

BEFORE THE COUNCIL OF THE
METROPOLITAN SERVICE DISTRICT

FOR THE PURPOSE OF APPROVING A) RESOLUTION NO. 89-1187
REQUEST FOR PROPOSAL DOCUMENT FOR)
PERFORMANCE AUDIT SERVICES) Introduced by the
) Council Finance Committee

WHEREAS, Section 2.04.033(b) of the Metro Code requires the Council must approve the proposal document for certain contracts; and

WHEREAS, Section 2.04.033(b) further provides that at the time of Council approval of the competitive bid or Request for Proposal documents, the Council may waive the requirement of Council approval of the final contract; and

WHEREAS, The three-year contract for Performance Audit Services requires Council approval, and the proposal document has been filed with the Council Clerk; now, therefore,

BE IT RESOLVED,

1. That the Council of the Metropolitan Service District approves the Request for Proposal for Performance Audit Services attached as Exhibit A hereto and authorizes that it be released for response by vendors or proposers.

2. That the Council hereby waives the requirement of Council approval of the final contract for Performance Audit Services, under the conditions that

(A) the FY89-90 Scope of Work does not exceed the budgeted amount of \$40,000; and

(B) any material or substantive changes to the FY89-90 Scope of Work, prior to or during execution of the contract, are

brought to the Council for review and approval before implementation.

3. That the Council authorizes the Council Administrator to execute the contract upon completion of the prescribed selection process under Exhibit A hereto.

ADOPTED by the Council of the Metropolitan Service District
this _____ day of _____, 1989.

NOT ADOPTED
Mike Ragsdale, Presiding Officer

COUNCIL STAFF REPORT

RESOLUTION NO. 89-1187, APPROVING A REQUEST FOR PROPOSAL DOCUMENT FOR PERFORMANCE AUDIT SERVICES

Date: December 1, 1989

Presented by: Carlson

BACKGROUND

The FY89-90 Adopted Metro Budget includes \$40,000 under the Council "Accounting & Auditing Services" to conduct an initial performance audit. During FY88-89, the Council contracted with the firm of Talbot & Korvola to develop a performance audit plan, which the Council approved by Resolution No. 89-1030, as the basis for beginning a performance audit program in FY89-90. The Request for Proposal (RFP) document presented for approval under Resolution No. 89-1187 calls for an FY89-90 audit work plan which is generally consistent with the Talbot & Korvola identified areas and a description of qualifications and approaches for future projects, as a part of the proposed three-year engagement.

DOCUMENT DEVELOPMENT

Consistent with the process used to develop the FY88-89 Performance Audit Plan RFP, Councilors Collier and Gardner headed up a task force of the following members to help develop the proposal document: Dick Engstrom, Metro Deputy Executive Officer; Alan Percell, Washington County Auditor; Sandra Suran, citizen participant; and Dick Tracy, Audit Director for the City of Portland. Mr. Percell and Mr. Tracy also assisted the development of the FY88-89 Performance Audit Plan RFP. The Task Force received Council staff's draft RFP document the week of October 16 and met November 3 to review the document and share recommendations for improvements. Issues and suggestions discussed included:

- o Narrow the focus of the performance audit in order to get more in-depth work on 1 or 2 Metro areas versus general overviews of several areas;
- o Incorporate a "survey phase" in the scope of work to take advantage of the contractor's expertise in narrowing the audit focus;
- o Require identification of a principal person as overall contract manager for the three-year period and target the proposer's performance auditing depth and experience to evaluate their ability to handle Metro's future audits;
- o Eliminate price as an evaluation criterion -- the budget limits expenditures to \$40,000; let the proposers' primary competition focus on the amount and depth of their services to meet the proposed scope of work.

Council staff incorporated the recommended changes, mailed the updated draft to the Task Force, and spoke with each member during the last two weeks to confirm final revisions.

RFP SUMMARY

The RFP document contains four sections as follows:

- 1) Section I. Introduction: States the Council's intent to contract for a three-year period and to have a performance audit of various District support services during FY89-90.

- 2) Section II. Background of the Project: Provides an overview of Metro, the development of the District's Performance Audit Plan, the Performance Audit Plan summary recommendations, the Plan's 13 potential areas for performance auditing, and notes this year's \$40,000 budget for this initial performance audit.
- 3) Section III. Proposed Scope of Work for FY 1989-90: Identifies two components for this year's work -- Phase I, to survey certain support services (Financial Management, Data Processing, Personnel, Contract Administration and Construction Management) and develop a work plan to audit all or any combination of those functions, and Phase II, to conduct the performance audit(s) on the recommended support service functions and make recommendations for service delivery improvements.
- 4) Section IV. Proposal Instructions: Outlines proposal submission requirements; describes the proposal's format and content, for which there are 5 parts -- Letter of Transmittal, Proposed Scope of Work for FY89-90, FY89-90 Project Staffing, Qualifications and Approach for Future Projects, Budget/Cost Proposal; specifies three proposal evaluation criteria of "Effectiveness of work plan in meeting RFP 1989-90 Scope of Work - 50 percent", "Experience of proposed staff for the FY 1989-90 project and future projects - 35 percent", and "References - 15 percent"; notes a mandatory pre-proposal conference on December 22, 1989 for consideration of any proposal; describes "good faith effort" requirements for any sub-consultants but notes there are no DBE/WBE goals "applicable for awarding this contract"; and outlines standard Metro proposal/contract general conditions for limitations of award, contract type, billing procedures, 90-day proposal validity, and a 120-day completion period.

CONCLUSION

Consistent with Metro Code Chapter 2.04.033(b) provisions, Resolution No. 89-1187 includes a waiver from Council approval of the final contract on the condition that (1) the contract's FY89-90 Scope of Work does not exceed this year's budgeted amount of \$40,000; and (2) any material or substantive changes to the Scope of Work are brought back to the Council for review and approval (prior to or during contract execution). Approval of Resolution No. 89-1187 with the proposed waiver should result in award of the contract by January 24, 1990; without the waiver, award would not take place until approximately 2 weeks later, February 9 (see Attachment A hereto outlining the RFP process timelines).

DEC:JPM

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PERFORMANCE AUDIT RFP TIMELINES

Scenario 1:

1. Finance Committee targeted for December 7, 1989
2. Council approval targeted for December 14, 1989
3. If RFP approved with waiver (allowing final contract to be awarded without Council approval) then proceed with process; do not have to go back to Committee or Council
4. Issue RFP for response December 15, 1989
5. Mandatory pre-proposal conference December 22, 1989
6. Proposals due January 15, 1990
7. Selection and award by January 24, 1990
8. Contract begins January 26, 1989 *

Scenario 2:

1. Same
2. Same
3. If RFP approved without waiver, final contract must
4. Same
5. Same
6. Same
7. Proposed selection by January 24, 1990; prepare resolution for contract review and approval
8. Finance Committee considers final contract and proposed award; targeted for Feb. 1
9. Council targeted to consider final contract and proposed award Feb. 8, 1990
10. If Council approves Feb. 8, contract begins Feb. 9. **

* If all work and reports completed within assigned 120 days, contract done by week of May 28, 1990.

** If all work and reports completed within assigned 120 days, contract done by week of June 4, 1990.

EXHIBIT A

METROPOLITAN SERVICE DISTRICT
REQUEST FOR PROPOSALS
FOR
PERFORMANCE AUDIT SERVICES

I. INTRODUCTION

The Council of the Metropolitan Service District is requesting proposals to acquire performance audit services for a three year period and to undertake an audit of various District support service functions during FY 1989-90. Proposals will be due on January 15, 1990 at 5:00 p.m. in the Metro Council office at 2000 S.W. First Avenue, Portland, Oregon 97201-5398. Details concerning the project and proposal are contained in this document.

II. BACKGROUND OF THE PROJECT

The Metropolitan Service District has been in existence (in its current form) for nearly 10 years. The District is responsible for providing the "metropolitan aspect" of public services or functions in the Portland metropolitan area. The District's boundary covers the urban or urbanizing portions of Clackamas, Multnomah and Washington counties. Approximately 1,000,000 people reside within the District's boundary. Currently the District is responsible for: the development and operation of the Zoo; the planning, development and operation of the solid waste disposal system; the construction and operation of the Oregon Convention Center; transportation planning and various local government assistance programs; and adoption and management of the metropolitan Urban Growth Boundary.

The District is governed by a 12-member Council with members being directly elected from Council districts of approximately equal population. The Council is responsible for 1) development and approval of policy direction for the District (enactment of ordinances, resolutions, and adoption of the fiscal year budget and approval of periodic budget adjustments); and 2) policy oversight of the Administration to assure that adopted policies and programs of the District are implemented efficiently and effectively.

The District is administered by an Executive Officer directly elected from the District at large. The Executive Officer is responsible for administering the affairs of the District and in doing so carrying out the policies and programs adopted by the Council. The Executive Officer is responsible for submitting a proposed budget to the Council and may present plans and proposed policies for Council consideration and approval.

The Council, in carrying out its policy-making and oversight role in 1988-89, had a Performance Audit Plan prepared by a consulting firm and approved Resolution No. 89-1030 which accepted the Plan and accompanying Audit Guidelines as the basis for beginning a performance audit program in FY 1989-90. The summary recommendations in the Performance Audit Plan were as follows:

- A. Adopt the U.S. General Accounting Office's Government Auditing Standards, as the guide for performance of auditing work;
- B. Contract for the professional services to perform this function for at least the first two years, and provide for continuing contract service if appropriate;
- C. Budget \$80,000 to \$100,000 for each of the first two years for the performance audit function;
- D. Establish a risk analysis system based on nine key criteria to identify areas for performance reviews; and
- E. Assign the audit oversight responsibility to the Council's Internal Affairs Committee.

The Plan identified 13 potential areas for Performance Auditing, including: Contracting; General Fund/Cost Allocation; Metro Policies and Procedures; Solid Waste Revenues; Survey of Solid Waste Program; Zoo Revenues; Planning Fund; Public Relations; Survey of Zoo Operations; Data Processing; Planning; Purchasing; and Cash Collection Procedures. A copy of the Plan is attached as Exhibit A.

The Council included \$40,000 in its 1989-90 budget to conduct an initial performance audit for this fiscal year. Based on the results of this initial audit, it is anticipated at least one audit of a similar size and scope will be budgeted for each of the next two fiscal years (through FY 1991-92).

III. PROPOSED SCOPE OF WORK FOR FY 1989-90

The Scope of Work for FY 1989-90 will focus on certain support service functions of the District, including: Financial Management (Budget and Accounting); Data Processing; Personnel; Contract Administration and Construction Management. The project will be divided into two parts as follows:

A. Phase I

1. Survey of each of the above support service functions to ascertain generally the relative effectiveness and efficiency of the performance of these

functions and the potential benefits to be achieved by a more in-depth analysis or audit of the functions. A copy of the FY 1989-90 General Fund Budget which includes each of these functions is attached as Exhibit B.

2. Make recommendations for any immediate improvements as a result of the survey.
3. Develop a recommended work plan to audit in greater depth all or any combination of the functions surveyed in Phase I.

B. Phase II

1. Conduct the performance audit(s) on the service function(s) recommended in Phase I, making sure to:
 - a. Ascertain the policy basis for providing these functions.
 - b. Ascertain how effectively these functions are being provided.
 - c. Ascertain how efficiently these functions are being provided.
2. Make recommendations for improving the delivery of the major support service functions including:
 - a. Changes to existing policies and procedures or introduction of new policies and procedures to improve the efficiency and effectiveness of such functions;
 - b. Development of standard performance measures or indicators to assist in future evaluation of performance;
 - c. Any organizational changes to improve the efficiency and effectiveness of such functions;
 - d. Funding levels for providing these functions in an efficient cost effective manner; and
 - e. Any other factors which should be taken into consideration.

IV. PROPOSAL INSTRUCTIONS

The following section defines the format and content required for the consultants' proposals and the basis upon which the proposals will be evaluated.

