011	1.00	Columbia River Crossing
Assistant Regional Planner	1116	Planning & Development	6/30/2011	1.00	Development Opportunity Fund
GIS Technician	1141	Research Center	6/30/2011	0.67	DAS Contract
GIS Technician	1142	Research Center	6/30/2011	0.67	DAS Contract
Program Analyst III	617	Sustainability	6/30/2011	1.00	Climate Change
Duration Expires during FY 2011-12					
Program Analyst IV	1115	Council Office	2/9/2012	0.58	Active Transportation
Principal Regional Planner	1131	Research Center	9/30/2011	0.20	Regional Indicators; 80% time
Program Analyst IV	1126	Oregon Zoo	10/31/2011	0.33	Master planning, Zoo Bond
Duration Extended					
Principal Regional Planner	1120	Sustainability Center	6/30/2012	1.00	to complete Intertwine work
Associate Regional Planner	1145	Research Center	6/30/2012	1.00	HB 2001
Records and Information Analyst [1]	1138	Information Services	6/30/2012	1.00	Focus on planning records
Position Eliminated					
Associate Public Affairs Specialist	1139	Council Office	6/30/2012	0.50	Community Investment Strategy
Position Reprogrammed to Different Purpose					
~~Program Analyst~~	~~1134~~	~~Council Office~~	~~12/31/2012~~	~~1.00~~	~~Community Investment Strategy~~
Policy Advisor I	1134	Council Office - COO	6/30/2012	1.00	Special projects
Continued without Change					
Policy Advisor II [2]	1078	Council Office	6/30/2013	1.00	Community Investment Strategy
Program Analyst II	1117	Council Office	6/30/2013	1.00	Community Investment Strategy
GIS Specialist	1140	Research Center	6/30/2012	0.60	Community Investment Strategy
Assistant Public Affairs Specialist	1124	Planning & Development	6/30/2013	1.00	Regional Transportation Options
Sr. Public Affairs Specialist	1079	Communications	6/30/2012	1.00	Oregon Zoo bond program
New Limited Duration Positions					
Program Analyst III	new	Human Resources	6/30/2012	1.00	Procedure/policy development
Converted to Regular Status					
Administrative Assistant II	1133	Human Resources	n/a	1.00	Learning Management System

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

[2] Ordinance 10-1249, adopted by the Council 11/18/10, converted this position from limited duration to regular status. With the resignation of the incumbent from this position, the Chief Operating Officer is recommending it be converted back to limited duration status for the remainder of the authorized duration.

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

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

Metro

Charter limitation on expenditures

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than $12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued.
2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro for the Metropolitan Service District and interest and other earnings on those taxes, (b) payroll taxes specified in section 11 of this charter, and (c) tax increment financing charges on property.

The following table reflects the dollar limitation on expenditures from these tax revenues for each fiscal year. The Consumer Price Index (CPI) is calculated using the latest calendar year-end data available at budget adoption time and comparing that with the prior year. Data is from the U.S. Department of Labor, Bureau of Labor Statistics.

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

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

Fringe benefit rate calculation

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

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

For a period of years, Metro contributed between 3 percent and 6 percent to a PERS reserve. The contributions were initially made during a time of uncertainty regarding court challenges to legislative changes made to the PERS system. 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 will be used to offset all or a portion of the costs of the PERS Bond Recovery rate for a period of three to five years.

Explanation of individual benefits

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

TriMet Payroll Tax: Tax charged on all salaries and wages paid to TriMet, the local mass transit provider. The tax is calculated at 0.7018 percent of salary.

Long-Term Disability: Benefit paid to employees in the event of qualified non-work related injury or illness. Benefit is calculated at 0.39 percent of eligible salaries and wages.

Pension: Metro's pension is provided through PERS. PERS contribution rates are divided into two components: employee contribution and employer contribution. For most pension eligible employees, Metro 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 2011-12 Metro's average composite employer rate is estimated at 8.20 percent. Beginning July 1, 2011, newly hired non-represented employees will pay the 6 percent employees portion. There are a number of bills pending before the Oregon Legislature that may impact future PERS contributions or benefits.

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

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

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at $0.14 per $1,000 of eligible salary up to a maximum of $50,000.

Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at $0.025 per $1,000 of eligible salary up to a maximum of $50,000.

