

BEFORE THE COUNCIL OF THE
METROPOLITAN SERVICE DISTRICT

FOR THE PURPOSE OF ADOPTING THE)	RESOLUTION NO. 86-659
ANNUAL BUDGET FOR FISCAL YEAR)	
1986-87, MAKING APPROPRIATIONS)	Introduced by
FROM FUNDS OF THE DISTRICT IN)	Executive Officer
ACCORDANCE WITH SAID ANNUAL)	
BUDGET, AND LEVYING AD VALOREM)	
TAXES)	

WHEREAS, The Multnomah County Tax Supervising and Conservation Commission (TSCC) held its public hearing June 10, 1986, on the annual budget of the Metropolitan Service District (Metro) for the fiscal year beginning July 1, 1986, and ending June 30, 1987; and

WHEREAS, Recommendations from the TSCC have been received by Metro (attached as Exhibit A and hereby incorporated herein) and have been acted upon, as reflected in the Budget and in the Schedule of Appropriations; now, therefore,

BE IT RESOLVED,

1. The "FY 1986-87 Budget of the Metropolitan Service District" as attached hereto as Exhibit "B," and the schedule of appropriations attached as Exhibit "C" to this Resolution are hereby adopted.

2. The Council of the Metropolitan Service District does hereby levy ad valorem taxes as provided in the budget adopted by Section 1 of this Resolution in the amount of FIVE MILLION (\$5,000,000) DOLLARS for the Zoo Operations and Capital funds, said levy being a three-year serial levy outside the six percent constitutional limit approved by District voters on May 15, 1984, said taxes to be levied upon taxable properties within the Metropolitan Service District as of 1:00 a.m., January 1, 1986.

3. In accordance with Section 2.02.125 the Council hereby authorizes expenditures and personnel positions in accordance with the Annual Budget adopted by Section 1 of this Resolution, and hereby appropriates funds for the fiscal year beginning July 1, 1986, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit "C."

4. The Executive Officer shall make the following filings as provided by ORS 294.555 and ORS 310.060:

1. Multnomah County Assessor

- 1.1 An original and one copy of the Notice of Levy marked Exhibit "D," attached hereto and made a part of this Resolution.
- 1.2 Two copies of the budget document adopted by Section 2 of this Resolution.
- 1.3 A copy of the Notice of Publication required by ORS 294.421.
- 1.4 Two copies of this resolution.

2. Clackamas and Washington County Assessor and Clerk

- 2.1 A copy of the Notice of Levy marked Exhibit "D."
- 2.2 A copy of the budget document adopted by Section 2 of this Resolution.
- 2.3 A copy of this resolution.
- 2.4 A copy of the Notice of Publication required by ORS 294.421.

ADOPTED by the Council of the Metropolitan Service District
this 26th day of June, 1986.


Richard Waker, Presiding Officer

JS/gl
2927B/236-3
06/18/86

EXHIBIT C

SCHEDULE OF APPROPRIATIONSGENERAL FUND

Council	
Personal Services	\$ 73,443
Materials & Services	59,020
Capital Outlay	-0-
Subtotal	<u>\$ 132,463</u>
Executive Management	
Personal Services	\$ 335,714
Materials & Services	102,017
Capital Outlay	2,442
Subtotal	<u>\$ 440,173</u>
Finance & Administration	
Personal Services	\$ 647,259
Materials & Services	401,079
Capital Outlay	9,200
Subtotal	<u>\$1,057,538</u>
Public Affairs	
Personal Services	\$ 286,572
Materials & Services	48,181
Capital Outlay	3,409
Subtotal	<u>\$ 338,162</u>
General Expense	
Contingency	\$ 102,792
Transfers	760,828
Subtotal	<u>\$ 863,620</u>
Unappropriated Balance	\$ 63,334
Total General Fund Requirements	\$2,895,290

INTERGOVERNMENTAL RESOURCE CENTER FUND

Personal Services	\$ 887,886
Materials & Services	152,854
Capital Outlay	1,000
Transfers	791,190
Contingency	34,970
Unappropriated Balance	<u>16,750</u>
Total Intergovernmental Resource Center Fund Requirements	\$1,884,650

BUILDING MANAGEMENT FUND

Personal Services	\$ 27,530
Materials & Services	487,962
Capital Outlay	181,026
Contingency	<u>75,000</u>

Total Building Management Fund Requirements	\$ 771,518
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ZOO OPERATING FUND

Personal Services	\$ 3,352,076
Materials & Services	2,078,321
Capital Outlay	422,182
Transfers	3,164,539
Contingency	521,360
Unappropriated Balance	<u>531,091</u>

Total Zoo Operating Fund Requirements	\$10,069,569
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ZOO CAPITAL FUND

Personal Services	\$ 47,166
Capital Projects	5,962,820
Contingency	271,651
Unappropriated Balance	<u>2,583,760</u>

Total Zoo Capital Fund Requirements	\$8,865,397
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SOLID WASTE OPERATING FUND

Personal Services	\$ 1,081,366
Materials & Services	7,679,320
Capital Outlay	88,800
Transfers	3,652,312
Contingency	2,703,974
Unappropriated Balance	<u>63,333</u>

Total Solid Waste Operating Fund Requirements	\$15,269,105
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SOLID WASTE CAPITAL FUND

