



*Metropolitan
Service
District
Financial History*

Finance & Management
Information Department
January, 1992

METRO

METROPOLITAN SERVICE DISTRICT

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METROPOLITAN SERVICE DISTRICT

REPORT OBJECTIVES

The objective of this report is to provide a financial history of the Metropolitan Service District (Metro) for use by interested parties in understanding Metro today and how it has developed financially. The history covers the period beginning with fiscal year (FY) 1979-80 when Metro was constituted in its present form.

REPORT ORGANIZATION

An overview of will be provided of Metro. This will include the structure of the organization, funding policies, revenue sources, expenditures by category, expenditures by fund, and balance sheet trends. The major operating funds will be defined and their trends in staff and expenditures shown. Other non-revenue funds will be defined, and capital outlay trends will be shown. For all trend graphs the data is historical for the years through Fiscal 1989-90, and as budgeted for the subsequent two years. Data used to develop the graphs in an appendix at the end of the report.

METRO OVERVIEW

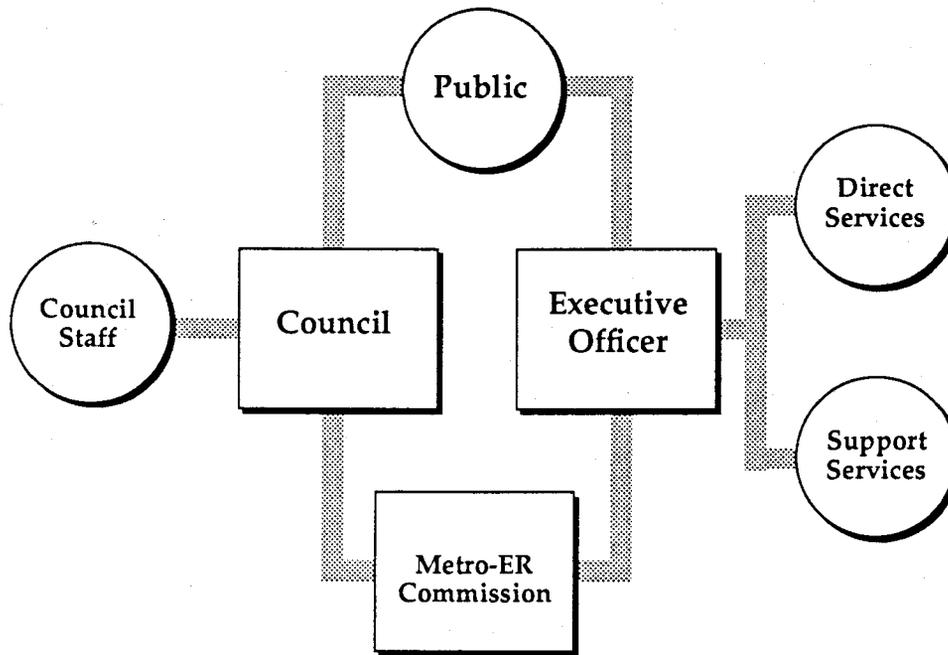
Metro performs a number of separate service functions for the region. Each of the functions has its own separately defined revenue streams. There is no current source providing a centralized pool of funds to be distributed to functional areas. Support functions that can benefit from economies of scale are performed by centralized service groups. Support function expenses are allocated to the functional groups based upon the costs incurred in performing activities provided for each functional group. The general governmental activities of Metro are funded by an excise tax on the users of Metro facilities and services.

To facilitate keeping dedicated revenues and associated expenses separate, the finances of Metro are accounted for in many separate funds. Some of the funds are ongoing operating funds while some of the funds may exist for the life of a specific capital program.

The Metro organizational chart is shown on the next page, and the following page shows greater detail of the administrative portion.

METRO

Organizational Chart

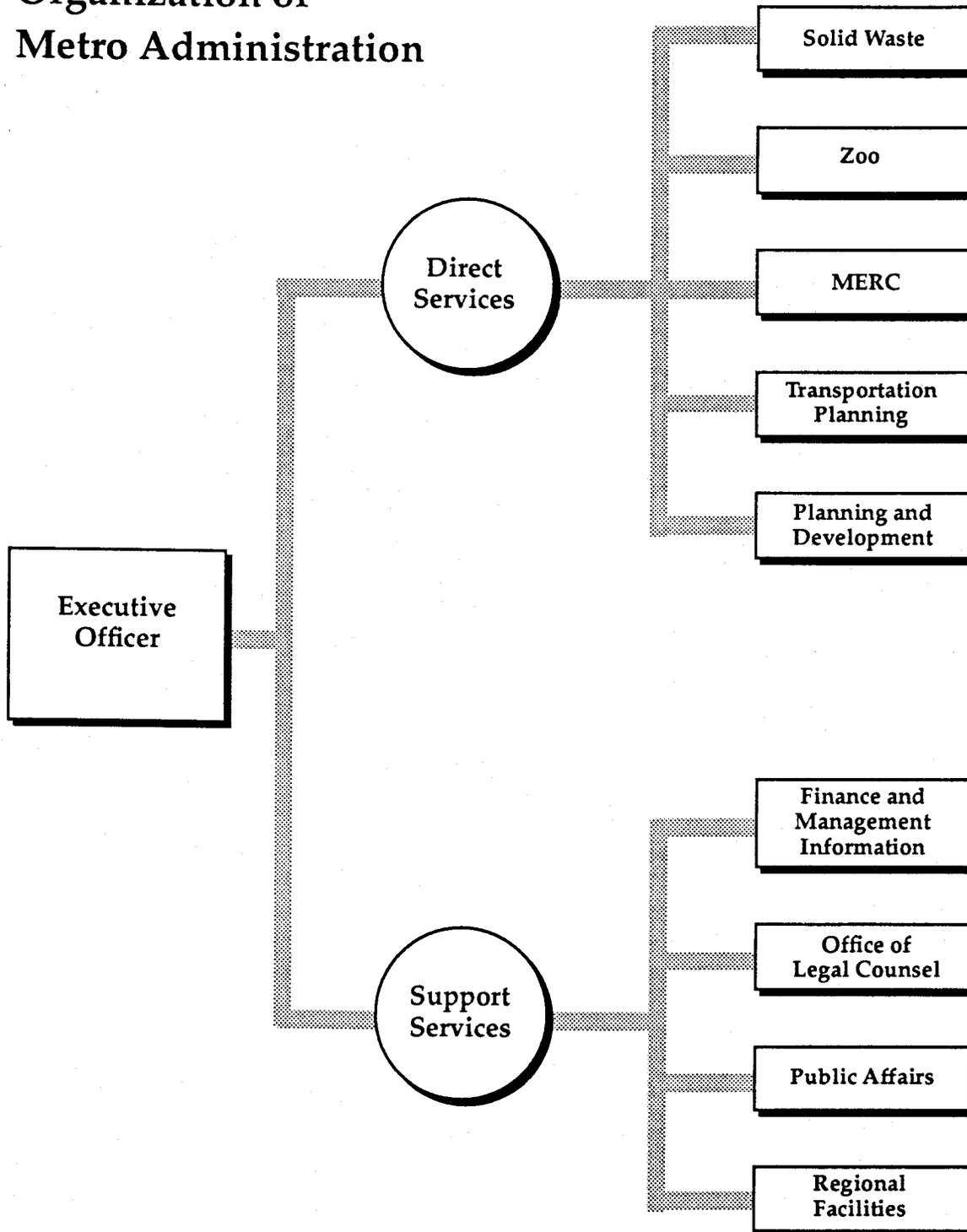


The organizational chart shows the elected councilors and executive officer who provide direction for the district's various regional functions. Metro is a "separation of powers" government with an executive representing the administrative branch and the council as the legislative branch. Metro is the only directly elected regional government in the country and has evolved into a major planning, coordinating and facilities-management agency. Members of the Portland Metropolitan Area Local Boundary Commission and Metro Exposition-Recreation Commission are appointed by Metro.

The chart on the next page shows the composition of the Support Services and Direct Services. Support Services provides internal support to help enable Direct Services to provide services to the public.

METRO

Organization of Metro Administration



METROPOLITAN SERVICE DISTRICT

FUNDING POLICY

The financial principles and policies for Metro were originally codified in Resolution No. 84-444 which was adopted in 1984. These principles and policies continue to serve as the broad framework within which subsequent financial procedures have been developed.

Key principles and policies are:

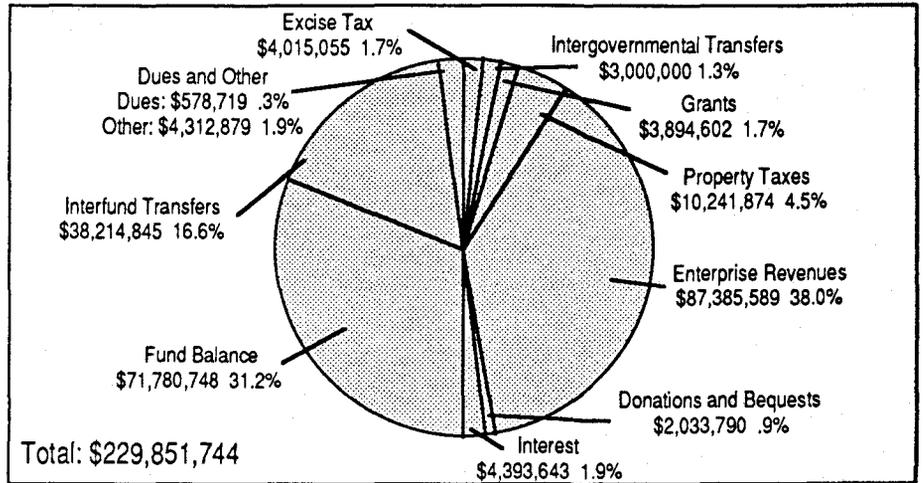
1. Each functional area shall have identified sources of revenue;
2. Each functional area shall prepare a five-year financial plan;
3. Any new functions assumed by Metro shall have a source of funding;
4. General government and mandated services shall have an external source of revenue to cover their direct costs and to pay their share of support services;
5. When specific funds are identified for general government and mandated services, interfund transfers shall no longer be used to support these activities;
6. The support services functions of the General fund shall be totally financed from all Operating funds on the basis of actual use;
7. Local assistance activities carried out by Metro shall be funded by the jurisdictions and organizations using those services;
8. The Zoo shall rely on property taxes for a portion of its revenues;
9. Approximately 50 percent non-tax revenues shall be maintained for funding Zoo operations.

METRO

TOTAL REVENUE FLOW

Total Resources

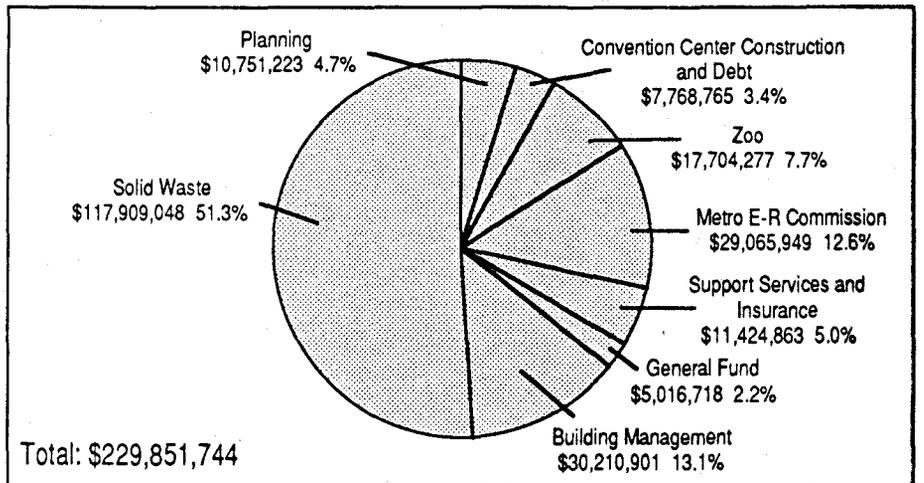
This chart is the Fiscal Year 1990-91 example of the total resources available to Metro departments in budgeting. For Metro in total, interfund transfers would be eliminated. Fund balances are often restricted and a portion will be carried over to the next year as an unappropriated balance.



Metro revenue and other sources

Total Expenditures by Fund

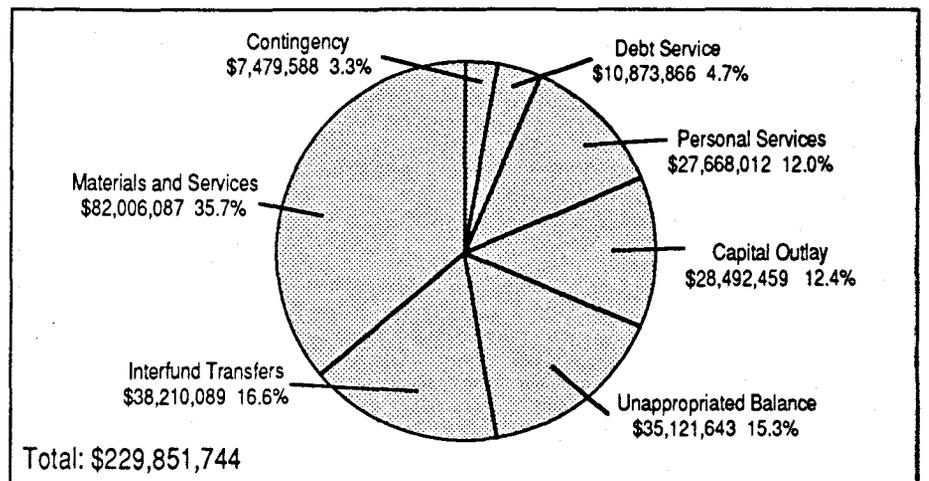
This chart shows the budgeted expenditures by fund within Metro for Fiscal Year 1990-91. Actual planned expenses will be reduced by the unappropriated balances budgeted in each fund.



Metro expenditures by fund

Budgeted Expenditures by Category

This chart shows the budgeted expenditures by category for Metro for Fiscal Year 1990-91. A reduction of \$38.2 million for interfund transfers and \$35.1 million for unappropriated balance, gives planned total expenses of \$156.52 million.