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

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 is shifting to a cost sharing for health and welfare premiums. Non-represented employees will move to a 92 percent employer/8 percent employee sharing plan, moving to a 90 percent/10 percent plan within three years. The LIUNA 483 bargaining agreement currently calls for a 94 percent/6 percent cost sharing plan starting July 1, 2011. AFSCME, Metro's largest collective bargaining unit, is currently in negotiations for a new contract to be effective July 1, 2011. The FY 2011-12 budget assumes that overall Metro's total health and welfare contribution will average $1,118 per month per FTE, a 10 percent increase over the current year monthly cap. As in prior years, accumulated reserves in the Risk Management Fund will offset the health and welfare charges to organization units by $600 per full-time employee.

Variable rate components

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

Fixed rate components (annual cost)

	Regular benefit eligible employees	Temporary/ seasonal employees
Worker Comp Tax	$29	$29
Life Insurance	$90	$0
Accidental Death Insurance	$18	$0
Dependent Life Insurance	$4	$0
Health and Welfare	$13,416	$0
Health and Welfare reserve offset	($600)	$0
TOTAL FIXED RATE COMPONENT	**$12,957**	**$29**

2040: See *Metro 2040 Growth Concept*.

AA: Affirmative Action.

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

ADA: Americans with Disabilities Act.

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

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

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

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

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

Arbitrage: Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds.

Arbitrage Rebate: Money owed to the Internal Revenue Service from interest earnings on bond proceeds that exceed the interest (bond yield) owed on the bonds.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Adopted: The budget as adopted by the Council in the annual budget ordinance, following certification by the Tax Supervising and Conservation Commission.

Budget Program: A portfolio of products, services, funding and performance measures that links to Council goals within a performance-based program budget. A performance-based program budget links funding to agency results affecting external audiences. Metro budget programs include varying levels of programs, projects and operations.

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

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

CAFR: See *Comprehensive Annual Financial Report*.

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

Capital Budget Document: The official document presenting Metro's Five-Year Capital Budget. The document is included in the agency budget document and contains information on Metro's capital funding capacity, unfunded capital needs and a status report on current capital projects. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

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

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

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

of at least five years. It can include land, facilities, trails, roads, other infrastructure, major equipment and parts thereof. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

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

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

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

CET: See *Construction Excise Tax*.

CFO: Chief Financial Officer.

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

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

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

CMS: Congestion Management Study.

COLA: Cost of Living Adjustment.

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

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

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

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

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

Compression: The effect produced if the combined (and otherwise authorized)

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

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

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

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

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

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

COO: Chief Operating Officer.

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

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

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

DBE: See *Disadvantaged Business Enterprise*.

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

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro, now referred to as centers or services.

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

DEQ: See *Department of Environmental Quality.*

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

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

DRC: See *Data Resource Center.*

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

EBMS: See *Event Business Management System*

EEO: Equal Employment Opportunity.

EJ: *See Environmental Justice*

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

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

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

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

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

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

EPA: Environmental Protection Agency (Federal agency).

ESB: See *Emerging Small Business.*

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

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

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

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

Expo Center: See *Expo.*

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

FRS: Finance and Regulatory Services.

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

Five-Year Capital Budget: a long-range plan prepared annually to identify capital projects to be funded over a five-year period. The five-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years.

FMLA: Family Medical Leave Act.

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

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

FTE: See *Full-time Equivalent*.

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

Functional Plan: Urban Growth Management Functional Plan.

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

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

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

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

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

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

Debt Service: Dedicated to paying debt service obligations.

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

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

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

FY: Fiscal Year.

GAAP: See *Generally Accepted Accounting Principles*.

GASB: See *Governmental Accounting Standards Board*.

General Fund: See description under *Fund*.

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

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

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

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

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

GPAC: Greenspaces Policy Advisory Committee.

GPVI: *See Greater Portland Vancouver Indicators*.

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

Greater Portland Vancouver Indicators (GPVI): The GPVI 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).

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

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

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

Growth Concept: See *Metro 2040 Growth Concept*.

HCT: *See High Capacity Transit*.

HCTF: See *Housing Choice Task Force*.

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

Household Hazardous Waste: Any discarded chemical materials or products that are or may be hazardous or toxic to the public or the environment and are commonly

used in or around households.

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

HR: Human Resources.

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

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

IGA: See *Intergovernmental Agreement*.

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

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

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

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

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

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

IT: Information Technology.

IS: Information Services.

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

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

KFD: Killingsworth Fast Disposal (landfill site).

Latex Processing Facility: The part of a solid waste transfer station that treats, recycles and disposes of latex paint.

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

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

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

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

LIU: Laborers International Union.

M & S: See *Materials and Services*.

