

600 NE Grand Ave.
Portland, Oregon
97232-2736

**MAKING A
GREAT
PLACE**



**PUBLIC SERVICE
EXCELLENCE
INNOVATION
RESPECT
TEAMWORK
SUSTAINABILITY**

PROPOSED BUDGET **FY 2014-15**
Detail

www.oregonmetro.gov

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 sustainable transportation and living choices for people and businesses in the region. Voters have asked Metro to help with the challenges and opportunities that affect the 25 cities and three counties in the Portland metropolitan area.

A regional approach simply makes sense when it comes to providing services, operating venues and making decisions about how the region grows. Metro works with communities to support a resilient economy, keep nature close by and respond to a changing climate. Together, we're making a great place, now and for generations to come.

Stay in touch with news, stories and things to do.

www.oregonmetro.gov/connect



Metro Council President

Tom Hughes

Metro Council

Shirley Craddick, District 1

Carlotta Collette, District 2

Craig Dirksen, District 3

Kathryn Harrington, District 4

Sam Chase, District 5

Bob Stacey, District 6

Auditor

Suzanne Flynn

FY 2014-15 Proposed Budget, Detail

A. FORWARD

User's guide	A-3
--------------------	-----

B. FUND SUMMARY AND DETAIL

Summary of all funds	B-2
General Fund	B-5
Cemetery Perpetual Care Fund	B-49
Community Enhancement Fund	B-55
General Asset Management Fund	B-65
General Obligation Bond Debt Service Fund	B-73
General Revenue Bond Fund	B-79
Metropolitan Exposition Recreation Commission Fund	B-85
Natural Areas Fund	B-131
Open Spaces Fund	B-139
Oregon Zoo Infrastructure and Animal Welfare Fund	B-145
Parks and Natural Areas Local Option Levy Fund	B-151
Risk Management Fund	B-161
Smith and Bybee Wetlands Fund	B-167
Solid Waste Revenue Fund	B-173

C. CAPITAL IMPROVEMENT PLAN DETAIL

Organizational unit summary and analysis	C-3
Finance and Regulatory Services	C-5
Information Services	C-9
Parks and Environmental Services	C-13
Sustainability Center	C-17
Visitor Venues	C-21
Oregon Convention Center	C-24
Portland's Centers for the Arts	C-26
Portland Expo Center	C-28
Oregon Zoo	C-30

D. DEBT SCHEDULES

Metro Washington Park Zoo Oregon Project, 2005 Series	D-3
Natural Areas Program, 2007 Series	D-4
Natural Areas Program, 2012 Series A	D-5
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A	D-6
Open Spaces, Parks and Streams, 2012 Series B	D-7
Full Faith and Credit Refunding Bonds, 2006 Series	D-8
Full Faith and Credit Refunding Bonds, 2013 Series	D-9
Limited Tax Pension Obligation Bonds, 2005 Series	D-10



F. APPENDICES

Financial

Charter limitation on expenditures E-3
Excise tax E-4
FY 2014-15 budget transfers E-5
GASB 54 fund balance delegation E-8

Salary/Wage/Position

Fringe benefit calculation E-9
Limited duration positions E-12
Personnel services changes detail E-14
Four-year FTE History E-18

General info

Glossary E-27



Metro's budget for FY 2014-15 is provided in two volumes. Many readers will find the summaries in Volume 1 sufficient to gain an understanding of Metro's financial strategies for the coming year. Some readers may require the additional detail provided in Volume 2.

DETAIL (VOLUME 2)

Volume 2 provides greater detail about the budget. Readers should consider Volume 2 when looking for additional information about individual aspects of the budget.

Fund summaries and detail

This section presents detailed financial information and analysis for each of Metro's 14 funds, the legal units by which the budget is appropriated. The detail after each fund description contains technical information used by Metro managers to manage their programs. This detail includes current as well as historical line item revenues and line item expenditures required by law.

Capital Improvement Plan detail

Metro's capital budget for fiscal years 2014-15 through 2018-19 is included in the FY 2014-15 budget document. This section presents the department specific project summaries and analysis.

Debt schedules

This section contains information about Metro's outstanding debt obligations. It also provides detailed debt schedules for existing revenue bonds, general obligation bonds, capital leases and other debt.

Appendices

The appendices include several related documents that are legally required to be included with Metro's budget document or that provide additional policy background information. These appendices include the budget transfers, excise taxes, GASB 54 fund balance designation, limited duration positions and personnel changes detail, a four year history of FTE the charter of limitations on expenditures and fringe benefits. The glossary is located in this section.



Fund summary and detail

Summary of all funds	B-2
General Fund	B-5
Cemetery Perpetual Care Fund	B-49
Community Enhancement Fund	B-55
General Asset Management Fund	B-65
General Obligation Bond Debt Service Fund	B-73
General Revenue Bond Fund	B-79
Metropolitan Exposition Recreation Commission Fund	B-85
Natural Areas Fund	B-131
Open Spaces Fund	B-139
Oregon Zoo Infrastructure and Animal Welfare Fund	B-145
Parks and Natural Areas Local Option Levy Fund	B-151
Risk Management Fund	B-161
Smith and Bybee Wetlands Fund	B-167
Solid Waste Revenue Fund	B-173



Summary of all funds

	General Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund
RESOURCES								
Beginning Fund Balance	29,237,171	452,992	1,736,067	9,295,686	547,000	6,487	33,314,365	52,603,488
General Revenues								
Excise Tax	16,597,648	0	0	0	0	0	0	0
Construction Excise Tax	2,000,000	0	0	0	0	0	0	0
Real Property Taxes	12,740,972	0	0	0	36,775,750	0	0	0
Other Tax Revenues	0	40,000	0	0	0	0	0	0
Interest Earnings	151,000	2,265	8,681	31,324	5,000	33	57,750	262,738
Grants	10,327,168	0	0	73,250	0	0	70,000	0
Local Government Shared Revenues	754,287	0	0	0	0	0	13,526,498	0
Contributions from Governments	3,017,288	0	0	0	0	0	831,905	0
Licenses and Permits	380,000	0	0	0	0	0	0	0
Charges for Services	28,201,409	0	367,164	0	0	0	36,301,250	0
Contributions from Private Sources	250,102	0	0	1,965,000	0	0	0	0
Internal Charges for Services	0	0	0	0	0	0	0	0
Miscellaneous Revenue	875,778	0	0	0	0	0	84,542	0
Subtotal General Revenues	75,295,652	42,265	375,845	2,069,574	36,780,750	33	50,871,945	262,738
Interfund Transfers:								
Internal Service Transfers	2,008,433	0	0	0	0	0	0	0
Interfund Reimbursements	10,398,696	0	0	0	0	0	0	0
Interfund Loans	228,800	0	0	3,228,000	0	0	0	0
Fund Equity Transfers	1,145,706	0	0	2,912,575	0	2,953,444	1,137,263	0
Subtotal Interfund Transfers	13,781,635	0	0	6,140,575	0	2,953,444	1,137,263	0
TOTAL RESOURCES	118,314,458	495,257	2,111,912	17,505,835	37,327,750	2,959,964	85,323,573	52,866,226
REQUIREMENTS								
Current Expenditures:								
Personnel Services	51,426,900	0	0	0	0	0	18,432,052	1,682,518
Materials and Services	35,866,316	0	842,020	2,106,694	0	0	25,787,980	12,150,000
Capital Outlay	129,150	0	0	9,756,013	0	0	6,606,300	20,000,000
Debt Service	1,786,381	0	0	0	37,231,175	2,953,444	0	0
Subtotal Current Expenditures	89,208,747	0	842,020	11,862,707	37,231,175	2,953,444	50,826,332	33,832,518
Interfund Transfers:								
Internal Service Transfers	0	0	58,951	0	0	0	135,954	59,288
Interfund Reimbursements	768,868	0	0	0	0	0	3,675,213	1,557,889
Fund Equity Transfers	5,955,008	0	0	0	0	0	1,640,051	56,000
Interfund Loans	16,140	0	0	0	0	0	228,800	0
Subtotal Interfund Transfers	6,740,016	0	58,951	0	0	0	5,680,018	1,673,177
Contingency	4,485,241	0	280,000	5,461,220	0	0	28,817,223	15,000,000
Unappropriated Fund Balance	17,880,454	495,257	930,941	181,908	96,575	6,520	0	2,360,531
Subtotal Designated Ending Balance	22,365,695	495,257	1,210,941	5,643,128	96,575	6,520	28,817,223	17,360,531
TOTAL REQUIREMENTS	118,314,458	495,257	2,111,912	17,505,835	37,327,750	2,959,964	85,323,573	52,866,226
Full-Time Equivalent (FTE)	453.65	0.00	0.00	0.00	0.00	0.00	182.35	15.05

Summary of all funds, *continued*

	Open Spaces Fund	Parks and Natural Areas Local Option Levy Fund	Risk Management Fund	Smith and Bybee Wetlands Fund	Solid Waste Fund	Oregon Zoo Infrastructure and Animal Welfare Fund	Total
RESOURCES							
Beginning Fund Balance	636,141	4,757,000	2,885,209	3,432,768	41,096,229	38,571,472	218,572,075
General Revenues							
Excise Tax	0	0	0	0	0	0	16,597,648
Construction Excise Tax	0	0	0	0	0	0	2,000,000
Real Property Taxes	0	10,522,300	0	0	0	0	60,039,022
Other Tax Revenues	0	0	0	0	0	0	40,000
Interest Earnings	3,180	24,500	10,000	17,200	202,976	225,000	1,001,647
Grants	0	0	50,000	0	0	0	10,520,418
Local Government Shared Revenues	0	0	0	0	0	0	14,280,785
Contributions from Governments	0	0	0	0	0	0	3,849,193
Licenses and Permits	0	0	0	0	0	0	380,000
Charges for Services	0	0	0	0	59,636,282	0	124,506,105
Contributions from Private Sources	0	0	0	0	0	0	2,215,102
Internal Charges for Services	0	0	317,509	0	0	0	317,509
Miscellaneous Revenue	0	0	5,000	0	27,000	0	992,320
Subtotal General Revenues	3,180	10,546,800	382,509	17,200	59,866,258	225,000	236,739,749
Interfund Transfers:							
Internal Service Transfers	0	0	65,649	0	58,951	0	2,133,033
Interfund Reimbursements	0	0	1,179,616	0	0	0	11,578,312
Interfund Loans	0	0	0	0	16,140	0	3,472,940
Fund Equity Transfers	0	0	0	0	139,777	0	8,288,765
Subtotal Interfund Transfers	0	0	1,245,265	0	214,868	0	25,473,050
TOTAL RESOURCES	639,321	15,303,800	4,512,983	3,449,968	101,177,355	38,796,472	480,784,874
REQUIREMENTS							
Current Expenditures:							
Personnel Services	0	2,425,112	0	0	11,073,187	666,289	85,706,058
Materials and Services	0	6,923,724	2,452,110	65,000	42,965,273	15,000	129,174,117
Capital Outlay	639,321	3,144,500	0	0	3,117,400	28,529,344	71,922,028
Debt Service	0	0	0	0	0	0	41,971,000
Subtotal Current Expenditures	639,321	12,493,336	2,452,110	65,000	57,155,860	29,210,633	328,773,203
Interfund Transfers:							
Internal Service Transfers	0	1,301,558	0	107,596	469,686	0	2,133,033
Interfund Reimbursements	0	318,789	0	0	4,899,722	357,831	11,578,312
Fund Equity Transfers	0	17,000	301,451	0	301,000	18,255	8,288,765
Interfund Loans	0	0	0	0	3,228,000	0	3,472,940
Subtotal Interfund Transfers	0	1,637,347	301,451	107,596	8,898,408	376,086	25,473,050
Contingency	0	1,173,117	500,000	200,000	15,885,160	5,700,000	77,501,961
Unappropriated Fund Balance	0	0	1,259,422	3,077,372	19,237,927	3,509,753	49,036,660
Subtotal Designated Ending Balance	0	1,173,117	1,759,422	3,277,372	35,123,087	9,209,753	126,538,621
TOTAL REQUIREMENTS	639,321	15,303,800	4,512,983	3,449,968	101,177,355	38,796,472	480,784,874
Full-Time Equivalents (FTE)	0.00	26.90	0.00	0.00	101.30	6.00	785.25



**General
Fund**



General Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	28,964,227	31,796,742	31,083,766	29,237,171			(5.94%)
Current Revenues							
Excise Tax	14,412,914	15,357,261	15,344,116	16,597,648			8.17%
Construction Excise Tax	1,765,024	2,349,487	2,003,750	2,000,000			(0.19%)
Real Property Taxes	11,780,995	12,057,676	12,159,773	12,740,972			4.78%
Other Tax Revenues	424	113	-	-			0.00%
Interest Earnings	178,157	115,406	65,000	151,000			132.31%
Grants	8,961,587	9,020,438	9,894,409	10,327,168			4.37%
Local Government Shared Revenues	466,123	555,198	546,634	754,287			37.99%
Contributions from Governments	4,408,500	2,924,250	2,930,204	3,017,288			2.97%
Licenses and Permits	373,675	375,160	380,000	380,000			0.00%
Charges for Services	23,108,849	25,771,126	27,208,738	28,201,409			3.65%
Contributions from Private Sources	839,035	689,406	527,801	250,102			(52.61%)
Miscellaneous Revenue	219,266	467,983	288,075	875,778			204.01%
Other Financing Sources	24,400	13,230	-	-			0.00%
Subtotal Current Revenues	66,538,949	69,696,733	71,348,500	75,295,652			5.53%
Interfund Transfers							
Internal Service Transfers	2,740,228	3,623,649	4,727,316	2,008,433			(57.51%)
Interfund Reimbursements	7,410,638	8,591,807	8,891,931	10,398,696			16.95%
Interfund Loans	-	-	470,800	228,800			(51.40%)
Fund Equity Transfers	3,808,513	271,557	301,961	1,145,706			279.42%
Subtotal Interfund Transfers	13,959,379	12,487,013	14,392,008	13,781,635			(4.24%)
TOTAL RESOURCES	\$109,462,555	\$113,980,489	\$116,824,274	\$118,314,458			1.28%
REQUIREMENTS							
Current Expenditures							
Personnel Services	47,726,886	47,969,440	52,134,069	51,426,900			(1.36%)
Materials and Services	23,174,975	24,796,890	35,567,678	35,866,316			0.84%
Capital Outlay	130,131	419,395	129,500	129,150			(0.27%)
Debt Service	1,588,214	1,654,289	1,720,071	1,786,381			3.86%
Subtotal Current Expenditures	72,620,207	74,840,014	89,551,318	89,208,747			(0.38%)
Interfund Transfers							
Interfund Reimbursements	727,260	555,274	420,704	768,868			82.76%
Fund Equity Transfers	4,318,347	5,001,718	4,698,870	5,955,008			26.73%
Interfund Loans	-	-	2,200,000	16,140			(99.27%)
Subtotal Interfund Transfers	5,045,607	5,556,992	7,319,574	6,740,016			(7.92%)
Contingency	-	-	4,006,682	4,485,241			11.94%
Unappropriated Fund Balance	31,796,742	33,583,482	15,946,701	17,880,454			12.13%
Subtotal Contingency/Ending Balance	31,796,742	33,583,482	19,953,383	22,365,695			12.09%
TOTAL REQUIREMENTS	\$109,462,556	\$113,980,488	\$116,824,275	\$118,314,458			1.28%
FULL-TIME EQUIVALENTS	455.81	457.39	454.34	453.65			(0.15%)
FTE CHANGE FROM FY 2013-14 AMENDED BUDGET							(0.69)

The General Fund includes the operating costs of the Council Office, Metro Auditor, Office of Metro Attorney, Oregon Zoo, Parks and Environmental Services, Planning and Development, Research Center, Sustainability Center, Communications, Finance and Regulatory Services, Human Resources, Information Services and general expense.

BEGINNING FUND BALANCE

This is the combined balance for several major operating areas—Oregon Zoo, Parks and Environmental Services, Planning and Development and Research Center—as well as all general government and central service functions such as Metro Council, Metro Auditor, Metro Attorney, Communications, Finance and Regulatory Services, Human Resources and Information Services. It includes several dedicated reserves such as the General Fund Reserve for Future Expenditures, the Oregon Public Employees Retirement System (PERS) Reserve for pension liability and a reserve for future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center. It also includes reserves for cash flow and fund stabilization. In January 2007 Metro performed a comprehensive review of fund balance needs in the General Fund. Based on this historical analysis, the “adequate reserves” financial policies call for a minimum of 7 percent of operating revenues to be set aside in either a contingency or stabilization reserve to guard against unexpected downturns in revenues and stabilize resulting budget actions. The 7 percent target provides a 90 percent confidence level that revenues might dip below this amount only once in a 10-year period. If Metro taps into reserves as a reaction to an economic downturn, then in accordance with the “pay ourselves first” financial policy, these reserves will be replenished before developing spending plans in the subsequent year.

CURRENT REVENUES

Property taxes

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro’s permanent rate is \$0.0966 per \$1,000 of assessed value and cannot be increased even by the voters. Assessed value is expected to increase 4 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately \$342,000 in delinquent taxes.

Excise tax

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$16.6 million in FY 2014-15. By Metro Code the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The 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 2014-15 is \$11.76 per ton, a decrease of 53 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts the Portland’s Centers for the Arts from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region. In 2009 the tax was extended for an additional five years, through September 2014, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. Proceeds from the tax fell sharply during the recession and began rebounding in 2011. The budget assumes the Metro Council will reauthorize the construction excise tax prior to the September 2014 expiration date. The tax is expected to generate \$2.0 million in FY 2014-15.

Grants

The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$9.5 million in grant funds, about 92 percent of all General Fund grants. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to increase about 5 percent due mostly to increased carryover of PL/STP funds and an increase in Regional Transportation Option grants.

The Sustainability Center receives about \$113,000 in grants, primarily for restoration projects on Metro-owned natural areas, and the Oregon Zoo receives about \$183,000 to support conservation projects performed in cooperation with other jurisdictions. Grant funding fluctuates annually based on project need.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles, county marine fuel taxes and payments from other governmental agencies for services provided by Parks and Environmental Services. This category also includes gain share revenues received from other Oregon counties. In FY 2014-15 marine fuel taxes and vehicle registration fees are expected to increase by 1.4 percent, based on projections. FY 2014-15 also budgets gain share revenue for the first time anticipating receipt of approximately \$200,000 from Washington County.

Contribution from other Governments

This category includes government contributions to Metro program and projects. A \$3.0 million contribution from TriMet, the region's mass transportation agency, is again anticipated for the Transit Oriented Development program. This is about a 3 percent increase over FY 2013-14.

Licenses and Permits

This category reflects fees received under Metro's regional contractor's business license program. Overall, revenue from licenses has been stable for several years and is not expected to change from previous years.

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund such as the Oregon Zoo and Parks and Environmental Services. They include admission fees, parking fees, food and beverage sales, gift shop sales, train rides, education fees, rental income, greens fees at Glendoveer Golf Course and sales and contracted services generated through the Data Resource Center of the Research Center. Approximately 96 percent of all General Fund enterprise revenues is generated at either the Oregon Zoo or regional parks and is heavily dependent on weather conditions. The remaining 4 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure and contracts and sales through the Data Resource Center. Most revenue estimates at the Oregon Zoo are based upon

per capita revenue projections combined with estimated attendance figures. Revenues at Metro's regional parks are estimated based on a three-year rolling average and local trends and conditions.

Budgeted enterprise revenues in FY 2014-15 are up 3.7 percent, about \$1.0 million, from FY 2013-14. The Oregon Zoo is showing revenue growth of about 4 percent. The Oregon Zoo has experienced record-breaking attendance the last several years; construction on major exhibits is expected to slightly dampen attendance in FY 2014-15. Budgeted per capita shows significant increases in admission revenue due in part to fee increases enacted in February 2013 as well as a shift away from membership admission to paid admissions. Regional parks facilities generate another \$5.0 million in fees and services, an increase of about 2.5 percent, reflecting a modest increase in all facility revenue. Parking fees, business license fees and Data Resource Center revenues account for the remainder of enterprise revenues.

Donations

This category includes contributions from individuals and organizations in support of general operations or specific projects. Anticipated revenues in FY 2014-15 include \$280,000 from the Oregon Zoo Foundation for zoo operations. Oregon Zoo Foundation contributions are down from previous years due to a shift to capital project donations.

Miscellaneous Revenues

The majority of the miscellaneous revenues, approximately \$600,000, is from charges to department to pay for the debt service on the pension obligation bonds. For several years, the debt service was paid entirely from the accumulated PERS Reserve. Beginning in FY 2014-15 this charge will be gradually reinstated over the next five years until it returns to funding 100 percent of the debt service.

Interfund transfers

Metro's central services, including the Office of the Chief Operating Officer, Finance and Regulatory Services, Metro Regional Center Property and Office Services, Human Resources, Information Services, Metro Attorney, Communications and Metro Auditor, are budgeted in the General Fund. Costs of these services are allocated to operating units through an approved cost allocation plan. Operating units that are budgeted outside the General Fund transfer approximately \$10.4 million in reimbursements. In addition, the Research Center charges for services and maintenance associated with the Data Resource Center; Parks and Environmental Services and the Sustainability Center pay the majority of the charges. Previously, finance and administrative staff of Parks and Environmental Services and Sustainability Center were consolidated into one working group in Parks and Environmental Services. Costs were allocated to the various programs both inside and outside of the General Fund. These costs are now directly charged to all funds reducing the need for interfund transfers.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 453.64 Full-Time Equivalents (FTE) in the various organizational units of the General Fund. Overall General Fund FTE decreased by a net 0.69 from the FY 2013-14 Amended Budget. This includes the addition of 9.25 FTE and the transfer of 9.94 FTE to the Solid Waste Fund and the Natural Areas Fund. Finance and Administrative staff of Parks and Environmental Services and Sustainability Center were formerly pooled in the

General Fund and allocated via interfund transfers to the Solid Waste and Natural Areas funds. These staff are now directly budgeted in the individual funds resulting in a transfer out of the General Fund.

A discussion of staff changes can be found in the budget summary. A detailed listing of all position changes can be found in the appendices of the Detail budget volume. In addition to staffing changes, all departments have experienced increases in personnel services costs related to salary increases, pension and health and welfare costs. The budget assumptions include a variety of anticipated salary adjustments for cost of living, merit pay and annual step. Also, the budget provides for a 4.4 percent decrease in employer pension contributions based on changes made by the Oregon Legislature after the adoption of the FY 2013-14 budget. A more detailed explanation of fringe benefits is included in the appendices. A 10-year comparison of Metro's salary and benefit costs is included in the budget summary.

Materials and services

Expenditures in this category have decreased approximately 1.0 percent from FY 2013-14. Fluctuations in this category vary significantly between departments. Contracted professional services are down about 60 percent in the Sustainability Center due to a decrease in conservation and restoration projects either carried forward from the prior year or funded through grants. About 90 percent of Planning and Development and Research Center materials and services costs, about \$8.7 million, are for contracted professional services, Transit Oriented Development land purchases or pass-through to other governments, all funded primarily through grants. With the increase in planning grant funding these areas are reflecting a commensurate increase. Other significant changes include a \$500,000 increase in the Council Office for real estate services for the Regional Infrastructure Supporting our Economy (RISE) program; approximately \$166,000 additional in maintenance costs associated with information technology software; a \$200,000 reduction in Finance and Regulatory Services reflecting the completion of the financial software system evaluation; and a one-time \$500,000 reduction from the FY 2013-14 payment of the Eastside Streetcar local improvement district assessment on Metro Regional Center.

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. In FY 2012-13 the agency embarked on a two-year project to completely redesign the agency's website. The project impacts all departments and is jointly managed by the Communications and Information Services departments. The capital costs associated with this project were budgeted in general expense in the General Fund. This project is to be completed in FY 2013-14. FY 2014-15 provides funding for the development or purchase of an agency wide customer relationship management software package.

Debt service

In fall 2005 Metro joined with a pool of other local governments in Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon PERS' unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on departments in exchange for a lower pension cost. Annual principal and interest costs have been funded through assessments to programs based on eligible salary and are paid through the general expense section of the General Fund. For FY 2014-15 debt payments, two-thirds of the payment will be funded from reserves accumulated for future pension liability. The remaining portion will be funded through the reinstatement of the PERS Bond Recovery Charge assessed against department. Additional explanation is provided under the section on ending fund balance that follows.

Interfund Transfers

There are three types of transfers from the General Fund: (1) interfund reimbursements for risk management services, (2) an interfund loan to the Solid Waste fund as a first year interest only payment from the Oregon Zoo for funding two large capital renovation projects, and (3) fund equity transfers of resources. Transfers of resources account for percent of expenditures in this category including:

- The transfer of approximately \$2.5 million in renewal and replacement contributions.
- The transfer of approximately \$1.8 million for debt service on the outstanding full faith and credit obligations.
- The transfer of \$1.1 million to the Oregon Convention Center and Expo Center for a combination of purposes including support for capital projects, one-time subsidy of central service costs and possible additional support for the Convention Center Hotel project.
- The transfer of \$391,000 for various capital projects or reserves.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of an ordinance amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2014-15 contingency is made up of three types: (1) a general contingency and reserve to provide for unforeseen events through the year, (2) a \$500,000 Opportunity Account provided to the Council to take advantage of unanticipated opportunities that may come up during the year after budget adoption, and (3) a reserve for future one-time expenditures available for appropriation during the year if the revenues in the current fiscal year are sufficient to fund the reserve. During budget development, the Chief Operating Officer authorized allocations from this reserve for the following purposes:

- | | |
|--|-----------|
| • Development of Project Management software | \$141,000 |
| • General Fund's share of the MRC sprinkler system replacement | \$285,091 |
| • Development of customer relationship management software | \$129,150 |
| • Council Chamber cable microphone system replacement | \$120,000 |
| • Replacement of 40 trash bins at the Oregon Zoo | \$64,000 |
| • Purchase of maintenance equipment for Glendoveer Golf Course | \$50,000 |
| • Purchase of canopy for Grill at Oregon Zoo | \$20,000 |
| • Possible additional support for Hotel project | \$321,000 |
| • Renewal and Replacement contribution for sustainability upgrades | \$100,000 |

Additional allocations from this reserve will only be made after fiscal year-end closing reconciliations show sufficient revenues to fund the reserve and only for one-time projects or expenditures.

ENDING FUND BALANCE

The ending fund balance of the General Fund is the combined balance for the major operating units. It includes several dedicated reserves such as a reserve for future debt service on the full faith and credit bonds for the Metro Regional Center and the PERS Reserve for pension liability (see additional discussion on PERS Reserve below). Fund balance also includes reserves for cash flow and fund stabilization.

PERS Reserve

An actuarial study for the July 2009 rate period reduced Metro's rates by 3 percent because it reflected only the period prior to the economic downturn. Metro wisely recognized that the rates would be returning and increasing to even higher levels in July 2011, possibly by as much as 6 percent. Instead of spending the short-term rate savings, Metro continued to add three percent to its PERS reserve for the two-year period between 2009 and 2010.

As anticipated, the PERS actuarial study increased Metro's rates by an average of 5.2 percent, effective July 1, 2011. The FY 2011-12 budget mitigated this rate increase by applying the accumulated PERS reserves to the annual debt service associated with the outstanding pension liability bonds, about \$1.65 million per year. The accumulated reserves were transferred from each of the contributing funds into the General Fund reserves, earmarked for PERS debt repayment over the next three to five years. The FY 2013-14 budget anticipated a 4.4 percent increase in the employer paid PERS rate. Following adoption of the budget, the Oregon Legislature took action to mitigate the increase and reduced the rate back to its former amount. The 4.4 percent budgeted in excess of the amount needed was again placed in the PERS Reserve for future use. The FY 2014-15 budget reflects the consolidation of these amounts into the General Fund. The additional contribution in FY 2013-14 will extend the subsidy of the debt payment for another three years, through FY 2019-20. The PERS reserve balance at the end of FY 2014-15 is estimated to be \$3.8 million and will gradually decrease over the next few years.

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources							
Revenues							
				<i>Legal / Debt Reserves</i>			
3,703,221	6,403,666	7,115,391	326100	Fund Bal-Restr by TOD IGA	8,106,564		
3,661,469	4,169,918	3,865,918	330300	Fund Bal-Comm for CET	5,071,398		
2,743,772	2,686,093	2,843,414	340300	Fund Bal-Dsg Debt Service	749,735		
				<i>Project carryover / other commitments</i>			
1,774,812	1,090,000	631,400	340500	Fund Bal-Dsg Comm Invest Initiative	200,000		
-	2,640,584	3,578,446	349000	Fund Balance-Unassigned/Reserved	2,882,006		
-	-	-	350000	Fund Balance-Assigned	-		
				<i>PERS Reserve</i>			
4,671,352	6,267,764	4,613,474	341500	Fund Bal-Dsg PERS	4,191,403		
				<i>Reserve for Future One-Time Expenditure</i>			
-	1,087,575	1,259,223	340900	Fund Bal-Desg Future Expenditure	2,038,119		
				<i>Uncommitted Beg. Fund Balance</i>			
12,409,601	7,451,142	7,176,500	340000	Fund Bal-Unassigned/Undesignated	5,997,946		
				<i>Excise Tax</i>			
14,412,914	15,357,261	15,344,116	405000	Excise Taxes	16,597,648		
				<i>Construction Excise Tax</i>			
1,720,899	2,290,750	2,003,750	405500	Construction Excise Tax	1,950,000		
44,126	58,737	-	405600	CET - 2.5%	50,000		
				<i>Real Property Taxes</i>			
11,544,503	11,769,334	11,863,173	401000	Real Property Taxes-Current Yr	12,398,972		
195,120	249,469	296,600	401500	Real Property Taxes-Prior Yrs	342,000		
28,446	25,801	-	401800	Payment in Lieu of R Prop Tax	-		
12,926	13,072	-	401900	Interest & Penalty-R Prop Tax	-		
				<i>Other Tax Revenues</i>			
424	113	-	406000	Cemetery Revenue Surcharge	-		
				<i>Interest Earnings</i>			
177,740	125,606	65,000	470000	Interest on Investments	151,000		
417	(10,201)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Grants</i>			
2,685,524	2,532,824	2,363,809	410000	Federal Grants - Direct	2,546,273		
4,446,356	3,854,525	4,334,402	410500	Federal Grants - Indirect	4,894,732		
1,423,718	1,037,904	452,594	411000	State Grants - Direct	225,000		
393,488	1,577,060	2,743,604	412000	Local Grants - Direct	2,661,163		
-	18,126	-	412800	Local Capital Grants	-		
12,500	-	-	412900	Intra-Metro Grants	-		
				<i>Local Government Shared Revenues</i>			
59,879	55,916	70,170	413500	Marine Board Fuel Tax	71,152		
-	87,835	-	413700	Gain Share-OR Str Invest Prog	200,000		
398,440	396,310	476,464	413900	Other Local Govt Shared Rev.	483,135		
7,805	15,138	-	414000	Local Government Service Fee	-		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources							
<i>Contributions from Governments</i>							
4,408,500	2,924,250	2,930,204	414500	Government Contributions	3,017,288		
<i>Licenses and Permits</i>							
373,675	375,160	380,000	415000	Contractor's Business License	380,000		
<i>Charges for Services</i>							
141,265	127,953	160,843	416500	Boat Launch Fees	163,095		
349,879	407,654	430,390	418000	Contract & Professional Servic	256,904		
40	1,800	-	420000	UGB Fees	-		
26,466	20,245	-	421000	Documents and Publications	-		
-	1,546	-	421100	Public Record Request Fees	-		
-	27,163	-	422000	Conferences and Workshops	-		
82,994	76,837	273,620	423000	Product Sales	214,289		
159,648	179,166	164,962	428000	Cemetery Service Sales	124,275		
142,845	107,766	158,064	428500	Cemetery Property Sales	155,725		
-	-	-	428800	Cemetery Merchandise Sales	47,875		
-	-	-	430500	Regional System Fee	-		
6,266,390	7,239,319	7,093,123	450000	Admission Fees	7,476,047		
163,878	177,418	177,100	450100	Conservation Surcharge	196,875		
1,294,466	1,773,100	1,950,000	450200	Admission - Memberships	1,950,000		
1,524,159	1,562,453	1,642,200	450300	Admission - Special Concerts	1,776,000		
718,731	764,226	748,835	451000	Rentals - Equipment	831,254		
-	-	112,700	452000	Rentals - Space	100,000		
-	186	-	452103	Rentals - Meeting Room	-		
-	1,190,229	2,958,439	453000	Golf Course Revenues	3,001,928		
5,202,826	5,316,288	5,213	455000	Food & Beverage Service Revenue	5,286		
-	-	627,900	455100	Food Service Revenue - Alcohol	555,109		
-	-	-	455120	Food Service Revenue - Beer	-		
-	-	-	455130	Food Service Revenue - Wine	-		
-	-	5,051,500	455500	Food Service Revenue - Food	5,151,506		
2,173,403	2,398,725	100,937	456000	Retail Sales	93,905		
-	-	2,254,000	457100	Gift Shop Sales	2,495,000		
1,812	1,515	2,085	458000	Utility Services	2,114		
-	-	9,000	459100	Commissions - ATM	9,000		
-	-	20,000	459940	Commissions - Vending Machine	15,000		
664,089	374,376	54,817	461000	Contract Revenue	55,584		
1,026,475	1,341,164	658,260	462000	Parking Fees	668,134		
1,076,491	1,031,830	1,128,838	463000	Tuition and Lectures	1,248,960		
474,718	180,733	43,100	463500	Exhibit Shows	33,895		
1,070,158	1,064,097	724,500	464000	Railroad Rides	568,353		
234,141	213,444	-	464500	Reimbursed Services	-		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Resources							
-	-	257,600	464900	Reimbursed Labor	230,936		
32,976	29,468	15,286	465000	Miscellaneous Charges for Svc	388,788		
281,000	162,425	385,426	476000	Sponsorship Revenue	385,572		
				<i>Contributions from Private Sources</i>			
831,535	689,406	527,801	475000	Donations & Bequests - Oper	250,102		
7,500	-	-	475500	Capital Contrib & Donations	-		
				<i>Internal Service Transfers</i>			
2,740,228	3,623,649	4,727,316	498000	Transfer for Direct Costs	2,008,433		
				<i>Interfund Reimbursements</i>			
7,410,638	8,591,807	8,891,931	497500	Transfer for Indirect Costs	10,398,696		
				<i>Miscellaneous Revenue</i>			
897	5,428	148,000	414200	Intergovernmental Misc Revenue	150,000		
24,088	23,574	-	417000	Fines and Forfeits	-		
9,913	(1,151)	-	480000	Cash Over and Short	-		
-	145,225	-	482000	Program Income	-		
121,020	229,795	140,075	489000	Miscellaneous Revenue	136,272		
63,347	65,113	-	489100	Refunds/Reimbursements	589,506		
				<i>Interfund Loans</i>			
-	-	440,000	496000	Interfund Loan - Principal	220,000		
-	-	30,800	496500	Interfund Loan - Interest	8,800		
				<i>Other Financing Sources</i>			
24,400	13,230	-	481000	Sale of Capital Assets	-		
				<i>Fund Equity Transfers</i>			
3,808,513	271,557	301,961	497000	Transfer of Resources	1,145,706		
\$109,462,555	\$113,980,489	\$116,824,274	TOTAL RESOURCES		\$118,314,458		

General Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - General Government							
Revenues							
<i>Legal / Debt Reserves</i>							
3,661,469	4,169,918	3,865,918	330300	Fund Bal-Comm for CET	5,071,398		
600,993	600,993	600,993	340300	Fund Bal-Dsg Debt Service	600,993		
<i>Project carryover / other commitments</i>							
1,774,812	1,090,000	631,400	340500	Fund Bal-Dsg Comm Invest Initiative	200,000		
-	1,492,888	2,130,757	349000	Fund Balance-Unassigned/Reserved	1,557,778		
<i>PERS Reserve</i>							
4,671,352	6,267,764	4,613,474	341500	Fund Bal-Dsg PERS	4,191,403		
<i>Reserve for Future One-Time Expenditure</i>							
-	1,087,575	1,259,223	340900	Fund Bal-Desg Future Expenditure	2,038,119		
<i>Uncommitted Beg. Fund Balance</i>							
10,733,994	7,451,142	7,176,500	340000	Fund Bal-Unassigned/Undesignated	5,997,946		
<i>Excise Tax</i>							
14,412,914	15,357,261	15,344,116	405000	Excise Taxes	16,597,648		
<i>Construction Excise Tax</i>							
1,720,899	2,290,750	2,003,750	405500	Construction Excise Tax	1,950,000		
44,126	58,737	-	405600	CET - 2.5%	50,000		
<i>Real Property Taxes</i>							
11,544,503	11,769,334	11,863,173	401000	Real Property Taxes-Current Yr	12,398,972		
195,120	249,469	296,600	401500	Real Property Taxes-Prior Yrs	342,000		
28,446	25,801	-	401800	Payment in Lieu of R Prop Tax	-		
12,926	13,072	-	401900	Interest & Penalty-R Prop Tax	-		
<i>Interest Earnings</i>							
154,098	100,416	65,000	470000	Interest on Investments	151,000		
417	(10,201)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<i>Grants</i>							
-	-	170,339	410000	Federal Grants - Direct	170,339		
-	-	234,370	410500	Federal Grants - Indirect	234,370		
-	-	-	411000	State Grants - Direct	-		
-	-	125,074	412000	Local Grants - Direct	125,074		
<i>Local Government Shared Revenues</i>							
-	87,835	-	413700	Gain Share-OR Str Invest Prog	200,000		
<i>Contributions from Governments</i>							
-	35,750	-	414500	Government Contributions	-		
<i>Licenses and Permits</i>							
373,675	375,160	380,000	415000	Contractor's Business License	380,000		

General Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - General Government							
<i>Charges for Services</i>							
11,032	11,148	-	418000	Contract & Professional Servic	-		
410	78	-	421000	Documents and Publications	-		
-	1,546	-	421100	Public Record Request Fees	-		
-	27,163	-	422000	Conferences and Workshops	-		
-	-	-	423000	Product Sales	-		
5	-	-	450000	Admission Fees	-		
-	(118)	-	451000	Rentals - Equipment	-		
<i>Contributions from Private Sources</i>							
-	1,400	-	475000	Donations & Bequests - Oper	-		
<i>Internal Service Transfers</i>							
756,289	616,529	280,504	498000	Transfer for Direct Costs	135,954		
<i>Interfund Reimbursements</i>							
7,102,055	8,286,148	8,360,296	497500	Transfer for Indirect Costs	9,809,156		
<i>Miscellaneous Revenue</i>							
795	975	-	417000	Fines and Forfeits	-		
(2)	(3)	-	480000	Cash Over and Short	-		
2,905	5,545	35,000	489000	Miscellaneous Revenue	42,000		
60,166	62,910	-	489100	Refunds/Reimbursements	589,506		
<i>Other Financing Sources</i>							
-	10,230	-	481000	Sale of Capital Assets	-		
<i>Fund Equity Transfers</i>							
3,808,513	271,557	301,961	497000	Transfer of Resources	1,145,706		
\$61,671,909	\$61,808,771	\$59,738,448	TOTAL RESOURCES		\$63,979,362		

General Fund

				<i>For Information Only</i>			
FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
Resources - Visitor Venues - Oregon Zoo							
Revenues							
				<i>Grants</i>			
95,000	52,000	103,000	410000	Federal Grants - Direct	122,190		
122,204	127,200	63,500	410500	Federal Grants - Indirect	60,500		
20,140	2,205	-	411000	State Grants - Direct	-		
				<i>Charges for Services</i>			
5,567,406	6,502,720	6,423,900	450000	Admission Fees	6,797,455		
163,878	177,418	177,100	450100	Conservation Surcharge	196,875		
1,294,466	1,773,100	1,950,000	450200	Admission - Memberships	1,950,000		
1,524,159	1,562,453	1,642,200	450300	Admission - Special Concerts	1,776,000		
172,387	138,270	64,400	451000	Rentals - Equipment	103,500		
-	-	112,700	452000	Rentals - Space	100,000		
5,192,469	5,308,435	-	455000	Food & Beverage Service Revenue	-		
-	-	627,900	455100	Food Service Revenue - Alcohol	555,109		
-	-	-	455120	Food Service Revenue - Beer	-		
-	-	-	455130	Food Service Revenue - Wine	-		
-	-	5,051,500	455500	Food Service Revenue - Food	5,151,506		
2,173,335	2,398,711	100,625	456000	Retail Sales	93,589		
-	-	2,254,000	457100	Gift Shop Sales	2,495,000		
-	-	9,000	459100	Commissions - ATM	9,000		
-	-	20,000	459940	Commissions - Vending Machine	15,000		
407,145	684,562	-	462000	Parking Fees	-		
1,073,416	1,028,667	1,128,838	463000	Tuition and Lectures	1,248,960		
474,718	180,733	43,100	463500	Exhibit Shows	33,895		
1,070,158	1,064,097	724,500	464000	Railroad Rides	568,353		
233,691	213,444	-	464500	Reimbursed Services	-		
-	-	257,600	464900	Reimbursed Labor	230,936		
1,000	423	-	465000	Miscellaneous Charges for Svc	-		
271,000	162,425	375,000	476000	Sponsorship Revenue	375,000		
				<i>Contributions from Private Sources</i>			
831,535	685,945	527,700	475000	Donations & Bequests - Oper	250,000		
7,500	-	-	475500	Capital Contrib & Donations	-		
				<i>Internal Service Transfers</i>			
-	1,216,671	1,561,260	498000	Transfer for Direct Costs	123,343		
				<i>Miscellaneous Revenue</i>			
-	-	148,000	414200	Intergovernmental Misc Revenue	150,000		
17,096	16,640	-	417000	Fines and Forfeits	-		
53	383	-	480000	Cash Over and Short	-		
105,890	104,627	91,000	489000	Miscellaneous Revenue	80,000		
242	938	-	489100	Refunds/Reimbursements	-		

General Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - Visitor Venues - Oregon Zoo							
				<i>Other Financing Sources</i>			
15,750	1,000	-	481000	Sale of Capital Assets	-		
\$20,834,636	\$23,403,066	\$23,456,823	TOTAL RESOURCES		\$22,486,211		

General Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - Parks and Environmental Services							
Revenues							
				<i>Legal / Debt Reserves</i>			
2,142,779	2,085,100	2,242,421	340300	Fund Bal-Dsg Debt Service	148,742		
				<i>Project carryover / other commitments</i>			
-	294,460	125,000	349000	Fund Balance-Unassigned/Reserved	-		
-	-	-	350000	Fund Balance-Assigned	-		
				<i>Uncommitted Beg. Fund Balance</i>			
655,460	-	-	340000	Fund Bal-Unassigned/Undesignated	-		
				<i>Other Tax Revenues</i>			
424	113	-	406000	Cemetery Revenue Surcharge	-		
				<i>Grants</i>			
788	1,800	-	410500	Federal Grants - Indirect	-		
-	54,375	-	411000	State Grants - Direct	-		
-	18,126	-	412800	Local Capital Grants	-		
12,500	-	-	412900	Intra-Metro Grants	-		
				<i>Local Government Shared Revenues</i>			
59,879	55,916	70,170	413500	Marine Board Fuel Tax	71,152		
398,440	396,310	476,464	413900	Other Local Govt Shared Rev.	483,135		
				<i>Contributions from Governments</i>			
-	-	41,704	414500	Government Contributions	42,288		
				<i>Licenses and Permits</i>			
-	-	-	415000	Contractor's Business License	-		
				<i>Charges for Services</i>			
141,265	127,953	160,843	416500	Boat Launch Fees	163,095		
40	1,800	-	420000	UGB Fees	-		
11,863	9,441	26,065	423000	Product Sales	26,430		
159,648	179,166	164,962	428000	Cemetery Service Sales	124,275		
142,845	107,766	158,064	428500	Cemetery Property Sales	155,725		
-	-	-	428800	Cemetery Merchandise Sales	47,875		
-	-	-	430500	Regional System Fee	-		
698,979	736,599	669,223	450000	Admission Fees	678,592		
546,345	626,075	684,435	451000	Rentals - Equipment	727,754		
-	186	-	452103	Rentals - Meeting Room	-		
-	1,190,229	2,958,439	453000	Golf Course Revenues	3,001,928		
10,357	7,853	5,213	455000	Food & Beverage Service Revenue	5,286		
68	14	312	456000	Retail Sales	316		
1,812	1,515	2,085	458000	Utility Services	2,114		
664,089	374,376	54,817	461000	Contract Revenue	55,584		

General Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - Parks and Environmental Services							
619,330	656,602	658,260	462000	Parking Fees	668,134		
450	-	-	464500	Reimbursed Services	-		
22,598	21,009	15,286	465000	Miscellaneous Charges for Svc	15,500		
-	-	10,426	476000	Sponsorship Revenue	10,572		
<i>Contributions from Private Sources</i>							
-	2,011	101	475000	Donations & Bequests - Oper	102		
<i>Internal Service Transfers</i>							
1,414,261	1,221,732	1,970,047	498000	Transfer for Direct Costs	1,370,868		
<i>Interfund Reimbursements</i>							
308,583	305,659	531,635	497500	Transfer for Indirect Costs	589,540		
<i>Miscellaneous Revenue</i>							
-	5,428	-	414200	Intergovernmental Misc Revenue	-		
6,197	5,959	-	417000	Fines and Forfeits	-		
9,862	(1,531)	-	480000	Cash Over and Short	-		
8,977	1,822	14,075	489000	Miscellaneous Revenue	14,272		
361	185	-	489100	Refunds/Reimbursements	-		
<i>Interfund Loans</i>							
-	-	440,000	496000	Interfund Loan - Principal	220,000		
-	-	30,800	496500	Interfund Loan - Interest	8,800		
<i>Other Financing Sources</i>							
3,800	2,000	-	481000	Sale of Capital Assets	-		
\$8,041,999	\$8,490,047	\$11,510,847	TOTAL RESOURCES		\$8,632,079		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - Planning and Development Department							
Revenues							
				<i>Legal / Debt Reserves</i>			
3,703,221	6,403,666	7,106,180	326100	Fund Bal-Restr by TOD IGA	8,106,564		
				<i>Project carryover / other commitments</i>			
-	762,086	1,175,682	349000	Fund Balance-Unassigned/Reserved	1,234,228		
				<i>Uncommitted Beg. Fund Balance</i>			
801,647	-	-	340000	Fund Bal-Unassigned/Undesignated	-		
				<i>Interest Earnings</i>			
23,642	25,190	-	470000	Interest on Investments	-		
				<i>Grants</i>			
2,548,871	2,414,899	1,900,200	410000	Federal Grants - Direct	2,140,744		
3,055,248	2,049,731	2,349,780	410500	Federal Grants - Indirect	3,139,396		
1,251,312	509,798	171,859	411000	State Grants - Direct	-		
229,366	1,403,091	2,376,373	412000	Local Grants - Direct	2,311,089		
				<i>Contributions from Governments</i>			
4,388,500	2,888,500	2,888,500	414500	Government Contributions	2,975,000		
				<i>Charges for Services</i>			
7,551	43,375	-	418000	Contract & Professional Servic	-		
22,626	15,973	-	421000	Documents and Publications	-		
10,000	-	-	476000	Sponsorship Revenue	-		
				<i>Miscellaneous Revenue</i>			
897	-	-	414200	Intergovernmental Misc Revenue	-		
-	145,225	-	482000	Program Income	-		
1,760	117,755	-	489000	Miscellaneous Revenue	-		
2,579	1,081	-	489100	Refunds/Reimbursements	-		
\$16,047,221	\$16,780,370	\$17,968,574	TOTAL RESOURCES		\$19,907,021		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - Research Center							
Revenues							
-	-	9,211	326100	<i>Legal / Debt Reserves</i> Fund Bal-Restr by TOD IGA	-		
-	-	31,507	349000	<i>Project carryover / other commitments</i> Fund Balance-Unassigned/Reserved	-		
-	66,260	8,973	410000	<i>Grants</i> Federal Grants - Direct	-		
1,216,239	1,542,705	1,686,752	410500	Federal Grants - Indirect	1,460,466		
138,966	165,263	53,141	411000	State Grants - Direct	225,000		
111,392	84,059	242,157	412000	Local Grants - Direct	225,000		
7,805	15,138	-	414000	<i>Local Government Shared Revenues</i> Local Government Service Fee	-		
331,296	353,131	430,390	418000	<i>Charges for Services</i> Contract & Professional Serv	256,904		
3,430	4,194	-	421000	Documents and Publications	-		
71,094	67,396	247,555	423000	Product Sales	187,859		
1,279	1,302	-	465000	Miscellaneous Charges for Svc	373,288		
473,391	508,571	492,349	498000	<i>Internal Service Transfers</i> Transfer for Direct Costs	378,268		
\$2,354,892	\$2,808,019	\$3,202,035	TOTAL RESOURCES		\$3,106,785		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	<i>For Information Only</i> DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Resources - Sustainability Center							
Revenues							
				<i>Project carryover / other commitments</i>			
-	91,150	115,500	349000	Fund Balance-Unassigned/Reserved	90,000		
-	-	-	350000	Fund Balance-Assigned	-		
				<i>Uncommitted Beg. Fund Balance</i>			
218,500	-	-	340000	Fund Bal-Unassigned/Undesignated	-		
				<i>Grants</i>			
41,653	(335)	181,297	410000	Federal Grants - Direct	113,000		
51,879	133,089	-	410500	Federal Grants - Indirect	-		
13,300	306,263	227,594	411000	State Grants - Direct	-		
52,730	89,910	-	412000	Local Grants - Direct	-		
				<i>Contributions from Governments</i>			
20,000	-	-	414500	Government Contributions	-		
				<i>Charges for Services</i>			
37	-	-	423000	Product Sales	-		
3,074	3,163	-	463000	Tuition and Lectures	-		
8,099	6,734	-	465000	Miscellaneous Charges for Svc	-		
				<i>Contributions from Private Sources</i>			
-	50	-	475000	Donations & Bequests - Oper	-		
				<i>Internal Service Transfers</i>			
96,287	60,146	423,156	498000	Transfer for Direct Costs	-		
				<i>Miscellaneous Revenue</i>			
1,488	47	-	489000	Miscellaneous Revenue	-		
-	-	-	489100	Refunds/Reimbursements	-		
				<i>Other Financing Sources</i>			
4,850	-	-	481000	Sale of Capital Assets	-		
\$511,898	\$690,217	\$947,547	TOTAL RESOURCES		\$203,000		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
Expenditures							
				<i>Personnel Services</i>			
434,977	435,127	434,978	500000	Elected Official Salaries	463,478		
20,969,885	21,186,357	21,674,398	501000	Reg Employees-Full Time-Exempt	23,123,339		
6,762,163	6,616,529	7,544,815	501500	Reg Empl-Full Time-Non-Exempt	7,426,535		
1,005,160	1,234,241	1,362,958	502000	Reg Employees-Part Time-Exempt	794,435		
845,574	898,768	971,327	502500	Reg Empl-Part Time-Non-Exempt	1,059,384		
2,663,656	2,497,345	2,619,009	503000	Temporary Employees - Hourly	2,430,841		
46,133	74,270	21,040	503100	Temporary Employees - Salaried	-		
1,534,353	1,569,769	1,300,148	504000	Seasonal Employees	1,314,538		
511,691	544,792	308,853	508000	Overtime	328,704		
-	-	184,426	508500	Premium Pay	-		
38,374	48,270	15,600	508600	Mobile Comm Allowance	16,800		
-	-	53,212	508900	Merit/Bonus Pay	-		
-	-	95,306	508910	COLA Salary Adjustment (Budget Only)	-		
-	-	-	510000	Fringe Benefits-Inactive	-		
2,850,491	2,836,376	3,039,943	511000	Fringe - Payroll Taxes	3,066,126		
4,318,697	4,098,195	5,861,037	512000	Fringe - Retirement PERS	4,163,901		
5,178,341	5,378,177	6,241,951	513000	Fringe - Health & Welfare	6,580,397		
394,144	375,725	262,357	514000	Fringe - Unemployment	203,783		
116,059	112,799	142,711	515000	Fringe - Other Benefits	132,680		
-	-	-	519000	Pension Oblig Bonds Contrib	321,959		
57,188	62,700	-	519500	Fringe - Insurance - Opt Out	-		
\$47,726,886	\$47,969,440	\$52,134,069	Total Personnel Services		\$51,426,900		
				<i>Materials and Services</i>			
688,454	707,003	550,243	520100	Office Supplies	516,492		
-	-	19,750	520110	Computer Equipment	41,700		
-	-	20,800	520120	Meetings Expenditures	26,420		
-	-	17,975	520130	Postage	18,030		
1,846,769	2,024,749	1,571,937	520500	Operating Supplies	1,718,569		
-	(45)	40,200	520510	Operating Supplies - Small Tools, Equip	64,250		
-	-	185,800	520540	Operating Supplies - Medical & Veterinary	207,300		
-	-	-	520550	Operating Supplies - Telecommunications	6,000		
-	-	83,380	520580	Operating Supplies - Uniforms	86,699		
197,780	195,737	157,051	521000	Subscriptions and Dues	119,675		
-	-	73,675	521100	Membership & Professional Dues	110,864		
-	-	5,950	521200	Publicaitons and Subscriptions	6,975		
199,732	190,984	160,191	521400	Fuels and Lubricants - General	158,806		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
Expenditures							
587,386	499,570	174,279	521500	Maintenance & Repairs Supplies	195,193		
-	-	90,000	521520	Maintenance & Repairs Supplies - Building	90,000		
-	-	36,779	521521	Maintenance & Repairs Supplies - HVAC	36,779		
-	-	40,000	521540	Maintenance & Repairs Supplies - Electrical	40,000		
-	-	10,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	9,000		
-	-	105,885	521560	Maintenance & Repairs Supplies - Equipment	170,695		
-	-	50,000	521570	Maintenance & Repairs Supplies - Vehicles	50,000		
-	-	-	521900	Purchasing Card Expenditures	-		
1,175,663	1,290,738	1,367,856	522000	Food	1,364,128		
21,873	20,060	13,000	522500	Retail	13,000		
4,742,799	5,852,846	7,981,889	524000	Contracted Professional Svcs	4,231,881		
-	-	-	524010	Contracted Prof Svcs - Accounting & Auditing	135,000		
-	-	229,000	524040	Contracted Prof Svcs - Promotion & Public Relations	1,000		
-	-	462,726	524050	Contracted Prof Svcs - Advertising	587,176		
-	-	4,600	524060	Contracted Prof Svcs - Information Technology Services	219,600		
-	-	50,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	1,748,326		
-	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000		
20,688	7,128	104,000	524500	Marketing Expenditures	332,946		
171,433	356,646	222,400	524600	Sponsorship Expenditures	342,628		
521,839	615,541	972,008	525000	Contracted Property Services	444,417		
2,374,515	2,342,896	480,334	525100	Utility Services	478,493		
-	-	52,054	525120	Utility Services - Telecommunications	42,054		
-	-	655,500	525130	Utility Services - Electricity	655,500		
-	-	250,000	525140	Utility Services - Natural Gas	250,000		
-	-	146,000	525150	Utility Services - Sanitation & Refuse Removal	76,000		
-	-	920,000	525160	Utility Services - Water & Sewer	1,000,000		
240,786	260,694	63,278	525500	Cleaning Services	78,278		
1,851,479	1,452,045	1,181,188	526000	Maintenance & Repair Services	1,267,581		
-	-	150,000	526010	Maintenance & Repair Services - Building	162,000		
-	-	20,000	526012	Maintenance & Repair Services - Electricity	20,000		
-	-	30,000	526014	Maintenance & Repair Services - HVAC	30,000		
-	-	246,350	526020	Maintenance & Repair Services - Equipment	230,050		
-	-	85,700	526030	Maintenance & Repair Services - Grounds	85,700		
-	-	-	526040	Maintenance & Repair Services - Technology	78,342		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
Expenditures							
-	-	10,000	526050	Maintenance & Repair Services - Vehicles	31,000		
-	850	25,000	526200	Capital Maintenance - Non-CIP	25,000		
209,835	183,011	151,355	526500	Rentals	127,887		
-	-	38,200	526510	Rentals - Building	43,700		
-	-	47,500	526520	Rentals - Equipment	55,500		
-	-	6,800	526540	Rentals - Vehicle	10,500		
-	-	-	526560	Rentals - Parking Space	3,000		
-	-	-	526570	Rentals - Parking Space	-		
-	-	-	526580	Rentals - Audio Visual	5,000		
(1,600)	-	-	527100	Insurance - Benefit Plans	-		
1,253,752	1,683,283	733,280	528000	Other Purchased Services	761,005		
-	-	2,450	528030	Other Purchased Services - Delivery, Shipping & Courier	3,450		
-	-	-	528070	Other Purchased Services - Trade Shows	5,000		
-	-	229,000	528210	Credit Card Fees	229,000		
-	-	84,810	528400	Other Purchased Services - Printing & Graphics	119,910		
-	-	-	528500	Cemetery Services Expenditures	108,500		
1,652,348	1,663,749	1,578,890	529000	Operations Contracts	1,636,900		
-	11,400	-	529200	Parking Services	-		
-	958,490	2,344,363	529800	Glendoveer Golf Ops Contract	2,391,250		
2,522,694	1,955,858	4,357,028	530000	Payments to Other Agencies	4,887,282		
-	-	33,414	530010	License & Permit Fees	36,135		
22,565	104,349	125,000	530500	Election Expenses	125,000		
243,200	269,014	228,119	531000	Taxes (Non-Payroll)	229,080		
447,105	198,489	347,000	531500	Grants to Other Governments	542,519		
-	-	500,000	532000	Government Assessments	15,187		
178	-	-	540000	Charges for Services	-		
45	154	-	540500	Payment in Lieu of Rent	-		
1,210,487	454,872	4,125,000	544000	Program Purchases	5,000,000		
468,832	539,242	739,400	544500	Grants & Loans	944,318		
281,280	285,057	307,806	545000	Travel	264,558		
-	-	20,550	545100	Travel and Lodging	87,400		
-	-	1,800	545200	Mileage, Taxi and Parking	1,100		
-	-	-	545300	Meals & Entertainment	500		
179,695	190,466	255,046	545500	Staff Development	291,496		
-	-	2,800	545510	Tuition Reimbursement	800		
-	-	4,400	545520	Conference Fees	29,050		
3,130	570	24,500	547000	Council Costs	24,990		
40,234	481,447	130,389	549000	Miscellaneous Expenditures	250,752		
\$23,174,975	\$24,796,890	\$35,567,678	Total Materials and Services		\$35,866,316		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
Expenditures							
<i>Capital Outlay</i>							
-	-	-	570000	Land	-		
105	12,384	-	571000	Improve-Other than Bldg	-		
-	67,996	25,500	572000	Buildings & Related	-		
31,032	22,612	-	573000	Exhibits and Related	-		
23,457	216,391	-	574000	Equipment & Vehicles	-		
32,473	1,819	-	574500	Vehicles	-		
43,065	56,875	-	575000	Office Furn & Equip	-		
-	41,318	104,000	579000	Intangible Assets	129,150		
\$130,131	\$419,395	\$129,500	Total Capital Outlay		\$129,150		
<i>Debt Service</i>							
435,000	525,000	615,000	563000	Revenue Bond Pmts-Principal	710,000		
1,153,214	1,129,289	1,105,071	563500	Revenue Bond Payments-Interest	1,076,381		
\$1,588,214	\$1,654,289	\$1,720,071	Total Debt Service		\$1,786,381		
<i>Interfund Reimbursements</i>							
727,260	555,274	420,704	580000	Transfer for Indirect Costs	768,868		
\$727,260	\$555,274	\$420,704	Total Interfund Reimbursements		\$768,868		
<i>Fund Equity Transfers</i>							
4,318,347	5,001,718	4,698,870	581000	Transfer of Resources	5,955,008		
\$4,318,347	\$5,001,718	\$4,698,870	Total Fund Equity Transfers		\$5,955,008		
<i>Interfund Loans</i>							
-	-	-	586000	Interfund Loan - Principal	-		
-	-	-	586500	Interfund Loan - Interest	16,140		
-	-	2,200,000	586900	Internal Loan Advances	-		
\$0	\$0	\$2,200,000	Total Interfund Loans		\$16,140		
<i>Contingency</i>							
-	-	250,000	701001	Contingency - Opportunity Account	500,000		
-	-	3,316,459	701002	Contingency - Operating	3,177,363		
-	-	440,223	701004	Contingency - Rsv One Time Exp	807,878		
\$0	\$0	\$4,006,682	Total Contingency		\$4,485,241		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund Requirements							
Expenditures							
				<i>Unappropriated Fund Balance</i>			
7,451,142	-	-	800000	Unappropriated Fund Balance	-		
4,169,918	5,427,647	2,353,159	801002	Unapp FB - Restricted CET	3,117,868		
6,403,666	8,653,471	5,083,671	801003	Unapp FB - Restricted TOD	5,308,354		
-	6,656,153	-	805000	Unapp FB - Reserves	-		
-	-	2,575,000	805100	Unapp FB - Stabilization Reserve	2,259,000		
1,087,575	1,481,862	775,000	805300	Unapp FB - Reserve for one-time expenditures	1,357,528		
2,686,093	2,612,414	995,535	805400	Unapp FB - Reserve for Future Debt Service	826,556		
6,267,764	4,613,474	2,893,403	805450	Unapp FB - PERS Reserve	3,838,528		
3,730,584	4,138,461	1,270,933	805900	Unapp FB - Other Reserves & Designations	1,172,620		
\$31,796,742	\$33,583,482	\$15,946,701	Total Unappropriated Fund Balance		\$17,880,454		
\$109,462,556	\$113,980,488	\$116,824,275	TOTAL REQUIREMENTS		\$118,314,458		
455.81	457.39	454.34	TOTAL FTE		453.65		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Council							
Expenditures							
<i>Personnel Services</i>							
343,404	343,554	343,404	500000	Elected Official Salaries	365,904		
1,512,783	1,882,571	1,641,929	501000	Reg Employees-Full Time-Exempt	1,859,363		
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	44,554		
5,705	74,636	114,455	502000	Reg Employees-Part Time-Exempt	-		
158,680	104,854	110,800	503000	Temporary Employees - Hourly	78,000		
20,153	9,814	-	503100	Temporary Employees - Salaried	-		
3,554	2,691	5,000	508000	Overtime	5,000		
7,025	9,225	11,400	508600	Mobile Comm Allowance	12,600		
-	-	10,304	508900	Merit/Bonus Pay	-		
-	-	-	510000	Fringe Benefits-Inactive	-		
148,717	163,452	185,832	511000	Fringe - Payroll Taxes	197,988		
237,837	276,038	334,815	512000	Fringe - Retirement PERS	253,150		
232,316	283,774	355,554	513000	Fringe - Health & Welfare	389,124		
16,094	29,376	-	514000	Fringe - Unemployment	-		
6,321	6,839	8,351	515000	Fringe - Other Benefits	8,881		
-	-	-	519000	Pension Oblig Bonds Contrib	20,835		
9,150	9,750	-	519500	Fringe - Insurance - Opt Out	-		
\$2,701,738	\$3,196,573	\$3,121,842	Total Personnel Services		\$3,235,399		
<i>Materials and Services</i>							
67,505	71,582	82,300	520100	Office Supplies	63,770		
599	1,223	865	520500	Operating Supplies	882		
4,890	8,573	2,275	521000	Subscriptions and Dues	2,321		
311,374	208,325	574,095	524000	Contracted Professional Svcs	981,330		
27,100	9,026	17,500	524600	Sponsorship Expenditures	12,750		
-	10,648	-	525000	Contracted Property Services	-		
444	-	1,700	525100	Utility Services	1,734		
1,154	75	1,000	526000	Maintenance & Repair Services	1,020		
-	-	900	526500	Rentals	918		
26,565	13,418	19,000	528000	Other Purchased Services	19,380		
-	1,140	-	529200	Parking Services	-		
56,035	45,382	43,800	545000	Travel	54,900		
18,032	19,186	42,100	545500	Staff Development	34,692		
3,130	570	24,500	547000	Council Costs	24,990		
35	-	6,760	549000	Miscellaneous Expenditures	6,895		
\$516,863	\$389,148	\$816,795	Total Materials and Services		\$1,205,582		
\$3,218,601	\$3,585,722	\$3,938,637	TOTAL REQUIREMENTS		\$4,440,981		
25.38	26.39	26.69	TOTAL FTE		27.00		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Communications							
Expenditures							
				<i>Personnel Services</i>			
1,552,273	1,542,353	1,620,386	501000	Reg Employees-Full Time-Exempt	1,941,053		
-	10,354	-	501500	Reg Empl-Full Time-Non-Exempt	-		
115,470	131,836	120,565	502000	Reg Employees-Part Time-Exempt	78,907		
31,589	14,695	-	503000	Temporary Employees - Hourly	-		
-	307	-	503100	Temporary Employees - Salaried	-		
228	16	-	508000	Overtime	-		
1,590	1,396	-	508600	Mobile Comm Allowance	-		
-	-	-	510000	Fringe Benefits-Inactive	-		
141,706	139,459	146,083	511000	Fringe - Payroll Taxes	169,419		
233,794	221,068	320,138	512000	Fringe - Retirement PERS	264,873		
267,563	283,167	299,520	513000	Fringe - Health & Welfare	360,300		
5,423	1,972	23,895	514000	Fringe - Unemployment	10,900		
6,685	6,767	6,961	515000	Fringe - Other Benefits	7,946		
-	-	-	519000	Pension Oblig Bonds Contrib	20,147		
1,350	-	-	519500	Fringe - Insurance - Opt Out	-		
\$2,357,671	\$2,353,390	\$2,537,548	Total Personnel Services		\$2,853,545		
				<i>Materials and Services</i>			
29,941	21,990	15,900	520100	Office Supplies	16,100		
1,616	1,131	4,550	520500	Operating Supplies	4,700		
7,548	8,555	2,850	521000	Subscriptions and Dues	2,950		
780	-	-	521500	Maintenance & Repairs Supplies	-		
-	143	-	522000	Food	-		
57,492	133,189	93,700	524000	Contracted Professional Svcs	136,000		
1,900	1,000	-	524600	Sponsorship Expenditures	-		
75	448	2,900	525100	Utility Services	3,000		
-	74	5,400	526000	Maintenance & Repair Services	5,450		
576	-	-	526500	Rentals	-		
15,332	13,771	21,750	528000	Other Purchased Services	22,000		
3,782	2,028	2,000	545000	Travel	2,300		
10,267	11,271	7,550	545500	Staff Development	7,650		
-	352	7,500	549000	Miscellaneous Expenditures	7,650		
\$129,309	\$193,950	\$164,100	Total Materials and Services		\$207,800		
\$2,486,980	\$2,547,339	\$2,701,648	TOTAL REQUIREMENTS		\$3,061,345		
22.00	23.13	22.25	TOTAL FTE		25.00		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Finance and Regulatory Services							
Expenditures							
				<i>Personnel Services</i>			
1,933,044	1,936,465	2,191,794	501000	Reg Employees-Full Time-Exempt	2,196,609		
326,800	257,310	388,351	501500	Reg Empl-Full Time-Non-Exempt	376,543		
43,764	36,994	104,095	502000	Reg Employees-Part Time-Exempt	108,154		
-	9,231	-	503000	Temporary Employees - Hourly	-		
1,055	554	-	508000	Overtime	-		
25	550	1,200	508600	Mobile Comm Allowance	1,200		
-	-	-	510000	Fringe Benefits-Inactive	-		
184,591	178,951	225,797	511000	Fringe - Payroll Taxes	225,540		
339,439	310,307	486,534	512000	Fringe - Retirement PERS	360,629		
335,921	354,624	492,930	513000	Fringe - Health & Welfare	528,921		
-	5,985	2,057	514000	Fringe - Unemployment	3,549		
7,726	7,969	10,889	515000	Fringe - Other Benefits	10,783		
-	-	-	519000	Pension Oblig Bonds Contrib	26,812		
6,638	4,538	-	519500	Fringe - Insurance - Opt Out	-		
\$3,179,002	\$3,103,478	\$3,903,648	Total Personnel Services		\$3,838,740		
				<i>Materials and Services</i>			
19,660	24,365	24,693	520100	Office Supplies	25,205		
-	1,453	-	520500	Operating Supplies	-		
8,321	13,176	14,050	521000	Subscriptions and Dues	14,225		
-	-	-	521900	Purchasing Card Expenditures	-		
3,059	105,578	223,000	524000	Contracted Professional Svcs	18,340		
-	-	-	524500	Marketing Expenditures	-		
6,225	6,280	9,500	524600	Sponsorship Expenditures	9,690		
1,149	136	-	525100	Utility Services	-		
542	-	1,300	526000	Maintenance & Repair Services	1,325		
78,709	97,593	96,820	528000	Other Purchased Services	98,760		
287,125	288,296	293,000	530000	Payments to Other Agencies	293,160		
-	470	-	544500	Grants & Loans	-		
11,334	7,480	30,006	545000	Travel	30,585		
10,416	16,266	28,322	545500	Staff Development	28,950		
1,682	1,307	4,015	549000	Miscellaneous Expenditures	4,080		
\$428,220	\$562,399	\$724,706	Total Materials and Services		\$524,320		
\$3,607,222	\$3,665,877	\$4,628,354	TOTAL REQUIREMENTS		\$4,363,060		
31.70	33.87	36.50	TOTAL FTE		36.50		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Human Resources							
Expenditures							
				<i>Personnel Services</i>			
867,910	785,969	795,913	501000	Reg Employees-Full Time-Exempt	1,162,943		
248,145	202,351	251,267	501500	Reg Empl-Full Time-Non-Exempt	264,400		
12,418	167,020	206,198	502000	Reg Employees-Part Time-Exempt	-		
38,323	49,047	14,000	503000	Temporary Employees - Hourly	5,000		
1,979	-	-	503100	Temporary Employees - Salaried	-		
1,802	479	1,000	508000	Overtime	1,000		
360	860	-	508600	Mobile Comm Allowance	-		
92,414	94,759	106,697	511000	Fringe - Payroll Taxes	121,303		
148,026	144,377	213,315	512000	Fringe - Retirement PERS	176,234		
175,665	184,111	237,030	513000	Fringe - Health & Welfare	273,828		
25,175	35,725	13,772	514000	Fringe - Unemployment	13,772		
3,416	3,826	5,129	515000	Fringe - Other Benefits	5,707		
-	-	-	519000	Pension Oblig Bonds Contrib	14,277		
450	2,700	-	519500	Fringe - Insurance - Opt Out	-		
\$1,616,083	\$1,671,224	\$1,844,321	Total Personnel Services		\$2,038,464		
				<i>Materials and Services</i>			
17,276	15,225	10,958	520100	Office Supplies	11,177		
7,358	2,916	7,845	520500	Operating Supplies	8,002		
6,741	3,152	7,280	521000	Subscriptions and Dues	7,426		
-	-	675	521500	Maintenance & Repairs Supplies	689		
229,035	277,051	263,884	524000	Contracted Professional Svcs	325,612		
1,300	800	-	524600	Sponsorship Expenditures	-		
678	614	-	525100	Utility Services	-		
2,273	-	1,000	526000	Maintenance & Repair Services	1,020		
(1,600)	-	-	527100	Insurance - Benefit Plans	-		
54,354	46,323	68,874	528000	Other Purchased Services	70,252		
150	-	-	530000	Payments to Other Agencies	-		
38	154	-	540500	Payment in Lieu of Rent	-		
2,528	-	-	544000	Program Purchases	-		
2,244	3,447	1,800	545000	Travel	1,836		
15,701	14,031	12,700	545500	Staff Development	12,954		
2	-	-	549000	Miscellaneous Expenditures	-		
\$338,078	\$363,713	\$375,016	Total Materials and Services		\$438,968		
\$1,954,162	\$2,034,937	\$2,219,337	TOTAL REQUIREMENTS		\$2,477,432		
18.00	17.75	17.75	TOTAL FTE		19.00		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Information Services							
Expenditures							
				<i>Personnel Services</i>			
1,486,867	1,458,957	1,726,272	501000	Reg Employees-Full Time-Exempt	1,846,970		
295,444	262,540	304,803	501500	Reg Empl-Full Time-Non-Exempt	309,458		
58,587	83,694	103,181	502000	Reg Employees-Part Time-Exempt	30,333		
5,773	320	-	503000	Temporary Employees - Hourly	-		
1,589	1,080	-	508000	Overtime	-		
3,285	3,285	-	508600	Mobile Comm Allowance	-		
151,216	146,909	179,468	511000	Fringe - Payroll Taxes	183,856		
250,489	237,171	374,740	512000	Fringe - Retirement PERS	287,037		
276,274	283,585	373,050	513000	Fringe - Health & Welfare	396,330		
2,341	16,542	-	514000	Fringe - Unemployment	-		
6,657	6,175	8,562	515000	Fringe - Other Benefits	8,648		
-	-	-	519000	Pension Oblig Bonds Contrib	21,865		
2,550	2,850	-	519500	Fringe - Insurance - Opt Out	-		
\$2,541,071	\$2,503,107	\$3,070,077	Total Personnel Services		\$3,084,497		
				<i>Materials and Services</i>			
93,861	47,406	34,724	520100	Office Supplies	29,373		
-	-	-	520130	Postage	100		
-	645	-	520500	Operating Supplies	-		
2,097	2,377	740	521000	Subscriptions and Dues	3,251		
4,311	2,377	7,000	521500	Maintenance & Repairs Supplies	7,000		
195,140	110,869	152,181	524000	Contracted Professional Svcs	318,292		
9,319	8,779	20,400	525100	Utility Services	20,401		
545,786	581,138	658,973	526000	Maintenance & Repair Services	684,873		
1,902	2,904	-	528000	Other Purchased Services	-		
-	5,615	-	544500	Grants & Loans	-		
3,257	3,933	4,500	545000	Travel	12,100		
14,383	12,171	16,500	545500	Staff Development	22,000		
-	-	-	545520	Conference Fees	6,000		
\$870,056	\$778,215	\$895,018	Total Materials and Services		\$1,103,390		
\$3,411,127	\$3,281,322	\$3,965,095	TOTAL REQUIREMENTS		\$4,187,887		
26.00	25.00	27.50	TOTAL FTE		27.50		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Office of Metro Attorney							
Expenditures							
				<i>Personnel Services</i>			
815,108	819,015	866,245	501000	Reg Employees-Full Time-Exempt	982,183		
315,221	254,155	327,818	501500	Reg Empl-Full Time-Non-Exempt	345,827		
200,809	202,232	200,372	502000	Reg Employees-Part Time-Exempt	176,046		
-	15,593	-	502500	Reg Empl-Part Time-Non-Exempt	-		
22,390	-	10,000	503000	Temporary Employees - Hourly	4,600		
603	1,563	5,000	508000	Overtime	5,000		
3,593	4,473	3,000	508600	Mobile Comm Allowance	3,000		
-	-	12,000	508900	Merit/Bonus Pay	-		
103,545	100,440	118,426	511000	Fringe - Payroll Taxes	127,155		
193,692	172,443	246,192	512000	Fringe - Retirement PERS	200,182		
162,516	153,061	199,800	513000	Fringe - Health & Welfare	216,180		
9,860	2,958	-	514000	Fringe - Unemployment	-		
4,045	3,440	5,427	515000	Fringe - Other Benefits	5,732		
-	-	-	519000	Pension Oblig Bonds Contrib	13,232		
6,300	6,300	-	519500	Fringe - Insurance - Opt Out	-		
\$1,837,682	\$1,735,674	\$1,994,280	Total Personnel Services		\$2,079,137		
				<i>Materials and Services</i>			
18,856	10,377	12,950	520100	Office Supplies	13,209		
24,325	18,222	26,200	521000	Subscriptions and Dues	26,724		
-	4,950	3,000	524000	Contracted Professional Svcs	3,060		
678	229	-	525100	Utility Services	-		
1,941	1,297	6,250	528000	Other Purchased Services	6,375		
8,283	7,844	2,500	545000	Travel	2,550		
8,759	7,396	14,000	545500	Staff Development	14,280		
875	317	2,300	549000	Miscellaneous Expenditures	2,346		
\$63,717	\$50,631	\$67,200	Total Materials and Services		\$68,544		
\$1,901,399	\$1,786,305	\$2,061,480	TOTAL REQUIREMENTS		\$2,147,681		
15.12	14.50	15.00	TOTAL FTE		15.00		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Office of the Metro Auditor							
Expenditures							
<i>Personnel Services</i>							
91,574	91,574	91,574	500000	Elected Official Salaries	97,574		
353,118	332,230	366,949	501000	Reg Employees-Full Time-Exempt	397,121		
-	20,008	-	502000	Reg Employees-Part Time-Exempt	-		
3,582	72	21,500	503000	Temporary Employees - Hourly	21,500		
-	-	2,747	508900	Merit/Bonus Pay	-		
36,713	36,203	40,619	511000	Fringe - Payroll Taxes	43,418		
60,884	55,972	79,284	512000	Fringe - Retirement PERS	62,499		
84,696	86,631	84,884	513000	Fringe - Health & Welfare	86,472		
7,230	-	-	514000	Fringe - Unemployment	-		
1,446	1,443	1,854	515000	Fringe - Other Benefits	1,941		
-	-	-	519000	Pension Oblig Bonds Contrib	975		
\$639,243	\$624,133	\$689,411	Total Personnel Services		\$711,500		
<i>Materials and Services</i>							
2,035	1,859	5,000	520100	Office Supplies	5,000		
582	118	1,500	520500	Operating Supplies	1,500		
1,399	1,328	1,500	521000	Subscriptions and Dues	1,500		
-	-	-	521500	Maintenance & Repairs Supplies	-		
13,114	14,475	16,500	524000	Contracted Professional Svcs	16,500		
-	-	-	525100	Utility Services	-		
465	1,655	700	528000	Other Purchased Services	700		
-	-	-	529200	Parking Services	-		
2,856	7,195	5,615	545000	Travel	5,615		
4,057	4,528	4,832	545500	Staff Development	5,551		
22	218	324	549000	Miscellaneous Expenditures	324		
\$24,529	\$31,375	\$35,971	Total Materials and Services		\$36,690		
\$663,772	\$655,508	\$725,382	TOTAL REQUIREMENTS		\$748,190		
6.00	6.00	6.00	TOTAL FTE		6.00		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Visitor Venues - Oregon Zoo							
Expenditures							
				<i>Personnel Services</i>			
3,568,261	4,216,415	4,446,153	501000	Reg Employees-Full Time-Exempt	4,566,831		
3,907,288	4,059,024	4,531,152	501500	Reg Empl-Full Time-Non-Exempt	4,588,329		
101,398	76,625	62,398	502000	Reg Employees-Part Time-Exempt	63,668		
677,279	733,573	787,173	502500	Reg Empl-Part Time-Non-Exempt	924,233		
2,060,522	2,038,624	1,926,215	503000	Temporary Employees - Hourly	1,698,621		
7,488	21,379	-	503100	Temporary Employees - Salaried	-		
1,301,035	1,330,179	1,300,148	504000	Seasonal Employees	1,314,538		
442,817	470,120	256,713	508000	Overtime	275,786		
-	-	184,426	508500	Premium Pay	-		
10,720	16,465	-	508600	Mobile Comm Allowance	-		
-	-	-	510000	Fringe Benefits-Inactive	-		
1,011,829	1,078,668	1,138,128	511000	Fringe - Payroll Taxes	1,136,579		
1,258,060	1,245,106	1,917,042	512000	Fringe - Retirement PERS	1,238,609		
1,800,552	2,043,765	2,304,414	513000	Fringe - Health & Welfare	2,454,951		
241,839	217,095	148,273	514000	Fringe - Unemployment	93,664		
36,787	39,321	52,733	515000	Fringe - Other Benefits	42,473		
-	-	-	519000	Pension Oblig Bonds Contrib	101,447		
11,100	18,600	-	519500	Fringe - Insurance - Opt Out	-		
\$16,436,973	\$17,604,959	\$19,054,968	Total Personnel Services		\$18,499,729		
				<i>Materials and Services</i>			
109,113	173,713	67,712	520100	Office Supplies	58,112		
-	-	19,750	520110	Computer Equipment	39,450		
-	-	20,800	520120	Meetings Expenditures	20,420		
-	-	17,975	520130	Postage	17,680		
1,624,494	1,729,407	1,385,093	520500	Operating Supplies	1,517,629		
-	(45)	40,200	520510	Operating Supplies - Small Tools, Equip	42,750		
-	-	185,800	520540	Operating Supplies - Medical & Veterinary	207,300		
-	-	83,380	520580	Operating Supplies - Uniforms	81,760		
69,030	63,449	-	521000	Subscriptions and Dues	600		
-	-	73,675	521100	Membership & Professional Dues	61,439		
-	-	5,950	521200	Publicaitons and Subscriptions	6,225		
107,550	107,152	82,100	521400	Fuels and Lubricants - General	82,600		
372,653	325,649	21,000	521500	Maintenance & Repairs Supplies	29,600		
-	-	90,000	521520	Maintenance & Repairs Supplies - Building	90,000		
-	-	36,779	521521	Maintenance & Repairs Supplies - HVAC	36,779		
-	-	40,000	521540	Maintenance & Repairs Supplies - Electrical	40,000		
-	-	10,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	9,000		
-	-	97,385	521560	Maintenance & Repairs Supplies - Equipment	160,885		
-	-	50,000	521570	Maintenance & Repairs Supplies - Vehicles	50,000		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Visitor Venues - Oregon Zoo							
1,175,663	1,290,595	1,367,856	522000	Food	1,364,128		
13,403	13,890	-	522500	Retail	-		
1,752,427	2,974,281	2,549,509	524000	Contracted Professional Svcs	1,723,451		
-	-	229,000	524040	Contracted Prof Svcs - Promotion & Public Relations	1,000		
-	-	462,726	524050	Contracted Prof Svcs - Advertising	587,176		
-	-	4,600	524060	Contracted Prof Svcs - Information Technology Services	24,600		
-	-	50,000	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	70,000		
-	-	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000		
501	-	-	524500	Marketing Expenditures	-		
-	2,250	6,500	524600	Sponsorship Expenditures	5,000		
-	228	-	525000	Contracted Property Services	-		
1,884,988	1,960,017	-	525100	Utility Services	-		
-	-	52,054	525120	Utility Services - Telecommunications	42,054		
-	-	655,500	525130	Utility Services - Electricity	655,500		
-	-	250,000	525140	Utility Services - Natural Gas	250,000		
-	-	146,000	525150	Utility Services - Sanitation & Refuse Removal	76,000		
-	-	920,000	525160	Utility Services - Water & Sewer	1,000,000		
36,222	33,814	38,000	525500	Cleaning Services	38,000		
532,491	418,906	44,050	526000	Maintenance & Repair Services	39,750		
-	-	150,000	526010	Maintenance & Repair Services - Building	150,000		
-	-	20,000	526012	Maintenance & Repair Services - Electricity	20,000		
-	-	30,000	526014	Maintenance & Repair Services - HVAC	30,000		
-	-	246,350	526020	Maintenance & Repair Services - Equipment	230,050		
-	-	85,700	526030	Maintenance & Repair Services - Grounds	85,700		
-	-	-	526040	Maintenance & Repair Services - Technology	15,000		
-	-	10,000	526050	Maintenance & Repair Services - Vehicles	10,000		
-	850	25,000	526200	Capital Maintenance - Non-CIP	25,000		
160,404	156,748	99,500	526500	Rentals	77,000		
-	-	38,200	526510	Rentals - Building	43,700		
-	-	47,500	526520	Rentals - Equipment	55,500		
-	-	6,800	526540	Rentals - Vehicle	6,000		
-	-	-	526560	Rentals - Parking Space	3,000		
-	-	-	526570	Rentals - Parking Space	-		
-	-	-	526580	Rentals - Audio Visual	5,000		
839,240	1,272,072	311,950	528000	Other Purchased Services	347,400		
-	-	2,450	528030	Other Purchased Services - Delivery, Shipping & Courier	3,450		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Visitor Venues - Oregon Zoo							
-	-	-	528070	Other Purchased Services - Trade Shows	5,000		
-	-	229,000	528210	Credit Card Fees	229,000		
-	-	84,810	528400	Other Purchased Services - Printing & Graphics	119,910		
1,652,348	1,663,729	1,578,890	529000	Operations Contracts	1,636,900		
70,362	23,623	200	530000	Payments to Other Agencies	10,330		
-	-	33,414	530010	License & Permit Fees	35,635		
297	-	-	531500	Grants to Other Governments	-		
7	-	-	540500	Payment in Lieu of Rent	-		
28,539	46,591	83,400	544500	Grants & Loans	113,300		
123,320	132,272	124,725	545000	Travel	49,475		
-	-	20,550	545100	Travel and Lodging	84,900		
-	-	1,800	545200	Mileage, Taxi and Parking	1,000		
39,507	35,652	48,160	545500	Staff Development	34,620		
-	-	2,800	545510	Tuition Reimbursement	800		
-	-	4,400	545520	Conference Fees	18,650		
37,447	469,238	109,490	549000	Miscellaneous Expenditures	229,457		
\$10,630,003	\$12,894,083	\$12,530,483	Total Materials and Services		\$12,136,665		
<i>Capital Outlay</i>							
-	-	-	571000	Improve-Other than Bldg	-		
-	58,761	-	572000	Buildings & Related	-		
31,032	22,612	-	573000	Exhibits and Related	-		
23,458	103,568	-	574000	Equipment & Vehicles	-		
3,288	-	-	574500	Vehicles	-		
43,065	41,569	-	575000	Office Furn & Equip	-		
\$100,842	\$226,510	\$0	Total Capital Outlay		\$0		
\$27,167,819	\$30,725,552	\$31,585,451	TOTAL REQUIREMENTS		\$30,636,394		
153.98	163.70	164.10	TOTAL FTE		166.60		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Parks and Environmental Services							
Expenditures							
				<i>Personnel Services</i>			
1,301,611	1,304,454	1,429,860	501000	Reg Employees-Full Time-Exempt	1,253,745		
914,519	960,204	1,032,754	501500	Reg Empl-Full Time-Non-Exempt	996,747		
41,953	-	-	502000	Reg Employees-Part Time-Exempt	-		
29,997	55,741	133,191	502500	Reg Empl-Part Time-Non-Exempt	55,357		
79,055	58,481	390,857	503000	Temporary Employees - Hourly	416,675		
233,317	239,590	-	504000	Seasonal Employees	-		
45,257	56,705	38,369	508000	Overtime	39,136		
4,110	4,059	-	508600	Mobile Comm Allowance	-		
229,660	226,086	218,533	511000	Fringe - Payroll Taxes	194,472		
327,122	319,508	427,821	512000	Fringe - Retirement PERS	270,748		
457,827	461,162	573,606	513000	Fringe - Health & Welfare	549,109		
61,744	41,157	21,926	514000	Fringe - Unemployment	31,411		
9,390	9,580	10,972	515000	Fringe - Other Benefits	9,681		
-	-	-	519000	Pension Oblig Bonds Contrib	23,096		
2,850	3,638	-	519500	Fringe - Insurance - Opt Out	-		
\$3,738,413	\$3,740,365	\$4,277,889	Total Personnel Services		\$3,840,177		
				<i>Materials and Services</i>			
89,216	135,528	72,016	520100	Office Supplies	64,137		
-	-	-	520110	Computer Equipment	250		
-	-	-	520120	Meetings Expenditures	2,000		
-	-	-	520130	Postage	250		
103,442	141,228	112,665	520500	Operating Supplies	112,808		
-	-	-	520580	Operating Supplies - Uniforms	300		
2,558	5,492	6,326	521000	Subscriptions and Dues	6,326		
-	-	-	521100	Membership & Professional Dues	175		
70,590	62,927	75,891	521400	Fuels and Lubricants - General	56,206		
192,621	155,538	134,962	521500	Maintenance & Repairs Supplies	143,307		
-	-	8,500	521560	Maintenance & Repairs Supplies - Equipment	9,810		
8,470	6,169	13,000	522500	Retail	13,000		
391,017	474,577	330,903	524000	Contracted Professional Svcs	252,493		
-	-	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	2,500		
1,100	2,000	-	524600	Sponsorship Expenditures	-		
185,919	92,926	173,945	525000	Contracted Property Services	123,945		
457,944	359,740	438,908	525100	Utility Services	436,718		
198,133	220,413	25,278	525500	Cleaning Services	25,278		
685,283	354,872	383,107	526000	Maintenance & Repair Services	515,035		
42,430	24,818	44,599	526500	Rentals	44,599		
-	-	-	526540	Rentals - Vehicle	4,500		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Parks and Environmental Services							
60,728	125,727	56,120	528000	Other Purchased Services	61,698		
-	-	-	528500	Cemetery Services Expenditures	108,500		
-	4,560	-	529200	Parking Services	-		
-	958,490	2,344,363	529800	Glendoveer Golf Ops Contract	2,391,250		
122,691	166,040	112,100	530000	Payments to Other Agencies	27,100		
-	-	-	530010	License & Permit Fees	500		
243,200	269,014	225,866	531000	Taxes (Non-Payroll)	226,827		
19	-	-	544000	Program Purchases	-		
6,108	13,956	8,095	545000	Travel	10,095		
-	-	-	545100	Travel and Lodging	2,500		
-	-	-	545200	Mileage, Taxi and Parking	100		
-	-	-	545300	Meals & Entertainment	500		
12,296	30,778	34,536	545500	Staff Development	30,012		
-	-	-	545520	Conference Fees	4,400		
-	1,189	-	549000	Miscellaneous Expenditures	-		
\$2,873,764	\$3,605,983	\$4,601,180	Total Materials and Services		\$4,677,119		
<i>Capital Outlay</i>							
105	11,470	-	571000	Improve-Other than Bldg	-		
-	112,823	-	574000	Equipment & Vehicles	-		
7,980	-	-	574500	Vehicles	-		
-	15,307	-	575000	Office Furn & Equip	-		
-	26,439	-	579000	Intangible Assets	-		
\$8,085	\$166,039	\$0	Total Capital Outlay		\$0		
\$6,620,262	\$7,512,386	\$8,879,069	TOTAL REQUIREMENTS		\$8,517,296		
38.25	43.60	42.30	TOTAL FTE		38.10		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Planning and Development Department							
Expenditures							
				<i>Personnel Services</i>			
3,811,974	3,322,879	3,512,619	501000	Reg Employees-Full Time-Exempt	3,664,602		
226,236	146,228	198,718	501500	Reg Empl-Full Time-Non-Exempt	200,980		
145,575	173,301	119,557	502000	Reg Employees-Part Time-Exempt	76,971		
35,880	38,766	(0)	502500	Reg Empl-Part Time-Non-Exempt	22,284		
124,720	118,209	87,944	503000	Temporary Employees - Hourly	166,648		
3,276	2,943	-	508000	Overtime	-		
832	1,200	-	508600	Mobile Comm Allowance	-		
-	-	17,829	508900	Merit/Bonus Pay	-		
-	-	60,752	508910	COLA Salary Adjustment (Budget Only)	-		
-	-	-	510000	Fringe Benefits-Inactive	-		
360,007	310,972	338,284	511000	Fringe - Payroll Taxes	339,148		
610,151	516,775	729,848	512000	Fringe - Retirement PERS	544,500		
632,259	564,219	641,090	513000	Fringe - Health & Welfare	665,113		
11,338	2,921	28,281	514000	Fringe - Unemployment	50,487		
15,549	12,517	15,757	515000	Fringe - Other Benefits	15,680		
-	-	-	519000	Pension Oblig Bonds Contrib	40,348		
8,700	7,200	-	519500	Fringe - Insurance - Opt Out	-		
\$5,986,498	\$5,218,129	\$5,750,677	Total Personnel Services		\$5,786,761		
				<i>Materials and Services</i>			
87,205	81,175	93,105	520100	Office Supplies	98,105		
-	-	18,800	520500	Operating Supplies	28,800		
21,382	24,821	45,050	521000	Subscriptions and Dues	37,500		
848,027	791,592	2,828,238	524000	Contracted Professional Svcs	-		
-	-	-	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	1,675,826		
17,147	7,128	104,000	524500	Marketing Expenditures	332,946		
38,935	44,415	500	524600	Sponsorship Expenditures	33,388		
1,864	204	7,100	525100	Utility Services	-		
12,414	7,210	20,000	526000	Maintenance & Repair Services	16,000		
2,154	670	5,500	526500	Rentals	4,000		
86,753	35,309	132,490	528000	Other Purchased Services	106,040		
124,427	184,757	200,000	530000	Payments to Other Agencies	400,000		
441,809	183,189	347,000	531500	Grants to Other Governments	542,519		
178	-	-	540000	Charges for Services	-		
1,207,939	454,872	4,125,000	544000	Program Purchases	5,000,000		
301,321	318,446	456,000	544500	Grants & Loans	725,000		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Planning and Development Department							
38,567	43,335	58,763	545000	Travel	69,800		
23,629	20,696	23,800	545500	Staff Development	37,800		
145	3,654	-	549000	Miscellaneous Expenditures	-		
\$3,253,895	\$2,201,472	\$8,465,346	Total Materials and Services		\$9,107,724		
\$9,240,393	\$7,419,602	\$14,216,023	TOTAL REQUIREMENTS		\$14,894,485		
55.96	46.80	45.40	TOTAL FTE		47.15		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Research Center							
Expenditures							
				<i>Personnel Services</i>			
2,112,461	2,173,107	1,842,888	501000	Reg Employees-Full Time-Exempt	2,187,612		
217,922	215,249	266,154	502000	Reg Employees-Part Time-Exempt	250,553		
62,665	22,666	-	503000	Temporary Employees - Hourly	-		
16,513	22,675	21,040	503100	Temporary Employees - Salaried	-		
112	221	-	508000	Overtime	-		
600	500	-	508600	Mobile Comm Allowance	-		
-	-	10,332	508900	Merit/Bonus Pay	-		
-	-	34,554	508910	COLA Salary Adjustment (Budget Only)	-		
195,666	192,127	183,079	511000	Fringe - Payroll Taxes	206,903		
336,874	327,926	395,377	512000	Fringe - Retirement PERS	325,932		
338,923	327,095	349,086	513000	Fringe - Health & Welfare	403,535		
2,090	7,934	10,461	514000	Fringe - Unemployment	-		
8,213	7,705	8,526	515000	Fringe - Other Benefits	9,556		
-	-	-	519000	Pension Oblig Bonds Contrib	24,613		
4,500	5,325	-	519500	Fringe - Insurance - Opt Out	-		
\$3,296,539	\$3,302,530	\$3,121,499	Total Personnel Services		\$3,408,704		
				<i>Materials and Services</i>			
104,687	79,688	104,130	520100	Office Supplies	106,413		
-	-	16,400	520500	Operating Supplies	16,768		
15,212	4,768	12,600	521000	Subscriptions and Dues	13,052		
231,605	304,631	300,000	524000	Contracted Professional Svcs	117,630		
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	195,000		
200	1,700	-	524600	Sponsorship Expenditures	-		
1,159	93	-	525100	Utility Services	-		
45,429	52,538	62,100	526000	Maintenance & Repair Services	-		
-	-	-	526040	Maintenance & Repair Services - Technology	63,342		
800	-	-	526500	Rentals	-		
3,147	5,101	-	528000	Other Purchased Services	-		
467,560	24,871	-	530000	Payments to Other Agencies	-		
16,643	9,412	21,045	545000	Travel	13,354		
6,160	7,214	6,600	545500	Staff Development	16,732		
\$892,602	\$490,015	\$522,875	Total Materials and Services		\$542,291		
\$4,189,141	\$3,792,545	\$3,644,374	TOTAL REQUIREMENTS		\$3,950,995		
31.47	25.90	26.75	TOTAL FTE		28.00		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Sustainability Center							
Expenditures							
				<i>Personnel Services</i>			
1,654,475	1,360,254	1,173,932	501000	Reg Employees-Full Time-Exempt	1,064,307		
528,511	464,363	509,952	501500	Reg Empl-Full Time-Non-Exempt	299,697		
61,558	52,646	65,984	502000	Reg Employees-Part Time-Exempt	9,803		
102,418	55,096	50,963	502500	Reg Empl-Part Time-Non-Exempt	57,510		
76,358	81,146	39,693	503000	Temporary Employees - Hourly	39,797		
-	20,096	-	503100	Temporary Employees - Salaried	-		
11,398	8,420	2,771	508000	Overtime	2,782		
6,235	6,257	-	508600	Mobile Comm Allowance	-		
-	-	-	510000	Fringe Benefits-Inactive	-		
194,427	164,046	151,427	511000	Fringe - Payroll Taxes	120,345		
322,331	264,760	320,979	512000	Fringe - Retirement PERS	179,508		
413,829	345,391	313,092	513000	Fringe - Health & Welfare	256,534		
11,010	14,060	13,692	514000	Fringe - Unemployment	-		
9,822	6,978	7,218	515000	Fringe - Other Benefits	5,652		
-	-	-	519000	Pension Oblig Bonds Contrib	14,312		
3,600	1,800	-	519500	Fringe - Insurance - Opt Out	-		
\$3,395,972	\$2,845,313	\$2,649,703	Total Personnel Services		\$2,050,247		
				<i>Materials and Services</i>			
49,099	43,997	26,755	520100	Office Supplies	25,891		
-	-	-	520110	Computer Equipment	2,000		
-	-	-	520120	Meetings Expenditures	4,000		
108,678	146,629	24,219	520500	Operating Supplies	27,480		
-	-	-	520510	Operating Supplies - Small Tools, Equip	21,500		
-	-	-	520550	Operating Supplies - Telecommunications	6,000		
-	-	-	520580	Operating Supplies - Uniforms	4,639		
7,784	7,571	2,180	521000	Subscriptions and Dues	3,800		
-	-	-	521100	Membership & Professional Dues	750		
-	-	-	521200	Publicaitons and Subscriptions	750		
21,592	20,904	2,200	521400	Fuels and Lubricants - General	20,000		
17,022	16,006	10,642	521500	Maintenance & Repairs Supplies	14,597		
489,268	252,115	256,431	524000	Contracted Professional Svcs	309,173		
3,040	-	-	524500	Marketing Expenditures	-		
5,850	19,250	6,000	524600	Sponsorship Expenditures	11,500		
335,921	511,739	798,063	525000	Contracted Property Services	320,472		
16,217	12,637	9,326	525100	Utility Services	16,640		
6,431	6,466	-	525500	Cleaning Services	15,000		
26,106	37,233	4,258	526000	Maintenance & Repair Services	3,108		
-	-	-	526010	Maintenance & Repair Services - Building	12,000		
-	-	-	526050	Maintenance & Repair Services - Vehicles	21,000		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Sustainability Center							
3,471	775	856	526500	Rentals	1,370		
64,449	68,114	19,326	528000	Other Purchased Services	28,400		
-	20	-	529000	Operations Contracts	-		
-	5,700	-	529200	Parking Services	-		
93,334	74,703	57,516	530000	Payments to Other Agencies	23,762		
-	-	2,253	531000	Taxes (Non-Payroll)	2,253		
5,000	-	-	531500	Grants to Other Governments	-		
66	-	-	544500	Grants & Loans	-		
8,852	8,773	4,957	545000	Travel	11,948		
16,490	11,277	15,946	545500	Staff Development	46,255		
25	5,172	-	549000	Miscellaneous Expenditures	-		
\$1,278,695	\$1,249,081	\$1,240,928	Total Materials and Services		\$954,288		
<i>Capital Outlay</i>							
-	-	-	570000	Land	-		
-	914	-	571000	Improve-Other than Bldg	-		
-	9,235	25,500	572000	Buildings & Related	-		
21,205	1,819	-	574500	Vehicles	-		
\$21,205	\$11,968	\$25,500	Total Capital Outlay		\$0		
\$4,695,872	\$4,106,362	\$3,916,131	TOTAL REQUIREMENTS		\$3,004,535		
31.95	25.90	23.10	TOTAL FTE		17.80		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - Special Appropriations							
Expenditures							
<i>Personnel Services</i>							
-	51,688	59,457	501000	Reg Employees-Full Time-Exempt	-		
-	-	18,000	503000	Temporary Employees - Hourly	-		
-	4,303	7,568	511000	Fringe - Payroll Taxes	-		
-	6,743	14,953	512000	Fringe - Retirement PERS	-		
-	7,593	17,895	513000	Fringe - Health & Welfare	-		
-	238	332	515000	Fringe - Other Benefits	-		
\$0	\$70,565	\$118,205	Total Personnel Services		\$0		
<i>Materials and Services</i>							
-	98	-	520100	Office Supplies	-		
26,494	34,253	36,000	521000	Subscriptions and Dues	-		
-	-	-	521100	Membership & Professional Dues	48,500		
221,243	201,213	390,448	524000	Contracted Professional Svcs	30,000		
-	-	-	524010	Contracted Prof Svcs - Accounting & Auditing	135,000		
88,823	269,925	182,400	524600	Sponsorship Expenditures	270,300		
20,168	-	-	528000	Other Purchased Services	-		
1,357,045	1,193,569	3,694,212	530000	Payments to Other Agencies	4,132,930		
22,565	104,349	125,000	530500	Election Expenses	125,000		
-	15,300	-	531500	Grants to Other Governments	-		
-	-	500,000	532000	Government Assessments	15,187		
138,907	168,120	200,000	544500	Grants & Loans	106,018		
-	-	-	545500	Staff Development	-		
-	-	-	549000	Miscellaneous Expenditures	-		
\$1,875,244	\$1,986,826	\$5,128,060	Total Materials and Services		\$4,862,935		
<i>Capital Outlay</i>							
-	-	-	574000	Equipment & Vehicles	-		
-	-	-	575000	Office Furn & Equip	-		
-	14,879	104,000	579000	Intangible Assets	129,150		
\$0	\$14,879	\$104,000	Total Capital Outlay		\$129,150		
<i>Debt Service</i>							
435,000	525,000	615,000	563000	Revenue Bond Pmts-Principal	710,000		
1,153,214	1,129,289	1,105,071	563500	Revenue Bond Payments-Interest	1,076,381		
\$1,588,214	\$1,654,289	\$1,720,071	Total Debt Service		\$1,786,381		
\$3,463,458	\$3,726,558	\$7,070,336	TOTAL REQUIREMENTS		\$6,778,466		
-	1.00	1.00	TOTAL FTE		-		

General Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Fund - General Expenses							
Expenditures							
<i>Interfund Reimbursements</i>							
727,260	555,274	420,704	580000	Transfer for Indirect Costs	768,868		
\$727,260	\$555,274	\$420,704	Total Interfund Reimbursements		\$768,868		
<i>Fund Equity Transfers</i>							
4,318,347	5,001,718	4,698,870	581000	Transfer of Resources	5,955,008		
\$4,318,347	\$5,001,718	\$4,698,870	Total Fund Equity Transfers		\$5,955,008		
<i>Interfund Loans</i>							
-	-	-	586500	Interfund Loan - Interest	16,140		
-	-	2,200,000	586900	Internal Loan Advances	-		
\$0	\$0	\$2,200,000	Total Interfund Loans		\$16,140		
<i>Contingency</i>							
-	-	250,000	701001	Contingency - Opportunity Account	500,000		
-	-	3,316,459	701002	Contingency - Operating	3,177,363		
-	-	440,223	701004	Contingency - Rsv One Time Exp	807,878		
\$0	\$0	\$4,006,682	Total Contingency		\$4,485,241		
<i>Unappropriated Fund Balance</i>							
7,451,142	-	-	800000	Unappropriated Fund Balance	-		
4,169,918	5,427,647	2,353,159	801002	Unapp FB - Restricted CET	3,117,868		
6,403,666	8,653,471	5,083,671	801003	Unapp FB - Restricted TOD	5,308,354		
-	6,656,153	-	805000	Unapp FB - Reserves	-		
-	-	2,575,000	805100	Unapp FB - Stabilization Reserve	2,259,000		
1,087,575	1,481,862	775,000	805300	Unapp FB - Reserve for one-time expenditures	1,357,528		
2,686,093	2,612,414	995,535	805400	Unapp FB - Reserve for Future Debt Service	826,556		
6,267,764	4,613,474	2,893,403	805450	Unapp FB - PERS Reserve	3,838,528		
3,730,584	4,138,461	1,270,933	805900	Unapp FB - Other Reserves & Designations	1,172,620		
\$31,796,742	\$33,583,482	\$15,946,701	Total Unappropriated Fund Balance		\$17,880,454		
\$36,842,349	\$39,140,474	\$27,272,957	TOTAL REQUIREMENTS		\$29,105,711		

**Cemetery
Perpetual
Care Fund**



Cemetery Perpetual Care Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	346,471	381,771	413,002	452,992			9.68%
Current Revenues							
Other Tax Revenues	33,196	28,680	30,000	40,000			33.33%
Interest Earnings	2,105	1,341	2,065	2,265			9.69%
Subtotal Current Revenues	35,300	30,021	32,065	42,265			31.81%
TOTAL RESOURCES	\$381,771	\$411,792	\$445,067	\$495,257			11.28%
REQUIREMENTS							
Unappropriated Fund Balance	381,771	411,792	445,067	495,257			11.28%
Subtotal Contingency/Ending Balance	381,771	411,792	445,067	495,257			11.28%
TOTAL REQUIREMENTS	\$381,771	\$411,792	\$445,067	\$495,257			11.28%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

Cemetery Perpetual Care Fund

The Cemetery Perpetual Care Fund was created in FY 2003–04 to provide financial support for the long-term maintenance of the Metro cemeteries after the cemeteries are no longer receiving revenue from grave sales and burial services. The fund was seeded with a transfer of the Willamina Farmer Family account from the Regional Parks Specials Accounts Fund. This account was a bequest from the family to provide for the long-term maintenance and upkeep of the Farmer Family plot and Metro's cemeteries.

Resolution 08-3943, adopted in 2008, clarified the fund as a permanent fund, restricting the use of the principal.

The fund receives revenue from a 25 percent surcharge on grave sales, increased on November 1, 2011, from the previous rate of 15 percent. At that time Metro increased fees for grave sales and services as well, bringing Metro's rates more in line with industry norms; this will also result in increased revenues to the fund. No expenditures are anticipated from this fund until grave sites are exhausted at the cemeteries.

With about 20 years of casket plot inventories remaining and a finite amount of land to be developed, long term revenue options are limited but necessary to ensure that funds are set aside for the perpetual care of the properties. The Cemetery Program completed a Cemetery Business and Operations Plan in September 2011. In addition to the rate increases noted above, the plan has shifted the focus of the program to records management, best management practices and investments in cremation offerings to accelerate sales and contributions to the Perpetual Care Fund.

CURRENT REVENUES

Other derived tax revenue

A 25 percent surcharge is added to every grave sale to provide a contribution to the long-term perpetual care of the plot.

FUND BALANCE

No expenditures are planned from this fund until such time as the cemetery program runs out of grave sites to sell. The fund balance will continue to grow annually with additional contributions from grave sales and interest earnings.



Cemetery Perpetual Care Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Cemetery Perpetual Care Fund							
Revenues							
				<i>Other Committed Fund Balance</i>			
322,245	355,440	385,440	302000	Fund Bal-Nonspend-Intact	424,120		
				<i>Project carryover / other commitments</i>			
24,226	26,331	27,562	350000	Fund Balance-Assigned	28,872		
				<i>Other Tax Revenues</i>			
33,196	28,680	30,000	406000	Cemetery Revenue Surcharge	40,000		
				<i>Interest Earnings</i>			
2,017	1,435	2,065	470000	Interest on Investments	2,265		
88	(94)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
\$381,771	\$411,792	\$445,067	TOTAL RESOURCES		\$495,257		
Expenditures							
				<i>Unappropriated Fund Balance</i>			
355,440	384,120	415,440	801000	Unapp FB - Restricted	464,120		
26,331	27,672	29,627	805900	Unapp FB - Other Reserves & Designations	31,137		
\$381,771	\$411,792	\$445,067	Total Unappropriated Fund Balance		\$495,257		
\$381,771	\$411,792	\$445,067	TOTAL REQUIREMENTS		\$495,257		



**Community
Enhancement
Fund**



Community Enhancement Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	1,954,721	1,953,122	1,921,523	1,736,067			(9.65%)
Current Revenues							
Interest Earnings	11,602	6,938	4,804	8,681			80.70%
Charges for Services	270,856	301,902	348,600	367,164			5.33%
Subtotal Current Revenues	282,459	308,840	353,404	375,845			6.35%
TOTAL RESOURCES	\$2,237,180	\$2,261,962	\$2,274,927	\$2,111,912			(7.17%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	250,770	258,623	330,990	842,020			154.39%
Subtotal Current Expenditures	250,770	258,623	330,990	842,020			154.39%
Interfund Transfers							
Internal Service Transfers	33,287	33,465	114,602	58,951			(48.56%)
Subtotal Interfund Transfers	33,287	33,465	114,602	58,951			(48.56%)
Contingency	-	-	280,000	280,000			0.00%
Unappropriated Fund Balance	1,953,122	1,969,875	1,549,335	930,941			(39.91%)
Subtotal Contingency/Ending Balance	1,953,122	1,969,875	1,829,335	1,210,941			(33.80%)
TOTAL REQUIREMENTS	\$2,237,179	\$2,261,963	\$2,274,927	\$2,111,912			(7.17%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). The fund accounts for enhancement fees (currently \$0.50 per ton of putrescible solid waste processed or transferred) collected at the Metro Central, Metro South and Forest Grove transfer stations. Funds are used for community enhancement projects in the targeted vicinity of each of these solid waste facilities:

North Portland Community Enhancement Program: For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013, the Metro Council unanimously approved the committee's recommendation to distribute the remaining \$1.6 million in the enhancement grant fund by 2018. The committee dedicated the remaining funds to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Expenditures in FY 2013-14 were limited to staff support and coaching services for grant applicants. Grants will be awarded in June 2014 by the committee. Grant recipients will have two years to spend the awarded funds. In FY 2014-15 it is anticipated that approximately \$300,000 will be reimbursed to these recipients.