Metro expenditures by category

METROPOLITAN SERVICE DISTRICT

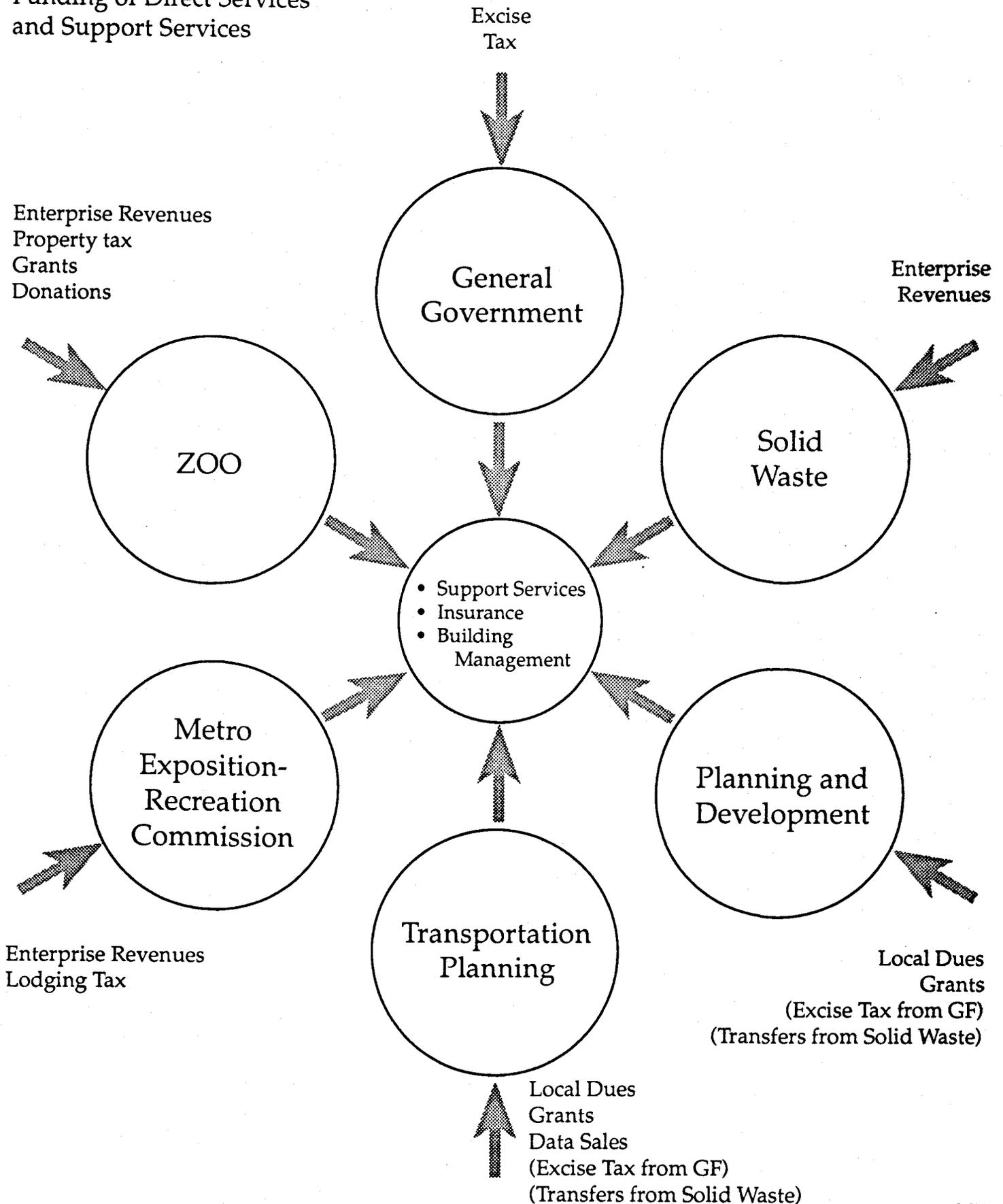
FLOW OF FUNDS MATRIX

There are eight major sources of revenue available to Metro functional areas. Some of these major sources are available to more than one functional activity. In addition, there are transfers from one fund to another to pay for services performed by one functional area in support of the activities of another. A row of the matrix shows where each revenue source goes, and a column shows how each functional area is funded.

FUNCTIONS REVENUE SOURCE	General	Support Services	Zoo Operating	Solid Waste Revenue	Transportation Planning	Planning & Development	MERC
		Building Management	Zoo Capital	Rehab. & Enhancement			
		Insurance					
Local Gov. Dues					XX	XX	
Gov. Grants			XX		XX	XX	
Property Tax			XX				
Excise Tax	XX						
Hotel/Motel Tax							XX
Enterprise Rev.			XX	XX			XX
Donations			XX				
License Fees		XX					
Transfer from:							
Solid Waste		XX			XX	XX	
General		XX			XX	XX	XX
Zoo		XX					
Transportation		XX					
Plan & Dev.		XX					
MERC		XX					

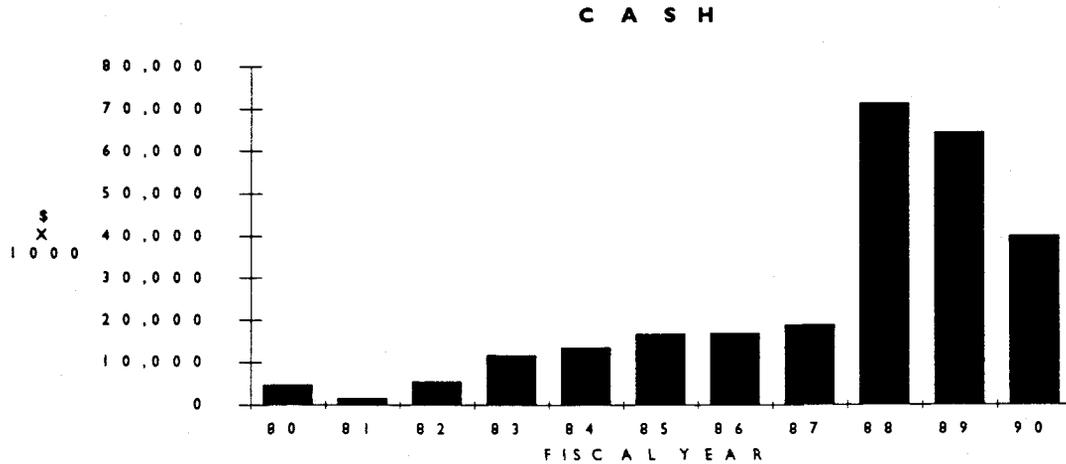
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Metropolitan Service District Funding of Direct Services and Support Services

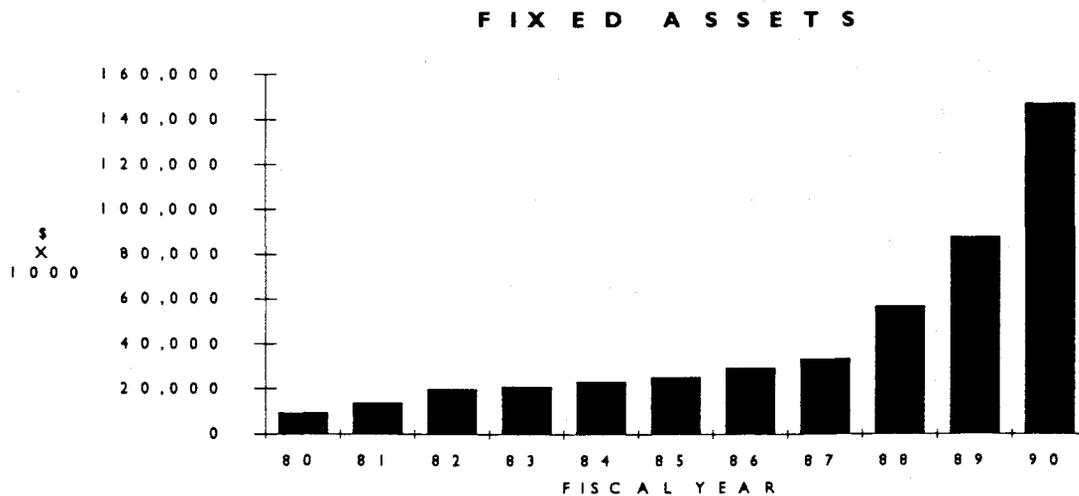


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BALANCE SHEET TRENDS



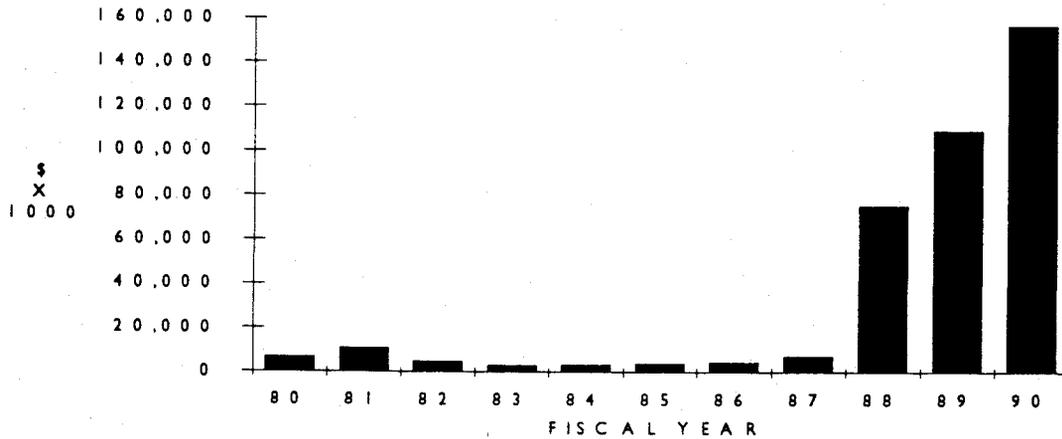
Cash is used for both operations and dedicated projects. Bonds are issued at the beginning of projects, placed in short term investments, and expended with the progress of the project. Major cash reserves shown in FYs 1988 through 1990 are largely due to construction of the Oregon Convention Center, The Metro Central transfer station, and reserves for the St. Johns landfill closure.



Fixed assets increased substantially starting in 1988 with the beginning of construction of the Oregon Convention Center. Subsequent construction of the Metro Central transfer station and the Africa Project at the Zoo increased fixed assets.

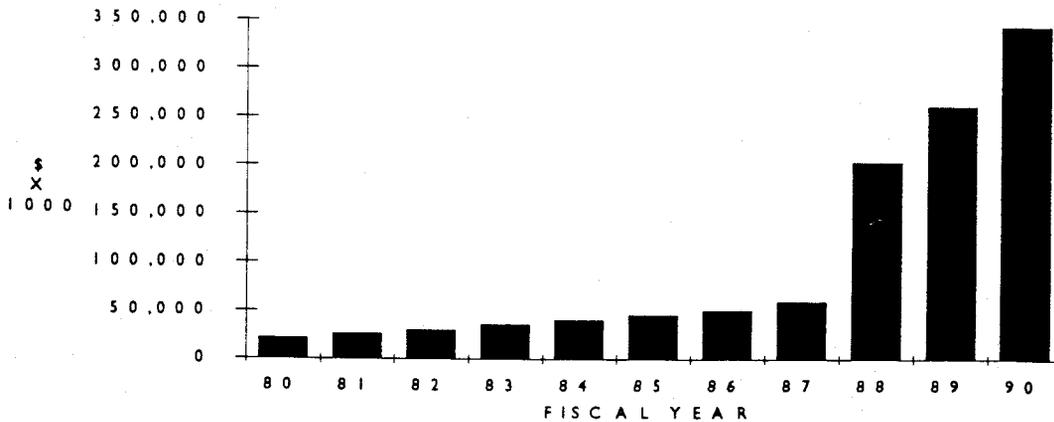
METROPOLITAN SERVICE DISTRICT

OTHER ASSETS & OTHER DEBITS



Other debits on the combined balance sheet increase substantially in 1988 with amounts to be provided by taxes for retirement of the long-term debt on the Oregon Convention Center. Substantial restricted assets for the Metro Central transfer station and Composter station as well as restricted funds for the St. Johns landfill closure develop in 1989 and 1990.

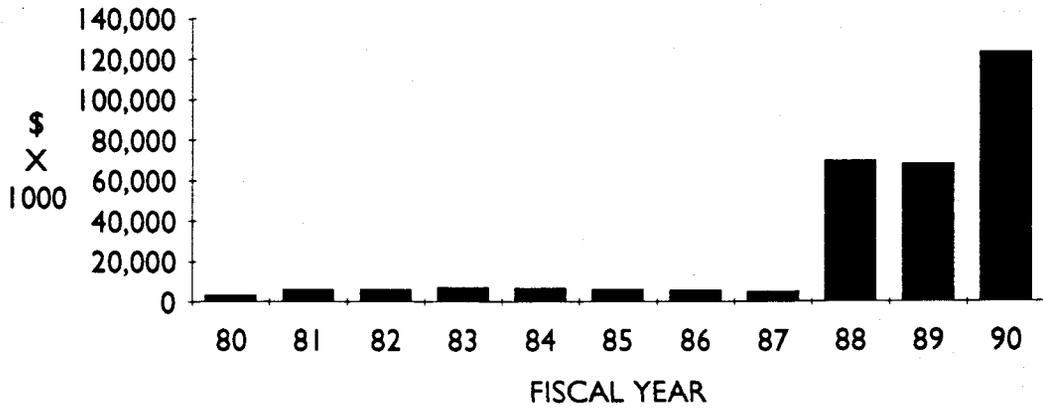
TOTAL ASSETS & OTHER DEBITS



This graph is a consolidation of the three prior graphs and, is consistent with the Annual Financial Report. The Annual Financial Report follows government accounting standards, which are somewhat different from private sector standards.