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

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

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

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

Materials and Services: A major expenditure category that includes contractual and other services, materials, supplies and other charges.

MAX: TriMet's Light Rail system, Metropolitan Area Express, connects Portland, Gresham, Beaverton, Hillsboro, Clackamas and the Portland Airport.

MBE: See *Minority Business Enterprise*.

MCCI: Metro Committee for Citizen Involvement.

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

Measure 5, Measure 37, Measure 47, Measure 50: See *Ballot Measures*.

MERC: See *Metropolitan Exposition Recreation Commission*.

Metropolitan Exposition Recreation Commission (MERC): An appointed seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland Center for the Performing Arts and the Portland Expo Center.

Metro 2040 Growth Concept: Defines regional growth and development in the Portland Metropolitan region. The growth concept was adopted in the Region 2040 planning and public involvement process in December 1995.

Metro Central: Metro's solid waste transfer station at 6161 NW 61st Avenue, Portland.

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

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

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

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

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

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

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See *Material Recovery Facility.*

MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

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

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

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

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

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

OCC: See *Oregon Convention Center.*

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

ODOT: See *Oregon Department of Transportation*.

OECDD: 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 Statut**e.**

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

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

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

PDC: Portland Development Commission.

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

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

Performance Measures: Objective standards for determining work loads, effectiveness and efficiency of Metro departments and programs.

PERS: See *Public Employees Retirement System*.

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

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

Portland Metropolitan Exposition Center: See *Expo*.

Portland Center for the Performing Arts (PCPA): This leading cultural institution encompasses four acclaimed theaters that include Keller Auditorium, Arlene Schnitzer Concert Hall, and the Newmark Theater, Dolores Winningstad Theater and Brunish Hall, all located in the Antoinette Hatfield Hall.

Position: A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

Post-closure Activities: The planning, execution and environmental monitoring of activities associated with the closure of the St. Johns Landfill.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Region: The area inside Metro's boundary.

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

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

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

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

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

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

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

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

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

REIN: Regional Environmental Information Network.

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

Resources: All financial assets of a fund, including anticipated revenues plus cash available at the start of the fiscal year.

Restoration/Education Grants: Grants administered by the Sustainability Center for funding projects of public education on natural resource preservation or in support of restoring land to its natural state.

Revenue: Assets earned or received by a Metro fund during a fiscal year.

RFB: Request for Bid.

RFP: Request for Proposal.

RFQ: Request for Qualifications.

RIC: See *Metro Recycling Information Center.*

RIM: See *Records and Information Management*.

RLIS: See *Regional Land Information System*.

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

RSWMP: See *Regional Solid Waste Management Plan*.

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

RTO: See *Regional Travel Options*.

RTP: See *Regional Transportation Plan*.

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

Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU): Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a 5-year period; now expired and awaiting federal reauthorization.

St. Johns Landfill: A 238-acre parcel of land in North Portland used as the region's principal general purpose landfill for more than fifty years until its closure in 1991. Metro manages activity at the facility, which primarily consists of implementing an approved closure plan.

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

SMI: See *Sustainable Metro Initiative*.

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

Solid Waste Information System: The data base maintained by Metro staff providing statistical analyses of the region's solid waste generation, recovery and disposal characteristics.

SOV: Single Occupancy Vehicle.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources (other than expendable trust or capital projects) that are legally restricted to expenditure for specified purposes.

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required if resources greater than those identified in the budget are to be used, or if additional expenditures greater than the amount in contingency, or greater than 15 percent of total appropriations are required. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by ordinance. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption.

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

Sustainability: Using, developing and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

Target Area: An area containing regionally significant open spaces that are to be preserved through public acquisition.

Tax Base: Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

Tax Supervising and Conservation Commission (TSCC): Review body composed of citizens appointed by the governor, whose charge under state law is to review the budgets of all jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

TOD: See *Transit-Oriented Development*.

TPAC: Transportation Policy Alternatives Committee.

Transfer: See *Interfund Transfer.*

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

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

TRIM: Tower Records and Information Management.

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

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

TSCC: See *Tax Supervising and Conservation Commission*.

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

UGA: Urban Growth Area.

UGB: See *Urban Growth Boundary.*

UPWP: Unified Planning Work Program.

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

VDI: See *Visitor Development Initiative*.

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

VMT: *See Vehicle Miles Traveled*.

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

WBE: See *Women-Owned Business Enterprise*.

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

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

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

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

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

WSDOT: Washington State Department of Transportation.

Metro