

Adopted budget FY 2019-20



If you picnic at Blue Lake or take your kids to the Oregon Zoo, enjoy symphonies at the Schnitz or auto shows at the convention center, put out your trash or drive your car – we've already crossed paths.

So, hello. We're Metro – nice to meet you.

In a metropolitan area as big as Portland, we can do a lot of things better together. Join us to help the region prepare for a happy, healthy future.

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Metro Council President

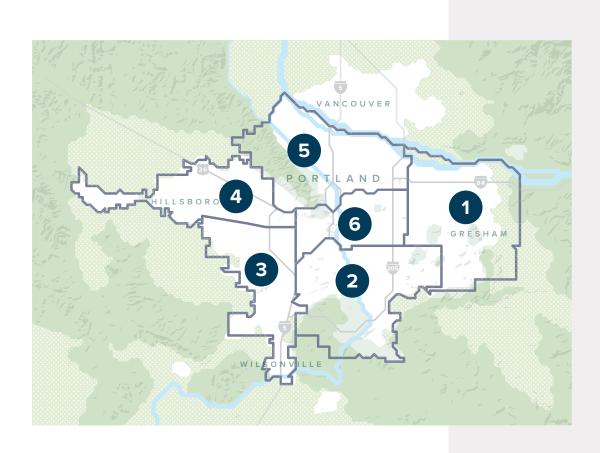
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Adopted Budget Fiscal Year 2019-20

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Metro's budget for FY 2019-20 is provided in one volume.

Budget message

By law the budget message is given at the time the budget is proposed and identifies any significant changes from one year to the next. The Metro Chief Operating Officer serves as Metro's Budget Officer.

What is Metro

This section provides the reader with an overview of Metro's history, a timeline showing the development of the agency and information regarding Metro's charter. The appendices include several related documents that are legally required to be included with Metro's budget document or that provide additional policy background information.

Budget summary

This section provides a comprehensive summary of the budget. It provides information on schedule of appropriations, property tax calculation, budget environment, revenues and expenditures, including trends and fund summary highlights, and summarizes staffing changes.

Organizational summary

The organizational summary presents Metro's organizational units as required by Oregon budget law. Centers and services may be budgeted in a single fund or in several funds, but always by organizational unit. This section discusses the purpose and organization. It identifies service-level changes in the proposed budget.

Fund summaries and detail

This section presents detailed financial information and analysis for each of Metro's 17 funds, the legal units by which the budget is appropriated. The detail after each fund description contains technical information used by Metro managers to manage their programs. This detail includes current as well as historical line item revenues and line item expenditures required by law.

Capital Improvement Plan detail

Metro's capital budget for fiscal years 2019-20 through 2023-24 is included in the FY 2019-20 budget document. This section presents the overall summary and department specific project summaries and analyses.

Debt schedules

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

Appendices

The appendices include several related documents that are legally required to be included with Metro's budget document or that provide additional policy background information. These appendices include the charter of limitations on expenditures, the cost allocation for federal grant purposes, budget transfers, excise taxes, GASB 54 fund balance designation, General Fund Reserves detail, limited duration positions and personnel changes detail. The glossary, budget process, calendar and fund structure are also located in this section.

User's guide



April 2019

To the Metro Council, citizens and regional partners and valued employees:

I am pleased to present Metro's FY 2019-20 proposed budget for Metro Council consideration. The annual budget is a financial plan for accomplishing goals for the region. It creates an annual opportunity for the Metro Council and staff to evaluate how we're faring as a region, to evaluate our progress towards the six desired regional outcomes, and to ensure that our programs and activities are effective and efficient in providing excellent public services to the people of our region. Our spending plan provides information to the region's residents about how Metro will work in the coming year.

The proposed budget for FY 2019-20 reflects Metro's financial health. That health is the result of a vibrant regional economy, strong fiscal practices, a clear policy agenda developed by the Metro Council, and a collaborative relationship with Metro's labor unions. There are four major issues that I would like to highlight for Council consideration.

This proposed budget funds the initiatives of the incoming Metro Council

In January 2019 Metro Council President Lynn Peterson and the 2019 Metro Council approved a strategic set of initiatives to position Metro to continue to inspire, teach, engage and invite people to enhance the quality of life and environment for the region's current and future generations. Throughout our four major lines of business – solid waste, parks and nature, planning and development, and visitor venues – this budget provides funding for our core services and for key initiatives that improve the quality of our programs and services for the benefit of the people of our region. Some of the notable projects that will be funded in this budget include:

- The advance of a series of livability funding measures that started with the voter approved Affordable Housing measure in November of 2018 and continues with parks and natural areas and transportation over the next two years. The proposed budget supports progress on all three measures, with the primary activity on the implementation of the Affordable Housing Bond. Work will continue on possible renewal of our Natural Areas Bond to potentially be referred in June 2019 and continued work on transportation for possible referral in 2020.
- Continuing efforts to strengthen the region's economy through projects to convene discussion of the future of the economy, deploy the economic value atlas to ensure infrastructure and land investments are strategic, continue our leadership of the brownfields coalition and complete the Construction Careers Pathways Project (C2P2).
- Continuing our region's leadership in preventing waste, recycling and reusing
 what we can, and protecting health and the environment in managing the stuff
 we have to throw away. This budget funds the implementation of the Regional
 Solid Waste Plan adopted by the Metro Council in March 2019. This includes
 implementation of a region wide food scraps food program and critical decisions
 about Metro South.
- Planning for climate change and helping the region prepare for disasters. This
 budget funds a Regional Climate Action/Resiliency Planner in the Office of
 the Chief Operating Officer, adds staff capacity for disaster debris planning in
 Property and Environmental Services, supports business continuity planning and
 preparedness of Metro's operations, and includes funding for a project to update
 Metro's sustainability efforts to include climate resilience.