Capital Projects	<u>\$ 6,080,000</u>
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Total Solid Waste Capital Fund Requirements	\$ 6,080,000
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SOLID WASTE DEBT SERVICE FUND

Materials & Services	<u>\$1,207,100</u>
Total Solid Waste Debt Service Fund Requirements	\$1,207,100

ST. JOHNS RESERVE FUND

Unappropriated Balance	<u>\$1,550,700</u>
Total St. Johns Reserve Fund Requirements	\$1,550,700

ST. JOHNS FINAL IMPROVEMENTS FUND

Capital Projects	\$ 805,000
Contingency	85,000
Unappropriated Balance	<u>1,534,500</u>
Total St. Johns Final Improvement Fund Requirements	\$2,424,500

ST. JOHNS METHANE RECOVERY FUND

Personal Services	\$ 7,295
Materials & Services	13,400
Unappropriated Balance	<u>16,305</u>
Total St. Johns Methane Recovery Fund Requirements	\$ 37,000

CONVENTION, TRADE, SPECTATOR FACILITY FUND

Personal Services	\$ 121,170
Materials & Services	226,200
Contingency	<u>52,630</u>
Total Convention, Trade, Spectator Facility Fund Requirements	\$ 400,000

SEWER ASSISTANCE FUND

Materials & Services	<u>\$ 856,689</u>
Total Sewer Assistance Fund Requirements	\$ 856,689

INSURANCE FUND

Materials & Services	\$317,204
Contingency	<u>60,000</u>
Total Insurance Fund Requirements	\$377,204

REHABILITATION & ENHANCEMENT FUND

Materials & Services	\$472,185
Contingency	<u>160,655</u>

Total Rehabilitation & Enhancement Fund	\$632,840
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TRANSPORTATION TECHNICAL ASSISTANCE FUND

Materials & Services	<u>\$ 48,067</u>
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Total Transportation Technical Assistance Fund Requirements	\$ 48,067
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6182B/277
07/11/86

FORM

LB-50

NOTICE OF PROPERTY TAX LEVY

1986

To assessor of _____ County

• File no later than JULY 15.

• Be sure to read the instructions on page 2, Property Tax Certification Forms and Instructions booklet.

On July 1, 19 86, the Council

Governing Body

of Metropolitan Service District Multnomah, Washington County, Oregon, levied a tax as follows:
Municipal Corporation & ClackamasSIGN HERE Executive Officer 221-1646 5/15/86
Signature of Authorized Official Title Business Telephone Date

PART I: TOTAL PROPERTY TAX LEVY

	Partially Funded State	Totally Funded Local
1. Levy within the tax base (cannot exceed box 13, Part II)	1a -0-	1b
2. One-year special levies (itemize these levies in Part V on back of form)	2a -0-	2b -0-
3. TOTAL AMOUNT subject to net tax rate limitation. Add boxes 1a, 2a and 2b	3 -0-	
4. Continuing levies (millage and fixed) (itemize in Part V on back of form)	4a -0-	4b
5. Serial levies (itemize in Part V on back of form)	5a 1,663,806	5b 3,336,194
6. Amount levied for payment of bonded indebtedness	6a	6b -0-
7. Total amount to be raised by type of funding. Add boxes 1a, 2a, 4a and 5a, and enter in box 7a. Add boxes 2b, 5b and 6b and enter in box 7b	7a 1,663,806	7b 3,336,194
8. TOTAL AMOUNT to be raised by taxation. Add boxes 7a and 7b	8 5,000,000	

PART II: TAX BASE WORKSHEET (If an annexation occurred in the preceding fiscal year, complete Part IV first.)

9. VOTED TAX BASE, if any. _____
Date of Voter Approval _____ 9

10. CONSTITUTIONAL LIMITATION - Tax base portion of preceding three levies actually levied.

Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year	Actual Amount Levied	Fiscal Year
10a		10b		10c	

11. Largest of 10a, 10b or 10c _____ 11a multiplied by 1.06 = _____ 11b

ADJUSTMENT FOR ANNEXATION INCREASES DURING PRECEDING FISCAL YEAR

12. Annexation increase from Part IV, box 7, on back of form _____ 12

13. Adjusted tax base (largest of box 11b plus box 12; or box 9 plus box 12 if box 9 has never been levied in full) _____ 13

PART III: LIMITATIONS PER OREGON REVISED STATUTES (Refer to the ORS Chapter under which the municipal corporation was organized. Does NOT apply to Bond Limitations. Does NOT apply to ALL municipal corporations.)

14. True cash value of municipal corporation from most recent tax roll	14	
15. Statutory limitation of municipal corporation per ORS _____	15	of TVC
16. Total dollar amount authorized by statutory limit (box 14 multiplied by box 15)	16	
17. Total amount of box 8 levied within statutory limitation	17	

PART IV: ANNEXATION WORKSHEET

1.	Area	Effective Date of Annexation	1984 Assessed Value of Area Annexed
	A		
	B		
	C		
	D		

If more than four annexations, attach sheet showing the above information for each annexation.

2. TOTAL for 1984 assessed value of annexed areas (sum A thru D)

2.

3. Tax base levied by annexing entity for fiscal year 1984-85

3.

4. Assessed value of annexing entity on January 1, 1984

4.

5. Tax base rate of annexing entity. Divide box 3 by box 4

5.