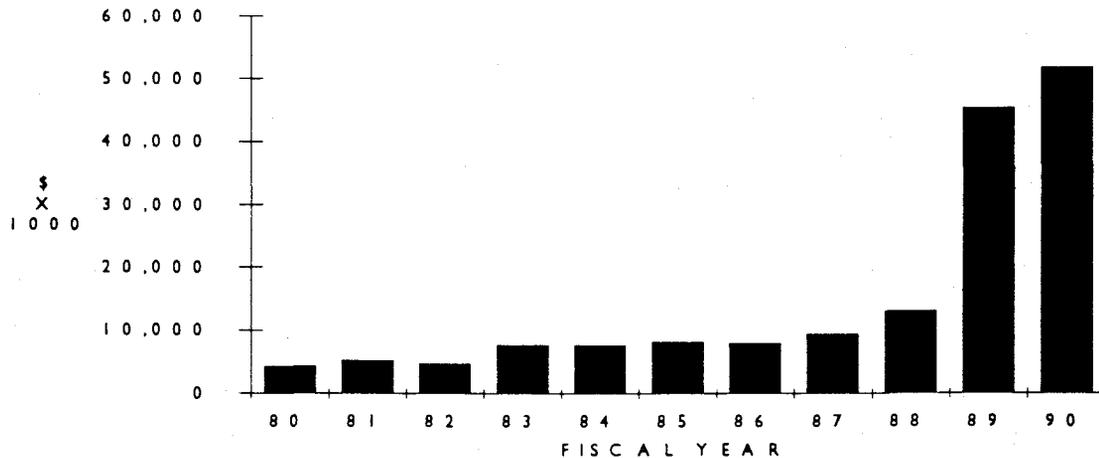
METROPOLITAN SERVICE DISTRICT

LOANS/BONDS



Loans and Bonds take a major jump in FY 1987-88 with a \$65,000,000 general obligation bond for the Oregon Convention Center. In FY 1989-90, a \$28,500,000 revenue bond issue was sold for the Metro Central transfer station. In FY 1989-90, revenue bonds for the Composter station were sold totaling \$26,605,000.

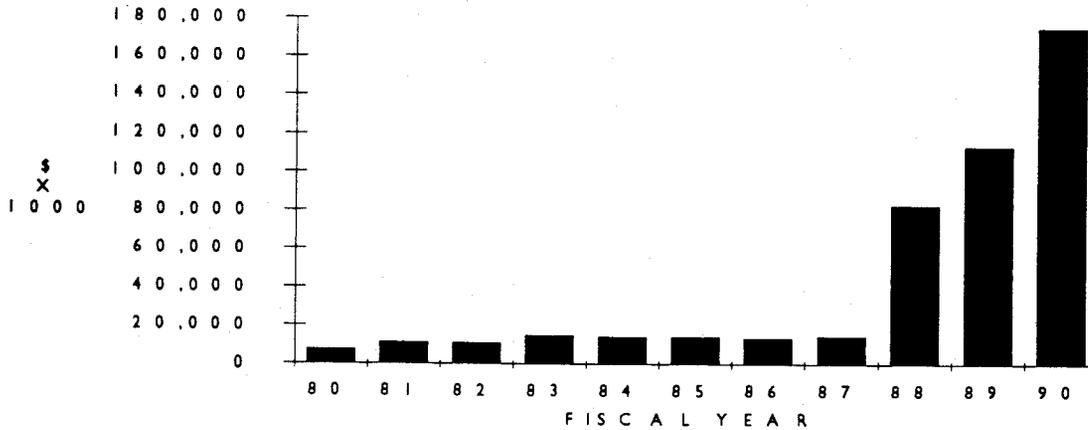
OTHER LIABILITIES



Other liabilities increase substantially in FY 1989-90 with the recognition of the post-closure liability for the St. Johns landfill. Solid waste disposal rates were set to collect funds primarily between 1988 and 1991 to pay for the closure costs of converting from a landfill to a park-like configuration.

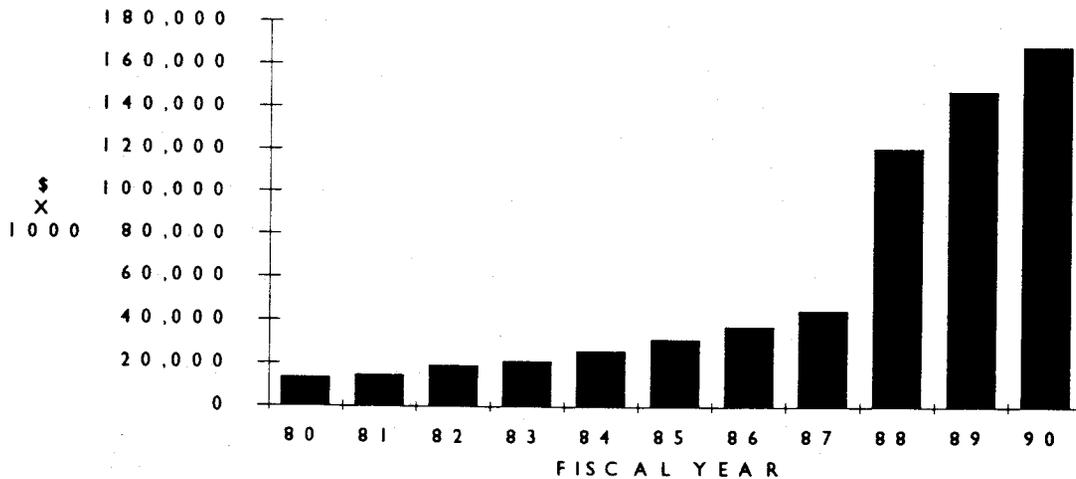
METROPOLITAN SERVICE DISTRICT

T O T A L L I A B I L I T I E S



The Total Liabilities graph is the sum of the two prior graphs.

T O T A L E Q U I T Y

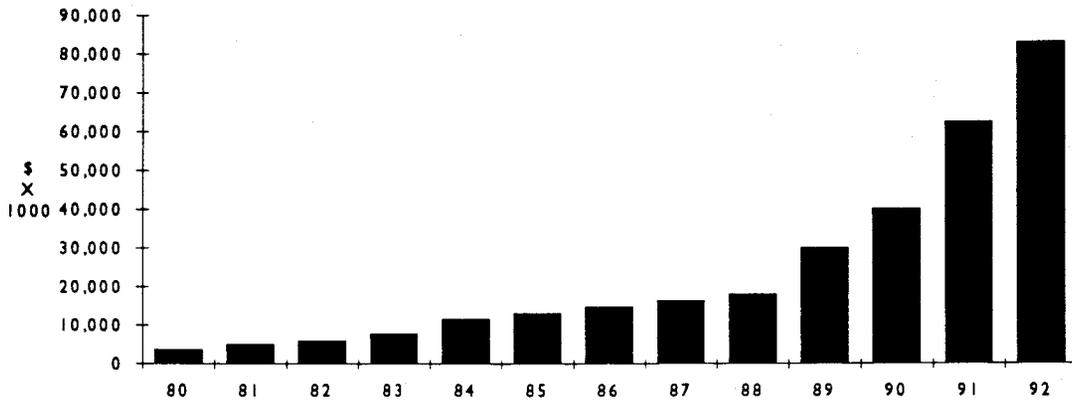


Total equity is the sum of unreserved fund balances, fixed assets in the non-enterprise funds, contributed capital, and retained earnings. A major increase is due to approximately \$90 million for the Oregon Convention Center. The Oregon Convention Center and Solid Waste each have about \$12 million of retained earnings, and the Zoo represents about \$34 million in fixed assets.

METROPOLITAN SERVICE DISTRICT

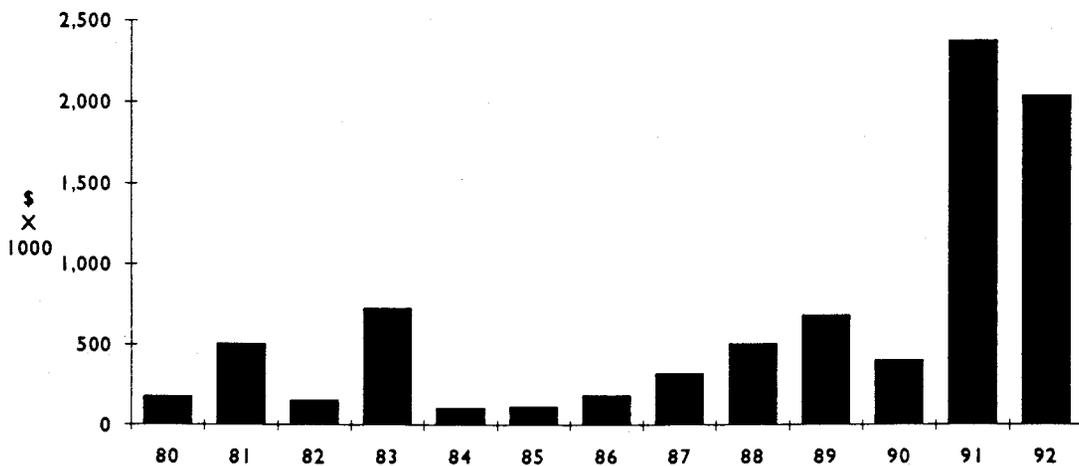
REVENUES

ENTERPRISE REVENUES



Starting in FY 1988-89, solid waste rates were increased to accumulate funds for the St. Johns landfill closure. The solid waste rates increased in subsequent years to cover the higher costs of sending waste to the Columbia County landfill. In FY 1990-91, Metro Central transfer station began operation, the Oregon Convention Center began operation, and the Metro ERC operations were included. In FY 1991-92 the Composter is scheduled to begin operation.

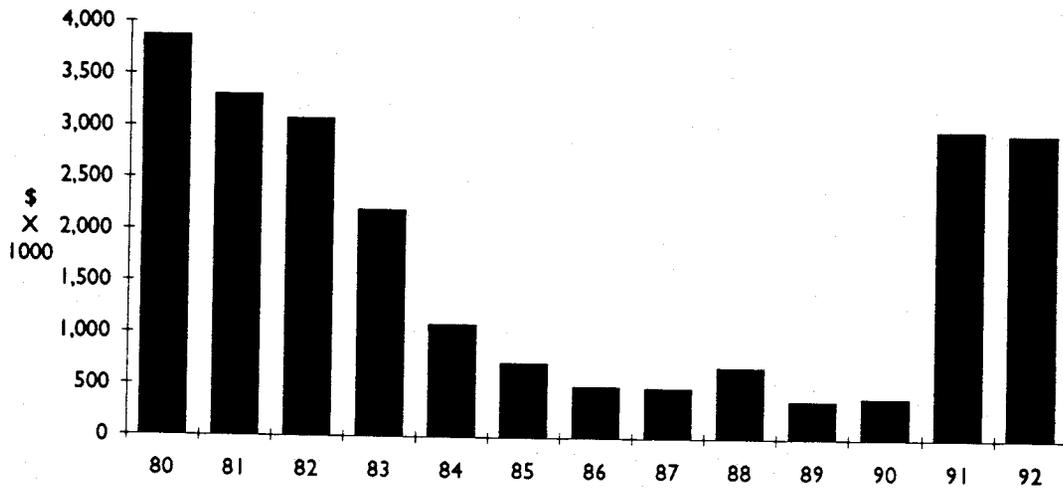
DONATIONS AND BEQUESTS



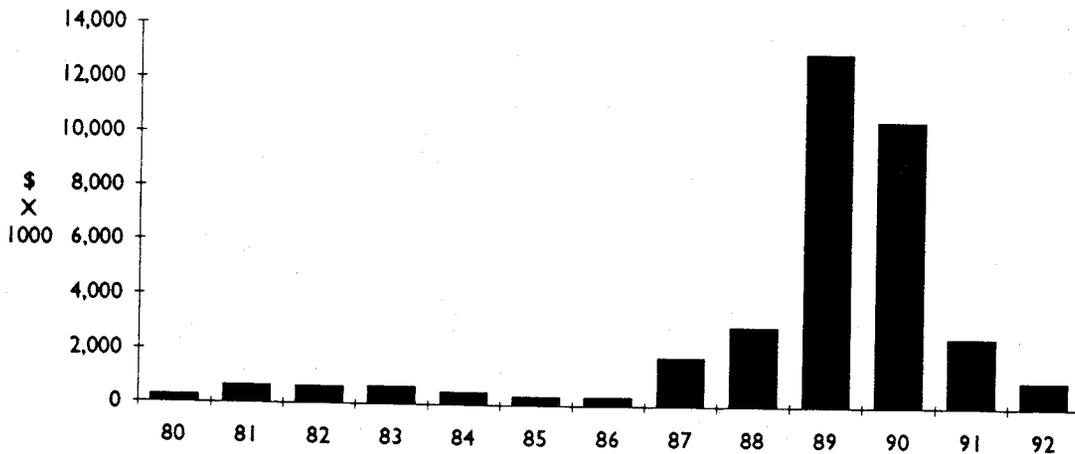
As the Zoo faces the restriction in property tax revenue due to the state constitutional restrictions, they have made plans to aggressively pursue donations and bequests.