Chief Operating Officer's Budget Message

- Welcoming millions of visitors to our visitor venues. The proposed budget anticipates that 1.53 million people will visit the Oregon Zoo, more than 500,000 people will attend an event or show at the Portland Expo Center (Expo), the Oregon Convention Center (OCC) will host 50 major conventions, and Portland'5 Centers for the Arts (Porltand'5) will host 13 weeks of Broadway shows, nearly 38 shows booked by Portland'5 Presents, and hundreds of shows and concerts by the region's non-profit performing arts companies.
- Continued investment in Metro's assets. With the creation of the Asset Management and Capital Planning group in 2018, Metro continued in its efforts to ensure that its capital assets are maintained consistently across the agency. Additions to the staffing of that program are included in this budget to ensure that commitment continues.

This is just a small sampling of the work that will be accomplished in FY 2019-20. The proposed budget funds our core, everyday operations, and positions us to respond to changing conditions in our region.

This proposed budget continues to invest in equity, diversity and inclusion

Metro is focused on the future, and we know that our region's population will be more racially and ethnically diverse in the future than it is today. We also know that many people in our region face barriers that make it harder for them to succeed.

In June 2016 Metro Council adopted the agency's Strategic Plan to Advance Racial Equity, Diversity, and Inclusion. In 2017, Council updated our Diversity Action Plan. Council has made increasing the diversity of our workforce, increasing the percentage and dollar value of the contracts we award to minority, women, and emerging-owned businesses, improving our relationships with historically underserved communities, and ensuring that all of the region's residents have access to the six desired regional outcomes high priorities for our departments.

This proposed budget includes funding for programs and activities to support diversity, equity, and inclusion in every department of Metro. Some highlights of the proposed budget include:

- Continued support for the Diversity, Equity and Inclusion Team in the Office of the Chief Operating Officer. This team is facilitating the implementation of the Strategic Plan to Advance Racial Equity Diversity and Inclusion and the Diversity Action Plan. Department specific plans in Planning and Development, Parks and Nature, Property and Environmental Services, and the Oregon Zoo, adopted in 2018, have highlighted the need for increased work by the DEI team, Human Resources, Communications, and Finance and Regulatory Services to coordinate recruitment, engagement, and procurement strategies that help departments achieve their DEI goals;
- Support for department specific equity planning in the rest of Metro's operations, especially OCC, Portland'5 and Expo;.
- Continued funding for the Community Partnerships pilot project;
- Integration of equity into implementation of the Regional Solid Waste Plan;
- Funding of C2P2 next steps, including conversion of the staff position from limited duration to regular status
- Implementation of American Disability Act assessments in the Metro Regional Center, OCC, Expo, the Oregon Zoo and in Metros Parks and natural areas. Continued support for the Partners in Nature and Access to Nature programs in Parks and Nature;

- Continued support in Human Resources focused on training, employee engagement and retention and on outreach that supports the recruitment goals of the Equity Strategy and Diversity Action Plan;
- Continued support for outreach and process reform for procurement services and efforts to increase participation of Certification Office of Business Inclusion and Diversity firms.

This budget continues to adjust for Financial "Headwinds"

As Council is aware, the long-term forecasts for the General Fund and the Oregon Zoo in particular reflect that the financial constraints we have faced in preparing this budget are long-term and are structural in nature. With personnel costs growing at more than 6 percent on average the last 3 years, revenues cannot – legally or actually – keep pace with the increasing costs of providing services. Additionally, Metro will continue to face increases that are outside of the agency's direct control for the foreseeable future. Oregon Public Employee Retirement System rates will increase by 3.8 percent of payroll, a 30 percent increase in FY 2019-20. Additionally, Metro is working on complying with Oregon's new pay equity law. We anticipate that there will be both some classifications and some positions where pay increases will be required – and desired – to address the inequities that have developed over time. This will increase the cost of personnel in FY 2019-20 at a higher rate than in prior fiscal years. Finally, health care costs have begun to rise again after several years of being flat (or declining).

Lastly, as I wrote last year, I note that discussion of the costs of personnel services is among the most challenging that we face. Metro has a high quality workforce that provides valuable services to the public every day. Our employees work hard to improve the economy, environment and quality of life in our region. And, as an employer, Metro strives to provide fair, competitive wages and benefits that attract and retain a high quality workforce. Additionally, the Metro Council has launched an effort to ensure Metro is an Employer of Choice in our region and state. We will be ensuring that wages, benefits and working conditions reflect our values. As we have in the past, Metro management will work collaboratively with our employees to consider all of the options for a sustainable financial future for our agency, and we will continue to honor and respect our employees as dedicated public servants.