Oregon City Community Enhancement Program: Funds from community enhancement fees at Metro South Station are paid to Oregon City on a quarterly basis and are used for local community enhancement projects as determined by the city council through an intergovernmental agreement (IGA) with Metro.

Metro Central Community Enhancement Program: Funds from community enhancement fees at Metro Central Station are used for community enhancement projects in the vicinity of Metro Central Station in Northwest Portland, as recommended by a seven-member citizen committee appointed by Metro.

Forest Grove Community Enhancement Program: Fees collected at a privately owned transfer station in Forest Grove are paid to the city of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro.

BEGINNING FUND BALANCE

The beginning fund balance represents the amounts remaining in the North Portland and Metro Central enhancement accounts. In the past, the practice was to retain the principal of the reserves. This remains the practice for Metro Central but the North Portland Enhancement Committee will begin spending down funds in that reserve in FY 2013-14.

CURRENT REVENUES

Enterprise Revenues

In prior years community enhancement fees were collected in the Solid Waste Revenue Fund and subsequently transferred to the accounts of the Solid Waste Community Enhancement Fund. With the recent implementation of the Governmental Accounting Standards Board Statement 54, Metro staff determined that under the new and more specific requirements of this standard, community enhancement fees should be received directly into the Solid Waste Community Enhancement Fund. Making this change will permit Metro to report the Solid Waste Community Enhancement Fund in accordance with generally accepted accounting principles. The change was implemented as of March 2012.

Interfund transfers

As noted above, community enhancement revenues will no longer be received via interfund transfer from the Solid Waste Revenue Fund but will instead be recorded as enterprise revenues directly to the accounts of the Solid Waste Community Enhancement Fund.

CURRENT EXPENDITURES**Materials and services**

About 75 percent of the materials and services expenditures in this fund represents grants and contractual services. The North Portland and Metro Central Community Enhancement Committees administer programs through grants and contracts with community organizations and others. Most of the remaining expenditures are direct payments to Oregon City and Forest Grove.

Interfund transfers

This represents funds transferred to the Solid Waste Revenue Fund for personnel services costs associated with employee staffing of the North Portland and Metro Central Community Enhancement committees.

Contingency

Of the \$280,000 budgeted in FY 2014-15, \$200,000 is allocated for the North Portland Community Enhancement program, which has consistently maintained a higher contingency to provide greater flexibility to finance projects during the fiscal year. The Metro Council, through ordinance, must authorize any use of contingency funds.

Community Enhancement Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Community Enhancement Fund							
Revenues							
				<i>Other Committed Fund Balance</i>			
1,654,869	1,622,226	1,609,827	325100	Fund Bal-Restr for N Portland	1,385,516		
299,852	330,896	311,696	325200	Fund Bal-Restr for Metro Centr	350,551		
				<i>Interest Earnings</i>			
10,872	7,284	4,804	470000	Interest on Investments	8,681		
730	(346)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Charges for Services</i>			
102,907	128,363	131,246	432500	Rehabilitation & Enhance Fee	134,794		
167,949	173,539	217,354	433500	Host Fees	232,370		
				<i>Fund Equity Transfers</i>			
-	-	-	497000	Transfer of Resources	-		
\$2,237,180	\$2,261,962	\$2,274,927	TOTAL RESOURCES		\$2,111,912		
Expenditures							
				<i>Materials and Services</i>			
296	987	900	520100	Office Supplies	900		
-	25	-	521000	Subscriptions and Dues	-		
410	-	-	524000	Contracted Professional Svcs	-		
648	842	3,000	528000	Other Purchased Services	3,000		
167,949	173,518	187,354	530000	Payments to Other Agencies	202,370		
81,466	83,186	138,986	544500	Grants & Loans	635,000		
-	65	250	545000	Travel	250		
-	-	500	545500	Staff Development	500		
\$250,770	\$258,623	\$330,990	Total Materials and Services		\$842,020		
				<i>Internal Service Transfers</i>			
33,287	33,465	114,602	582000	Transfer for Direct Costs	58,951		
\$33,287	\$33,465	\$114,602	Total Internal Service Transfers		\$58,951		
				<i>Contingency</i>			
-	-	280,000	700000	Contingency	280,000		
\$0	\$0	\$280,000	Total Contingency		\$280,000		
				<i>Unappropriated Fund Balance</i>			
1,953,122	1,969,875	1,549,335	805000	Unapp FB - Reserves	930,941		
\$1,953,122	\$1,969,875	\$1,549,335	Total Unappropriated Fund Balance		\$930,941		
\$2,237,179	\$2,261,963	\$2,274,927	TOTAL REQUIREMENTS		\$2,111,912		

Community Enhancement Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
North Portland Enhancement							
Revenues							
				<i>Other Committed Fund Balance</i>			
1,654,869	1,622,226	1,609,827	325100	Fund Bal-Restr for N Portland	1,385,516		
				<i>Interest Earnings</i>			
9,242	6,046	4,025	470000	Interest on Investments	6,928		
620	(227)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
\$1,664,731	\$1,628,045	\$1,613,852	TOTAL RESOURCES		\$1,392,444		
Expenditures							
				<i>Materials and Services</i>			
135	851	450	520100	Office Supplies	450		
-	25	-	521000	Subscriptions and Dues	-		
410	-	-	524000	Contracted Professional Svcs	-		
648	842	1,000	528000	Other Purchased Services	1,000		
37,249	10,999	10,000	544500	Grants & Loans	500,000		
-	65	-	545000	Travel	-		
\$38,442	\$12,782	\$11,450	Total Materials and Services		\$501,450		
				<i>Internal Service Transfers</i>			
4,062	4,685	57,301	582000	Transfer for Direct Costs	31,642		
\$4,062	\$4,685	\$57,301	Total Internal Service Transfers		\$31,642		
				<i>Contingency</i>			
-	-	200,000	700000	Contingency	200,000		
\$0	\$0	\$200,000	Total Contingency		\$200,000		
				<i>Unappropriated Fund Balance</i>			
1,622,226	1,610,578	1,345,101	805000	Unapp FB - Reserves	659,352		
\$1,622,226	\$1,610,578	\$1,345,101	Total Unappropriated Fund Balance		\$659,352		
\$1,664,730	\$1,628,045	\$1,613,852	TOTAL REQUIREMENTS		\$1,392,444		

Community Enhancement Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Metro Central Enhancement							
Revenues							
				<i>Other Committed Fund Balance</i>			
299,852	330,896	311,696	325200	Fund Bal-Restr for Metro Centr	350,551		
				<i>Interest Earnings</i>			
1,631	1,238	779	470000	Interest on Investments	1,753		
110	(118)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Charges for Services</i>			
102,907	128,363	131,246	432500	Rehabilitation & Enhance Fee	134,794		
-	20	-	433500	Host Fees	-		
				<i>Fund Equity Transfers</i>			
-	-	-	497000	Transfer of Resources	-		
\$404,500	\$460,399	\$443,721	TOTAL RESOURCES		\$487,098		
Expenditures							
				<i>Materials and Services</i>			
162	136	450	520100	Office Supplies	450		
-	-	2,000	528000	Other Purchased Services	2,000		
44,217	72,187	128,986	544500	Grants & Loans	135,000		
-	-	250	545000	Travel	250		
-	-	500	545500	Staff Development	500		
\$44,379	\$72,323	\$132,186	Total Materials and Services		\$138,200		
				<i>Internal Service Transfers</i>			
29,225	28,780	57,301	582000	Transfer for Direct Costs	27,309		
\$29,225	\$28,780	\$57,301	Total Internal Service Transfers		\$27,309		
				<i>Contingency</i>			
-	-	50,000	700000	Contingency	50,000		
\$0	\$0	\$50,000	Total Contingency		\$50,000		
				<i>Unappropriated Fund Balance</i>			
330,896	359,297	204,234	805000	Unapp FB - Reserves	271,589		
\$330,896	\$359,297	\$204,234	Total Unappropriated Fund Balance		\$271,589		
\$404,500	\$460,400	\$443,721	TOTAL REQUIREMENTS		\$487,098		

Community Enhancement Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Metro South Enhancement							
Revenues							
				<i>Charges for Services</i>			
113,662	120,379	139,790	433500	Host Fees	151,459		
				<i>Fund Equity Transfers</i>			
-	-	-	497000	Transfer of Resources	-		
\$113,662	\$120,379	\$139,790	TOTAL RESOURCES		\$151,459		
Expenditures							
				<i>Materials and Services</i>			
113,662	120,379	124,790	530000	Payments to Other Agencies	136,459		
\$113,662	\$120,379	\$124,790	Total Materials and Services		\$136,459		
				<i>Contingency</i>			
-	-	15,000	700000	Contingency	15,000		
\$0	\$0	\$15,000	Total Contingency		\$15,000		
\$113,662	\$120,379	\$139,790	TOTAL REQUIREMENTS		\$151,459		

Community Enhancement Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Forest Grove Enhancement							
Revenues							
54,287	53,140	77,564	433500	<i>Charges for Services</i> Host Fees	80,911		
-	-	-	497000	<i>Fund Equity Transfers</i> Transfer of Resources	-		
\$54,287	\$53,140	\$77,564	TOTAL RESOURCES		\$80,911		
Expenditures							
54,287	53,140	62,564	530000	<i>Materials and Services</i> Payments to Other Agencies	65,911		
\$54,287	\$53,140	\$62,564	Total Materials and Services		\$65,911		
-	-	15,000	700000	<i>Contingency</i> Contingency	15,000		
\$0	\$0	\$15,000	Total Contingency		\$15,000		
\$54,287	\$53,140	\$77,564	TOTAL REQUIREMENTS		\$80,911		



**General
Asset
Management
Fund**



General Asset Management Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	7,453,961	7,507,546	8,693,992	9,295,686			6.92%
Current Revenues							
Interest Earnings	48,304	29,320	29,000	31,324			8.01%
Grants	38,334	1,323,161	73,250	73,250			0.00%
Contributions from Private Sources	888,411	1,900,254	2,245,000	1,965,000			(12.47%)
Miscellaneous Revenue	2,500	24,370	-	-			0.00%
Other Financing Sources	19,100	17,886	-	-			0.00%
Subtotal Current Revenues	996,649	3,294,992	2,347,250	2,069,574			(11.83%)
Interfund Transfers							
Internal Service Transfers	-	-	120,000	-			(100.00%)
Interfund Loans	-	-	-	3,228,000			n/a
Fund Equity Transfers	2,194,716	2,502,249	2,502,262	2,912,575			16.40%
Subtotal Interfund Transfers	2,194,716	2,502,249	2,622,262	6,140,575			134.17%
TOTAL RESOURCES	\$10,645,326	\$13,304,787	\$13,663,504	\$17,505,835			28.12%
REQUIREMENTS							
Current Expenditures							
Materials and Services	702,486	674,542	1,255,096	2,106,694			67.85%
Capital Outlay	2,435,293	4,053,593	9,011,615	9,756,013			8.26%
Subtotal Current Expenditures	3,137,779	4,728,136	10,266,711	11,862,707			15.55%
Contingency	-	-	2,710,481	5,461,220			101.49%
Unappropriated Fund Balance	7,507,546	8,576,652	686,312	181,908			(73.49%)
Subtotal Contingency/Ending Balance	7,507,546	8,576,652	3,396,793	5,643,128			66.13%
TOTAL REQUIREMENTS	\$10,645,325	\$13,304,788	\$13,663,504	\$17,505,835			28.12%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

General Asset Management Fund

The General Asset Management Fund was established in FY 2011-12 and combined the former Metro Capital Fund and the General Renewal and Replacement Fund. This fund accounts for major non-bond-funded capital acquisition and construction projects and provides for the ongoing and future renewal and replacement of Metro's General Fund assets. General Fund assets include the Oregon Zoo, regional parks and natural areas, Metro Regional Center and information technology infrastructure.

With the approval of the Oregon Zoo Infrastructure and Animal Welfare general obligation bonds in 2008 and the Parks and Natural Areas Local Option Levy in 2013, most large capital projects are now funded and managed through separate bond and levy funds. What remains are generally smaller projects that are often a combination of renewal and replacement and new capital. Maintaining separate budgetary funds often made management of these projects difficult and inefficient. The consolidation into one fund provides greater efficiencies for ongoing management of assets. Within the fund, separate accounts will be maintained for new capital projects and renewal and replacement projects in order to track spending by purpose.

NEW PROJECT ACCOUNT

The capital portion of this fund is renamed "New Project Account" and is structured into three sections: General Capital Projects (including Information Services, Finance and Regulatory Services and Metro Regional Center), Oregon Zoo Capital Projects Account and Regional Parks Capital Projects Account.

RENEWAL AND REPLACEMENT ACCOUNT

In FY 2007-08 Metro undertook a comprehensive review of General Fund reserve needs. The analysis estimated the financial investment necessary—both one-time and ongoing—to provide fully for current and future needs of existing assets. The preliminary study estimated the financial investment necessary to catch up and then to contribute annually to care for these assets. The Metro Council directed \$5.7 million in general reserves to meet the catch-up requirement and \$1.1 million for the initial annual contribution, to be adjusted annually for the addition of new assets and for inflation. Beginning in FY 2013-14 the standard 2 percent annual increase in the renewal and replacement contribution is expected increase 0.25 percent each fiscal year until it reaches 3 percent. For FY 2014-15, the increase is 2.5 percent.

The Council also appropriated funds for an engineering firm to perform a detailed inventory and asset condition assessment that confirmed the preliminary study and assisted Metro in developing a 25-year renewal and replacement schedule. The schedule is maintained and updated annually, taking into consideration the addition or disposal of assets, any changing conditions and the need to adjust the annual contribution. At least once every five years an assessment is performed, in accordance with the capital asset management policies. Analysis of the FY 2011-12 assessment was completed in FY 2012-13. This review included not only the General Fund assets but also the Solid Waste Revenue Fund's assets and the Metropolitan Exposition Recreation Commission (MERC) Fund's facility assets.

All renewal and replacement projects greater than \$100,000 are listed individually in the capital improvement plan. All other projects less than \$100,000 are aggregated as a single renewal and replacement project within each department. Although the General Fund renewal and replacement account is now contained within the General Asset Management Fund, records are maintained separately from new capital projects and are additionally reported by major area (Information Services, Oregon Zoo, Parks

and Metro Regional Center). A number of regional parks renewal and replacement projects are funded by and budgeted in the Parks and Natural Areas Local Option Levy Fund.

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$4.0 million of the beginning fund balance is dedicated funding for specific capital projects at the Oregon Zoo or parks facilities. The remaining balance, approximately \$5.3 million, provides long term funding for the future renewal and replacement of the General Fund's assets. The renewal and replacement reserve is managed to provide a positive balance for a minimum of 10 years.

CURRENT REVENUES

Donations

This category includes donations either to support a particular project or support the capital needs of a specific department. The Oregon Zoo Foundation has raised \$5.3 million to be used in support of projects in the zoo bond program in FY 2014-15. This total includes a carry-forward of \$2.2 million from FY 2013-14. The funding will be spent from the Oregon Zoo Capital Projects Account of the General Asset Management to maintain a clear separation from bond funds.

Interfund Loan

A \$3.2 million loan from the Solid Waste Fund will provide funding for two major renovations at the zoo, to occur over FYs 2014-15 and 2015-16: Steller Cove and the zoo train. The zoo will repay the loan, with interest, over 10 years.

Interfund transfers

Interfund transfers are received for a variety of purposes. In FY 2014-15, \$533,000 will be transferred from the Reserve for One-Time Expenditures to fund replacement of a portion of the MRC sprinkler system and audio equipment in the Council Chambers. An additional \$191,000 will transfer from the Reserve for One-Time Expenditures for new capital projects: project management software and maintenance equipment at Glendoveer Golf Course. The zoo will transfer \$200,000 from operations to support new capital projects.

Annual ongoing contributions to the renewal and replacement reserve are necessary to fund scheduled replacements. The General Fund will contribute approximately \$1.6 million from a variety of sources, a minor increase from the previous year. In addition, a \$250,000 transfer from Glendoveer Golf Course revenues will support renewal and replacement needs at the course.

CURRENT EXPENDITURES

Materials and services

Expenditures in this category reflect potential renewal and replacement projects that do not meet the threshold of major capital improvement and which, by definition, are considered capital maintenance. This includes roof replacement projects. These projects are aggregated by organizational unit and included in the renewal and replacement schedule. Capital maintenance projects costing more than \$100,000 are called out separately in the capital improvement plan in this budget document.

Capital outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only when Council adopts an ordinance amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. A large contingency is maintained for renewal and replacement in the event that a planned project is accelerated or a future project becomes necessary earlier due to a failing component.

ENDING FUND BALANCE

This represents the balance of a variety of dedicated reserves associated with new capital projects and the general renewal and replacement reserve. The reserve amount will fluctuate from year to year based on project needs. The current financial plan for renewal and replacement provides for a positive balance in the reserve for the next 10 years.



General Asset Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Asset Management Fund							
Revenues							
				<i>Legal / Debt Reserves</i>			
854,815	1,283,991	2,303,312	320500	Fund Bal-Restr for Capital	3,437,408		
				<i>Project carryover / other commitments</i>			
6,599,146	-	6,390,680	350000	Fund Balance-Assigned	555,278		
				<i>Uncommitted Beg. Fund Balance</i>			
-	6,223,555	-	340000	Fund Bal-Unassigned/Undesignated	5,303,000		
				<i>Interest Earnings</i>			
44,959	29,749	29,000	470000	Interest on Investments	31,324		
3,345	(429)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Grants</i>			
-	843,883	-	410500	Federal Grants - Indirect	-		
-	470,529	73,250	411000	State Grants - Direct	73,250		
38,334	8,750	-	412800	Local Capital Grants	-		
				<i>Contributions from Private Sources</i>			
30,000	-	-	475000	Donations & Bequests - Oper	-		
858,411	1,900,254	2,245,000	475500	Capital Contrib & Donations	1,965,000		
				<i>Internal Service Transfers</i>			
-	-	120,000	498000	Transfer for Direct Costs	-		
				<i>Miscellaneous Revenue</i>			
2,500	3,820	-	489000	Miscellaneous Revenue	-		
-	20,550	-	489100	Refunds/Reimbursements	-		
				<i>Interfund Loans</i>			
-	-	-	496900	Internal Loan Proceeds	3,228,000		
				<i>Other Financing Sources</i>			
19,100	17,886	-	481000	Sale of Capital Assets	-		
				<i>Fund Equity Transfers</i>			
2,194,716	2,502,249	2,502,262	497000	Transfer of Resources	2,912,575		
\$10,645,326	\$13,304,787	\$13,663,504	TOTAL RESOURCES		\$17,505,835		

Expenditures

				<i>Materials and Services</i>			
31,319	43,641	-	520100	Office Supplies	-		
-	-	66,587	520110	Computer Equipment	227,615		
34,290	12,753	-	520500	Operating Supplies	-		
2,204	13,716	-	521500	Maintenance & Repairs Supplies	-		
250,748	194,902	75,000	524000	Contracted Professional Svcs	-		
41,041	44,614	-	526000	Maintenance & Repair Services	-		
278,750	237,522	725,904	526100	Capital Maintenance - CIP	676,800		
63,734	109,955	187,605	526200	Capital Maintenance - Non-CIP	1,202,279		
64	-	-	526500	Rentals	-		
-	52	-	527000	Insurance	-		

General Asset Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Asset Management Fund							
337	935	-	528000	Other Purchased Services	-		
-	16,452	-	530000	Payments to Other Agencies	-		
-	-	200,000	544600	Intra-Metro Grants	-		
-	-	-	545000	Travel	-		
-	-	-	547000	Council Costs	-		
-	-	-	549000	Miscellaneous Expenditures	-		
\$702,486	\$674,542	\$1,255,096	Total Materials and Services		\$2,106,694		
<i>Capital Outlay</i>							
-	25,216	1,400,000	570000	Land	1,400,000		
337,674	1,957,306	1,722,735	571000	Improve-Other than Bldg	585,044		
425,904	197,770	791,000	572000	Buildings & Related	200,000		
178,919	814,162	2,273,092	573000	Exhibits and Related	4,530,000		
745,470	363,778	2,087,699	574000	Equipment & Vehicles	1,187,328		
307,359	142,449	227,542	574500	Vehicles	185,621		
321,603	355,435	354,596	575000	Office Furn & Equip	27,020		
-	-	116,951	576000	Railroad Equip & Facilities	1,500,000		
118,365	197,476	38,000	579000	Intangible Assets	141,000		
\$2,435,293	\$4,053,593	\$9,011,615	Total Capital Outlay		\$9,756,013		
<i>Fund Equity Transfers</i>							
-	-	-	581000	Transfer of Resources	-		
\$0	\$0	\$0	Total Fund Equity Transfers		\$0		
<i>Contingency</i>							
-	-	2,710,481	700000	Contingency	5,461,220		
\$0	\$0	\$2,710,481	Total Contingency		\$5,461,220		
<i>Unappropriated Fund Balance</i>							
1,931,918	8,576,652	686,312	801000	Unapp FB - Restricted	181,908		
5,575,628	-	-	805200	Unapp FB - Renew & Replace Reserve	-		
\$7,507,546	\$8,576,652	\$686,312	Total Unappropriated Fund Balance		\$181,908		
\$10,645,325	\$13,304,788	\$13,663,504	TOTAL REQUIREMENTS		\$17,505,835		

**General
Obligation
Bond Debt
Service
Fund**



General Obligation Bond Debt Service Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	14,086,438	11,134,999	177,000	547,000			209.04%
Current Revenues							
Real Property Taxes	27,552,298	39,459,384	36,307,125	36,775,750			1.29%
Interest Earnings	50,647	62,639	10,000	5,000			(50.00%)
Contributions from Governments	19,039	-	-	-			0.00%
Bond Proceeds	29,757,506	-	-	-			0.00%
Subtotal Current Revenues	57,379,490	39,522,024	36,317,125	36,780,750			1.28%
TOTAL RESOURCES	\$71,465,928	\$50,657,023	\$36,494,125	\$37,327,750			2.28%
REQUIREMENTS							
Current Expenditures							
Materials and Services	72,077	-	-	-			0.00%
Debt Service	60,258,853	50,024,895	36,347,675	37,231,175			2.43%
Subtotal Current Expenditures	60,330,930	50,024,895	36,347,675	37,231,175			2.43%
Unappropriated Fund Balance	11,134,999	632,127	146,450	96,575			(34.06%)
Subtotal Contingency/Ending Balance	11,134,999	632,127	146,450	96,575			(34.06%)
TOTAL REQUIREMENTS	\$71,465,929	\$50,657,022	\$36,494,125	\$37,327,750			2.28%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

General Obligation Bond Debt Service Fund

The General Obligation Bond Debt Service Fund receives property tax revenue from voter-approved levies and pays principal and interest due to holders of Metro's outstanding general obligation bonds. The fund contains debt service payments for each of Metro's existing outstanding general obligation bond series.

- Metro Washington Park Zoo Oregon Project, 2005 Series.
- Natural Areas Program, 2007 Series.
- Natural Areas Program, 2012 Series A.
- Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A.
- Open Spaces, Parks and Steams Refunding 2012 B Series.

More information on Metro's outstanding debt may be found in the debt summary section in Summary budget volume. Detailed debt service schedules for each of the issues may be found in the Detail budget volume.

BEGINNING FUND BALANCE

This amount is required to pay debt service due early in FY 2013-14 before property tax revenues are received.

CURRENT REVENUES

Property taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate. During FY 2012-13 two of Metro's outstanding issues fully matured resulting in a decrease of property tax revenues of about seven percent.

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2014-15, the following debt service payments will be made:

	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2007 Series	4,620,000	3,519,750	8,139,750
Natural Areas 2012A Series	5,350,000	3,219,950	8,569,950
Oregon Zoo Infrastructure 2012A Series	5,670,000	2,551,825	8,221,825
<i>General Obligation Refunding Bonds</i>			
Metro Washington Park Zoo Oregon Project 2005 Series	1,995,000	292,900	2,287,900
Open Spaces, Parks, and Streams 2012B Series	9,535,000	476,750	10,011,750
Total Debt Service	\$27,170,000	\$10,061,175	\$37,231,175

ENDING FUND BALANCE

With the retirement of the Oregon Convention Center 2001 Series and Open Spaces Parks and Streams 2002 Series debt, only one issue still has obligations due early in the fiscal year before property taxes are received. A small balance will be carried forward to the following fiscal year to make the first debt payment when due. The balance will be adjusted over time to meet requirements of the debt obligation.



General Obligation Bond Debt Service Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Obligation Debt Service Fund							
Revenues							
				<i>Legal / Debt Reserves</i>			
14,086,438	11,134,999	177,000	320000	Fund Bal-Restr for Debt Svc	547,000		
				<i>Real Property Taxes</i>			
26,802,550	38,611,988	35,607,125	401000	Real Property Taxes-Current Yr	36,125,750		
648,838	728,799	700,000	401500	Real Property Taxes-Prior Yrs	650,000		
68,474	84,778	-	401800	Payment in Lieu of R Prop Tax	-		
32,436	33,818	-	401900	Interest & Penalty-R Prop Tax	-		
				<i>Interest Earnings</i>			
36,157	51,762	10,000	470000	Interest on Investments	5,000		
14,491	10,877	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Contributions from Governments</i>			
19,039	-	-	414500	Government Contributions	-		
				<i>Bond Proceeds</i>			
27,575,000	-	-	490000	Gen Obligation Bond Proceeds	-		
2,182,506	-	-	491500	Premium on Bonds Sold	-		
\$71,465,928	\$50,657,023	\$36,494,125	TOTAL RESOURCES		\$37,327,750		
Expenditures							
				<i>Materials and Services</i>			
72,077	-	-	528000	Other Purchased Services	-		
\$72,077	\$0	\$0	Total Materials and Services		\$0		
				<i>Debt Service</i>			
23,245,000	37,810,000	25,215,000	562000	GO Bond Payments-Principal	27,170,000		
7,334,524	12,214,895	11,132,675	562500	GO Bond Payments-Interest	10,061,175		
29,679,329	-	-	565000	Defeasance Payments to Escrow	-		
\$60,258,853	\$50,024,895	\$36,347,675	Total Debt Service		\$37,231,175		
				<i>Unappropriated Fund Balance</i>			
11,134,999	632,127	146,450	801000	Unapp FB - Restricted	96,575		
\$11,134,999	\$632,127	\$146,450	Total Unappropriated Fund Balance		\$96,575		
\$71,465,929	\$50,657,022	\$36,494,125	TOTAL REQUIREMENTS		\$37,327,750		



**General
Revenue
Bond Fund**



General Revenue Bond Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	221,594	5,340	5,367	6,487			20.87%
Current Revenues							
Interest Earnings	32	44	27	33			22.22%
Other Financing Sources	-	12,600,000	-	-			0.00%
Bond Proceeds	-	42,577	-	-			0.00%
Subtotal Current Revenues	32	12,642,621	27	33			22.22%
Interfund Transfers							
Fund Equity Transfers	3,093,960	3,090,037	2,869,321	2,953,444			2.93%
Subtotal Interfund Transfers	3,093,960	3,090,037	2,869,321	2,953,444			2.93%
TOTAL RESOURCES	\$3,315,586	\$15,737,998	\$2,874,715	\$2,959,964			2.97%
REQUIREMENTS							
Current Expenditures							
Materials and Services	-	125,695	-	-			0.00%
Debt Service	3,093,959	15,605,847	2,869,322	2,953,444			2.93%
Subtotal Current Expenditures	3,093,959	15,731,542	2,869,322	2,953,444			2.93%
Interfund Transfers							
Fund Equity Transfers	216,287	-	-	-			0.00%
Subtotal Interfund Transfers	216,287	-	-	-			0.00%
Unappropriated Fund Balance	5,340	6,456	5,393	6,520			20.90%
Subtotal Contingency/Ending Balance	5,340	6,456	5,393	6,520			20.90%
TOTAL REQUIREMENTS	\$3,315,586	\$15,737,998	\$2,874,715	\$2,959,964			2.97%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

General Revenue Bond Fund

The General Revenue Bond Fund was established to account for bond proceeds used to construct Metro Regional Center and the assessments against Metro programs to pay debt service on those bonds. In FY 1995–96 the fund was expanded to include loan proceeds for the Washington Park parking lot renovation and a contribution to TriMet for the Oregon Zoo light rail station. In FY 1999–2000 the fund was again amended to include loan proceeds from the Oregon Economic and Community Development Department (OECDD) used to replace Hall D at the Portland Expo Center (Expo). In the future, this financing method and fund could be used to pay for other general purpose capital items.

In FY 2011-12 the last of the Washington Park parking lot project funds were transferred to the General Asset Management Fund to fund an ongoing parking lot management study and implementation strategy. The fund's only purpose at this time is to pay the debt service on the outstanding full faith and credit bonds issued for the projects previously discussed.

CURRENT REVENUES

Interfund transfers

Debt service on the full faith and credit bonds for Metro Regional Center is paid from assessments allocated to the operations and activities that use the Metro Regional Center, and fees and charges for the use of the attached parking structure. The fees, charges and assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. Debt service for the Washington Park parking lot obligations is repaid by revenues transferred from zoo operations. Debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund.

CURRENT EXPENDITURES

Debt service

This category contains principal and interest due on the outstanding full faith and credit bonds. Debt service payments are made semi-annually and are tied to the debt service schedule. In February 2013 the callable portion of the 2003 Series full faith and credit bonds was refunded. The remaining 2003 Series bonds matured August 2013. The 2013 Series full faith and credit bonds will be repaid over the remaining 10-year life of the previous bonds and will mature in 2022. The 2006 series full faith and credit bonds will be repaid over 18.5 years and will retire in 2024.

The following debt service payments by issue will be made in FY 2014-15:

	Principal	Interest	Total
<i>Full Faith & Credit Refunding Bonds</i>			
2006 Series (Expo Center)	735,000	453,050	1,188,050
2013 Series (Metro Regional Center)	1,205,000	162,793	1,367,793
2013 Series (Oregon Zoo)	390,000	7,600	397,600
Total Debt Service	\$2,330,000	\$623,443	\$2,953,443



General Revenue Bond Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
General Revenue Bond Fund							
Revenues							
				<i>Legal / Debt Reserves</i>			
5,307	5,340	5,367	340300	Fund Bal-Dsg Debt Service	6,487		
				<i>Uncommitted Beg. Fund Balance</i>			
216,287	-	-	340000	Fund Bal-Unassigned/Undesignated	-		
				<i>Interest Earnings</i>			
30	46	27	470000	Interest on Investments	33		
2	(2)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Other Financing Sources</i>			
-	12,600,000	-	494000	Refunding Bonds Issued	-		
				<i>Bond Proceeds</i>			
-	42,577	-	491500	Premium on Bonds Sold	-		
				<i>Fund Equity Transfers</i>			
3,093,960	3,090,037	2,869,321	497000	Transfer of Resources	2,953,444		
\$3,315,586	\$15,737,998	\$2,874,715	TOTAL RESOURCES		\$2,959,964		
Expenditures							
				<i>Materials and Services</i>			
-	65,358	-	524000	Contracted Professional Svcs	-		
-	60,338	-	528000	Other Purchased Services	-		
\$0	\$125,695	\$0	Total Materials and Services		\$0		
				<i>Debt Service</i>			
1,950,000	2,015,000	2,195,000	563000	Revenue Bond Pmts-Principal	2,330,000		
1,143,959	1,075,036	674,322	563500	Revenue Bond Payments-Interest	623,444		
-	12,515,811	-	565000	Defeasance Payments to Escrow	-		
\$3,093,959	\$15,605,847	\$2,869,322	Total Debt Service		\$2,953,444		
				<i>Fund Equity Transfers</i>			
216,287	-	-	581000	Transfer of Resources	-		
\$216,287	\$0	\$0	Total Fund Equity Transfers		\$0		
				<i>Unappropriated Fund Balance</i>			
5,340	6,456	5,393	805000	Unapp FB - Reserves	6,520		
\$5,340	\$6,456	\$5,393	Total Unappropriated Fund Balance		\$6,520		
\$3,315,586	\$15,737,998	\$2,874,715	TOTAL REQUIREMENTS		\$2,959,964		



**Metropolitan
Exposition
Recreation
Commission
Fund**



Metropolitan Exposition Recreation Commission Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	26,357,848	26,161,716	24,211,557	33,314,365			37.60%
Current Revenues							
Interest Earnings	155,883	99,479	76,142	57,750			(24.15%)
Grants	123,574	422,145	494,003	70,000			(85.83%)
Local Government Shared Revenues	12,538,042	14,463,987	13,701,495	13,526,498			(1.28%)
Contributions from Governments	774,040	798,035	816,020	831,905			1.95%
Charges for Services	32,760,702	36,603,297	30,850,487	36,301,250			17.67%
Contributions from Private Sources	380,699	75,000	75,000	-			(100.00%)
Miscellaneous Revenue	124,969	125,800	81,805	84,542			3.35%
Subtotal Current Revenues	46,857,910	52,587,743	46,094,952	50,871,945			10.36%
Interfund Transfers							
Interfund Loans	-	-	2,200,000	-			(100.00%)
Fund Equity Transfers	594,822	568,633	418,633	1,137,263			171.66%
Subtotal Interfund Transfers	594,822	568,633	2,618,633	1,137,263			(56.57%)
TOTAL RESOURCES	\$73,810,580	\$79,318,092	\$72,925,142	\$85,323,573			17.00%
REQUIREMENTS							
Current Expenditures							
Personnel Services	17,202,907	16,558,158	17,741,183	18,432,052			3.89%
Materials and Services	22,264,502	24,997,904	25,552,403	25,787,980			0.92%
Capital Outlay	2,044,279	2,798,718	5,327,617	6,606,300			24.00%
Subtotal Current Expenditures	41,511,688	44,354,781	48,621,203	50,826,332			4.54%
Interfund Transfers							
Internal Service Transfers	79,949	134,090	156,423	135,954			(13.09%)
Interfund Reimbursements	2,906,621	3,227,725	3,315,931	3,675,213			10.84%
Fund Equity Transfers	3,150,605	1,187,132	1,188,650	1,640,051			37.98%
Interfund Loans	-	-	470,800	228,800			(51.40%)
Subtotal Interfund Transfers	6,137,175	4,548,947	5,131,804	5,680,018			10.68%
Contingency	-	-	10,401,793	28,817,223			177.04%
Unappropriated Fund Balance	26,161,716	30,414,365	8,770,342	-			(100.00%)
Subtotal Contingency/Ending Balance	26,161,716	30,414,365	19,172,135	28,817,223			50.31%
TOTAL REQUIREMENTS	\$73,810,579	\$79,318,093	\$72,925,142	\$85,323,573			17.00%
FULL-TIME EQUIVALENTS	185.85	181.50	174.50	182.35			4.50%
FTE CHANGE FROM FY 2013-14 AMENDED BUDGET							7.85

Metropolitan Exposition Recreation Commission Fund

The Metropolitan Exposition Recreation Commission (MERC) Fund includes three visitor venues: Oregon Convention Center (OCC) and the Portland Expo Center (Expo), both of which are owned by Metro, and Portland's Centers for the Arts (Portland's) operated by Metro through an intergovernmental agreement with the City of Portland, which owns these facilities. The venues are overseen by the Metropolitan Exposition Recreation Commission, a commission appointed by the Metro Council.

BEGINNING FUND BALANCE

The beginning fund balance, projected to be \$33.3 million, represents funds carried over from the previous year. This figure represents the combined operating and capital balance for all three facilities.

CURRENT REVENUES

Local government shared revenues

The revenues recorded in this classification include the Transient Lodging Taxes (TLT) and auto rental taxes collected by Multnomah County to support operations of OCC and Portland's and the Visitor Development Fund allocations to OCC and Portland's. Transient Lodging Tax is forecasted at a 9 percent increase over the previous year's budget. The Visitor Development Fund allocations constitute operating support for both OCC and Portland's and increases by the Consumer Price Index (CPI) each year. In prior years, OCC would pass through VDF funding to Travel Portland, however this has been discontinued, now VDF funding is allocated directly to Travel Portland. The funding for OCC operating support, an annual request, is \$1,281,250, decreased from the \$2,315,251 in the prior year because of the discontinuance of the pass through to Travel Portland. VDF funding supports various operational needs of the convention center, investments in national OCC marketing, marketing Portland as a destination, and support for the convention center hotel project.

Contributions from other governments

These revenues represent a contribution from the City of Portland to support the operations of Portland's. The contribution is based on the prior year's actual receipts increased or decreased by Consumer Price Index.

Enterprise revenues

MERC charges various fees for the use of its facilities, including rental fees, concession revenues, catering, parking and other enterprise activities. Enterprise revenue is projected to increase 17.7 percent based upon the event booking schedule. The economic recovery from the Great Recession has been sluggish. Fiscal Year 2015 forecasts show positive trends based upon increased event bookings across the venues. Portland's Centers for the Arts is benefitting from a new, more lucrative ticketing contract and a planned 9.5 weeks of Broadway performances. OCC is forecasting a record number of events and conventions in FY 2015, and the Portland Expo Center is forecasting increased per-capita revenues, thanks in part to increased awareness of the West Delta Bar and Grill and maintaining prime locations for points of sale at events.

Donations and bequests

Donations are predominantly from the Portland's Foundation based upon Portland's request. There are no budgeted donations in FY 2015.

Interfund transfers

This category includes an allocation of \$600,000 to OCC (\$320,000) and Portland Expo (\$280,000) from General Fund revenues under the Metro Tourism Opportunity and Competitiveness Account for specific competitive enhancement projects at each venue. It also includes an additional \$320,000 of General Fund support for the OCC hotel project.

CURRENT EXPENDITURES

Personnel services

The 3.89 percent increase in budgeted Personnel Services expense in FY 2014-15 over FY 2013-14 is a result of three primary items, a net increase of 2.80 Full-time Equivalent (FTE) Positions, a budgeted 2.0 percent Cost of Living Allowance (COLA) base salary increase and 2.0 percent base salary increase based upon annual goal achievement. The net 2.80 FTE increases include a .025 FTE reduction in MERC administrative staff, a revenue generating position at OCC, a Maintenance Engineer at Expo for increased facility maintenance, and a sales position at Portland's for enhanced client service provisions.

Materials and services

This category includes spending for goods and services required to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses. The one-time LID assessment for the streetcar was budgeted in FY 2013-14. Without the streetcar payment, expenditures are budgeted to increase 10 percent over the previous year mostly in the area of food and beverage expenditures, one-time items at Portland's, and tax assessments at Portland Expo from the Portland Bureau of Environmental Services (BES) and the Multnomah County Drainage District (MCDD).

Capital outlay

Overall spending on capital projects is increasing about 24 percent compared to the prior year. Significant projects in FY 2014-15 include phase 2 of roof replacement for the original OCC facility; and a new plaza and website design and tower lighting for OCC; lighting control updates, and new boilers and roof drains at Portland's; roof repairs and security cameras at Expo. In addition, there are more than 30 projects at the three venues with project costs \$100,000 or less mostly for renewal and replacement.

Interfund transfers

Transfers from the MERC Fund are comprised of three categories, central service charges, debt service and PERS reserve payments. Transfers to the General Fund are for central service charges as allocated through the cost allocation plan. Transfers to the Risk Management Fund represent MERC's costs associated with property, liability and workers' compensation insurance, claims and reserves. The transfer to the General Revenue Bond Fund is for principal and interest payments for debt service and for Expo Hall D replacement. It also includes OCC's third year principal and interest repayment for the 10-year loan from the General Fund for the Eastside Streetcar Assessment. All three venues are assessed a PERS Reserve transfer to the General Fund.

Contingency

A contingency provides for unforeseen needs throughout the year. Operating contingency reserves are sized by venue, recognizing the differences in lines of business. Accumulation reserves for renewal and replacement provide for facility maintenance plans. Additional reserves for new capital and business strategy have also been identified for all three venues. Expenditures from contingency may be made only when Council adopts an ordinance amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment, including public review.

ENDING FUND BALANCE

All fund balances have been budgeted in contingency reserves \$28.8 million, to provide the most flexibility to the venues in FY 2014-15 for capital projects and new business strategies. The Contingency amount represents contingencies and fund balances combined.



Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Resources							
<u>Revenues</u>							
				<u>Other Committed Fund Balance</u>			
2,952,328	1,714,913	-	320530	Fund Bal-Restr for Capital TLT	1,650,888		
-	925,000	-	345200	Fund Bal-Dsg Renewal Expo	408,049		
11,412,993	6,200,779	-	345300	Fund Bal-Dsg Renewal OCC	2,674,596		
-	5,595,000	-	345400	Fun Bal-DsgG Renewal P'5	4,829,009		
-	718,293	-	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	565,275		
-	2,782,937	-	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,683,316		
-	1,334,856	-	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,415,078		
-	1,605,776	-	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	1,823,049		
2,148,530	-	-	351010	Fund Bal-Assign BusStr New Cap	-		
				<u>Legal / Debt Reserves</u>			
1,099,415	-	-	326200	Fund Bal - Restricted by Contract	-		
				<u>PERS Reserve</u>			
1,951,149	-	-	341500	Fund Bal-Dsg PERS	452,000		
				<u>Uncommitted Beg. Fund Balance</u>			
6,793,433	5,284,162	24,211,557	340000	Fund Bal-Unassigned/Undesignated	16,813,105		
				<u>Interest Earnings</u>			
125,450	81,077	56,142	470000	Interest on Investments	43,750		
8,507	(6,747)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
21,925	25,149	20,000	472000	Interest Revenue - Licensee	14,000		
				<u>Grants</u>			
-	-	100,000	410500	Federal Grants - Indirect	-		
-	123,833	-	411000	State Grants - Direct	-		
70,623	286,239	196,591	411500	State Grants - Indirect	60,000		
16,634	-	10,000	412000	Local Grants - Direct	-		
-	-	30,000	412500	Local Grants - Indirect	-		
36,317	12,073	157,412	412900	Intra-Metro Grants	10,000		
				<u>Local Government Shared Revenues</u>			
10,530,271	11,310,223	10,280,593	413000	Hotel/Motel Tax	11,131,163		
1,576,336	2,712,406	2,965,634	413300	Visitor Development Fund Alloc	1,931,633		
431,435	441,358	455,268	413310	Enhanced Marketing VDF	463,702		
				<u>Contributions from Governments</u>			
774,040	798,035	816,020	414500	Government Contributions	831,905		
				<u>Charges for Services</u>			
1,919,244	1,806,895	1,647,767	450000	Admission Fees	1,865,967		
85,394	66,096	28,000	450101	Admission User Fees - Children's Theater	-		
1,294,967	1,488,226	1,135,000	451010	Rentals - Audio Visual Equipment Fees	1,365,000		
14,560	19,775	9,000	451015	Rentals - Presentation Equipment Fees	14,000		
28,669	30,055	18,481	451020	Rentals - Bleacher Fees	23,875		
4,960	7,796	6,000	451030	Rentals - Dance Floor Fees	8,000		
52,412	45,636	30,581	451040	Rentals - Misc. Equipment Fees	30,500		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Resources							
233	512	300	451041	Rentals - ATM	-		
52,066	65,744	46,767	451050	Rentals - Tables & Chairs Fees	52,750		
81,553	4,228	1,000	451090	Rentals - Liquidated Damages	1,250		
(768,635)	(720,084)	(142,081)	451110	Rentals - Less Comp Services	(203,157)		
(574,168)	(836,654)	-	451120	Rentals - Less Paid by VDF/POVA	-		
(4,049)	(3,802)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-		
(17,674)	(17,674)	(19,535)	451140	Rental Refunds - Off-Site Parking Incentive	(19,535)		
-	50,356	-	451998	Deferred Rental Rev Collected	-		
(320,547)	-	-	451999	Rentals Deferred to Liabilities	-		
32,074	21,844	19,300	452000	Rentals - Space	19,878		
3,204,018	3,356,083	3,122,169	452101	Rentals - Exhibit Hall	5,272,853		
19,663	37,173	29,623	452102	Rentals - Lobby	12,320		
546,500	660,572	515,306	452103	Rentals - Meeting Room	49,796		
972,162	1,093,188	894,298	452104	Rentals - Ballroom	-		
1,372,546	1,355,357	1,005,442	452105	Rentals - Theater	1,141,504		
7,107	9,486	5,483	452109	Rentals - Other Space	300		
279,756	133,337	168,745	452110	Rentals - Outdoor Space	169,046		
574,168	836,654	-	452190	Rentals - Paid by VDF/POVA	-		
456,789	556,729	351,184	455110	Food Service Revenue - Liquor	470,431		
818,032	860,585	706,179	455120	Food Service Revenue - Beer	770,435		
740,734	789,780	484,171	455130	Food Service Revenue - Wine	580,954		
426,888	509,799	569,594	455200	Food Service Revenue - Beverage	694,640		
327,638	263,216	68,410	455210	Food Service Revenue - Water	37,295		
530,076	639,735	437,638	455220	Food Service Revenue - Coffee	496,183		
25,832	41,185	22,088	455310	Food Service Rev - Spec Coffee Regular	32,469		
118,379	141,709	101,222	455320	Food Service Rev - Spec Coffee Espresso	91,756		
3,330	3,909	2,847	455330	Food Service Rev - Spec Coffee Other	3,081		
44,133	57,453	37,736	455340	Food Service Rev - Spec Coffee Bot Beverage	45,295		
25,601	40,029	21,890	455350	Food Service Rev - Spec Coffee Other Bev	31,559		
50,600	74,762	43,266	455360	Food Service Rev - Spec Coffee Baked Goods	58,942		
10,312	15,363	8,817	455370	Food Service Rev - Spec Coffee Food	12,112		
16,847	30,338	14,405	455380	Food Service Revenue - Smoothies	23,918		
24,023	37,648	20,541	455390	Food Service Rev - Spec Coffee Retail Food	29,681		
7,923,884	9,292,258	7,394,233	455500	Food Service Revenue - Food	9,422,808		
83,528	41,253	33,000	455900	Miscellaneous Food & Beverage Revenue	48,000		
-	(300)	-	455910	Outside Catering Buyout	-		
1,541,006	1,835,764	1,371,060	455920	Recovery - Billed Gratuity	1,852,577		
117,667	151,490	100,000	455930	Recovery - Billed Labor	145,000		
5,011	5,635	-	455941	Food Service Rev - Rental Linens	-		
49,132	51,393	-	455942	Food Service Rev - Rental Equipment	-		
442,760	403,930	291,444	455950	Subcontractor Revenue	355,793		
1,872	623	-	455951	Sub Contract Reimbursement - Short	-		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Resources							
(47,328)	(66,707)	-	455990	Misc Food & Beverage - Less Comp Services	-		
-	7,141	-	455998	Deferred Food & Bev Revenue Collected	-		
(111,734)	-	-	455999	Food & Beverage Revenue Deferred to Liab	-		
7,912	3,302	8,500	456100	Retail Sales - Brochure Display	8,500		
12,680	14,306	15,000	457100	Gift Shop Sales	15,000		
930	698	2,790	457500	Advertising Revenue	5,000		
19,400	15,925	10,000	457510	Advertising Rev - Banner Outdoors	15,000		
8,845	4,100	-	457520	Display Advertising	-		
233	-	6,500	457540	Website Advertising	7,500		
11,706	11,812	6,500	458200	Utility Services - Compressed Air	9,500		
1,178,704	1,323,871	900,000	458300	Utility Services - Electricity & Hookup	1,145,000		
153,955	145,777	150,000	458310	Utility Services - Commission-Electrical	158,000		
7,654	9,486	6,750	458500	Utility Services - Natural Gas	8,250		
10,784	5,094	8,250	458600	Utility Services - Refuse Removal	9,000		
50,795	57,462	58,000	458700	Utility Services - Telephone & Hookup	51,200		
587,064	827,998	518,500	458800	Utility Services - WiFi - Internet Network	739,000		
5,567	7,717	11,000	458910	Utility Services - Freight	7,000		
9,474	5,867	6,500	458920	Utility Services - Water and Sewer	5,200		
15,354	14,274	14,000	458930	Utility Services - Keys	13,000		
9,444	6,220	5,000	458940	Utility Services - Storage	-		
448	172	-	458950	Utility Services - Supplies Billed AV	-		
6,972	7,000	4,700	458960	Utility Services - Rent Portable Sink	6,300		
66,272	68,727	80,087	459100	Commissions - ATM	74,915		
1,900	7,500	3,500	459200	Commissions - Outside Catering	5,000		
155,166	93,177	74,200	459910	Commissions - Souvenir Sales	81,950		
570,255	97,983	5,500	459920	Commissions - Tickets	6,500		
1,381	1,339	2,196	459921	Commissions - Ticket Exchange	-		
340,629	1,233,704	1,729,176	459922	Commissions - Ticket Service Charge	1,709,082		
75,000	287,067	20,000	459930	Ticket Advertising Allowance	20,000		
1,305	842	1,000	459940	Commissions - Vending Machine	200		
2,579,156	2,538,692	2,550,900	462000	Parking Fees	2,712,282		
61,161	51,973	50,000	462100	Parking Fees - Contract	50,000		
35,400	64,170	40,000	462120	Parking Fees - Employee	60,000		
80,598	66,693	93,000	462130	Parking Fees - Exhibitor	82,610		
72,650	79,074	62,000	462140	Parking Fees - Special Pass	80,000		
52,287	71,053	41,944	462190	Parking Fees - Lot Buy Out	57,184		
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955		
10,803	12,367	10,235	464511	Reimbursed Services - Production	12,000		
65,471	78,653	89,499	464512	Reimbursed Services - Security	82,639		
21,721	1,910	-	464513	Reimbursed Services - Insurance billed	-		
81,506	91,132	84,625	464514	Reimbursed Services - License & Permits Billed	91,192		
223,440	279,459	230,000	464515	Reimbursed Services - Stagehand	235,000		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Resources							
58,176	36,690	26,724	464521	Reimbursed Services - City Police	33,633		
-	-	2,000	464522	Reimbursed Services - Piano Tuning	3,000		
1,159	237	1,401	464523	Reimbursed Services - Traffic Control	1,000		
56,681	59,006	55,000	464591	Reimbursed Services - Ticket Printing Fee	61,280		
186	930	200	464592	Reimbursed Services - ATM Rental Set-Up Fee	-		
14,816	10,495	10,000	464593	Reimbursed Services - Coat Check Revenue	12,000		
5,358	2,793	2,500	464599	Reimbursed Services - Miscellaneous	2,500		
215,763	181,757	147,463	464901	Reimbursed Labor - Admission	191,938		
66,451	68,200	56,104	464902	Reimbursed Labor - Admission Lead	67,967		
54,614	60,474	45,000	464903	Reimbursed Labor - Aisle Cleaning	55,000		
291,585	330,437	225,250	464904	Reimbursed Labor - Audio Visual	267,250		
60,076	57,148	55,000	464905	Reimbursed Labor - Booth Cleaning	52,000		
43,455	45,851	48,069	464906	Reimbursed Labor - Coat Check	56,187		
31,634	29,862	23,932	464907	Reimbursed Labor - Elevator Operator	27,994		
96,020	101,476	89,706	464908	Reimbursed Labor - EMT & Medical	95,099		
105	-	500	464909	Reimbursed Labor - Event Service	500		
98,237	95,851	81,455	464910	Reimbursed Labor - Gate	90,020		
117,928	132,888	91,813	464911	Reimbursed Labor - House Manager	110,241		
115,523	154,037	138,312	464912	Reimb Labor-Oper & Setup	133,940		
8,763	6,875	5,100	464913	Reimbursed Labor - Porter	6,600		
29,258	38,973	30,000	464914	Reimbursed Labor - Security	33,000		
126,091	132,216	126,456	464915	Reimbursed Labor - Stagedoor	150,514		
18,812	15,235	15,000	464916	Reimbursed Labor - Technical	15,000		
101,045	104,598	96,328	464917	Reimbursed Labor - Ticket Sellers	97,520		
78,416	78,359	73,091	464918	Reimbursed Labor - Ticket Supervisor	67,152		
450,591	437,487	386,806	464919	Reimbursed Labor - Ushers	437,820		
1,484	1,926	-	464920	Reimbursed Labor - Utility	-		
7,626	9,929	7,500	464921	Reimbursed Labor - Staging Fees	9,200		
1,081,034	1,115,105	1,122,105	464922	Reimbursed Labor - Stagehand	1,204,217		
322,914	260,824	228,494	465000	Miscellaneous Charges for Svc	296,843		
86,935	107,571	114,000	476000	Sponsorship Revenue	107,600		
<i>Contributions from Private Sources</i>							
380,699	75,000	75,000	475000	Donations & Bequests - Oper	-		
<i>Miscellaneous Revenue</i>							
3,295	3,926	4,000	417000	Fines and Forfeits	3,700		
(3,414)	(1,804)	1,248	480000	Cash Over and Short	(2,000)		
85,251	78,173	50,599	480010	Credit Card Machine Fees Billed	51,572		
11,705	10,533	-	480020	Finance Charges	-		
22,699	31,197	24,708	489000	Miscellaneous Revenue	30,020		
1,755	921	-	489100	Refunds/Reimbursements	-		
(25)	450	-	489101	Key Reimbursement	-		
3,703	2,404	1,250	489110	Damage Reimbursements	1,250		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Resources							
				<i>Interfund Loans</i>			
-	-	2,200,000	496900	Internal Loan Proceeds	-		
				<i>Fund Equity Transfers</i>			
594,822	568,633	418,633	497000	Transfer of Resources	1,137,263		
\$73,810,580	\$79,318,092	\$72,925,142	TOTAL RESOURCES		\$85,323,573		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Requirements							
Expenditures							
<i>Personnel Services</i>							
4,561,674	4,247,605	4,474,898	501000	Reg Employees-Full Time-Exempt	4,760,664		
4,367,006	4,053,210	4,313,296	501500	Reg Empl-Full Time-Non-Exempt	4,553,148		
-	-	(275,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow	(300,000)		
197,621	164,063	274,053	502500	Reg Empl-Part Time-Non-Exempt	185,139		
25,820	76,995	39,854	503000	Temporary Employees - Hourly	53,636		
1,172,500	1,222,304	896,911	504300	Non-Reimbursable Labor	1,104,328		
1,607,986	1,724,823	1,666,694	504500	Reimbursable Labor	2,303,826		
373,120	455,460	400,404	508000	Overtime	453,498		
-	-	34,883	508500	Premium Pay	378,163		
2,395	5,970	9,720	508600	Mobile Comm Allowance	14,520		
-	-	116,953	508900	Merit/Bonus Pay	11,823		
-	-	140,146	508910	COLA Salary Adjustment (Budget Only)	-		
-	-	1,137	508911	Step Adjustment (Budgetary)	-		
-	-	15,000	508920	Gain Sharing (Budgetary)	-		
-	-	25,000	508921	Sales Incentive Program (Budgetary)	25,000		
1,024,576	988,637	1,023,492	511000	Fringe - Payroll Taxes	929,201		
1,569,932	1,403,487	1,973,720	512000	Fringe - Retirement PERS	1,324,668		
2,097,158	2,036,567	2,458,606	513000	Fringe - Health & Welfare	2,419,543		
125,796	109,000	109,593	514000	Fringe - Unemployment	72,595		
63,297	57,213	41,823	515000	Fringe - Other Benefits	45,501		
-	-	-	519000	Pension Oblig Bonds Contrib	94,399		
14,025	12,825	-	519500	Fringe - Insurance - Opt Out	2,400		
\$17,202,907	\$16,558,158	\$17,741,183	Total Personnel Services		\$18,432,052		
<i>Materials and Services</i>							
52,264	39,262	47,281	520100	Office Supplies	50,990		
29,429	60,386	49,150	520110	Computer Equipment	61,950		
20,129	23,217	23,650	520120	Meetings Expenditures	29,479		
6,631	13,699	12,200	520130	Postage	12,151		
44,648	41,423	51,300	520140	Promotion/Consulting Supplies	62,300		
87,047	80,359	73,760	520500	Operating Supplies	86,856		
22,064	33,564	16,850	520510	Operating Supplies - Small Tools, Equip	21,315		
14,130	17,256	20,000	520520	Operating Supplies - Audio Visual	24,000		
1,692	370	2,300	520530	Operating Supplies - Coat Check	2,500		
5,659	3,643	3,000	520540	Operating Supplies - Medical & Veterinary	3,250		
6,231	5,552	12,850	520550	Operating Supplies - Telecommunications	11,865		
16,280	19,083	18,368	520560	Operating Supplies - Tickets	17,657		
-	2,103	750	520570	Operating Supplies - Production	9,250		
47,142	38,700	40,000	520571	Operating Supplies - Show and Stage	35,700		
32,714	35,829	41,420	520580	Operating Supplies - Uniforms	50,615		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Requirements							
3,348	6,197	5,700	520590	Operating Supplies - Sustainability	12,000		
-	-	-	521000	Subscriptions and Dues	500		
35,540	56,491	65,889	521100	Membership & Professional Dues	52,942		
6,467	2,037	6,456	521200	Publicaitons and Subscriptions	3,950		
17,374	18,114	17,500	521400	Fuels and Lubricants - General	19,900		
16,852	25,151	18,000	521500	Maintenance & Repairs Supplies	22,000		
6,816	3,159	7,876	521510	Maintenance & Repairs Supplies - Technology	7,389		
45,368	71,075	84,050	521520	Maintenance & Repairs Supplies - Building	93,250		
54,619	52,547	55,900	521521	Maintenance & Repairs Supplies - HVAC	63,800		
34,078	43,407	33,000	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	47,700		
126,463	120,987	137,000	521530	Maintenance & Repairs Supplies - Custodial	151,000		
32,068	24,059	-	521531	Maint & Rep Supp - Cust Paper/M&R Paper	-		
84,856	77,810	69,000	521540	Maintenance & Repairs Supplies - Electrical	76,150		
9,598	4,536	10,100	521550	Maintenance & Repairs Supplies - Grounds/Landscape	8,150		
49,802	77,503	75,250	521560	Maintenance & Repairs Supplies - Equipment	98,150		
1,250	882	1,660	521570	Maintenance & Repairs Supplies - Vehicles	1,860		
914	6,425	-	521580	Maintenance & Repairs Supplies - Security	-		
319	517	2,000	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	1,900		
11,268	10,869	11,000	522500	Retail	12,000		
-	-	-	524000	Contracted Professional Svcs	121,000		
15,208	21,063	20,000	524010	Contracted Prof Svcs - Accounting & Auditing	20,000		
-	46,702	90,800	524020	Contracted Prof Svcs - Attorney & Legal	200,824		
-	22,194	-	524030	Contracted Prof Svcs - Architect	-		
130	119	8,700	524040	Contracted Prof Svcs - Promotion & Public Relations	27,700		
66,168	106,391	151,462	524050	Contracted Prof Svcs - Advertising	106,130		
13,018	7,605	25,500	524060	Contracted Prof Svcs - Information Technology Services	25,500		
361,102	484,130	747,447	524070	Contracted Prof Svcs - Management, Consulting & Commur	583,800		
26,463	7,111	6,500	524075	Contracted Prof Svcs - Recruiting Services	6,850		
-	24,995	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
473,383	1,349,513	675,779	524500	Marketing Expenditures	-		
2,086,764	2,141,020	2,202,039	524510	Sales and Marketing Contract	3,100,000		
82,373	84,515	86,924	524512	Minority Marketing	-		
38,793	20,023	32,450	524600	Sponsorship Expenditures	32,500		
87,429	68,625	-	524610	Sponsorship Expenditures - Children's Theater	-		
431,435	441,358	455,268	524700	Visitor Develop Marketing	463,702		
-	-	875,451	524710	Marketing Incentives	-		
55,434	90,430	71,000	525110	Utility Services - Internet	86,000		
111,909	122,264	122,450	525120	Utility Services - Telecommunications	120,309		
1,451,739	1,438,321	1,495,840	525130	Utility Services - Electricity	1,450,840		
356,169	308,509	365,000	525140	Utility Services - Natural Gas	340,250		
75,301	86,225	96,000	525150	Utility Services - Sanitation & Refuse Removal	100,775		
307,543	311,805	362,900	525160	Utility Services - Water & Sewer	399,324		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Requirements							
37,304	22,844	34,200	525500	Cleaning Services	37,300		
2,564	2,505	4,500	526000	Maintenance & Repair Services	6,515		
340,789	181,198	305,700	526010	Maintenance & Repair Services - Building	421,600		
20,795	15,935	30,000	526011	Maintenance & Repair Services - Painting	46,375		
3,223	2,306	9,500	526012	Maintenance & Repair Services - Electricity	7,300		
223,200	230,891	242,660	526013	Maintenance & Repair Services - Elevator & Escalator	233,100		
83,607	76,276	104,330	526014	Maintenance & Repair Services - HVAC	105,400		
2,200	697	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-		
57,831	65,782	93,800	526020	Maintenance & Repair Services - Equipment	108,990		
62,781	72,812	73,500	526030	Maintenance & Repair Services - Grounds	77,570		
18,572	28,349	47,822	526040	Maintenance & Repair Services - Technology	58,347		
2,841	1,377	4,060	526050	Maintenance & Repair Services - Vehicles	3,560		
44,329	57,134	47,720	526060	Maintenance & Repair Services - Safety	48,720		
45,556	164,989	190,000	526100	Capital Maintenance - CIP	125,000		
66,874	81,709	147,871	526300	Software Maintenance	172,877		
500	500	-	526510	Rentals - Building	-		
12,988	7,438	17,950	526520	Rentals - Equipment	19,265		
46,034	45,703	43,317	526530	Rentals - Office Equipment	41,870		
34,368	10,096	13,070	526540	Rentals - Vehicle	13,070		
11,165	8,987	7,250	526550	Rentals - Production	7,500		
211,542	206,193	214,775	526555	Rentals - Air Space	217,174		
27,963	18,935	11,500	526560	Rentals - Parking Space	11,620		
281,528	334,231	191,500	526580	Rentals - Audio Visual	290,250		
18,657	1,382	-	527000	Insurance	-		
21,415	3,009	30,000	528000	Other Purchased Services	41,000		
34,494	33,910	39,205	528030	Other Purchased Services - Delivery, Shipping & Courier	38,000		
2,059	2,119	5,600	528060	Other Purchased Services - EMT & Medical	4,928		
11,055	9,371	15,000	528070	Other Purchased Services - Trade Shows	15,000		
-	412,574	425,187	528080	Other Purchased Services - Agency Fees	399,000		
96,763	50,661	44,622	528091	Other Purchased Services - City Police	50,870		
51,525	17,133	16,635	528092	Other Purchased Services - Traffic Control	14,671		
1,769	1,985	2,000	528093	Other Purchased Services - Piano Tuning	3,000		
14,606	12,296	15,000	528094	Other Purchased Services - Linens	16,500		
3,399	1,416	3,176	528095	Other Purchased Services - Physical Capacity Testing	2,555		
7,233	5,901	4,900	528099	Other Purchased Services - Sustainability	9,900		
1,818	9,380	7,500	528110	Other Purch Services - Reimb - Show Services	3,500		
89,444	102,808	96,719	528120	Other Purch Services - Reimb - Security	91,620		
394,031	348,072	330,000	528130	Other Purch Services - Reimb - Stagehand	330,000		
-	25,550	14,000	528140	Other Purch Services - Reimb - Talent & Entertainment	14,420		
38,916	46,057	35,000	528150	Other Purch Services - Reimb - Audio Visual	39,500		
253	33,705	35,000	528160	Other Purch Services - Reimb - Stage Equipment	-		
24,946	16,471	34,140	528200	Banking Services	16,059		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Requirements							
289,946	489,269	412,796	528210	Credit Card Fees	469,065		
-	-	500	528220	ATM Fees and Services	515		
58,397	55,016	40,200	528300	Other Purchased Services - Temporary Help Services	56,200		
22,693	20,030	27,236	528400	Other Purchased Services - Printing & Graphics	53,895		
1,799	1,628	3,359	529101	Food & Beverage Services - Advertising & Promotion	3,400		
528	501	489	529102	Food & Beverage Services - Banking Fees	549		
857	337	1,160	529104	Food & Beverage Services - Postage	800		
3,471	-	-	529105	Food & Beverage Services - Commissions	-		
343,835	374,100	344,446	529106	Food & Beverage Services - General Insurance	430,936		
4,826	5,929	(1,179)	529107	Food & Beverage Services - Cash Over/Short	2,291		
1,923	9,995	1,800	529108	Food & Beverage Services - Rental Exp - Vehicle	500		
2,022	2,199	1,287	529109	Food & Beverage Services - Services - Vehicles	1,587		
1,094	555	567	529110	Food & Beverage Services - Freight Chargeouts	1,087		
2,127	3,517	1,587	529111	Food & Beverage Services - Recruiting	3,287		
19,356	20,329	18,920	529112	Food & Beverage Services - Other	20,154		
2,289,469	2,590,452	1,823,175	529120	Food & Beverage Services - Food Cost	2,697,104		
327,698	465,366	209,062	529121	Food & Beverage Services - Beverage Cost	302,710		
80,412	104,505	78,845	529122	Food & Beverage Services - Liquor Cost	65,789		
165,750	156,515	115,012	529123	Food & Beverage Services - Wine Cost	95,453		
158,126	184,689	153,303	529124	Food & Beverage Services - Beer Cost	126,961		
22,926	(7,838)	114,419	529125	Food & Beverage Services - Specialty Coffee	-		
(167,437)	(177,791)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(141,000)		
50,885	-	-	529128	Food & Beverage Services - Promoter Revenue Share	-		
(248)	3,203	-	529129	Food & Beverage Services - Other	2,800		
6,263,335	6,903,984	1,371,948	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	1,618,280		
51,625	39,966	2,843,775	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	3,857,988		
12,717	8,826	9,600	529132	Food & Beverage Services - Payroll Laundry	2,500		
268,172	233,376	178,445	529133	Food & Beverage Services - Subcontractor Payout	222,086		
53,295	59,301	47,387	529134	Food & Beverage Services - Rental Exp - Equipment	45,700		
7,127	11,822	10,368	529135	Food & Beverage Services - Replacements	10,397		
3,369	2,543	3,600	529136	Food & Beverage Services - Travel - Meals & Entertainment	3,200		
5,766	6,175	6,000	529137	Food & Beverage Services - Travel - Lodging	3,500		
5,416	10,205	1,225,742	529139	Food & Beverage Services - Other Labor & Related	1,643,316		
220	4,112	3,600	529140	Food & Beverage Services - Employee Welfare	2,500		
2,400	2,400	6,000	529150	Food & Beverage Services - Services - Software License Fees	3,000		
32,147	46,863	31,032	529151	Food & Beverage Services - Services - Contract Cleaning	49,426		
4,449	3,486	-	529152	Food & Beverage Services - Services - Consulting	1,800		
7,680	9,134	5,233	529153	Food & Beverage Services - Services - Legal	5,600		
13,320	8,438	10,582	529154	Food & Beverage Services - Services - Repair & Maintenance	10,600		
13,322	12,703	15,099	529155	Food & Beverage Services - Services - Professional	15,500		
9,000	2,800	-	529156	Food & Beverage Services - Services - Talent & Entertainment	-		
34,092	39,845	15,050	529157	Food & Beverage Services - Services - Security	29,500		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Requirements							
12,566	12,910	2,333	529158	Food & Beverage Services - Services - Technology R & M	11,500		
13,187	16,377	11,939	529159	Food & Beverage Services - Services - Telecommunications	11,760		
1,124	66	1,406	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	7,700		
-	510	1,200	529161	Food & Beverage Services - Supplies - Equipment	8,000		
11,658	(1,119)	-	529169	Food & Beverage Services - Services - Other	600		
111,786	52,681	185,483	529170	Food & Beverage Services - Supplies - Cafeteria	66,239		
2,379	847	1,182	529171	Food & Beverage Services - Supplies - Flowers & Decoration	2,600		
177,782	164,658	157,118	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laun	166,000		
6,144	(1,617)	896	529173	Food & Beverage Services - Supplies - Misc.	2,708		
28,397	20,902	13,870	529174	Food & Beverage Services - Supplies - Office	20,550		
1,041	3,334	-	529175	Food & Beverage Services - Supplies - Operating	-		
417	-	-	529176	Food & Beverage Services - Supplies - Serviceware	-		
-	-	409	529179	Food & Beverage Services - Services - Other	409		
103,698	86,347	119,470	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	(55,482)		
-	-	3,000	529190	Food & Beverage Services - Reserve Capital 2%	380,162		
161,511	161,964	202,190	529191	Food & Beverage Services - Spent Capital Reserve 2%	(106,963)		
-	-	1,500	529192	Food & Beverage Services - Reserve Maintenance 1%	194,082		
173,459	130,613	117,857	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	(55,482)		
-	-	1,500	529194	Food & Beverage Services - Reserve Utilities 1%	194,082		
30,321	28,535	119,470	529195	Food & Beverage Services - Spent Utility Reserve 1%	(55,482)		
-	-	1,500	529196	Food & Beverage Services - Reserve Marketing 1%	194,082		
106,953	210,564	-	529197	Food & Beverage Services - Qualitative Incentive	-		
416,517	465,531	392,815	529198	Food & Beverage Services - Net Gross Receipts Percent	494,096		
220,014	276,749	214,853	529199	Food & Beverage Services - Percent of Net Profit	251,340		
261,465	216,114	247,815	529210	Parking Services - Parking Lot Management	238,017		
115,135	119,909	106,825	530010	License & Permit Fees	119,395		
12,604	14,000	19,000	531000	Taxes (Non-Payroll)	33,313		
2,613	3,052	2,203,500	532000	Government Assessments	3,500		
101,662	87,153	107,695	545100	Travel and Lodging	126,679		
7,580	7,419	10,790	545200	Mileage, Taxi and Parking	13,111		
29,853	36,107	47,115	545300	Meals & Entertainment	50,348		
41,740	29,882	65,375	545500	Staff Development	85,350		
30,007	27,000	37,225	545520	Conference Fees	44,325		
66,823	72,470	64,970	549000	Miscellaneous Expenditures	62,679		
55,956	61,715	68,178	549010	Tri-Met Transit Pass	77,837		
77,847	14,929	-	552000	Bad Debt Expense	-		
\$22,264,502	\$24,997,904	\$25,552,403	Total Materials and Services		\$25,787,980		

Metropolitan Exposition Recreation Commission Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Requirements							
<i>Capital Outlay</i>							
644,535	72,350	80,000	571000	Improve-Other than Bldg	130,000		
901,290	1,913,087	4,118,927	572000	Buildings & Related	5,330,500		
498,454	753,064	835,890	574000	Equipment & Vehicles	1,053,000		
-	60,218	292,800	575000	Office Furn & Equip	92,800		
\$2,044,279	\$2,798,718	\$5,327,617	Total Capital Outlay		\$6,606,300		
<i>Internal Service Transfers</i>							
79,949	134,090	156,423	582000	Transfer for Direct Costs	135,954		
\$79,949	\$134,090	\$156,423	Total Internal Service Transfers		\$135,954		
<i>Interfund Reimbursements</i>							
2,906,621	3,227,725	3,315,931	580000	Transfer for Indirect Costs	3,675,213		
\$2,906,621	\$3,227,725	\$3,315,931	Total Interfund Reimbursements		\$3,675,213		
<i>Fund Equity Transfers</i>							
3,150,605	1,187,132	1,188,650	581000	Transfer of Resources	1,640,051		
\$3,150,605	\$1,187,132	\$1,188,650	Total Fund Equity Transfers		\$1,640,051		
<i>Interfund Loans</i>							
-	-	440,000	586000	Interfund Loan - Principal	220,000		
-	-	30,800	586500	Interfund Loan - Interest	8,800		
\$0	\$0	\$470,800	Total Interfund Loans		\$228,800		
<i>Contingency</i>							
-	-	1,922,099	701002	Contingency - Operating	2,645,000		
-	-	5,640,167	701003	Contingency - New Capital-Business Strategy Reserve	6,152,144		
-	-	2,584,922	706000	Contingency - Renew & Replacement	20,020,079		
-	-	254,605	709000	Contingency - All Other	-		
\$0	\$0	\$10,401,793	Total Contingency		\$28,817,223		
<i>Unappropriated Fund Balance</i>							
-	2,225,718	-	801001	Unapp FB - Restricted by TLT Agreement	-		
26,161,716	9,365,692	-	805000	Unapp FB - Reserves	-		
-	-	620,500	805100	Unapp FB - Stabilization Reserve	-		
-	12,971,656	8,149,842	805200	Unapp FB - Renew & Replace Reserve	-		
-	5,851,299	-	805910	Unapp FB - New Capital Business Strategy	-		
\$26,161,716	\$30,414,365	\$8,770,342	Total Unappropriated Fund Balance		\$0		
\$73,810,579	\$79,318,093	\$72,925,142	TOTAL REQUIREMENTS		\$85,323,573		
185.85	181.50	174.50	TOTAL FTE		182.35		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - MERC Administration							
Revenues							
				<i>Other Committed Fund Balance</i>			
-	1,394,605	-	320530	Fund Bal-Restr for Capital TLT	1,650,888		
492,214	-	-	345300	Fund Bal-Dsg Renewal OCC	-		
-	718,293	-	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	565,275		
				<i>PERS Reserve</i>			
172,308	-	-	341500	Fund Bal-Dsg PERS	23,000		
				<i>Uncommitted Beg. Fund Balance</i>			
918,060	234,826	1,940,725	340000	Fund Bal-Unassigned/Undesignated	803,961		
				<i>Interest Earnings</i>			
10,093	8,194	3,750	470000	Interest on Investments	3,750		
(917)	(818)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Local Government Shared Revenues</i>			
902,391	1,066,283	-	413000	Hotel/Motel Tax	-		
				<i>Charges for Services</i>			
-	(0)	-	451998	Deferred Rental Rev Collected	-		
(18,347)	-	-	451999	Rentals Deferred to Liabilities	-		
-	-	-	459940	Commissions - Vending Machine	-		
				<i>Miscellaneous Revenue</i>			
264	-	-	489100	Refunds/Reimbursements	-		
				<i>Transfers-R</i>			
-	-	1,142,543	499310	Intrafund Clearing Direct	1,259,590		
				<i>Fund Equity Transfers</i>			
12,222	-	-	497000	Transfer of Resources	-		
				<i>Interfund Clearing Accounts</i>			
(15,000)	(360,000)	(780,000)	499500	Intrafund Clearing Capital	(720,000)		
\$2,473,289	\$3,061,383	\$2,307,018	TOTAL RESOURCES		\$3,586,464		

Expenditures

				<i>Personnel Services</i>			
804,010	640,496	537,120	501000	Reg Employees-Full Time-Exempt	530,258		
178,423	139,290	-	501500	Reg Empl-Full Time-Non-Exempt	-		
4,517	6,936	5,000	503000	Temporary Employees - Hourly	10,000		
1,236	478	-	508000	Overtime	-		
150	1,525	3,000	508600	Mobile Comm Allowance	3,000		
-	-	8,522	508900	Merit/Bonus Pay	-		
-	-	2,161	508910	COLA Salary Adjustment (Budget Only)	-		
-	-	1,137	508911	Step Adjustment (Budgetary)	-		
78,349	61,350	46,804	511000	Fringe - Payroll Taxes	44,565		
138,267	105,042	96,629	512000	Fringe - Retirement PERS	62,990		
178,753	132,059	84,809	513000	Fringe - Health & Welfare	86,472		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - MERC Administration							
13,629	11,583	-	514000	Fringe - Unemployment	-		
3,644	2,567	2,192	515000	Fringe - Other Benefits	2,056		
-	-	-	519000	Pension Oblig Bonds Contrib	5,301		
4,875	3,750	-	519500	Fringe - Insurance - Opt Out	-		
\$1,405,853	\$1,105,077	\$787,374	Total Personnel Services		\$744,642		
<i>Materials and Services</i>							
7,534	2,171	1,500	520100	Office Supplies	1,500		
6,007	14,475	15,000	520110	Computer Equipment	15,000		
7,895	3,698	6,500	520120	Meetings Expenditures	9,000		
1,000	136	-	520130	Postage	-		
-	731	5,000	520140	Promotion/Consulting Supplies	5,000		
269	930	-	520510	Operating Supplies - Small Tools, Equip	-		
348	-	500	520580	Operating Supplies - Uniforms	500		
3,469	3,365	3,925	521100	Membership & Professional Dues	3,925		
4,232	556	3,500	521200	Publicaitons and Subscriptions	1,500		
103	-	3,000	521510	Maintenance & Repairs Supplies - Technology	3,000		
15,208	21,063	20,000	524010	Contracted Prof Svcs - Accounting & Auditing	20,000		
-	-	7,500	524040	Contracted Prof Svcs - Promotion & Public Relations	2,500		
3,925	4,577	5,000	524050	Contracted Prof Svcs - Advertising	5,000		
480	-	7,500	524060	Contracted Prof Svcs - Information Technology Services	2,500		
42,048	38,121	228,275	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	172,500		
-	50	1,000	524075	Contracted Prof Svcs - Recruiting Services	1,000		
18,233	12,400	5,000	524600	Sponsorship Expenditures	5,000		
7,706	4,289	2,400	525120	Utility Services - Telecommunications	2,400		
1,048	-	-	526000	Maintenance & Repair Services	-		
180	1,441	22,500	526040	Maintenance & Repair Services - Technology	22,500		
64,829	77,247	141,571	526300	Software Maintenance	141,571		
8,705	3,470	660	526530	Rentals - Office Equipment	660		
25,056	24,227	25,450	528030	Other Purchased Services - Delivery, Shipping & Courier	25,450		
2,301	3,908	6,000	528400	Other Purchased Services - Printing & Graphics	16,000		
125	-	-	530010	License & Permit Fees	-		
10,489	6,428	14,500	545100	Travel and Lodging	15,500		
1,107	1,053	1,300	545200	Mileage, Taxi and Parking	1,600		
1,601	1,550	3,300	545300	Meals & Entertainment	3,800		
5,585	365	5,600	545500	Staff Development	5,600		
4,530	1,918	6,000	545520	Conference Fees	6,000		
1,347	758	400	549000	Miscellaneous Expenditures	400		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - MERC Administration							
3,612	-	-	549010	Tri-Met Transit Pass	-		
\$248,973	\$228,927	\$542,881	Total Materials and Services		\$489,406		
<i>Capital Outlay</i>							
-	60,218	292,800	575000	Office Furn & Equip	92,800		
\$0	\$60,218	\$292,800	Total Capital Outlay		\$92,800		
<i>Internal Service Transfers</i>							
79,949	-	-	582000	Transfer for Direct Costs	-		
\$79,949	\$0	\$0	Total Internal Service Transfers		\$0		
<i>Fund Equity Transfers</i>							
172,308	-	-	581000	Transfer of Resources	23,000		
\$172,308	\$0	\$0	Total Fund Equity Transfers		\$23,000		
<i>Contingency</i>							
-	-	(88,627)	701002	Contingency - Operating	65,000		
-	-	-	706000	Contingency - Renew & Replacement	2,171,616		
-	-	254,605	709000	Contingency - All Other	-		
\$0	\$0	\$165,978	Total Contingency		\$2,236,616		
<i>Unappropriated Fund Balance</i>							
-	2,100,888	-	801001	Unapp FB - Restricted by TLT Agreement	-		
2,347,724	283,199	-	805000	Unapp FB - Reserves	-		
-	658,075	517,985	805200	Unapp FB - Renew & Replace Reserve	-		
\$2,347,724	\$3,042,162	\$517,985	Total Unappropriated Fund Balance		\$0		
\$4,254,808	\$4,436,384	\$2,307,018	TOTAL REQUIREMENTS		\$3,586,464		
14.85	11.50	6.50	TOTAL FTE		6.00		

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
MERC Fund - Visitor Venues - Expo Center							
<u>Revenues</u>							
2,952,328	-	-	320530	<u>Other Committed Fund Balance</u> Fund Bal-Restr for Capital TLT	-		
-	925,000	-	345200	Fund Bal-Dsg Renewal Expo	408,049		
-	2,782,937	-	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,683,316		
<u>PERS Reserve</u>							
174,890	-	-	341500	Fund Bal-Dsg PERS	40,000		
<u>Uncommitted Beg. Fund Balance</u>							
1,605,610	602,204	3,831,492	340000	Fund Bal-Unassigned/Undesignated	903,988		
<u>Interest Earnings</u>							
22,713	11,774	9,082	470000	Interest on Investments	8,500		
1,864	710	-	471900	Unrealized Gain/Loss -FMV Adj	-		
<u>Grants</u>							
-	-	100,000	410500	Federal Grants - Indirect	-		
4,987	-	136,591	411500	State Grants - Indirect	-		
-	-	10,000	412000	Local Grants - Direct	-		
-	-	30,000	412500	Local Grants - Indirect	-		
6,341	-	157,412	412900	Intra-Metro Grants	10,000		
<u>Charges for Services</u>							
152,901	152,656	155,000	450000	Admission Fees	166,395		
4,644	2,995	15,000	451010	Rentals - Audio Visual Equipment Fees	15,000		
305	171	-	451015	Rentals - Presentation Equipment Fees	-		
12,279	17,534	12,481	451020	Rentals - Bleacher Fees	13,875		
7,137	5,021	5,581	451040	Rentals - Misc. Equipment Fees	6,500		
28,981	24,935	26,767	451050	Rentals - Tables & Chairs Fees	27,750		
988	430	1,000	451090	Rentals - Liquidated Damages	1,250		
(71,154)	(18,959)	-	451110	Rentals - Less Comp Services	-		
(4,049)	(3,802)	-	451130	Rental Refunds - Promoter Expense Reimbursements	-		
(17,674)	(17,674)	(19,535)	451140	Rental Refunds - Off-Site Parking Incentive	(19,535)		
18,775	17,689	19,300	452000	Rentals - Space	19,878		
1,395,070	1,411,656	1,454,845	452101	Rentals - Exhibit Hall	1,482,206		
2,339	549	4,000	452102	Rentals - Lobby	3,320		
40,429	35,966	49,723	452103	Rentals - Meeting Room	49,796		
277,546	131,067	165,745	452110	Rentals - Outdoor Space	165,986		
43,481	46,065	23,151	455110	Food Service Revenue - Liquor	23,404		
377,280	336,603	355,008	455120	Food Service Revenue - Beer	358,859		
66,073	10,856	7,718	455130	Food Service Revenue - Wine	7,801		
160,721	124,084	277,832	455200	Food Service Revenue - Beverage	280,246		
52,970	60,526	-	455210	Food Service Revenue - Water	-		
23,514	19,150	-	455220	Food Service Revenue - Coffee	-		
794,308	939,323	872,850	455500	Food Service Revenue - Food	964,947		

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
MERC Fund - Visitor Venues - Expo Center							
42,929	3,102	-	455900	Miscellaneous Food & Beverage Revenue	-		
58,228	53,401	50,160	455920	Recovery - Billed Gratuity	58,950		
3,397	2,488	-	455930	Recovery - Billed Labor	-		
1,951	4,966	-	455942	Food Service Rev - Rental Equipment	-		
361,487	303,926	281,444	455950	Subcontractor Revenue	280,793		
1,598	486	-	455951	Sub Contract Reimbursement - Short	-		
(2,987)	(1,569)	-	455990	Misc Food & Beverage - Less Comp Services	-		
930	698	2,790	457500	Advertising Revenue	5,000		
233	-	6,500	457540	Website Advertising	7,500		
153,955	145,777	150,000	458310	Utility Services - Commission-Electrical	158,000		
3,367	5,488	3,750	458500	Utility Services - Natural Gas	4,500		
4,046	5,793	4,250	458600	Utility Services - Refuse Removal	5,500		
15,906	13,151	20,000	458700	Utility Services - Telephone & Hookup	15,000		
36,301	37,743	35,000	458800	Utility Services - WiFi - Internet Network	42,000		
30,636	28,255	40,587	459100	Commissions - ATM	34,500		
712	6,408	500	459920	Commissions - Tickets	1,500		
996	842	1,000	459940	Commissions - Vending Machine	200		
1,508,927	1,401,647	1,450,900	462000	Parking Fees	1,512,282		
80,598	70,056	85,000	462130	Parking Fees - Exhibitor	74,610		
52,287	71,053	41,944	462190	Parking Fees - Lot Buy Out	57,184		
43,956	43,956	43,955	462191	Parking Fees - TriMet Lease	43,955		
10,803	12,367	10,235	464511	Reimbursed Services - Production	12,000		
22,234	23,061	26,028	464512	Reimbursed Services - Security	24,698		
5,803	-	-	464513	Reimbursed Services - Insurance billed	-		
2,512	2,679	3,000	464514	Reimbursed Services - License & Permits Billed	4,200		
615	-	-	464515	Reimbursed Services - Stagehand	-		
32,794	23,412	18,724	464521	Reimbursed Services - City Police	25,633		
411	237	401	464523	Reimbursed Services - Traffic Control	-		
30,778	28,810	30,000	464591	Reimbursed Services - Ticket Printing Fee	31,280		
51,168	56,290	48,150	464901	Reimbursed Labor - Admission	55,352		
5,619	5,630	6,141	464902	Reimbursed Labor - Admission Lead	5,629		
-	-	250	464904	Reimbursed Labor - Audio Visual	2,250		
27,799	28,683	28,740	464908	Reimbursed Labor - EMT & Medical	29,937		
3,590	2,504	3,500	464912	Reimb Labor-Oper & Setup	5,000		
-	-	-	464914	Reimbursed Labor - Security	-		
53,086	55,772	51,821	464917	Reimbursed Labor - Ticket Sellers	56,641		
28,540	27,558	27,431	464918	Reimbursed Labor - Ticket Supervisor	28,012		
443	449	-	464919	Reimbursed Labor - Ushers	-		
27,632	(2,540)	1,600	465000	Miscellaneous Charges for Svc	2,495		
20,174	7,499	20,000	476000	Sponsorship Revenue	20,000		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Expo Center							
<i>Miscellaneous Revenue</i>							
2,471	2,944	3,000	417000	Fines and Forfeits	2,700		
(299)	(2,076)	-	480000	Cash Over and Short	-		
14,061	17,255	16,295	480010	Credit Card Machine Fees Billed	18,290		
-	-	-	480020	Finance Charges	-		
850	-	-	489000	Miscellaneous Revenue	-		
-	44	-	489100	Refunds/Reimbursements	-		
100	175	-	489101	Key Reimbursement	-		
2,609	1,002	1,250	489110	Damage Reimbursements	1,250		
<i>Transfers-R</i>							
-	-	(111,875)	499310	Intrafund Clearing Direct	(123,336)		
<i>Fund Equity Transfers</i>							
7,980	4,500	-	497000	Transfer of Resources	335,666		
<i>Interfund Clearing Accounts</i>							
-	270,000	165,000	499500	Intrafund Clearing Capital	360,000		
\$10,886,823	\$10,383,388	\$10,268,514	TOTAL RESOURCES		\$10,820,702		
Expenditures							
<i>Personnel Services</i>							
469,205	461,132	448,483	501000	Reg Employees-Full Time-Exempt	476,921		
234,009	267,907	269,869	501500	Reg Empl-Full Time-Non-Exempt	354,043		
85,748	52,763	116,468	502500	Reg Empl-Part Time-Non-Exempt	82,482		
18,228	23,415	32,854	503000	Temporary Employees - Hourly	30,873		
121,432	129,902	122,589	504300	Non-Reimbursable Labor	140,981		
124,356	128,421	127,034	504500	Reimbursable Labor	135,615		
9,252	5,852	11,577	508000	Overtime	5,000		
-	-	2,206	508500	Premium Pay	2,206		
870	1,320	1,320	508600	Mobile Comm Allowance	1,320		
-	-	15,652	508900	Merit/Bonus Pay	(4,750)		
-	-	9,542	508910	COLA Salary Adjustment (Budget Only)	-		
89,583	89,858	98,414	511000	Fringe - Payroll Taxes	97,277		
131,431	126,591	185,137	512000	Fringe - Retirement PERS	144,970		
171,120	176,439	183,351	513000	Fringe - Health & Welfare	233,929		
11,088	15,565	27,470	514000	Fringe - Unemployment	6,364		
2,766	2,911	3,182	515000	Fringe - Other Benefits	4,926		
-	-	-	519000	Pension Oblig Bonds Contrib	8,988		
(0)	1,950	-	519500	Fringe - Insurance - Opt Out	-		
\$1,469,086	\$1,484,027	\$1,655,148	Total Personnel Services		\$1,721,145		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Expo Center							
<i>Materials and Services</i>							
6,142	2,984	7,931	520100	Office Supplies	11,700		
-	878	-	520110	Computer Equipment	-		
208	149	500	520130	Postage	400		
12,161	2,867	4,500	520140	Promotion/Consulting Supplies	4,500		
19,110	10,926	4,610	520500	Operating Supplies	4,750		
3,571	899	3,600	520510	Operating Supplies - Small Tools, Equip	4,100		
1,705	15	5,000	520520	Operating Supplies - Audio Visual	5,000		
1,256	1,323	1,000	520540	Operating Supplies - Medical & Veterinary	1,250		
1,378	519	4,500	520550	Operating Supplies - Telecommunications	3,500		
10,247	11,293	12,368	520560	Operating Supplies - Tickets	11,657		
2,406	3,733	4,425	520580	Operating Supplies - Uniforms	4,585		
700	1,212	2,500	520590	Operating Supplies - Sustainability	2,500		
-	-	-	521000	Subscriptions and Dues	500		
3,995	3,924	4,410	521100	Membership & Professional Dues	4,392		
281	120	500	521200	Publicaitons and Subscriptions	200		
9,784	10,201	9,000	521400	Fuels and Lubricants - General	11,000		
6	757	1,376	521510	Maintenance & Repairs Supplies - Technology	889		
9,046	20,649	17,750	521520	Maintenance & Repairs Supplies - Building	19,000		
3,701	3,602	7,500	521521	Maintenance & Repairs Supplies - HVAC	6,500		
30,838	31,398	32,000	521530	Maintenance & Repairs Supplies - Custodial	33,000		
10,749	12,531	11,000	521540	Maintenance & Repairs Supplies - Electrical	10,000		
7,228	2,596	8,000	521550	Maintenance & Repairs Supplies - Grounds/Landscape	6,000		
4,777	2,720	3,750	521560	Maintenance & Repairs Supplies - Equipment	2,500		
142	712	400	521570	Maintenance & Repairs Supplies - Vehicles	600		
75	-	-	521580	Maintenance & Repairs Supplies - Security	-		
-	-	500	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	400		
65	119	1,000	524040	Contracted Prof Svcs - Promotion & Public Relations	25,000		
4,021	38,992	63,762	524050	Contracted Prof Svcs - Advertising	18,000		
4,475	1,170	5,000	524060	Contracted Prof Svcs - Information Technology Services	10,000		
106,716	47,829	47,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	13,000		
915	94	-	524075	Contracted Prof Svcs - Recruiting Services	200		
-	1,000	-	524600	Sponsorship Expenditures	-		
-	500	-	525110	Utility Services - Internet	-		
20,198	20,398	23,750	525120	Utility Services - Telecommunications	21,600		
329,785	304,747	350,000	525130	Utility Services - Electricity	335,000		
87,647	76,337	100,000	525140	Utility Services - Natural Gas	94,500		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Expo Center							
24,728	27,196	30,000	525150	Utility Services - Sanitation & Refuse Removal	32,000		
47,996	44,838	72,900	525160	Utility Services - Water & Sewer	107,324		
25,769	31,159	60,700	526010	Maintenance & Repair Services - Building	170,000		
2,090	4,229	2,100	526013	Maintenance & Repair Services - Elevator & Escalator	2,600		
19,256	5,268	15,600	526014	Maintenance & Repair Services - HVAC	24,000		
11,752	13,283	16,800	526020	Maintenance & Repair Services - Equipment	14,700		
4,652	892	3,500	526030	Maintenance & Repair Services - Grounds	3,000		
4,641	5,051	5,022	526040	Maintenance & Repair Services - Technology	5,197		
951	1,235	1,500	526050	Maintenance & Repair Services - Vehicles	1,000		
22,146	74,989	35,000	526100	Capital Maintenance - CIP	-		
500	500	-	526510	Rentals - Building	-		
4,179	125	750	526520	Rentals - Equipment	2,265		
2,305	2,483	2,500	526530	Rentals - Office Equipment	600		
32,566	9,181	11,970	526540	Rentals - Vehicle	11,970		
11,165	8,684	7,250	526550	Rentals - Production	7,500		
24,250	9,300	7,500	526560	Rentals - Parking Space	7,500		
790	960	1,500	526580	Rentals - Audio Visual	1,500		
4,307	-	-	527000	Insurance	-		
4,505	3,552	5,575	528030	Other Purchased Services - Delivery, Shipping & Courier	4,325		
697	522	700	528060	Other Purchased Services - EMT & Medical	700		
72,818	40,110	37,122	528091	Other Purchased Services - City Police	42,870		
50,721	17,133	15,635	528092	Other Purchased Services - Traffic Control	13,671		
451	-	451	528095	Other Purchased Services - Physical Capacity Testing	450		
36,036	35,131	26,013	528120	Other Purch Services - Reimb - Security	26,029		
3,378	3,928	-	528150	Other Purch Services - Reimb - Audio Visual	-		
6,130	4,358	8,500	528200	Banking Services	4,500		
46,957	48,851	41,996	528210	Credit Card Fees	50,000		
21,533	24,155	24,000	528300	Other Purchased Services - Temporary Help Services	24,000		
5,328	1,400	2,890	528400	Other Purchased Services - Printing & Graphics	13,500		
-	49	291	529101	Food & Beverage Services - Advertising & Promotion	500		
108	81	129	529102	Food & Beverage Services - Banking Fees	129		
125	163	560	529104	Food & Beverage Services - Postage	600		
37,041	40,483	48,297	529106	Food & Beverage Services - General Insurance	53,362		
2,859	1,339	291	529107	Food & Beverage Services - Cash Over/Short	291		
735	731	87	529109	Food & Beverage Services - Services - Vehicles	87		
85	-	87	529110	Food & Beverage Services - Freight Chargeouts	87		
102	640	87	529111	Food & Beverage Services - Recruiting	87		
6,199	7,686	9,080	529112	Food & Beverage Services - Other	9,414		
279,004	313,835	267,282	529120	Food & Beverage Services - Food Cost	267,743		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Expo Center							
92,408	60,027	52,788	529121	Food & Beverage Services - Beverage Cost	55,926		
5,702	6,798	4,862	529122	Food & Beverage Services - Liquor Cost	5,151		
20,888	4,258	1,928	529123	Food & Beverage Services - Wine Cost	2,044		
74,746	81,478	60,349	529124	Food & Beverage Services - Beer Cost	63,939		
(32,455)	(49,654)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	-		
50,885	-	-	529128	Food & Beverage Services - Promoter Revenue Share	-		
720,351	758,637	206,172	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	213,044		
-	-	362,043	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	414,750		
-	-	-	529132	Food & Beverage Services - Payroll Laundry	-		
219,112	181,086	154,794	529133	Food & Beverage Services - Subcontractor Payout	154,436		
38,376	42,414	36,628	529134	Food & Beverage Services - Rental Exp - Equipment	25,000		
918	635	2,916	529135	Food & Beverage Services - Replacements	3,000		
-	22	-	529136	Food & Beverage Services - Travel - Meals & Entertainment	-		
-	601	-	529137	Food & Beverage Services - Travel - Lodging	-		
-	66	89,495	529139	Food & Beverage Services - Other Labor & Related	122,878		
-	72	-	529140	Food & Beverage Services - Employee Welfare	-		
4,628	8,156	5,832	529151	Food & Beverage Services - Services - Contract Cleaning	10,000		
2,476	2,787	233	529153	Food & Beverage Services - Services - Legal	600		
173	-	582	529154	Food & Beverage Services - Services - Repair & Maintenance	600		
1,146	1,119	2,099	529155	Food & Beverage Services - Services - Professional	3,500		
1,657	2,360	1,750	529157	Food & Beverage Services - Services - Security	2,500		
4,977	5,589	2,333	529158	Food & Beverage Services - Services - Technology R & M	3,500		
1,670	1,487	1,866	529159	Food & Beverage Services - Services - Telecommunications	2,000		
-	-	1,166	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	7,460		
14,772	4,509	24,618	529170	Food & Beverage Services - Supplies - Cafeteria	15,500		
1,697	152	582	529171	Food & Beverage Services - Supplies - Flowers & Decoration	1,000		
10,100	10,899	9,918	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	12,000		
3,024	7	896	529173	Food & Beverage Services - Supplies - Misc.	2,408		
2,331	1,750	1,750	529174	Food & Beverage Services - Supplies - Office	1,750		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Expo Center							
1,041	3,334	-	529175	Food & Beverage Services - Supplies - Operating	-		
-	-	-	529176	Food & Beverage Services - Supplies - Serviceware	-		
-	-	409	529179	Food & Beverage Services - Services - Other	409		
1,455	4,325	18,374	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	19,308		
-	-	-	529190	Food & Beverage Services - Reserve Capital 2%	-		
44,985	19,838	-	529191	Food & Beverage Services - Spent Capital Reserve 2%	38,616		
-	-	-	529192	Food & Beverage Services - Reserve Maintenance 1%	-		
33,918	40,621	16,761	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	19,308		
-	-	-	529194	Food & Beverage Services - Reserve Utilities 1%	-		
2,182	2,301	18,374	529195	Food & Beverage Services - Spent Utility Reserve 1%	19,308		
-	-	-	529196	Food & Beverage Services - Reserve Marketing 1%	-		
15,251	15,765	-	529197	Food & Beverage Services - Qualitative Incentive	-		
62,878	60,153	60,939	529198	Food & Beverage Services - Net Gross Receipts Percent	64,188		
25,395	23,316	35,617	529199	Food & Beverage Services - Percent of Net Profit	34,858		
116,256	87,331	94,815	529210	Parking Services - Parking Lot Management	93,017		
3,935	4,547	4,400	530010	License & Permit Fees	4,900		
12,731	14,000	19,000	531000	Taxes (Non-Payroll)	33,313		
3,719	2,472	3,300	545100	Travel and Lodging	2,800		
672	1,235	1,000	545200	Mileage, Taxi and Parking	1,500		
1,478	2,181	1,250	545300	Meals & Entertainment	2,758		
695	385	2,300	545500	Staff Development	1,800		
1,245	760	2,250	545520	Conference Fees	3,950		
3,436	2,197	1,800	549000	Miscellaneous Expenditures	1,800		
(1)	5,651	-	552000	Bad Debt Expense	-		
\$3,083,036	\$2,816,377	\$2,807,986	Total Materials and Services		\$3,034,543		
<i>Capital Outlay</i>							
48,997	-	80,000	571000	Improve-Other than Bldg	80,000		
116,198	343,199	929,003	572000	Buildings & Related	306,500		
54,723	151,439	185,000	574000	Equipment & Vehicles	281,000		
\$219,917	\$494,638	\$1,194,003	Total Capital Outlay		\$667,500		
<i>Internal Service Transfers</i>							
-	1,359	-	582000	Transfer for Direct Costs	-		
\$0	\$1,359	\$0	Total Internal Service Transfers		\$0		

Metropolitan Exposition Recreation Commission Fund

								<i>For Information Only</i>		
FY 2011-12	FY 2012-13	FY 2013-14				FY 2014-15	FY 2014-15	FY 2014-15		
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted		
MERC Fund - Visitor Venues - Expo Center										
<i>Interfund Reimbursements</i>										
280,784	305,846	327,323	580000	Transfer for Indirect Costs		411,666				
\$280,784	\$305,846	\$327,323	Total Interfund Reimbursements			\$411,666				
<i>Fund Equity Transfers</i>										
1,363,522	1,187,132	1,188,650	581000	Transfer of Resources		1,228,051				
\$1,363,522	\$1,187,132	\$1,188,650	Total Fund Equity Transfers			\$1,228,051				
<i>Contingency</i>										
-	-	364,000	701002	Contingency - Operating		350,000				
-	-	2,185,404	701003	Contingency - New Capital-Business Strategy Reserve		2,596,016				
-	-	-	706000	Contingency - Renew & Replacement		811,781				
\$0	\$0	\$2,549,404	Total Contingency			\$3,757,797				
<i>Unappropriated Fund Balance</i>										
-	-	-	801001	Unapp FB - Restricted by TLT Agreement		-				
4,310,141	426,570	-	805000	Unapp FB - Reserves		-				
-	-	186,000	805100	Unapp FB - Stabilization Reserve		-				
-	823,049	360,000	805200	Unapp FB - Renew & Replace Reserve		-				
-	2,720,642	-	805910	Unapp FB - New Capital Business Strategy		-				
\$4,310,141	\$3,970,261	\$546,000	Total Unappropriated Fund Balance			\$0				
\$10,726,486	\$10,259,640	\$10,268,514	TOTAL REQUIREMENTS			\$10,820,702				
13.30	13.30	12.30	TOTAL FTE			14.80				