METROPOLITAN SERVICE DISTRICT

FEDERAL GRANTS & CONTRACTS

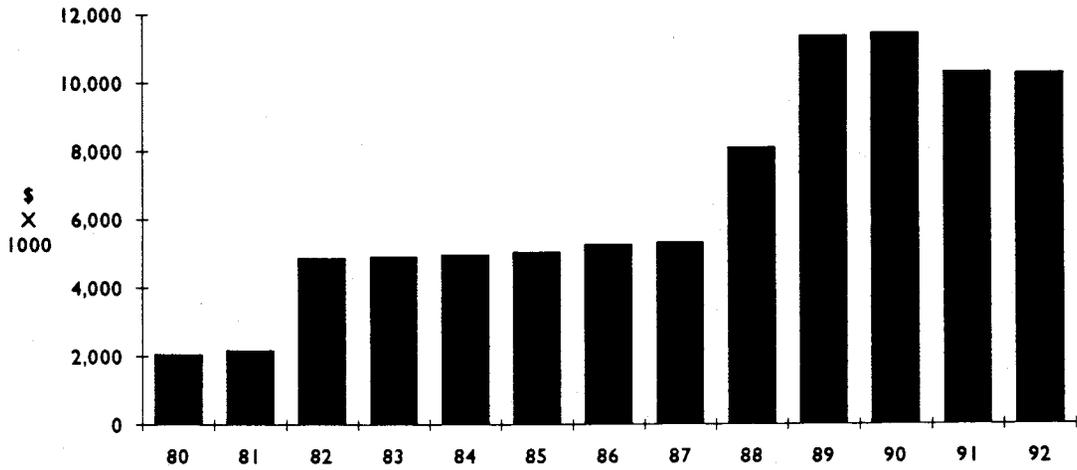


STATE AND LOCAL GRANTS & CONTRACTS AND LOTTERY



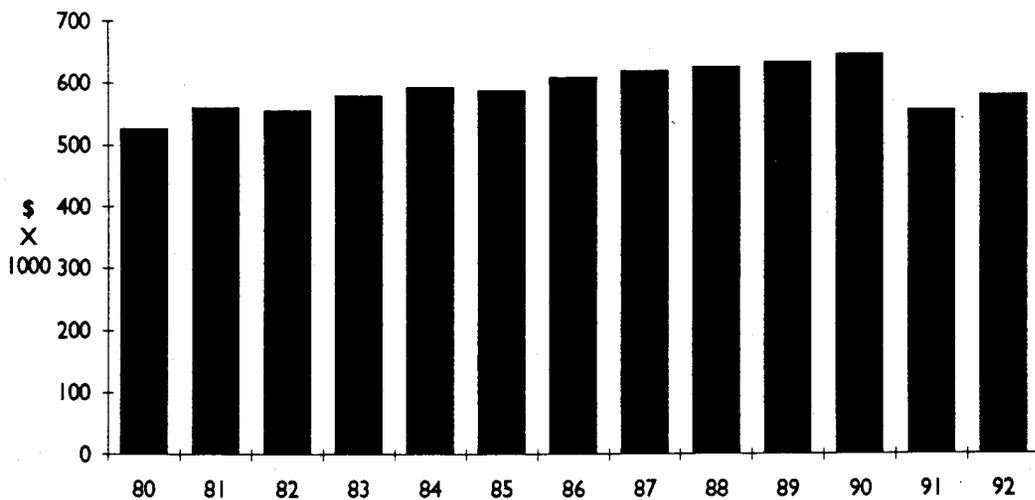
METROPOLITAN SERVICE DISTRICT

PROPERTY TAXES



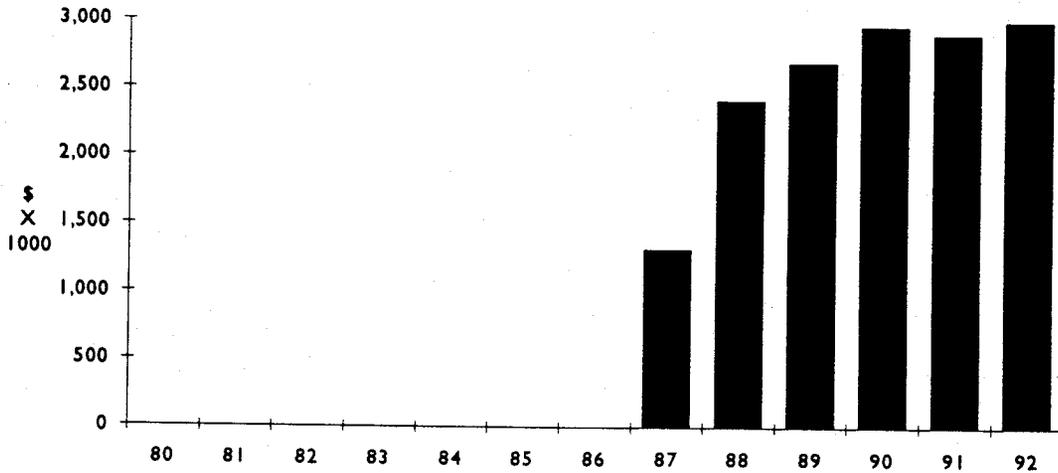
Property taxes through FY 1986-87 were for the Zoo operating levy and the Zoo capital levy. In FY 1987-88, a partial year of Oregon Convention Center debt service was collected. Starting in FY 1988-89, a full year's Oregon Convention Center debt service is being collected in addition to the Zoo operating levy.

LOCAL GOVERNMENT DUES



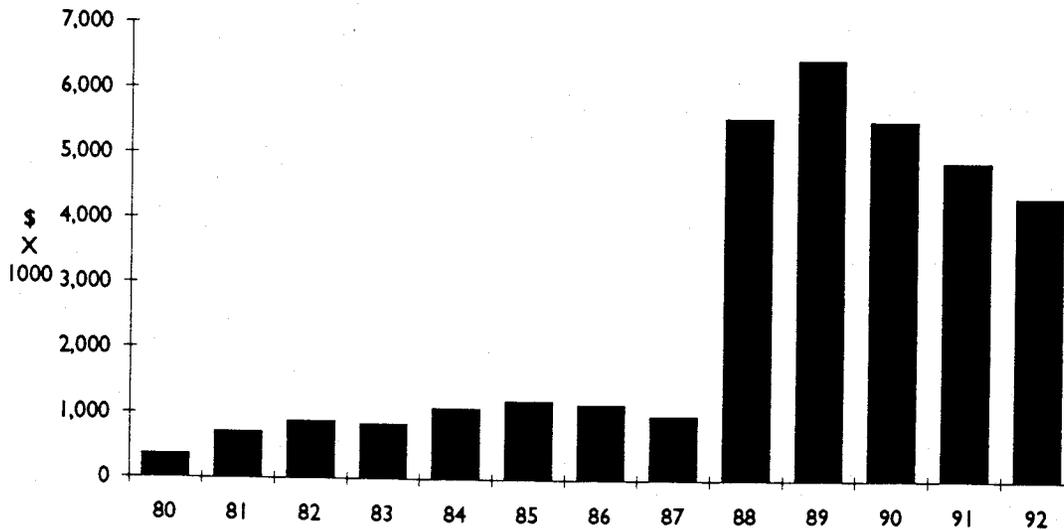
METROPOLITAN SERVICE DISTRICT

HOTEL/MOTEL TAX



The Hotel/Motel tax is levied to provide an operating subsidy for the Oregon Convention Center .

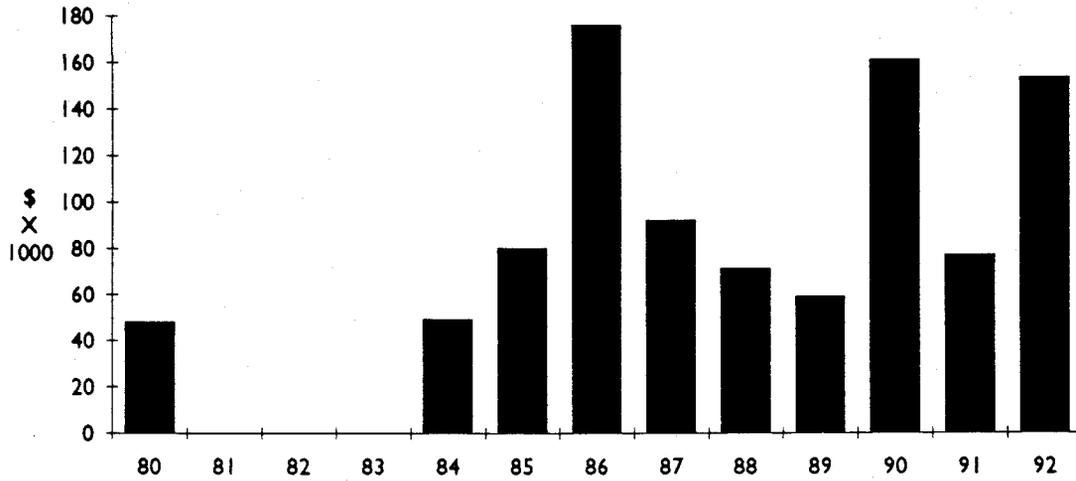
INTEREST INCOME



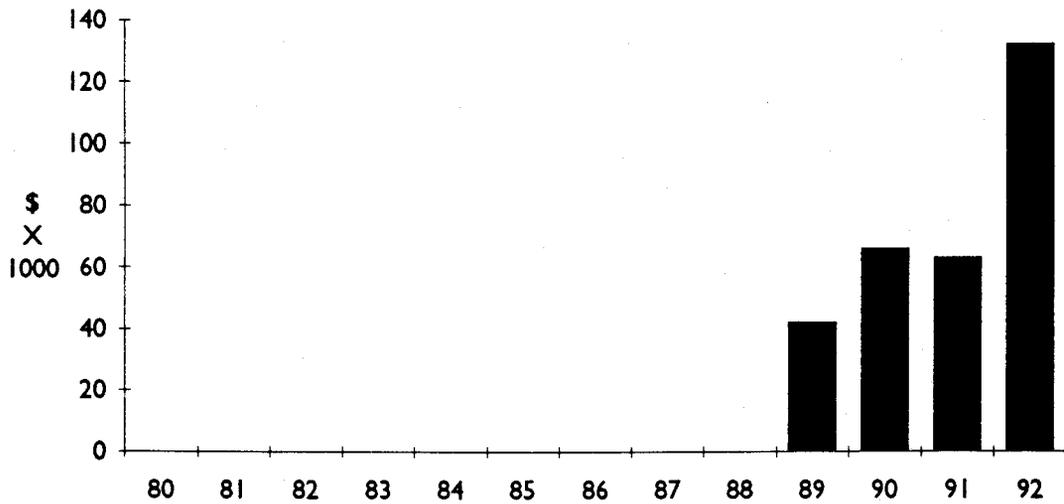
The substantial increase in interest income starting in FY 1987-88 is due to the availability of bond revenues for short-term investment prior to their consumption by construction projects on the Oregon Convention Center and the Metro Central transfer station. Bond funds for the new headquarters building are planned for FY 1991-92 as the other funds are consumed by construction.

METROPOLITAN SERVICE DISTRICT

PROF & CONTRACT SERVICE FEES



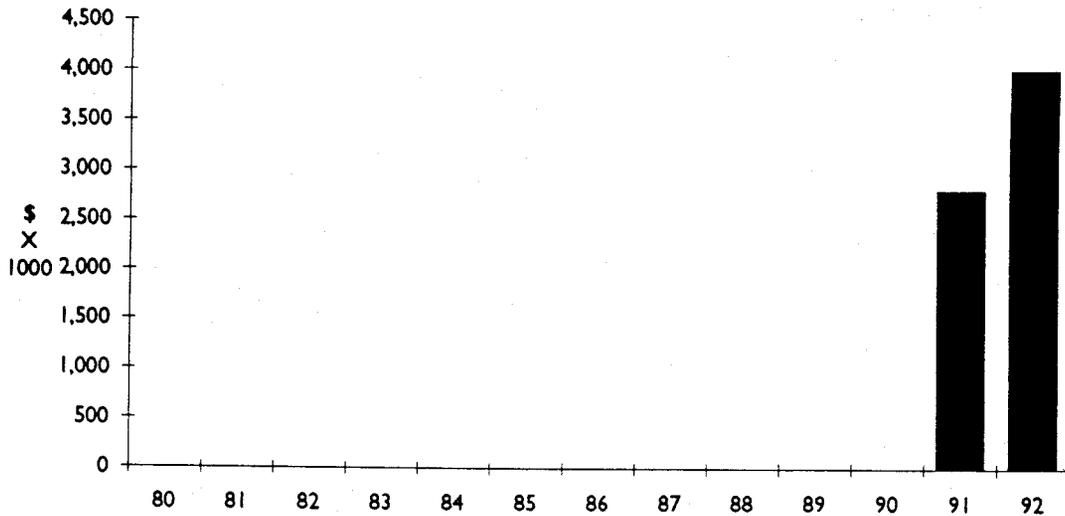
CONTRACTORS LICENSE FEES



In FY 1988-89, Metro began issuing business licenses to small contractors doing business in multiple jurisdictions. This reduces the quantity of paperwork as well as expenses for these contractors.

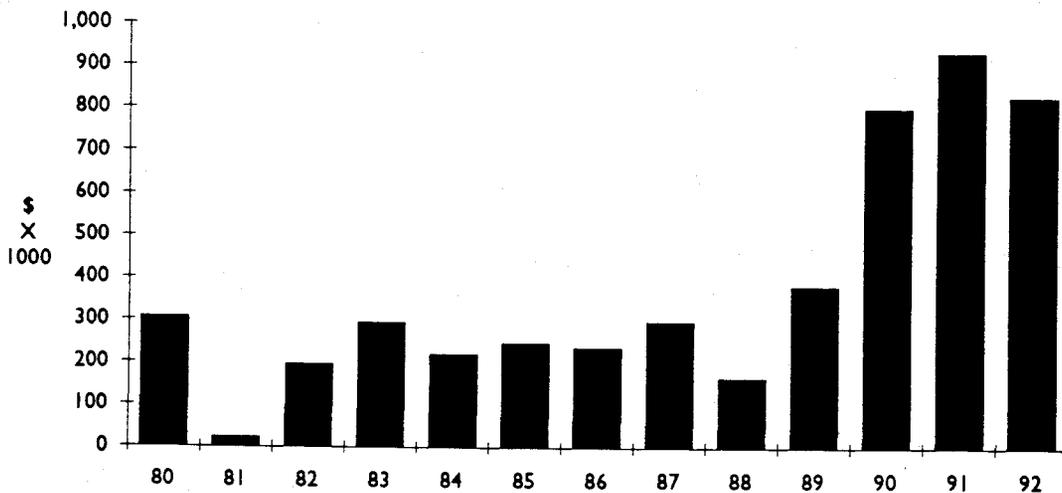
METROPOLITAN SERVICE DISTRICT

EXCISE TAX



The excise tax was initiated in FY 1990-91 by Ordinance 90-333A. The tax is applied to the users of Metro facilities and services, with some exceptions defined by ordinance. The current 5.25% rate equals 3.35% of total other Metro revenue. State law limits the excise tax to 6% of the total other revenue. The purpose of the excise tax is to support the general governmental activities of Metro and projects which do not as yet have a dedicated source of revenue developed.