6. Annexation increase. Multiply box 2 by box 5

6.

7. TOTAL ANNEXATION INCREASE. Multiply box 6 by 1.06.
Enter this amount in box 12, Part II, on front of form

7.

PART V: SCHEDULE OF SPECIAL LEVIES

Type of Levy (one-year, serial or continuing)	Purpose (operating, capital con- struction, or mixed)	Date voters approved ballot measure authorizing tax levy	First year levied	Final year to be levied	Total tax levy authorized per year by voters	Amount of tax levied this year as a result of voter approval
Serial	Mixed	5/15/84	FY 84-85	FY 86-87	5,000,000	5,000,000

If more than four levies, attach sheet showing the above information for each.

TOTAL SPECIAL LEVIES (This amount should equal the total of boxes 2a, 2b, 4a, 5a and 5b, Part I on front of form)

5,000,000

File with your assessor no later than July 15

STAFF REPORT

Agenda Item No. 8.4

Meeting Date June 26, 1986

CONSIDERATION OF RESOLUTION NO. 86-659 ADOPTING
THE FY 1986-87 BUDGET AND APPROPRIATIONS SCHEDULE

Date: June 18, 1986

Presented by: Jennifer Sims

FACTUAL BACKGROUND AND ANALYSIS

Consideration of Resolution No. 86-659 is the final step of the Council in adopting the FY 1986-87 Budget. The annual budget is a key policy document and management tool for the organization. Through the budget process, department work programs are established and authorized spending levels are set. Oregon Budget Law (ORS 294.635) requires that Metro submit its budget to the Tax Supervising and Conservation Commission (TSCC). The TSCC held a hearing on the approved budget on June 9, 1986. The TSCC will certify the budget for adoption noting any objections or recommendations.

Based on more current information, three types of amendments are proposed to the Approved Budget. The details, rationale and dollar impact are described below. The specific changes are indicated in Attachment 1 of this report.

1. Current financial reports indicate that two fund balance estimates should be revised.

	<u>Current Approved Budget</u>	<u>Proposed</u>	<u>Difference</u>
Solid Waste Operating	\$2,667,000	\$3,167,000	\$500,000
Zoo Operating	1,228,349	1,665,349	437,000

The Zoo Operating Fund balance was projected near the \$1.5 million level earlier this year. In fact, the Zoo Capital Fund budget reflects the anticipated transfer from operating assuming the higher fund balance. The most recent projection is based on May financial reports. The amount not transferred to capital is placed in operating contingency.

Solid Waste has experienced higher than projected waste flows resulting in increased disposal revenues. These funds will be carried over as additional fund balance and budgeted as contingency in the St. Johns Landfill program.

2. Unappropriated balances must be maintained for the required penalty payment should Metro not appropriate funds for the office space lease.

The penalty for FY 1986-87 would be \$190,000. This cost has been allocated to the Solid Waste Operating, Zoo Operating and General Funds. The Solid Waste Operating Fund's one-third share was inadvertently not budgeted. A reduction in contingency is proposed to cover this item as unappropriated balance.

3. The Convention, Trade, and Spectator Facilities (CTS) Fund must be amended to reflect Metro's role in the project.

Since the budget was approved, Metro has assumed a new role in the CTS project. Proposed revisions reflect current best estimates of needs through December 1986 (approximately through the election phase). It is anticipated that a supplemental budget, including TSCC review will be necessary. This will be prepared and presented for Council consideration when better information is available.

EXECUTIVE OFFICER'S RECOMMENDATION

The Executive Officer recommends that the Council adopt Resolution No. 86-659 including proposed amendments.

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2927B/236-3
06/18/86

Zoo Revenue

HISTORICAL DATA ACTUAL \$		FY 1985-86 BUDGET		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
20-XX Zoo Revenue											
					Resources						
2,050,668	1,327,101		1,836,739	4300	Fund Balance-Beginning		1,228,349		1,228,349		1,665,349
28,154	66,065		50,000	5100	Federal Grants		25,000		25,000		
4,545,742	4,584,450		4,550,000	5200	Taxes-Current Year		4,550,000		4,550,000		
406,520	428,313		473,100	5210	Taxes-Prior Year		460,000		460,000		
977,348	1,202,204		1,244,150	5300	Admissions		1,426,000		1,426,000		
740,120	881,247		845,625	5310	Concessions, Food		976,800		976,800		
258,892	273,694		305,400	5320	Concessions, Non-Food		395,300		395,300		
2,836	2,375		0	5330	Vending		0		0		
15,509	17,630		14,900	5340	Rentals, Strollers		16,000		16,000		
80	0		0	5350	Rentals, Building		0		0		
225,298	222,732		238,400	5360	Railroad Rides		248,000		248,000		
27,749	43,003		44,850	5370	Tuition and Lectures		58,850		58,850		
30,550	18,874		45,000	5380	Zoo Parents		32,500		32,500		
9,663	20,305		15,000	5390	Donations and Bequests		54,000		54,000		
11,690	4,799		15,000	5400	Sale of Animals		10,000		10,000		
2,633	1,000		2,600	5410	Sale of Equipment		4,000		4,000		
121,452	126,265		135,000	5600	Interest on Investments		99,870		99,870		
68,845	63,622		4,452	5670	Miscellaneous Income		47,900		47,900		
9,523,749	9,283,678		9,820,216		Total Resources		9,632,569		9,632,569		10,069,569