A. Proposal Submission

Eight (8) copies of the consultant's proposal must be provided. Proposals shall be directed to the attention of:

Mr. Donald E. Carlson
Council Administrator
Metropolitan Service District
2000 S.W. First Avenue
Portland, Oregon 97201-5398

B. Format and Content

The format required for the proposal is:

Letter of Transmittal
Part I Proposed Scope of Work for FY 1989-90
Part II FY 1989-90 Project Staffing
Part III Qualifications and Approach for Future
Projects
Part IV Budget/Cost Proposal

Each part should be clearly identified for easy reference.

1. Letter of Transmittal

The Letter of Transmittal should contain a brief summary of key points of the proposal and must include the following:

- Identification of firm(s) involved and designation of prime consultant, if more than one firm is involved.
- A statement that the proposal will remain in effect for ninety (90) days after receipt by Metro.

2. Part I - FY 1989-90 Scope of Work

The consultant should describe the proposed approach and indicate task/activities required to accomplish the FY 1989-90 Scope of Work. The work plan should be clearly separated into the components outlined in the Scope of Work (Section III).

3. Part II - FY 1989-90 Project Staffing

Each staff member to be assigned to the FY 1989-90 project must be identified. Relevant experience must be presented for each staff member with particular emphasis on the following:

- Role and responsibility proposed for this project and an estimate of time commitment for the individual.
- Experience in management and accomplishment of performance audits, particularly in a public sector setting.

Proposals must indicate a single person as project manager to work with Council staff for the FY 1989-90 Project. A list of references should be provided for the Project Manager.

4. Part III - Qualifications and Approach for Future Projects

The consultant should describe the approach for undertaking future Performance Audit Projects during the duration of the engagement. The consultant should describe the principal person responsible for managing the contract for the duration of the engagement (three years). The consultant should list all relevant prior performance audit projects including references. The consultant should address the depth and experience of the company to undertake performance audits on a variety of functions for which the District is responsible. (See potential list of Performance Audit Projects in Section II: Background.)

5. Part IV - Budget/Cost Proposals

The consultant should summarize all expected deliverables and services and provide a proposed cost to accomplish the FY 1989-90 Scope of Work. The cost proposal detail should indicate personnel (hourly rate of pay for each person scheduled), travel/per diem, clerical and miscellaneous costs.

C. Evaluation

All proposals will be evaluated based on the following criteria:

	<u>Percent</u>
- Effectiveness of work plan in meeting RFP 1989-90 Scope of Work	50
- Experience of proposed staff for the FY 1989-90 project and future projects	35
- References	15

D. RFP and Pre-proposal Conference as Basis for Proposals

This RFP and information presented at a pre-proposal conference will be the most definitive statements Metro will make concerning information upon which proposals are to be based. The pre-proposal conference will be held on December 22, 1989, at 10:00 a.m. in the Council Chamber at the Metro Center, 2000 S.W. First Avenue, Portland, Oregon. **ATTENDANCE AT THE PRE-PROPOSAL CONFERENCE IS MANDATORY FOR CONSIDERATION OF ANY PROPOSAL.** Following the pre-proposal conference, Metro will not answer any questions concerning the RFP.

E. Sub-consultants: Disadvantaged Business Program

There are no DBE/WBE goals that are applicable for awarding this contract. In the event that, subsequent to the award of this contract, any subcontractors are to be used in the performance of this Agreement, the contractor agrees to make a good faith effort to meet the goals as defined in Metro's Disadvantaged Business Program (Section 2.04.160 of the Metro Code). The goals are 7.0% for Disadvantaged Businesses and 5.0% for Women Owned Businesses. To make a good faith effort the contractor must comply with subsections 3 through 7 of 2.04.160(b). The contractor shall contact Metro prior to negotiating any subcontracts. Metro reserves the right, at all times during the period of this Agreement, to monitor compliance with the terms of this paragraph and Metro's Disadvantaged Business Program.

A subcontractor is any person or firm proposed to work for the prime contractor on this project. Metro does not wish any subcontractor selection to be finalized prior to contract award. For any task or portion of a task to be undertaken by a subcontractor, the prime contractor shall not sign up a subcontractor on an exclusive basis.

A copy of the Metro Code relating to the Disadvantaged Business Program, Sections 100 through 180 of Chapter 2.04 is attached as Exhibit C.

F. General Proposal/Contract Conditions

1. Limitations of Award

This RFP does not commit Metro to the award of a contract, or to pay any costs incurred in the preparation and submission of proposals in anticipation of a contract. Metro reserves the right to accept or reject any or all proposals received as the result of this request, to negotiate with all qualified sources, or to cancel all or part of this RFP.

2. Contract Type

Metro intends to award a Personal Services Agreement with the selected firm or person for this project. A copy of the standard contract form which the successful consultant will be required to execute is attached.

3. Billing Procedures

Proposers are informed that the billing procedures of the selected firm or person are subject to the review and prior approval of Metro before reimbursement of services can occur. A monthly billing, accompanied by a progress report, will be prepared for review and approval.

4. Validity Period and Authority

The proposal shall be considered valid for a period of at least ninety (90) days and shall contain a statement to that effect. The proposal shall contain the name, title, address, and telephone number of an individual or individuals with authority to bind any company or firm contracted during the period in which Metro is evaluating the proposal.

5. Completion Date

It is anticipated that the initial performance audit shall be completed including printing report(s) for submission to the Council within 120 days of the execution of a contract for the services rendered. Following successful completion of the initial

performance audit, the Council staff and Council Oversight Committee shall develop work plans and cost proposals in consultation with the consultant for the subsequent performance audit(s).

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EXHIBIT A

REPORT ON
PERFORMANCE AUDITING PLAN
FOR THE
METROPOLITAN SERVICE DISTRICT COUNCIL

DECEMBER 1988

TABLE OF CONTENTS

	<u>Page</u>
- EXECUTIVE SUMMARY	1
- INTRODUCTION	2
- BACKGROUND.	2
- WORK PERFORMED.	3
- PERFORMANCE AUDITING.	3
- ORGANIZING A PERFORMANCE AUDIT CAPABILITY	5
Auditing Standards	5
Professional Staff	6
Audit Oversight	7
Prioritizing Reviews	8
Administrative Guidelines.	9
Funding	9
- INFORMATION SYSTEMS	10
- IMPEDIMENTS TO SUCCESSFUL PERFORMANCE AUDITING.	11
- SPECIFIC PERFORMANCE AUDITS	12

APPENDIX I - POTENTIAL PERFORMANCE AUDIT AREAS

EXECUTIVE SUMMARY

Talbot & Korvola has completed it's overall review of Metro operations and has developed a plan for the agency to initiate a performance auditing program.

We do not see any major impediments to a successful performance auditing function provided our recommendations are adopted and acted on by the Council.

Our primary recommendations are that Metro:

1. Adopt the U.S. General Accounting Office's Government Auditing Standards, as it's guide for performance auditing work;
2. Contract for the professional services to perform this function for at least the first two years, and provide for continuing contract service if appropriate;
3. Budget \$80,000 to \$100,000 for each of the first two years for the performance audit function.
4. Establish a risk analysis system based on nine key criteria to identify areas for performance reviews; and
5. Assign the audit oversight responsibility to the Council's Internal Affairs Committee.

Our rationale leading to these recommendations is included in the body of our report.

Appendix I contains a listing of potential audit areas for Metro to consider for specific reviews. We recommend that Metro schedule performance audits in the first year of at least two of the following areas:

1. Contracting
2. General Fund/Cost allocations
3. Metro Policies and Procedures
4. Solid Waste Revenues

We have also developed a Performance Audit Guide that contains a mission statement, standards, and operating procedures to be followed for Metro's performance audit function. This Guide is provided as a separate document.

INTRODUCTION

The Metropolitan Service District (Metro) Council entered into a professional services agreement with Talbot & Korvola, CPA's, on September 26, 1988 for the primary purpose of developing a performance auditing plan for Metro. The work includes identifying any potential impediments to successful performance auditing, and making recommendations to overcome any perceived problems.

The contractor's report and performance auditing guide was to include criteria for prioritizing work, standards to be followed, options for staffing the function, suggested budget level, and recommendations for specific performance audits.

BACKGROUND

Metro was formed by the Oregon Legislature in 1977, and approved by the voters in 1978 as a directly-elected regional government. The purpose was to avoid duplication of public services and to increase the accountability of regional government officials to the public through the election process.

Metro is governed by 12 elected Councilors and by an elected Executive Officer. Metro serves the urban areas of Multnomah, Washington and Clackamas Counties. This region represents nearly one million people from 24 cities in the three counties.

Metro is responsible by statute for coordination of region-wide issues in the Portland Metropolitan Area. Services are provided in solid waste disposal management, transportation planning, technical services to local governments, operation of the Washington Park Zoo, and construction and operation of the Oregon Convention Center.

Metro's adopted budget for 1988-89 includes funds for the following primary activities (not including transfers, contingencies, and unappropriated balances):

<u>Operations</u>	<u>Millions</u>
Planning and Transportation	\$1.8
Metro ER Commission	1.8
General Support Services	4.0
Convention Center	5.9
Zoo	7.1
Solid Waste	13.3
<u>Capital</u>	
Convention Center	\$34.9
Zoo	3.7
Solid Waste	3.5

WORK PERFORMED

To accomplish our objective, we performed the following:

1. Obtained an overview of the entire Metro operation. We interviewed individual Councilors, the Council Administrator and his staff, and the Executive Officer. We reviewed (a) Metro's enabling legislation, (b) the organizational structures and related operating and procedural manuals, (c) the Council's implementing legislation and resolutions, (d) current budgets, and (e) internal and external reports on Metro activities, including financial reports by Metro's external auditors.
2. Obtained a basic understanding of Executive Office operations. We (a) conducted in-depth interviews with the Executive Officer and her staff, all department managers and other key officials, and (b) reviewed pertinent data and records for all functions.
3. Obtained and evaluated accounting and other information systems and resulting reports.
4. Obtained and considered the views of elected auditors for the City of Portland and Multnomah and Washington Counties. We also reviewed the financial and management letter reports of Metro's independent financial auditors.
5. Met with Senator Glen Otto and members of the task force team evaluating Metro responsibilities and authorities.

PERFORMANCE AUDITING

We believe a fundamental understanding of performance auditing is important if Metro is to successfully implement our recommendations. Our report is based on this premise.

Performance auditing is a structured review of a program, organization, operation or function to evaluate and report on whether operating objectives are being achieved and whether resources (allocated for this purpose) are being used economically and efficiently.

Performance auditing essentially consists of two types of audits:

- Economy and efficiency audits are performed primarily to identify methods to improve procedures, usually at cost savings. This includes determining whether an organization's resources (i.e., funds, property, and personnel) are adequately controlled and used in an efficient, and economical manner.
- Program results audits are performed to evaluate whether desired results or benefits of an organization's programs

and activities are being achieved in accordance with applicable legislation, policy, or regulations. The audit also determines whether management has considered alternatives that might provide the same results at a lower cost.

Performance audits often lead to recommendations designed to improve program success and effectiveness. Most reviews produce measurable cost savings, increases in revenues, or other identifiable improvements. Performance auditing is not a substitute for management judgment, but rather is a management tool to assist in making decisions to improve operations. It differs from financial auditing which is directed towards forming an opinion on an organization's financial statements.

ORGANIZING A PERFORMANCE AUDIT CAPABILITY

Performance auditing can provide an opportunity to save money, increase efficiency, and improve the quality of products and the delivery of services. However, proper planning and thoughtful decisions need to be made during the organization of a performance auditing function to ensure the time and resources devoted will produce positive results.

There are six major prerequisites which Metro must consider in establishing a performance audit capability:

1. Establishing and adhering to appropriate auditing standards;
2. Obtaining the highest level of professional staff, whether in-house or through contracts;
3. Establishing an appropriate organizational structure to oversee the auditing function and assure that recommendations are acted on;
4. Establishing and following a system for prioritizing review efforts to obtain the most value for money spent;
5. Setting up appropriate administrative guidelines to assure an orderly process; and
6. Authorizing appropriate funding to perform reviews on a continuing basis;

We will address each of these areas separately as they relate to Metro.

1. Audit Standards

It is important to adopt standards to be followed with respect to planning the work, performing the audits, documenting performance, and reporting results. Standards will assist in establishing order and discipline in the conduct of the work.