This proposed budget invests in Metro's infrastructure

As in the past three fiscal years, this proposed budget recommends that Metro invest in taking care of our systems and structures. The proposed budget includes funding to address these deferred investments and also to increase our efficiency.

- Technology. The proposed budget includes investments in our technology infrastructure, all of which are needed to update systems that have become outdated over time. In particular, this budget includes continuing improvements to Metro's websites, case management software for human resources, support for our new Voice Over Internet Protocol phone system, paperless agendas for more of Metro's advisory committees, automation of our public records requests, and redundant power for Metro's servers in the OCC.
- Buildings and Physical Assets. The proposed budget invests in Metro's capital assets, with significant investments contemplated in our visitor venues. As Council knows, the Oregon Zoo will continue construction of the two final projects of the 2008 Oregon Zoo Infrastructure and Animal Welfare Bond Polar Passage and Primates slated for completion in FY 2019-2020. Additionally, OCC will complete a major renovation of the Oregon Ballroom and the entryways on Holladay and Martin Luther King, Jr. Boulevard. Portland'5 will replace the orchestra shell in the Arlene Schnitzer Concert Hall, both addressing safety

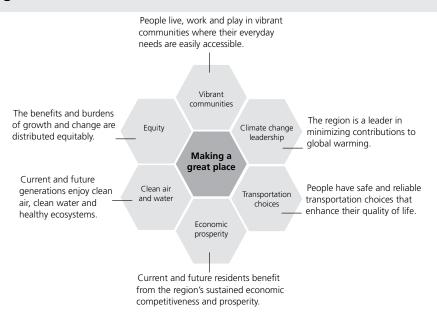
concerns and improving the acoustical qualities of the hall. The proposed budget includes capital investment at Metro Central and Metro South. The proposed budget includes projects to meet the commitments of the Parks and Natural Areas local option levy, including Newell Canyon, and North Multnomah Channel Enhancement Project. Also include in this budget, is the second year of a three year project updating the Metro Regional Center.

How the budget proposal was developed

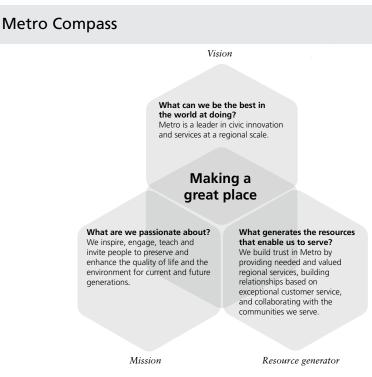
In two priority setting sessions in the winter of FY 2018-19, the Metro Council provided direction about strategic priorities and key Council initiatives that would focus their efforts through FY 2019-20. Based on this direction, I instructed programs to prepare initial budget requests that emphasized these goals and initiatives, maintained the existing portfolio of Metro's programs and activities and provided a modest increase of 2.7 percent allocated to departments to cover inflation in their materials and services costs.

As we have in past years, we used two major tools to frame the proposed budget. First, this proposed budget is anchored by the region's six desired outcomes. Developed in a collaborative process and adopted by the Metro Council in 2010, the six outcomes focus on what makes this region a great place. Department's activities and programs are tested against whether they are making these outcomes more likely over time.

Region's six desired outcomes



Second, the department directors and I used the Metro Compass to develop the Budget. The Metro Compass helps us ensure that Metro's programs and activities achieve our vision for the region, deliver on our core mission, and build public trust in Metro.



SUMMARY OF CHANGES BY DEPARTMENT

The proposed budget includes the following service level changes:

Metro Council

The Metro Council leads Metro towards a regional vision of vibrant neighborhoods, economic prosperity, clean air and water, safe and reliable transportation and equity for all. In January 2019, the Council ensured that it has adequate staff capacity to carry out its program of work, and the proposed budget enables Council to guide key agency projects. Many of the programs directed by Council are outlined in department budgets.

Office of the Chief Operating Officer

The Chief Operating Officer (COO) manages Metro's day to day operations to implement the Metro Council's vision and policies. The Office of the COO includes the Government Affairs Policy Development (GAPD) program and Metro's Diversity, Equity and Inclusion (DEI) program. The proposed FY 2019-20 budget includes funding for GAPD team to support the Council's strategy for affordable housing, parks and nature and long term transportation funding. The proposed budget includes a Tribal Affairs specialist position in GAPD to ensure Metro has effective relationships with the Northwest tribal nations and to improve Metro's ability to work with other organizations that represent native peoples. The proposed budget for DEI converts the C2P2 position from limited direction to regular status. The proposed budget also adds \$50,000 to the budget for participation in the census.

Office of the Deputy Chief Operating Officer

The DCOO leads Metro's internal support departments. The office of the DCOO includes the Asset Management/Capital Planning program and Metro's performance management, process improvement, and risk management work. The proposed budget adds positions to accelerate these programs, as well as transfers the Construction Project Management Office to the Asset Management/Capital Planning program.

Office of Metro Auditor

The Office of the Metro Auditor ensures that Metro and its activities are transparent and accountable to the public. Auditors objectively analyze Metro programs to determine areas where service quality can be improved and efficiencies can be gained. The Metro Auditor selects an external financial auditing firm to audit Metro's annual financial statements and administers the contract. There are no service level changes proposed for FY 2019-20.