Zoo: Transfers & Contingency

HISTORICAL DATA ACTUAL \$		FY 1985-86 BUDGET		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Transfers, Contingency, Unappropriated Balance											
418,280	494,223		488,024	9100	Transfer to General Fund		497,274		497,274		
0	0		126,023	9130	Transfer to Building Mgmt Fund		93,581		93,581		
0	0		234,268	9150	Transfer to Insurance Fund		256,764		256,764		
3,395,978	1,958,681		2,448,123	9200	Transfer to Zoo Capital Fund		2,045,269		2,045,269		2,316,920
0	0		100,000	9700	Contingency		346,011		356,011		521,360
1,327,102	1,912,822		975,000		Unappropriated Fund Balance		531,091		531,091		
5,141,360	4,365,726		4,371,438		Total Trans., Contin., Unappr. Fund Bal		3,769,990		3,779,990		4,216,990
9,523,749	9,283,678	122.75	9,820,216		TOTAL EXPENDITURES	131.20	9,632,569	131.20	9,632,569		10,069,569

Solid Waste Revenue

HISTORICAL DATA		FY 1985-86		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
ACTUAL \$		BUDGET									
FY	FY	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
1983-84	1984-85										
30-XX											
SW Revenue											
Resources											
534,329	1,420,876	2,600,000	4300	Fund Balance-Beginning	2,667,000	2,667,000	3,167,000				
960	500	570	5020	Documents and Publications	280	280					
0	2,020	4,200	5320	Concessions, Non-Food	4,200	4,200					
0	0	30,000	5480	Special Waste Fee	62,300	62,300					
6,222,062	5,549,850	4,974,600	5500	Disposal Fees-Commercial	4,157,940	4,157,940					
1,113,196	932,556	754,950	5505	Disposal Fees-Public	746,880	746,880					
1,138,662	1,326,969	1,201,200	5510	User Fees-Commercial	1,942,920	1,942,920					
167,821	172,375	145,800	5515	User Fees-Public	193,515	193,515					
623,987	1,604,579	2,144,000	5520	Regional Transfer Chg.-Commercial	2,451,540	2,451,540					
22,058	410,926	537,300	5525	Regional Transfer Chg.-Public	672,210	672,210					
0	454,018	524,500	5530	Convenience Chg.-Commercial	678,000	678,000					
7,734	82,720	71,100	5535	Convenience Chg.-Public	105,600	105,600					
0	0	0	5540	Rehab. & Enhance. Fee-Commercial	264,500	264,500					
0	0	0	5545	Rehab. & Enhance. Fee-Public	23,340	23,340					
0	0	861,000	5550	State Landfill Siting Fee-Commercial	529,000	529,000					
0	0	0	5555	State Landfill Siting Fee-Public	46,680	46,680					
675	1,200	800	5580	Franchise Fees	1,200	1,200					
16,967	23,960	24,000	5590	Salvage Revenue	12,000	12,000					
24,245	116,766	91,000	5600	Interest on Investments	105,000	105,000					
10,183	8,902	8,000	5610	Finance Charges	8,000	8,000					
4,909	20,554	0	5670	Miscellaneous Income	97,000	97,000					
9,887,788	12,128,771	13,973,020	Total Resources		14,769,105	14,769,105	15,269,105				

Solid Waste: Transfers & Contingency

HISTORICAL DATA ACTUAL \$		FY 1985-86 BUDGET		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Transfers, Contingency, Unappropriated Balance											
635,610	797,546		645,292	9100	Transfer to General Fund		835,120		835,120		
0	0		298,954	9130	Transfer to Building Mgmt Fund		237,783		237,783		
0	0		54,185	9150	Transfer to Insurance Fund		65,769		65,769		
823,561	817,530		1,301,950	9320	Transfer to Solid Waste Debt		1,207,100		1,207,100		
689,600	75,000		218,000	9330	Transfer to Solid Waste Cap.		130,000		130,000		
171,800	171,800		478,000	9340	Transfer to Solid Waste Reser.		329,200		329,200		
0	520,000		645,000	9350	Transfer to St Johns Final Im.		554,500		554,500		
0	0		322,000	9680	Transfer to Rehab & Enhance.		287,840		287,840		
0	5,000		5,000	9400	Transfer to IRC Fund		5,000		5,000		
0	0		738,293	9700	Contingency		2,267,307		2,267,307		2,703,974
1,420,876	2,951,873		63,333		Unappropriated Fund Balance		0		0		63,333
3,741,447	5,338,749		4,770,007		Total Trans., Contn., Unappr. Fund Bal		5,919,619		5,919,619		6,419,619
9,887,788	12,128,771	30.64	13,973,020		TOTAL EXPENDITURES	35.84	14,769,105	35.84	14,769,105		15,269,105