The United States General Accounting Office (GAO) has been the entity most responsible for development of performance auditing in the public sector. In 1972 the GAO published a landmark guide, Standards for Audit of Governmental Organizations, Programs, Activities and Functions, subsequently known as the "Yellow Book". The standards, which were revised and reissued in 1981 and again in 1988, have helped shape much of the evolution of performance auditing.

We recommend that Metro adopt GAO's 1988 revised "Yellow Book", which is now titled Government Auditing Standards, as its guide for performance auditing work. In addition to updating the general audit standards, the revision includes separate chapters on "Field Work Standards for Performance Audits" and "Reporting Standards for Performance Audits" which cover all the essential elements for this type of audit.

2. Professional Staff - In-House or Contract

The GAO first general standard includes the requirement that:

"The staff assigned to conduct the audit should collectively possess adequate professional proficiency for the tasks required."

The standards place responsibility on the audit organization to ensure that the staff can do the work. There are basic requirements for continuing education and training (80 hours every two years) to ensure the auditors keep current on audit developments.

There are other requirements for speciality areas such as computer knowledge, statistical sampling, engineering knowledge, etc. These qualifications apply to the knowledge and skills of the audit organization as a whole, and not necessarily to one individual.

When starting a new audit function, the question arises as to whether to establish an internal capability, contract with an independent firm, or pursue a combined approach. No single answer is right for all organizations. Each approach has its advantages.

Some advantages of internal capability include:

- Ability to shift assignments and priorities
- Organizational acceptance - i.e., that it will become a normal part of doing business
- Ability to mold working relationships
- Better knowledge of company operation over time.

Some advantages of contracting include:

- An experienced work force
- A greater range of expertise
- Staffing flexibility to assure timely project completion.
- Outside perception of true independence.

We recommend that Metro begin its performance auditing program by contracting for the services, rather than performing them in-house, for the following principal reasons:

- a. Independent contract auditors would provide a more objective, independent view. Nearly all of the Metro Councilors and Executive staff concurred in the importance of this factor to counter some of the outside criticism Metro has received.
- b. Size of staff. Our observations and experience with other similar size entities suggests that an effective internal audit organization would require a minimum of five professionals in order to cover the basic areas of competence necessary to meet the general standards for qualification of auditors. One person, acting alone, is seldom able to function effectively. Building an effective audit staff can be time consuming and expensive.
- c. Salary levels. A top professional performance audit manager will probably require a salary level of \$50,000 to \$60,000 annually. This level may be out of line with the salaries paid other Metro managers.

For continuity, we suggest the initial contract be established for a two-year period, with three one year options to follow at Metro's discretion. This will provide for the initial continuity which is important to start the program, and will allow Metro to re-evaluate this option after two years and decide the most appropriate way to proceed. Once funding is established and a performance audit contractor selected the reviews would be assigned as specific tasks. Detailed work plans and estimated budgets would be required before tasks were initiated by the Contractor.

3. Audit Oversight

An appropriate organization must be responsible for the performance auditing function. Audit oversight is important to assure the function is independent and can provide an objective analysis of Metro's programs and functions. It is also important to have the authority to assure that appropriate areas are selected for audit, that the function is properly funded and supported, and that audit recommendations are acted on in a timely manner.

In the case of Metro, the Council has general guidance, budgeting, and oversight responsibilities. Conversely, responsibility for administration and execution of the various programs falls directly within the purview of the Executive Officer. We believe Metro can best be served if the Council and the Executive Officer jointly participate in deciding areas to be examined, following preestablished criteria. However, final responsibility for audit selection as well as other oversight functions must devolve to the Metro Council.

In view of Metro's organization and structure, we recommend that the oversight responsibility rest with the Council's Internal Affairs Committee. This committee is currently comprised of the chairperson's of each of the council's various standing committees. It would therefore assure a full council viewpoint without requiring the difficult task of involving all council members in detailed discussions. A permanent staff person should be designated as audit coordinator to be responsible for preparing requests for proposals and assisting the Audit Committee in:

- Selecting the best qualified firm for contract award;
- Monitoring the contract to assure quality and timeliness of work; and
- Updating the risk analysis data and coordinating selection of areas for performance reviews.

4. Prioritizing Reviews

Approaching performance audit projects will likely be a new experience for those at Metro who will have the audit oversight responsibility. Most organizations can identify an abundance of possible performance audit subjects. The difficulty is not in identifying potential areas, but in sorting them out and deciding which ones are likely to yield the most useful results.

A well-rounded performance audit function will identify and weigh a variety of factors in establishing a balance of program, efficiency, and effectiveness reviews.

We recommend that Metro establish a risk analysis system to identify potential audit areas, based on the following criteria:

1. Suspected or potential fraud, waste, or abuse
2. Potential for cost savings
3. Potential for increased revenues
4. High risks of Metro liability
5. Size of program in terms of FTE and dollars
6. Number and size of outside contracts
7. Public interest in the operation
8. Financing from Federal or State grants
9. Financing from internally developed rates.

We suggest that the highest ranking areas be identified in a tentative audit plan for the next two-year period. This tentative audit schedule should be circulated to all Council members, the Executive Officer, and all department managers for their suggestions, comments, and concerns before the Internal Affairs Committee makes a final decision.

The risk analysis data should be updated and approved at least annually.

5. Administrative Guidelines

Guidelines are important so that all persons involved know the process and procedures that will be followed when conducting a performance audit. For example, who is to receive reports, when they are to be released, and who will deal with the media should the reports become public, are all important considerations.

One very important administrative matter is that all managers should be advised that they will have an opportunity to review and comment on draft reports before they are finalized.

The Audit Guide we developed as part of this review has the most important guidelines included.

6. Funding

This essential element is a product of top management commitment. Funds are always in short supply. However, the benefits resulting from a series of coordinated performance audit reviews, each building on the success of its predecessor, far exceed the results from sporadic, under-funded studies.

On an overall basis, successful performance auditing traditionally more than pays it's own way. A good program will have identifiable cost savings, increases in revenues, or other measurable benefits that exceed audit costs anywhere from a 4 to 1 to a 10 to 1 ratio.

The primary funding consideration for Metro is to establish an appropriate level to adequately establish the program with a long range view of increasing overall effectiveness.

The following information on other performance audit programs will be helpful to Metro in determining an appropriate funding level for this function:

- A. The Portland City Auditor has a staff of 10 professional auditors who work essentially all of their time on performance audits. Their 1988 budget is \$533,000, and they cover programs totaling about \$325 million annually.

Since this program started in 1984, they have prepared 36 audit reports identifying over \$8 million in potential savings and increased revenues. Each major review involves an average of 1500 hours, and requires about six months to complete.

The Chief Auditor is paid a salary of about \$52,000 plus extensive fringe benefits.

- B. The Multnomah County Auditor has a staff of 5 professional auditors who work 80 percent of their time on economy and efficiency, and program results audits. They also perform some work by contract.

The County's current budget is \$340,000 exclusive of fringe benefits which normally run at about 35 percent. They cover county programs with a total budget of about \$230 million.

The County identified savings of about \$750,000 in its last annual report on this subject which was issued in 1982.

In view of the size and diversity of Metro's programs, we recommend an initial minimum funding level of \$80,000 to \$100,000 annually. This would provide funds to make two major reviews a year, with some additional survey work, or time to respond to special requests.

INFORMATION SYSTEMS

Metro's financial accounting systems provide a significant amount of information, captured at sufficient detail to analyze costs. Deficiencies in the accounting system relative to timing and efficiency are being addressed in the Central Financial Management System currently under development. This fully automated system is scheduled for final implementation in mid-summer 1989.

We have not reviewed the planned system in depth and do not offer opinions on the computer system or implementation process. However, we have reviewed the proposed chart of accounts and the basic account number structure which is the primary building block of the system. Assuming the system is implemented on schedule and the detailed code structure is followed at the department level, the new system will provide sufficient information for performance audit analysis.

There will undoubtedly be a time period in 1989 where information systems overlap within certain departments. Currently there are instances where departments maintain their own fiscal information as backup to assure accuracy and timeliness. Although such activity appears redundant, (and may be eliminated after implementation of the Central Financial Management System) it will provide additional sources of information to assist in performance auditing cost analyses.

The organizational changes which have occurred in the past few years may make analysis complex. Comparability from period to period will be difficult to obtain. However, because substantial historical data exists, we do not believe a performance audit function will be impeded by a lack of consistent quantifiable information.

IMPEDIMENTS TO SUCCESSFUL PERFORMANCE AUDITING PROGRAM

We reviewed what we consider the seven basic ingredients required for a successful performance auditing program at Metro with the Council members, the Executive Officer, and other key staff. Brief comments on each of these points follow (several items are covered in other parts of this report).

1. A realistic understanding of what can be achieved. Our discussions with the individual Councilors and other Metro representatives at all levels revealed a refreshing understanding of the potential benefits to be gained through a performance audit activity.
2. Top management commitment. The discussions indicated that management will fully support a performance auditing program. Both the Metro Council and the Executive Officer appear fully committed to a performance auditing function.
3. Appropriate process and structure to oversee the performance audit function and implement recommendations. Such a structure and process can be readily implemented at Metro. This requisite is addressed in another part of this report.
4. Qualified professional audit staff. We have addressed this need in another portion of our report. It was interesting to note that almost all the Metro officials believed this function should not be performed by in-house staff.
5. Confidence of internal management. We were greatly encouraged by the support and confidence exhibited by all levels of management. In such a positive environment, there are strong reasons for optimism.
6. Appropriate funding to assure a high-level continuing review function. This area is covered in detail on page 9 of this report. The Council has the authority to commit the necessary funds to start this program.
7. Adequate accounting and information systems. This area is also discussed separately on page 10 of this report. We believe the accounting and information systems provide the basic data needed to begin analysis of specific programs or functions.

Conclusion

Based on our recommendations relative to staff, organization structure, and funding, we do not believe there are any major impediments to prevent Metro from implementing a successful performance auditing program. It is very important to start the program in the proper direction and build the confidence of all managers into accepting it as a basic part of Metro's management process.

SPECIFIC PERFORMANCE AUDITS

We recommend that Metro adopt a performance audit program to include reviews of organizational program areas as well as functional areas so that each activity receives some independent assessment over a period of time.

Typically organizational reviews start with a general survey of the programs carried out by that organization, to identify target areas for detailed examination. Then, specific detailed reviews are scheduled in accordance with overall priorities.

Functional areas usually are performed through a detailed examination since it has already been identified as a target area.

Our overview of Metro activities, and our risk assessment analysis based on criteria discussed on page seven of this report, identified several areas which we believe are appropriate for performance reviews at Metro. A brief description of these areas and the reasons for our selection are included as Appendix I.

We suggest that Metro provide resource capability to perform at least two major reviews a year, with additional time available to perform survey work and to respond to any specific concerns or problems that may arise during the year.

For the first year, we recommend that performance audit be performed in at least two of the following areas:

1. Contracting
2. General Fund/Cost allocation
3. Metro Policies and Procedures
4. Solid Waste Revenues

These areas and other potential performance audits are described in more detail in Appendix I.

APPENDIX I - POTENTIAL PERFORMANCE AUDIT AREAS

Our survey of Metro activities to determine potential areas for performance audits was based generally on the risk analysis system criteria shown on page 7 of this report. Where appropriate, we have mentioned the criteria in our area description.

The areas we have identified and the reasons for these choices are summarized as below. The first 7 issues are priority items which should be addressed first.

1. Contracting. The 88-89 approved budget shows Metro has 431 contracts that total about \$60 million.

The dollar amount of this program and the general nature of contracting indicate this is a high risk area for potential fraud, waste, or abuse. It also carries a high risk for Metro liability and, because of the number of people involved in the process, it represents a strong candidate for potential cost savings.

The specific area to be considered for a performance audit include:

- Organization, e.g., centralization vs. decentralization
- Policies and procedures (including issues between Council and Executive)
- Administration
- Audit
- Privatization issues

2. General Fund/Cost Allocation. The general fund totals about \$4 million which is used to finance council operations and Metro's central office functions. Funds are allocated from the zoo, solid waste, convention center, and other internal sources.

There are internal concerns about the fairness of the allocation process, and questions with respect to value received for funds contributed. The allocation of overhead may adversely impact discussions about possible merging of additional functions.