Parks and Nature

Parks and Nature's mission is to protect water quality, fish and wildlife habitat and create opportunities to enjoy nature close to home through a connected system of parks, trails and natural areas.

This budget continues the local option Parks and Natural Areas levy, which was renewed by the voters in November 2016 and is therefore in its seventh year. The budget includes the addition of 2.5 FTE for additional administration support.

The proposed budget for Parks and Nature also reflects continued progress on the Willamette Falls project, with construction anticipated in this fiscal year.

Planning and Development

Planning and Development provides a broad scope of planning services that assure Metro's compliance with federal and state land use and transportation planning requirements, manages grants to other agencies, leverages community development and stimulates private investments in communities that support Metro's desired outcomes in the region.

Major budget changes in the department for FY 2019-20 implementation of the 2018 Affordable Housing Measure, including \$30 million for land purchases and \$170 million in grants to other agencies, and additional employment lands work.

Property and Evironmental Services

Property and Environmental Services contributes directly to the preservation of the region's livability and supports the goals and objectives developed by the Metro Council by providing for the safe, efficient, and effective reuse, recycling, and disposal of solid and household hazardous waste and by promoting sustainable resource management through waste reduction initiatives, hands-on interpretive programs, youth and adult education, grants, demonstration projects, and volunteer opportunities.

This budget includes the addition of 8.5 FTE to provide program support for the implementations of the Regional Solid Waste Plan, support of the Innovations and Investment Program and additional information analysis support.

Research Center

Research Center serves Metro's six regional outcomes by providing information that enables Council and client departments to make informed plans and decisions. The Research Center coordinates data and research activities with partners in government, academic institutions and the private sector.

The FY 2019-20 budget has an additional funding for ongoing systems report.

Visitor Venues

Metro's Visitor Venues include the OCC, Portland'5, Expo and the Oregon Zoo. Formed in July 2010 to enhance collaboration on operational issues, the venues team actively works toward a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors and creating significant economic impact throughout the region.

The OCC Convention Hotel began construction in FY 2017-18 and will open in early 2020. This will help enhance the OCC marketability for additional conventions to national audiences. There is an additional FTE in this budget to focus on operational safety at the OCC.

Portland'5 is looking forward to a solid year. The overall Metropolitan Exposition Recreation Commission (MERC) Fund will be adding 3.0 FTE. The proposed budget includes a \$400,000 transfer from the General Fund to MERC, specifically for Expo operations.

Operational Support

Communications

Metro's Communications supports the Metro Council and departments in providing public involvement in key agency decisions. Audiences include other government partners, specific advocacy groups, media outlets and the general public.

There are 2.0 FTE included for Regional Waste Plan Implementation and additional Council support.

Finance and Regulatory Services

Finance and Regulatory Services provides financial management, administrative, regulatory and operational services to Metro's elected officials, operating centers and services, employees and the public. In addition, Finance and Regulatory Services licenses small contractors and sets rates for public solid waste disposal facilities.

There is 2.0 FTE addition for the MERC Finance Team and implementing the centralization of procurement functions.

Human Resources

Human Resources is a full service department providing benefits, classification and compensation, employee and labor relations, organization development and training, recruitment and selection, and systems administration for the agency.

The FY 2019-20 budget includes an increase in the department's training programs and an amount held in reserve for the state-mandated pay equity study.

Information Services

Information Services supports Metro's goals and business processes through the development implementation, support and management of its information systems.

The FY 2019-20 budget reflects funding for 1.0 FTE for ongoing Website Development and the continued implementation and support of the Voice-over Internet Protocol (VoIP).

Office of Metro Attorney

The Office of Metro Attorney has full charge and control of all legal business for the agency. The Office of Metro Attorney provides legal representation to Metro, both formally and informally, in a manner consistent with Metro's goals and policies, and that fully complies with the highest professional and ethical standards of the Oregon State Bar, the Oregon Supreme Court and the legal profession.

The FY 2019-20 budget includes additional funding to support legal internships.

General Expense

The General Expense category includes non-program revenues such as property tax, excise tax and interest earnings as resources. On the expenditure side, it includes non-operating expenses such as general obligation debt service, transfers and, in the General Fund, special appropriations that are not tied to an individual program, service or center. The greatest interest centers on the General Fund, which is discussed in detail below.

Revenues

The General Fund includes three important discretionary revenues: property tax, excise tax and interest earnings. These are the resources that the Council can direct by choice to any general purpose. Interest earnings are rebounding from unprecedented lows, adding them again as a resource. The excise tax on solid waste disposal is established in Metro Code to generate a defined yield and may increase annually based on a specific consumer price index. The rate is calculated based on tonnage of the prior two years. For FY 2019-20 the proposed rate will decrease by \$0.84 cents per ton; excise tax on other non-excluded Metro facilities and services remains at 7.5 percent. Discretionary excise tax is expected to generate \$18 million. Construction excise tax collections have continued to remain strong. The tax was extended by the Metro Council in September 2014.