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
Revenues							
				<i>Other Committed Fund Balance</i>			
-	320,308	-	320530	Fund Bal-Restr for Capital TLT	-		
5,325,779	6,200,779	-	345300	Fund Bal-Dsg Renewal OCC	2,674,596		
-	1,334,856	-	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	1,415,078		
518,032	-	-	351010	Fund Bal-Assign BusStr New Cap	-		
				<i>Legal / Debt Reserves</i>			
1,077,618	-	-	326200	Fund Bal - Restricted by Contract	-		
				<i>PERS Reserve</i>			
1,001,253	-	-	341500	Fund Bal-Dsg PERS	247,000		
				<i>Uncommitted Beg. Fund Balance</i>			
3,629,350	3,202,610	10,467,977	340000	Fund Bal-Unassigned/Undesignated	12,079,058		
				<i>Interest Earnings</i>			
53,473	36,229	23,890	470000	Interest on Investments	14,500		
4,022	(5,099)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Grants</i>			
-	123,833	-	411000	State Grants - Direct	-		
2,844	282,807	60,000	411500	State Grants - Indirect	60,000		
16,408	-	-	412900	Intra-Metro Grants	-		
				<i>Local Government Shared Revenues</i>			
8,393,560	8,981,106	8,978,088	413000	Hotel/Motel Tax	9,803,384		
960,000	2,081,895	2,315,251	413300	Visitor Development Fund Alloc	1,281,250		
431,435	441,358	455,268	413310	Enhanced Marketing VDF	463,702		
				<i>Charges for Services</i>			
2,362	465	1,000	450000	Admission Fees	1,000		
1,259,524	1,448,991	1,100,000	451010	Rentals - Audio Visual Equipment Fees	1,325,000		
14,255	19,604	9,000	451015	Rentals - Presentation Equipment Fees	14,000		
16,390	12,520	6,000	451020	Rentals - Bleacher Fees	10,000		
4,960	7,796	6,000	451030	Rentals - Dance Floor Fees	8,000		
29,775	23,487	25,000	451040	Rentals - Misc. Equipment Fees	24,000		
233	512	300	451041	Rentals - ATM	-		
21,295	38,984	17,000	451050	Rentals - Tables & Chairs Fees	25,000		
80,565	3,798	-	451090	Rentals - Liquidated Damages	-		
(318,684)	(337,503)	(12,500)	451110	Rentals - Less Comp Services	(21,000)		
(574,168)	(836,654)	-	451120	Rentals - Less Paid by VDF/POVA	-		
13,299	4,155	-	452000	Rentals - Space	-		
1,811,196	1,945,822	1,667,324	452101	Rentals - Exhibit Hall	3,790,647		
15,824	21,289	14,623	452102	Rentals - Lobby	-		
506,071	624,606	465,583	452103	Rentals - Meeting Room	-		
972,162	1,093,188	894,298	452104	Rentals - Ballroom	-		
5,977	9,186	5,183	452109	Rentals - Other Space	-		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
574,168	836,654	-	452190	Rentals - Paid by VDF/POVA	-		
126,201	208,319	90,698	455110	Food Service Revenue - Liquor	174,999		
187,899	233,892	166,580	455120	Food Service Revenue - Beer	199,999		
142,204	184,279	107,265	455130	Food Service Revenue - Wine	149,998		
145,766	197,524	93,982	455200	Food Service Revenue - Beverage	187,704		
97,638	92,181	68,410	455210	Food Service Revenue - Water	37,295		
492,722	604,028	437,638	455220	Food Service Revenue - Coffee	496,183		
25,832	41,185	22,088	455310	Food Service Rev - Spec Coffee Regular	32,469		
118,379	141,709	101,222	455320	Food Service Rev - Spec Coffee Espresso	91,756		
3,330	3,909	2,847	455330	Food Service Rev - Spec Coffee Other	3,081		
44,133	57,453	37,736	455340	Food Service Rev - Spec Coffee Bot Beverage	45,295		
25,601	40,029	21,890	455350	Food Service Rev - Spec Coffee Other Bev	31,559		
50,600	74,762	43,266	455360	Food Service Rev - Spec Coffee Baked Goods	58,942		
10,312	15,363	8,817	455370	Food Service Rev - Spec Coffee Food	12,112		
16,847	30,338	14,405	455380	Food Service Revenue - Smoothies	23,918		
24,023	37,648	20,541	455390	Food Service Rev - Spec Coffee Retail Food	29,681		
6,494,237	7,832,457	5,692,615	455500	Food Service Revenue - Food	7,500,009		
16,324	30,006	-	455900	Miscellaneous Food & Beverage Revenue	-		
1,414,580	1,728,561	1,260,000	455920	Recovery - Billed Gratuity	1,707,827		
101,220	138,301	100,000	455930	Recovery - Billed Labor	145,000		
5,011	5,635	-	455941	Food Service Rev - Rental Linens	-		
43,852	42,592	-	455942	Food Service Rev - Rental Equipment	-		
18,632	40,093	10,000	455950	Subcontractor Revenue	75,000		
30	77	-	455951	Sub Contract Reimbursement - Short	-		
(37,151)	(58,310)	-	455990	Misc Food & Beverage - Less Comp Services	-		
-	5,175	-	455998	Deferred Food & Bev Revenue Collected	-		
(98,628)	-	-	455999	Food & Beverage Revenue Deferred to Liab	-		
7,912	3,302	8,500	456100	Retail Sales - Brochure Display	8,500		
19,400	15,925	10,000	457510	Advertising Rev - Banner Outdoors	15,000		
8,845	4,100	-	457520	Display Advertising	-		
11,706	11,812	6,500	458200	Utility Services - Compressed Air	9,500		
1,160,276	1,266,726	860,000	458300	Utility Services - Electricity & Hookup	1,100,000		
4,286	3,998	3,000	458500	Utility Services - Natural Gas	3,750		
5,126	1,342	3,000	458600	Utility Services - Refuse Removal	2,500		
31,635	42,120	35,000	458700	Utility Services - Telephone & Hookup	35,000		
541,159	778,605	475,000	458800	Utility Services - WiFi - Internet Network	685,000		
5,567	7,717	11,000	458910	Utility Services - Freight	7,000		
9,474	5,867	6,500	458920	Utility Services - Water and Sewer	5,200		
15,354	14,274	14,000	458930	Utitiy Services - Keys	13,000		
9,444	6,220	5,000	458940	Utility Services - Storage	-		
448	172	-	458950	Utility Services - Supplies Billed AV	-		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
6,972	7,000	4,700	458960	Utility Services - Rent Portable Sink	6,300		
26,820	31,971	30,500	459100	Commissions - ATM	31,415		
4,904	6,663	5,000	459920	Commissions - Tickets	5,000		
-	673	-	459922	Commissions - Ticket Service Charge	-		
309	-	-	459940	Commissions - Vending Machine	-		
1,070,229	1,137,046	1,100,000	462000	Parking Fees	1,200,000		
61,161	51,973	50,000	462100	Parking Fees - Contract	50,000		
35,400	64,170	40,000	462120	Parking Fees - Employee	60,000		
-	(3,363)	8,000	462130	Parking Fees - Exhibitor	8,000		
72,650	79,074	62,000	462140	Parking Fees - Special Pass	80,000		
-	-	-	462190	Parking Fees - Lot Buy Out	-		
221	69	-	464512	Reimbursed Services - Security	-		
8,917	1,286	-	464513	Reimbursed Services - Insurance billed	-		
78,558	87,769	80,000	464514	Reimbursed Services - License & Permits Billed	85,742		
25,382	13,278	8,000	464521	Reimbursed Services - City Police	8,000		
748	-	1,000	464523	Reimbursed Services - Traffic Control	1,000		
25,903	30,196	25,000	464591	Reimbursed Services - Ticket Printing Fee	30,000		
186	930	200	464592	Reimbursed Services - ATM Rental Set-Up Fee	-		
37	123	-	464593	Reimbursed Services - Coat Check Revenue	-		
164,595	125,467	99,313	464901	Reimbursed Labor - Admission	136,586		
27,958	30,970	23,640	464902	Reimbursed Labor - Admission Lead	32,737		
54,614	60,474	45,000	464903	Reimbursed Labor - Aisle Cleaning	55,000		
291,585	330,437	225,000	464904	Reimbursed Labor - Audio Visual	265,000		
60,076	57,148	55,000	464905	Reimbursed Labor - Booth Cleaning	52,000		
-	-	7,000	464906	Reimbursed Labor - Coat Check	7,100		
64,854	68,094	55,000	464908	Reimbursed Labor - EMT & Medical	60,000		
105	-	500	464909	Reimbursed Labor - Event Service	500		
48,716	77,547	45,000	464912	Reimb Labor-Oper & Setup	61,000		
8,763	6,875	5,100	464913	Reimbursed Labor - Porter	6,600		
29,258	38,973	30,000	464914	Reimbursed Labor - Security	33,000		
18,812	15,235	15,000	464916	Reimbursed Labor - Technical	15,000		
20,668	22,919	21,000	464917	Reimbursed Labor - Ticket Sellers	22,000		
14,753	16,867	14,500	464918	Reimbursed Labor - Ticket Supervisor	14,500		
1,484	1,926	-	464920	Reimbursed Labor - Utility	-		
7,626	9,929	7,500	464921	Reimbursed Labor - Staging Fees	9,200		
27,102	25,152	2,000	465000	Miscellaneous Charges for Svc	2,200		
47,784	73,865	48,000	476000	Sponsorship Revenue	48,000		
<i>Miscellaneous Revenue</i>							
824	981	1,000	417000	Fines and Forfeits	1,000		
(2,963)	(2,199)	-	480000	Cash Over and Short	-		
12,043	16,378	10,000	480010	Credit Card Machine Fees Billed	10,000		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>								
FY 2011-12	FY 2012-13	FY 2013-14				FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION		Proposed	Approved	Adopted
MERC Fund - Visitor Venues - Oregon Convention Center								
6,351	5,636	-	480020	Finance Charges		-		
250	11,086	-	489000	Miscellaneous Revenue		-		
410	849	-	489100	Refunds/Reimbursements		-		
(125)	275	-	489101	Key Reimbursement		-		
1,094	1,403	-	489110	Damage Reimbursements		-		
				<i>Interfund Loans</i>				
-	-	2,200,000	496900	Internal Loan Proceeds		-		
				<i>Transfers-R</i>				
-	-	(642,065)	499310	Intrafund Clearing Direct		(707,841)		
				<i>Fund Equity Transfers</i>				
546,180	546,633	418,633	497000	Transfer of Resources		801,597		
				<i>Interfund Clearing Accounts</i>				
-	90,000	615,000	499500	Intrafund Clearing Capital		360,000		
\$40,020,417	\$44,948,741	\$40,952,306	TOTAL RESOURCES			\$48,953,128		
Expenditures								
				<i>Personnel Services</i>				
2,095,129	1,921,168	2,200,670	501000	Reg Employees-Full Time-Exempt		2,379,427		
3,255,020	3,034,116	3,501,158	501500	Reg Empl-Full Time-Non-Exempt		3,581,381		
-	-	(275,000)	501510	Reg Emp-Full Time Non-Exempt Vacancy Allow		(300,000)		
92,936	89,650	110,504	502500	Reg Empl-Part Time-Non-Exempt		85,545		
595	29,885	-	503000	Temporary Employees - Hourly		10,763		
510,950	557,521	186,368	504300	Non-Reimbursable Labor		193,147		
198,107	208,106	461,041	504500	Reimbursable Labor		515,952		
88,296	141,566	61,076	508000	Overtime		113,680		
-	-	22,623	508500	Premium Pay		167,867		
1,375	3,125	5,400	508600	Mobile Comm Allowance		10,200		
-	-	57,215	508900	Merit/Bonus Pay		16,573		
-	-	73,619	508910	COLA Salary Adjustment (Budget Only)		-		
-	-	15,000	508920	Gain Sharing (Budgetary)		-		
-	-	25,000	508921	Sales Incentive Program (Budgetary)		25,000		
535,713	511,638	543,339	511000	Fringe - Payroll Taxes		568,134		
837,403	741,140	1,107,279	512000	Fringe - Retirement PERS		830,771		
1,234,963	1,199,905	1,515,560	513000	Fringe - Health & Welfare		1,646,606		
46,945	47,731	38,792	514000	Fringe - Unemployment		32,082		
45,830	40,868	25,133	515000	Fringe - Other Benefits		30,263		
-	-	-	519000	Pension Oblig Bonds Contrib		60,023		
7,200	5,250	-	519500	Fringe - Insurance - Opt Out		2,400		
\$8,950,462	\$8,531,668	\$9,674,777	Total Personnel Services			\$9,969,814		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
<i>Materials and Services</i>							
25,990	22,403	18,850	520100	Office Supplies	20,040		
16,499	34,432	24,150	520110	Computer Equipment	26,950		
11,806	18,403	14,950	520120	Meetings Expenditures	18,279		
887	1,000	1,700	520130	Postage	1,751		
30,125	34,609	35,000	520140	Promotion/Consulting Supplies	50,000		
58,816	60,789	49,900	520500	Operating Supplies	58,106		
5,525	7,136	6,250	520510	Operating Supplies - Small Tools, Equip	7,215		
12,424	17,241	15,000	520520	Operating Supplies - Audio Visual	19,000		
23	340	300	520530	Operating Supplies - Coat Check	500		
4,404	2,320	2,000	520540	Operating Supplies - Medical & Veterinary	2,000		
3,973	4,386	5,600	520550	Operating Supplies - Telecommunications	5,615		
6,034	7,790	6,000	520560	Operating Supplies - Tickets	6,000		
29,393	24,438	25,000	520571	Operating Supplies - Show and Stage	25,700		
23,614	21,288	22,175	520580	Operating Supplies - Uniforms	28,850		
2,648	4,986	3,200	520590	Operating Supplies - Sustainability	9,500		
21,753	41,424	50,155	521100	Membership & Professional Dues	35,665		
1,019	637	956	521200	Publicaitons and Subscriptions	750		
6,824	7,651	7,500	521400	Fuels and Lubricants - General	7,900		
16,852	25,151	18,000	521500	Maintenance & Repairs Supplies	22,000		
6,677	2,374	3,500	521510	Maintenance & Repairs Supplies - Technology	3,500		
23,462	27,348	25,300	521520	Maintenance & Repairs Supplies - Building	33,250		
41,250	43,526	36,400	521521	Maintenance & Repairs Supplies - HVAC	45,300		
34,078	43,407	33,000	521522	Maintenance & Repairs Supplies - Lightbulbs & Ballasts	47,700		
40,384	41,749	60,000	521530	Maintenance & Repairs Supplies - Custodial	73,000		
32,068	24,059	-	521531	Maint & Rep Supp - Cust Paper/M&R Paper	-		
39,985	36,408	33,000	521540	Maintenance & Repairs Supplies - Electrical	41,150		
2,229	1,939	1,600	521550	Maintenance & Repairs Supplies - Grounds/Landscape	1,650		
40,815	49,438	37,850	521560	Maintenance & Repairs Supplies - Equipment	56,650		
1,099	-	760	521570	Maintenance & Repairs Supplies - Vehicles	760		
840	6,425	-	521580	Maintenance & Repairs Supplies - Security	-		
-	-	-	524000	Contracted Professional Svcs	121,000		
-	46,702	90,800	524020	Contracted Prof Svcs - Attorney & Legal	200,824		
-	22,194	-	524030	Contracted Prof Svcs - Architect	-		
52,157	55,843	71,200	524050	Contracted Prof Svcs - Advertising	71,230		
8,064	6,435	8,000	524060	Contracted Prof Svcs - Information Technology Services	8,000		
157,275	321,362	457,172	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	352,000		

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
24,877	6,038	5,500	524075	Contracted Prof Svcs - Recruiting Services	5,650		
-	24,995	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-		
473,383	1,349,513	675,779	524500	Marketing Expenditures	-		
2,086,764	2,141,020	2,202,039	524510	Sales and Marketing Contract	3,100,000		
82,373	84,515	86,924	524512	Minority Marketing	-		
16,950	500	2,450	524600	Sponsorship Expenditures	2,500		
431,435	441,358	455,268	524700	Visitor Develop Marketing	463,702		
-	-	875,451	524710	Marketing Incentives	-		
55,434	89,930	71,000	525110	Utility Services - Internet	86,000		
45,838	50,999	53,300	525120	Utility Services - Telecommunications	53,309		
778,114	792,618	825,000	525130	Utility Services - Electricity	795,000		
182,598	152,537	175,000	525140	Utility Services - Natural Gas	165,750		
29,150	40,556	41,000	525150	Utility Services - Sanitation & Refuse Removal	43,775		
167,553	176,928	195,000	525160	Utility Services - Water & Sewer	197,000		
37,304	22,844	32,700	525500	Cleaning Services	35,800		
1,516	2,375	4,000	526000	Maintenance & Repair Services	6,015		
95,875	64,488	90,000	526010	Maintenance & Repair Services - Building	96,600		
20,795	15,935	30,000	526011	Maintenance & Repair Services - Painting	46,375		
2,623	2,306	5,500	526012	Maintenance & Repair Services - Electricity	3,300		
169,129	172,902	170,560	526013	Maintenance & Repair Services - Elevator & Escalator	180,500		
32,173	29,582	33,730	526014	Maintenance & Repair Services - HVAC	36,400		
2,200	697	-	526015	Maintenance & Repair Services - Damage Repair (Non-Risk)	-		
20,868	30,499	29,500	526020	Maintenance & Repair Services - Equipment	42,350		
52,995	68,484	55,000	526030	Maintenance & Repair Services - Grounds	59,570		
13,750	21,638	20,300	526040	Maintenance & Repair Services - Technology	30,650		
1,834	-	1,560	526050	Maintenance & Repair Services - Vehicles	1,560		
44,329	57,134	47,720	526060	Maintenance & Repair Services - Safety	48,720		
-	90,000	30,000	526100	Capital Maintenance - CIP	-		
1,265	4,112	3,800	526300	Software Maintenance	28,806		
6,861	6,172	8,200	526520	Rentals - Equipment	8,000		
13,506	15,154	15,157	526530	Rentals - Office Equipment	15,610		
1,802	916	1,100	526540	Rentals - Vehicle	1,100		
-	303	-	526550	Rentals - Production	-		
76,728	71,379	79,961	526555	Rentals - Air Space	82,360		
3,713	9,635	4,000	526560	Rentals - Parking Space	4,120		
280,738	333,271	190,000	526580	Rentals - Audio Visual	288,750		
6,824	1,382	-	527000	Insurance	-		
21,415	3,009	30,000	528000	Other Purchased Services	41,000		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
1,698	2,962	3,630	528030	Other Purchased Services - Delivery, Shipping & Courier	3,725		
681	1,075	700	528060	Other Purchased Services - EMT & Medical	700		
11,055	9,371	15,000	528070	Other Purchased Services - Trade Shows	15,000		
23,945	10,551	7,500	528091	Other Purchased Services - City Police	8,000		
804	-	1,000	528092	Other Purchased Services - Traffic Control	1,000		
14,606	12,296	15,000	528094	Other Purchased Services - Linens	16,500		
2,638	1,416	2,500	528095	Other Purchased Services - Physical Capacity Testing	1,880		
7,233	5,901	4,900	528099	Other Purchased Services - Sustainability	9,900		
12,723	15,570	12,000	528120	Other Purch Services - Reimb - Security	12,000		
-	13,700	14,000	528140	Other Purch Services - Reimb - Talent & Entertainment	14,420		
35,538	42,129	35,000	528150	Other Purch Services - Reimb - Audio Visual	39,500		
10,329	6,275	10,640	528200	Banking Services	10,959		
163,318	167,590	163,800	528210	Credit Card Fees	167,000		
-	-	500	528220	ATM Fees and Services	515		
23,767	28,311	11,200	528300	Other Purchased Services - Temporary Help Services	32,200		
11,622	10,016	9,000	528400	Other Purchased Services - Printing & Graphics	9,045		
79	1,428	3,068	529101	Food & Beverage Services - Advertising & Promotion	1,500		
360	360	360	529102	Food & Beverage Services - Banking Fees	360		
563	(27)	600	529104	Food & Beverage Services - Postage	-		
3,471	-	-	529105	Food & Beverage Services - Commissions	-		
254,581	279,796	236,430	529106	Food & Beverage Services - General Insurance	315,574		
(101)	2,209	(1,470)	529107	Food & Beverage Services - Cash Over/Short	-		
1,553	9,319	1,800	529108	Food & Beverage Services - Rental Exp - Vehicle	500		
597	1,104	1,200	529109	Food & Beverage Services - Services - Vehicles	1,500		
1,009	555	480	529110	Food & Beverage Services - Freight Chargeouts	1,000		
1,537	1,773	1,500	529111	Food & Beverage Services - Recruiting	2,000		
10,205	9,201	9,840	529112	Food & Beverage Services - Other	10,740		
1,847,560	2,109,719	1,350,047	529120	Food & Beverage Services - Food Cost	2,189,898		
162,823	353,659	118,459	529121	Food & Beverage Services - Beverage Cost	203,713		
23,011	39,072	28,615	529122	Food & Beverage Services - Liquor Cost	8,953		
34,120	45,873	35,428	529123	Food & Beverage Services - Wine Cost	8,778		
36,254	48,333	58,649	529124	Food & Beverage Services - Beer Cost	22,822		
22,926	(7,838)	114,419	529125	Food & Beverage Services - Specialty Coffee	-		
(116,934)	(111,516)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(125,000)		
4,698,916	5,257,622	999,896	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	1,074,436		
51,625	39,966	1,945,042	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	2,750,707		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
10,745	8,826	9,600	529132	Food & Beverage Services - Payroll Laundry	2,500		
11,197	18,817	5,500	529133	Food & Beverage Services - Subcontractor Payout	41,250		
11,891	16,116	10,759	529134	Food & Beverage Services - Rental Exp - Equipment	19,000		
4,727	9,552	7,452	529135	Food & Beverage Services - Replacements	5,797		
3,369	1,918	3,600	529136	Food & Beverage Services - Travel - Meals & Entertainment	2,000		
5,766	5,574	6,000	529137	Food & Beverage Services - Travel - Lodging	3,500		
5,416	6,662	981,682	529139	Food & Beverage Services - Other Labor & Related	1,518,638		
72	3,264	3,600	529140	Food & Beverage Services - Employee Welfare	2,500		
2,400	2,400	6,000	529150	Food & Beverage Services - Services - Software License Fees	3,000		
24,004	34,881	25,200	529151	Food & Beverage Services - Services - Contract Cleaning	35,000		
4,766	6,347	5,000	529153	Food & Beverage Services - Services - Legal	5,000		
12,752	8,062	10,000	529154	Food & Beverage Services - Services - Repair & Maintenance	10,000		
12,176	11,584	13,000	529155	Food & Beverage Services - Services - Professional	12,000		
14,479	15,586	13,300	529157	Food & Beverage Services - Services - Security	6,000		
10,952	13,715	10,073	529159	Food & Beverage Services - Services - Telecommunications	9,760		
1,124	66	240	529160	Food & Beverage Services - Supplies- Custodial & Janitorial	240		
-	510	1,200	529161	Food & Beverage Services - Supplies - Equipment	8,000		
11,003	(1,315)	-	529169	Food & Beverage Services - Services - Other	-		
82,945	44,203	36,720	529170	Food & Beverage Services - Supplies - Cafeteria	46,439		
60	645	600	529171	Food & Beverage Services - Supplies - Flowers & Decoration	-		
147,927	133,304	147,200	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	135,000		
1,105	(1,742)	-	529173	Food & Beverage Services - Supplies - Misc.	-		
18,669	13,011	12,120	529174	Food & Beverage Services - Supplies - Office	12,000		
417	-	-	529176	Food & Beverage Services - Supplies - Serviceware	-		
70,366	50,233	81,980	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	(97,041)		
-	-	3,000	529190	Food & Beverage Services - Reserve Capital 2%	380,162		
88,254	104,055	163,960	529191	Food & Beverage Services - Spent Capital Reserve 2%	(190,081)		
-	-	1,500	529192	Food & Beverage Services - Reserve Maintenance 1%	194,082		
116,667	66,262	81,980	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	(97,041)		
-	-	1,500	529194	Food & Beverage Services - Reserve Utilities 1%	194,082		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
20,449	19,599	81,980	529195	Food & Beverage Services - Spent Utility Reserve 1%	(97,041)		
-	-	1,500	529196	Food & Beverage Services - Reserve Marketing 1%	194,082		
63,080	166,239	-	529197	Food & Beverage Services - Qualitative Incentive	-		
284,610	337,201	269,750	529198	Food & Beverage Services - Net Gross Receipts Percent	357,592		
143,365	210,479	149,866	529199	Food & Beverage Services - Percent of Net Profit	179,393		
145,209	128,783	153,000	529210	Parking Services - Parking Lot Management	145,000		
101,306	101,243	84,800	530010	License & Permit Fees	97,645		
(127)	-	-	531000	Taxes (Non-Payroll)	-		
-	-	2,200,000	532000	Government Assessments	-		
60,270	45,838	66,145	545100	Travel and Lodging	71,685		
4,751	3,509	5,650	545200	Mileage, Taxi and Parking	5,685		
8,221	6,232	11,140	545300	Meals & Entertainment	13,130		
31,978	26,728	47,475	545500	Staff Development	67,630		
19,231	14,441	18,225	545520	Conference Fees	17,625		
39,960	51,786	34,070	549000	Miscellaneous Expenditures	35,604		
32,508	38,184	43,470	549010	Tri-Met Transit Pass	47,817		
77,826	8,898	-	552000	Bad Debt Expense	-		
\$15,101,697	\$17,580,827	\$17,732,337	Total Materials and Services		\$17,579,566		
<i>Capital Outlay</i>							
595,538	72,350	-	571000	Improve-Other than Bldg	-		
345,057	1,111,657	2,363,924	572000	Buildings & Related	3,602,000		
360,515	566,433	560,890	574000	Equipment & Vehicles	591,000		
\$1,301,110	\$1,750,440	\$2,924,814	Total Capital Outlay		\$4,193,000		
<i>Internal Service Transfers</i>							
-	127,450	156,423	582000	Transfer for Direct Costs	135,954		
\$0	\$127,450	\$156,423	Total Internal Service Transfers		\$135,954		
<i>Interfund Reimbursements</i>							
1,609,691	1,807,526	1,843,572	580000	Transfer for Indirect Costs	2,086,901		
\$1,609,691	\$1,807,526	\$1,843,572	Total Interfund Reimbursements		\$2,086,901		
<i>Fund Equity Transfers</i>							
1,001,253	-	-	581000	Transfer of Resources	247,000		
\$1,001,253	\$0	\$0	Total Fund Equity Transfers		\$247,000		
<i>Interfund Loans</i>							
-	-	440,000	586000	Interfund Loan - Principal	220,000		
-	-	30,800	586500	Interfund Loan - Interest	8,800		
\$0	\$0	\$470,800	Total Interfund Loans		\$228,800		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Oregon Convention Center							
				<i><u>Contingency</u></i>			
-	-	1,346,726	701002	Contingency - Operating	1,630,000		
-	-	1,415,078	701003	Contingency - New Capital-Business Strategy Reserve	1,699,078		
-	-	2,584,922	706000	Contingency - Renew & Replacement	11,183,015		
\$0	\$0	\$5,346,726	Total Contingency		\$14,512,093		
				<i><u>Unappropriated Fund Balance</u></i>			
-	124,830	-	801001	Unapp FB - Restricted by TLT Agreement	-		
11,058,553	6,855,619	-	805000	Unapp FB - Reserves	-		
-	-	260,000	805100	Unapp FB - Stabilization Reserve	-		
-	6,065,523	2,542,857	805200	Unapp FB - Renew & Replace Reserve	-		
-	1,334,856	-	805910	Unapp FB - New Capital Business Strategy	-		
\$11,058,553	\$14,380,828	\$2,802,857	Total Unappropriated Fund Balance		\$0		
\$39,022,766	\$44,178,739	\$40,952,306	TOTAL REQUIREMENTS		\$48,953,128		
110.30	110.30	111.30	TOTAL FTE		114.65		

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
Revenues							
				<i>Other Committed Fund Balance</i>			
5,595,000	-	-	345300	Fund Bal-Dsg Renewal OCC	-		
-	5,595,000	-	345400	Fun Bal-DsgG Renewal P'5	4,829,009		
-	1,605,776	-	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	1,823,049		
1,630,498	-	-	351010	Fund Bal-Assign BusStr New Cap	-		
				<i>Legal / Debt Reserves</i>			
21,797	-	-	326200	Fund Bal - Restricted by Contract	-		
				<i>PERS Reserve</i>			
602,698	-	-	341500	Fund Bal-Dsg PERS	142,000		
				<i>Uncommitted Beg. Fund Balance</i>			
640,413	1,244,522	7,971,363	340000	Fund Bal-Unassigned/Undesignated	3,026,098		
				<i>Interest Earnings</i>			
39,171	24,880	19,420	470000	Interest on Investments	17,000		
3,538	(1,540)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
21,925	25,149	20,000	472000	Interest Revenue - Licensee	14,000		
				<i>Grants</i>			
62,792	3,432	-	411500	State Grants - Indirect	-		
16,634	-	-	412000	Local Grants - Direct	-		
13,568	12,073	-	412900	Intra-Metro Grants	-		
				<i>Local Government Shared Revenues</i>			
1,234,320	1,262,834	1,302,505	413000	Hotel/Motel Tax	1,327,779		
616,336	630,511	650,383	413300	Visitor Development Fund Alloc	650,383		
				<i>Contributions from Governments</i>			
774,040	798,035	816,020	414500	Government Contributions	831,905		
				<i>Charges for Services</i>			
1,763,980	1,653,774	1,491,767	450000	Admission Fees	1,698,572		
85,394	66,096	28,000	450101	Admission User Fees - Children's Theater	-		
30,800	36,240	20,000	451010	Rentals - Audio Visual Equipment Fees	25,000		
15,499	17,129	-	451040	Rentals - Misc. Equipment Fees	-		
1,790	1,825	3,000	451050	Rentals - Tables & Chairs Fees	-		
(378,797)	(363,622)	(129,581)	451110	Rentals - Less Comp Services	(182,157)		
-	50,356	-	451998	Deferred Rental Rev Collected	-		
(302,201)	-	-	451999	Rentals Deferred to Liabilities	-		
(2,248)	(1,395)	-	452101	Rentals - Exhibit Hall	-		
1,500	15,335	11,000	452102	Rentals - Lobby	9,000		
1,372,546	1,355,357	1,005,442	452105	Rentals - Theater	1,141,504		
1,130	300	300	452109	Rentals - Other Space	300		
2,210	2,270	3,000	452110	Rentals - Outdoor Space	3,060		
287,107	302,344	237,335	455110	Food Service Revenue - Liquor	272,028		
252,853	290,090	184,591	455120	Food Service Revenue - Beer	211,577		

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12	FY 2012-13	FY 2013-14			FY 2014-15	FY 2014-15	FY 2014-15
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
532,458	594,645	369,188	455130	Food Service Revenue - Wine	423,155		
120,401	188,191	197,780	455200	Food Service Revenue - Beverage	226,690		
177,029	110,509	-	455210	Food Service Revenue - Water	-		
13,840	16,557	-	455220	Food Service Revenue - Coffee	-		
635,339	520,478	828,768	455500	Food Service Revenue - Food	957,852		
24,276	8,145	33,000	455900	Miscellaneous Food & Beverage Revenue	48,000		
-	(300)	-	455910	Outside Catering Buyout	-		
68,199	53,801	60,900	455920	Recovery - Billed Gratuity	85,800		
13,050	10,700	-	455930	Recovery - Billed Labor	-		
3,330	3,834	-	455942	Food Service Rev - Rental Equipment	-		
62,641	59,911	-	455950	Subcontractor Revenue	-		
245	60	-	455951	Sub Contract Reimbursement - Short	-		
(7,189)	(6,828)	-	455990	Misc Food & Beverage - Less Comp Services	-		
-	1,966	-	455998	Deferred Food & Bev Revenue Collected	-		
(13,106)	-	-	455999	Food & Beverage Revenue Deferred to Liab	-		
12,680	14,306	15,000	457100	Gift Shop Sales	15,000		
18,429	57,145	40,000	458300	Utility Services - Electricity & Hookup	45,000		
1,612	(2,041)	1,000	458600	Utility Services - Refuse Removal	1,000		
3,255	2,192	3,000	458700	Utility Services - Telephone & Hookup	1,200		
9,604	11,650	8,500	458800	Utility Services - WiFi - Internet Network	12,000		
8,816	8,501	9,000	459100	Commissions - ATM	9,000		
1,900	7,500	3,500	459200	Commissions - Outside Catering	5,000		
155,166	93,177	74,200	459910	Commissions - Souvenir Sales	81,950		
564,640	84,912	-	459920	Commissions - Tickets	-		
1,381	1,339	2,196	459921	Commissions - Ticket Exchange	-		
340,629	1,233,031	1,729,176	459922	Commissions - Ticket Service Charge	1,709,082		
75,000	287,067	20,000	459930	Ticket Advertising Allowance	20,000		
43,015	55,523	63,471	464512	Reimbursed Services - Security	57,941		
7,002	624	-	464513	Reimbursed Services - Insurance billed	-		
436	684	1,625	464514	Reimbursed Services - License & Permits Billed	1,250		
222,825	279,459	230,000	464515	Reimbursed Services - Stagehand	235,000		
-	-	2,000	464522	Reimbursed Services - Piano Tuning	3,000		
14,779	10,372	10,000	464593	Reimbursed Services - Coat Check Revenue	12,000		
5,358	2,793	2,500	464599	Reimbursed Services - Miscellaneous	2,500		
32,874	31,600	26,323	464902	Reimbursed Labor - Admission Lead	29,601		
43,455	45,851	41,069	464906	Reimbursed Labor - Coat Check	49,087		
31,634	29,862	23,932	464907	Reimbursed Labor - Elevator Operator	27,994		
3,367	4,698	5,966	464908	Reimbursed Labor - EMT & Medical	5,162		
98,237	95,851	81,455	464910	Reimbursed Labor - Gate	90,020		
117,928	132,888	91,813	464911	Reimbursed Labor - House Manager	110,241		
63,216	73,986	89,812	464912	Reimb Labor-Oper & Setup	67,940		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
126,091	132,216	126,456	464915	Reimbursed Labor - Stagedoor	150,514		
27,291	25,906	23,507	464917	Reimbursed Labor - Ticket Sellers	18,879		
35,123	33,934	31,160	464918	Reimbursed Labor - Ticket Supervisor	24,640		
450,148	437,038	386,806	464919	Reimbursed Labor - Ushers	437,820		
1,081,034	1,115,105	1,122,105	464922	Reimbursed Labor - Stagehand	1,204,217		
268,179	238,213	224,894	465000	Miscellaneous Charges for Svc	292,148		
18,977	26,208	46,000	476000	Sponsorship Revenue	39,600		
				<i>Contributions from Private Sources</i>			
380,699	75,000	75,000	475000	Donations & Bequests - Oper	-		
				<i>Miscellaneous Revenue</i>			
(152)	2,472	1,248	480000	Cash Over and Short	(2,000)		
59,147	44,540	24,304	480010	Credit Card Machine Fees Billed	23,282		
5,353	4,897	-	480020	Finance Charges	-		
21,599	20,112	24,708	489000	Miscellaneous Revenue	30,020		
1,081	28	-	489100	Refunds/Reimbursements	-		
				<i>Transfers-R</i>			
-	-	(388,603)	499310	Intrafund Clearing Direct	(428,413)		
				<i>Fund Equity Transfers</i>			
28,440	17,500	-	497000	Transfer of Resources	-		
				<i>Interfund Clearing Accounts</i>			
15,000	-	-	499500	Intrafund Clearing Capital	-		
\$20,430,051	\$20,924,580	\$19,397,304	TOTAL RESOURCES		\$21,963,279		

Expenditures

<i>Personnel Services</i>							
1,193,330	1,224,809	1,288,625	501000	Reg Employees-Full Time-Exempt	1,374,058		
699,555	611,896	542,269	501500	Reg Empl-Full Time-Non-Exempt	617,724		
18,937	21,650	47,081	502500	Reg Empl-Part Time-Non-Exempt	17,112		
2,480	16,760	2,000	503000	Temporary Employees - Hourly	2,000		
540,118	534,881	587,954	504300	Non-Reimbursable Labor	770,200		
1,285,523	1,388,296	1,078,619	504500	Reimbursable Labor	1,652,259		
274,336	307,564	327,751	508000	Overtime	334,818		
-	-	10,054	508500	Premium Pay	208,090		
-	-	35,564	508900	Merit/Bonus Pay	-		
-	-	54,824	508910	COLA Salary Adjustment (Budget Only)	-		
320,931	325,791	334,935	511000	Fringe - Payroll Taxes	219,225		
462,832	430,713	584,675	512000	Fringe - Retirement PERS	285,937		
512,322	528,165	674,886	513000	Fringe - Health & Welfare	452,536		
54,134	34,121	43,331	514000	Fringe - Unemployment	34,149		
11,058	10,867	11,316	515000	Fringe - Other Benefits	8,256		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
-	-	-	519000	Pension Oblig Bonds Contrib	20,087		
1,950	1,875	-	519500	Fringe - Insurance - Opt Out	-		
\$5,377,505	\$5,437,387	\$5,623,884	Total Personnel Services		\$5,996,451		
<i>Materials and Services</i>							
12,598	11,705	19,000	520100	Office Supplies	17,750		
6,923	10,602	10,000	520110	Computer Equipment	20,000		
428	1,117	2,200	520120	Meetings Expenditures	2,200		
4,536	12,414	10,000	520130	Postage	10,000		
2,362	3,216	6,800	520140	Promotion/Consulting Supplies	2,800		
9,121	8,644	19,250	520500	Operating Supplies	24,000		
12,699	24,599	7,000	520510	Operating Supplies - Small Tools, Equip	10,000		
1,669	30	2,000	520530	Operating Supplies - Coat Check	2,000		
880	647	2,750	520550	Operating Supplies - Telecommunications	2,750		
-	2,103	750	520570	Operating Supplies - Production	9,250		
17,749	14,261	15,000	520571	Operating Supplies - Show and Stage	10,000		
6,346	10,808	14,320	520580	Operating Supplies - Uniforms	16,680		
6,323	7,778	7,399	521100	Membership & Professional Dues	8,960		
936	724	1,500	521200	Publicaitons and Subscriptions	1,500		
766	261	1,000	521400	Fuels and Lubricants - General	1,000		
30	28	-	521510	Maintenance & Repairs Supplies - Technology	-		
12,861	23,078	41,000	521520	Maintenance & Repairs Supplies - Building	41,000		
9,668	5,419	12,000	521521	Maintenance & Repairs Supplies - HVAC	12,000		
55,241	47,839	45,000	521530	Maintenance & Repairs Supplies - Custodial	45,000		
34,122	28,871	25,000	521540	Maintenance & Repairs Supplies - Electrical	25,000		
141	-	500	521550	Maintenance & Repairs Supplies - Grounds/Landscape	500		
4,210	25,346	33,650	521560	Maintenance & Repairs Supplies - Equipment	39,000		
8	170	500	521570	Maintenance & Repairs Supplies - Vehicles	500		
319	517	1,500	521590	Maintenance & Repairs Supplies - Disposabe Protective Gear	1,500		
11,268	10,869	11,000	522500	Retail	12,000		
65	-	200	524040	Contracted Prof Svcs - Promotion & Public Relations	200		
6,065	6,980	11,500	524050	Contracted Prof Svcs - Advertising	11,900		
-	-	5,000	524060	Contracted Prof Svcs - Information Technology Services	5,000		
55,063	76,818	14,500	524070	Contracted Prof Svcs - Management, Consulting & Communication Services	46,300		
671	929	-	524075	Contracted Prof Svcs - Recruiting Services	-		
3,610	6,123	25,000	524600	Sponsorship Expenditures	25,000		
87,429	68,625	-	524610	Sponsorship Expenditures - Children's Theater	-		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
38,166	46,578	43,000	525120	Utility Services - Telecommunications	43,000		
343,840	340,956	320,840	525130	Utility Services - Electricity	320,840		
85,924	79,635	90,000	525140	Utility Services - Natural Gas	80,000		
21,423	18,473	25,000	525150	Utility Services - Sanitation & Refuse Removal	25,000		
91,994	90,039	95,000	525160	Utility Services - Water & Sewer	95,000		
-	-	1,500	525500	Cleaning Services	1,500		
-	130	500	526000	Maintenance & Repair Services	500		
219,145	85,550	155,000	526010	Maintenance & Repair Services - Building	155,000		
600	-	4,000	526012	Maintenance & Repair Services - Electricity	4,000		
51,981	53,759	70,000	526013	Maintenance & Repair Services - Elevator & Escalator	50,000		
32,178	41,426	55,000	526014	Maintenance & Repair Services - HVAC	45,000		
25,211	21,999	47,500	526020	Maintenance & Repair Services - Equipment	51,940		
5,133	3,436	15,000	526030	Maintenance & Repair Services - Grounds	15,000		
-	219	-	526040	Maintenance & Repair Services - Technology	-		
56	142	1,000	526050	Maintenance & Repair Services - Vehicles	1,000		
23,410	-	125,000	526100	Capital Maintenance - CIP	125,000		
780	350	2,500	526300	Software Maintenance	2,500		
1,948	1,141	9,000	526520	Rentals - Equipment	9,000		
21,518	24,595	25,000	526530	Rentals - Office Equipment	25,000		
134,814	134,814	134,814	526555	Rentals - Air Space	134,814		
7,526	-	-	527000	Insurance	-		
3,236	3,169	4,550	528030	Other Purchased Services - Delivery, Shipping & Courier	4,500		
681	522	4,200	528060	Other Purchased Services - EMT & Medical	3,528		
-	412,574	425,187	528080	Other Purchased Services - Agency Fees	399,000		
1,769	1,985	2,000	528093	Other Purchased Services - Piano Tuning	3,000		
310	-	225	528095	Other Purchased Services - Physical Capacity Testing	225		
1,818	9,380	7,500	528110	Other Purch Services - Reimb - Show Services	3,500		
40,686	52,107	58,706	528120	Other Purch Services - Reimb - Security	53,591		
394,031	348,072	330,000	528130	Other Purch Services - Reimb - Stagehand	330,000		
-	11,850	-	528140	Other Purch Services - Reimb - Talent & Entertainment	-		
253	33,705	35,000	528160	Other Purch Services - Reimb - Stage Equipment	-		
8,487	5,838	15,000	528200	Banking Services	600		
79,671	272,828	207,000	528210	Credit Card Fees	252,065		
13,097	2,551	5,000	528300	Other Purchased Services - Temporary Help Services	-		
3,441	4,706	9,346	528400	Other Purchased Services - Printing & Graphics	15,350		
1,720	150	-	529101	Food & Beverage Services - Advertising & Promotion	1,400		
60	60	-	529102	Food & Beverage Services - Banking Fees	60		
169	201	-	529104	Food & Beverage Services - Postage	200		

Metropolitan Exposition Recreation Commission Fund

<i>For Information Only</i>							
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
52,213	53,820	59,719	529106	Food & Beverage Services - General Insurance	62,000		
2,067	2,381	-	529107	Food & Beverage Services - Cash Over/Short	2,000		
371	676	-	529108	Food & Beverage Services - Rental Exp - Vehicle	-		
690	365	-	529109	Food & Beverage Services - Services - Vehicles	-		
488	1,104	-	529111	Food & Beverage Services - Recruiting	1,200		
2,952	3,442	-	529112	Food & Beverage Services - Other	-		
162,905	166,897	205,846	529120	Food & Beverage Services - Food Cost	239,463		
72,467	51,681	37,815	529121	Food & Beverage Services - Beverage Cost	43,071		
51,699	58,634	45,368	529122	Food & Beverage Services - Liquor Cost	51,685		
110,742	106,384	77,656	529123	Food & Beverage Services - Wine Cost	84,631		
47,126	54,878	34,305	529124	Food & Beverage Services - Beer Cost	40,200		
(18,047)	(16,620)	-	529127	Food & Beverage Services - National Vendor Rebate (contra)	(16,000)		
(248)	3,203	-	529129	Food & Beverage Services - Other	2,800		
844,069	887,725	165,880	529130	Food & Beverage Services - Direct Salary & Wage - Mgmt	330,800		
-	-	536,690	529131	Food & Beverage Services - Direct Salary & Wage - Hourly	692,531		
1,972	-	-	529132	Food & Beverage Services - Payroll Laundry	-		
37,863	33,473	18,151	529133	Food & Beverage Services - Subcontractor Payout	26,400		
3,027	772	-	529134	Food & Beverage Services - Rental Exp - Equipment	1,700		
1,482	1,635	-	529135	Food & Beverage Services - Replacements	1,600		
-	604	-	529136	Food & Beverage Services - Travel - Meals & Entertainment	1,200		
-	3,477	154,565	529139	Food & Beverage Services - Other Labor & Related	1,800		
148	775	-	529140	Food & Beverage Services - Employee Welfare	-		
3,516	3,826	-	529151	Food & Beverage Services - Services - Contract Cleaning	4,426		
4,449	3,486	-	529152	Food & Beverage Services - Services - Consulting	1,800		
438	-	-	529153	Food & Beverage Services - Services - Legal	-		
395	376	-	529154	Food & Beverage Services - Services - Repair & Maintenance	-		
9,000	2,800	-	529156	Food & Beverage Services - Services - Talent & Entertainment	-		
17,956	21,899	-	529157	Food & Beverage Services - Services - Security	21,000		
7,589	7,321	-	529158	Food & Beverage Services - Services - Technology R & M	8,000		
565	1,174	-	529159	Food & Beverage Services - Services - Telecommunications	-		
655	196	-	529169	Food & Beverage Services - Services - Other	600		
14,069	3,970	124,145	529170	Food & Beverage Services - Supplies - Cafeteria	4,300		

Metropolitan Exposition Recreation Commission Fund

For Information Only

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
622	50	-	529171	Food & Beverage Services - Supplies - Flowers & Decoration	1,600		
19,755	20,454	-	529172	Food & Beverage Services - Supplies - Linen, Uniform & Laundry	19,000		
2,015	118	-	529173	Food & Beverage Services - Supplies - Misc.	300		
7,397	6,140	-	529174	Food & Beverage Services - Supplies - Office	6,800		
31,877	31,789	19,116	529186	Food & Bev Svcs Spent Mktg Res/F&B S M R	22,251		
-	-	-	529190	Food & Beverage Services - Reserve Capital 2%	-		
28,272	38,072	38,230	529191	Food & Beverage Services - Spent Capital Reserve 2%	44,502		
-	-	-	529192	Food & Beverage Services - Reserve Maintenance 1%	-		
22,873	23,730	19,116	529193	Food & Beverage Services - Spent Maintenance Reserve 1%	22,251		
-	-	-	529194	Food & Beverage Services - Reserve Utilities 1%	-		
7,690	6,635	19,116	529195	Food & Beverage Services - Spent Utility Reserve 1%	22,251		
-	-	-	529196	Food & Beverage Services - Reserve Marketing 1%	-		
28,622	28,561	-	529197	Food & Beverage Services - Qualitative Incentive	-		
69,029	68,177	62,126	529198	Food & Beverage Services - Net Gross Receipts Percent	72,316		
51,254	42,954	29,370	529199	Food & Beverage Services - Percent of Net Profit	37,089		
9,769	14,119	17,625	530010	License & Permit Fees	16,850		
2,613	3,052	3,500	532000	Government Assessments	3,500		
27,184	32,414	23,750	545100	Travel and Lodging	36,694		
1,049	1,623	2,840	545200	Mileage, Taxi and Parking	4,326		
18,553	26,144	31,425	545300	Meals & Entertainment	30,660		
3,483	2,403	10,000	545500	Staff Development	10,320		
5,001	9,880	10,750	545520	Conference Fees	16,750		
22,080	17,729	28,700	549000	Miscellaneous Expenditures	24,875		
19,836	23,531	24,708	549010	Tri-Met Transit Pass	30,020		
22	380	-	552000	Bad Debt Expense	-		
\$3,830,796	\$4,371,772	\$4,469,199	Total Materials and Services		\$4,684,465		
<i>Capital Outlay</i>							
-	-	-	571000	Improve-Other than Bldg	50,000		
440,036	458,231	826,000	572000	Buildings & Related	1,422,000		
83,216	35,191	90,000	574000	Equipment & Vehicles	181,000		
\$523,252	\$493,423	\$916,000	Total Capital Outlay		\$1,653,000		
<i>Internal Service Transfers</i>							
-	5,281	-	582000	Transfer for Direct Costs	-		
\$0	\$5,281	\$0	Total Internal Service Transfers		\$0		

Metropolitan Exposition Recreation Commission Fund

				<i>For Information Only</i>			
FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
MERC Fund - Visitor Venues - Portland'5 Centers for the Arts							
<i>Interfund Reimbursements</i>							
1,016,146	1,114,353	1,145,036	580000	Transfer for Indirect Costs	1,176,646		
\$1,016,146	\$1,114,353	\$1,145,036	Total Interfund Reimbursements		\$1,176,646		
<i>Fund Equity Transfers</i>							
613,522	-	-	581000	Transfer of Resources	142,000		
\$613,522	\$0	\$0	Total Fund Equity Transfers		\$142,000		
<i>Contingency</i>							
-	-	300,000	701002	Contingency - Operating	600,000		
-	-	2,039,685	701003	Contingency - New Capital-Business Strategy Reserve	1,857,050		
-	-	-	706000	Contingency - Renew & Replacement	5,853,667		
\$0	\$0	\$2,339,685	Total Contingency		\$8,310,717		
<i>Unappropriated Fund Balance</i>							
8,445,298	1,800,304	-	805000	Unapp FB - Reserves	-		
-	-	174,500	805100	Unapp FB - Stabilization Reserve	-		
-	5,425,009	4,729,000	805200	Unapp FB - Renew & Replace Reserve	-		
-	1,795,801	-	805910	Unapp FB - New Capital Business Strategy	-		
\$8,445,298	\$9,021,114	\$4,903,500	Total Unappropriated Fund Balance		\$0		
\$19,806,519	\$20,443,330	\$19,397,304	TOTAL REQUIREMENTS		\$21,963,279		
47.40	46.40	44.40	TOTAL FTE		46.90		

Natural Areas Fund



Natural Areas Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	36,469,224	98,783,002	65,234,269	52,603,488			(19.36%)
Current Revenues							
Interest Earnings	139,417	180,451	163,086	262,738			61.10%
Grants	782,291	73,338	-	-			0.00%
Contributions from Governments	-	67,946	-	-			0.00%
Charges for Services	6,205	-	-	-			0.00%
Contributions from Private Sources	162,190	110,944	866,000	-			(100.00%)
Miscellaneous Revenue	142	130,233	-	-			0.00%
Other Financing Sources	-	500,000	-	-			0.00%
Bond Proceeds	90,015,894	-	-	-			0.00%
Subtotal Current Revenues	91,106,138	1,062,911	1,029,086	262,738			(74.47%)
Interfund Transfers							
Fund Equity Transfers	13,176	-	-	-			0.00%
Subtotal Interfund Transfers	13,176	-	-	-			0.00%
TOTAL RESOURCES	\$127,588,538	\$99,845,913	\$66,263,355	\$52,866,226			(20.22%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	1,606,173	1,486,167	1,660,155	1,682,518			1.35%
Materials and Services	9,420,268	8,296,292	12,150,000	12,150,000			0.00%
Capital Outlay	16,261,986	10,066,862	21,437,760	20,000,000			(6.71%)
Subtotal Current Expenditures	27,288,427	19,849,321	35,247,915	33,832,518			(4.02%)
Interfund Transfers							
Internal Service Transfers	444,280	458,859	559,569	59,288			(89.40%)
Interfund Reimbursements	1,019,046	1,290,281	1,326,240	1,557,889			17.47%
Fund Equity Transfers	53,783	-	-	56,000			n/a
Subtotal Interfund Transfers	1,517,109	1,749,140	1,885,809	1,673,177			(11.28%)
Contingency	-	-	20,000,000	15,000,000			(25.00%)
Unappropriated Fund Balance	98,783,002	78,247,452	9,129,631	2,360,531			(74.14%)
Subtotal Contingency/Ending Balance	98,783,002	78,247,452	29,129,631	17,360,531			(40.40%)
TOTAL REQUIREMENTS	\$127,588,539	\$99,845,913	\$66,263,355	\$52,866,226			(20.22%)
FULL-TIME EQUIVALENTS	14.95	14.70	14.30	15.05			5.24%
FTE CHANGE FROM FY 2013-14							0.75

In November 2006 the voters of the Metro region authorized the sale of \$227.4 million in general obligation bonds for the purpose of preserving natural areas and stream frontages, maintaining and improving water quality and protecting fish and wildlife habitat. The \$227.4 million total voter authorization included three elements:

- \$168.4 million regional component to purchase regionally significant natural areas in 27 target areas.
- \$44 million local share component to be provided directly to local cities, counties and park providers to allow flexibility for each community to meet its own needs and offer citizens improved access to nature in neighborhoods.
- \$15 million Nature in Neighborhoods Capital Grant program to complement the regional and local share portions of the 2006 bond measure by providing opportunities for the community to actively protect fish and wildlife habitat and water quality near where people live and work.

The first series of bonds under the 2006 authorization was issued in April 2007 for \$124,295,000. The agency issued \$75 million in additional bonds in May 2012. Metro's AAA bond rating and strong financial position resulted in a \$15 million premium to the fund. The final bond sale under the authorization is expected to occur in spring or summer of 2015. The Natural Areas Fund is used to account for proceeds and expenditures related to the Natural Areas general obligation bonds.

BEGINNING FUND BALANCE

The Natural Areas Fund's beginning fund balance for FY 2014-15 is \$52.6 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at \$262,738 for FY 2014-15. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

With the approval of the bond measure in 2006, the Metro Council approved the addition of new positions to support the acquisition, stabilization, local share and community grant elements of the program. Legal and due diligence staff associated with the program are budgeted in the Office of Metro Attorney in the General Fund. This category includes salaries and benefits for 15.05 FTE, an increase of .75 FTE from FY 2013-14.

Materials and services

Funds are budgeted for local share payments to other jurisdictions and community grants. Professional and property services related to land acquisition are now budgeted under capital outlay.

Capital outlay

The capital outlay budget provides for the acquisition of land and the capital improvements of some existing properties as authorized under the bond measure. The Natural Areas program is a willing seller program, with actual expenditures dependent on available property. With the economic recession, completed sales dropped significantly through FY 2010-11, but have improved since that time. Capital expenditures of \$20.0 million are budgeted for FY 2014-15.

Interfund transfers

Expenditures in this category include transfers to the General and Risk Management funds for central services, insurance, and costs for the use of offices and shared meeting spaces, which are incurred on behalf of the Natural Areas program. These charges are allocated based on an approved central services cost allocation plan. There is also a transfer to the Research Center for mapping services provided by the Data Resource Center.

Contingency

Contingency funds are provided to meet unforeseen needs throughout the year. The Metro Council may, through budget amendment, move up to 15 percent of the value of the fund's appropriations from contingency. Any greater amount requires a full supplemental budget action. Because of the willing seller nature of the program, the Natural Areas Fund includes a contingency level that is significantly higher than would normally be budgeted. Most of the balance of bond proceeds carried over from previous years and not needed to fund current year expenditures is placed in contingency.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned. The balance will decrease as the program goals are achieved.

Natural Areas Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Natural Areas Fund							
Revenues							
36,415,441	98,783,002	65,234,269	324000	<i>Other Committed Fund Balance</i> Fund Bal-Restr for Bond Cap	52,547,488		
53,783	-	-	341500	<i>PERS Reserve</i> Fund Bal-Dsg PERS	56,000		
(114,204)	816,557	163,086	470000	<i>Interest Earnings</i> Interest on Investments	262,738		
253,621	(636,106)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
500,000	-	-	410500	<i>Grants</i> Federal Grants - Indirect	-		
38,505	65,000	-	411000	State Grants - Direct	-		
243,786	8,338	-	412000	Local Grants - Direct	-		
-	67,946	-	414500	<i>Contributions from Governments</i> Government Contributions	-		
6,205	-	-	421000	<i>Charges for Services</i> Documents and Publications	-		
606	22	866,000	475000	<i>Contributions from Private Sources</i> Donations & Bequests - Oper	-		
161,584	110,922	-	475500	Capital Contrib & Donations	-		
-	119,834	-	414200	<i>Miscellaneous Revenue</i> Intergovernmental Misc Revenue	-		
47	9,302	-	489000	Miscellaneous Revenue	-		
95	1,097	-	489100	Refunds/Reimbursements	-		
-	500,000	-	481000	<i>Other Financing Sources</i> Sale of Capital Assets	-		
75,000,000	-	-	490000	<i>Bond Proceeds</i> Gen Obligation Bond Proceeds	-		
15,015,894	-	-	491500	Premium on Bonds Sold	-		
13,176	-	-	497000	<i>Fund Equity Transfers</i> Transfer of Resources	-		
\$127,588,538	\$99,845,913	\$66,263,355	TOTAL RESOURCES		\$52,866,226		

Natural Areas Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Natural Areas Fund							
Expenditures							
				<i>Personnel Services</i>			
893,542	783,465	925,858	501000	Reg Employees-Full Time-Exempt	973,557		
137,832	151,825	130,824	501500	Reg Empl-Full Time-Non-Exempt	194,491		
83,318	97,008	100,154	502000	Reg Employees-Part Time-Exempt	29,410		
39,604	21,381	-	503000	Temporary Employees - Hourly	-		
-	34,500	-	503100	Temporary Employees - Salaried	-		
1,991	938	-	508000	Overtime	-		
1,955	2,510	-	508600	Mobile Comm Allowance	-		
94,881	89,477	97,260	511000	Fringe - Payroll Taxes	100,687		
152,838	126,795	205,202	512000	Fringe - Retirement PERS	149,740		
193,463	171,721	194,196	513000	Fringe - Health & Welfare	216,901		
-	-	2,058	514000	Fringe - Unemployment	1,021		
4,951	4,148	4,603	515000	Fringe - Other Benefits	4,736		
-	-	-	519000	Pension Oblig Bonds Contrib	11,975		
1,800	2,400	-	519500	Fringe - Insurance - Opt Out	-		
\$1,606,173	\$1,486,167	\$1,660,155	Total Personnel Services		\$1,682,518		
				<i>Materials and Services</i>			
13,098	12,931	-	520100	Office Supplies	-		
11,692	14,733	-	520500	Operating Supplies	-		
800	787	-	521000	Subscriptions and Dues	-		
8,599	8,079	-	521400	Fuels and Lubricants - General	-		
17,018	20,225	-	521500	Maintenance & Repairs Supplies	-		
148,125	162,469	-	524000	Contracted Professional Svcs	-		
2,146	500	-	524600	Sponsorship Expenditures	-		
822	437	-	525000	Contracted Property Services	-		
1,391	4,622	-	525100	Utility Services	-		
56,939	108,160	-	526000	Maintenance & Repair Services	-		
2,134	2,041	-	526500	Rentals	-		
413,227	7,270	-	528000	Other Purchased Services	-		
-	2,280	-	529200	Parking Services	-		
8,539,491	6,375,624	10,000,000	530000	Payments to Other Agencies	10,000,000		
11,509	41,735	-	531000	Taxes (Non-Payroll)	-		
33,400	547,580	-	531500	Grants to Other Governments	-		
495	-	-	531800	Contributions to Other Govt	-		
150,901	962,780	2,150,000	544500	Grants & Loans	2,150,000		
3,386	11,720	-	545000	Travel	-		
5,096	8,217	-	545500	Staff Development	-		
-	4,100	-	549000	Miscellaneous Expenditures	-		
\$9,420,268	\$8,296,292	\$12,150,000	Total Materials and Services		\$12,150,000		

Natural Areas Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Natural Areas Fund							
<i>Capital Outlay</i>							
13,019,356	9,172,940	20,000,000	570000	Land	20,000,000		
163,804	183,769	1,087,760	571000	Improve-Other than Bldg	-		
2,338,152	2,533	-	571500	Intangibles - Non-Depreciable	-		
408,708	311,760	-	572000	Buildings & Related	-		
-	-	-	578000	Final Cover	-		
331,967	395,860	350,000	579000	Intangible Assets	-		
\$16,261,986	\$10,066,862	\$21,437,760	Total Capital Outlay		\$20,000,000		
<i>Internal Service Transfers</i>							
444,280	458,859	559,569	582000	Transfer for Direct Costs	59,288		
\$444,280	\$458,859	\$559,569	Total Internal Service Transfers		\$59,288		
<i>Interfund Reimbursements</i>							
1,019,046	1,290,281	1,326,240	580000	Transfer for Indirect Costs	1,557,889		
\$1,019,046	\$1,290,281	\$1,326,240	Total Interfund Reimbursements		\$1,557,889		
<i>Fund Equity Transfers</i>							
53,783	-	-	581000	Transfer of Resources	56,000		
\$53,783	\$0	\$0	Total Fund Equity Transfers		\$56,000		
<i>Contingency</i>							
-	-	20,000,000	700000	Contingency	15,000,000		
\$0	\$0	\$20,000,000	Total Contingency		\$15,000,000		
<i>Unappropriated Fund Balance</i>							
98,783,002	78,247,452	9,129,631	801000	Unapp FB - Restricted	2,360,531		
\$98,783,002	\$78,247,452	\$9,129,631	Total Unappropriated Fund Balance		\$2,360,531		
\$127,588,539	\$99,845,913	\$66,263,355	TOTAL REQUIREMENTS		\$52,866,226		
14.95	14.70	14.30	TOTAL FTE		15.05		



**Open
Spaces
Fund**



Open Spaces Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	336,148	707,632	639,864	636,141			(0.58%)
Current Revenues							
Interest Earnings	3,206	2,385	3,200	3,180			(0.63%)
Other Financing Sources	397,434	-	-	-			0.00%
Subtotal Current Revenues	400,640	2,385	3,200	3,180			(0.63%)
TOTAL RESOURCES	\$736,788	\$710,017	\$643,064	\$639,321			(0.58%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	222	8,426	-	-			0.00%
Capital Outlay	28,934	18,600	643,064	639,321			(0.58%)
Subtotal Current Expenditures	29,156	27,026	643,064	639,321			(0.58%)
Unappropriated Fund Balance	707,632	682,991	-	-			0.00%
Subtotal Contingency/Ending Balance	707,632	682,991	-	-			0.00%
TOTAL REQUIREMENTS	\$736,788	\$710,017	\$643,064	\$639,321			(0.58%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

Open Spaces Fund

In July 1992 Metro adopted the Metropolitan Greenspaces Master Plan. Among other strategies, the master plan called for the acquisition of regionally significant open spaces. The Open Spaces Fund has been used to account for bond proceeds and expenditures related to the Open Spaces, Parks and Streams 1995 general obligation bonds.