A performance audit could analyze the current allocation process, evaluate other funding options and provide an independent report which should alleviate concerns.

3. Metro Policies and Procedures

We noted differences in perceived policy and operating authority between the Council and the Executive Officer. There appears to be some differences as to the policy prerogative of the council and what executing authorities should be left to the Executive.

Some policies have evolved over time and are not easily found in authoritative form, leading to varying interpretation and

potential miscommunication. This means that a large and rapidly growing Metro organization is not supported by a highly structured, easily communicated set of ground rules. Considering the number of people impact by the administration of policy, it is not surprising to find some differences in this area.

The absence of a highly visible policy structure at Metro could lead to conflicts and redundancies which are inefficient, at best, and likely counterproductive. Addressing this issue would impact the total organization, from the council to the lowest departmental level.

A performance audit could be made in this area to (1) review in depth the authority and responsibility of each body as intended in the underlying legislation, (2) identify policies and determine how they are implemented, (3) identify the existence, cause, and effect of any factors which cause breakdowns in communication between the two entities, and (4) make recommendations as necessary to resolve any difficulties.

4. Solid Waste Revenues. This program generates over \$30 million annually from disposal and user fees, transfer charges, and a variety of other sources.

The dollar size of this program and the fact that most of the revenues are generated from internally developed rates where there is a high level of public interest makes this a high candidate for a performance review. A review would include:

- Evaluation of basis of setting rates, e.g., to carry out program objectives, recover costs, etc.
- Procedures to set rates for different operations
- Collection of revenues
- Audit procedures.

5. Survey of Solid Waste Program. This function has 39 FTE with an annual operating budget of about \$15 million exclusive of transfer and contingencies, and unappropriated balances. A significant amount of the work is performed by contract -- solid waste has about 75 active contracts including a \$366 million contract recently awarded for the Gilliam County landfill site, and will soon award a substantial contract for transfer of waste to that site.

A high percentage of the officials and staff interviewed believed that "Solid Waste has some problems" but were not specific as to where and why.

The FTE and operating dollars, the number and size of outside contracts along with the public interest suggest a high potential for cost savings through a performance audit. Since the program is so large, an audit survey should be undertaken first to evaluate overall operations, and to pinpoint specific target areas for detailed examination where it appears efficiencies are possible.

6. Zoo Revenues. The 88-89 budget shows that the Zoo will take in about \$11.6 million in revenues through taxes and internal operations which includes admissions, concessions, and railroad fees. The rates charged for internal operations are evaluated and changed annually.

In view of the large amount of revenues, of which about half are generated from internally developed rates which impact zoo visitors, a performance review could be made to:

- Identify the basis for the "50-50" policy of taxes versus internal generated revenues;
- Evaluate basis for setting rates in each internal area, i.e., recovery of costs or other objectives;
- Evaluate collection procedures;
- Determine whether appropriate audits are performed of concession and other revenue contracts.

7. Planning Fund. This fund receives about \$3 million of revenues annually from a variety of sources including Federal and State grants, dues and assessments, and several other sources. These funds are used to finance the Transportation, and Planning and Development functions.

The heads of these two organizations are responsible for generating these funds, and for setting the rates to charge for services.

The variety of revenue sources including Federal and State grants, and the amount of internally generated rates suggest a performance audit to include such areas as:

- Evaluation of policy for funding these functions;
- Review of sources of revenues;
- Evaluation of internally generated rates;
- Analysis of procedures to assure Metro is receiving all appropriate funds;
- Overview of Directors financial responsibilities versus program responsibilities.

8. Public Relations. Public Affairs is responsible for conducting Metro's communications program to inform the public of Metro's activities and services. It has a budget of about \$1.1 million with 14 FTE. As a practical matter, their work primarily involves activities supporting the solid waste program.

Other Metro organizations, namely the Zoo and the Convention Center, have their own marketing and public relations functions which includes staff and contracts with private organizations for additional support.

A performance review of this service could be performed to determine whether this split of functions results in duplications or inefficiencies.

9. Survey of Zoo Operations. The Zoo's 157 FTE represents the largest staff function within Metro. The 88-89 operating budget totals about \$11.6 million. The Zoo has a substantial number of operating contracts that total over \$1 million annually, in addition to construction contracts that will total about \$3.7 million for 1988-89.

The size of this program in dollars and FTE, and the number of outside contracts, together with the high level of public interest, indicate that a survey could be undertaken to evaluate overall operations. Any areas identified as potential for cost savings or other efficiencies should be targeted for specific detailed examination reviews.

10. Data Processing. The Department of Finance and Administration provides the central support for Metro's data processing functions. It is in the process of installing a revised accounting system and making other changes to increase their capabilities. It appears that other departments have a certain amount of their own data processing capabilities.

Data processing in general is a costly operation which should be looked at periodically through a performance review to provide management with an independent assessment of that function. One important consideration is whether possible duplication and inefficiencies exist because of decentralization or other problems. The use of outside contractors versus in-house staff and the basis for those determinations should also be reviewed.

11. Planning. The Planning and Development Department has certain responsibilities for regional land development and solid waste management planning, as well as for providing assistance to local governments. It appears that other departments have their own planning staffs. For example, three planning positions were recently moved from Solid Waste to Planning and Development, but several planning positions still remain in Solid Waste.

A performance review could be made to determine Metro's total planning responsibilities, and to identify where the functions are being carried out. Possible inefficiencies may exist if there is significant decentralization.

12. Purchasing. Purchasing is another area that is subject to potential fraud and inefficiencies if tight control procedures do not exist. Our brief review indicated that this function is also very decentralized.

A survey could be made of this area to obtain more information about the policies and control procedures to determine whether a detailed examination would be appropriate.

13. Cash Collection Procedures. The Zoo and Solid Waste programs generate and collect a significant amount of cash for admissions, concession operations, garbage collections fees, etc.

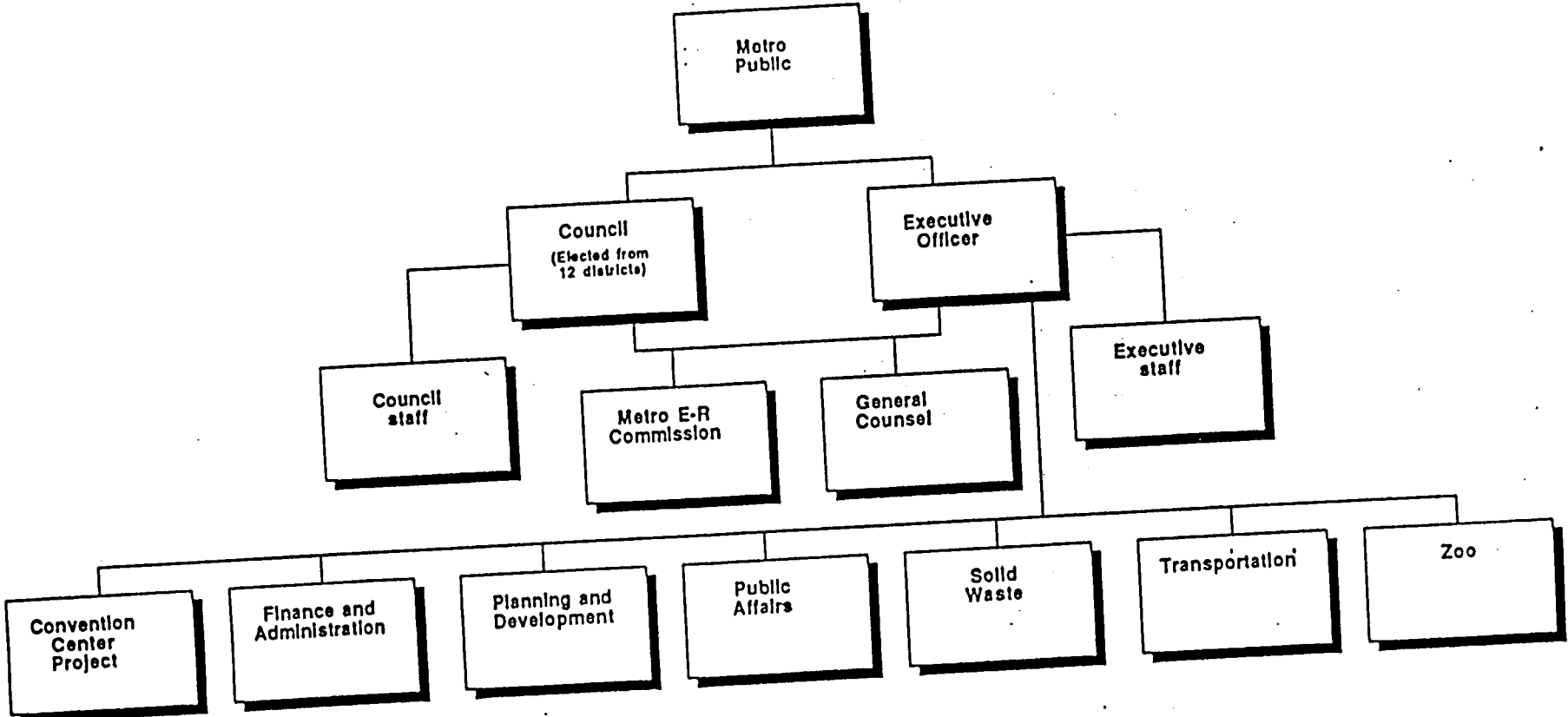
It appears that each department determines it's own policies and procedures for collecting and safeguarding cash receipts. Metro's external financial auditors have indicated some potential problems in this area, in their last two management letters.

This area may be adequately addressed by management in view of the financial auditors report, but it is the type of area where an independent performance audit function could take a quick look to assure appropriate follow-up action is taken.

Table of Contents

Organizational Structure	1	Visitor Services	69
Budget Summary Charts	2	Transfers and Contingency	72
BUDGET AND PROGRAM SUMMARIES			
General Fund	15	Zoo Capital Fund	75
Revenue	19	Solid Waste Operating Fund	83
Executive Management	20	Revenue	86
Council	22	Administration	87
Office of General Counsel	24	Budget and Finance	89
Finance & Administration	26	Operations	90
Accounting	29	Systems Planning & Engineering	93
Management Services	31	Waste Reduction	95
Data Processing	34	Transfers and Contingency	97
Personnel	36	Solid Waste Debt Service Fund	101
Construction Management	38	Solid Waste Capital Fund	105
Public Affairs	40	St Johns Reserve Fund	111
Transfers and Contingency	42	Rehabilitation and Enhancement Fund	115
Land Management Fund	45	Planning Fund	119
Finance Fund	51	Revenue	122
Operating Fund	55	Planning and Development	124
Revenue	57	Transportation	126
Administration	58	Transfers and Contingency	128
Animal Management	60	Convention Center Project Management Fund	131
Facilities Management	62	Convention Center Project Capital Fund	139
Educational Services	65		
Marketing	67		

EXHIBIT B

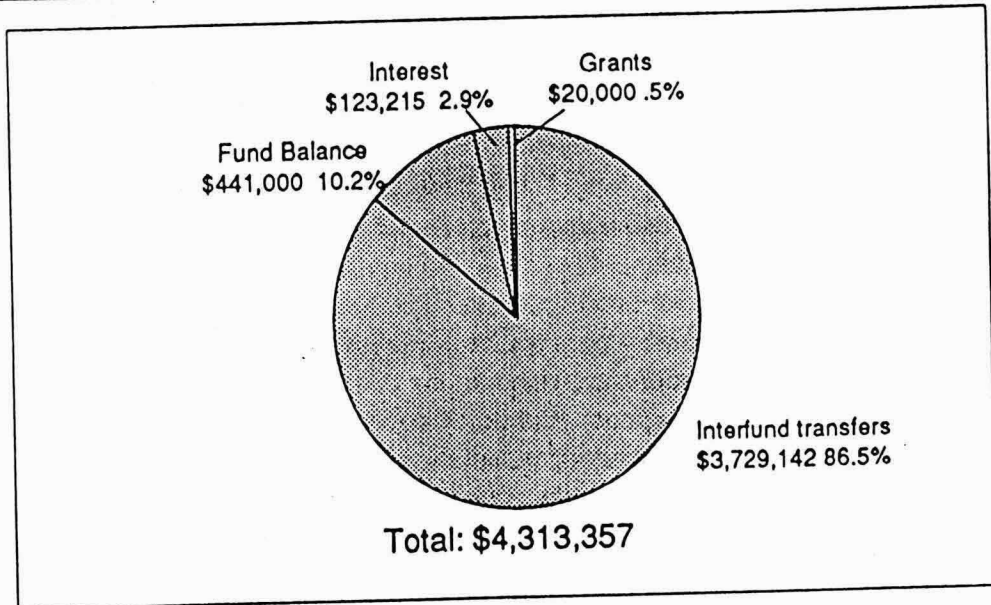


The General Fund consists of five functional areas to provide all central services for the district and is divided into five departments: Executive Management, Council, Office of General Counsel, Finance and Administration, and Public Affairs. The fund is supported primarily by transfers from the Convention Center Project, Metropolitan Exposition-Recreation Commission, Zoo, Solid Waste and Planning funds. The transfer amounts are established through a cost allocation plan which distributes the central service costs to the departments based on the benefit received.