Property taxes are levied for both operations (discretionary) and general obligation debt service (dedicated). The permanent operating levy has a permanent rate of \$0.0966 per thousand, about ten cents, and raises \$16 million for discretionary purposes. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, raises about \$15.5 million a year. The levy for general obligation debt will be \$91.5 million, based on debt schedules and cash flow requirements for existing debt. The estimated schedule is based on a not-to-exceed maximum for each issue, consistent with promises made to Metro taxpayers. Combined, the estimated tax rate for an urban Metro resident is 71 cents per thousand, or about \$142 for owners of property assessed at \$200,000.

Expenditures

The General Expense spending includes general agency payments for elections, the outside annual audit and, in accordance with the financial policies, the appropriated contingency for the General Fund and the annual contribution to renewal and replacement. The General Expense category also includes special appropriations. These include payments for specific organizational dues and sponsorships such as Rail~Volution, the Regional Arts and Culture Council and the Lloyd Business Improvement District. The proposed FY 2019-20 budget maintains \$25,000 for regional disaster preparedness, \$25,000 for the Metropolitan Export Initiative, \$50,000 for Intertwine organizational support, and \$60,000 for Willamette Falls Locks. Also included \$500,000 for the Affordable Housing program The annual general fund transfer to MERC is \$400,000 and designated specifically for Expo operations.

CAPITAL IMPROVEMENT PLAN

The five-year Capital Improvement Plan identifies all capital projects that exceed \$100,000 and meet the State of Oregon's definition for public improvements. The \$250.8 million Capital Improvement Plan ending plan includes 174 projects, about one third new capital projects and the remaining scheduled renewal and replacement projects. On a funding basis, it is the reverse – about 60 percent of the spending is related to new capital, led by the Natural Areas, zoo bond projects and MERC venues.

New Capital projects

The General Fund does not have a reserve for new capital projects, relying on the accumulation of one-time resources from unanticipated revenues or underspending in a prior year to fund the most critical new capital needs. For FY 2019-20 this includes finishing the MLK Plaza and major upgrades at OCC, and Parks and Nature projects funded by the local option levy and Natural Areas Bonds. The Oregon Zoo Infrastructure and Animal Welfare Bond will continue construction of Polar Passage and primates projects with an estimated completion date in 2020.

Renewal and replacement

Renewal and replacement projects are scheduled according to the expected useful life of the asset and its condition. All operating funds make annual contributions for renewal and replacement. This accumulating strategy is intended to smooth out the funding in years when higher cost projects are scheduled. The General Fund contribution in FY 2019-20 will be \$1.7 million. Significant renewal and replacement projects for FY 2019-20 include continued renovations at the Oregon Convention Center and the Metro Regional Center.

CHARTER LIMITATION ON EXPENDITURES

Metro's charter includes a limitation on expenditures of certain tax revenues imposed and collected by Metro, specifically the general excise tax and the construction excise tax. The general excise tax is a yield-base tax which may increase annually only by the consumer price index. The majority of the excise tax is collected on solid waste activities and is calculated as a per-ton tax. Metro assesses an excise tax on construction permits throughout the region to fund land use planning to make land ready for development. Collections continue to be strong overall. The expenditure limit for FY 2019-20 is \$24.2 million; budgeted expenditures are \$18.4 million. The proposed budget does not exceed this limitation.

I look forward to your deliberations.

Maken Bloods

Sincerely,

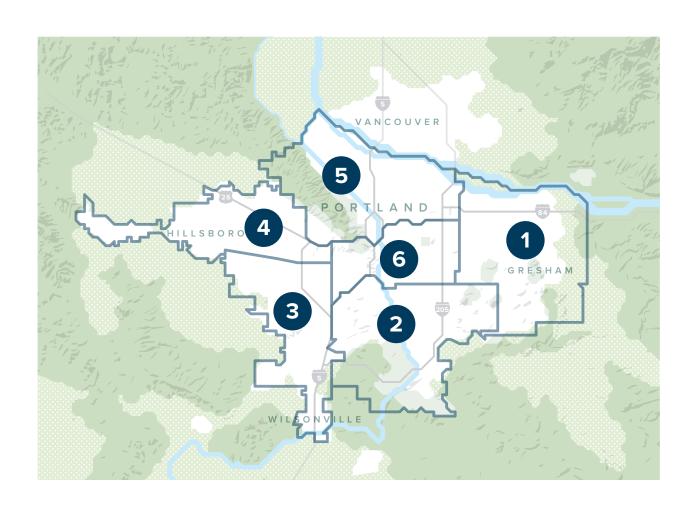
Martha J. Bennett

Chief Operating Officer.



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What is Metro



With its thriving communities, cultural amenities, economic vitality, scenic beauty and healthy natural ecosystems, the Portland region has advantages found in few other parts of the world, advantages that make this a great place. For the Portland-area's leaders and residents alike, nurturing this livability is a constant quest. Metro plays a unique and leading role in that effort.

Metro crosses city limits and county lines to make a better, brighter and wilder tomorrow. From protecting our region's air, water and natural beauty to supporting neighborhoods, businesses and farms that thrive, Metro makes this a great place. Metro serves more than 1.8 million residents in Clackamas, Multnomah and Washington counties, and the 24 cities in the Portland metropolitan area. Metro, the only directly elected regional body in the United States, is governed by a president, elected region-wide, and six councilors elected by district. Metro's home rule charter, approved by voters in 1992 and amended in 2000, assigns Metro responsibilities for engaging people in regional land use and transportation planning, and for other issues of metropolitan concern. The charter also reflects Oregon's strong commitment to participatory democracy by requiring that Metro councilors be elected by the people, visible and accountable.