The funds have been used to purchase regionally significant open spaces in 14 target areas and six regional trails and greenway areas, construct two regional trails and fund approximately 90 local government parks projects through the local greenspaces project element of the bond measure.

BEGINNING FUND BALANCE

In May 1995 the voters of the Metro region approved a \$135.6 million general obligation bond measure for Open Spaces, Parks and Streams. The fund balance represents the minor amount of proceeds remaining on the program and includes the proceeds from the sale of any property originally purchased by the program.

CURRENT EXPENDITURES

Capital outlay

The capital outlay appropriation reflects the final remaining amount available for the purchase of land.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned and the expected proceeds from the sale of property. The balance has decreased as the program goals are achieved.



Open Spaces Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Open Spaces Fund							
Revenues							
				<i>Other Committed Fund Balance</i>			
336,148	707,632	639,864	324000	Fund Bal-Restr for Bond Cap	636,141		
				<i>Interest Earnings</i>			
3,589	2,457	3,200	470000	Interest on Investments	3,180		
(383)	(72)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Other Financing Sources</i>			
397,434	-	-	481000	Sale of Capital Assets	-		
\$736,788	\$710,017	\$643,064	TOTAL RESOURCES		\$639,321		
Expenditures							
				<i>Materials and Services</i>			
-	-	-	524000	Contracted Professional Svcs	-		
-	8,426	-	526000	Maintenance & Repair Services	-		
222	-	-	528000	Other Purchased Services	-		
\$222	\$8,426	\$0	Total Materials and Services		\$0		
				<i>Capital Outlay</i>			
28,934	18,600	643,064	570000	Land	639,321		
\$28,934	\$18,600	\$643,064	Total Capital Outlay		\$639,321		
				<i>Unappropriated Fund Balance</i>			
707,632	682,991	-	801000	Unapp FB - Restricted	-		
\$707,632	\$682,991	\$0	Total Unappropriated Fund Balance		\$0		
\$736,788	\$710,017	\$643,064	TOTAL REQUIREMENTS		\$639,321		



**Oregon Zoo
Infrastructure
and Animal
Welfare Fund**



Oregon Zoo Infrastructure and Animal Welfare Bond Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	8,876,891	77,630,727	66,353,439	38,571,472			(41.87%)
Current Revenues							
Interest Earnings	32,364	330,934	225,000	225,000			0.00%
Miscellaneous Revenue	66	-	-	-			0.00%
Bond Proceeds	75,705,459	-	-	-			0.00%
Subtotal Current Revenues	75,737,888	330,934	225,000	225,000			0.00%
Interfund Transfers							
Fund Equity Transfers	3,735	-	-	-			0.00%
Subtotal Interfund Transfers	3,735	-	-	-			0.00%
TOTAL RESOURCES	\$84,618,514	\$77,961,661	\$66,578,439	\$38,796,472			(41.73%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	590,515	440,682	697,398	666,289			(4.46%)
Materials and Services	294,749	16,053	14,753	15,000			1.67%
Capital Outlay	5,804,545	7,683,456	25,108,917	28,529,344			13.62%
Subtotal Current Expenditures	6,689,809	8,140,191	25,821,068	29,210,633			13.13%
Interfund Transfers							
Internal Service Transfers	120,800	1,638	-	-			0.00%
Interfund Reimbursements	150,973	291,039	242,153	357,831			47.77%
Fund Equity Transfers	26,205	-	-	18,255			n/a
Subtotal Interfund Transfers	297,978	292,677	242,153	376,086			55.31%
Contingency	-	-	5,144,100	5,700,000			10.81%
Unappropriated Fund Balance	77,630,727	69,528,793	35,371,118	3,509,753			(90.08%)
Subtotal Contingency/Ending Balance	77,630,727	69,528,793	40,515,218	9,209,753			(77.27%)
TOTAL REQUIREMENTS	\$84,618,514	\$77,961,661	\$66,578,439	\$38,796,472			(41.73%)
FULL-TIME EQUIVALENTS	5.33	4.50	5.75	6.00			4.35%
FTE CHANGE FROM FY 2013-14							0.25

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

This fund was created in November 2008 following voter approval of the general obligation bond measure. Its purpose is to account for the proceeds and expenditures of all bonds issued under this authorization.

BEGINNING FUND BALANCE

In November 2008 the voters of the Metro region approved a \$125 million general obligation bond measure for Oregon Zoo infrastructure and projects related to animal welfare. Metro issued \$5 million in bonds under this authorization in December 2008, \$15 million in August 2010 and an additional \$65 million in May 2012. During the May 2012 sale, Metro's AAA bond rating and strong financial position resulted in a \$10 million premium to the fund.

CURRENT REVENUES

Interest earnings

Bond proceeds are invested in compliance with bond and arbitrage requirements. Interest on expended bond proceeds must accrue to the bond fund and be treated the same as bond proceeds.

CURRENT EXPENDITURES

Personnel services

This category includes salaries and benefits for 6.00 FTE to continue the implementation of the Oregon Zoo bond program. The FY 2014-15 budget includes a 1.0 FTE Assistant Management Analyst position added by amendment during FY 2013-14.

Capital outlay

Major capital projects during FY 2014-15 include the on-site elephant habitat, the education center and the remote elephant center. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretives for the bond projects.

Interfund Transfers

This category includes charges from the General or Risk Management funds for services received such as legal, payroll, accounting, insurance, communications, human resources and finance.

Contingency

Contingency funds are provided to meet unforeseen needs or other emergencies throughout the fiscal year. The Metro Council must authorize the appropriation and expenditure of contingency by ordinance.

ENDING FUND BALANCE

The fund balance represents unexpended bond proceeds plus interest earned. The balance will decrease as the program goals are achieved.



Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Oregon Zoo Infrastructure/Animal Welfare Fund							
Revenues							
				<i>Other Committed Fund Balance</i>			
8,850,686	77,630,727	66,353,439	324000	Fund Bal-Restr for Bond Cap	38,553,217		
				<i>PERS Reserve</i>			
26,205	-	-	341500	Fund Bal-Dsg PERS	18,255		
				<i>Interest Earnings</i>			
78,479	696,362	225,000	470000	Interest on Investments	225,000		
(46,116)	(365,429)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Miscellaneous Revenue</i>			
66	-	-	489100	Refunds/Reimbursements	-		
				<i>Bond Proceeds</i>			
65,000,000	-	-	490000	Gen Obligation Bond Proceeds	-		
10,705,459	-	-	491500	Premium on Bonds Sold	-		
				<i>Fund Equity Transfers</i>			
3,735	-	-	497000	Transfer of Resources	-		
\$84,618,514	\$77,961,661	\$66,578,439	TOTAL RESOURCES		\$38,796,472		
Expenditures							
				<i>Personnel Services</i>			
431,225	312,979	483,854	501000	Reg Employees-Full Time-Exempt	473,619		
3,394	-	-	501500	Reg Empl-Full Time-Non-Exempt	-		
-	8,889	-	502000	Reg Employees-Part Time-Exempt	-		
3,752	15,331	-	503000	Temporary Employees - Hourly	-		
8	171	-	508000	Overtime	-		
610	815	-	508600	Mobile Comm Allowance	-		
35,840	28,104	40,651	511000	Fringe - Payroll Taxes	39,825		
63,513	41,983	80,254	512000	Fringe - Retirement PERS	59,760		
50,728	31,309	77,715	513000	Fringe - Health & Welfare	86,472		
-	-	13,182	514000	Fringe - Unemployment	-		
1,444	1,101	1,743	515000	Fringe - Other Benefits	1,876		
-	-	-	519000	Pension Oblig Bonds Contrib	4,737		
\$590,515	\$440,682	\$697,398	Total Personnel Services		\$666,289		
				<i>Materials and Services</i>			
3,007	6,798	4,753	520100	Office Supplies	5,000		
-	758	10,000	520500	Operating Supplies	10,000		
95	207	-	521000	Subscriptions and Dues	-		
486	-	-	521900	Purchasing Card Expenditures	-		
7,440	3,978	-	524000	Contracted Professional Svcs	-		
282,677	1,610	-	528000	Other Purchased Services	-		

Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Oregon Zoo Infrastructure/Animal Welfare Fund							
160	-	-	530000	Payments to Other Agencies	-		
289	2,456	-	545000	Travel	-		
595	246	-	545500	Staff Development	-		
\$294,749	\$16,053	\$14,753	Total Materials and Services		\$15,000		
<i>Capital Outlay</i>							
-	-	500,000	570000	Land	-		
3,265	10	-	571000	Improve-Other than Bldg	-		
2,723,363	521,196	144,725	572000	Buildings & Related	1,509,565		
3,074,317	7,111,736	24,464,192	573000	Exhibits and Related	27,019,779		
-	-	-	575000	Office Furn & Equip	-		
3,600	-	-	576000	Railroad Equip & Facilities	-		
-	50,514	-	578800	Art and Collections	-		
\$5,804,545	\$7,683,456	\$25,108,917	Total Capital Outlay		\$28,529,344		
<i>Internal Service Transfers</i>							
120,800	1,638	-	582000	Transfer for Direct Costs	-		
\$120,800	\$1,638	\$0	Total Internal Service Transfers		\$0		
<i>Interfund Reimbursements</i>							
150,973	291,039	242,153	580000	Transfer for Indirect Costs	357,831		
\$150,973	\$291,039	\$242,153	Total Interfund Reimbursements		\$357,831		
<i>Fund Equity Transfers</i>							
26,205	-	-	581000	Transfer of Resources	18,255		
\$26,205	\$0	\$0	Total Fund Equity Transfers		\$18,255		
<i>Contingency</i>							
-	-	5,144,100	700000	Contingency	5,700,000		
\$0	\$0	\$5,144,100	Total Contingency		\$5,700,000		
<i>Unappropriated Fund Balance</i>							
77,630,727	69,528,793	35,371,118	801000	Unapp FB - Restricted	3,509,753		
\$77,630,727	\$69,528,793	\$35,371,118	Total Unappropriated Fund Balance		\$3,509,753		
\$84,618,514	\$77,961,661	\$66,578,439	TOTAL REQUIREMENTS		\$38,796,472		
5.33	4.50	5.75	TOTAL FTE		6.00		

**Parks and
Natural
Areas Local
Option Levy
Fund**



Parks and Natural Areas Local Option Levy Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	-	-	-	4,757,000			n/a
Current Revenues							
Real Property Taxes	-	-	10,216,770	10,522,300			2.99%
Interest Earnings	-	-	-	24,500			n/a
Subtotal Current Revenues	-	-	10,216,770	10,546,800			3.23%
TOTAL RESOURCES	\$0	\$0	\$10,216,770	\$15,303,800			49.79%
REQUIREMENTS							
Current Expenditures							
Personnel Services	-	-	1,833,382	2,425,112			32.28%
Materials and Services	-	-	4,987,675	6,923,724			38.82%
Capital Outlay	-	-	1,750,000	3,144,500			79.69%
Subtotal Current Expenditures	-	-	8,571,057	12,493,336			45.76%
Interfund Transfers							
Internal Service Transfers	-	-	929,953	1,301,558			39.96%
Interfund Reimbursements	-	-	-	318,789			n/a
Fund Equity Transfers	-	-	-	17,000			n/a
Subtotal Interfund Transfers	-	-	929,953	1,637,347			76.07%
Contingency	-	-	715,760	1,173,117			63.90%
Subtotal Contingency/Ending Balance	-	-	715,760	1,173,117			63.90%
TOTAL REQUIREMENTS	\$0	\$0	\$10,216,770	\$15,303,800			49.79%
FULL-TIME EQUIVALENTS	0.00	0.00	21.65	26.90			24.25%
FTE CHANGE FROM FY 2013-14							5.25

Parks and Natural Areas Local Option Levy Fund

The Parks and Natural Areas Local Option Levy, approved by the region's voters in May 2013, is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more. Specifically, levy funds will improve water quality and restore wildlife habitat, wetlands, and floodplains in the region. The levy will also fund needed upkeep to parks, nature education and community partnerships throughout the region.

BEGINNING FUND BALANCE

The proposed Parks and Natural Areas Local Option Levy's beginning fund balance is \$4.8 million for FY 2014-15.

CURRENT REVENUES

Property taxes

Property tax revenues from the tax levy will stay in effect for five years, and will be assessed at a rate of \$0.096 per \$1,000 of assessed value for each of those years. After losses from property tax compression, Metro expects to receive 94.5 percent of the property tax levied. Assessed values are assumed to increase by 4.0 percent from FY 2013-14 to FY 2014-15.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 26.90 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This sum is 15.9 percent of the budgeted expenditures, and includes 5.0 more FTE than in the prior fiscal year. The expansion of FTE will include 3.8 new FTE in the Sustainability Center, and transfers of 0.9 FTE from the Natural Areas Fund and 0.3 FTE from the General Fund.

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 45.2 percent of the proposed expenditures for FY 2014-15. These expenditures go toward property and professional services on parks and natural areas. Funds are also budgeted to expand volunteer opportunities, increase conservation education activities and expand the Nature in Neighborhoods restoration and enhancement grant program.

Capital outlay

Lands and capital improvements will account for \$1.75 million in spending, and will be used to restore and replace aging restrooms, picnic shelters, playgrounds and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

\$1.6 million will be spent on transfers to the General Fund to support and maintain existing parks and natural area programs.

Contingency

Contingency funds are provided to meet unforeseen needs or other emergencies throughout the fiscal year. The Metro Council must authorize the appropriation and expenditure of contingency by ordinance.

ENDING FUND BALANCE

The fund balance represents unexpended levy proceeds plus interest earned. The balance will decrease as the program goals are achieved.



Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund							
Revenues							
-	-	-	349000	<i>Project carryover / other commitments</i> Fund Balance-Unassigned/Reserved	2,825,000		
-	-	-	350000	Fund Balance-Assigned	1,915,000		
-	-	-	341500	<i>PERS Reserve</i> Fund Bal-Dsg PERS	17,000		
-	-	10,216,770	401000	<i>Real Property Taxes</i> Real Property Taxes-Current Yr	10,274,800		
-	-	-	401500	Real Property Taxes-Prior Yrs	247,500		
-	-	-	470000	<i>Interest Earnings</i> Interest on Investments	24,500		
\$0	\$0	\$10,216,770	TOTAL RESOURCES		\$15,303,800		
Expenditures							
-	-	950,577	501000	<i>Personnel Services</i> Reg Employees-Full Time-Exempt	1,137,040		
-	-	265,835	501500	Reg Empl-Full Time-Non-Exempt	396,160		
-	-	17,969	502000	Reg Employees-Part Time-Exempt	135,672		
-	-	12,741	502500	Reg Empl-Part Time-Non-Exempt	14,378		
-	-	-	503000	Temporary Employees - Hourly	15,500		
-	-	-	508000	Overtime	750		
-	-	-	508600	Mobile Comm Allowance	1,200		
-	-	105,048	511000	Fringe - Payroll Taxes	143,215		
-	-	182,085	512000	Fringe - Retirement PERS	169,680		
-	-	293,973	513000	Fringe - Health & Welfare	387,683		
-	-	5,154	515000	Fringe - Other Benefits	7,000		
-	-	-	519000	Pension Oblig Bonds Contrib	16,834		
\$0	\$0	\$1,833,382	Total Personnel Services		\$2,425,112		
-	-	-	520500	<i>Materials and Services</i> Operating Supplies	11,500		
-	-	-	521400	Fuels and Lubricants - General	1,000		
-	-	953,449	524000	Contracted Professional Svcs	1,087,248		
-	-	3,284,226	525000	Contracted Property Services	4,284,226		
-	-	-	526200	Capital Maintenance - Non-CIP	25,000		
-	-	-	526500	Rentals	4,750		
-	-	-	528400	Other Purchased Services - Printing & Graphics	-		
-	-	-	530000	Payments to Other Agencies	7,500		
-	-	750,000	544500	Grants & Loans	1,500,000		
-	-	-	545000	Travel	1,500		
-	-	-	545500	Staff Development	1,000		
\$0	\$0	\$4,987,675	Total Materials and Services		\$6,923,724		

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund							
<i>Capital Outlay</i>							
-	-	1,415,000	571000	Improve-Other than Bldg	2,269,500		
-	-	260,000	572000	Buildings & Related	875,000		
-	-	75,000	574000	Equipment & Vehicles	-		
\$0	\$0	\$1,750,000	Total Capital Outlay		\$3,144,500		
<i>Internal Service Transfers</i>							
-	-	929,953	582000	Transfer for Direct Costs	1,301,558		
\$0	\$0	\$929,953	Total Internal Service Transfers		\$1,301,558		
<i>Interfund Reimbursements</i>							
-	-	-	580000	Transfer for Indirect Costs	318,789		
\$0	\$0	\$0	Total Interfund Reimbursements		\$318,789		
<i>Fund Equity Transfers</i>							
-	-	-	581000	Transfer of Resources	17,000		
\$0	\$0	\$0	Total Fund Equity Transfers		\$17,000		
<i>Contingency</i>							
-	-	715,760	701002	Contingency - Operating	1,173,117		
\$0	\$0	\$715,760	Total Contingency		\$1,173,117		
\$0	\$0	\$10,216,770	TOTAL REQUIREMENTS		\$15,303,800		
0.00	0.00	21.65	TOTAL FTE		26.90		

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund - Parks and Environmental Services							
<u>Expenditures</u>							
<i>Personnel Services</i>							
-	-	290,318	501000	Reg Employees-Full Time-Exempt	398,507		
-	-	134,874	501500	Reg Empl-Full Time-Non-Exempt	139,660		
-	-	35,837	511000	Fringe - Payroll Taxes	45,316		
-	-	63,264	512000	Fringe - Retirement PERS	51,772		
-	-	105,255	513000	Fringe - Health & Welfare	129,708		
-	-	1,648	515000	Fringe - Other Benefits	2,263		
-	-	-	519000	Pension Oblig Bonds Contrib	5,380		
\$0	\$0	\$631,197	Total Personnel Services		\$772,606		
<i>Materials and Services</i>							
-	-	465,346	524000	Contracted Professional Svcs	579,248		
-	-	200,000	525000	Contracted Property Services	200,000		
-	-	-	526200	Capital Maintenance - Non-CIP	25,000		
\$0	\$0	\$665,346	Total Materials and Services		\$804,248		
<i>Capital Outlay</i>							
-	-	665,000	571000	Improve-Other than Bldg	1,431,500		
-	-	260,000	572000	Buildings & Related	875,000		
-	-	75,000	574000	Equipment & Vehicles	-		
\$0	\$0	\$1,000,000	Total Capital Outlay		\$2,306,500		
\$0	\$0	\$2,296,543	TOTAL REQUIREMENTS		\$3,883,354		
0.00	0.00	7.75	TOTAL FTE		9.00		

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund - Sustainability Center							
Expenditures							
<i>Personnel Services</i>							
-	-	587,095	501000	Reg Employees-Full Time-Exempt	660,202		
-	-	130,962	501500	Reg Empl-Full Time-Non-Exempt	256,500		
-	-	17,969	502000	Reg Employees-Part Time-Exempt	135,672		
-	-	12,741	502500	Reg Empl-Part Time-Non-Exempt	14,378		
-	-	63,042	511000	Fringe - Payroll Taxes	89,780		
-	-	109,602	512000	Fringe - Retirement PERS	107,556		
-	-	168,288	513000	Fringe - Health & Welfare	236,357		
-	-	3,177	515000	Fringe - Other Benefits	4,396		
-	-	-	519000	Pension Oblig Bonds Contrib	10,671		
\$0	\$0	\$1,092,876	Total Personnel Services		\$1,515,512		
<i>Materials and Services</i>							
-	-	300,000	524000	Contracted Professional Svcs	360,000		
-	-	3,084,226	525000	Contracted Property Services	4,084,226		
-	-	-	528400	Other Purchased Services - Printing & Graphics	-		
\$0	\$0	\$3,384,226	Total Materials and Services		\$4,444,226		
<i>Capital Outlay</i>							
-	-	750,000	571000	Improve-Other than Bldg	838,000		
\$0	\$0	\$750,000	Total Capital Outlay		\$838,000		
\$0	\$0	\$5,227,102	TOTAL REQUIREMENTS		\$6,797,738		
0.00	0.00	12.40	TOTAL FTE		16.40		

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund - Visitor Venues - Oregon Zoo							
<u>Expenditures</u>							
				<i>Personnel Services</i>			
-	-	73,164	501000	Reg Employees-Full Time-Exempt	78,331		
-	-	-	503000	Temporary Employees - Hourly	15,500		
-	-	-	508000	Overtime	750		
-	-	-	508600	Mobile Comm Allowance	1,200		
-	-	6,168	511000	Fringe - Payroll Taxes	8,119		
-	-	9,219	512000	Fringe - Retirement PERS	10,352		
-	-	20,430	513000	Fringe - Health & Welfare	21,618		
-	-	329	515000	Fringe - Other Benefits	341		
-	-	-	519000	Pension Oblig Bonds Contrib	783		
\$0	\$0	\$109,310	Total Personnel Services		\$136,994		
				<i>Materials and Services</i>			
-	-	-	520500	Operating Supplies	11,500		
-	-	-	521400	Fuels and Lubricants - General	1,000		
-	-	188,103	524000	Contracted Professional Svcs	148,000		
-	-	-	526500	Rentals	4,750		
-	-	-	530000	Payments to Other Agencies	7,500		
-	-	-	545000	Travel	1,500		
-	-	-	545500	Staff Development	1,000		
\$0	\$0	\$188,103	Total Materials and Services		\$175,250		
\$0	\$0	\$297,413	TOTAL REQUIREMENTS		\$312,244		
0.00	0.00	1.50	TOTAL FTE		1.50		

Parks and Natural Areas Local Option Levy Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Parks and Natural Areas Local Option Levy Fund - Non-Departmental							
<i>Expenditures</i>							
				<i>Materials and Services</i>			
-	-	750,000	544500	Grants & Loans	1,500,000		
\$0	\$0	\$750,000	Total Materials and Services		\$1,500,000		
\$0	\$0	\$750,000	TOTAL REQUIREMENTS		\$1,500,000		

**Risk
Management
Fund**



Risk Management Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	2,629,579	2,732,345	2,926,851	2,885,209			(1.42%)
Current Revenues							
Interest Earnings	18,187	12,466	10,000	10,000			0.00%
Grants	80,004	77,185	50,000	50,000			0.00%
Charges for Services	10,071	10,488	-	-			0.00%
Internal Charges for Services	577,804	530,292	419,535	317,509			(24.32%)
Miscellaneous Revenue	1,193	254,169	5,000	5,000			0.00%
Subtotal Current Revenues	687,260	884,599	484,535	382,509			(21.06%)
Interfund Transfers							
Internal Service Transfers	61,813	61,107	64,242	65,649			2.19%
Interfund Reimbursements	1,756,498	1,526,970	993,610	1,179,616			18.72%
Subtotal Interfund Transfers	1,818,311	1,588,077	1,057,852	1,245,265			17.72%
TOTAL RESOURCES	\$5,135,150	\$5,205,021	\$4,469,238	\$4,512,983			0.98%
REQUIREMENTS							
Current Expenditures							
Materials and Services	1,531,054	1,751,653	2,616,951	2,452,110			(6.30%)
Subtotal Current Expenditures	1,531,054	1,751,653	2,616,951	2,452,110			(6.30%)
Interfund Transfers							
Fund Equity Transfers	871,750	271,557	301,961	301,451			(0.17%)
Subtotal Interfund Transfers	871,750	271,557	301,961	301,451			(0.17%)
Contingency	-	-	500,000	500,000			0.00%
Unappropriated Fund Balance	2,732,345	3,181,812	1,050,326	1,259,422			19.91%
Subtotal Contingency/Ending Balance	2,732,345	3,181,812	1,550,326	1,759,422			13.49%
TOTAL REQUIREMENTS	\$5,135,149	\$5,205,022	\$4,469,238	\$4,512,983			0.98%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

This fund accounts for the revenues and expenditures related to administration of Metro's Risk Management program. Claims costs are assessed to all programs based on past experience and exposure. The fund is managed by Finance and Regulatory Services.

BEGINNING FUND BALANCE

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. The reserves are determined through an actuarial study updated every two years. In addition, a variable reserve to account for the carryforward adjustment from the prior two years' agency Cost Allocation Plan is maintained in beginning fund balance.

CURRENT REVENUES

Grants

Grant reimbursement is available from the State of Oregon Workers' Compensation Division for wage subsidies and work site modification. The amount of grant revenue depends on the number of qualifying injured workers.

Enterprise revenues

Enterprise revenues include internal charges to organizational units for insurance premiums related to unemployment.

Interfund transfers

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. Claim costs can vary significantly from year to year. In summer 2012 Metro received its latest scheduled independent actuarial report; Metro's Risk Management Fund exceeds the 85 percent confidence goal recommended by the actuary. The next actuarial report will be issued in summer 2014.

CURRENT EXPENDITURES

Personnel services

Personnel services costs associated with 2.7 FTE moved to the General Fund in FY 2011-12. These costs will continue to be funded through the agency-wide cost allocation plan.

Materials and services

This classification includes the costs for the Liability/Property, Workers' Compensation and Unemployment programs, including insurance premiums and claims costs.

Interfund transfers

The cost of the personnel services are transferred to the General Fund where the positions are now budgeted.

ENDING FUND BALANCE

The Risk Management Fund is required to operate on an actuarially sound basis. Generally accepted accounting principles require that exposure liabilities, once known, be expensed. Although this action reduces the available fund balance, the funds remain with Metro since the liability is "probable" and not yet actually spent. Approximately \$709,368 has been expensed for the probable final costs of workers' compensation, general liability and property claims. This will be reviewed at the end of FY 2013-14, using a recommended two year actuarial cycle.

In FY 2006–07 Metro expanded the opportunity for represented employees to “opt out” of Metro’s health insurance program under certain restrictive conditions. Employees who opt out receive a \$150 monthly stipend. Through FY 2010-11, the net savings to Metro that resulted was transferred to the Risk Management Fund balance, to be used toward health insurance and wellness costs. In FYs 2009-10 through 2011-12, a portion of the opt out balance was spent to buy down Metro’s share of employee health insurance costs. Beginning in FY 2012-13, Metro no longer collected these “opt out funds” in the Risk Management Fund; the savings are passed on to departments directly, as the health insurance charge for an employee who has opted out will be much lower than for those electing insurance coverage. A small portion of the opt out balance remains in the Risk Fund to be used toward the agency cost of health insurance or wellness programs.

Risk Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Risk Management Fund							
Revenues							
				<i>Other Committed Fund Balance</i>			
-	62,170	62,170	344000	Fund Bal-Dsg Health Non-Rep	62,170		
-	114,335	114,334	344100	Fund Bal-Dsg Health AFSCME	114,334		
-	18,347	18,347	344200	Fund Bal-Dsg Health Othr Rep	18,347		
				<i>PERS Reserve</i>			
30,250	-	-	341500	Fund Bal-Dsg PERS	-		
				<i>Uncommitted Beg. Fund Balance</i>			
2,599,329	2,537,493	2,732,000	340000	Fund Bal-Unassigned/Undesignated	2,690,358		
				<i>Interest Earnings</i>			
17,446	13,255	10,000	470000	Interest on Investments	10,000		
741	(789)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Grants</i>			
80,004	77,185	50,000	411500	State Grants - Indirect	50,000		
				<i>Charges for Services</i>			
10,071	10,488	-	445000	Insurance Recovery Revenue	-		
				<i>Internal Charges for Services</i>			
577,804	530,292	419,535	445500	Insurance Premiums-Unemploymnt	317,509		
-	-	-	446000	Insurance Prem- H & W-Inactive	-		
				<i>Internal Service Transfers</i>			
61,813	61,107	64,242	498000	Transfer for Direct Costs	65,649		
				<i>Interfund Reimbursements</i>			
1,756,498	1,526,970	993,610	497500	Transfer for Indirect Costs	1,179,616		
				<i>Miscellaneous Revenue</i>			
-	9,765	5,000	489000	Miscellaneous Revenue	5,000		
1,193	244,404	-	489100	Refunds/Reimbursements	-		
\$5,135,150	\$5,205,021	\$4,469,238	TOTAL RESOURCES		\$4,512,983		
Expenditures							
				<i>Materials and Services</i>			
13	148	-	520100	Office Supplies	-		
1,211	-	2,010	520500	Operating Supplies	2,050		
1,094	-	-	521000	Subscriptions and Dues	-		
29,372	50,486	53,500	524000	Contracted Professional Svcs	53,500		
713,558	730,480	825,330	527000	Insurance	783,330		
-	-	-	527100	Insurance - Benefit Plans	-		
737	600	4,919	528000	Other Purchased Services	5,017		
-	-	-	544500	Grants & Loans	-		
426	-	-	545000	Travel	-		
2,960	3,166	-	545500	Staff Development	-		

Risk Management Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Risk Management Fund							
808,056	1,061,284	1,330,692	547500	Claims Paid	1,207,703		
(28,170)	(94,913)	400,000	547600	Actuarial Claims Expense	400,000		
1,797	401	500	549000	Miscellaneous Expenditures	510		
\$1,531,054	\$1,751,653	\$2,616,951	Total Materials and Services		\$2,452,110		
<i>Fund Equity Transfers</i>							
871,750	271,557	301,961	581000	Transfer of Resources	301,451		
\$871,750	\$271,557	\$301,961	Total Fund Equity Transfers		\$301,451		
<i>Contingency</i>							
-	-	500,000	700000	Contingency	500,000		
\$0	\$0	\$500,000	Total Contingency		\$500,000		
<i>Unappropriated Fund Balance</i>							
2,732,345	1,618,602	775,475	805000	Unapp FB - Reserves	479,623		
-	1,563,210	274,851	805900	Unapp FB - Other Reserves & Designations	779,799		
\$2,732,345	\$3,181,812	\$1,050,326	Total Unappropriated Fund Balance		\$1,259,422		
\$5,135,149	\$5,205,022	\$4,469,238	TOTAL REQUIREMENTS		\$4,512,983		

**Smith and
Bybee
Wetlands
Fund**



Smith and Bybee Wetlands Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	3,865,963	3,740,462	3,582,655	3,432,768			(4.18%)
Current Revenues							
Interest Earnings	22,757	12,753	17,914	17,200			(3.99%)
Subtotal Current Revenues	22,757	12,753	17,914	17,200			(3.99%)
TOTAL RESOURCES	\$3,888,720	\$3,753,215	\$3,600,569	\$3,449,968			(4.18%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	51,970	62,754	65,000	65,000			0.00%
Subtotal Current Expenditures	51,970	62,754	65,000	65,000			0.00%
Interfund Transfers							
Internal Service Transfers	96,287	99,571	110,102	107,596			(2.28%)
Subtotal Interfund Transfers	96,287	99,571	110,102	107,596			(2.28%)
Contingency	-	-	200,000	200,000			0.00%
Unappropriated Fund Balance	3,740,462	3,590,890	3,225,467	3,077,372			(4.59%)
Subtotal Contingency/Ending Balance	3,740,462	3,590,890	3,425,467	3,277,372			(4.32%)
TOTAL REQUIREMENTS	\$3,888,719	\$3,753,215	\$3,600,569	\$3,449,968			(4.18%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00			0.00%
FTE CHANGE FROM FY 2013-14							0.00

Smith and Bybee Wetlands Fund

This fund was established as a dedicated endowment fund for development and management of the Smith and Bybee Wetlands Natural Area as required by the Smith and Bybee Wetlands Natural Resource Management Plan. The plan was adopted by the City of Portland, Port of Portland and Metro Council in 1990. The plan, along with the St. Johns Landfill closure and purchase assurance agreement, designated Metro as the lead agency establishing and managing the fund and implementing the plan.

The plan calls for Smith and Bybee Wetlands to be managed as environmental and recreational resources for the region. The wetlands are to be preserved in a manner faithful to their original condition as historical remnants of the Columbia River riparian and wetland system.

The fund is managed by Parks and Environmental Services.

BEGINNING FUND BALANCE

The beginning fund balance represents the balance remaining of the original reserve created many years ago to enable the development and management of the wetlands as a natural area. The fund balance had remained reasonably stable when interest earnings were higher. More recently interest earnings have not kept pace with expenditures and the fund balance has been declining.

CURRENT EXPENDITURES

Materials and services

Expenditures in this category depend on the nature of projects to be completed under the management plan.

Interfund Transfers

The fund reimburses Parks and Environmental Services, the Sustainability Center and the Oregon Zoo for costs associated with management and oversight of the natural areas, including a small portion of an environmental educator and a natural resource scientist. The transfer to the Oregon Zoo is due to the consolidation of Parks and Natural areas education staff in the zoo budget beginning in FY 2012-13.

ENDING FUND BALANCE

Other than interest earnings, the fund has no continuous source of funding. The fund was established as an endowment fund to enable the development and management of the Smith and Bybee Wetlands Natural Area. However, when the management plan was developed, it was known that the existing fund balance would be insufficient to fund fully all current and long-term needs. The fund balance will show fluctuations depending on specific program needs.



Smith and Bybee Wetlands Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Smith and Bybee Wetlands Fund							
Revenues							
				<i>Legal / Debt Reserves</i>			
3,865,963	3,740,462	3,582,655	326000	Fund Bal-Restr by IGA	3,432,768		
				<i>Interest Earnings</i>			
20,851	13,100	17,914	470000	Interest on Investments	17,200		
1,906	(347)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
\$3,888,720	\$3,753,215	\$3,600,569	TOTAL RESOURCES		\$3,449,968		
Expenditures							
				<i>Materials and Services</i>			
391	120	-	520100	Office Supplies	-		
969	2,820	-	520500	Operating Supplies	-		
9	80	-	521500	Maintenance & Repairs Supplies	-		
41,996	22,994	-	524000	Contracted Professional Svcs	-		
998	240	-	524600	Sponsorship Expenditures	-		
-	13,104	65,000	525000	Contracted Property Services	65,000		
3,886	-	-	526000	Maintenance & Repair Services	-		
-	98	-	526500	Rentals	-		
14	1,270	-	528000	Other Purchased Services	-		
3,707	22,028	-	530000	Payments to Other Agencies	-		
\$51,970	\$62,754	\$65,000	Total Materials and Services		\$65,000		
				<i>Internal Service Transfers</i>			
96,287	99,571	110,102	582000	Transfer for Direct Costs	107,596		
\$96,287	\$99,571	\$110,102	Total Internal Service Transfers		\$107,596		
				<i>Contingency</i>			
-	-	200,000	700000	Contingency	200,000		
\$0	\$0	\$200,000	Total Contingency		\$200,000		
				<i>Unappropriated Fund Balance</i>			
3,740,462	3,590,890	3,225,467	805000	Unapp FB - Reserves	3,077,372		
\$3,740,462	\$3,590,890	\$3,225,467	Total Unappropriated Fund Balance		\$3,077,372		
\$3,888,719	\$3,753,215	\$3,600,569	TOTAL REQUIREMENTS		\$3,449,968		



**Solid
Waste
Revenue
Fund**



Solid Waste Revenue Fund

	Audited FY 2011-12	Audited FY 2012-13	Amended FY 2013-14	Proposed FY 2014-15	Approved FY 2014-15	Adopted FY 2014-15	Change From 2013-14
RESOURCES							
Beginning Fund Balance	42,792,555	39,731,933	37,939,125	41,096,229			8.32%
Current Revenues							
Interest Earnings	235,712	131,819	93,323	202,976			117.50%
Grants	304,314	74,284	-	-			0.00%
Contributions from Governments	-	13,325	-	-			0.00%
Charges for Services	52,919,022	55,456,192	55,363,750	59,636,282			7.72%
Miscellaneous Revenue	31,142	39,167	27,000	27,000			0.00%
Other Financing Sources	22,750	637	-	-			0.00%
Subtotal Current Revenues	53,512,941	55,715,423	55,484,073	59,866,258			7.90%
Interfund Transfers							
Internal Service Transfers	33,287	33,465	88,884	58,951			(33.68%)
Interfund Loans	-	-	-	16,140			n/a
Fund Equity Transfers	224,457	112,131	153,401	139,777			(8.88%)
Subtotal Interfund Transfers	257,744	145,596	242,285	214,868			(11.32%)
TOTAL RESOURCES	\$96,563,240	\$95,592,952	\$93,665,483	\$101,177,355			8.02%
REQUIREMENTS							
Current Expenditures							
Personnel Services	9,262,025	9,003,050	9,992,345	11,073,187			10.82%
Materials and Services	38,260,198	38,076,830	39,643,973	42,965,273			8.38%
Capital Outlay	1,588,721	712,448	3,493,595	3,117,400			(10.77%)
Subtotal Current Expenditures	49,110,944	47,792,329	53,129,913	57,155,860			7.58%
Interfund Transfers							
Internal Service Transfers	2,060,725	2,990,598	3,129,793	469,686			(84.99%)
Interfund Reimbursements	4,363,236	4,754,458	4,580,513	4,899,722			6.97%
Fund Equity Transfers	1,296,402	84,200	56,097	301,000			436.57%
Interfund Loans	-	-	-	3,228,000			n/a
Subtotal Interfund Transfers	7,720,363	7,829,256	7,766,403	8,898,408			14.58%
Contingency	-	-	15,293,514	15,885,160			3.87%
Unappropriated Fund Balance	39,731,933	39,971,367	17,475,653	19,237,927			10.08%
Subtotal Contingency/Ending Balance	39,731,933	39,971,367	32,769,167	35,123,087			7.18%
TOTAL REQUIREMENTS	\$96,563,240	\$95,592,952	\$93,665,483	\$101,177,355			8.02%
FULL-TIME EQUIVALENTS	93.55	91.05	90.75	101.30			11.63%
FTE CHANGE FROM FY 2013-14 AMENDED BUDGET							10.55

The Solid Waste Revenue Fund is an enterprise fund established to account for Metro revenues and expenses related to the operation and management of the region's solid waste system.

Metro Ordinance No. 89-319, known as the Master Bond Ordinance and adopted in 1989, placed restrictions on the uses of this fund as a condition of issuing \$28 million in revenue bonds to finance major capital components of Metro's solid waste system. The ordinance set up the following accounts within the fund to facilitate compliance with bond covenants: operating, debt service, debt service reserve, landfill closure, construction, renewal and replacement and general account. Although the bonds were defeased in December 2008, Metro continues to use the account system set up in the Master Bond Ordinance for its budget.

BEGINNING FUND BALANCE

The Solid Waste Revenue Fund's beginning fund balance of \$41.1 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The beginning fund balance includes \$6.2 million in reserves for landfill closure; \$9.1 million in the Renewal and Replacement Account; \$5.3 million for capital reserves; \$7.5 million for rate stabilization, \$5.2 million for environmental impairment; and \$7.8 million in a general working capital reserve. The general working capital reserve is designed to hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise revenues

Metro's solid waste system is funded largely through three types of user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. The Regional System Fee is imposed on all waste generated in the Metro region and ultimately disposed of for a fee. The Metro Tip Fee is a user charge collected only at Metro transfer stations and includes the Regional System Fee. The Transaction Fee is a flat fee charged for each transaction at Metro transfer stations. The transaction fee at the staffed scales (scalehouses) and at the automated scales will remain unchanged in FY 2014-15 at \$12.00 and \$3.00 per transaction, respectively. The adopted rates for FY 2014-15 include a \$0.35 decrease in the Regional System Fee to \$18.21 per ton and a \$1.00 decrease in the Metro Tip Fee to \$93.33 per ton, a drop for the first time in eight years. The recent recovery in the economy has stabilized solid waste generation. The tonnage forecast for FY 2014-15 at Metro transfer stations and at the regional level is expected to increase by 4.5 percent and 4.0 percent, respectively, over the FY 2013-14 trend.

CURRENT EXPENDITURES

Personnel services

The 101.30 FTE budgeted total represents a 10.55 FTE increase from the prior fiscal year. As part of the reorganization strategy of the School Education program, 2.00 FTE Education Specialist III's have been transferred from the Oregon Zoo Fund to the Solid Waste Fund; 1.00 FTE Associate Management Analyst is being added to Finance and Regulatory Services; 1.00 FTE Senior Solid Waste Planner is being added for disaster debris planning; and a net addition of 6.55 FTE is due to the direct administrative, finance and management support in lieu of transfers to the General Fund.

Materials and services

Materials and services are budgeted to increase by approximately 9 percent (\$3.4 million) from the FY 2013-14 budget. This increase is due primarily to higher (\$2.0 million) operating costs, driven by tonnage increases at Metro transfer stations. In addition, the FY 2014-15 budget includes operating costs (\$1.4 million) for the School Education program which was transferred from the Oregon Zoo Fund.

Capital outlay

This category mainly includes the purchase of equipment and capital improvements at Metro solid waste facilities. Capital improvements are scheduled in Metro's capital improvement plan.

Capital expenditures are segregated into three categories. The Solid Waste General Account expenditures are typically new capital assets intended to improve the efficiency and effectiveness of Metro's two transfer stations. Projects in the Renewal and Replacement Account are undertaken to realize the optimal life span of capital assets. The projects funded or identified in the Landfill Closure Account are limited to projects needed to close St. Johns Landfill or implement post-closure monitoring.

About \$3.2 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The two largest projects in this fiscal year's capital expenditures are the Metro Central Storm Water Improvements project (\$350,000) and the St. Johns Landfill Remediation project (\$0.8 million).

Transfers

Transfers to other funds include internal service charges for central services and for Geographic Information System services provided by the Research Center. Since FY 2009-10 this category included direct cost transfers for solid waste support services provided by other Metro programs. However, these support services, mainly administrative, finance, and management support, are currently directly charged to the Solid Waste Fund. In addition, the FY 2014-15 budget does not include a transfer to the Oregon Zoo Fund for the Resource Conservation and Recycling School Program. This program was transferred from the Oregon Zoo budget to the Solid Waste Fund. The FY 2014-15 budget includes an Interfund Loan transfer (\$3.2 million) to the General Asset Management Fund for two large renovation projects at the Oregon Zoo. The loan will be repaid over a 10 year period.

Contingency

The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2014-15 the operating contingency, which represents 12.6 percent of total contingency, is budgeted at \$2.0 million. The remaining contingency consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

ENDING FUND BALANCE

The unappropriated ending fund balance of \$19.2 million consists of designated and restricted funds, including funds reserved for rate stabilization and available as working capital to meet cash flow needs, a capital reserve account and a reserve for probable Environmental Impairment Liability.

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund - Resources							
<u>Revenues</u>							
				<i>Project carryover / other commitments</i>			
6,934,376	6,885,808	6,746,737	340600	Fund Bal-Dsg Closure	6,182,556		
				<i>PERS Reserve</i>			
1,123,239	-	-	341500	Fund Bal-Dsg PERS	301,000		
				<i>Uncommitted Beg. Fund Balance</i>			
34,734,940	32,846,125	31,192,388	340000	Fund Bal-Unassigned/Undesignated	34,612,673		
				<i>Interest Earnings</i>			
211,990	139,811	93,323	470000	Interest on Investments	202,976		
23,722	(7,992)	-	471900	Unrealized Gain/Loss -FMV Adj	-		
				<i>Grants</i>			
303,522	74,284	-	410500	Federal Grants - Indirect	-		
792	-	-	412000	Local Grants - Direct	-		
				<i>Contributions from Governments</i>			
-	13,325	-	414500	Government Contributions	-		
				<i>Charges for Services</i>			
1,036	579	950	421000	Documents and Publications	950		
971,677	1,140,090	989,750	423000	Product Sales	1,100,000		
24,775,794	24,481,998	24,205,097	430000	Disposal Fees	27,276,771		
-	-	-	430200	Disposal Fees - Unspecified	-		
18,260,555	19,555,789	19,219,704	430500	Regional System Fee	20,884,475		
-	-	-	432500	Rehabilitation & Enhance Fee	-		
2,405,092	2,536,728	2,460,733	433000	Transaction Fee - Manual	2,671,164		
238,056	266,598	272,986	433100	Transaction Fee - Automation	289,440		
15,932	5,622	-	433300	Uncovered Surcharge	-		
-	-	-	433500	Host Fees	-		
2,663	2,514	4,000	434000	Tire Disposal Fee	4,000		
828,041	991,195	1,073,032	434200	Organics Fee - Commercial	1,195,532		
2,884,627	4,177,747	4,859,114	434300	Organics Fee - Residential	3,847,354		
392,267	241,788	219,582	434500	Yard Debris Disposal Fee	260,783		
56,908	52,754	51,024	435000	Orphan Site Account Fee	57,546		
472,133	443,888	435,665	435500	DEQ Promotion Fee	491,354		
13,710	5,959	31,913	436000	Refrigeration Unit Disposal Fee	31,913		
124,893	138,072	120,000	436500	H2W Disposal Fee	120,000		
1,279,166	1,287,300	1,300,000	436900	Paint Care Revenue	1,300,000		
77,969	80,997	80,000	437000	Conditionally Exempt Gen. Fees	80,000		
15,600	25,625	15,000	441000	Franchise Fees	15,000		
26,564	-	25,200	442000	Natural Gas Recovery Revenue	10,000		
475	145	-	460000	Administrative Fees	-		
(290)	14	-	463500	Exhibit Shows	-		
73,418	18,646	-	464500	Reimbursed Services	-		
2,735	2,144	-	465000	Miscellaneous Charges for Svc	-		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund - Resources							
				<i>Internal Service Transfers</i>			
33,287	33,465	88,884	498000	Transfer for Direct Costs	58,951		
				<i>Miscellaneous Revenue</i>			
13,607	18,942	5,000	417000	Fines and Forfeits	5,000		
1,056	1,427	-	480000	Cash Over and Short	-		
1,392	-	-	482000	Program Income	-		
13,024	16,765	22,000	489000	Miscellaneous Revenue	22,000		
2,064	2,033	-	489100	Refunds/Reimbursements	-		
				<i>Interfund Loans</i>			
-	-	-	496500	Interfund Loan - Interest	16,140		
				<i>Other Financing Sources</i>			
22,750	637	-	481000	Sale of Capital Assets	-		
				<i>Fund Equity Transfers</i>			
224,457	112,131	153,401	497000	Transfer of Resources	139,777		
\$96,563,240	\$95,592,952	\$93,665,483	TOTAL RESOURCES		\$101,177,355		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund - Requirements							
<u>Expenditures</u>							
				<i>Personnel Services</i>			
3,424,781	3,226,016	3,519,597	501000	Reg Employees-Full Time-Exempt	4,694,781		
2,064,613	2,072,620	2,472,335	501500	Reg Empl-Full Time-Non-Exempt	2,148,482		
84,865	152,815	115,681	502000	Reg Employees-Part Time-Exempt	104,647		
550,052	534,291	355,699	502500	Reg Empl-Part Time-Non-Exempt	372,365		
304,931	268,606	381,567	503000	Temporary Employees - Hourly	413,664		
14,604	7,047	-	503100	Temporary Employees - Salaried	-		
120,136	111,825	165,075	508000	Overtime	159,434		
2,635	3,259	-	508600	Mobile Comm Allowance	-		
551,446	531,481	533,775	511000	Fringe - Payroll Taxes	605,994		
927,814	876,061	1,169,125	512000	Fringe - Retirement PERS	988,166		
1,102,815	1,125,264	1,231,395	513000	Fringe - Health & Welfare	1,459,894		
57,864	45,567	22,076	514000	Fringe - Unemployment	24,598		
40,282	35,523	26,020	515000	Fringe - Other Benefits	29,125		
-	-	-	519000	Pension Oblig Bonds Contrib	72,037		
15,187	12,675	-	519500	Fringe - Insurance - Opt Out	-		
\$9,262,025	\$9,003,050	\$9,992,345	Total Personnel Services		\$11,073,187		
				<i>Materials and Services</i>			
126,642	60,779	56,126	520100	Office Supplies	50,500		
-	-	-	520110	Computer Equipment	2,500		
-	-	-	520120	Meetings Expenditures	250		
-	-	-	520130	Postage	11,500		
674,399	603,846	630,251	520500	Operating Supplies	640,550		
-	-	-	520550	Operating Supplies - Telecommunications	600		
28,084	23,296	23,946	521000	Subscriptions and Dues	11,350		
-	-	-	521100	Membership & Professional Dues	13,200		
2,554,722	2,380,415	2,239,532	521300	Fuels - Waste Transport	2,556,038		
60,450	55,101	48,555	521400	Fuels and Lubricants - General	58,800		
169,598	58,211	294,332	521500	Maintenance & Repairs Supplies	334,790		
-	-	-	521570	Maintenance & Repairs Supplies - Vehicles	500		
20	-	-	521900	Purchasing Card Expenditures	-		
(158,967)	143,176	115,000	522500	Retail	30,000		
3,297,565	2,684,400	3,169,033	524000	Contracted Professional Svcs	3,321,650		
-	-	-	524040	Contracted Prof Svcs - Promotion & Public Relations	45,000		
79,636	84,850	61,000	524600	Sponsorship Expenditures	62,000		
5,573	-	-	525000	Contracted Property Services	-		
189,293	196,602	213,605	525100	Utility Services	120,610		
-	-	-	525120	Utility Services - Telecommunications	1,000		
-	-	-	525150	Utility Services - Sanitation & Refuse Removal	88,000		
-	20,817	22,000	525500	Cleaning Services	23,000		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund - Requirements							
316,698	465,245	348,103	526000	Maintenance & Repair Services	388,890		
15,258	-	150,000	526100	Capital Maintenance - CIP	75,000		
-	106,729	40,000	526200	Capital Maintenance - Non-CIP	50,000		
126,989	132,665	147,121	526500	Rentals	146,240		
-	-	-	526560	Rentals - Parking Space	2,300		
423,500	440,638	564,812	528000	Other Purchased Services	287,550		
-	-	-	528030	Other Purchased Services - Delivery, Shipping & Courier	2,300		
-	-	-	528210	Credit Card Fees	11,000		
-	-	-	528300	Other Purchased Services - Temporary Help Services	522,000		
-	-	-	528400	Other Purchased Services - Printing & Graphics	117,300		
147	-	-	529000	Operations Contracts	-		
-	9,120	-	529200	Parking Services	-		
8,891,189	8,598,377	8,390,100	529300	Disposal Fees - Landfill	9,120,618		
834,382	835,732	1,082,569	529400	Special Waste Disposal Fees	1,064,000		
7,081,348	6,960,627	6,824,140	529500	Waste Transport	7,871,295		
7,121,196	6,949,935	7,313,359	529600	Transfer Station Operations	7,878,171		
3,616,502	4,927,130	5,478,006	529700	Organics Processing Fees	4,467,039		
407,324	428,208	426,063	530000	Payments to Other Agencies	418,852		
442	459	500	531000	Taxes (Non-Payroll)	500		
2,138,950	1,836,472	1,745,000	531500	Grants to Other Governments	2,928,000		
-	-	-	531800	Contributions to Other Govt	13,000		
183	-	-	541000	Employer Premium Assessment	-		
149,546	3,250	145,000	544500	Grants & Loans	125,000		
48,817	12,073	-	544600	Intra-Metro Grants	-		
18,749	18,682	48,040	545000	Travel	28,300		
-	-	-	545100	Travel and Lodging	10,000		
41,954	39,996	67,780	545500	Staff Development	51,080		
-	-	-	545510	Tuition Reimbursement	2,500		
-	-	-	545520	Conference Fees	12,500		
10	-	-	549000	Miscellaneous Expenditures	-		
\$38,260,198	\$38,076,830	\$39,643,973	Total Materials and Services		\$42,965,273		
<i>Capital Outlay</i>							
35,913	2,226	1,033,000	571000	Improve-Other than Bldg	875,000		
113,347	273,091	1,515,000	572000	Buildings & Related	1,660,000		
621,524	302,738	400,000	574000	Equipment & Vehicles	320,000		
74,437	30,924	115,595	574500	Vehicles	82,400		
109,118	50,506	100,000	575000	Office Furn & Equip	-		
634,382	52,964	330,000	579000	Intangible Assets	180,000		
\$1,588,721	\$712,448	\$3,493,595	Total Capital Outlay		\$3,117,400		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Fund - Requirements							
<i>Internal Service Transfers</i>							
2,060,725	2,990,598	3,129,793	582000	Transfer for Direct Costs	469,686		
\$2,060,725	\$2,990,598	\$3,129,793	Total Internal Service Transfers		\$469,686		
<i>Interfund Reimbursements</i>							
4,363,236	4,754,458	4,580,513	580000	Transfer for Indirect Costs	4,899,722		
\$4,363,236	\$4,754,458	\$4,580,513	Total Interfund Reimbursements		\$4,899,722		
<i>Fund Equity Transfers</i>							
1,296,402	84,200	56,097	581000	Transfer of Resources	301,000		
\$1,296,402	\$84,200	\$56,097	Total Fund Equity Transfers		\$301,000		
<i>Interfund Loans</i>							
-	-	-	586900	Internal Loan Advances	3,228,000		
\$0	\$0	\$0	Total Interfund Loans		\$3,228,000		
<i>Contingency</i>							
-	-	2,000,000	701002	Contingency - Operating	2,000,000		
-	-	5,537,304	705000	Contingency - Landfill Closure	5,154,969		
-	-	7,756,210	706000	Contingency - Renew & Replacement	8,730,191		
\$0	\$0	\$15,293,514	Total Contingency		\$15,885,160		
<i>Unappropriated Fund Balance</i>							
9,373,202	9,594,699	-	805200	Unapp FB - Renew & Replace Reserve	-		
6,885,808	6,691,989	-	805539	Unapp FB - Landfill Closure Reserve	-		
23,472,923	23,684,679	17,475,653	805900	Unapp FB - Other Reserves & Designations	19,237,927		
\$39,731,933	\$39,971,367	\$17,475,653	Total Unappropriated Fund Balance		\$19,237,927		
\$96,563,240	\$95,592,952	\$93,665,483	TOTAL REQUIREMENTS		\$101,177,355		
93.55	91.05	90.75	TOTAL FTE		101.30		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Operating Account - Finance and Regulatory Services							
Expenditures							
<i>Personnel Services</i>							
912,868	842,360	865,588	501000	Reg Employees-Full Time-Exempt	1,026,790		
58,955	60,169	60,689	501500	Reg Empl-Full Time-Non-Exempt	61,903		
5,609	75,896	70,759	502000	Reg Employees-Part Time-Exempt	-		
-	7,047	-	503100	Temporary Employees - Salaried	-		
62	-	-	508000	Overtime	-		
80,145	80,557	83,815	511000	Fringe - Payroll Taxes	91,525		
144,668	135,105	181,025	512000	Fringe - Retirement PERS	141,723		
150,103	167,290	162,540	513000	Fringe - Health & Welfare	187,356		
3,124	3,384	3,947	515000	Fringe - Other Benefits	4,265		
-	-	-	519000	Pension Oblig Bonds Contrib	10,886		
1,800	-	-	519500	Fringe - Insurance - Opt Out	-		
\$1,357,334	\$1,371,809	\$1,428,363	Total Personnel Services		\$1,524,448		
<i>Materials and Services</i>							
12,566	7,073	23,919	520100	Office Supplies	24,300		
1,363	627	1,000	520500	Operating Supplies	1,100		
4,489	4,139	5,174	521000	Subscriptions and Dues	5,450		
22,949	21,422	24,000	521400	Fuels and Lubricants - General	24,200		
238	-	539	521500	Maintenance & Repairs Supplies	600		
579,591	579,764	617,606	524000	Contracted Professional Svcs	920,750		
-	2,000	-	524600	Sponsorship Expenditures	-		
3,741	5,138	7,704	525100	Utility Services	7,910		
9,119	7,059	13,000	526000	Maintenance & Repair Services	13,350		
3,870	6,628	9,975	528000	Other Purchased Services	10,250		
-	6,840	-	529200	Parking Services	-		
20,831	18,800	24,000	529300	Disposal Fees - Landfill	24,500		
3,007	2,769	9,840	545000	Travel	10,100		
5,309	2,803	14,818	545500	Staff Development	15,100		
\$667,074	\$665,062	\$751,575	Total Materials and Services		\$1,057,610		
\$2,024,408	\$2,036,870	\$2,179,938	TOTAL REQUIREMENTS		\$2,582,058		
12.00	12.00	12.00	TOTAL FTE		13.00		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Operating Account - Parks and Environmental Services							
Expenditures							
				<i>Personnel Services</i>			
1,299,675	1,324,783	1,465,172	501000	Reg Employees-Full Time-Exempt	2,190,977		
1,794,301	1,793,776	2,174,866	501500	Reg Empl-Full Time-Non-Exempt	1,786,550		
533	6,103	-	502000	Reg Employees-Part Time-Exempt	-		
492,419	479,568	305,712	502500	Reg Empl-Part Time-Non-Exempt	321,379		
209,138	204,005	257,496	503000	Temporary Employees - Hourly	257,496		
115,670	105,556	159,434	508000	Overtime	159,434		
2,635	3,259	-	508600	Mobile Comm Allowance	-		
331,767	329,791	322,088	511000	Fringe - Payroll Taxes	351,947		
549,302	535,991	711,838	512000	Fringe - Retirement PERS	583,221		
713,848	751,561	797,655	513000	Fringe - Health & Welfare	912,239		
57,864	20,803	14,968	514000	Fringe - Unemployment	15,994		
30,280	26,551	15,948	515000	Fringe - Other Benefits	17,178		
-	-	-	519000	Pension Oblig Bonds Contrib	41,820		
7,425	8,100	-	519500	Fringe - Insurance - Opt Out	-		
\$5,604,855	\$5,589,846	\$6,225,177	Total Personnel Services		\$6,638,235		
				<i>Materials and Services</i>			
78,637	43,648	24,357	520100	Office Supplies	25,200		
-	-	-	520130	Postage	11,000		
636,435	589,387	613,951	520500	Operating Supplies	616,200		
6,269	4,956	5,072	521000	Subscriptions and Dues	4,800		
2,554,722	2,380,415	2,239,532	521300	Fuels - Waste Transport	2,556,038		
36,205	33,678	24,555	521400	Fuels and Lubricants - General	33,100		
162,674	57,896	293,793	521500	Maintenance & Repairs Supplies	334,190		
(158,967)	143,176	115,000	522500	Retail	30,000		
962,174	1,096,738	1,181,298	524000	Contracted Professional Svcs	871,400		
-	-	-	524040	Contracted Prof Svcs - Promotion & Public Relations	45,000		
2,525	2,500	-	524600	Sponsorship Expenditures	-		
5,573	-	-	525000	Contracted Property Services	-		
184,786	190,453	204,901	525100	Utility Services	112,700		
-	-	-	525150	Utility Services - Sanitation & Refuse Removal	88,000		
-	20,817	22,000	525500	Cleaning Services	23,000		
285,322	381,831	332,103	526000	Maintenance & Repair Services	358,040		
118,358	129,598	143,021	526500	Rentals	143,140		
198,305	180,744	310,337	528000	Other Purchased Services	264,800		
-	-	-	528030	Other Purchased Services - Delivery, Shipping & Courier	2,300		
-	-	-	528210	Credit Card Fees	11,000		
-	-	-	528300	Other Purchased Services - Temporary Help Services	522,000		
-	-	-	528400	Other Purchased Services - Printing & Graphics	4,300		
147	-	-	529000	Operations Contracts	-		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Operating Account - Parks and Environmental Services							
-	1,140	-	529200	Parking Services	-		
8,870,358	8,579,577	8,366,100	529300	Disposal Fees - Landfill	9,096,118		
834,382	835,732	1,082,569	529400	Special Waste Disposal Fees	1,064,000		
7,081,348	6,960,627	6,824,140	529500	Waste Transport	7,871,295		
7,121,196	6,949,935	7,313,359	529600	Transfer Station Operations	7,878,171		
3,616,502	4,927,130	5,478,006	529700	Organics Processing Fees	4,467,039		
391,704	367,991	376,063	530000	Payments to Other Agencies	418,852		
442	459	500	531000	Taxes (Non-Payroll)	500		
183	-	-	541000	Employer Premium Assessment	-		
432	-	-	544500	Grants & Loans	-		
6,674	9,594	18,200	545000	Travel	18,200		
26,629	25,117	30,962	545500	Staff Development	35,980		
\$33,023,015	\$33,913,139	\$34,999,819	Total Materials and Services		\$36,906,363		
\$38,627,870	\$39,502,985	\$41,224,996	TOTAL REQUIREMENTS		\$43,544,598		
59.05	59.05	58.75	TOTAL FTE		63.30		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Operating Account - Sustainability Center							
<u>Expenditures</u>							
				<i>Personnel Services</i>			
1,212,237	1,058,873	1,188,838	501000	Reg Employees-Full Time-Exempt	1,477,014		
211,358	218,676	236,780	501500	Reg Empl-Full Time-Non-Exempt	300,029		
78,724	70,816	44,922	502000	Reg Employees-Part Time-Exempt	104,647		
57,634	54,723	49,987	502500	Reg Empl-Part Time-Non-Exempt	50,986		
95,793	64,601	124,071	503000	Temporary Employees - Hourly	156,168		
14,604	-	-	503100	Temporary Employees - Salaried	-		
4,403	6,269	5,641	508000	Overtime	-		
139,534	121,133	127,871	511000	Fringe - Payroll Taxes	162,522		
233,844	204,965	276,262	512000	Fringe - Retirement PERS	263,222		
238,864	206,412	271,200	513000	Fringe - Health & Welfare	360,299		
-	12,818	7,108	514000	Fringe - Unemployment	8,604		
6,878	5,588	6,126	515000	Fringe - Other Benefits	7,682		
-	-	-	519000	Pension Oblig Bonds Contrib	19,331		
5,962	4,575	-	519500	Fringe - Insurance - Opt Out	-		
\$2,299,835	\$2,029,450	\$2,338,805	Total Personnel Services		\$2,910,504		
				<i>Materials and Services</i>			
35,440	9,960	7,850	520100	Office Supplies	1,000		
-	-	-	520110	Computer Equipment	2,500		
-	-	-	520120	Meetings Expenditures	250		
-	-	-	520130	Postage	500		
36,601	13,832	15,300	520500	Operating Supplies	23,250		
-	-	-	520550	Operating Supplies - Telecommunications	600		
17,326	14,201	13,700	521000	Subscriptions and Dues	1,100		
-	-	-	521100	Membership & Professional Dues	13,200		
1,296	-	-	521400	Fuels and Lubricants - General	1,500		
6,686	314	-	521500	Maintenance & Repairs Supplies	-		
-	-	-	521570	Maintenance & Repairs Supplies - Vehicles	500		
20	-	-	521900	Purchasing Card Expenditures	-		
1,620,478	770,184	1,201,629	524000	Contracted Professional Svcs	1,381,000		
77,111	80,350	61,000	524600	Sponsorship Expenditures	62,000		
766	1,011	1,000	525100	Utility Services	-		
-	-	-	525120	Utility Services - Telecommunications	1,000		
18,154	1,504	3,000	526000	Maintenance & Repair Services	17,500		
8,631	3,067	4,100	526500	Rentals	3,100		
-	-	-	526560	Rentals - Parking Space	2,300		
220,035	252,897	244,500	528000	Other Purchased Services	12,500		
-	-	-	528400	Other Purchased Services - Printing & Graphics	113,000		
-	1,140	-	529200	Parking Services	-		
425	41,205	20,000	530000	Payments to Other Agencies	-		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Operating Account - Sustainability Center							
2,138,950	1,836,472	1,745,000	531500	Grants to Other Governments	2,928,000		
-	-	-	531800	Contributions to Other Govt	13,000		
149,114	3,250	145,000	544500	Grants & Loans	125,000		
48,817	12,073	-	544600	Intra-Metro Grants	-		
9,068	6,319	20,000	545000	Travel	-		
-	-	-	545100	Travel and Lodging	10,000		
10,016	10,976	22,000	545500	Staff Development	-		
-	-	-	545510	Tuition Reimbursement	2,500		
-	-	-	545520	Conference Fees	12,500		
10	-	-	549000	Miscellaneous Expenditures	-		
\$4,398,944	\$3,058,756	\$3,504,079	Total Materials and Services		\$4,727,800		
\$6,698,780	\$5,088,206	\$5,842,884	TOTAL REQUIREMENTS		\$7,638,304		
22.50	20.00	20.00	TOTAL FTE		25.00		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste Landfill Closure							
<u>Expenditures</u>							
<i>Materials and Services</i>							
101,506	200,025	168,500	524000	Contracted Professional Svcs	148,500		
14,030	17,205	30,000	530000	Payments to Other Agencies	-		
\$115,537	\$217,230	\$198,500	Total Materials and Services		\$148,500		
<i>Capital Outlay</i>							
-	-	1,008,000	571000	Improve-Other than Bldg	875,000		
-	-	45,000	574000	Equipment & Vehicles	45,000		
\$0	\$0	\$1,053,000	Total Capital Outlay		\$920,000		
\$115,537	\$217,230	\$1,251,500	TOTAL REQUIREMENTS		\$1,068,500		