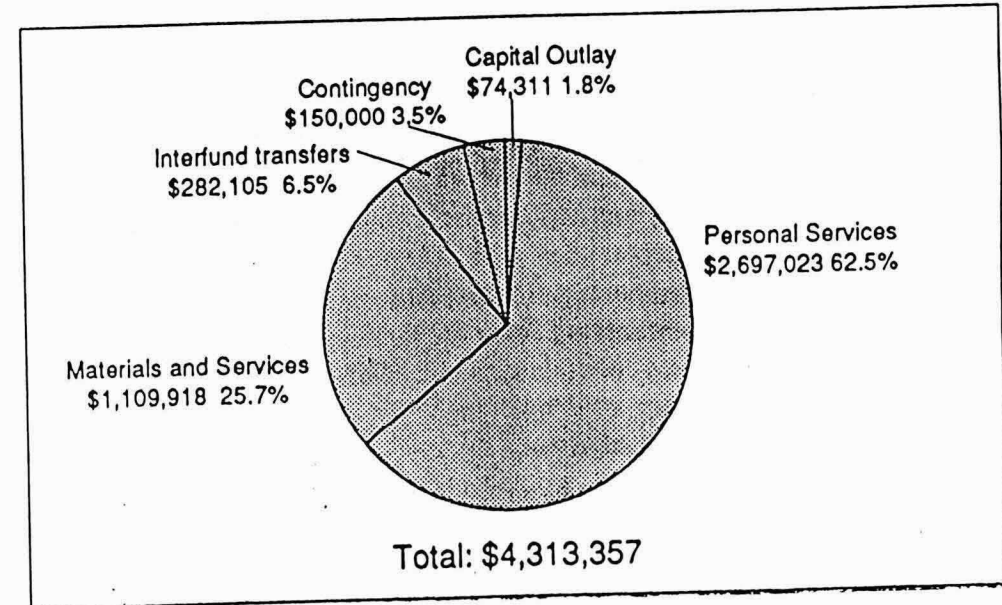
Executive Management – The executive officer is elected region-wide and is responsible for the administrative policies of the agency. The staff assigned to this department assist the executive officer with the development of programs for recommendations to the Metro Council, and with the enforcement of the provisions of the Metro Code and ordinances. Included in the FY 89-90 budget is a new position to work on water policy analysis. Water quality is a statutory responsibility of Metro. The goal is to analyze water policy issues in the region and develop a strategy for the Districts's long-term role in water quality issues.

Metro Council – The Metro Council, consisting of 12 councilors elected from subdistricts within the region, is responsible for enacting ordinances and resolutions to identify the legislative policies of the district. The staff assigned to this department manages the meetings of the council and its committees, and monitors the final preparation of reports and presentations to the council.

Office of General Counsel – The general counsel provides legal services for the elected officials and commissions of the agency. The staff assigned to this department prepares opinions, monitors all activity related to the development of the district's ordinances and resolu-



General Fund revenues



General Fund expenditures

General fund

tions, reviews contracts and represents the district and its officials under the Oregon Tort Claims Act. The general counsel, at the direction of the district's elected officials, is responsible for all litigation matters involving the district.

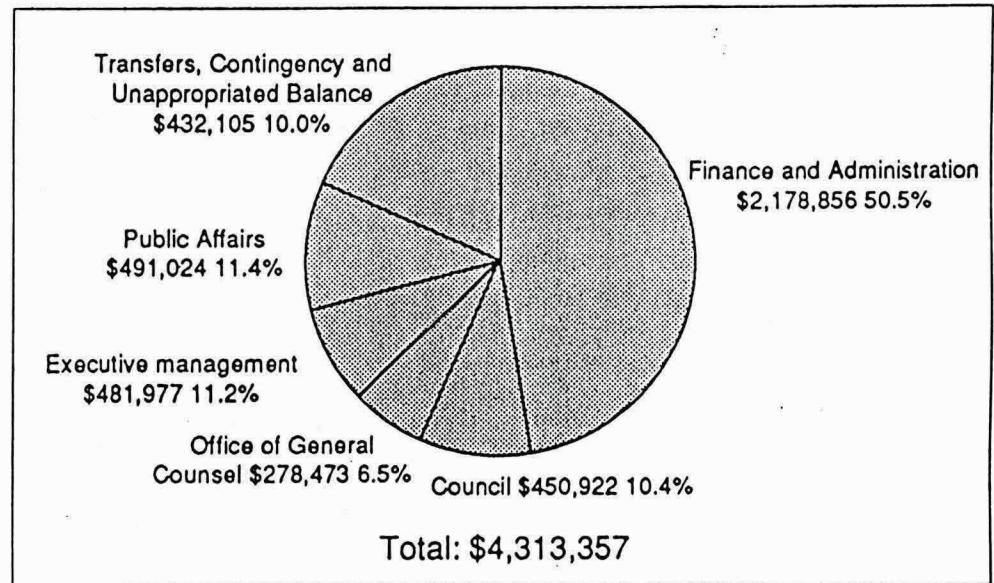
Finance and Administration – Metro's financial management and administrative service functions are provided by this department. Functions include accounting, construction management, data processing, personnel, budget, support services, building management and insurance. The Finance and Administration Department has three divisions: Financial Services, Construction Management and Personnel. This department also manages the Insurance and Building Management funds.

Financial Services Division – The Financial Services Division has four sections: (1) Accounting, (2) Support Services, (3) Data Processing and (4) Finance.

Accounting Section – Responsible for: (1) the recording and processing of all cash receipts and accounts receivable, (2) processing all cash disbursements and accounts payable, (3) processing all payroll items and preparing payroll reports, (4) processing and controlling purchase commitments, (5) preparing financial reports, (6) maintaining accurate records, assisting in year-end audit report preparation, and (7) safeguarding the existing assets of the district through effective internal accounting control. The priority for FY 1989-90 is to provide operating departments with computerized financial data running on the newly installed on-line central financial management system.

Support Services Section – Provides central services such as printing, telephones, deliveries, fleet and building management.

Data Processing Section – Provides information processing tools and services to Metro. These services support the operation of ac-



General Fund expenditures by department

departments, and ensure that computer dependent operations have timely and efficient response at minimum cost with up-to-date and cost-effective tools. Basic services include: (1) short- and long-range planning, (2) review of department requests for hardware and software, (3) operation and maintenance of equipment and software, (4) programming, (5) response to user requests for help and information concerning the use of hardware and software and (6) new system acquisition, installation, conversion and operation. The priorities for FY 1989-90 will be the update of the Data Processing Plan, completion of the Disaster Recovery Plan and support of departments starting to use the on-line financial management system.

Finance Section – Coordinates preparation of the annual budget, monitors progress and prepares necessary amendments. This section manages Metro's programs for insurance and risk, long-range financial planning, credit, including collections and debt. Finance is also responsible for investing excess cash in accordance with adopted

Construction Management Division – This division provides coordination of construction for all Metro departments to assure they are in compliance with job specifications, completion schedules and the relevant provisions of the Metro Code. The division has the authority to take the necessary steps to bring contracts into compliance and coordinates construction projects with designated department staff and outside project management firms. Major projects for FY 1989-90 include the Oregon Convention Center, Africa exhibit Phase III, and Metro East Station. The division also provides the central administration for all of the various contracts executed by Metro, as well as monitors contracts for compliance with the disadvantaged business enterprise/women-owned business enterprise ordinance of the district.

Personnel – The Personnel function is managed through this division, including recruitment and selection, affirmative action, benefits administration and implementation of personnel rules. Staff supports labor negotiations and provides counseling and employee relations services.

Priorities for FY 1989-90 are implementation of a new collective bargaining agreement with AFSCME and computerizing benefits administration, recruitment and payroll interface.

Public Affairs – The Public Affairs Department conducts a comprehensive communications program to inform the public about Metro's activities and services. The department maintains regular contacts with the public, media, government, business and community organizations to promote understanding and public involvement toward Metro's goals. The department provides writing, editing, graphics and public information assistance to the council, executive officer and staff. The department also provides public-oriented staff support services, including audio/visual equipment.

The goal of the Public Affairs Department is to increase the public's general knowledge of Metro's current and proposed projects as a regional government. This department has six areas of responsibility.

Management/Administration – Provides advice and assistance to staff, executive officer and council on public information and public involvement for specific Metro programs and projects. Authorizes and maintains Metro identity program. Administers all agency advertising and department contracts.

Graphics Services – Provides graphic design and production services to Metro departments, including design and coordination of the Metro identity program. Projects include promotional publications, displays, signs, special projects, designing and updating display maps, and the layout and design of newsletters.

Public Information – Conducts community and media relations and provides publication and advertising services for all Metro departments.

Community Relations – Conducts public meetings and hearings; provides displays and exhibits for shopping malls, fairs, conventions and community events; produces slide shows; coordinates speaker's bureau.

Media Relations – Provides all media relations and news releases, press briefings, news conferences and media events.

Publications – Publishes and distributes Metro News, a quarterly newsletter; Metro Planning News, the Metro Handbook, the regional directory, an employee newsletter, fact sheets, brochures and other written promotional materials.

General fund

Advertising – Provides advertising design/copy/placement for Metro Council meetings and department projects.

Public Affairs has continuing management responsibilities for the promotion-education programs which are budgeted in the Solid Waste Reduction Program of the Solid Waste Department.

Recycling Information Center – The Recycling Information Center is a clearinghouse for recycling information in the region. The center houses a computer database containing 250+ recycling depots, drop sites and pickup services available in the region, a telephone hotline, a library and provides informational materials to the public, businesses, government agencies, teachers and students. The Recycling Information Center has four full-time employees and receives more than 25,000 calls each year.

Waste Reduction Promotion – This program provides for advertising, community outreach activities and promotional events in the community. The program provides informational materials to support the Recycling Information Center and other waste reduction programs developed by the Solid Waste Department.

Waste Reduction Education – The waste reduction education program provides services to educate students, teachers and community groups in the region about Metro's waste reduction activities. The program offers curriculum materials, activities for students and re-

source materials for teachers, such as audio/visual materials, field trips and library materials.

FY 1989-90 key actions:

- New performance audit effort planned under council direction.
- Wrap up 1989 session of the Oregon Legislative Assembly.
- Operating departments and the Personnel Office on-line to the newly installed central financial management computer system.
- Update Data Processing Plan.
- Implementation of a new collective bargaining agreement with AFSCME.