Solid Waste: Management & Administration

HISTORICAL DATA ACTUAL \$		FY 1985-86 BUDGET		FOR INFORMATION ONLY PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
146	0		1,500	7150	Printing		500		500		
0	68		0	7230	Telephone		360		360		
26	35		300	7300	Postage		1,600		1,600		
0	0		300	7310	Maintenance & Repair-Buildings		0		0		
0	0		0	7330	Maintenance & Repair-Equipment		6,700		6,700		
1,438	3,971		3,720	7410	Supplies- Office		7,200		7,200		
0	0		0	7450	Supplies-Other		250		250		
4,037	9,235		17,500	7500	Contractual Services		1,500		1,500		
0	271		1,740	7520	Data Processing		16,600		16,600		
396	0		250	7900	Miscellaneous		0		0		
11,555	18,754		36,160		Total Materials & Services		52,610		52,610		
					Capital Outlay						
1,482	9,295		17,090	8570	Office Furniture & Equipment		15,400		15,400		
1,482	9,295		17,090		Total Capital Outlay		15,400		15,400		
					Transfers, Contingency, Unappropriated Balance						
445,800	450,663		322,932	9100	Transfer to General Fund		430,120		430,120		
0	0		153,667	9130	Transfer to Building Mgmt Fund		122,683		122,683		
0	0		30,332	9150	Transfer to Insurance Fund		33,869		33,869		
0	355,832		363,004	9320	Transfer to Solid Waste Debt		366,800		366,800		
0	5,000		5,000	9400	Transfer to IRC Fund		5,000		5,000		
0	0		45,957	9700	Contingency		298,283		298,283		234,950
0	0		63,333		Unappropriated Fund Balance		0		0		63,333
445,800	811,495		984,225		Total Trans., Contin., Unappr. Fund Bal		1,256,755		1,256,755		
597,774	934,246	2.77	1,126,454		TOTAL EXPENDITURES	3.19	1,429,642	3.19	1,429,642		

Solid Waste: St. Johns Landfill

HISTORICAL DATA ACTUAL \$		FOR INFORMATION ONLY									
		FY 1985-86 BUDGET		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Capital Outlay											
0	0		5,000	8510	Buildings, Exhibits, Enclosure		10,000		10,000		
0	0		82,000	8550	Equipment & Vehicles		50,000		50,000		
495	235		29,000	8570	Office Furniture & Equipment		2,000		2,000		
495	235		116,000		Total Capital Outlay		62,000		62,000		
Transfers, Contingency, Unappropriated Balance											
92,890	184,762		161,188	9100	Transfer to General Fund		212,000		212,000		
0	0		73,673	9130	Transfer to Building Mgmt Fund		59,500		59,500		
0	0		12,639	9150	Transfer to Insurance Fund		16,500		16,500		
0	205,508		207,873	9320	Transfer to Solid Waste Debt		215,000		215,000		
0	171,800		478,000	9340	Transfer to Solid Waste Reser.		329,200		329,200		
0	520,000		645,000	9350	Transfer to St Johns Final Im.		554,500		554,500		
0	0		322,000	9680	Transfer to Rehab & Enhance.		287,840		287,840		
0	0		227,242	9700	Contingency		1,261,672		1,261,672		1,761,672
92,890	1,082,070		2,127,615		Total Trans., Contin., Unappr. Fund Bal		2,936,212		2,936,212		3,436,212
3,993,650	5,409,371	9.67	7,193,300		TOTAL EXPENDITURES	10.66	7,012,460	10.66	7,012,460		7,512,460

Convention, Trade & Spectator Facilities Fund

HISTORICAL DATA ACTUAL \$		FY 1985-86 BUDGET		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
45-XX											
CTS											
RESOURCES											
0	0	0	5225	Hotel-Motel Tax	0	0	0	350,000			
0	0	370,000	5130	Contract Services	370,000	370,000	50,000				
0	0	20,000	5600	Interest on Investments	30,000	30,000	0				
0	0	10,000	5810	Transfer from Gen'l fund	0	0	0				
0	0	400,000	TOTAL RESOURCES			400,000	400,000	400,000			
REQUIREMENTS											
Personnel Services											
0	0	0	6010	CTS Director	0	0	28,350				
0	0	0	6030	Technical Manager	0	0	19,530				
0	0	0	6070	Senior Analyst	0	0	16,800				
0	0	0		Management Analyst	0	0	13,944				
0	0	0	6180	Administrative Assistant	0	0	12,480				
0	0	0	6700	Fringe	0	0	30,066				
0	0	0	Total Personnel Services			0	0	121,170			
Materials & Services											
0	0	0	7100	Travel	0	0	7,000				
0	0	0	7140	Ads & Legal Notices	0	0	1,500				
0	0	0	7110	Meetings & Conferences	0	0	1,200				
0	0	0	7150	Printing	0	0	3,000				
0	0	0	7300	Postage	0	0	2,000				
0	0	0	7360	Equipment Rental	0	0	7,000				
0	0	0	7410	Supplies-Office	0	0	1,500				
0	0	252,200	7500	Contractual Services	300,000	300,000	200,000				
0	0	0	7900	Miscellaneous	0	0	3,000				
0	0	252,200	Total Material & Services			300,000	300,000	226,200			

Convention, Trade & Spectator Facilities Fund

HISTORICAL DATA ACTUAL \$		FY 1985-86 BUDGET		PROPOSED BUDGET FY 1986-87				APPROVED		REVISED	
FY 1983-84	FY 1984-85	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Transfers, Contingency, Unappropriated Balance											
0	0		50,000	9400	Transfer to IRC Fund		50,000		50,000		0
0	0		97,800	9700	Contingency		50,000		50,000		52,630
0	0		147,800				100,000		100,000		52,630
TOTAL REQUIREMENTS							400,000		400,000		400,000



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

Memorandum

Date: April 15, 1986
To: Metro Council
From: Councilor Tom DeJardin
Jennifer Sims, Director, Management Services
Regarding: BUDGET ADVISORY COMMITTEE RECOMMENDATION

The Budget Advisory Committee consisting of seven citizens and five Councilors has completed its review of the Executive Officer's FY 1986-87 Proposed Budget. The Committee met three times to consider the budget and formulate a recommendation. In addition, a public hearing was advertised but no testimony was received.