Solid Waste Renewal and Replacement

<u>Expenditures</u>							
<i>Materials and Services</i>							
140	21,839	-	524000	Contracted Professional Svcs	-		
-	74,851	-	526000	Maintenance & Repair Services	-		
15,258	-	150,000	526100	Capital Maintenance - CIP	75,000		
-	66,001	40,000	526200	Capital Maintenance - Non-CIP	50,000		
1,290	95	-	528000	Other Purchased Services	-		
250	1,558	-	530000	Payments to Other Agencies	-		
\$16,937	\$164,344	\$190,000	Total Materials and Services		\$125,000		
<i>Capital Outlay</i>							
-	-	25,000	571000	Improve-Other than Bldg	-		
90,918	50,221	525,000	572000	Buildings & Related	770,000		
211,101	223,213	155,000	574000	Equipment & Vehicles	75,000		
74,437	30,924	115,595	574500	Vehicles	82,400		
27,886	50,506	100,000	575000	Office Furn & Equip	-		
\$404,342	\$354,864	\$920,595	Total Capital Outlay		\$927,400		
\$421,279	\$519,207	\$1,110,595	TOTAL REQUIREMENTS		\$1,052,400		

Solid Waste Revenue Fund

FY 2011-12 Actual	FY 2012-13 Actual	FY 2013-14 Amended	ACCT	DESCRIPTION	FY 2014-15 Proposed	FY 2014-15 Approved	FY 2014-15 Adopted
Solid Waste General Account							
Expenditures							
<i>Personnel Services</i>							
-	11,946	-	514000	Fringe - Unemployment	-		
\$0	\$11,946	\$0	Total Personnel Services		\$0		
<i>Materials and Services</i>							
-	98	-	520100	Office Supplies	-		
33,675	15,850	-	524000	Contracted Professional Svcs	-		
4,102	-	-	526000	Maintenance & Repair Services	-		
-	40,728	-	526200	Capital Maintenance - Non-CIP	-		
-	275	-	528000	Other Purchased Services	-		
914	250	-	530000	Payments to Other Agencies	-		
-	1,100	-	545500	Staff Development	-		
\$38,692	\$58,301	\$0	Total Materials and Services		\$0		
<i>Capital Outlay</i>							
35,913	2,226	-	571000	Improve-Other than Bldg	-		
22,429	222,871	990,000	572000	Buildings & Related	890,000		
410,422	79,524	200,000	574000	Equipment & Vehicles	200,000		
-	-	-	574500	Vehicles	-		
81,232	-	-	575000	Office Furn & Equip	-		
634,382	52,964	330,000	579000	Intangible Assets	180,000		
\$1,184,378	\$357,584	\$1,520,000	Total Capital Outlay		\$1,270,000		
\$1,223,070	\$427,831	\$1,520,000	TOTAL REQUIREMENTS		\$1,270,000		

Organizational unit summary and analysis	C-3
Finance and Regulatory Services	C-5
Information Services	C-9
Parks and Environmental Services	C-13
Sustainability Center	C-17
Visitor Venues	C-21
Oregon Convention Center	C-24
Portland'5 Centers for the Arts	C-26
Portland Expo Center	C-28
Oregon Zoo	C-30

Capital Improvement Plan Detail





Organizational unit summaries and analysis

A capital project is defined in Metro's capital improvement plan (CIP) as any physical asset acquired or constructed by Metro with a total capital cost of \$100,000 or more and a useful life of at least five years. The CIP for the next five years, FY 2014-15 through FY 2018-19, includes 171 projects with anticipated new spending of \$215.1 million.

This section contains capital improvement plan project summaries for each department, including the funding source for each project.

Total projects summary by year

Each section begins with a complete listing of the projects contained in the current capital budget. The chart shows the expected expenditures by year; the total of all years, including prior years, and the five-year total.

Overview of projects

The narrative addresses significant issues regarding each unit's capital budget. The overview includes information about new projects that are in the capital budget proposal and may address changes in timing and scope of projects previously listed.

Project funding

This section of the narrative discusses the sources of funding for the various projects and any significant funding issues. The contribution to the General Renewal and Replacement Account increases each fiscal year for existing assets. When significant new assets are added, the contribution to this fund also increases. Beginning in FY 2013-14 the standard 2 percent increase in the renewal and replacement contribution is expected to increase 0.25 percent each fiscal year until it reaches 3 percent. For FY 2014-15, the increase is 2.5 percent.



**Finance and
Regulatory
Services**



Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
SOLID WASTE GENERAL ACCOUNT								
Solid Waste Information System (SWIS)	65720	\$875,000	\$130,000	\$0	\$0	\$0	\$0	\$1,005,000
TOTAL SOLID WASTE GENERAL ACCOUNT		875,000	130,000	0	0	0	0	1,005,000
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
Enforcement Vehicle Replacement	76856	0	30,000	30,000	30,000	30,000	30,000	150,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		0	30,000	30,000	30,000	30,000	30,000	150,000
TOTAL FINANCE AND REGULATORY SERVICES		\$875,000	\$160,000	\$30,000	\$30,000	\$30,000	\$30,000	\$1,155,000
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	\$280,000	Total Number of Projects 2						

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Capital Reserve	\$875,000	\$130,000	\$0	\$0	\$0	\$0
Fund Balance- Renewal and Replacement	0	30,000	30,000	30,000	30,000	30,000
Total- Finance and Regulatory Services	\$875,000	\$160,000	\$30,000	\$30,000	\$30,000	\$30,000

Finance and Regulatory Services' responsibilities include management of solid waste rate setting, regional solid waste enforcement efforts, agency financial management and management of the General Asset Management Fund.

OVERVIEW OF PROJECTS

The Solid Waste Information System (SWIS) project to streamline the data gathering function of the solid waste disposal system was implemented on July 1, 2012. Phase II of the project, begun in FY 2013-14 and continuing in FY 2014-15, will improve management reporting and create additional program efficiencies. The enforcement division of Finance and Regulatory Services typically replaces one vehicle each year.

PROJECT FUNDING

The SWIS project is funded by the Solid Waste and Recycling General Account. Projects financed through this account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's solid waste disposal system. Enforcement vehicle replacements are funded by the Solid Waste and Recycling Renewal and Replacement Account.

OPERATIONAL IMPACTS

Operational efficiencies are expected from the SWIS project, but they have not been quantified. Staff will be able to direct more time to analysis and less time to data management.



Information Services



Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
GENERAL FUND RENEWAL AND REPLACEMENT								
Information Technology R&R Projects < \$100,000		\$0	\$254,635	\$469,250	\$185,000	\$486,700	\$413,250	\$1,808,835
Council Audio		0	120,000	0	0	0	0	120,000
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		0	374,635	469,250	185,000	486,700	413,250	1,928,835
GENERAL FUND								
Customer Relationship Software		0	129,150	0	0	0	0	129,150
TOTAL GENERAL FUND		0	129,150	0	0	0	0	129,150
CAPITAL FUND								
Project Management Software		0	141,000	0	0	0	0	141,000
TOTAL CAPITAL FUND		0	141,000	0	0	0	0	141,000
TOTAL INFORMATION SERVICES		0	\$644,785	\$469,250	\$185,000	\$486,700	\$413,250	\$2,198,985
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19		\$2,198,985	Total Number of Projects 4					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	\$0	\$254,635	\$469,250	\$185,000	\$486,700	\$413,250
Fund Balance- Reserve for One Time Expenditures	0	390,150	0	0	0	0
Total- Information Services	\$0	\$644,785	\$469,250	\$185,000	\$486,700	\$413,250

The Information Services capital budget includes most agency-wide hardware and applications. Applications and hardware specific to individual programs are generally found with those programs.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 Information Services capital budget contains four projects; two are renewal and replacement. Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software. In FY 2014-15, two small new software systems will be purchased/built: Customer Relationship Software and Project Management Software that will support construction projects across the agency.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by cost allocation transfers from the participating funds into the General Asset Management Fund. The two software applications are funded by Metro's Reserve for One-Time Expenditures.

OPERATIONAL IMPACTS

The operational impact for most of these projects is the ongoing cost to fund renewal and replacement.



Parks and Environmental Services



Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MRC GENERAL FUND RENEWAL AND REPLACEMENT								
Property Services R&R Projects < \$100,000		\$0	\$172,966	\$0	\$126,100	\$77,600	\$40,300	\$416,966
PES Fleet	70001	0	144,268	26,994	79,255	336,752	0	587,269
Central Environmental System	TBD	0	126,800	0	0	0	0	126,800
MRC Fire Sprinkler Replacement	TBD	0	430,000	360,000	0	0	0	790,000
MRC Daycare Carpets	TBD	0	0	0	0	156,000	0	156,000
Rooftop Air Handler RAC 1	TBD	0	0	0	250,000	0	0	250,000
Rooftop Air Handler RAC 2	TBD	0	0	0	175,000	0	0	175,000
Rooftop Air Handler RAC 3	TBD	0	0	0	125,000	0	0	125,000
MRC Roof		0	0	0	0	0	565,000	565,000
TOTAL MRC GENERAL FUND RENEWAL AND REPLACEMENT		\$0	\$874,034	\$386,994	\$755,355	\$570,352	\$605,300	\$3,192,035
REGIONAL PARKS CAPITAL FUND								
Oxbow Park Campground Road	70213	8,000	140,500	0	0	0	0	148,500
Glendoveer Maintenance Equipment	TBD	0	50,000	0	0	0	0	50,000
TOTAL REGIONAL PARKS CAPITAL FUND		\$8,000	\$190,500	\$0	\$0	\$0	\$0	\$198,500
PARKS GENERAL FUND RENEWAL AND REPLACEMENT								
Parks R&R Projects < \$100,000		0	398,952	298,100	214,000	146,500	41,500	1,099,052
Blue Lake Wetland, Pathway, Trail (Carryforward)	70234	45,000	150,000	0	0	0	0	195,000
Glendoveer Restrooms (Carryforward)	GF137	0	200,000	0	0	0	0	200,000
Glendoveer Golf Cart Path	TBD	0	160,000	0	0	0	0	160,000
Chinook Landing Boarding Dock and Steel Pilings	TBD	0	0	0	140,599	0	0	140,599
Chinook Landing Asphalt Pavement (5.2 acres)	TBD	0	0	0	270,700	0	0	270,700
TOTAL PARKS GENERAL FUND RENEWAL AND REPLACEMENT		\$45,000	\$908,952	\$298,100	\$625,299	\$146,500	\$41,500	\$2,065,351
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
PES Parks Levy Capital/R&R < \$100,000		0	100,000	485,000	0	0	0	585,000
Blue Lake Native Landscaping	LI201	50,000	50,000	0	0	0	0	100,000
Blue Lake Entry Drive/Booth	LI200	0	200,000	0	0	0	0	200,000
Paving at Blue Lake Park	TBD	0	206,500	0	0	0	0	206,500
Blue Lake Sports Feature Renovations	TBD	0	0	200,000	0	0	0	200,000
Blue Lake Traffic/Parking Improvements	TBD	0	200,000	0	0	0	0	200,000
Blue Lake Playground/Restroom Renovations	TBD	0	500,000	350,000	0	0	0	850,000
Blue Lake Office/Maintenance Bldg. Renovations	TBD	0	300,000	0	0	0	0	300,000
Blue Lake Boat Concession Renovation	TBD	0	0	125,000	0	0	0	125,000
Blue Lake Pathway Renovations	TBD	0	0	150,000	0	0	0	150,000
Blue Lake Solar Power Installation	TBD	0	0	100,000	0	0	0	100,000
Blue Lake Utility Replacements	TBD	0	0	350,000	0	0	0	350,000
Blue Lake Swim Beach/Restroom Renovation	TBD	0	0	350,000	0	0	0	350,000
Blue Lake Additional Permanent Shelters	TBD	0	0	250,000	0	0	0	250,000
Blue Lake Drainage Improvements	TBD	0	0	0	100,000	0	0	100,000
Oxbow Maintenance Area Reconfiguration	TBD	0	250,000	0	0	0	0	250,000
Oxbow Office/Residence Renovation	TBD	0	200,000	0	0	0	0	200,000
Oxbow Restroom Construction	TBD	0	125,000	0	0	0	0	125,000
Oxbow Fire Road Repairs	TBD	0	0	100,000	0	0	0	100,000
Oxbow Cabins	TBD	0	0	200,000	0	0	0	200,000
Oxbow Play Area Renovations (CF)	LI003	0	200,000	0	0	0	0	200,000
Oxbow Additional Group Camp	TBD	0	0	0	125,000	0	0	125,000
Howell Shelter	TBD	0	0	120,000	0	0	0	120,000
Gleason- Broughton Beach Improvements	TBD	0	0	100,000	0	0	0	100,000
Gleason Entrance Booth/Gate	TBD	0	0	100,000	0	0	0	100,000
Sauvie Island Boat Ramp Dock Replacement	TBD	0	0	125,000	0	0	0	125,000
Smith and Bybee Ramp and Pathway Renovations	TBD	0	0	100,000	0	0	0	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		\$50,000	\$2,331,500	\$3,205,000	\$225,000	\$0	\$0	\$5,811,500
SOLID WASTE GENERAL ACCOUNT								
Solid Waste General Account Non CIP Projects		0	125,000	100,000	100,000	100,000	100,000	525,000
Metro Central Organics/Food Handling Area	76872	230,000	75,000	0	0	0	0	305,000
Metro Central Storm Water Improvements	76873	75,000	350,000	0	0	0	0	425,000
Metro South Rainwater Harvesting	77101	10,000	90,000	0	0	0	0	100,000
Metro South Storm Water Treatment	77104	50,000	250,000	0	0	0	0	300,000
Disposal System (Road Map) Software	65770	100,000	50,000	0	0	0	0	150,000
MSS Camera Expansion	77102	0	100,000	0	0	0	0	100,000
MCS Camera Expansion	77106	0	100,000	0	0	0	0	100,000
Future Master Facility Plan Improvements	TBD	0	0	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
TOTAL SOLID WASTE GENERAL ACCOUNT		\$465,000	\$1,140,000	\$1,100,000	\$1,100,000	\$1,100,000	\$1,100,000	\$6,005,000

Total projects summary by year, *continued*

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
SOLID WASTE LANDFILL CLOSURE ACCOUNT								
St. Johns - Landfill Remediation	76995	55,000	775,000	170,000	170,000	340,000	0	1,510,000
SJLF- adapting flares to lower gas flow rates	77001	5,000	100,000	100,000	0	0	0	205,000
SJLF- Replace PLC and data device		0	45,000	0	0	0	0	45,000
TOTAL SOLID WASTE LANDFILL CLOSURE ACCOUNT		\$60,000	\$920,000	\$270,000	\$170,000	\$340,000	\$0	\$1,760,000
SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT								
SW Renewal and Replacement Acct Non CIP			502,400	300,000	380,000	300,000	300,000	1,782,400
Metro Central- Replace Slow Speed Shredder	76889	0	50,000	550,000	0	0	0	600,000
MCS Floor Repairs	76898	75,000	75,000	0	0	0	0	150,000
Metro South- HHW Roof	76876	0	175,000	0	0	0	0	175,000
Metro South- Wall System	TBD	0	220,000	0	0	0	0	220,000
Metro South Bays -1 & 2 Ventilation System	76836	0	0	140,000	0	0	0	140,000
Metro South - Compactor #2	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central - Compactor #1	TBD	0	0	0	1,400,000	0	0	1,400,000
Metro Central - Conveyor #1	TBD	0	0	0	400,000	0	0	400,000
Metro Central - Compactor #3	TBD	0	0	0	0	1,400,000	0	1,400,000
Metro Central - Conveyor #3	TBD	0	0	0	0	400,000	0	400,000
Metro South - Compactor #1	TBD	0	0	0	0	1,400,000	0	1,400,000
TOTAL SOLID WASTE RENEWAL AND REPLACEMENT ACCOUNT		\$75,000	\$1,022,400	\$990,000	\$3,580,000	\$3,500,000	\$300,000	\$9,467,400
TOTAL PARKS AND ENVIRONMENTAL SERVICES		\$703,000	\$7,387,386	\$6,250,094	\$6,455,654	\$5,656,852	\$2,046,800	\$28,499,786
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19		\$27,796,786	Total Number of Projects 68					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	\$120,000	\$2,375,386	\$1,315,094	\$4,960,654	\$4,216,852	\$946,800
Fund Balance- Capital Reserve	473,000	1,280,500	1,100,000	1,100,000	1,100,000	1,100,000
Fund Balance- Reserve for One Time Expenditures	0	480,000	360,000	0	0	0
Fund Balance- Landfill Closure	60,000	920,000	270,000	170,000	340,000	0
Local Options Levy	50,000	2,331,500	3,205,000	225,000	0	0
Total- Parks and Environmental Services	\$703,000	\$7,387,386	\$6,250,094	\$6,455,654	\$5,656,852	\$2,046,800

Parks and Environmental Services

OVERVIEW OF PROJECTS

General Renewal and Replacement and Capital

Of the 17 projects for Parks and Property Management and Property Services, all but two are scheduled renewal and replacement projects. The largest projects are fleet purchases, replacement of portions of the sprinkler system at the Metro Regional Center (MRC) and the replacement of the roof at the MRC. Projects are funded primarily by the renewal and replacement reserve; the Reserve for One-Time Expenditures will fund the sprinkler project.

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy will fund 27 PES projects in the 5-year CIP. Major projects include substantial renovations at Blue Lake and Oxbow Parks.

Solid Waste Revenue Fund

Projects for the Solid Waste Operating program fall into three categories:

General Account

Projects financed through the Solid Waste General Account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's two transfer stations. The current five-year plan includes nine General Account projects. The largest projects planned for FY 2014-15 are Storm Water Improvement projects at both Metro Central and Metro South transfer stations.

Landfill Closure

The St. Johns Landfill Account is restricted to financing capital projects needed to close the St. Johns Landfill and maintain post-closure performance standards. The projects in the capital budget represent a series of improvements that are needed to minimize erosion damage, restore native vegetation, provide wastewater pretreatment, repair the landfill cover and dike systems and provide adequate facilities for staff.

Renewal and Replacement Account

Projects financed through the Renewal and Replacement Account are replacements of equipment and rehabilitation of facilities necessary to realize the optimal lifespan of capital components. The program regularly contracts with an engineering firm to assess the condition of equipment and facilities and calculate annual contribution amounts to the Renewal and Replacement Account. The latest study was performed in FY 2011-12 in conjunction with a Metro-wide renewal and replacement study. The largest projects in the current five-year plan are shredder and compactor replacements.

MAJOR FUNDING SOURCES

Most capital projects associated with Parks and Property Management have been funded with renewal and replacement reserves, grants funds or special one-time appropriations. The passage of the Parks and Natural Areas Levy provides another source for renovations at Metro parks facilities. Primary financing for Solid Waste projects derives from reserves established for that purpose.

Sustainability Center



Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
NATURAL AREAS FUND								
Natural Areas Acquisition		\$82,830,000	\$20,000,000	\$10,000,000	\$7,000,000	\$5,000,000	\$5,000,000	\$129,830,000
TOTAL NATURAL AREAS FUND		\$82,830,000	\$20,000,000	\$10,000,000	\$7,000,000	\$5,000,000	\$5,000,000	\$129,830,000
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND								
Tualatin Forest (Burlington Forest/McCarty/Ennis)	TBD	0	60,000	TBD	0	0	0	60,000
1% for Art Program	TBD	0	13,000	TBD	TBD	TBD	TBD	13,000
Canemah North Design & Construction	LA150	0	140,000	TBD	0	0	0	140,000
Killin Design & Construction	LA300	0	450,000	30,000	0	0	0	480,000
Newell Canyon - Design & Construction	LA250	0	75,000	TBD	TBD	0	0	75,000
Scouters Mtn - Trails & Signage	LA100	0	100,000	TBD	0	0	0	100,000
TOTAL PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		0	838,000	30,000	0	0	0	868,000
TOTAL SUSTAINABILITY CENTER		\$82,830,000	\$20,838,000	\$10,030,000	\$7,000,000	\$5,000,000	\$5,000,000	\$130,698,000
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19		\$47,868,000	Total Number of Projects 7					

Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
G.O. Bonds- Natural Areas	\$82,830,000	\$20,000,000	\$10,000,000	\$7,000,000	\$5,000,000	\$5,000,000
Local Options Levy	0	838,000	30,000	0	0	0
Total- Sustainability Center	\$82,830,000	\$20,838,000	\$10,030,000	\$7,000,000	\$5,000,000	\$5,000,000

The Sustainability Center capital projects include the acquisition of natural areas and planning and development of new facilities for the parks system.

OVERVIEW OF PROJECTS

This capital plan includes the continued acquisition of natural areas and several design and construction projects funded by the Parks and Natural Areas Local Option Levy.

PROJECTS FUNDING

The land purchases are funded by the Natural Areas Bond Fund. The Parks and Natural Areas Local Option Levy provides a source of funding for restoration, improvements and increased public access at Metro's Natural Areas.

OPERATIONAL IMPACTS

Operating costs include a component for renewal and replacement where appropriate and the expected operating costs of the new parks.



Visitor Venues





Metro's Visitor Venues include the Oregon Convention Center (OCC), the Portland's Centers for the Arts (Portland's), the Portland Exposition Center (Expo), and the Oregon Zoo. Consolidated in July 2010 to enhance collaboration on operational issues, the team actively works toward a common mission of maintaining world-class gathering and entertainment spaces.

Visitor Venues

OCC Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MERC FUND								
OCC Projects <\$100,000		\$0	\$302,000	\$165,000	\$55,000	\$0	\$0	\$522,000
Original Roof Replacement Project - Phase II	8R031	1,180,000	2,850,000	0	0	0	0	4,030,000
Integrated Door Access Controls	8R056	0	40,000	350,000	0	0	0	390,000
Two-way Radio System Digital Upgrade	TBD	0	255,000	0	0	0	0	255,000
MLK/OBR/Holladay Plaza Entrance - Design	TBD	0	100,000	0	0	0	0	100,000
Website Design/Facility Rebranding	TBD	0	120,000	0	0	0	0	120,000
Facility Master Plan - Design/Consulting	TBD	0	175,000	0	0	0	0	175,000
Oregon Ballroom Lighting Replacement	TBD	0	115,000	0	0	0	0	115,000
Tower Lighting Replacement (Carryforward)	8R052	0	124,000	0	0	0	0	124,000
Portland Ballroom Down Lighting Replacement (CF)	TBD	0	112,000	0	0	0	0	112,000
CCTV Replacement (CF)	8R0312	0	240,000	0	0	0	0	240,000
Telecommunications/VOIP	TBD	0	0	205,000	0	0	0	205,000
Audio/Visual Equipment Purchase	TBD	0	0	100,000	0	0	0	100,000
Meeting Room & Ballroom Digital Signage	TBD	0	0	450,000	0	0	0	450,000
Parking Management System Replacement	TBD	0	0	550,000	0	0	0	550,000
Integrated Door Access Controls	TBD	0	0	325,000	0	0	0	325,000
Oregon Ballroom and Skyview Renovation - Design	TBD	0	0	100,000	0	0	0	100,000
MLK/OBR/Holladay Plaza/Entrance Construction	TBD	0	0	1,350,000	0	0	0	1,350,000
Facility Carpet Replacement	TBD	0	0	55,000	2,300,000	0	0	2,355,000
Mtg Room/Ballroom Chair Replacement - (10,000)	TBD	0	0	0	960,000	0	0	960,000
HVAC System Replacement - Design	TBD	0	0	0	200,000	0	0	200,000
Public Circulation Furniture Replacement	TBD	0	0	0	325,000	0	0	325,000
External Digital Signage Replacement - Design	TBD	0	0	0	100,000	0	0	100,000
Chiller Unit Replacement (four)	TBD	0	0	0	200,000	1,650,000	0	1,850,000
Cooling Tower Replacement (four)	TBD	0	0	0	0	825,000	0	825,000
Boiler Replacement (two of three)	TBD	0	0	0	0	850,000	0	850,000
Exhibit Hall Folding Chair Replacement - (12,000)	TBD	0	0	0	0	0	1,100,000	1,100,000
Table Replacement (Expansion Side)	TBD	0	0	0	0	0	525,000	525,000
Roof Replacement (Expansion Side)	TBD	0	0	0	0	0	2,300,000	2,300,000
TOTAL OREGON CONVENTION CENTER		\$1,180,000	\$4,433,000	\$3,650,000	\$4,140,000	\$3,325,000	\$3,925,000	\$20,653,000
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19	\$19,473,000	Total Number of Projects 29						

OCC Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	\$1,180,000	\$3,425,000	\$975,000	\$3,515,000	\$3,325,000	\$3,925,000
TLT Capital Reserves	0	858,000	350,000	0	0	0
MTOCA	0	120,000	0	0	0	0
Business Strategy Reserves	0	30,000	550,000	0	0	0
Currently Unfunded	0	0	1,775,000	625,000	0	0
Total- Oregon Convention Center	\$1,180,000	\$4,433,000	\$3,650,000	\$4,140,000	\$3,325,000	\$3,925,000

The Oregon Convention Center (OCC) is owned by Metro, managed by the Metropolitan Exposition Recreation Commission, and is home to regional and national conventions and trade shows.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 OCC capital budget contains 29 projects; most projects are renewal and replacement. The largest project during FY 2014-15 is phase II of the replacement of the roof over the original portion of the building. Most new capital projects at OCC involve technology upgrades that are key to maintaining business in a competitive environment.

PROJECT FUNDING

OCC's project funding in this five-year plan comes primarily from renewal and replacement reserves. A number of projects will utilize a reserve developed in years in which transient lodging tax collections exceed 7 percent growth, as well as a business strategy reserve.

Oregon Convention Center

Portland'5 Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MERC FUND								
P'5 Projects <\$100,000		\$0	\$723,000	\$145,000	\$160,000	\$110,000	\$0	\$1,138,000
AHH HVAC & Lighting Controls Updates	TBD	70,000	430,000	0	0	0	0	500,000
AHH HVAC Boilers	TBD	0	180,000	0	0	0	0	180,000
Keller Cooling Tower & Associated Piping	TBD	0	260,000	0	0	0	0	260,000
Keller Roof & Drains Replacement	TBD	0	250,000	300,000	300,000	0	0	850,000
ASCH Portland Sign-assessment: re-paint, re-light	TBD	0	20,000	100,000	100,000	0	0	220,000
AHH Elevators-controllers & interiors	TBD	0	0	150,000	150,000	0	0	300,000
ASCH Chiller & Associated Piping	TBD	0	0	20,000	350,000	0	0	370,000
ASCH HVAC Controls Updates	TBD	0	0	262,000	0	0	0	262,000
Keller Main Speakers	TBD	0	0	125,000	0	0	0	125,000
Keller Fore Stage (Pit) Elevator Lift	TBD	0	0	250,000	250,000	0	0	500,000
Keller Front of House & Backstage Elevators	TBD	0	0	100,000	0	0	0	100,000
Newmark Main Speakers	TBD	0	0	100,000	0	0	0	100,000
Newmark Stage Floor	TBD	0	0	100,000	0	0	0	100,000
Newmark Lighting System Overhaul Phase III	TBD	0	0	130,000	0	0	0	130,000
AHH Roof	TBD	0	0	0	200,000	0	0	200,000
ASCH Elevators--overhaul & interiors	TBD	0	0	0	300,000	0	0	300,000
AHH EIFS Replacement Phase III	TBD	0	0	0	0	350,000	0	350,000
Keller HVAC Controls Upgrades	TBD	0	0	0	0	350,000	0	350,000
Keller Carpet-Front of House	TBD	0	0	0	0	150,000	0	150,000
Keller FOH Lobby Carpet Tile	TBD	0	0	0	0	0	125,000	125,000
AHH Demand Control Ventilation/VAV HVAC Units	TBD	0	0	0	0	15,000	100,000	115,000
TOTAL Portland'5		\$70,000	\$1,863,000	\$1,782,000	\$1,810,000	\$975,000	\$225,000	\$6,725,000
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19		\$6,655,000	Total Number of Projects 22					

Portland'5 Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	\$70,000	\$1,813,000	\$1,782,000	\$1,810,000	\$975,000	\$225,000
Fund Balance- New Capital	0	50,000	0	0	0	0
Total- P'5	\$70,000	\$1,863,000	\$1,782,000	\$1,810,000	\$975,000	\$225,000

Portland's Centers for the Arts

Portland's Centers for the Arts (Portland's) facilities are owned by the City of Portland and managed by the Metropolitan Exposition Recreation Commission through an intergovernmental agreement between Metro and the City of Portland. P's provides world class entertainment spaces for residents and visitors in three buildings:

- Antoinette Hatfield Hall (AHH), containing Dolores Winningstad Theatre, Newmark Theatre and Brunish Hall.
- Arlene Schnitzer Concert Hall (ASCH).
- Keller Auditorium.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 Portland's capital budget contains 22 projects that are all renewal and replacement in nature. The largest project in the five year plan is the \$850,000 replacement of the roof and drains at the Keller Auditorium. The largest project in year one of the plan is the HVAC and lighting controls updates project at Antoinette Hatfield Hall, a project that began in FY 2013-14.

PROJECT FUNDING

Most projects in this five-year plan are funded by renewal and replacement reserves; one is funded by capital reserves.

Expo Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
MERC FUND								
Expo Projects <\$100,000			\$191,000	\$70,000	\$112,000	\$110,000	\$75,000	\$558,000
Roof Repair - Hall E Lobby / Meeting Rooms	TBD	0	125,000	0	0	0	0	125,000
Parking Lot Asphalt Repairs	TBD	0	50,000	50,000	60,000	60,000	60,000	280,000
Plastic / Flat Stacking Chairs	TBD	0	50,000	25,000	25,000	0	0	100,000
Voice Over IP (Voip) Phone System	TBD	0	50,000	50,000	0	0	0	100,000
Expo Lighting Halls D,E and Conn. (Carryforward)	TBD	0	150,000	0	0	0	0	150,000
Hall D Lobby/Mtg. Rm. carpet; paint	TBD	0	153,000	0	0	0	0	153,000
Security Cameras / Access Controls	TBD	0	50,000	50,000	0	0	0	100,000
Roof Repair - Hall E Loading Dock	TBD	0	0	225,000	0	0	0	225,000
Roof Repair - Halls A&B	TBD	0	0	0	500,000	0	0	500,000
Roof Repair - Hall E (barrel)	TBD	0	0	0	0	500,000	0	500,000
Hall D Air Handlers - All 6	TBD	0	0	0	0	486,000	0	486,000
Roof Repair - Hall E (barrel)	TBD	0	0	0	0	0	500,000	500,000
Hall E Air Handlers	TBD	0	0	0	0	0	440,000	440,000
TOTAL EXPO CENTER		0	\$819,000	\$470,000	\$697,000	\$1,156,000	\$1,075,000	\$4,217,000
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-19		\$4,217,000	Total Number of Projects 14					

Expo Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
Fund Balance- Renewal and Replacement	\$0	\$446,000	\$420,000	\$697,000	\$1,156,000	\$1,075,000
TLT Capital Reserves	0	373,000	50,000	0	0	0
Total- Expo Center	\$0	\$819,000	\$470,000	\$697,000	\$1,156,000	\$1,075,000

Portland Expo Center

Portland Expo Center (Expo) is owned by Metro and managed by the Metropolitan Exposition Recreation Commission. Expo is Oregon's largest multi-purpose facility. The 53-acre campus boasts five spacious exhibit halls totaling more than 333,000 square feet and 10 varied meeting rooms.

OVERVIEW OF PROJECTS

The FY 2014-15 through FY 2018-19 Expo capital budget contains 14 projects; all are renewal and replacement. The largest projects are a series of roof repairs and air handler replacements.

PROJECT FUNDING

Funding in this five-year plan comes from a mixture of renewal and replacement reserves and funding from the MERC pooled capital account funded by transient lodging tax capital reserves.

Oregon Zoo Total projects summary by year

	ID	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Total
ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND								
Elephant Habitat and Related Infrastructure	ZIP002	\$17,397,966	\$25,920,477	\$10,443,000	\$0	\$0	\$0	\$53,761,443
Remote Elephant Center	ZIP003	40,000	0	3,500,000	1,386,194	0	0	4,926,194
Education Center (CDZ)	ZIP006		1,509,565	10,665,513	517,233	0	0	12,692,311
Campus and Habitat Interpretive Design	ZIP013	600,000	991,727	710,912	313,683	510,530	168,634	3,295,486
One-percent for Art Design and Installation	ZIP012	100,000	107,575	107,575	107,575	107,575	107,575	637,874
Polar Bear Habitat	ZIP004	0	0	1,776,274	9,417,825	8,364,467	0	19,558,566
Primate and Rhino Habitats	ZIP005	0	0	0	670,558	2,753,931	10,734,706	14,159,195
TOTAL ZOO INFRASTRUCTURE AND ANIMAL WELFARE BOND FUND		\$18,137,966	\$28,529,344	\$27,203,274	\$12,413,068	\$11,736,503	\$11,010,915	\$109,031,069
ZOO CAPITAL FUND								
Bond Commitment Elephant Lands	ZIP002	0	3,800,000	0	0	0	0	3,800,000
OZF Bond Commitment Remote Elephant Center	Zoo39	70,000	1,400,000	0	0	0	0	1,470,000
Orang Exhibit Repurposing	TBD	0	100,000	0	0	0	0	100,000
Interpretives	TBD	0	130,000	0	0	0	0	130,000
Steller Cove Renovation	TBD	0	500,000	1,000,000	0	0	0	1,500,000
Zoo Train Renovation	TBD	0	1,500,000	0	0	0	0	1,500,000
TOTAL ZOO CAPITAL FUND		\$70,000	\$7,430,000	\$1,000,000	\$0	\$0	\$0	\$8,500,000
GENERAL FUND RENEWAL AND REPLACEMENT								
Zoo R&R Projects < \$100,000			1,023,586	1,140,500	593,700	1,110,950	449,000	4,317,736
Africafe Kitchen Elevator	TBD	0	120,000	0	0	0	0	120,000
750kw Generator	ZRW052		800,000	0	0	0	0	800,000
Telephone System	TBD	0	0	259,543	0	0	0	259,543
Flooded Forest Interpretives	TBD	0	0	160,500	0	0	0	160,500
Railroad Roundhouse Roof	TBD	0	0	128,883	0	0	0	128,883
Africa Interpretives Graphics	TBD	0	0	0	132,695	0	0	132,695
Pig Holding and Exhibit Roof	TBD	0	0	0	0	131,286	0	131,286
Steller Cove Digital Control System	TBD	0	0	0	0	121,899	0	121,899
Vet Medical Center X-Ray Machine	TBD	0	0	0	0	211,482	0	211,482
Gateway Ticketing System	TBD	0	0	0	0	0	157,000	157,000
Railroad Tunnel Generator 1200kW	TBD	0	0	0	0	0	209,757	209,757
Admin Building Carpet 1st & 2nd Floor	TBD	0	0	0	0	0	530,000	530,000
TOTAL GENERAL FUND RENEWAL AND REPLACEMENT		\$0	\$1,943,586	\$1,689,426	\$726,395	\$1,575,617	\$1,345,757	\$7,280,781
TOTAL OREGON ZOO		\$18,207,966	\$37,902,930	\$29,892,700	\$13,139,463	\$13,312,120	\$12,356,672	\$124,811,850
FIVE YEAR TOTAL, FY 2014-15 THROUGH FY 2018-9		\$106,603,884	Total Number of Projects 25					

Oregon Zoo Major funding sources

	Prior Years	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
G.O. Bonds- Zoo	\$18,137,966	\$28,529,344	\$27,203,274	\$12,413,068	\$11,736,503	\$11,010,915
Donations	70,000	5,330,000	0	0	0	0
Interfund Loan	0	2,000,000	1,000,000	0	0	0
Fund Balance- Capital Reserves	0	100,000	0	0	0	0
Fund Balance- Renewal and Replacement	0	1,943,586	1,689,426	726,395	1,575,617	1,345,757
Total- Expo Center	\$18,207,966	\$37,902,930	\$29,892,700	\$13,139,463	\$13,312,120	\$12,356,672

The FY 2014-15 through FY 2018-19 Oregon Zoo capital budget includes 25 projects. Nine projects are related to the Oregon Zoo Infrastructure and Animal Welfare bond measure.

OVERVIEW OF PROJECTS

Adjustments to the scope and budget of zoo bond projects will continue as design is completed. Bond projects included in the current five-year plan include

- Elephants Habitat and Related Infrastructure (Elephant Lands)
- Remote Elephant Center (offsite facility)
- Education Center (Conservation Discovery Zone)
- Campus and Habitat Interpretive Design
- One-percent for Art Design and Installation
- Polar Bear Habitat
- Primate and Rhino Habitats

Funding from the Oregon Zoo Foundation in support of several of these projects is budgeted in the Zoo Capital subfund of the General Asset Management Fund.

Non-bond projects include significant renovations to the Steller Cove exhibit and to the zoo train, as well as a 750kw backup generator. This generator size is a change from the 1500kw generator which was to be completed in partnership with Portland General Electric. That partnership turned out not to be feasible, and the scope has been scaled back.

PROJECT FUNDING

Of the \$106.6 million in zoo projects in the FY 2014-15 through FY 2018-19 CIP, \$90.98 million (85 percent) is funded from the Oregon Zoo Infrastructure and Animal Welfare Bond. The General Renewal and Replacement Account provides \$7.3 million (7 percent). Capital projects are funded by a mix of zoo capital reserves and donations from the Oregon Zoo Foundation. The Steller Cove and train renovations are funded by a loan from the Solid Waste Fund, to be paid back with interest over 10 years.



Debt Schedules

Metro Washington Park Zoo Oregon Project, 2005 Series	D-3
Natural Areas Program, 2007 Series	D-4
Natural Areas Program, 2012 Series A	D-5
Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A	D-6
Open Spaces, Parks and Streams, 2012 Series B	D-7
Full Faith and Credit Refunding Bonds, 2006 Series	D-8
Full Faith and Credit Refunding Bonds, 2013 Series	D-9
Limited Tax Pension Obligation Bonds, 2005 Series	D-10





The Oregon Zoo (formerly the Metro Washington Park Zoo) Oregon Project bonds were authorized by voters on September 17, 1996. The original general obligation bonds were issued November 1, 1996. Bond proceeds were used to fund a variety of improvements, new exhibits and support facilities at the Oregon Zoo. The callable portion of the 1996 Series A bonds were refunded in 2005 resulting in a net present value savings of \$1,427,412.

**General
Obligation
Bonds,
Metro
Washington
Park Zoo
Oregon
Project,
2005 Series**

Amount issued	\$18,085,000
Issue date	May 12, 2005
Original issue True Interest Rate (TIC)	3.689%
Ratings as of date of issuance	
Moody's	Aa1
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	\$6,300,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
7-15-14		0.00	146,450.00	146,450.00	
1-15-15	5.000%	1,995,000.00	146,450.00	2,141,450.00	2,287,900.00
7-15-15		0.00	96,575.00	96,575.00	
1-15-16	5.000%	2,095,000.00	96,575.00	2,191,575.00	2,288,150.00
7-15-16		0.00	44,200.00	44,200.00	
1-15-17	4.000%	2,210,000.00	44,200.00	2,254,200.00	2,298,400.00
Total		\$6,300,000.00	\$574,450.00	\$6,874,450.00	\$6,874,450.00

General Obligation Bonds, Natural Areas, 2007 Series

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. Debt service will be paid from property taxes assessed on real property within the Metro region.

Amount issued	\$124,295,000
Issue date	April 3, 2007
Original issue True Interest Rate (TIC)	4.0759%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	\$73,315,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2014	-	-	1,759,875.00	1,759,875.00	
6/1/2015	5.00%	4,620,000	1,759,875.00	6,379,875.00	8,139,750.00
12/1/2015	-	-	1,644,375.00	1,644,375.00	
6/1/2016	5.00%	4,850,000	1,644,375.00	6,494,375.00	8,138,750.00
12/1/2016	-	-	1,523,125.00	1,523,125.00	
6/1/2017	5.00%	5,095,000	1,523,125.00	6,618,125.00	8,141,250.00
12/1/2017	-	-	1,395,750.00	1,395,750.00	
6/1/2018	5.00%	5,350,000	1,395,750.00	6,745,750.00	8,141,500.00
12/1/2018	-	-	1,262,000.00	1,262,000.00	
6/1/2019	5.00%	5,615,000	1,262,000.00	6,877,000.00	8,139,000.00
12/1/2019	-	-	1,121,625.00	1,121,625.00	
6/1/2020	5.00%	5,895,000	1,121,625.00	7,016,625.00	8,138,250.00
12/1/2020	-	-	974,250.00	974,250.00	
6/1/2021	5.00%	6,190,000	974,250.00	7,164,250.00	8,138,500.00
12/1/2021	-	-	819,500.00	819,500.00	
6/1/2022	5.00%	6,500,000	819,500.00	7,319,500.00	8,139,000.00
12/1/2022	-	-	657,000.00	657,000.00	
6/1/2023	4.50%	6,825,000	657,000.00	7,482,000.00	8,139,000.00
12/1/2023	-	-	503,437.50	503,437.50	
6/1/2024	4.50%	7,130,000	503,437.50	7,633,437.50	8,136,875.00
12/1/2024	-	-	343,012.50	343,012.50	
6/1/2025	4.50%	7,455,000	343,012.50	7,798,012.50	8,141,025.00
12/1/2025	-	-	175,275.00	175,275.00	
6/1/2026	4.50%	7,790,000	175,275.00	7,965,275.00	8,140,550.00
Total		\$73,315,000	\$24,358,450	\$97,673,450	\$97,673,450

General Obligation Bonds, Natural Areas, 2012A Series

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails and provide greater access to nature. The first series of bonds for \$124,295,000 were issued April 3, 2007. The second series of \$75 million was issued in May 2012 with the balance of the authorization anticipated to be issued in 2016.

Amount issued	\$75,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.2256%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	\$66,310,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2014			1,609,975	1,609,975	
6/1/2015	5.00%	5,350,000	1,609,975	6,959,975	8,569,950
12/1/2015			1,476,225	1,476,225	
6/1/2016	5.00%	2,230,000	1,476,225	3,706,225	5,182,450
12/1/2016			1,420,475	1,420,475	
6/1/2017	5.00%	2,790,000	1,420,475	4,210,475	5,630,950
12/1/2017			1,350,725	1,350,725	
6/1/2018	5.00%	3,350,000	1,350,725	4,700,725	6,051,450
12/1/2018			1,266,975	1,266,975	
6/1/2019	5.00%	3,960,000	1,266,975	5,226,975	6,493,950
12/1/2019			1,167,975	1,167,975	
6/1/2020	5.00%	4,610,000	1,167,975	5,777,975	6,945,950
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
Total		\$66,310,000	\$24,458,900	\$90,768,900	\$90,768,900

**General
Obligation
Bonds,
Oregon Zoo
Infrastructure
and Animal
Welfare
Bonds,
2012A Series**

In November 2008 the region's voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two-year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million of bonds was issued in May 2012 with the balance anticipated to be issued in 2016.