Metro embodies the people of the Portland-area's commitment to maintain and enhance the livability and sustainability of the region. Working together across city and county lines simply makes sense when it comes to protecting natural areas, caring for parks, planning for the future of our neighborhoods, managing garbage disposal and increasing recycling. Metro manages world-class facilities such as the Oregon Zoo, which contributes to conservation and education, and the Oregon Convention Center, which benefits the region's economy.

HISTORY

Metro was first formed in 1979 when voters approved the merger of the Columbia Region Association of Governments with the Metropolitan Service District. Columbia Region Association of Governments was responsible for land use and transportation planning, and the Metropolitan Service District provided regional services that included management of the solid waste and operation of the region's zoo. An elected council and an elected executive officer governed the new Metropolitan Service District. The Metro Council had the combined authorities of the two merging agencies and additional powers.

Since then, the Oregon Legislature, with the concurrence of the cities, counties and other agencies in the region, assigned additional responsibilities to Metro. In 1980 Metro became responsible for regional solid waste disposal when it took over operation of one existing, publicly owned regional landfill and began construction of a solid waste transfer station. In 1986 voters approved general obligation bond funding for the Oregon Convention Center, to be built and operated by Metro. In 1990 Metro assumed management responsibility for the Portland Center for the Performing Arts, Portland Civic Stadium and Portland Memorial Coliseum (Metro no longer manages the stadium or the coliseum. Both are now managed by the City of Portland). Metro assumed management responsibility for the Multnomah County parks system and the Portland Expo Center in 1994. Ownership of these facilities was officially transferred to Metro in 1996.

CHARTER APPROVAL

Metro's home rule charter was approved by voters in 1992. Prior to that, Metro was organized under a grant of authority by the Oregon Legislature and the Oregon Revised Statutes. Metro's powers were limited to those expressly granted by the Legislature, and any extension of that authority first had to be approved by the Legislature.

What is Metro

What is Metro B-3

With the growth of the Portland region, voters were asked whether Metro's power and authority should be controlled directly by the voters of the region and not the state legislature. In 1990 the Legislature referred a constitutional amendment to the voters to allow the creation of a home rule regional government in the Portland metropolitan area. Voters approved the amendment and a charter committee was formed shortly thereafter. In 1992 Metro's charter was referred to and approved by the voters. Metro thereby achieved the distinction not only of being the nation's only elected regional government (as it had been since 1979), but also the only regional government organized under a home rule charter approved by voters.

In 2000 voters in the region approved an amendment to the Metro Charter abolishing the position of an elected executive officer. On Jan. 6, 2003, a new regionally elected Metro Council President absorbed or delegated the authorities and functions previously vested in the executive officer.

REGIONAL LEADERSHIP AND SERVICE

Self-sufficiency

About half of Metro's operating revenues come from fees paid by customers who use Metro's facilities or services such as recycling and solid waste disposal. Other revenues include grants, intergovernmental funds, property taxes for voter-approved bond issues and a small permanent tax base (\$15.3 million), which is allocated annually through the budget process.

Projects and programs

Metro has emerged as a leader of regional initiatives – a collaborative partner, facilitator, technical assistance provider, process manager and advocate. Metro has involved regional homebuilders in the Nature in Neighborhoods program, teaching them how to develop projects that minimize water runoff and negative impacts on natural areas. Metro and its county partners reached an historic collaborative agreement to guide the future growth of the region for the next 50 years, setting aside 28,000 acres for future development if needed and protecting 270,000 acres of farms, forests and natural areas. The Metro-planned Orange Line of the regional light rail system opened in September 2015, and includes the nation's first transit, pedestrian and transit-only bridge built in decades.

Metro provides a rich mix of the region's public places where people are invited to gather to enjoy recreation, education and entertainment. The Metro Council appoints the Metro Exposition Recreation Commission to advise the Council and oversee public assembly facilities including the Oregon Convention Center, Portland'5 Centers for the Arts and Portland Expo Center. These venues host hundreds of events each year, drawing millions of people and creating hundreds of millions of dollars of local economic benefit.

Metro every day

Metro policies, programs and services are woven into the fabric of the Portland region's life. They are the common threads that connect neighborhood wetlands, the Portland Expo Center antique shows, penguins at the Oregon Zoo, recycled newspapers, extensive bike paths and live symphony performances at the Arlene Schnitzer Concert Hall.

Additionally, Metro is a leading player in preserving and expanding the natural areas available to the people of the region. This includes an interconnected system of parks, trails and greenways. Metro's inviting system of regional parks and natural areas includes Smith and Bybee Wetlands Natural Area, a 2,000-acre freshwater wetland in North Portland, and Oxbow Regional Park, a 1,200-acre forested natural area on the Sandy River east of Gresham. Voters passed a property tax levy that provides

B-4 What is Metro

more than \$14.8 million a year through 2023 to take care of the more than 17,000 acres of parks and natural areas Metro acquired with voter-approved bonds. The levy supports projects that will protect clean air and water and better access to nature for everyone.