General Fund: Revenue

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
GENERAL FUND REVENUE											
Resources											
292,010	332,655	235,000	299000		Fund Balance		441,000		441,000		441,000
			334210		State Grants-Operating-Non Categorical-Direct		0		20,000		20,000
618,530	0	0	339100		Local Government Dues Assessment		0		0		0
3,945	5,378	0	339200		Contract Services		0		0		0
4,146	6,230	0	341500		Documents & Publications		0		0		0
76,748	109,926	108,000	361100		Interest on Investments		123,215		123,215		123,215
5,391	4,799	0	379000		Other Miscellaneous Revenue		0		0		0
297	0	0	379000		Other Miscellaneous Revenue		0		0		0
452,150	602,837	817,803	392120		Trans. Indirect Costs from Zoo Oper. Fund		721,531		699,927		699,927
451,004	555,069	668,510	392140		Trans. Indirect Costs from Plan. Fund		715,850		692,598		692,598
733,547	1,116,363	1,285,518	392530		Trans. Indirect Costs from S.W. Oper. Fund		1,653,526		1,605,069		1,605,069
0	0	153,612	392551		Trans. Indirect Costs from Metro E-R Commission		112,314		109,936		109,936
239,100	89,220	168,818	392558		Trans. Indirect Costs from Conv. Cnt. Mgmt. Fund		132,407		128,259		128,259
0	282,531	534,592	392559		Trans. Indirect Costs from Conv. Cnt. Cap. Fund		443,277		428,751		428,751
0	0	0	393140		Trans. Direct Costs from Planning Fund		38,137		38,137		38,137
0	0	0	393530		Trans. Direct Costs from S.W. Oper. Fund		26,465		26,465		26,465
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2,876,868	3,105,008	3,971,853			Total Resources		4,407,722		4,313,357		4,313,357

General Fund: Executive Management

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
EXECUTIVE MANAGEMENT											
Personal Services											

ELECTED OFFICIALS											
63,263	64,805	1.00	65,645	511110	Executive Officer	1.00	65,645	1.00	65,645	1.00	65,645
SALARIES-REGULAR EMPLOYEES (full time)											
33,138	44,215	1.00	47,669	511121	Deputy Executive Officer	1.00	49,576	1.00	51,893	1.00	51,893
59,265	19,886		0		General Counsel		0		0		0
0	2,248		0		Legal Counsel		0		0		0
0	0	1.00	36,386		Sr. Management Analyst	1.00	37,841	2.00	77,074	2.00	77,074
26,116	32,936		0		Assoc. Management Analyst		0		0		0
37,185	7,756	1.00	50,000		Government Relations Mgr.	1.00	52,000	1.00	58,240	1.00	58,240
0	0		0		Sr. Public Info. Specialist		0	0.50	16,149	0.50	16,149
0	0	1.00	23,010		Administrative Assistant	1.00	23,931	1.00	26,803	1.00	26,803
19,523	21,133		0		Executive Management Aide		0		0		0
17,045	0		0		Clerk of the Council		0		0		0
WAGES-REGULAR EMPLOYEES (full time)											
0	0	1.00	18,140	511221	Administrative Secretary	1.00	18,866	1.00	21,130	1.00	21,130
2,947	16,142		0		Secretary		0		0		0
WAGES-TEMPORARY EMPLOYEES (part time)											
0	0		0		Temporary Administrative Support	0.50	6,912	0.50	7,741	0.50	7,741
10,064	21,591	0.60	9,500		Temporary		0		0		0
0	160		0	511400	OVERTIME		0		0		0
65,095	56,692		75,260	512000	FRINGE		76,431		97,403		97,403

333,641	287,564	6.60	325,610		Total Personal Services	6.50	331,202	8.00	422,078	8.00	422,078

General Fund: Executive Management

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Materials & Services											
972	1,069		2,621	521100	Office Supplies		1,891		1,891		1,891
0	0		0	521110	Computer Software		290		290		290
3,255	11,133		11,550	521310	Subscriptions		723		723		723
0	0		0	521320	Dues		8,658		8,658		8,658
25,992	17,232		9,045	524190	Misc. Professional Services		0		20,000		20,000
0	55		0	525640	Maintenance & Repairs Services-Equipment		100		100		100
182	483		760	525710	Equipment Rental		648		648		648
644	397		2,010	525731	Operating Lease Payments-Building		1,050		1,050		1,050
0	21		150	526310	Printing Services		150		150		150
0	11		0	526320	Typesetting & Reprographics Services		0		0		0
215	0		380	526410	Telephone		0		0		0
0	66		500	526420	Postage		0		0		0
0	0		0	526440	Delivery Services		150		150		150
4,585	3,337		10,040	526500	Travel		9,780		10,780		10,780
306	1,151		3,100	526800	Training, Tuition, Conferences		5,155		6,155		6,155
0	39,000		20,702	528100	License, Permits, Payments to Other Agencies		0		0		0
5,288	4,483		7,460	529500	Meetings		3,960		4,960		4,960
255	36		0	529800	Miscellaneous		370		370		370
							32,925		55,925		55,925
41,694	78,474		68,318	Total Materials & Services							
Capital Outlay											
			4,980	571500	Purchases-Office Furniture & Equipment		2,974		3,974		3,974
1,716	2,989						2,974		3,974		3,974
1,716	2,989		4,980	Total Capital Outlay							
							2,974		3,974		3,974
377,051	369,027	6.60	398,908	TOTAL EXPENDITURES		6.50	367,101	8.00	481,977	8.00	481,977

General Fund: Council

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
COUNCIL											
Personal Services											

				511121	SALARIES-REGULAR EMPLOYEES (full time)						
12,912	53,595	1.00	55,259		Council Administrator	1.00	55,520	1.00	62,182	1.00	62,182
0	0	2.00	74,167		Sr. Management Analyst	2.00	72,913	2.00	81,663	2.00	81,663
0	862		0		Asst. Management Analyst		0		0		0
36,853	38,105		0		Council Assistant		0		0		0
6,202	25,028	1.00	26,699		Clerk of the Council	1.00	26,768	1.00	29,980	1.00	29,980
WAGES-REGULAR EMPLOYEES (full time)											
0	0	2.50	50,325	511221	Administrative Secretary	3.00	59,716	3.00	66,882	3.00	66,882
19,977	25,084		0		Secretary		0		0		0
WAGES-TEMPORARY EMPLOYEES (part time)											
0	0		0	511235	Temporary Administrative Support	0.30	4,700	0.30	5,264	0.30	5,264
2,017	10,246	0.16	3,100		Temporary		0		0		0
453	1,146		0	511400	OVERTIME		0		0		0
20,185	41,077		64,960	512000	FRINGE		65,885		73,791		73,791

98,599	195,143	6.66	274,510		Total Personal Services	7.30	285,502	7.30	319,762	7.30	319,762
Materials & Services											

606	2,850		2,500	521100	Office Supplies		2,500		2,500		2,500
253	303		250	521310	Subscriptions		0		0		0
0	0		0	521320	Dues		300		300		300
0	0		12,000	524110	Accounting & Auditing Services		40,000		40,000		40,000
3,205	3,104		5,000	524190	Misc. Professional Services		9,000		9,000		9,000
0	228		0	525710	Equipment Rental		0		0		0
0	1,708		500	526200	Ads & Legal Notices		500		500		500
0	0		0	526310	Printing Services		1,100		1,100		1,100
0	281		0	526420	Postage		0		0		0
3,482	5,133		6,000	526500	Travel		10,000		10,000		10,000
0	373		600	526800	Training, Tuition, Conferences		2,600		2,600		2,600

General Fund: Council

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
22,250	30,482		34,560	529110	Council Per Die		34,560		34,560		34,560
9,207	10,229		19,200	529120	Councillor Expenses		20,400		20,400		20,400
5,260	8,187		6,500	529500	Meetings		5,500		5,500		5,500
15	0		0	529800	Miscellaneous		0		0		0
44,278	62,878		87,110		Total Materials & Services		126,460		126,460		126,460
					Capital Outlay						
0	4,752		5,700	571500	Purchases-Office Furniture & Equipment		4,700		4,700		4,700
0	4,752		5,700		Total Capital Outlay		4,700		4,700		4,700
142,877	262,773	6.66	367,320		TOTAL EXPENDITURES	7.30	416,662	7.30	450,922	7.30	450,922

General Fund: Office of General Counsel

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
0	18		0	526420	Postage		150		150		150
0	0		0	526440	Delivery Services		300		300		300
0	0		1,100	526500	Travel		1,100		1,100		1,100
0	0		0	526700	Temporary Help Services		5,000		5,000		5,000
0	0		1,200	526800	Training, Tuition, Conferences		3,716		3,716		3,716
0	0		950	529500	Meetings		400		400		400
0	0		0	529800	Miscellaneous		200		200		200
0	363		9,660		Total Materials & Services		23,039		23,039		23,039
					Capital Outlay						
0	0		6,426	571500	Purchases-Office Furniture & Equipment		2,412		2,412		2,412
0	0		6,426		Total Capital Outlay		2,412		2,412		2,412
0	59,430	4.40	237,571		TOTAL EXPENDITURES	4.35	261,909	4.25	278,473	4.25	278,473

General Fund: Finance and Administration

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
FINANCE & ADMINISTRATION TOTAL											
Personal Services											

				51121	SALARIES-REGULAR EMPLOYEES (full time)						
13,101	0		0		Deputy Executive Officer		0		0		0
74,696	96,211	1.00	55,049		Directors	1.00	56,968	1.00	62,142	1.00	62,142
64,338	103,547	2.00	101,334		Managers (Finan., Const.)	2.00	103,188	2.00	115,114	2.00	115,114
34,097	37,811	1.00	41,874		Personnel Manager	1.00	43,430	1.00	48,642	1.00	48,642
0	0	1.00	41,610		Data Processing Administrator	1.00	40,260	1.00	45,088	1.00	45,088
0	0	1.00	47,792		Chief Accountant	1.00	46,840	1.00	52,454	1.00	52,454
29,255	22,221	1.00	29,547		Sr. Management Analyst	2.00	61,078	1.50	50,528	1.50	50,528
0	22,612	3.33	88,783		Assoc. Management Analyst	4.00	119,651	4.00	131,754	4.00	131,754
4,737	23,083		0		Asst. Management Analyst		0		0		0
6,030	14,832	0.50	14,921		Support Services Supervisor	0.50	18,024	0.50	20,182	0.50	20,182
4,308	37,362	1.00	37,308		D.P. Systems Analyst	2.00	66,970	2.00	75,006	2.00	75,006
33,231	44,426	2.00	68,643		D.P. Operations Analyst	1.00	37,488	1.00	41,987	1.00	41,987
24,400	0		0		Administrative Assistant		0		0		0
58,243	61,769	3.00	94,570		Senior Accountant	3.00	87,970	3.00	98,526	3.00	98,526
				51221	WAGES-REGULAR EMPLOYEES (full time)						
0	0	1.75	36,572		Administrative Secretary	2.75	54,447	2.75	60,981	2.75	60,981
27,917	40,581	1.00	17,934		Secretary	1.00	15,479	1.00	17,337	1.00	17,337
0	20,553	1.00	23,180		Lead Accounting Clerk	1.00	22,500	1.00	25,200	1.00	25,200
0	15,542	1.00	17,270		Receptionist	1.00	17,176	1.00	19,237	1.00	19,237
21,699	22,386	0.10	2,010		Lead Word Processing Operator		0		0		0
19,606	19,961	1.00	20,898		Reproduction Clerk	1.00	20,999	1.00	23,519	1.00	23,519
0	0	1.00	18,585		Payroll Clerk	1.00	17,700	1.00	19,824	1.00	19,824
53,688	45,928	2.00	37,169		Accounting Clerk 2	2.00	34,352	2.00	38,474	2.00	38,474
13,987	0		0		Accounting Clerk 1		0		0		0
4,232	0	0.50	8,637		Building Operations Worker	0.50	8,426	0.50	9,437	0.50	9,437