Amount issued	\$65,000,000
Issue date	June 6, 2012
Original issue True Interest Rate (TIC)	2.3822%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	\$55,000,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2014			1,275,912.50	1,275,912.50	
6/1/2015	5.00%	5,670,000.00	1,275,912.50	6,945,912.50	8,221,825.00
12/1/2015			1,134,162.50	1,134,162.50	
6/1/2016	5.00%	2,000,000.00	1,134,162.50	3,134,162.50	4,268,325.00
12/1/2016			1,084,162.50	1,084,162.50	
6/1/2017	5.00%	2,260,000.00	1,084,162.50	3,344,162.50	4,428,325.00
12/1/2017			1,027,662.50	1,027,662.50	
6/1/2018	5.00%	2,510,000.00	1,027,662.50	3,537,662.50	4,565,325.00
12/1/2018			964,912.50	964,912.50	
6/1/2019	5.00%	2,770,000.00	964,912.50	3,734,912.50	4,699,825.00
12/1/2019			895,662.50	895,662.50	
6/1/2020	5.00%	3,050,000.00	895,662.50	3,945,662.50	4,841,325.00
12/1/2020			819,412.50	819,412.50	
6/1/2021	5.00%	3,350,000.00	819,412.50	4,169,412.50	4,988,825.00
12/1/2021			735,662.50	735,662.50	
6/1/2022	5.00%	3,665,000.00	735,662.50	4,400,662.50	5,136,325.00
12/1/2022			644,037.50	644,037.50	
6/1/2023	5.00%	4,000,000.00	644,037.50	4,644,037.50	5,288,075.00
12/1/2023			544,037.50	544,037.50	
6/1/2024	5.00%	4,360,000.00	544,037.50	4,904,037.50	5,448,075.00
12/1/2024			435,037.50	435,037.50	
6/1/2025	5.00%	4,740,000.00	435,037.50	5,175,037.50	5,610,075.00
12/1/2025			316,537.50	316,537.50	
6/1/2026	4.00%	5,145,000.00	316,537.50	5,461,537.50	5,778,075.00
12/1/2026			213,637.50	213,637.50	
6/1/2027	4.50%	5,525,000.00	213,637.50	5,738,637.50	5,952,275.00
12/1/2027			89,325.00	89,325.00	
6/1/2028	3.00%	5,955,000.00	89,325.00	6,044,325.00	6,133,650.00
Total		\$55,000,000	\$20,360,325	\$75,360,325	\$75,360,325

The Open Spaces, Parks and Streams general obligation bonds were authorized by the voters on May 16, 1995. The original bonds were issued in three series between September 1 and October 15, 1995, to facilitate compliance with federal regulations regarding expenditures and investment of bond proceeds. Bond proceeds are used to purchase regionally significant open spaces and to provide funds for local governments to purchase, construct and improve local parks. Series A and C of the original bonds were refunded in 2002 resulting in a net present value savings of \$6,104,077. The last payment on the Series B bonds was made on Sept. 1, 2010. The portion of the 2002 bonds callable without premium was refunded in May 2012 resulting in a net present value savings of \$2,567,762.

General Obligation Bonds, Open Spaces, Parks and Streams, 2012B refunding

Amount issued	\$27,575,000
Issue date	June 6, 2012
Original Issue True Interest Rate (TIC)	0.449%
Ratings as of date of issuance	
Moody's	A2
Standard & Poor's	Aaa
Principal Outstanding Balance as of July 1, 2014	\$9,535,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total F/Y Debt Service
12/1/2014			238,375.00	238,375.00	
6/1/2015	5.000%	9,535,000.00	238,375.00	9,773,375.00	10,011,750.00
Total		\$9,535,000.00	\$476,750.00	\$10,011,750.00	\$10,011,750.00

Full Faith and Credit Refunding Bonds, 2006 Series

In April 2000 Metro obtained a loan from the Oregon Bond Bank through the Oregon Economic Development Department (OEDD) Special Public Works Fund (SPWF) to pay for the construction of a new building to replace the existing Hall D at the Expo Center. The loan was divided into two parts with the first being used to finance the construction of the Hall D replacement. The second part of the loan was for infrastructure improvements associated with the new building. In April 2006 Metro joined with two other Oregon local governments to issue full faith and credit refunding bonds to refund the outstanding obligation remaining on the loan. The refunding realized a net present value savings of \$758,683; 5.05 percent of refunding proceeds.

Amount issued	\$14,700,000
Issue date	April 20, 2006
Original Issue True Interest Rate (TIC)	4.3278%
Ratings as of date of issuance	
Moody's	A2
Insured to:	Aaa
Principal Outstanding Balance as of July 1, 2014	\$10,180,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-14	4.25%	735,000.00	234,334.38	969,334.38	
6-1-15			218,715.63	218,715.63	1,188,050.01
12-1-15	4.25%	765,000.00	218,715.63	983,715.63	
6-1-16			202,459.38	202,459.38	1,186,175.01
12-1-16	4.38%	795,000.00	202,459.38	997,459.38	
6-1-17			185,068.75	185,068.75	1,182,528.13
12-1-17	5.00%	830,000.00	185,068.75	1,015,068.75	
6-1-18			164,318.75	164,318.75	1,179,387.50
12-1-18	5.00%	870,000.00	164,318.75	1,034,318.75	
6-1-19			142,568.75	142,568.75	1,176,887.50
12-1-19	5.00%	915,000.00	142,568.75	1,057,568.75	
6-1-20			119,693.75	119,693.75	1,177,262.50
12-1-20	5.00%	960,000.00	119,693.75	1,079,693.75	
6-1-21			95,693.75	95,693.75	1,175,387.50
12-1-21	4.25%	1,010,000.00	95,693.75	1,105,693.75	
6-1-22			74,231.25	74,231.25	1,179,925.00
12-1-22	4.25%	1,055,000.00	74,231.25	1,129,231.25	
6-1-23			51,812.50	51,812.50	1,181,043.75
12-1-23	5.00%	1,095,000.00	51,812.50	1,146,812.50	
6-1-24			24,437.50	24,437.50	1,171,250.00
12-1-24	4.25%	1,150,000.00	24,437.50	1,174,437.50	1,174,437.50
Total		\$10,180,000.00	\$2,792,334.40	\$12,972,334.40	\$12,972,334.40

Full Faith and Credit Refunding Bonds, 2013 Series

Full faith and credit bonds were issued in October 2003 to refund outstanding obligations for Metro Regional Center (MRC) acquisition and construction, and for loans from the Oregon Economic and Community Development Department's (OECD) Special Public Works Fund to the Oregon Zoo for Metro's share of light rail station construction and Washington Park parking lot improvements. Bonds to finance Metro Regional Center were originally issued in 1991, and refunded in 1993, as revenue bonds to be paid by assessments to Metro departments. The OECD loans were issued in two series, in 1995 and 1996, to coincide with construction schedules for the Light Rail and parking lot improvements projects. These loans were paid from zoo revenues. The 2003 refunding broadened the pool of available funds to back payment of the obligations, by pledging Metro's general revenues including excise taxes and Metro's permanent rate property tax levy, which is used to support zoo operations. Debt service payments will continue to be made from the same sources as before, but the full faith and credit pledge strengthens the security for bondholders. The refunding bonds produced net present value savings of \$2,462,082. In February 2013 the callable portion of the 2003 bond was refunded resulting in a net present value savings of \$1,284,311; or 10.1 percent of the refunding proceeds.

Amount issued	\$12,600,000
Issue date	Feb. 26, 2013
Original issue True Interest Rate (TIC)	1.668%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2014	\$12,495,000

Semi-annual debt service schedule

Payment Due	Interest Rate	MRC Principal Due	MRC Interest Due	Zoo Principal Due	Zoo Interest Due	TOTAL Principal Due	TOTAL Interest Due
8-1-14	1.000%	1,205,000	84,408.75	390,000	4,775.00	1,595,000	89,183.75
2-1-15			78,383.75		2,825.00	0	81,208.75
8-1-15	1.000%	1,210,000	78,383.75	400,000	2,825.00	1,610,000	81,208.75
2-1-16			72,333.75		825.00	0	73,158.75
8-1-16	1.000%	1,245,000	72,333.75	165,000	825.00	1,410,000	73,158.75
2-1-17			66,108.75			0	66,108.75
8-1-17	1.000%	1,270,000	66,108.75			1,270,000	66,108.75
2-1-18			59,758.75			0	59,758.75
8-1-18	1.300%	1,280,000	59,758.75			1,280,000	59,758.75
2-1-19			51,438.75			0	51,438.75
8-1-19	1.550%	1,295,000	51,438.75			1,295,000	51,438.75
2-1-20			41,402.50			0	41,402.50
8-1-20	1.850%	1,320,000	41,402.50			1,320,000	41,402.50
2-1-21			29,192.50			0	29,192.50
8-1-21	2.100%	1,345,000	29,192.50			1,345,000	29,192.50
2-1-22			15,070.00			0	15,070.00
8-1-22	2.200%	1,370,000	15,070.00			1,370,000	15,070.00
Total		\$11,540,000	\$911,786.25	\$955,000	\$12,075.00	\$12,495,000	\$923,861.25

Limited Tax Pension Obligation Bonds, 2005 Series

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 13, 2005. Debt service will be repaid through assessments on departments in exchange for a lower pension cost. The underlying Moody's rating is A3. The issue was insured to receive a Aaa rating.

Amount Issued	\$24,290,000
Issue date	Sept. 13, 2005
Original issue True Interest Rate (TIC)	5.0420%
Ratings as of date of issuance	
Moody's	A3
Insured to	Aaa
Principal outstanding balance as of July 1, 2014	\$21,685,000

Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12-1-14		0	538,190.58	538,190.58	
6-1-15	4.859%	710,000	538,190.58	1,248,190.58	1,786,381.16
12-1-15		0	520,941.13	520,941.13	
6-1-16	4.859%	820,000	520,941.13	1,340,941.13	1,861,882.26
12-1-16		0	501,019.23	501,019.23	
6-1-17	4.859%	930,000	501,019.23	1,431,019.23	1,932,038.46
12-1-17		0	478,424.88	478,424.88	
6-1-18	4.859%	1,055,000	478,424.88	1,533,424.88	2,011,849.76
12-1-18		0	452,793.65	452,793.65	
6-1-19	4.859%	1,185,000	452,793.65	1,637,793.65	2,090,587.30
12-1-19		0	424,004.08	424,004.08	
6-1-20	4.859%	1,325,000	424,004.08	1,749,004.08	2,173,008.16
12-1-20		0	391,813.20	391,813.20	
6-1-21	5.004%	1,480,000	391,813.20	1,871,813.20	2,263,626.40
12-1-21		0	354,783.60	354,783.60	
6-1-22	5.004%	1,645,000	354,783.60	1,999,783.60	2,354,567.20
12-1-22		0	313,625.70	313,625.70	
6-1-23	5.004%	1,820,000	313,625.70	2,133,625.70	2,447,251.40
12-1-23		0	268,089.30	268,089.30	
6-1-24	5.004%	2,010,000	268,089.30	2,278,089.30	2,546,178.60
12-1-24		0	217,799.10	217,799.10	
6-1-25	5.004%	2,210,000	217,799.10	2,427,799.10	2,645,598.20
12-1-25		0	162,504.90	162,504.90	
6-1-26	5.004%	2,430,000	162,504.90	2,592,504.90	2,755,009.80
12-1-26		0	101,706.30	101,706.30	
6-1-27	5.004%	2,660,000	101,706.30	2,761,706.30	2,863,412.60
12-1-27		0	35,153.10	35,153.10	
6-1-28	5.004%	1,405,000	35,153.10	1,440,153.10	1,475,306.20
Total		\$21,685,000.00	\$9,521,697.50	\$31,206,697.50	\$31,206,697.50

Appendices

Financial	
Charter limitation on expenditures	E-3
Excise tax	E-4
FY 2014-15 budget transfers	E-5
GASB 54 fund balance delegation	E-8
Salary/Wage/Position	
Fringe benefit calculation	E-9
Limited duration positions	E-12
Personnel services changes detail	E-14
Four-year FTE History	E-18
General info	
Glossary	E-27





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 237.32 on the 1982–84=100 reference base.

For FY 2014-15 the adopted budget authorizes 97 percent of the limit.

15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
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
2014-15	237.32	2.80	21,055,000

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's Centers for the 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.

Almost 84 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 \$16.6 million in FY 2014-15. 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 2014-15 will be \$11.76 per ton, a decrease of 53 cents, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

EXCISE TAX RATE: 7.50%*	Actual FY 2007-08	Actual FY 2008-09	Actual FY 2009-10	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Budgeted FY 2013-14	Budgeted FY 2014-15
Oregon Zoo**	\$1,131,278	\$468,626	\$0	\$0	\$0	\$0	\$0	\$0
Planning	16,800	13,051	15,190	10,525	7,374	6,665	8,785	13,600
Parks and Enviro Svc - Gen Fund****	228,419	247,286	230,182	216,964	232,462	306,802	451,495	458,755
Portland Expo Center	437,126	421,091	386,499	350,500	453,167	429,998	478,400	500,455
Oregon Convention Center	1,084,166	1,174,776	1,221,797	1,396,147	1,351,302	1,585,421	1,297,400	1,658,092
Solid Waste	-	-	-	-	-	-	13,108,036	13,966,746
Solid Waste - Metro Facilities	4,624,732	4,573,655	4,755,699	5,113,487	5,168,875	5,055,955	-	-
Solid Waste - Non-Metro Facilities	7,154,676	6,072,442	6,354,996	6,980,372	7,199,734	7,972,419	-	-
TOTAL EXCISE TAX EARNED	\$14,677,197	\$12,970,927	\$12,964,363	\$14,067,995	\$14,412,914	\$15,357,261	\$15,344,116	\$16,597,648

* 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 2014-15 budget excise tax rate is \$11.76 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 2014-15 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	\$768,867	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,765,393	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	\$600,000	Transfer from the Metro Tourism Opportunity and Competitiveness Account designed to assist event facilities' competitiveness in attracting conventions from outside the region.
	MERC Fund	Resource	\$216,263	Subsidy from the General Fund toward the cost of agency central services.
	MERC Fund	Resource	\$321,000	Transfer to support possible work needed on the Headquarters Hotel project.
	General Asset Management Fund	Resource	\$1,968,575	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	\$553,000	Transfer to the renewal and replacement subfund to support specific R&R projects in FY 2014-15.
	General Asset Management Fund	Resource	\$391,000	Transfer to the parks, zoo and general Capital Accounts to support new capital projects.
	Solid Waste Revenue Fund	Resource	\$139,777	Transfer to support agency Sustainability program.
	Solid Waste Revenue Fund	Interfund Loan	\$16,140	Year one interest payment on interfund loan from Solid Waste to support capital projects at the Oregon Zoo.

FY 2014-15 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
MERC Fund	General Fund	Indirect	\$3,411,167	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	\$264,047	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$135,954	Charges for services provided by the Office of COO not included in the indirect pool.
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,188,051	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	Resource	\$452,000	Transfer of PERS reserve balance to the General Fund.
	General Fund	Interfund Loan	\$228,800	Principal and interest payments for the interfund loan from the General Fund to MERC for the Streetcar assessment for the Oregon Convention Center.
Natural Areas Fund	General Fund	Indirect	\$1,547,726	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	\$10,163	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Data Resource Center)	Direct	\$59,288	Charges for services provided by the Data Resource Center related to the acquisition of natural areas.
Parks and Natural Areas Local Option Levy Fund	General Fund	Resource	\$56,000	Transfer of PERS reserve balance to the General Fund.
	General Fund	Indirect	\$318,328	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	\$461	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Direct	\$1,286,558	Charges for services provided by General Fund staff in support of the Levy program.
	General Fund (Data Resource Center)	Direct	\$15,000	Charges for services provided by the Data Resource Center related to Natural Areas.
	General Fund	Resource	\$17,000	Transfer of PERS reserve balance to the General Fund.
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	\$58,951	Charges for Sustainability Center staff support to the various advisory committees.
Risk Management Fund	General Fund	Resource	\$301,451	Charges for services provided by Finance and Regulatory Services staff to manage Risk Program.

FY 2014-15 Budget transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
Smith and Bybee Wetlands Fund	General Fund	Direct	\$107,596	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
Solid Waste Revenue Fund	General Fund	Indirect	\$4,764,987	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	\$134,735	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Risk Management Fund	Direct	\$65,649	Charges for safety staff housed in Risk Management.
	General Fund (Data Resource Center)	Direct	\$303,980	Charges for services provided by the Data Resource Center.
	General Fund (Parks and Environmental Services)	Direct	\$22,062	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.
	General Fund	Direct	\$77,995	Charges for solid waste education services now in zoo budget as a result of coordination of agency-wide education programs.
	General Fund	Resource	\$301,000	Transfer of PERS reserve balance to the General Fund.
	General Asset Management Fund (Zoo Projects Account)	Interfund Loan	\$3,228,000	Interfund loan to fund renovations of the Steller Cove and Train at the Oregon Zoo.
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	\$356,488	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	\$1,343	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund	Resource	\$18,255	Transfer of PERS reserve balance to the General Fund.
Total Transfers			\$25,473,050	

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, 2014, fund balance designations are:

Fund	FY 2014-15 Beginning Fund Balance	FY 2014-15 DESIGNATIONS				
		Non- spendable	Restricted	Committed	Assigned	Unassigned
General Fund	29,237,171	\$0	\$8,106,564	\$5,071,398	\$0	\$16,059,209
General Obligation Bond Debt Service Fund	547,000	0	547,000	0	0	0
General Revenue Bond Fund	6,487	0	0	0	0	6,487
General Asset Management Fund	9,295,686	0	3,437,408	0	0	5,858,278
Natural Areas Fund	52,603,488	0	52,603,488	0	0	0
Parks and Natural Areas Local Option Levy Fund	4,757,000	0	4,757,000	0	0	0
Open Spaces Fund	636,141	0	636,141	0	0	0
Oregon Zoo Infrastructure & Animal Welfare Fund	38,571,472	0	38,571,472	0	0	0
Pioneer Cemetery Perpetual Care Fund	452,992	424,120	0	0	28,872	0
Rehab. And Enhancement Fund	1,736,067	0	1,736,067	0	0	0
Smith and Bybee Wetlands Fund	3,432,768	0	3,432,768	0	0	0
TOTAL FUND BALANCE DESIGNATIONS	\$141,276,272	\$424,120	\$113,827,908	\$5,071,398	\$28,872	\$21,923,974

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 2014-15, the offset is 2.0 percent of the 3.0 percent 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 2014-15 Metro's average composite employer rate is estimated at 8.2 percent. As of July 1, 2014, almost all newly hired 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 2014-15 will be 1 percent. This offset is expected to last for up to five years and will be gradually increased to the fund rate.

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 cost sharing for health and welfare premiums. Non-represented employees will implement a 92 percent/8 percent cost sharing plan during FY 2014-15; represented groups will utilize a 94 percent/6 percent cost sharing plan. The FY 2014-15 budget assumes that Metro's total health and welfare contribution will average \$1,202 per month per FTE. This is an increase of 6.8 percent compared to the FY 2013-14 budgeted monthly average of \$1,125.

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%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%
Pension (PERS)- Employer Rate	8.20%	8.20%	8.20%	8.20%	8.20%	8.20%	0.00%
TOTAL VARIABLE RATE COMPONENT	22.89%	22.89%	22.89%	22.89%	16.89%	16.57%	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	(2.00%)	(2.00%)	(2.00%)	(2.00%)	(2.00%)	(2.00%)	0.00%
TOTAL PERS BOND RECOVERY RATE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.00%

* Almost all newly hired employees pay the 6 percent employee rate.

Fixed rate components (annual budgeted cost)

	Elected and non-represented benefit eligible employees	AFSCME 3580-1 represented employees	Other represented benefit eligible employees	Temporary/seasonal employees
Worker Comp Tax	\$29	\$29	\$29	\$29
Life Insurance	\$48	\$48	\$48	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance	\$3	\$3	\$3	\$0
Health and Welfare	\$14,412	\$14,724	\$14,412	\$0
TOTAL FIXED RATE COMPONENT	\$14,504	\$14,816	\$14,504	\$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 2014-15:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<i>Position Eliminated</i>					
Program Analyst III	1158	Council Office	9/30/2013	0.19	Community Investment Initiative
Associate GIS Specialist	1164	Research Center	9/30/2013	0.25	Title VI
Associate Public Affairs Specialist	1163	Communications	9/30/2013	0.25	Leave Backfill
<i>Duration Extended</i>					
Program Analyst V	1166	Council/Planning & Devel.	6/30/2016	1.00	Equity Program
Program Analyst III	1209	Council	6/30/2015	1.00	Equity Program - full-time authorization
Program Analyst III	1209	Council	6/30/2016	0.50	Equity Program - part-time authorization
Associate Public Affairs Specialist	1159	Communications	6/30/2015	1.00	Web Project/Social Media
Program Analyst IV	1214	Parks & Environmental Services	6/30/2015	1.00	Cemetery Program
<i>Continued without Change</i>					
Senior Transportation Planner	1156	Planning & Development	6/30/2015	1.00	Active Transportation
Associate Public Affairs Specialist	1124	Planning & Development	6/30/2016	1.00	Regional Transportation Options
Venues Policy Project Coordinator	1212	MERC	10/30/2016	1.00	MERC Policy Coordination
Park Ranger	1187	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Park Ranger	1188	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Senior Regional Planner	1189	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Construction Coordinator	1190	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Assistant Management Analyst	1191	Parks & Environmental Services	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1192	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1193	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1194	Sustainability Center	6/30/2018	1.00	Local Option Levy
Natural Resource Technician	1195	Sustainability Center	6/30/2018	1.00	Local Option Levy
Volunteer Coordinator II	1196	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Management Analyst	1197	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Scientist	1198	Sustainability Center	6/30/2018	1.00	Local Option Levy
Associate Natural Resource Scientist	1199	Sustainability Center	6/30/2018	1.00	Local Option Levy
Program Assistant II	1200	Sustainability Center	6/30/2018	1.00	Local Option Levy
Education Specialist II	1201	Oregon Zoo	6/30/2018	1.00	Local Option Levy
Education Specialist II	1202	Oregon Zoo	6/30/2018	0.50	Local Option Levy
Legal Council I	1210	Metro Attorney	6/30/2018	0.50	Local Option Levy
Senior Public Affairs Specialist	1216	Communications	6/30/2018	1.00	Local Option Levy
<i>Converted to Regular Status</i>					
Policy Advisor I	1134	Council Office - COO		1.00	Projects
Program Analyst III	1117	Council Office		1.00	Community Investment Initiative
Associate Public Affairs Specialist	1165	Council/Communicaitons		1.00	Equity / Title VI
Program Analyst II	1148	Human Resources		1.00	Procedure/policy development
Senior Regional Planner	1211	Planning & Development		1.00	Development Center

Position	Pos #	Organizational Unit	Duration	FTE Program/Project
<i>New Positions</i>				
Program Supervisor I		New Sustainability Center	6/30/2018	1.00 Local Option Levy
Natural Resources Enforcement Specialist		New Sustainability Center	6/30/2018	1.00 Local Option Levy
Associate Management Analyst		New Sustainability Center	6/30/2018	1.00 Local Option Levy
Associate Regional Planner		New Sustainability Center	6/30/2018	1.00 Local Option Levy
Records Information Specialist		New Planning & Development	6/30/2015	0.35 Management MPO plans & records

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
Assistant Management Analyst	1215	Oregon Zoo	6/30/2019	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 2014-15 Proposed Budget:

Action - Eliminated Positions (during FY 2013-14)	FTE Change
Limited duration Program Analyst III (expired 9/30/13)	(0.19)
Limited duration Associate GIS Specialist (expired 9/30/13)	(0.25)
Limited duration Associate Public Affairs Specialist (expired 9/30/13)	(0.25)
TOTAL	(0.69)

Action - New Positions (in FY 2014-15)	FTE Change
Limited Duration Program Supervisor I (local option levy; expires 6/30/18)	1.00
Limited Duration Natural Resources Enforcement Specialist (local option levy; expires 6/30/18)	1.00
Limited Duration Associate Management Analyst (local option levy; expires 6/30/18)	0.80
Limited Duration Associate Regional Planner (local option levy; expires 6/30/18)	1.00
Limited Duration Records Information Specialist (Manager MPO records; expired 6/30/15)	0.35
Assistant Engineer	1.00
Associate GIS Specialist	1.00
Program Analyst II	1.00
Associate Management Analyst	1.00
Program Analyst II	1.00
Technical Specialist I	0.50
Senior Solid Waste Planner	1.00
Service Sales Coordinator II	1.00
Marketing & Promotions Coordinator I	0.50
Operating Engineer II	1.00
Lead Admissions worker	1.00
Lead Warehouse worker	1.00
Lead Custodial worker	1.00
Program Assistant II	0.50
TOTAL	16.65

Action - Misc. action	FTE Change
Volunteer Coordinator - P/T (existing position; not formerly shown in budget)	0.60
House/Event Manager (existing position; not formerly shown in budget)	0.75
Marketing & Promotions Cord II (existing position; not formerly shown in budget; increased to FT)	1.00
Electrician (existing position; not formerly shown in budget)	0.50
Administrative Assistant (existing position; not formerly shown in budget; increased to FT)	1.00
Administrative Assistant (existing position; not formerly shown in budget; increased to FT)	1.00
Sales Manager (existing position; not formerly shown in budget)	1.00
Increase Senior Management Analyst to full time	0.40
Increase Associate Researcher and Modeler to full time	0.50
Increase in Sr. Public Affairs Assistant to reflect full time status	0.25
Increase in Assistant Mgmt Analyst to reflect full time status	0.25
Increase Program Analyst II to full time status	0.25
Increase limited duration Program Analyst III to full time (increase to FT authorized only through 6/30/15)	0.50
TOTAL	8.00
TOTAL	23.96

The preceding actions can also be summarized by organizational unit:

	FTE
Communications (includes non-departmental position to be managed by Communications)	
Eliminate LD Associate Public Affairs Specialist (expired 9/30/13)	(0.25)
Extend LD Associate Public Affairs Specialist through 6/30/15	0.00
Convert to regular status - Associate Public Affairs Specialist; transfer from Council Office	1.00
Transfer Senior Public Affairs Specialist from Sustainability Center	1.00
<i>Subtotal</i>	<u>1.75</u>
Council	
Eliminate LD Program Analyst III (expired 9/30/13)	(0.19)
Add Program Analyst II	1.00
Extend LD Program Analyst V through 6/30/16	0.00
Extend LD Program Analyst III through 6/30/16	0.00
Increase LD Program Analyst III to full time through 6/30/15	0.50
Convert to regular status - Policy Advisor I	0.00
Convert to regular status - Program Analyst III	0.00
Transfer Associate Public Affairs Specialist to Communications	(1.00)
<i>Subtotal</i>	<u>0.31</u>
Finance and Regulatory Services	
Add Associate Management Analyst	1.00
<i>Subtotal</i>	<u>1.00</u>
Human Resources	
Add Program Analyst II	1.00
Convert to regular status; Increase to full-time Program Analyst II	0.25
<i>Subtotal</i>	<u>1.25</u>
Parks and Environmental Services	
Add Senior Solid Waste Planner	1.00
Increase in Sr. Public Affairs Assistant to reflect full time status	0.25
Extend LD Program Analyst IV through 6/30/15 (cemetery program)	0.00
Transfer Senior Regional Planner from Sustainability Center	1.00
Reassign misc. FTE to Sustainability in reallocation of pooled staff	(0.65)
<i>Subtotal</i>	<u>1.60</u>
Planning and Development	
Add LD Records Information Specialist (Manager MPO records; expired 6/30/15)	0.35
Add Assistant Engineer	1.00
Increase Senior Management Analyst to full time	0.40
Convert to regular status - Senior Regional Planner	0.00
<i>Subtotal</i>	<u>1.75</u>
Research Center	
Eliminate LD Associate GIS Specialist (expired 9/30/13)	(0.25)
Add Associate GIS Specialist	1.00
Increase Associate Researcher and Modeler to full time	0.50
<i>Subtotal</i>	<u>1.25</u>
Sustainability Center	
Add LD Program Supervisor I (local option levy; expires 6/30/18)	1.00
Add LD Natural Resources Enforcement Specialist (local option levy; expires 6/30/18)	1.00
Add LD Associate Management Analyst (local option levy; expires 6/30/18)	0.80
Add LD Associate Regional Planner (local option levy; expires 6/30/18)	1.00
Transfer Education Specialist from Oregon Zoo	1.00
Transfer Education Specialist from Oregon Zoo	1.00
Transfer Senior Public Affairs Specialist to Communications	(1.00)
Transfer Senior Regional Planner from to Parks & Environmental Services	(1.00)
Reassign misc. FTE from Parks & Environmental Services in reallocation of pooled staff	0.65
<i>Subtotal</i>	<u>4.45</u>

	FTE
Visitor Venues	
<i>Expo Center</i>	
Add Operating Engineer II	1.00
Add Electrician (existing position; not formerly shown in budget)	0.50
Add Administrative Assistant (existing position; not formerly shown in budget; increased to FT)	1.00
<i>Oregon Convention Center</i>	
Add Service Sales Coordinator II	1.00
Add Volunteer Coordinator - P/T (existing position; not formerly shown in budget)	0.60
Add House/Event Manager (existing position; not formerly shown in budget)	0.75
Add Sales Manager (existing position; not formerly shown in budget)	1.00
<i>Portland's 5 Centers for the Arts</i>	
Add Marketing & Promotions Coordinator I	0.50
Add Marketing & Promotions Cord II (existing position; not formerly shown in budget; increased to FT)	1.00
Add Administrative Assistant (existing position; not formerly shown in budget; increased to FT)	1.00
<i>Oregon Zoo</i>	
Add Technical Specialist I	0.50
Add Lead Admissions worker	1.00
Add Lead Warehouse worker	1.00
Add Lead Custodial worker	1.00
Add Program Assistant II	0.50
Increase in Assistant Mgmt Analyst to reflect full time status	0.25
Transfer Education Specialist to Sustainability Center	(1.00)
Transfer Education Specialist to Sustainability Center	(1.00)
<i>Subtotal</i>	<u>10.60</u>
Total FTE Changes	<u>23.96</u>

Four-year FTE History

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
General Fund	455.81	457.39	454.34	453.65
Communications	22.00	23.13	22.25	25.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Asso Visual Communication Desi	1.00	1.00	1.00	-
Associate Public Affairs Speci	5.00	8.13	3.25	5.00
Digital Media Specialist	-	-	-	2.00
Director	1.00	1.00	1.00	1.00
Manager II	3.00	3.00	3.00	2.00
Program Supervisor II	1.00	1.00	1.00	2.00
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Public Affairs Speciali	8.00	6.00	10.00	10.00
Sr Visual Communication Design	1.00	1.00	1.00	1.00
Council	25.38	26.39	26.69	27.00
Administrative Assistant II	-	-	-	1.00
Assistant to the Council President	-	1.00	-	-
Associate Public Affairs Speci	-	0.34	1.00	-
Chief Operating Officer	1.00	1.00	1.00	1.00
Council President	1.00	1.00	1.00	1.00
Council President Policy Coordinator	-	1.00	1.00	-
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	1.00
Director	1.00	-	-	-
Manager II	-	1.00	1.00	1.00
Policy Advisor I	3.00	2.00	3.00	3.00
Policy Advisor II	2.38	2.38	2.00	2.00
Policy Analyst	4.00	4.00	4.00	5.00
Program Analyst II	4.00	1.00	1.00	1.00
Program Analyst III	-	1.00	1.69	1.00
Program Analyst IV	2.00	2.00	2.00	3.00
Program Analyst V	-	1.67	1.00	1.00
Human Resources	18.00	17.75	17.75	19.00
Administrative Assistant III	3.00	4.00	2.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	-	-
Manager II	1.00	1.00	2.00	2.00
Payroll Specialist	1.00	2.00	2.00	2.00
Payroll Technician II	1.00	-	-	-
Program Analyst I	1.00	-	2.00	3.00
Program Analyst II	-	-	-	1.00
Program Analyst III	3.00	2.75	3.75	3.00
Program Analyst IV	3.00	3.00	2.00	3.00
Program Analyst V	3.00	3.00	3.00	3.00
Information Services	26.00	25.50	27.50	27.50
Administrative Assistant III	1.00	1.00	1.00	-
Administrative Specialist IV	-	-	-	1.00
Director	-	-	1.00	1.00
Manager I	3.00	3.00	3.00	3.00
Program Director	1.00	1.00	-	-
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	3.00	2.50	2.50	2.50
Systems Administrator III	3.00	3.00	3.00	3.00
Systems Administrator IV	1.00	1.00	1.00	1.00
Systems Analyst I	-	-	-	1.00
Systems Analyst II	2.00	2.00	4.00	3.00
Systems Analyst III	6.00	5.00	5.00	4.00
Systems Analyst IV	1.00	2.00	2.00	3.00
Technical Specialist II	4.00	4.00	4.00	4.00

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Non-Departmental		1.00	1.00	
Associate Public Affairs Specialist	-	1.00	1.00	-
Office of Metro Attorney	15.12	14.50	15.00	15.00
Administrative Assistant III	1.00	1.00	1.00	-
Deputy Metro Attorney	0.62	-	-	1.00
Legal Assistant I	-	-	-	2.00
Legal Assistant II	-	-	-	2.00
Legal Counsel I	-	-	-	0.50
Legal Counsel II	7.50	7.50	8.00	6.50
Legal Secretary	3.00	3.00	3.00	-
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	2.00	2.00	2.00	2.00
Oregon Zoo	153.98	163.70	164.10	166.60
Administrative Specialist II	2.00	2.00	2.00	2.00
Administrative Specialist III	5.00	5.00	4.00	4.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Admissions Lead	1.00	1.00	1.00	2.00
Animal Keeper	31.50	32.50	33.50	33.00
Assistant Management Analyst	-	-	1.00	1.00
Assistant Public Affairs Specialist	0.63	-	-	-
Asso Visual Communication Desi	3.50	2.50	2.50	2.50
Associate Natural Resource Sci	1.00	1.00	1.00	1.00
Associate Public Affairs Speci	-	1.00	1.00	1.00
Cash Office Clerk	0.75	0.75	0.75	0.75
Custodial Lead	-	-	-	1.00
Custodian	6.00	6.00	6.00	6.00
Deputy Conservation Manager	-	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Education Specialist I	-	0.25	0.50	0.50
Education Specialist II	2.00	2.55	5.05	5.05
Education Specialist III	-	6.00	6.75	4.75
Electrician II	-	-	-	1.00
Event Coordinator	1.00	1.00	1.00	1.00
Food Service/Retail Specialist	3.90	3.90	3.90	3.90
Gardener	7.00	7.00	7.00	7.00
General Manager, Visitor Venues	0.25	0.25	0.25	0.25
Lead Cash Office Clerk	0.85	0.85	0.85	0.85
Maintenance Electrician	1.00	1.00	1.00	-
Maintenance Lead	1.00	2.00	1.00	1.00
Maintenance Technician	2.00	2.00	2.00	2.00
Maintenance Worker 2	12.00	9.00	9.00	9.00
Maintenance Worker 3	-	2.00	3.00	3.00
Manager I	1.00	1.50	2.00	2.00
Manager II	4.00	4.00	4.00	4.00
Nutrition Technician	1.50	2.50	2.50	-
Nutrition Technician I	-	-	-	1.50
Nutritionist	1.00	-	-	1.00
Policy Advisor I	-	-	-	0.50
Policy Analyst	1.00	-	-	-
Program Analyst II	2.15	3.15	2.15	2.15
Program Analyst III	1.00	1.00	1.00	1.00
Program Analyst IV	1.00	1.00	1.00	1.00
Program Assistant I	3.35	3.15	2.55	2.55
Program Assistant II	2.75	3.00	2.00	2.50
Program Director	1.00	1.00	-	-
Program Supervisor I	-	1.00	1.00	1.00
Program Supervisor II	6.00	6.50	5.00	5.00
Project Coordinator	1.00	1.00	1.00	1.00
Research Coordinator II	1.00	-	-	-
Safety and Security Officer	4.00	4.00	5.00	5.00
Security Officer I	0.50	0.50	-	-

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Senior Animal Keeper	6.00	7.00	7.00	7.50
Senior Gardener	1.00	1.00	1.00	1.00
Senior Public Affairs Speciali	2.00	3.00	3.00	3.00
Service Supervisor I	5.00	3.00	4.00	4.00
Service Supervisor II	8.00	7.00	6.00	6.00
Service Supervisor III	2.00	3.00	3.00	3.00
Service Supervisor IV	1.00	1.00	1.00	1.00
Sr Visual Communication Design	-	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Technical Specialist I	-	-	-	0.50
Veterinarian I	1.00	1.00	1.00	1.00
Veterinarian II	1.00	1.00	1.00	1.00
Veterinary Technician	2.50	2.50	2.50	2.50
Video and Photography Tech	0.50	0.50	0.50	0.50
Visitor Services Worker III	0.85	0.85	0.85	0.85
Volunteer Coordinator I	1.00	1.00	1.00	-
Volunteer Coordinator II	1.00	1.00	1.00	2.00
Warehouse Lead	-	-	-	1.00
Web Master	0.50	-	-	-
Zoo Registrar	1.00	1.00	1.00	1.00
Research Center	31.47	29.25	26.75	28.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant GIS Specialist	2.60	1.00	1.25	1.00
Assistant Regional Planner	1.00	1.00	-	-
Associate GIS Specialist	3.10	2.85	0.60	1.60
Associate Regional Planner	1.00	-	-	-
Associate Researcher & Modeler	-	-	-	4.00
Associate Transportation Model	4.00	4.00	4.50	1.00
Director	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Principal GIS Specialist	2.00	1.00	1.00	2.00
Principal Regional Planner	1.47	1.00	-	-
Principal Researcher & Modeler	3.00	3.00	4.00	4.00
Program Supervisor II	2.00	2.00	2.00	2.00
Senior GIS Specialist	4.30	6.40	5.40	4.40
Senior Researcher & Modeler	2.00	2.00	3.00	3.00
Sustainability Center	31.95	25.90	23.10	17.80
Administrative Specialist III	1.00	1.00	-	-
Administrative Specialist IV	1.00	1.00	1.00	0.30
Assistant Regional Planner	1.00	1.00	-	-
Director	1.00	1.00	1.00	0.40
Education Coordinator II	1.00	-	-	-
Education Specialist II	0.80	-	-	-
Manager I	1.20	0.70	0.70	0.70
Manager II	1.70	1.70	1.70	1.70
Natural Resource Specialist Lead	-	-	-	2.00
Natural Resource Technician	4.00	4.00	2.00	2.00
Natural Resource Technician Lead	-	-	2.00	-
Policy Advisor II	1.00	1.00	-	-
Principal Regional Planner	3.00	2.00	2.00	2.00
Program Assistant II	2.00	-	-	-
Program Assistant III	2.00	3.00	4.00	1.50
Program Supervisor II	1.25	1.50	1.70	0.40
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Natural Resource Scient	4.00	4.00	4.00	4.00
Senior Public Affairs Speciali	0.20	0.20	0.20	-
Senior Regional Planner	3.00	1.00	-	-
Volunteer Coordinator I	1.80	1.80	1.80	-
Volunteer Coordinator II	-	-	-	1.80

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Finance and Regulatory Services	31.70	33.87	36.50	36.50
Accountant I	1.00	1.00	2.00	3.00
Accountant II	3.00	4.00	6.00	5.00
Accountant III	1.00	1.00	1.00	1.00
Accounting Specialist	1.00	1.00	-	-
Accounting Technician II	4.00	3.50	5.00	5.00
Administrative Assistant I	-	1.00	-	-
Administrative Assistant III	1.00	1.00	1.00	-
Administrative Specialist II	-	-	1.00	1.00
Assistant Management Analyst	0.70	0.70	0.70	1.70
Associate Management Analyst	3.00	3.00	3.00	3.00
Budget Coordinator	1.00	1.00	1.00	1.00
Capital Projects Coordinator	1.00	1.00	-	-
Deputy Director	1.00	1.00	1.00	-
Director	1.00	1.00	1.00	1.00
Investment Coordinator	1.00	1.00	0.80	0.80
Manager I	2.00	3.00	5.00	4.00
Manager II	4.00	4.00	2.00	1.00
Program Analyst I	-	-	-	1.00
Program Analyst III	2.00	2.00	2.00	1.00
Program Analyst IV	-	-	-	1.00
Program Analyst V	1.00	1.00	1.00	1.00
Program Assistant III	1.00	0.67	-	-
Program Director	-	-	-	1.00
Program Supervisor I	1.00	1.00	-	-
Program Supervisor II	-	-	-	1.00
Senior Management Analyst	1.00	1.00	3.00	3.00
Parks and Environmental Services	38.25	43.60	42.30	38.10
Administrative Specialist I	1.00	1.00	1.00	1.00
Administrative Specialist II	2.00	2.00	1.00	1.00
Administrative Specialist IV	1.00	1.00	1.00	0.25
Arborist	1.00	1.00	1.00	1.00
Assistant Management Analyst	7.40	7.40	6.40	3.40
Associate Management Analyst	-	-	0.40	1.00
Building Custodian - MRC	-	3.00	3.00	3.00
Building Service Worker	1.00	1.00	1.00	-
Building Services Technician	1.00	1.00	1.00	-
Director	1.00	1.00	1.00	0.35
Facilities Maintenance Technician	-	-	-	1.00
Facilities Maintenance Worker	-	-	-	1.00
Lead Building Custodian - MRC	-	0.50	0.50	0.50
Maintenance Technician	-	-	1.00	1.00
Maintenance Worker 2	1.00	1.00	-	-
Manager I	3.15	3.00	3.00	2.30
Manager II	1.60	1.60	1.40	1.40
Park Ranger	8.00	8.00	8.00	6.00
Park Ranger Lead	1.00	1.00	1.00	3.00
Principal Regional Planner	1.00	1.00	1.00	1.00
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00
Program Analyst IV	-	-	1.00	1.00
Program Assistant I	0.55	0.55	-	-
Program Assistant II	-	-	1.30	1.30
Program Assistant III	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	1.00
Property Management Specialist	0.80	0.80	0.80	0.80
Property Management Technician	-	-	0.50	0.80
Safety and Security Officer	1.75	2.75	2.00	2.00
Service Supervisor II	-	1.00	1.00	1.00
Service Supervisor III	1.00	1.00	-	-

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Office of the Auditor	6.00	6.00	6.00	6.00
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Asst	1.00	1.00	1.00	1.00
Principal Management Auditor	2.00	2.00	2.00	2.00
Senior Management Auditor	2.00	2.00	2.00	2.00
Planning and Development	55.96	46.80	45.40	47.15
Administrative Specialist II	3.00	3.00	2.00	2.00
Administrative Specialist III	1.00	-	-	-
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Engineer	-	-	-	1.00
Assistant Management Analyst	1.00	1.00	1.00	-
Assistant Regional Planner	1.00	1.00	-	-
Assistant Transportation Planner	-	-	1.00	-
Associate Management Analyst	-	-	-	1.00
Associate Public Affairs Speci	1.00	-	-	-
Associate Regional Planner	2.00	1.00	1.00	-
Associate Transportation Plann	4.00	2.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager I	2.00	2.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Principal Regional Planner	6.80	5.80	5.80	5.80
Principal Transportation Plannr	6.00	4.00	6.00	6.00
Program Analyst IV	1.58	-	-	-
Program Assistant II	-	-	1.00	1.00
Program Assistant III	2.00	1.00	1.00	1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Records & Information Analyst	-	-	-	0.35
Senior Management Analyst	4.00	4.00	3.60	4.00
Senior Regional Planner	3.00	4.00	6.00	7.00
Senior Transportation Planner	7.58	10.00	7.00	8.00
Transit Project Manager I	1.00	-	-	-
Transit Project Manager II	1.00	-	-	-
Transportation Engineer	1.00	1.00	1.00	1.00
MERC Fund	185.85	181.50	174.50	182.35
MERC Administration	14.85	11.50	6.50	6.00
Accountant	1.00	1.00	-	-
Accountant II	2.00	1.00	-	-
Accounting Technician	2.00	2.00	-	-
Administrative Assistant	1.00	-	-	-
Assistant Management Analyst	0.60	0.60	0.60	0.60
Associate Management Analyst	1.00	-	-	-
Construction Coordinator	-	1.00	1.00	1.00
General Manager, Visitor Venues	0.75	0.75	0.75	0.75
Manager I	2.35	1.00	1.00	1.00
Manager II	0.30	0.30	0.30	0.30
Policy Advisor I	1.00	1.00	1.00	0.50
Policy Analyst	-	-	1.00	1.00
Program Analyst II	0.85	0.85	0.85	0.85
Systems Analyst I	1.00	1.00	-	-
Systems Analyst II	1.00	1.00	-	-
Expo Center	13.30	13.30	12.30	14.80
Administrative Assistant	0.05	0.05	-	1.00
Administrative Technician	-	-	0.05	0.05
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Asst. Operations Mgr.	1.00	-	-	-
Director - Expo Center	1.00	1.00	1.00	1.00
Electrician	-	-	-	0.50
Event Manager	2.00	-	-	-
Executive Assistant	1.00	1.00	-	-

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Expo Center Utility Lead	-	-	-	2.00
Operating Engineer II	-	-	-	1.00
Operations Manager	1.00	1.00	1.00	1.00
Sales Manager	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Account Executive	-	2.00	2.00	2.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00	2.00	-
Utility Maintenance Lead	-	1.00	1.00	1.00
Utility Maintenance Specialist	3.00	3.00	3.00	3.00
Oregon Convention Center	110.30	110.30	111.30	114.65
Account Executive	2.00	2.00	2.00	2.00
Administrative Assistant	8.15	7.15	5.15	4.00
Administrative Technician	-	-	2.00	3.15
Admissions Staffing Manager	0.25	0.25	0.25	0.25
Asst. Executive Director	1.00	1.00	1.00	-
Asst. Operations Mgr.	1.00	1.00	1.00	1.00
Audio Visual Supervisor	1.00	1.00	1.00	1.00
Audio Visual Technician	3.00	3.00	3.00	3.00
Audio Visual Technician Lead	1.00	1.00	1.00	1.00
Audio/Visual Sales	1.00	1.00	1.00	-
Chief Engineer	1.00	1.00	-	-
Director of Event Services	1.00	1.00	1.00	1.00
Director of Operations	1.00	1.00	1.00	1.00
Director of Sales & Marketing	1.00	1.00	1.00	-
Electrician	5.00	5.00	5.00	5.00
Event Manager	4.00	4.00	4.00	4.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - OCC	1.00	1.00	1.00	1.00
Facility Security Agent	8.00	8.00	8.00	8.00
Graphic Designer	1.00	1.00	1.00	1.00
House /Event Manager	-	-	-	0.75
Information Systems Coord	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	1.00
Lead Operating Engineer	1.00	1.00	1.00	1.00
Marketing & Promotions Coor	1.00	-	-	-
Marketing & Web Svcs Manager	1.00	1.00	1.00	1.00
OCC Deputy Dir - Sales & Mktng	-	-	-	1.00
Operating Engineer II	5.00	5.00	5.00	5.00
Operations Manager	2.00	2.00	2.00	2.00
Sales Manager	3.00	3.00	4.00	4.00
Secretary	-	1.00	1.00	1.00
Security Manager	0.90	0.90	0.90	0.90
Senior Event Manager	-	-	-	1.00
Senior Sales Manager	-	-	-	1.00
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Service Sales Coordinator II	-	-	-	1.00
Services Sales Coordinator	-	1.00	1.00	-
Services Sales Coordinator I	-	-	-	1.00
Services Sales Coordinator II	-	-	-	1.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00
Sustainability Coordinator	1.00	1.00	1.00	1.00
Telecom & Info Systems Technician	-	-	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Maintenance	4.00	4.00	3.00	3.00
Utility Maintenance Lead	-	-	1.00	1.00
Utility Worker II - OCC	40.00	40.00	40.00	40.00
Volunteer Services Coordinator	-	-	-	0.60

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Portland'5 Centers for the Arts	47.40	46.40	44.40	46.90
Accounting Technician	1.00	1.00	-	-
Administrative Assistant	1.80	0.80	-	1.00
Administrative Technician	-	-	1.80	1.80
Admissions Staffing Manager	0.55	0.55	0.55	0.55
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Sales & Booking Manager	-	-	-	1.00
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00
Asst. Executive Director	1.00	1.00	1.00	1.00
Asst. Operations Mgr.	1.00	1.00	1.00	1.00
Box Office Coordinator	1.00	-	-	-
Event Services Manager - Portland'5	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director - Portland'5	1.00	1.00	1.00	1.00
Facility Maintenance Supervisor	-	-	-	1.00
Facility Security Agent	1.00	1.00	1.00	1.00
Lead Electrician	1.00	1.00	1.00	1.00
Lead Stagedoor Watchperson	1.00	1.00	-	-
Maintenance Supervisor	-	-	1.00	-
Marketing & Promotions Coor	1.00	1.00	1.00	-
Marketing & Promotions Coor II	-	-	-	2.00
Marketing & Promotions Coordinator I	-	-	-	0.50
Operating Engineer II	2.00	2.00	2.00	2.00
Operations Manager	1.00	1.00	1.00	1.00
Painter	2.00	2.00	-	-
Sales & Booking Manager	1.00	1.00	1.00	1.00
Sales Manager	2.00	2.00	2.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Setup Supervisor	-	1.00	1.00	1.00
Setup & Operations Supervisor	3.00	2.00	2.00	2.00
Stage Supervisor	1.00	1.00	1.00	1.00
Stagehands	15.00	15.00	15.00	15.00
Telecom & Info Systems Technician	-	-	2.00	-
Ticket Services Coordinator	-	1.00	1.00	1.00
Ticket Services Manager	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00	-	2.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00
Natural Areas Fund	14.95	14.70	14.30	15.05
Sustainability Center	14.95	14.70	14.30	15.05
Administrative Specialist IV	-	-	-	0.30
Assistant Regional Planner	-	-	1.00	1.00
Associate Management Analyst	-	-	0.10	-
Associate Regional Planner	1.00	1.00	-	-
Director	-	-	-	0.30
Manager I	0.30	0.30	0.30	0.35
Manager II	0.30	0.30	0.30	0.20
Natural Resource Specialist	-	-	-	2.00
Natural Resource Technician	2.00	2.00	2.00	-
Program Assistant III	-	-	-	1.00
Program Director	1.00	1.00	1.00	1.00
Program Supervisor II	0.55	0.30	0.30	0.50
Property Management Specialist	0.20	0.20	1.20	1.20
Property Management Technician	1.00	1.00	0.50	0.20
Real Estate Negotiator	4.00	4.00	3.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00	3.00
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	0.80	0.80	0.80	-
Senior Regional Planner	0.80	0.80	0.80	-

Parks and Natural Areas Local Option Levy Fund		21.65	26.90
Oregon Zoo		1.50	1.50
Education Specialist II	-	-	1.50
Sustainability Center		12.40	16.40
Assistant Regional Planner	-	-	1.00
Associate Management Analyst	-	-	-
Associate Natural Resource Sci	-	-	2.00
Associate Regional Planner	-	-	-
Field Assistant	-	-	1.00
Manager II	-	-	-
Natural Resource Technician	-	-	3.00
Natural Resources Enforcement Specialist	-	-	-
Policy Advisor II	-	-	1.00
Program Assistant II	-	-	-
Program Assistant III	-	-	-
Program Supervisor I	-	-	-
Senior Management Analyst	-	-	-
Senior Regional Planner	-	-	1.20
Service Supervisor II	-	-	1.00
Volunteer Coordinator I	-	-	2.20
Volunteer Coordinator II	-	-	-
Parks and Environmental Services		7.75	9.00
Administrative Specialist II	-	-	1.00
Assistant Management Analyst	-	-	1.00
Construction Coordinator	-	-	1.00
Park Ranger	-	-	2.00
Senior Management Analyst	-	-	1.00
Senior Public Affairs Speciali	-	-	0.75
Senior Regional Planner	-	-	-
Service Supervisor II	-	-	1.00
Service Supervisor IV	-	-	-
Volunteer Coordinator II	-	-	-
Oregon Zoo Infrastructure/Animal Welfare Fund	5.33	4.50	5.75
Oregon Zoo	5.33	4.50	5.75
Assistant Management Analyst	1.00	1.00	1.75
Construction Coordinator	-	1.00	2.00
Manager II	1.00	1.00	1.00
Program Analyst IV	0.33	-	-
Program Director	1.00	1.00	1.00
Program Supervisor II	1.00	0.50	-
Service Supervisor III	1.00	-	-
Solid Waste Fund	93.55	91.05	90.75
Sustainability Center	22.50	20.00	20.00
Administrative Specialist IV	-	-	-
Associate Solid Waste Planner	1.00	1.00	1.00
Director	-	-	-
Education Specialist III	1.00	-	-
Manager I	3.50	3.00	1.00
Manager II	-	-	2.00
Principal Solid Waste Planner	1.00	1.00	1.00
Program Assistant II	6.00	6.00	6.00
Program Assistant III	-	-	-
Program Director	1.00	1.00	1.00
Program Supervisor II	-	-	-
Senior Public Affairs Speciali	1.00	-	-
Senior Regional Planner	1.00	1.00	2.00
Senior Solid Waste Planner	7.00	7.00	6.00

	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15
Finance and Regulatory Services	12.00	12.00	12.00	13.00
Assistant Solid Waste Planner	1.00	1.00	1.00	1.00
Associate Management Analyst	-	-	-	2.00
Associate Solid Waste Planner	1.00	1.00	1.00	1.00
Manager I	1.00	1.00	1.00	2.00
Manager II	1.00	1.00	1.00	2.00
Principal Solid Waste Planner	1.00	1.00	1.00	-
Program Assistant III	1.00	1.00	1.00	1.00
Program Supervisor II	1.00	1.00	1.00	-
Senior Management Analyst	3.00	3.00	3.00	2.00
Senior Solid Waste Planner	2.00	2.00	2.00	2.00
Parks and Environmental Services	59.05	59.05	58.75	63.30
Administrative Specialist IV	-	-	-	0.75
Assistant Management Analyst	-	-	-	2.00
Associate Management Analyst	-	-	0.50	-
Construction Coordinator	1.00	1.00	1.00	1.00
Director	-	-	-	0.65
Facilities Maintenance Technician	-	-	-	1.00
Hazardous Waste Specialist	5.00	5.00	5.00	5.00
Hazardous Waste Technician	19.30	19.30	19.30	19.30
Landfill & Environmental Spec	3.00	3.00	2.00	3.00
Landfill & Environmental Technician	1.00	1.00	1.00	-
Latex Operations Specialist	1.00	1.00	1.00	1.00
Latex Operations Technician	2.00	2.00	2.00	2.00
Latex Retail Technician	1.00	1.00	1.00	1.00
Lead Scalehouse Technician	4.00	4.00	4.00	2.00
Manager I	2.00	2.00	2.00	0.65
Manager II	0.10	0.10	0.30	2.30
Principal Solid Waste Planner	4.00	4.00	4.00	4.00
Program Director	1.00	1.00	1.00	1.00
Program Supervisor I	4.00	1.00	1.00	1.00
Program Supervisor II	-	3.00	3.00	3.00
Scalehouse Technician	6.65	6.65	6.65	8.65
Senior Engineer	2.00	2.00	2.00	2.00
Senior Solid Waste Planner	-	-	-	1.00
Service Supervisor III	1.00	1.00	1.00	1.00
SW Facilities Maintenance Technician	1.00	1.00	1.00	-

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 Community 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.

Portland'5: See *Portland'5 Centers for the Arts*.

PDC: Portland Development Commission.

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

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

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

PERS: See *Public Employees Retirement System*.

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

Portland Expo Center: See *Expo*.

Portland'5 Centers for the Arts (Portland'5): This leading cultural institution encompasses 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's Centers for the 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.