The Committee has several recommendations which are presented below by fund in order of the budget document.

Zoo Operating Fund

- a. Delete \$10,000 from Contractual Services in the Administration Division and instead place those funds in contingency. This amount was requested for legislative liaison which will be provided by in-house staff in Executive Management for FY 1986-87.
- b. Revise the FTEs for the Building and Grounds Division.

Zoo Capital Fund

Adopt as proposed.

Solid Waste Operating Fund

Adopt as proposed.

Solid Waste Capital Fund

Adopt as proposed.

Solid Waste Debt Service Fund

Adopt as proposed.

St. Johns Reserve Fund

Adopt as proposed.

St. Johns Final Improvement Fund

Adopt as proposed.

St. Johns Methane Recovery Fund

Adopt as proposed.

IRC Fund

Adopt the following budget note:

The IRC Budget preparation process shall include notification to Council members of Committee meetings and forwarding of relevant materials including meeting agendas and minutes.

Transportation Technical Assistance Fund

Adopt as proposed.

Sewer Assistance Fund

Adopt as proposed.

Convention, Trade, and Spectator Facilities Fund

Adopt as proposed.

General Fund

- a. Adopt the following budget note: Include an analysis of system compatibility with other governments in the Data Processing Plan.
- b. Adopt the following budget note: The Data Processing Plan shall be reviewed and approved by the Council Management Committee prior to the purchase of microcomputers budgeted in FY 1986-87. Purchases will remain subject to approval by the Deputy Executive Officer.

Building Management Fund

Adopt as proposed.

Memorandum
April 15, 1986
Page 3

Insurance Fund

Adopt as proposed.

Rehabilitation and Enhancement Fund

Adopt as proposed.

TD/JS/srs
5475C/D3-2

item 8.3
*6/26/86***TAX SUPERVISING & CONSERVATION COMMISSION**

Multnomah County, Oregon

1510 Portland Building

1120 S.W. Fifth Avenue

Portland, Oregon 97204-1950

503/248-3054

June 19, 1986

Board of Commissioners
Metropolitan Service District
2000 S.W. 1st Avenue
Portland, Oregon 97201

Dear Board Members:

The Tax Supervising and Conservation Commission has reviewed, given careful consideration to and on June 10 met to discuss and conduct a public hearing on the proposed 1986-87 annual budget. The budget is certified with the objections and recommendations noted.

This certification, made pursuant to ORS 294.645, is based on the following budget estimates and tax levy.

Budget Estimates:

General Fund	\$ 2,895,290
Unappropriated Balance	(63,334)
Zoo Operating Fund	9,632,569
Unappropriated Balance	(531,091)
Zoo Capital Fund	8,865,397
Unappropriated Balance	(2,583,760)
Solid Waste Operating Fund	14,769,105
Solid Waste Capital Fund	6,080,000
Solid Waste Debt Service Fund	1,207,100
St. Johns Reserve Fund	1,550,700
Unappropriated Balance	(1,550,700)
St. Johns Final Improvement Fund	2,424,500
Unappropriated Balance	(1,534,500)
St. Johns Methane Recovery Fund	37,000
Unappropriated Balance	(16,305)
Intergovernmental Resource Center Fund	1,884,650
Unappropriated Balance	(16,750)
Rehabilitation & Enhancement Fund	629,580

Budget Estimates - Continued:

Transportation Technical Assistance Fund	48,067	
Sewer Assistance Fund	856,689	
Convention Facilities Fund	400,000	
Building Management Fund	771,518	
Insurance Fund	<u>377,204</u>	
Total Budget Estimates		\$ 52,429,369
Total Unappropriated Balance		(6,296,440)

Tax Levy:

Zoo Operating Fund - Serial Levy	
Outside 6% Limitation	\$ 5,000,000

Objections and recommendations to the budget are:

1. The Zoo Operating and Capital Funds are unbalanced as are the Solid Waste and Rehabilitation/Enhancement Funds due to unlike amounts being transferred between the funds.
2. Estimates for the Convention Facility Fund do not meet Local Budget Law requirements because the revenue and expense estimates as made are too general. The financial plan needs to be more specific in defining revenue sources and spending plans. Estimates in the Sewer Assistance, Transportation Technical Assistance and Insurance Funds should be examined for the same deficiencies.

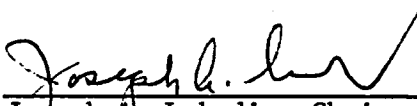
Our examination of budgets from other jurisdictions reveals a much greater allocation of money to Metro for the Convention Facility project than reported in this budget. Need for improved communication and coordination among participating agencies is apparent.

3. The indebtedness schedule needs correction and refinement. The Financial Summary states the District's liabilities on July 1, 1986 as \$11,058,000 without an explanation as to type of debt. The Debt Service schedule identifies \$5,681,000 as outstanding to the State and Working Capital estimates show current liabilities of \$1,022,820 on June 30, 1986.