General Fund: Finance and Administration

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
				511225	WAGES-REGULAR EMPLOYEES (part time) Word Processing Operator		0		0		0
1,727	235	0.45	7,449	511235	WAGES-TEMPORARY EMPLOYEES (part time) Temporary Administrative Support	1.25	22,622	1.25	25,337	1.25	25,337
0	0		0		Temporary		0		0		0
15,940	31,402	1.00	18,800	511400	OVERTIME		3,791		4,246		4,246
431	355		0	512000	FRINGE		269,241		294,939		294,939
136,021	181,534		252,560								
641,684	842,351	27.63	1,082,495		Total Personal Services	30.00	1,168,600	29.50	1,279,954	29.50	1,279,954
					Materials & Services						
							47,365		47,365		47,365
22,303	32,574		33,743	521100	Office Supplies		1,695		1,695		1,695
0	0		0	521110	Computer Software		700		700		700
952	1,556		1,000	521240	Graphics/Reprographic Supplies		33,637		33,637		33,637
0	0		0	521260	Printing Supplies		1,200		1,200		1,200
295	392		200	521290	Other Supplies		3,544		3,544		3,544
9,408	3,427		4,075	521310	Subscriptions		2,458		2,458		2,458
0	0		0	521320	Dues		5,200		5,200		5,200
2,344	3,285		4,300	521400	Fuels & Lubricants		31,000		31,000		31,000
16,622	19,100		35,000	524110	Accounting & Auditing Services		53,215		43,215		43,215
18,952	50,558		40,500	524190	Misc. Professional Services		3,575		3,575		3,575
1,853	858		1,400	525630	Maintenance & Repairs Services-Vehicles		102,860		102,860		102,860
58,806	70,351		115,031	525640	Maintenance & Repairs Services-Equipment		3,640		3,640		3,640
2,398	4,142		2,300	525710	Equipment Rental		15,780		15,780		15,780
8,446	9,608		13,680	525732	Operating Lease Payments-Vehicles		21,442		18,442		18,442
6,192	12,154		22,300	526200	Ads & Legal Notices		4,585		4,585		4,585
22,585	26,493		31,200	526310	Printing Services		0		0		0
0	20		0	526320	Typesetting & Reprographics Services		36,181		36,181		36,181
54,935	40,708		64,969	526410	Telephone		45,580		45,580		45,580
29,522	43,609		68,060	526420	Postage						

General Fund: Finance and Administration

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
0	0		0	526440	Delivery Services		200		200		200
1,897	6,465		12,041	526500	Travel		18,491		17,041		17,041
0	0		0	526700	Temporary Help Services		3,952		3,952		3,952
5,320	5,876		38,470	526800	Training, Tuition, Conferences		31,476		27,076		27,076
0	0		0	526900	Misc. Other Purchased Services		12,500		12,500		12,500
7,500	7,500		28,660	528100	License, Permits, Payments to Other Agencies		7,640		7,640		7,640
56,232	65,261		75,000	528200	Election Expense		120,000		120,000		120,000
797	1,828		3,600	529500	Meetings		1,400		1,400		1,400
2,910	1,634		1,395	529800	Miscellaneous		1,700		1,700		1,700
44,637	64,541		201,694	531100	Capital Lease Payments-Furniture & Equipment		244,161		244,161		244,161
374,906	471,940		798,618		Total Materials & Services		855,177		836,327		836,327
					Capital Outlay						
					Purchases-Office Furniture & Equipment		65,275		62,575		62,575
12,693	32,850		27,991	571500							
12,693	32,850		27,991		Total Capital Outlay		65,275		62,575		62,575
1,029,283	1,347,141	27.63	1,909,104		TOTAL EXPENDITURES	30.00	2,089,052	29.50	2,178,856	29.50	2,178,856

General Fund: Accounting

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
ACCOUNTING											
Personal Services											
				511211	SALARIES-REGULAR EMPLOYEES (full time)						
4,367	0		0		Deputy Executive Officer		0		0		0
5,612	7,832	0.16	8,808		Directors	0.16	9,160	0.16	9,949	0.16	9,949
39,296	43,075	0.25	13,051		Managers (Finan., Const.)	0.25	13,573	0.25	14,745	0.25	14,745
0	0	1.00	47,792		Chief Accountant	1.00	46,840	1.00	52,454	1.00	52,454
58,243	61,769	3.00	94,570		Senior Accountant	3.00	87,970	3.00	98,526	3.00	98,526
				511221	WAGES-REGULAR EMPLOYEES (full time)						
0	2,891		0		Secretary	0.75	11,466	0.75	12,842	0.75	12,842
0	20,553	1.00	23,180		Lead Accounting Clerk	1.00	22,500	1.00	25,200	1.00	25,200
0	0	1.00	18,585		Payroll Clerk	1.00	17,700	1.00	19,824	1.00	19,824
53,688	45,928	2.00	37,169		Accounting Clerk 2	2.00	34,352	2.00	38,474	2.00	38,474
13,987	0		0		Accounting Clerk 1		0		0	0	
				511235	WAGES-TEMPORARY EMPLOYEES (part time)						
112	6,678		0		Temporary		0		0	0	
0	0		0	511400	OVERTIME		1,350		1,512		1,512
49,588	52,649		75,378	512000	FRINGE		73,068		81,653		81,653
224,893	241,375	8.41	318,533		Total Personal Services	9.16	317,979	9.16	355,179	9.16	355,179

General Fund: Accounting

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Materials & Services											
2,954	5,905	4,243	521100	Office Supplies	6,767	6,767	6,767	6,767	6,767	6,767	6,767
0	0	0	521110	Computer Software	1,695	1,695	1,695	1,695	1,695	1,695	1,695
864	425	925	521310	Subscriptions	443	443	443	443	443	443	443
0	0	0	521320	Dues	1,065	1,065	1,065	1,065	1,065	1,065	1,065
16,622	19,100	35,000	524110	Accounting & Auditing Services	31,000	31,000	31,000	31,000	31,000	31,000	31,000
1,500	11,768	12,500	524190	Misc. Professional Services	0	0	0	0	0	0	0
737	809	1,366	526500	Travel	2,464	2,464	2,464	2,464	2,464	2,464	2,464
0	0	0	526700	Temporary Help Services	1,020	1,020	1,020	1,020	1,020	1,020	1,020
2,689	2,370	3,420	526800	Training, Tuition, Conferences	4,560	4,560	4,560	4,560	4,560	4,560	4,560
0	0	0	526900	Misc Other Purchased Services	12,500	12,500	12,500	12,500	12,500	12,500	12,500
152	0	0	529500	Meetings	0	0	0	0	0	0	0
303	418	320	529800	Miscellaneous	1,150	1,150	1,150	1,150	1,150	1,150	1,150
25,821	40,795	57,774		Total Materials & Services	62,664	62,664	62,664	62,664	62,664	62,664	62,664
Capital Outlay											
0	535	0	571500	Purchases-Office Furniture & Equipment	12,185	12,185	12,185	12,185	12,185	12,185	12,185
0	535	0		Total Capital Outlay	12,185	12,185	12,185	12,185	12,185	12,185	12,185
250,714	282,705	8.41	376,307	TOTAL EXPENDITURES	9.16	392,828	9.16	430,028	9.16	430,028	430,028

General Fund: Management Services

HISTORICAL DATA ACTUAL \$		FOR INFORMATION ONLY				PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
		FTE	AMOUNT	ACCOUNT #	DESCRIPTION						
MANAGEMENT SERVICES											
Personal Services											
				511121	SALARIES-REGULAR EMPLOYEES (full time)						
4,367	0		0		Deputy Executive Officer		0		0		0
63,895	78,706	0.17	9,358		Directors	0.17	9,585	0.17	10,571	0.17	10,571
0	0	0.50	26,103		Managers (Finan., Const.)	0.50	26,100	0.50	29,232	0.50	29,232
34,097	37,811		0		Personnel Manager		0		0		0
29,255	21,625		0		Sr. Management Analyst	1.00	28,838	0.50	14,419	0.50	14,419
0	22,612	1.83	48,582		Assoc. Management Analyst	2.50	70,629	2.50	76,857	2.50	76,857
4,737	23,083		0		Asst. Management Analyst		0		0		0
6,030	14,832	0.50	14,921		Support Services Supervisor	0.50	18,024	0.50	20,182	0.50	20,182
24,400	0		0		Administrative Assistant		0		0		0
				511221	WAGES-REGULAR EMPLOYEES (full time)						
0	0	0.75	15,674		Administrative Secretary	0.75	15,750	0.75	17,640	0.75	17,640
24,446	25,998		0		Secretary		0		0		0
0	15,542	1.00	17,270		Receptionist	1.00	17,176	1.00	19,237	1.00	19,237
21,699	22,386	0.10	2,010		Lead Word Processing Operator		0		0		0
19,606	19,961	1.00	20,898		Reproduction Clerk	1.00	20,999	1.00	23,519	1.00	23,519
4,232	0	0.50	8,637		Building Operations Worker	0.50	8,426	0.50	9,437	0.50	9,437
				511225	WAGES-REGULAR EMPLOYEES (part time)						
1,727	235	0.45	7,449		Word Processing Operator		0		0		0
				511235	WAGES-TEMPORARY EMPLOYEES (part time)						
0	0		0		Temporary Administrative Support	1.00	18,800	1.00	21,056	1.00	21,056
15,828	24,724	1.00	18,800		Temporary		0		0		0
431	142		0	511400	OVERTIME		0		0		0
69,639	85,712		54,088	512000	FRINGE		70,298		72,645		72,645
Total Personal Services						8.92	304,625	8.42	314,795	8.42	314,795

General Fund: Management Services

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Materials & Services											
6,580	11,856	13,600	521100		Office Supplies		14,185		14,185		14,185
952	1,556	1,000	521240		Graphics/Reprographic Supplies		500		500		500
0	0	0	521260		Printing Supplies		33,637		33,637		33,637
295	392	200	521290		Other Supplies		400		400		400
8,266	1,388	265	521310		Subscriptions		124		124		124
0	0	0	521320		Dues		440		440		440
2,344	3,285	4,300	521400		Fuels & Lubricants		5,200		5,200		5,200
7,509	33,922	9,500	524190		Misc. Professional Services		25,983		15,983		15,983
1,853	858	1,400	525630		Maintenance & Repairs Services-Vehicles		3,575		3,575		3,575
22,247	33,859	32,730	525640		Maintenance & Repairs Services-Equipment		48,679		48,679		48,679
2,398	2,146	2,300	525710		Equipment Rental		2,240		2,240		2,240
8,446	9,608	13,680	525732		Operating Lease Payments-Vehicles		15,780		15,780		15,780
6,192	10,482	1,000	526200		Ads & Legal Notices		1,000		1,000		1,000
22,585	26,409	31,200	526310		Printing Services		2,085		2,085		2,085
0	20	0	526320		Typesetting & Reprographics Services		0		0		0
52,534	36,116	58,800	526410		Telephone		33,045		33,045		33,045
29,522	43,602	68,060	526420		Postage		45,580		45,580		45,580
0	0	0	526440		Delivery Services		200		200		200
316	1,872	665	526500		Travel		800		800		800
0	0	0	526700		Temporary Help Services		2,592		2,592		2,592
1,211	1,095	1,000	526800		Training, Tuition, Conferences		3,750		3,750		3,750
7,500	7,500	7,660	528100		License, Permits, Payments to Other Agencies		7,640		7,640		7,640
56,232	65,261	75,000	528200		Election Expense		120,000		120,000		120,000
609	1,680	600	529500		Meetings		700		700		700
750	1,180	1,075	529800		Miscellaneous		50		50		50
42,045	56,555	62,582	531100		Capital Lease Payments-Furniture & Equipment		85,563		85,563		85,563
280,386	350,642	386,617			Total Materials & Services		453,748		443,748		443,748

HISTORICAL DATA ACTUAL \$		FOR INFORMATION ONLY FISCAL YEAR 1989-90				PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
					Capital Outlay						
			15,320	571500	Purchases-Office Furniture & Equipment		8,800		8,800		8,800
10,885	26,275				Total Capital Outlay		8,800		8,800		8,800
10,885	26,275		15,320		TOTAL EXPENDITURES	8.92	767,173	8.42	767,343	8.42	767,343
615,660	770,286	7.80	645,727								

General Fund: Data Processing

HISTORICAL DATA ACTUAL \$		FY 1988-89. ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
DATA PROCESSING											
Personal Services											

				511121	SALARIES-REGULAR EMPLOYEES (full time)						
4,367	0		0		Deputy Executive Officer		0		0		0
5,189	8,573	0.17	9,358		Directors	0.17	9,403	0.17	10,531	0.17	10,531
25,042	37,716	0.25	13,051		Managers (Finan., Const.)	0.25	13,114	0.25	14,688	0.25	14,688
0	0	1.00	41,610		Data Processing Administrator	1.00	40,260	1.00	45,088	1.00	45,088
4,308	37,362	1.00	37,308		D.P. Systems Analyst	2.00	66,970	2.00	75,006	2.00	75,006
33,231	44,426	2.00	68,643		D.P. Operations Analyst	1.00	37,488	1.00	41,987	1.00	41,987
				511221	WAGES-REGULAR EMPLOYEES (full time)						
3,471	2,848		0		Secretary	0.25	4,013	0.25	4,495	0.25	4,495
16,794	34,344		52,691	512000	FRINGE		51,375		57,539		57,539
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92,402	165,269	4.42	222,662		Total Personal Services	4.67	222,623	4.67	249,334	4.67	249,334
Materials & Services											