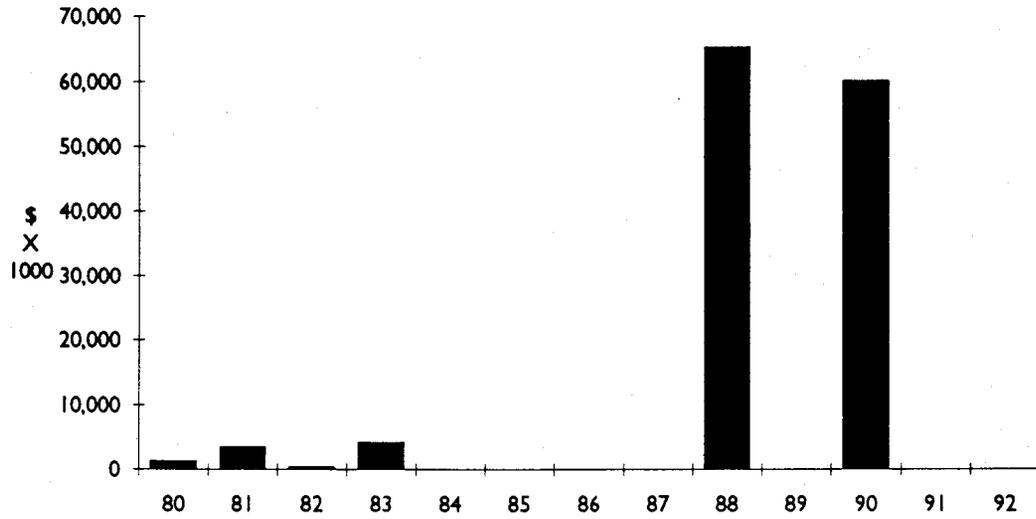
MISCELLANEOUS



The increase in Miscellaneous Revenue starting in FY 1989-90 is due largely to an increase in finance charges for overdue solid waste accounts.

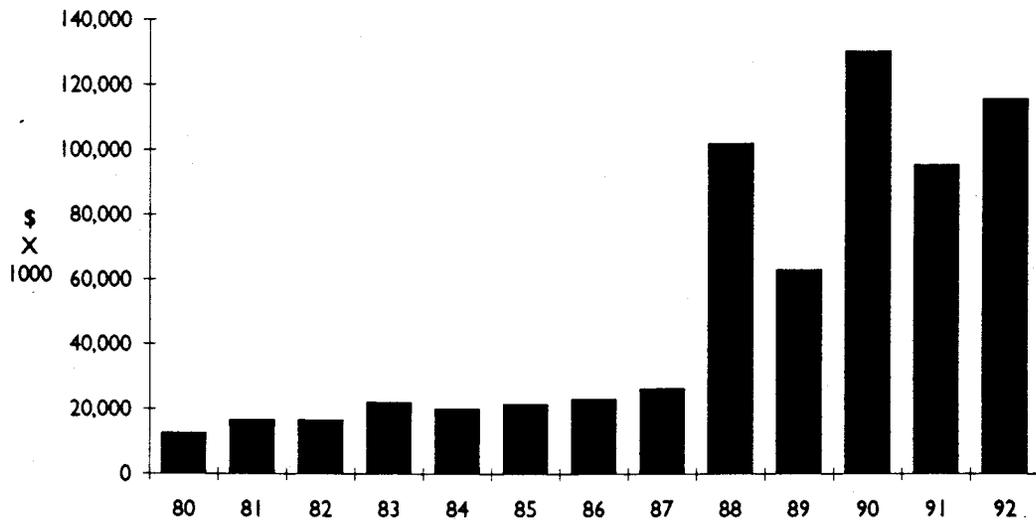
METROPOLITAN SERVICE DISTRICT

LOANS & BONDS



The major peak in FY 1987-88 is \$65 million in bonds for the Oregon Convention Center. The peak in FY 1989-90 is due to bonds for the Metro Central transfer station and the Compost station.

TOTAL REVENUES



Total Revenues is the summation of all previous revenues. It excludes other resources represented by prior year fund balances and interfund transfers.

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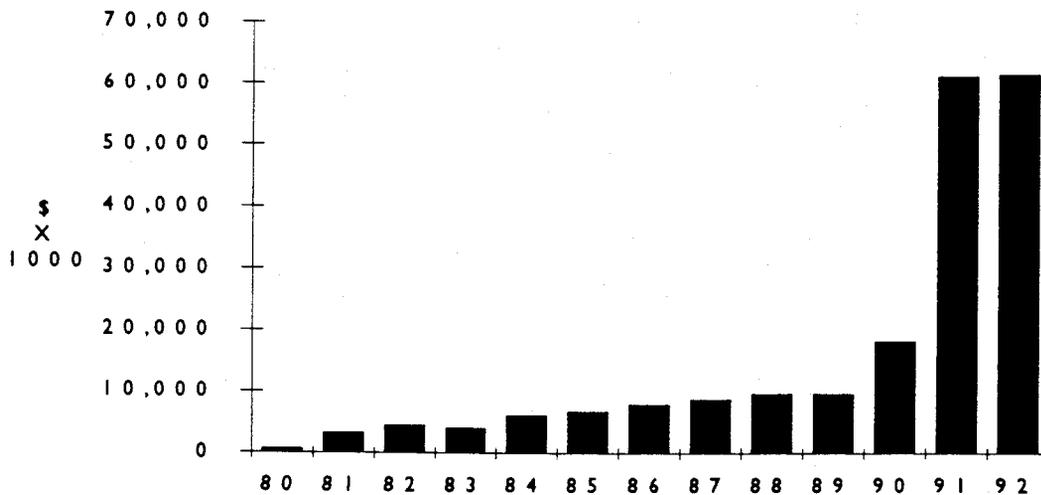
DESCRIPTION OF FUNDS

SOLID WASTE REVENUE FUND

Metro's Solid Waste Department is responsible for regional solid waste management planning and disposal. The Department goals are: to reduce the amount of solid waste generated and increase recycling and waste reduction activities by working in close partnership with the public, local governments, the waste collection industry, businesses, and regulatory agencies; to develop a regional solid waste management system that is efficient, economical and environmentally responsible; and to operate Metro solid waste facilities in an environmentally sound, safe and financially prudent manner. Metro has flow control for all solid waste generated within the Metro area and authority to set rates for solid waste disposal.

The transfer and disposal portion of Metro's solid waste management system is largely in place with the completion of the transfer capabilities at Metro Central Station and remodeling of Metro South Station. The compost plant is in the start-up phase. Applications are being taken for development and operation of transfer stations for the Washington County area.

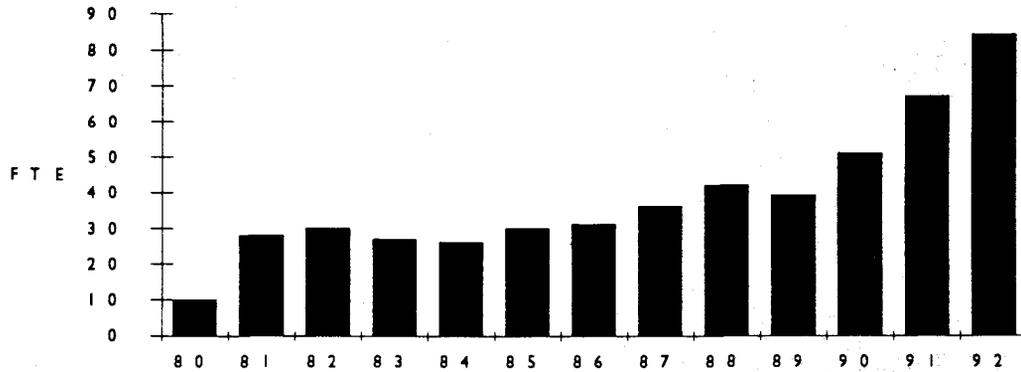
SOLID WASTE OPERATIONS EXPENSES



Expenses began to increase significantly at the end of FY 1989-90 as the solid waste started being sent to the Columbia Ridge landfill. The full impact of the higher disposal costs shows in FY 1990-91.

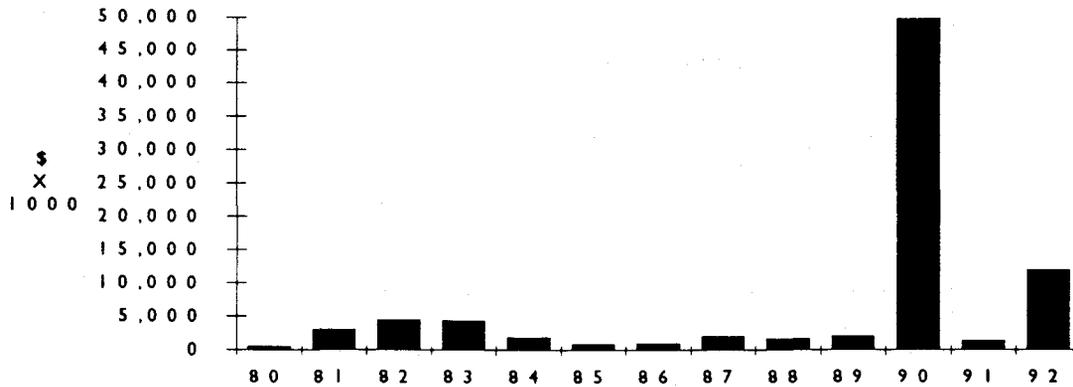
METROPOLITAN SERVICE DISTRICT

SOLID WASTE OPERATIONS STAFF



The staff increase seen in FY 1990-91 is due to the initiation of operation at the Metro Central transfer station and at the Composter. The increase forecast for FY 1991-92 is for household hazardous waste operations.

SOLID WASTE CAPITAL EXPENDITURES



The major expenditures in FY 1989-90 are for the Metro Central transfer station and the Composter station.

METROPOLITAN SERVICE DISTRICT

The Solid Waste Operating Account is derived primarily from revenues collected from disposal operations. The account funds activities that are organized into four functional divisions: Operations, Waste Reduction, Engineering and Analysis, and Budget and Finance.

In passing Ordinance 89-300, Metro set up the St. Johns Reserve Fund. This fund, renamed Landfill Closure Account, receives monies earmarked for closure and post-closure activities at the St. Johns landfill and for the mitigation of any environmental impacts at the landfill. The maximum sum to be attained under this ordinance is presently \$31.4 million. Monies for the Landfill Closure Account come from solid waste fees and are allocated through the annual budget process.

Management Services Division

The Management Services Division works closely with Public Affairs, overseeing promotion and education for solid waste programs and media contact. It is responsible for coordinating the development of the regional Solid Waste Management Plan, inventorying solid waste facilities in conjunction with Solid Waste Planning and Development, and managing the Rehabilitation and Enhancement Fund. It is the department liaison for legislative coordination, facilities management, transportation planning and the office of construction management. In addition, the Management Services Division provides administrative and clerical support services to the Solid Waste Department.

Operations Division

The Operations Division is responsible for management and operation of waste disposal facilities. This currently includes the Metro Central transfer station, the Metro/Riedel compost facility, the Metro South transfer station, and the St. Johns landfill.

Waste Reduction Division

The Waste Reduction Division is responsible for recycling and market development programs, alternative technology and other activities that reduce waste. Programs are separated into two major categories: recycling (supply) and markets (demand). The budget includes the "One Percent for Recycling" grant program for innovative waste reduction projects. The annual Waste Reduction Program for local governments is implemented as part of the Regional Solid Waste Management Plan.

Engineering and Analysis Division

The Engineering and Analysis Division is responsible for development of major waste disposal system projects from the planning phase through operations. The Division provides technical assistance to support proposals, contracts, cost analyses and engineering studies for operation of Metro solid waste facilities, waste reduction programs, and planning and development.

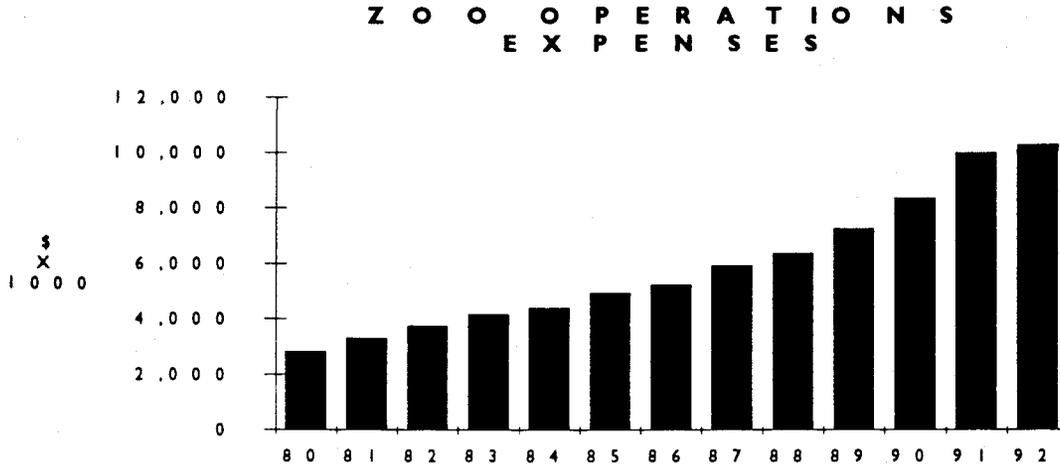
Budget and Finance Division

The Budget and Finance Division is responsible for the development and administration of the Department's budget, fiscal policies, contracts, franchises, database and information management.