Regional Planning and Stewardship

Metro has a primary responsibility for regional land use and transportation planning. The centerpiece of this responsibility is the 2040 Growth Concept. It ensures the region makes the most of its cities and towns and the roads, bridges, sewers, parks and other public structures and systems needed to create a community.

Green Choices

Metro's commitment to sustainability goes beyond its conservation, recycling and regional planning programs. Metro also teaches the community about safe and healthy choices in building and street design and natural gardening and recycling as ways to improve quality of life and leave a a legacy for future generations. This is done through partnerships, seminars, publications, demonstration projects, clinics, tours and in-school presentations for teachers and students.

Waste Management and Recycling

Metro manages the region's solid waste system, which includes a renowned curbside residential recycling program. The agency owns and operates two solid waste and recycling transfer stations, which have household hazardous waste facilities. Metro also offers a toll-free recycling hotline, which helps people learn to recycle everything from yard debris to old paint.

What is Metro B-5

Metro Charter

A home rule charter defines Metro's structure, assigns its working priorities and grants the power necessary to achieve its priorities. A home rule charter is a grant of power directly from the citizens of the jurisdiction rather than a grant of power from a legislature or some other body.

The voters of the region approved a home rule charter for Metro in 1992 and a charter amendment in 2000. Prior to the amendment, Metro was governed by a seven-member Council that was responsible for the policy direction of the organization and for legislative oversight of management activities. A regionally elected Executive Officer was responsible for carrying out the policy directives of the Council, day-to-day management of the organization and recommending policy initiatives to the Council. As a result of the charter amendment, effective Jan. 6, 2003, the Council and Executive offices were consolidated. Under the new structure, the number of districts and the number of Councilors were reduced to six. A regionally elected Council President presides over the Council, sets the policy agenda for the Council and has the authority to appoint all members of Metro committees, commissions and boards. A Chief Operating Officer is appointed by the Council President with Council consent and is responsible for day-to-day management of Metro.

The Metro charter also created the elected position of Metro Auditor. The Metro Auditor is responsible for engaging Metro's independent, outside financial auditor and for conducting performance and management audits of Metro operations and functions

The home rule charter sets Metro's working priorities. Metro's primary responsibility under the charter is regional land use planning. To this end, Metro was required to adopt a future vision for the region. The Metro Council adopted the future vision document on June 15, 1995.

State law requires Metro to develop regional land-use goals and objectives. The Metro Council adopted Regional Urban Growth Goals and Objectives (RUGGO) in 1991. RUGGO provided a policy framework for guiding Metro's regional planning program and established a process for coordinating local planning in the region to maintain the region's livability.

In December 1995 the Metro Council adopted the 2040 Growth Concept which encourages compact development near existing or future transit centers to reduce land consumption. The concept encourages preservation of existing neighborhoods and identifies rural reserves as areas not subject to urban growth boundary expansion to serve as buffers between urban areas. The growth concept sets goals for providing permanent open space areas inside the urban growth boundary and recognizes that neighboring cities will grow and that cooperation is necessary to address common issues. On Dec. 11, 1997, the Council adopted the more detailed Regional Framework Plan (incorporating RUGGO), which specifies how the region will implement the 2040 Growth Concept.

In June 2010 elected leaders from Clackamas, Multnomah and Washington counties and Metro worked together to identify the best places for future growth in the region and the most important lands to protect from development for the next half century. Because of the collaborative work, 266,954 acres of farms, forests and natural areas were set aside as rural reserves and 28,615 acres of land best suited for future urban development were designated as urban. This unprecedented agreement provides certainty for people on both sides of the urban growth boundary.

B-6 What is Metro- Metro Charter

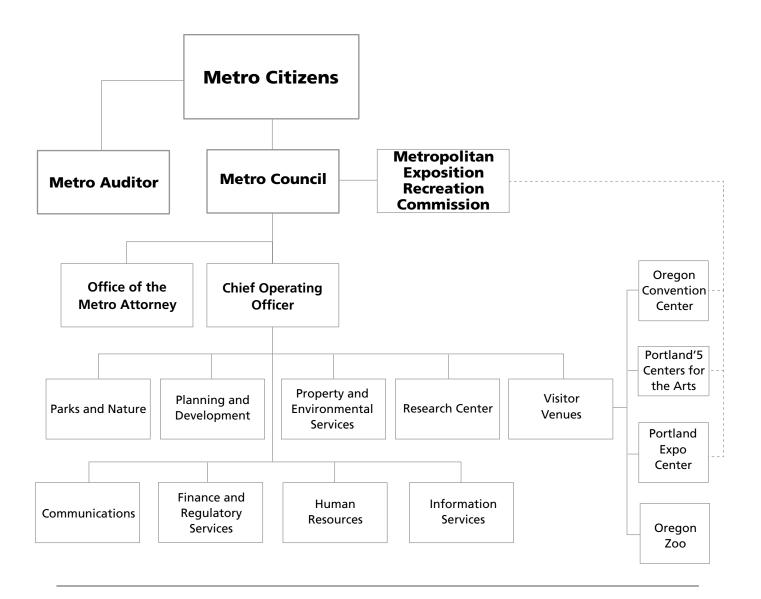
Although the charter makes regional land use planning Metro's primary responsibility, it also recognizes the significant role Metro has in other regional issues such as solid waste disposal, and the operation and development of regional recreation and visitor facilities such as the Oregon Zoo, the Oregon Convention Center and regional parks and open spaces.