12,769	12,566		14,400	521100	Office Supplies		23,632		23,632		23,632
0	0		0	521240	Graphics/Reprographic Supplies		200		200		200
0	0		0	521290	Other Supplies		800		800		800
278	156		1,200	521310	Subscriptions		2,200		2,200		2,200
9,943	3,452		10,000	524190	Misc. Professional Services		11,500		11,500		11,500
36,559	36,339		82,301	525640	Maintenance & Repairs Services-Equipment		54,181		54,181		54,181
0	1,996		0	525710	Equipment Rental		1,200		1,200		1,200
0	344		300	526200	Ads & Legal Notices		300		300		300
2,401	4,592		6,169	526410	Telephone		3,136		3,136		3,136
844	3,733		8,500	526500	Travel		11,400		11,400		11,400
0	0		0	526700	Temporary Help Services		340		340		340
1,420	2,411		29,500	526800	Training, Tuition, Conferences		16,740		12,840		12,840
36	32		2,400	529500	Meetings		300		300		300
1,857	36		0	529800	Miscellaneous		500		500		500
2,592	7,986		139,112	531100	Capital Lease Payments-Furniture & Equipment		158,598		158,598		158,598
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68,699	73,643		293,882		Total Materials & Services		285,027		281,127		281,127

General Fund: Data Processing

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Capital Outlay											
1,808	0		12,671	571500	Purchases-Office Furniture & Equipment		27,010		27,010		27,010
1,808	0		12,671		Total Capital Outlay		27,010		27,010		27,010
162,909	238,912	4.42	529,215		TOTAL EXPENDITURES	4.67	534,660	4.67	557,471	4.67	557,471

General Fund: Personnel

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
PERSONNEL											
Personal Services											
				511121	SALARIES-REGULAR EMPLOYEES (full time)						
0	0	0.30	16,514		Directors	0.30	17,715	0.30	18,655	0.30	18,655
0	0	1.00	41,874		Personnel Manager	1.00	43,430	1.00	48,642	1.00	48,642
0	0	1.50	40,201		Assoc. Management Analyst	1.50	49,022	1.50	54,897	1.50	54,897
				511221	WAGES-REGULAR EMPLOYEES (full time)						
0	0	1.00	20,898		Administrative Secretary	1.00	20,999	1.00	23,519	1.00	23,519
				511235	WAGES-TEMPORARY EMPLOYEES (part time)						
0	0		0		Temporary Administrative Support	0.25	3,822	0.25	4,281	0.25	4,281
0	0		37,041	512000	FRINGE		40,334		44,836		44,836
0	0	3.80	156,528		Total Personal Services	4.05	175,322	4.05	194,830	4.05	194,830
Materials & Services											
0	0		750	521100	Office Supplies		781		781		781
0	0		1,085	521310	Subscriptions		177		177		177
0	0		0	521320	Dues		953		953		953
0	0		8,500	524190	Misc. Professional Services		10,732		10,732		10,732
0	0		6,000	526200	Ads & Legal Notices		2,142		2,142		2,142
0	0		650	526500	Travel		677		677		677
0	0		3,600	526800	Training, Tuition, Conferences		2,777		2,777		2,777
0	0		400	529500	Meetings		0		0		0
0	0		20,985		Total Materials & Services		18,239		18,239		18,239

General Fund: Personnel

HISTORICAL DATA ACTUAL \$		FOR INFORMATION ONLY				PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
		FTE	AMOUNT	ACCOUNT #	DESCRIPTION						
					Capital Outlay						
0	0		0	571500	Purchases-Office Furniture & Equipment		3,700		3,700		3,700
0	0		0		Total Capital Outlay		3,700		3,700		3,700
0	0	3.80	177,513		TOTAL EXPENDITURES	4.05	197,261	4.05	216,769	4.05	216,769

General Fund: Construction Management

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FOR INFORMATION ONLY FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
CONSTRUCTION MANAGEMENT											
Personal Services											
				51121	SALARIES-REGULAR EMPLOYEES (full time)						
0	1,100	0.20	11,009		Directors	0.20	11,105	0.20	12,436	0.20	12,436
0	22,756	1.00	49,129		Managers (Finan., Const.)	1.00	50,401	1.00	56,449	1.00	56,449
0	596	1.00	29,547		Sr. Management Analyst	1.00	32,240	1.00	36,109	1.00	36,109
				511221	WAGES-REGULAR EMPLOYEES (full time)						
0	0		0		Administrative Secretary	1.00	17,698	1.00	19,822	1.00	19,822
0	8,844	1.00	17,934		Secretary		0		0		0
0	213		0	511400	OVERTIME		2,441		2,734		2,734
0	8,829		33,362	512000	FRINGE		34,166		38,266		38,266
0	42,338	3.20	140,982		Total Personal Services	3.20	148,051	3.20	165,816	3.20	165,816
Materials & Services											
0	2,247		750	521100	Office Supplies		2,000		2,000		2,000
0	1,458		600	521310	Subscriptions		600		600		600
0	1,416		0	524190	Misc. Professional Services		5,000		5,000		5,000
0	153		0	525640	Maintenance & Repairs Supplies-Equipment		0		0		0
0	0		0	525710	Equipment Rental		200		200		200
0	1,328		15,000	526200	Ads & Legal Notices		18,000		15,000		15,000
0	84		0	526310	Printing Services		2,500		2,500		2,500
0	7		0	526420	Postage		0		0		0
0	51		860	526500	Travel		3,150		1,700		1,700
0	0		950	526800	Training, Tuition, Conferences		3,649		3,149		3,149
0	0		21,000	528100	License, Permits, Payments to Other Agencies		0		0		0
0	116		200	529500	Meetings		400		400		400
0	6,860		39,360		Total Materials & Services		35,499		30,549		30,549

General Fund: Construction Management

HISTORICAL DATA ACTUAL \$		FOR INFORMATION ONLY				PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
		FTE	AMOUNT	ACCOUNT #	DESCRIPTION						
					Capital Outlay						
0	6,040		0	571500	Purchases-Office Furniture & Equipment		13,580		10,880		10,880
0	6,040		0		Total Capital Outlay		13,580		10,880		10,880
0	55,238	3.20	180,342		TOTAL EXPENDITURES	3.20	197,130	3.20	207,245	3.20	207,245

General Fund: Public Affairs

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
PUBLIC AFFAIRS											
Personal Services											

				511121	SALARIES-REGULAR EMPLOYEES (full time)						
42,753	46,427	1.00	50,017		Directors	1.00	48,685	1.00	54,527	1.00	54,527
27,875	47,004		0		Sr. Management Analyst		0		0		0
4,458	77,633		0		Assoc. Management Analyst		0		0		0
26,668	18,992		0		Asst. Management Analyst		0		0		0
0	0	1.00	32,576		Public Information Supervisor	1.00	31,791	1.00	35,606	1.00	35,606
0	0	2.00	60,443		Sr. Public Info. Specialist	2.00	57,556	1.50	46,303	1.50	46,303
34,992	0	2.00	55,715		Assoc. Public Info. Specialist	2.00	54,787	2.00	61,361	2.00	61,361
0	0	1.00	24,308		Asst. Public Info. Specialist	1.00	23,713	1.00	26,559	1.00	26,559
27,375	23,338	1.00	26,800		Graphics Coordinator	1.00	26,145	1.00	29,282	1.00	29,282
0	16,894	1.00	22,344		Graphics/Exhibit Designer	1.00	21,520	1.00	24,101	1.00	24,101
				511221	WAGES-REGULAR EMPLOYEES (full time)						
0	0	1.00	19,097		Administrative Secretary	1.00	18,371	1.00	20,576	1.00	20,576
16,459	14,323		0		Secretary		0		0		0
0	0	1.00	21,508		Program Assistant 2	1.00	19,587	1.00	21,937	1.00	21,937
18,209	0		0		Graphics Designer I		0		0		0
7,181	0		0		Receptionist		0		0		0
				511235	WAGES-TEMPORARY EMPLOYEES (part time)						
28,775	16,396	0.25	6,348		Temporary	0.25	4,036	0.25	4,520	0.25	4,520
56	0		0	511400	OVERTIME		0		0		0
63,143	70,515		97,606	512000	FRINGE		91,858		97,435		97,435
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297,944	331,522	11.25	416,762		Total Personal Services	11.25	398,050	10.75	422,207	10.75	422,207

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
Materials & Services											
1,952	2,255		4,350	521100	Office Supplies		4,350		4,350		4,350
0	0		0	521110	Computer Software		1,200		1,200		1,200
5,543	5,729		8,050	521240	Graphics/Reprographic Supplies		2,000		2,000		2,000
0	0		0	521260	Printing Supplies		4,649		4,649		4,649
0	0		350	521290	Other Supplies		300		300		300
3,226	4,974		6,800	521310	Subscriptions		3,538		3,538		3,538
0	0		0	521320	Dues		594		594		594
3,810	3,983		6,200	524190	Misc. Professional Services		27,000		7,000		7,000
1,132	1,326		4,250	525640	Maintenance & Repairs Services-Equipment		200		200		200
0	25		1,750	525710	Equipment Rental		250		250		250
2,213	3,223		10,250	526200	Ads & Legal Notices		6,900		6,900		6,900
13,324	18,294		25,400	526310	Printing Services		19,630		19,630		19,630
2,788	3,350		11,950	526320	Typesetting & Reprographics Services		2,500		2,500		2,500
2,687	1,206		4,000	526420	Postage		5,850		5,850		5,850
523	1,577		2,650	526500	Travel		5,621		5,621		5,621
617	834		1,750	526800	Training, Tuition, Conferences		3,195		3,195		3,195
1,325	1,155		1,925	529500	Meetings		390		390		390
0	50		0	529800	Miscellaneous		0		0		0
39,140	47,981		89,675		Total Materials & Services		88,167		68,167		68,167
Capital Outlay											
3,364	16,047		2,000	571500	Purchases-Office Furniture & Equipment		650		650		650
3,364	16,047		2,000		Total Capital Outlay		650		650		650
340,448	395,550	11.25	508,437		TOTAL EXPENDITURES	11.25	486,867	10.75	491,024	10.75	491,024

General Fund: Transfers and Contingency

HISTORICAL DATA ACTUAL \$		FY 1988-89 ADOPTED BUDGET		FISCAL YEAR 1989-90		PROPOSED		APPROVED		ADOPTED	
FY 1986-87	FY 1987-88	FTE	AMOUNT	ACCOUNT #	DESCRIPTION	FTE	AMOUNT	FTE	AMOUNT	FTE	AMOUNT
GENERAL EXPENSES											
Interfund Transfers											
0	240,737		237,257	581513	Trans. Indirect Costs to Bldg. Fund		210,760		210,760		210,760
0	10,211		12,579	581615	Trans. Indirect Costs to Insurance Fund		33,733		33,733		33,733
654,554	21,953		50,709	582140	Trans. Resources to Plan. Fund		37,612		37,612		37,612
654,554	272,901		300,545		Total Interfund Transfers		282,105		282,105		282,105
Contingency and Unappropriated Balance											
0	0		164,807	599999	Contingency		429,025		150,000		150,000
332,655	398,186		85,161		Unappropriated Fund Balance		75,000		0		0
332,655	398,186		249,968		Total Contingency and Unappropriated Balance		504,025		150,000		150,000
2,876,868	3,105,008	56.54	3,971,853		TOTAL EXPENDITURES	59.40	4,407,722	59.80	4,313,357	59.80	4,313,357

EXHIBIT C

DISADVANTAGED BUSINESS PROGRAM

*** Because of the volume of the document, Exhibit C has not been reprinted in this agenda packet, but is on file with the Clerk of the Council. Parties wanting copies of the document should contact the Clerk at 221-1646, ext. 206.