METROPOLITAN SERVICE DISTRICT

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ZOO OPERATING FUND

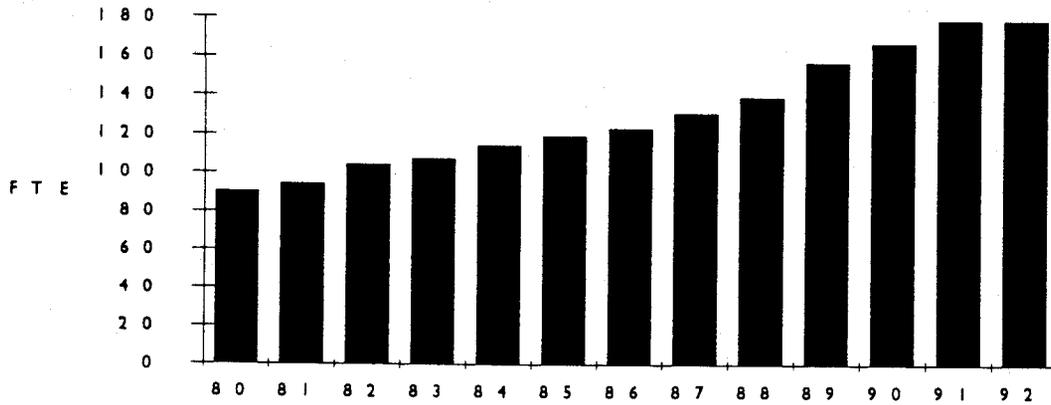


The Metro Washington Park Zoo provides visitors with a unique educational and recreational opportunity to experience wildlife in a naturalistic setting and to learn to "care now for the future of life." This is the zoo's stated vision, adopted by the Metro Council in 1990. The zoo contributes to the conservation of animals by: (1) educating the public regarding conservation, (2) continuing to research and improve husbandry techniques, exhibit environments, animal management concepts and captive propagation, and (3) cooperating with appropriate American Association of Zoological Parks and Aquariums, Species Survival Plans, and other conservation efforts. The zoo serves as a cultural and recreational institution in the region, enhancing the quality of life and assisting in economic development as a tourist attraction and communitasset. The zoo is funded by a combination of admission fees, concession revenues, property taxes, grants, and donations. By policy at least 50% of operating revenue is to be provided by other than property taxes.

The fund includes the following six divisions: Administration, Animal Management, Facilities Management, Educational Services, Marketing, and Visitor Services.

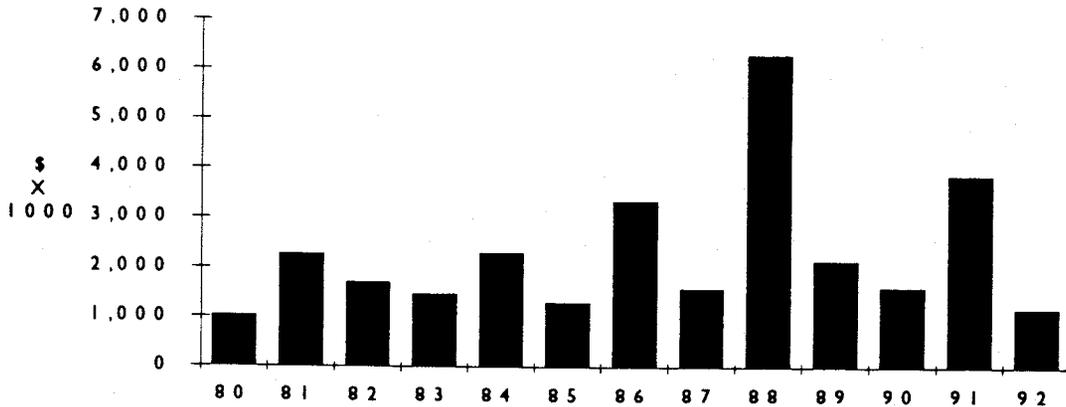
METROPOLITAN SERVICE DISTRICT

ZOO OPERATIONS STAFF



Zoo growth has been generally smooth and steady. A five year plan is in place to develop new exhibits, when the funds can be obtained, to continue to attract the public.

ZOO CAPITAL EXPENDITURES



The major expenditure shown is development of the Africa exhibits.

METROPOLITAN SERVICE DISTRICT

ZOO CAPITAL FUND

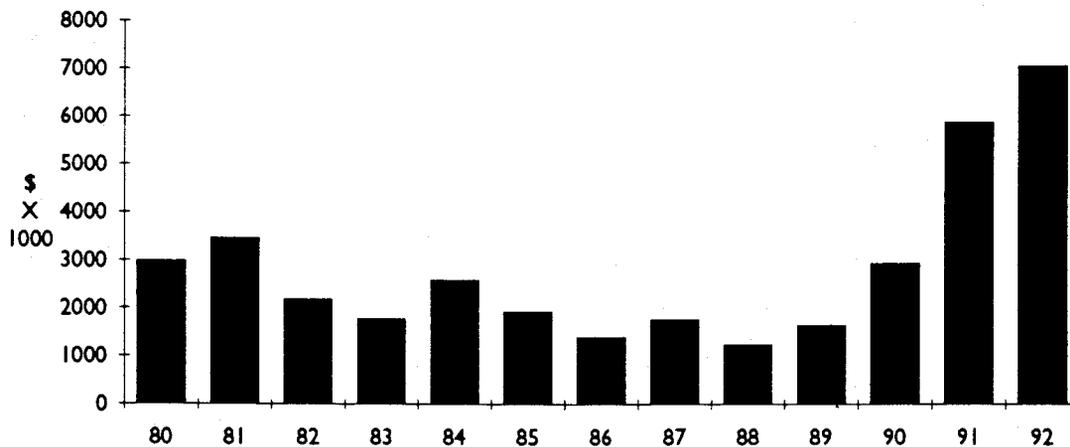
The Zoo Capital Fund provides for major capital improvements at the Metro Washington Park Zoo in compliance with the zoo's Master Plan. Continued upgrading of the zoo is important because high-quality exhibits and visitor services are expected to increase attendance, stimulate return visits and increase the length of time spent at the zoo, all of which generate more zoo revenue. In the past, serial levies, transfers from the Zoo Operating Fund, and donations have provided sources of funds. There is no current serial levy being collected.

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PLANNING FUNDS

In FY 1990-91, the planning activity was divided into the Transportation Planning Department and the Planning and Development Department. Financial data for the two departments is combined.

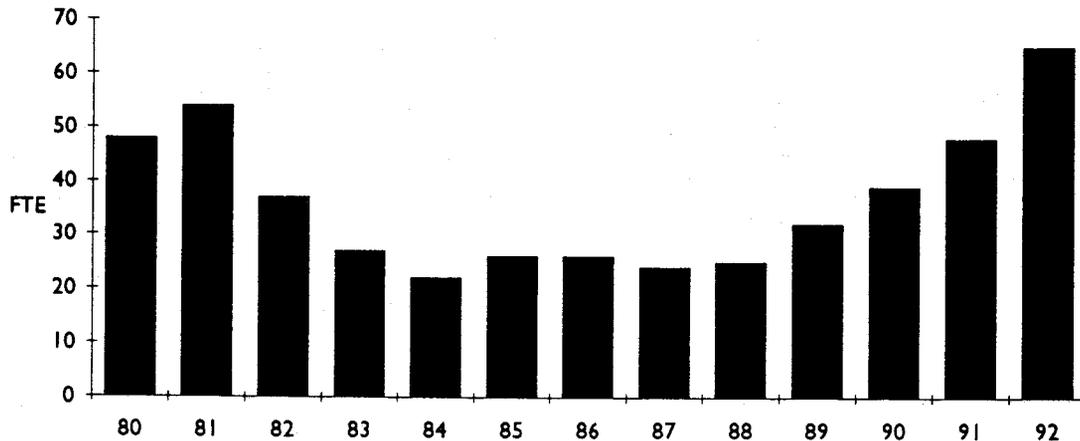
COMBINED PLANNING FUNDS EXPENSES



Increases in expenses in FY 1990-91 were due to increased work on the West Side Light Rail project, Urban Growth Management project, and the Solid Waste Management Plan.

METROPOLITAN SERVICE DISTRICT

COMBINED PLANNING FUNDS STAFF



TRANSPORTATION PLANNING FUND

The Transportation Department is responsible for regional transportation planning throughout the Metro region and for developing estimates of regional population and employment growth patterns and resulting travel demands. Metro is the federally designated Metropolitan Planning Organization to secure and allocate federal highway and transit funds. Federal, state, and local grants provide the majority of the funding. Local dues and transfers for services rendered to the Solid Waste Department provide the remainder of the funding. Planning and decision making is done in close cooperation with local governments, state and other regional agencies. The Joint Policy Advisory Committee on Transportation (JPACT) and the Transportation Policy Alternatives Committee (TPAC) provide forums for coordination and decision making with state, regional and local government staff, elected representatives and citizens.

Major program areas are: Westside Light Rail preliminary engineering, Westside Light Rail Station area planning, Hillsboro alternatives analysis, Bi-state Study, Northwest Subarea Study, Southeast Corridor Study, Clean Air Act, Interim Regional Transportation Plan update, transportation finance, demand management techniques, urban growth management, light rail transit studies, regional light rail study, transportation system monitoring and travel model refinement, urban arterial fund, data resource center, and travel forecasts.

* * * * *

METROPOLITAN SERVICE DISTRICT

PLANNING AND DEVELOPMENT FUND

The Planning and Development Department has programs covering urban growth management, solid waste planning, parks and natural areas, water resources management, housing, earthquake preparedness, and regional economic development coordination. The Department was formed in July 1988. Their revenue is provided by transfers for service from the Solid Waste Department, transfers from the General Fund, federal, state and local grants, local government dues, and donations.

The Land-Use Planning Division is responsible for urban growth management and regional economic development planning, and in housing to identify and respond to significant housing needs within the growing region.

The Environmental Planning Division is responsible for environmental planning responsibilities including Metropolitan Greenspaces, water resources, and urban services. Metropolitan Greenspaces is a cooperative natural areas program involving state and local parks officials, planners, parks organizations and citizen advocates. The water resources planning objective is to integrate the region's sometimes competing water needs into a "holistic" management approach and to coordinate infrastructure facilities with land use.

The Urban Services Planning Division has had as a primary focus addressing remaining major solid waste issues including illegal dumping, special waste, packaging/plastics, recycling markets and hazardous waste; developing a long-term solid waste system evaluation model using the Regional Land Information System; focusing on assessing solid waste facility needs in eastern Multnomah County and portions of Clackamas County; and completing the remaining chapters on finance and rates of the Regional Solid Waste Management Plan.

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METROPOLITAN EXPOSITION-RECREATION COMMISSION

The Metropolitan Exposition-Recreation Commission (MERC) was created by the Metro Council in December 1987. The commission consists of seven members appointed for four-year terms. Commissioners, representing Clackamas, Multnomah and Washington counties, the Portland City Council, and Metro are appointed by the Metro Executive Officer following consultation with the respective governing body. MERC appointments are confirmed by the Metro Council. The commission is responsible for the operation of the Oregon Convention Center, regional spectator and performing arts facilities, Metropolitan ERC Management Pool and Portland Arts Center Construction Fund. Revenue is derived from enterprise activities and a Hotel/Motel tax. Activities of the MERC will be significantly impacted by the agreement being developed with the Trailblazers for construction of a new arena and operation of the Memorial Coliseum.

In January 1990, the Metro Council and Portland City Council agreed to consolidate the operation of convention, trade and spectator facilities under Metro ERC. Facilities previously governed by the city of Portland's Exposition-Recreation Commission were transferred to

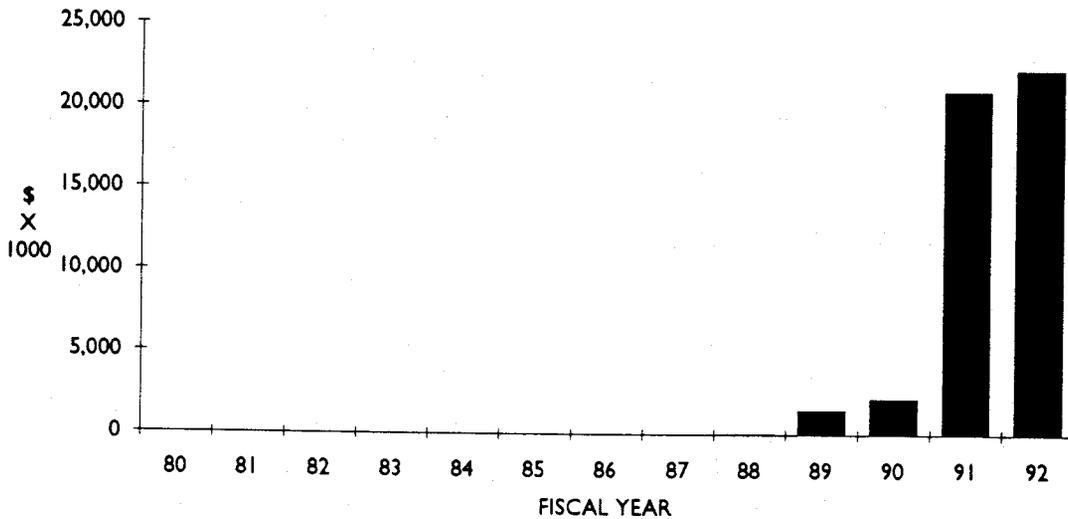
METROPOLITAN SERVICE DISTRICT

Metro ERC, including the Memorial Coliseum, Civic Stadium and the Portland Center for the Performing Arts (Civic Auditorium, Arlene Schnitzer Concert Hall, Dolores Winningstad Theater and Intermediate Theater). These facilities are included in the Metro budget, along with the budget for operation and marketing of the Oregon Convention Center. Support service responsibilities were transferred from the city of Portland E-R Commission to the Metro ERC on July 1, 1990.

The budget for the Metro ERC is organized into three operating funds: the MERC Management Pool Fund, The Spectator Facilities Operating Fund and the Oregon Convention Center Operating Fund. Separate project and capital funds exist. By terms of the consolidation agreement, the facilities owned by the city of Portland are accounted for separately from the Metro-owned Oregon Convention Center.

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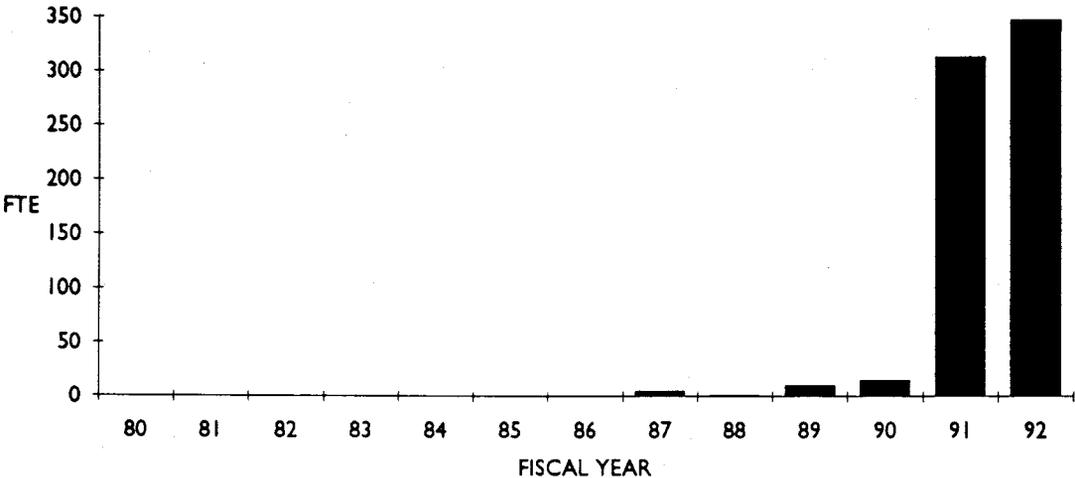
MERC EXPENSES



Expenses of the MERC management pool were brought into Metro in FY 1988-89. The full operation of MERC is included in Metro starting FY 1990-91.