After adoption please file a copy of the documents specified in ORS 294.555 and related administrative rules.

Yours very truly,

TAX SUPERVISING & CONSERVATION COMMISSION




Joseph A. Labadie, Chair



Chet McRobert, Jr., Commissioner



Thomas K. Hatfield, Commissioner



Richard A. Rocci, Commissioner



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

Memorandum

Date: June 26, 1986

To: Metro Council

From: Jennifer Sims, Director of Management Services

Regarding: Response to TSCC Certification Letter

The TSCC budget certification letter includes 3 comments. I have prepared a response to each point as follows:

1. Zoo Operating and Capital Funds are unbalanced - This is addressed in the staff report. The operating fund balance estimate is recommended for increase with the additional amount to be divided between transfer to capital and operating contingency.

Solid Waste Operating and Rehabilitation and Enhancement (R&E) Funds are unbalanced - The Solid Waste Fund show \$3,260 more transferred to the R&E fund than is budgeted in that fund. An amendment is needed to increase the revenue to the R&E fund by \$3,260 and increase Payments to Other Agencies by the same amount.

2. CTS fund estimates are too general - The approved budget reflects the best project information available at that time. A more current and refined budget is included with the staff report.

Other jurisdictions have budgeted more money to Metro for this project than Metro has reported - Again, due to the uncertainty of Metro's role and the nature and level of funding, an accurate budget could not be formulated. As key revenues are secured (e.g. hotel/motel tax) and a more complete expenditure plan developed, a supplemental budget will be prepared.

Estimates for Sewer Assistance, Transportation Technical Assistance (TTA) and Insurance funds may need a more specific financial plan. The Sewer Assistance fund is managed under specific contracted agreements which have been in effect since 1983. The TTA fund is a pass-through fund managed in accordance with intergovernmental agreements. A five-year plan has been prepared for the Insurance fund. The format and level of detail for these funds is unchanged from prior years.

3. The indebtedness schedule needs correction and refinement - The financial summary, debt service schedule and working capital schedules are not directly comparable. The financial summary liabilities of \$11,058,000 assumed that on July 1, 1986, Metro's liabilities would include current outstanding debt (DEQ loans) and \$5,900,000 loan proceeds as budgeted for the west transfer station. The debt service schedule is a copy of the schedule of current obligations as published in the most recent audit report. Debt service for WTRC has not been scheduled. The liabilities calculated in the working capital estimates are short term (e.g. accounts payable, retainage on contracts) and are not usually defined as debt.

JS:ktr



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

July 15, 1986

Mr. Gil Gutjahr
Tax Supervising & Conservation Commission
1510 Portland Building
1120 S.W. 5th Avenue
Portland, OR 97204

Dear Mr. Gutjahr:

Please find enclosed Metro's FY 1986-87 Adopted Budget and the required supporting documentation.

The TSCC certification letter dated June 19, 1986 includes three comments. I have prepared a response to each point as follows:

1. Zoo Operating and Capital Funds are unbalanced - The Zoo Operating Fund balance was projected near \$1.5 million prior to approval of the budget. The approved Zoo Capital Fund budget reflects the anticipated transfer from operating assuming the higher fund balance. In June fund balance estimates were recalculated resulting in a final Zoo Operating estimate of \$1,665,349. The operating fund balance estimate was increased on adoption with the additional amount divided between transfer to capital and operating contingency.

Solid Waste Operating and Rehabilitation and Enhancement (R&E) Funds are unbalanced - The Solid Waste Fund shows \$3,260 more transferred to the R&E fund than is budgeted in that fund. An amendment was made to increase the revenue to the R&E fund by \$3,260 and increase Payments to Other Agencies by the same amount.

2. CTS fund estimates are too general - The approved budget reflects the best project information available at that time. A more current and refined budget is in the adopted budget.

Other jurisdictions have budgeted more money to Metro for this project than Metro has reported - Again, due to the uncertainty of Metro's role and the nature and level of funding, an accurate budget could not be formulated. As key revenues are secured (e.g. hotel/motel tax) and a more complete expenditure plan developed, a supplemental budget will be prepared.

Metro Council

Richard Waker
Presiding Officer
District 2

Jim Gardner
Deputy Presiding
Officer
District 3

Bob Oleson
District 1

Corky Kirkpatrick
District 4

Tom DeJardin
District 5

George Van Bergen
District 6

Sharon Kelley
District 7

(Vacant)
District 8

Hardy Myers
District 9

Larry Cooper
District 10

Marge Kafoury
District 11

Gary Hansen
District 12

Executive Officer
Rick Gustafson

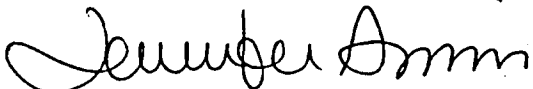
July 15, 1986
page 2.

Estimates for Sewer Assistance, Transportation Technical Assistance (TTA) and Insurance funds may need a more specific financial plan. - The Sewer Assistance fund is managed under specific contractual agreements which have been in effect since 1983. The TTA fund is a pass-through fund managed in accordance with intergovernmental agreements. A five-year plan has been prepared for the Insurance fund. The format and level of detail for these funds is unchanged from prior years.