METROPOLITAN SERVICE DISTRICT

MERC STAFF INCLUDED IN METRO



METROPOLITAN ERC MANAGEMENT POOL FUND

The Metropolitan Exposition-Recreation Commission Management Pool Fund includes the central management and staff functions that are responsible for all Metro ERC facilities. Personnel budgeted in this fund include administration, finance, security/medical, admissions, box office and directors. Transfers from the Spectator Facilities Operating Fund and the Oregon Convention Center Operating Fund support this fund.

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SPECTATOR FACILITIES OPERATING FUND

This fund supports operation of the Memorial Coliseum Complex, the Civic Stadium, and the Portland Center for the Performing Arts.

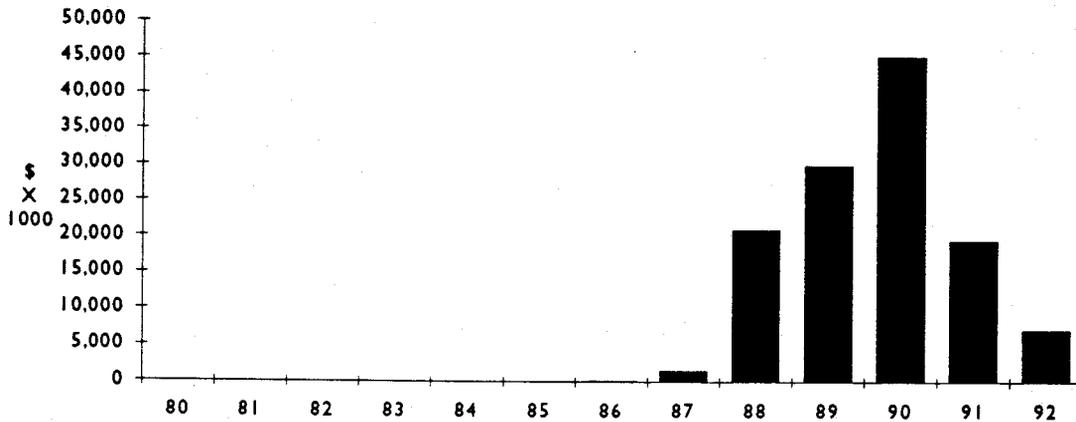
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METROPOLITAN SERVICE DISTRICT

OREGON CONVENTION CENTER OPERATING FUND

This will be the first year the Oregon Convention Center operates for a full 12 months. Projections show that almost 490,000 people will attend events in the facility during the FY. Included in the convention center's budget are 82.61 staff positions (62 full-time and 20.61 part-time).

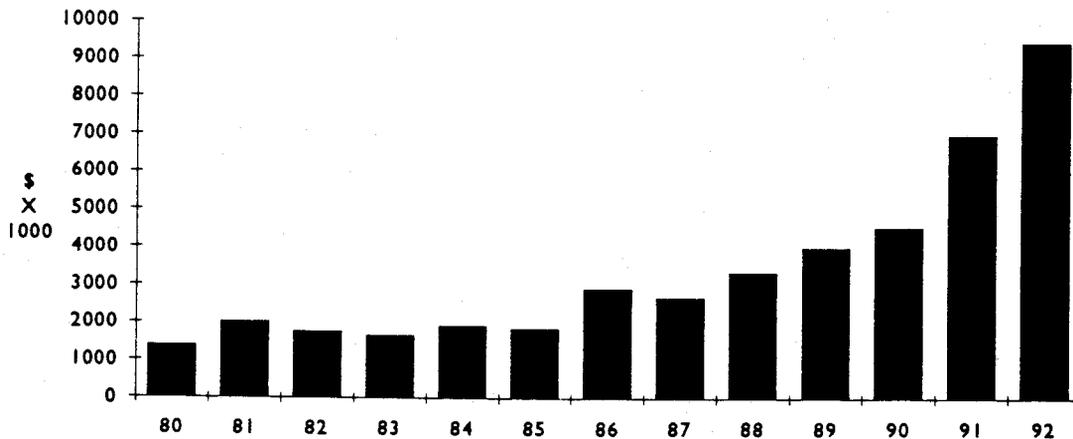
CONVENTION CENTER CAPITAL EXPENDITURE



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GENERAL FUND

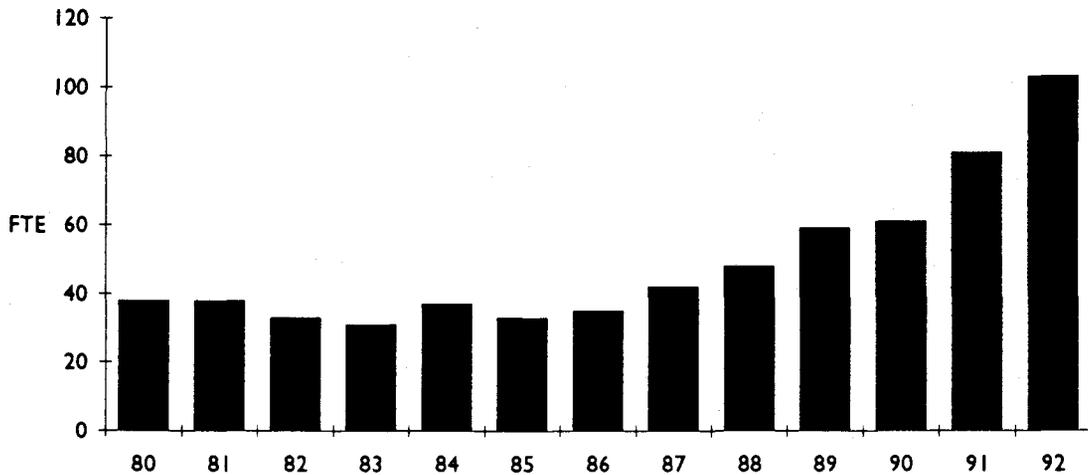
GENERAL FUND/SUP SVC EXPENDITURES



Until FY 1990-91, the General Fund included the costs of general government and the costs of support services to Metro operating departments. For the future, a separate Support Services Fund exists.

METROPOLITAN SERVICE DISTRICT

GENERAL FUND & SUP SVC STAFF



The Support Service activities have grown with the size of the operations to be supported. The ratio is still low compared to other comparably sized governments.

The General Fund is supported by an excise tax on users of Metro's facilities and services levied in accordance with ORS 268.507 and Metro Code Chapter 7.01. Users of the solid waste system, the Metro Washington Park Zoo, the Oregon Convention Center, and publications by Metro planning departments pay excise tax. The rate for FY 1991-92 is 5.25%.

Metro Council

The Metro Council, consisting of 12 councilors elected from subdistricts within the region, is responsible for the overall policy direction of the district. The Council enacts ordinances and resolutions to establish policies for the operation of existing programs and functions, to develop long-range plans, to assure financial integrity of the district, and to oversee the operation of activities and functions to assure that adopted policies and programs are carried out. To accomplish these responsibilities, the Council has identified three programs in the budget: General Administration, Policy making/Program Oversight, and Performance Auditing. Staff assigned to the Council provide policy analyses on matters before the Council and its committees; manage the meetings of the Council and its committees; maintain the records of Council and committee actions, including the Metro Code and official documents; and provide clerical support to councilors and Council staff.

METROPOLITAN SERVICE DISTRICT

Executive Management Department

The Executive Officer is elected region wide and is responsible for the administrative policies of the agency. This department provides support to the Executive Officer and staff in developing policy recommendations and enforcing the district's adopted rules and ordinances. The Department carries out overall management and coordination of Metro's programs and projects as well as external local and national relationships. This department maintains liaison with citizens and citizen groups, liaison with the Metropolitan Exposition-Recreation Commission and liaison with the Metro Council.

Office of Government Relations

The Office of Government Relations was created in FY 1991-92. Its functions were formerly included as part of the Executive Management Department. It coordinates programs with federal, state, and local governments.

Facilities Planning Program

The Facilities Planning Program carries out studies related to development of Metro regional facilities including: the Portland Center for the Performing Arts, Oregon Convention Center, The Memorial Coliseum, and the Civic Stadium.

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SUPPORT SERVICES FUND

The Support Services Fund provides centralized services to all other Metro funds. The Support Services Fund is funded primarily by transfers from other funds with some additional funds from business license fees. The transfers are developed in an allocation plan based upon the usage level of each other fund for each department in the Support Services Fund. For FY 1991-92 the allocations to the Support Services Fund was 2.42% of the total resources of the agency which is 4.64% of the resources excluding fund balances and interfund transfers.

Finance and Management Information Department

The Finance and Management Information Department has five divisions: Accounting, Information Systems, Finance, Office Services, and Risk Management. Functions include accounting, financial planning, investments, credit and debt management, data processing, budgeting, office services, and risk management.

Accounting is responsible for recording the financial activities of Metro in an accurate and timely manner and providing necessary financial reports to help others manage the financial affairs of Metro. The Division processes payroll, cash disbursement, cash receipting and invoicing functions, and maintains internal accounting controls to safeguard the district's assets.

Information Systems provides information processing tools and services to Metro. These services support the operation of accounting, increase productivity of office functions within the operating 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

METROPOLITAN SERVICE DISTRICT

include: short and long-range planning, review of department requests for hardware and software, operation and maintenance of equipment and software, programming, response to staff requests for help and information concerning the use of hardware and software, and new system acquisition, installation, conversion and operation.

Finance provides central coordination of the agency's annual budget and quarterly program progress reports, long-range financial planning, credit and debt management, cash and investment management. This division serves as consultant to operating departments in performing a variety of financial analyses.

Office Services provides the following office support service to all Metro departments: printing, binding, office machine and copier maintenance, courier and mail service, archiving, and microfilming.

Risk Management serves Metro and the public through development and management of programs to improve the health and safety of our work force and visitors to our facilities. This division identifies risks and provides programs to minimize losses. The Division is responsible for risk financing through the Insurance Fund.

Regional Facilities Department

The Regional Facilities Department carries out construction coordination functions and project development work for future regional facilities. The Department manages the Building Management Fund. The following programs are funded under the Support Services Fund and provide current facility management and support: procurement management, construction support, facility code compliance and facilities management.

Procurement Management provides support and guidance to Metro departments to ensure that procurement activities comply with legal requirements and are accomplished in a timely and effective manner.

Construction Support assists in the planning, developing, and managing of capital projects, monitors the progress and costs of these projects and oversees construction at all Metro facilities, provides coordination of construction to assure it is in compliance with job specifications, completion schedules and the relevant provisions of the Metro Code. It also provides building support services to all Metro departments at Metro Center, including fleet management, telephone system maintenance, furniture and panel systems coordination and coordination of meeting room set-up.

The Facility Code Compliance program performs a comprehensive review of all Metro facilities for compliance with building codes and determines modifications necessary to bring facilities into compliance.

Personnel Division

The Personnel Division is managed through the Executive Management Department. It includes management of all human resources activities including job classification and compensation, recruitment and selection, affirmative action, benefits administration, labor relations and collective bargaining, employee relations and implementation of personnel rules.

METROPOLITAN SERVICE DISTRICT

Office of General Counsel

The Office of General Counsel provides legal services for Metro, including all departments, commissions, the Executive Officer and the Metro Council. Legal services include research, evaluation, analysis and advice regarding legal issues affecting Metro's existing and new initiatives. Legal staff prepares written opinions, monitors all activity related to the development of the district's ordinances and resolutions, reviews contracts and represents the district and its officials under the Oregon Tort Claims Act. The Office of General Counsel, at the direction of the district's elected officials, is responsible for all litigation involving the district.

Public Affairs Department

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, governments, business and community organizations to promote understanding and public involvement toward Metro's goals. Public Affairs 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 mission of the Public Affairs Department is to communicate the goals of the Metropolitan Service District to the public and respond to the growing needs of other Metro departments. The Department has six divisions: Management and Administration, Graphic Design and Production, Public Information and Media Relations, Recycling Information Center, Waste Reduction Promotion, and Waste Reduction Education.

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BUILDING MANAGEMENT FUND

This fund is managed by the Regional Facilities Department. The two components include new headquarters construction and building management for the existing office headquarters.

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INSURANCE FUND

This fund provides for the revenues and expenditures related to administration of Metro's risk management and self-insurance program. Costs related to program administration include purchase of insurance policies, payment of self-insured losses and establishment of reserves for self-insured risks. The program includes workers' compensation, general liability and property coverage.

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METROPOLITAN SERVICE DISTRICT

REHABILITATION AND ENHANCEMENT FUND

The Rehabilitation and Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. This fund was formerly the North Portland Rehabilitation and Enhancement Fund supporting a program which allocated monies collected in conjunction with disposal fees at the St. Johns Landfill for the rehabilitation and enhancement of the surrounding area, in and around North Portland. In FY 1991-92, North Portland funds will represent a single account within a newly created "Rehabilitation and Enhancement Fund" that will also account for fees collected (50 cents per ton of material disposed) at facilities such as the Metro/Riedel Compost Facility, Metro Central Station, Metro South Station, Forest Grove Transfer Station, etc. The funds will be used for community enhancement projects in the vicinity of each facility.

The North Portland Community Enhancement program will assist the North Portland Community Enhancement Committee to select and fund projects to rehabilitate and enhance areas of North Portland surrounding the St. Johns Landfill.

The Metro Central Community Enhancement program will fund community enhancement projects in the vicinity of the Metro Central Station.

The Metro Composter Community Enhancement Committee program is responsible for managing funds to be used for community enhancement projects in the vicinity of the Metro/Riedel Compost Facility.

Forest Grove Community Enhancement Committee program accounts for funds collected at a privately owned transfer station in Forest Grove and then paid to the city of Forest Grove on a quarterly basis to be used for community enhancement projects.

Oregon City Community Enhancement Committee program accounts for funds collected from enhancement fees at Metro South Station in Oregon City and paid to Oregon City on a quarterly basis and used for community enhancement projects in the area.

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SMITH AND BYBEE LAKES TRUST FUND

In FY 1990-91, Metro assumed the lead role in implementing the Smith and Bybee Lakes Management Plan with the objective of developing a regional wildlife refuge and a passive recreational resource in the more than 2,000-acre area that includes the St. Johns Landfill. A bond issue is being prepared to fund this activity.

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METROPOLITAN SERVICE DISTRICT

CONVENTION CENTER PROJECT MANAGEMENT FUND

The Management Fund has supported non-capital aspects of the Convention Center Project. In FY 1991-92, this fund will be eliminated with the residual transferred to the OCC Operating Fund.

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CONVENTION CENTER PROJECT CAPITAL FUND

The balance of the general obligation bond funds and available interest is budgeted in this fund. The fund balance was \$1,732,893 at the beginning of FY 1991-92.

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CONVENTION CENTER PROJECT DEBT SERVICE FUND

This fund receives the tax levy revenue and pays principal and interest due the holders of the general obligation bonds issued to pay for the Oregon Convention Center.

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PORTLAND CENTER FOR THE PERFORMING ARTS CAPITAL FUND

This fund is dedicated to the improvement of the New Theater Building, which houses the Winningstad and Intermediate theaters. Created largely by private donations, this fund will be used to pay for the remodeling work in the Winningstad Theater completed last year and construction of Founder Room office space and studio space if additional funds are secured.

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METROPOLITAN SERVICE DISTRICT

MAJOR CAPITAL PROJECTS

METROPOLITAN SERVICE DISTRICT

MAJOR CAPITAL PROJECT -- SOLID WASTE

FY	SITE	TOTAL
79-80	TROUTDALE LF - FINANCING/LEGAL SVCS.....	\$36,301
79-80	TROUTDALE LF - PUBLIC INFORMATION.....	\$16,779
79-80	TROUTDALE LF - SITE PREP.....	\$57,328
79-80	TROUTDALE LF - TECHNICAL SERVICES.....	\$240,168
80-81	BOTTLE WASHER.....	\$20,000
80-81	SJL - CONST.-METHANE GAS REC.....	\$1,641,323
80-81	SJL - DESIGN-METHANE GAS.....	\$63,246
80-81	SJL - FINAL COVER.....	\$117,930
80-81	TROUTDALE LF - TECHNICAL SERVICES.....	\$413,561
80-81	WILDWOOD LF - ENGINEERING.....	\$387,762
81-82	MSS (CTRC) - CONSTRUCTION.....	\$3,445,635
81-82	SJL - CONST.-METHANE GAS REC.....	\$316,992
81-82	SJL - DESIGN-METHANE GAS.....	\$78,809
82-83	MSS (CTRC) - CONSTRUCTION.....	\$3,005,540
82-83	MSS (CTRC) - DESIGN.....	\$209,853
82-83	SJL - FINAL COVER.....	\$362,783
83-84	MSS (CTRC) - CONSTRUCTION.....	\$402,622
83-84	MSS (CTRC) - DESIGN.....	\$79,960
83-84	SJL - DESIGN-METHANE GAS.....	\$9,280
83-84	SJL - FINAL COVER.....	\$553,761
84-85	MSS (CTRC) - DESIGN.....	\$4,769
84-85	MWS (WTRC) - DESIGN.....	\$8,773
84-85	SJL - DESIGN-METHANE GAS.....	\$23,142
85-86	MSS (CTRC) - BUILDINGS & IMPROVEMENTS.....	\$74,352
85-86	MWS (WTRC) - DESIGN.....	\$49,098
85-86	MWS (WTRC) - LAND.....	\$1,300
86-87	MSS (CTRC) - BUILDINGS & IMPROVEMENTS.....	\$115,777
86-87	MSS (CTRC) - DESIGN.....	\$454
86-87	MSS (CTRC) - EQUIPMENT & VEHICLES.....	\$6,000
86-87	MWS (WTRC) - CONSTRUCTION.....	\$3,710
86-87	MWS (WTRC) - DESIGN.....	\$130,847
86-87	MWS (WTRC) - LAND.....	\$945,278
87-88	MSS (CTRC) - BUILDINGS & IMPROVEMENTS.....	\$7,497
87-88	MWS (WTRC) - BUILDING & IMPROVEMENTS.....	\$3,568
87-88	MWS (WTRC) - DESIGN.....	\$10,439
87-88	SJL - FINAL COVER.....	\$740,361

METROPOLITAN SERVICE DISTRICT

MAJOR CAPITAL PROJECTS
SOLID WASTE
CONTINUED

FY	SITE	TOTAL
88-89	SJL - FINAL COVER	\$1,214,686
88-89	SJL - IMPROVEMENTS.....	\$125,694
89-90	MCS (MES) - DESIGN	\$15,850
89-90	MSS (CTRC) - BUILDINGS & IMPROVEMENTS	\$945,130
89-90	MSS (CTRC) - EQUIPMENT & VEHICLES.....	\$11,480
89-90	MSS (CTRC) - MODIFICATIONS.....	\$25,760
89-90	SJL - FINAL COVER	\$1,459,743
90-91	MCS (MES) - EQUIPMENT & VEHICLES.....	\$13,689
90-91	MSS (CTRC) - BUILDINGS & IMPROVEMENTS	\$2,208,729
90-91	MSS (CTRC) - EQUIPMENT & VEHICLES.....	\$97,162
90-91	MSS (CTRC) - MODIFICATIONS.....	\$1,724,351
90-91	SJL - FINAL COVER	\$661,257
90-91	SJL - IMPROVEMENTS.....	\$253,121
90-91	MSS (CTRC) - LAND.....	\$30,101

ACRONYM GUIDE

LF.....	LANDFILL
SJL.....	ST. JOHNS LANDFILL
MSS.....	METRO SOUTH TRANSFER STATION
CTRC.....	CLACKAMAS TRANSFER STATION
MWS.....	METRO WEST TRANSFER STATION (NOT CONSTRUCTED)
WTRC.....	WEST TRANSFER AND RECYCLING CENTER
MCS OR MES.....	METRO CENTRAL TRANSFER STATION

METROPOLITAN SERVICE DISTRICT

MAJOR CAPITAL PROJECT -- WASHINGTON PARK ZOO

YEARS	EXHIBIT/PROJECT	TOTAL COSTS
1978	FELINE (NOCTURNAL)	\$240,355
1978	FELINE (OUTSIDE).....	\$160,133
1978	NURSERY REMODEL.....	\$44,600
1979	ENTRANCE PLAZA.....	\$542,978
1979	QUARANTINE BUILDING	\$167,884
1980	ELEPHANT REMODEL	\$759,593
1981	BRIDGE	\$19,275
1981	COMMISSARY BUILDING	\$29,799
1982	PRIMATE REMODEL	\$2,094,667
1982	LEMUR ISLAND.....	\$259,974
1982	BAND SHELL.....	\$207,577
1982	TRESTLE STORAGE.....	\$23,779
1982	MAINTENANCE BUILDING	\$429,361
1982	CASCADE STREAM & POND.....	\$1,367,301
1983	PENGUINARIUM	\$757,063
1983	SWIGERT FOUNTAIN.....	\$255,949
1985	DINOSAUR PARK.....	\$17,863
1985	ALASKA EXHIBIT	\$2,825,000
1985	GIFT SHOP REMODEL.....	\$153,201
1985	ELEPHANT VIEWING ROOM.....	\$87,445
1986	WEST BEAR GROTTTO	\$2,737,759
1986	ELECTRICAL SUBSTATION.....	\$187,570
1986	ELEPHANT MUSEUM	\$316,805
1987	ADM/EDUCATION CENTER	\$914,320
88-89	AFRICA 1 & 2.....	\$8,148,490
88-89	AFRICA PLAINS BANQUET FACILITY	\$310,885
88-91	AFRICA RAIN FOREST.....	\$4,977,667

METROPOLITAN SERVICE DISTRICT

METROPOLITAN SERVICE DISTRICT FINANCIAL HISTORY DATA

FISCAL YEAR ENDING JUNE 30	HISTORICAL ACTUAL										BUDGET	
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991

BALANCE SHEET

ASSETS

CASH	4685	1426	5374	11689	13520	16613	16774	18785	71133	64356	39955
FIXED ASSETS	9505	13851	19856	20975	23296	25191	29423	33376	56740	87702	146724
OTHER ASSETS	6740	10659	4736	2972	3353	3903	4528	7314	75343	108997	156756
TOTAL ASSETS	20929	25936	29965	35636	40169	45707	50725	59475	203216	261055	343435

LIABILITIES

LOANS/BONDS	3280	6026	6115	6956	6560	6149	5681	5158	69570	68196	123070
OTHER LIABILITIES	4248	5199	4632	7619	7561	8077	7883	9397	12988	45217	51651
TOTAL LIABILITIES	7528	11225	10747	14574	14121	14226	13564	14555	82558	113413	174721

EQUITY

TOTAL EQUITY	13401	14711	19219	21062	26045	31482	37161	44920	120657	147642	168714
TOTAL LIABILITY AND EQUITY	20929	25936	29965	35636	40169	45707	50725	59475	203216	261055	343435

STAFF

GENERAL FUND/SUP SVC	38	38	33	31	37	33	35	42	48	59	61	81	103
PLANNING FUND	48	54	37	27	22	26	26	24	25	32	39	48	65
ZOO OPERATIONS	90	94	104	107	114	119	123	131	139	157	167	179	179
SOLID WASTE OPERATIONS	10	28	30	27	26	30	31	36	42	39	51	67	84
MERC								5	1	10	15	314	348
CAPITAL OUTLAYS:								1	5	5	7	2	4
TOTAL STAFF	186	214	204	192	199	208	215	239	260	302	340	691	783

METROPOLITAN SERVICE DISTRICT

METROPOLITAN SERVICE DISTRICT FINANCIAL HISTORY DATA CONTINUED

FISCAL YEAR ENDING JUNE 30	HISTORICAL ACTUAL											BUDGET	
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
BALANCE SHEET													
REVENUES/EXPENDITURES													
REVENUES NET OF BEGINNING FUND BALANCES													
PROPERTY TAXES	2059	2173	4847	4895	4952	5015	5245	5309	8071	11346	11413	10279	10242
DUES	527	560	555	579	593	587	608	619	625	632	645	555	579
GRANTS/CONTRACTS:													
FEDERAL	3876	3305	3077	2198	1090	724	500	483	692	369	402	2998	2956
STATE AND LOCAL	283	657	633	675	481	344	328	1831	2958	13039	10569	2583	973
ENTERPRISE REVENUES	3681	5118	5850	7672	11497	13134	14688	16404	18010	30081	40265	62604	83127
DONATIONS AND BEQUESTS	180	506	154	728	105	115	186	323	508	681	401	2376	2034
PROF AND CONT SERV FEES	48	0	0	0	49	80	176	92	71	59	161	77	285
BUSINESS LICENCE FEES	0	0	0	0	0	0	0	0	0	42	66	63	0
HOTEL/MOTEL TAX	0	0	0	0	0	0	0	1317	2411	2692	2963	2900	3000
INTEREST	358	706	881	834	1087	1205	1159	990	5563	6462	5532	4901	4364
EXCISE TAX	0	0	0	0	0	0	0	0	0	0	0	2811	4015
MISCELLANEOUS	306	23	194	295	219	246	236	298	163	380	801	932	828
LOANS & BONDS	1,326	3,452	400	4,158	0	0	0	0	65,200	0	60,105	0	0
TOTAL REVENUES	12645	16501	16590	22032	20074	21450	23125	26349	36863	63089	130359	95398	115436

METROPOLITAN SERVICE DISTRICT

FISCAL YEAR ENDING JUNE 30	HISTORICAL ACTUAL											BUDGET	
	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
EXPENDITURES													
GENERAL FUND/SUP SVC	1381	2013	1748	1648	1911	1834	2916	2679	3330	3997	4547	6981	9448
PLANNING FUND	2985	3453	2170	1777	2583	1914	1398	1764	1230	1640	2938	5874	7045
ZOO OPERATIONS	2827	3299	3737	4167	4382	4918	5238	5915	6367	7243	8370	9975	10265
SOLID WASTE OPERATIONS	650	3225	4418	4105	6146	6790	7868	8729	9683	9701	18349	61260	61617
MERC	0	0	0	0	0	0	0	0	16	1484	2214	20922	22228
CAPITAL OUTLAYS:													
SOLID WASTE	557	3056	4432	4325	1869	854	977	2084	1678	2024	49730	1360	11894
ZOO	1025	2270	1702	1464	2290	1302	3333	1580	6289	2141	1610	3851	1180
CONVENTION CENTER	0	0	0	0	0	0	145	1492	20923	29841	45110	19469	7117
HEADQUARTERS BUILDING	0	0	0	0	0	0	0	0	0	0	0	0	16165
PCPA	0	0	0	0	0	0	0	0	0	0	0	965	900
REHAB & REPLACEMENT	0	0	0	0	0	768	341	486	26	55	67	556	1166
TOTAL EXPENDITURES	9,425	17,316	18,207	17,486	19,181	18,380	22,216	24,729	49,542	77,396	132,935	131,213	149,025

METROPOLITAN SERVICE DISTRICT

NOTES

1 Historical data is drawn from the Comprehensive Annual Financial Reports prepared at the end of each FY. Historical data for FY 1990-91 has not been audited at this time. Data for FYs 1990-91 and 1991-92 are from the Adopted Budget. Data from activities that merged with Metro are included from the date they were included in Metro budgets. Expenses that occurred while any activity was a part of another organization are excluded.

2 The Oregon Convention Center is treated as a single major project with the capital outlays showing in the graph and table. Major projects in Solid Waste and the Zoo are tabulated separately. Funding for a headquarters building has been budgeted for FY 1991-92.