3. The indebtedness schedule needs correction and refinement. The financial summary, debt service schedule and working capital schedules are not directly comparable. The financial summary liabilities of \$11,058,000 assumed that on July 1, 1986, Metro's liabilities would include current outstanding debt (DEQ loans) and \$5,900,000 loan proceeds as budgeted for the west transfer station. The debt service schedule is a copy of the schedule of current obligations as published in the most recent audit report. Debt service for WTRC has not been scheduled. The liabilities calculated in the working capital estimates are short term (e.g. accounts payable, retainage on contracts) and are not usually defined as debt.

Please contact me if you have any questions on this submittal.

Sincerely,



Jennifer Sims
Director of Management Services

JS:ktr



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

July 15, 1986

Mr. Donald Mason
Washington County Assessor
150 N. First Avenue
Hillsboro, OR 97124

Dear Mr. Mason:

The enclosed materials are filed in compliance with
ORS 294.555(2). Please direct any questions regarding
them to me.

Sincerely,

Jennifer Sims
Director of Management Services

JS:ctr

Enclosures

Metro Council

Richard Waker
Presiding Officer
District 2

Jim Gardner
Deputy Presiding
Officer
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Bob Oleson
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Tom DeJardin
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George Van Bergen
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Sharron Kelley
District 7

John Frewing
District 8

Hardy Myers
District 9

Larry Cooper
District 10

Marge Kafoury
District 11

Gary Hansen
District 12

Executive Officer
Rick Gustafson



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

July 15, 1986

Oregon Department of Revenue
Revenue Building
Salem, OR 97310

Metro Council

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Officer
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Larry Cooper
District 10

Marge Kafoury
District 11

Gary Hansen
District 12

Executive Officer
Rick Gustafson

Dear Sir or Madame:

The enclosed materials include Metro's Adopted Budget for Fiscal Year 1986-87 and required supporting documentation.

Please contact me if you have questions or comments.

Sincerely,

Jennifer Sims
Director of Management Services

JS:ktr

Enclosure



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

July 15, 1986

Metro Council

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Marge Kafoury
District 11

Gary Hansen
District 12

Executive Officer
Rick Gustafson

Mr. George Malin
Clackamas County Assessor
168 Warner-Milne Road
Oregon City, OR 97045

Dear Mr. Malin:

The enclosed materials are filed in compliance with
ORS 294.555(2). Please direct any questions regarding
them to me.

Sincerely,

Jennifer Sims
Director of Management Services

JS:ktr

Enclosures



METRO

2000 S.W. First Avenue
Portland, OR 97201-5398
503/221-1646

July 15, 1986

Metro Council

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Larry Cooper
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Marge Kafoury
District 11

Gary Hansen
District 12

Executive Officer
Rick Gustafson

Mr. Jim Wilcox
Multnomah County Assessor
319 S.W. Washington, Room 315
Portland, Oregon 97204

Dear Mr. Wilcox:

The enclosed materials are filed in compliance with
ORS 294.555(2). Please direct any questions regarding
them to me.

Sincerely,

Jennifer Sims
Director of Management Services

JS:ktr

Enclosures

Absent: Councilors Cooper, Kafoury, Myers and Van Bergen

The motion carried and the Resolution was adopted.

8.4 Consideration of Resolution No. 86-659, for the Purpose of Adopting the Annual Budget for FY 1986-87, Making Appropriations from Funds of the District in Accordance with Said Annual Budget, and Levying Ad Valorem Taxes (Public Hearing)

Ms. Sims explained the Council had previously adopted Resolution No. 642 which approved the new budget and transmitted it to the TSCC. Upon review, the TSCC recommended the following changes: 1) Solid Waste Operating Fund and Zoo Operating Fund balance estimates be revised; 2) Unappropriated Balances be maintained for a required penalty payment should Metro not appropriate funds for the office space lease; and 3) the Convention, Trade and Spectator Facilities (CTS) Fund be amended to reflect Metro's role in the project. Ms. Sims also referred the Council to a letter from the TSCC, dated June 19, 1986, regarding those recommendations. Ms. Sims Memorandum to the Council, dated June 26, 1986, outlined staff's response to the TSCC's recommendations.

Motion: Councilor Gardner moved to adopt Resolution No. 86-659 to include the following changes: 1) on page 1 of the Resolution, change "June 9" to read "June 10;" and 2) the three amendments as outlined in Ms. Sim's memorandum to the Council dated June 26, 1986 be incorporated into the Resolution. Councilor DeJardin seconded the motion.

Ms. Sims said staff would return to the Council at a later date with further adjustments relating to the CTS project budget.

Vote: A vote on the motion resulted in:

Ayes: Councilors DeJardin, Frewing, Gardner, Hansen, Kirkpatrick, Oleson and Waker

Absent: Councilors Cooper, Kafoury, Kelley, Myers and Van Bergen

The motion carried and the Resolution was adopted.

8.5 Consideration of Resolution No. 86-657, for the Purpose of Authorizing a New Classification (Program Assistant 2) and Amending the Pay and Classification Plans

Jennifer Sims reported staff were requesting the position of Zoo

Metro Council
June 26, 1986
Page 12

Absent: Councilors Cooper, Kafoury, Myers and Van Bergen

The motion carried and the Resolution was adopted.

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The motion carried and the Resolution was adopted.

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