Finally, the charter recognizes that regional government and regional issues evolve over time. The charter grants Metro authority to assume responsibility for issues of metropolitan concern. This allows Metro to work with local jurisdictions as needed to develop common solutions to problems that may exceed local boundaries and may be more difficult to address at the local level.

In addition to defining Metro's structure and priorities, the charter gives Metro the tools necessary to meet its financial resource needs. The charter gives Metro authority to ask voter approval for broad-based revenue sources. These sources include traditional revenues such as property tax, sales tax or income tax. The charter grants Council authority to adopt taxes of limited applicability without a vote of the people. The charter requires the Council to appoint a citizen review committee when it is considering the adoption of a new limited tax. These niche taxes could include a broad list of revenue sources levied on limited activities such as cigarette sales, real estate transfers, hotel/motel occupancy, etc. Expenditures from non-voter approved revenue sources are limited by charter to no more than \$12.5 million per year (in 1992 dollars). This expenditure limitation increases in each subsequent fiscal year by a percentage equal to the rate of increase in the Consumer Price Index (additional information on this charter limitation is available in the Appendix of this budget). Metro's FY 2019-20 budget authorizes approximately 76 percent of the expenditure limitation, funded by excise tax and construction excise tax. The charter grants Metro the authority for levying fees and charges for services it provides on an enterprise basis.

What is Metro- Metro Charter

Organizational structure



Elected officials	Position	Service began	Current term expires
Lynn Peterson	Metro Council President	January 2019	January 2023
Shirley Craddick	Councilor- District 1	January 2011	January 2023
Christine Lewis	Councilor- District 2	January 2019	January 2023
Craig Dirksen	Councilor- District 3	January 2013	January 2021
Juan Carlos Gonzales	Councilor- District 4	January 2019	January 2023
Sam Chase	Councilor- District 5	January 2013	January 2021
Bob Stacey	Councilor- District 6	January 2013	January 2021
Brian Evans	Metro Auditor	January 2015	January 2023

Metro's organizational structure includes three offices (Metro Council, Metro Auditor and Metro Attorney), Visitor Venues (Oregon Convention Center, Portland Expo Center, Portland'5 Centers for the Arts and Oregon Zoo) and eight departments (Parks and Nature, Property and Environmental Services, Planning and Development, Research Center, Communications, Finance and Regulatory Services, Human Resources and Information Services).

Office of the Council

The Metro Council is the governing body of Metro. It provides leadership from a "common good" perspective, reflects an ongoing, innovative planning orientation, and focuses on issues that cross local boundaries and require collaborative solutions.

The Office of the Council consists of the Council President and six Councilors; the Chief Operating Officer (COO); Government Affairs and Policy Development; the Diversity, Equity and Inclusion program; and Asset Management and Capital Planning program. The Council sets overall policy direction and provides legislative oversight of management activities for the agency. The Council President presides over the Council, sets the policy agenda and has the authority to appoint all members of Metro committees, commissions and boards. The Chief Operating Officer, appointed by the Council President with Council consent, is responsible for the day-to-day management of the organization. The Council Office also provides staffing for the Metro Policy Advisory Committee.

Metro Auditor

The elected Auditor and staff make up the Office of the Metro Auditor. The Auditor is responsible for engaging the external financial auditing firm while focusing staff efforts on performance audits.

Office of Metro Attorney

The Office of Metro Attorney provides legal services to the Council, Chief Operating Officer, Auditor and Metro departments. This office includes the due diligence portion of the regional Open Spaces and Natural Areas acquisition programs.

Visitor Venues

A visitor venues group, including the Oregon Convention Center, the Portland'5 Centers for the Arts, the Portland Expo Center and the Oregon Zoo, reports to the General Manager of Visitor Venues. Nearly half of the permanent and part time staff at Metro are in the business of providing direct service to venue customers, and the four visitor venues are similar in the enterprise activities, services, customers and skills needed for success. An executive management team consisting of the four venue directors focuses on how best to apply strategies, resources and staff strengths to benefit all Metro's enterprise venues. The General Manager plays a leadership role in maintaining and improving Metro's relationships with the City of Portland and Multnomah County; non-profit conservation and education groups; and private sector partners in the lodging and rental car industries.

MERC Venues

The Metropolitan Exposition Recreation Commission (MERC) was established in 1987 and provides citizen oversight for the Oregon Convention Center, the Portland'5 Centers for the Arts (Portland'5) and the Portland Expo Center (Expo). The management of the Portland'5 Centers for the Arts was transferred to Metro from the City of Portland in 1990 when the convention center opened. Management of Expo was transferred to Metro from Multnomah County in January 1994, with ownership

Organizational Structure

of the facility transferred in July 1996. The seven-member MERC advises the General Manager and Metro's COO. The commissioners are appointed by Metro to serve four-year terms. The Metropolitan Exposition Recreation Commission does not oversee the Oregon Zoo.

Oregon Zoo

The Oregon Zoo provides important conservation learning opportunities to people of all ages. The zoo strives to motivate people to care and act on behalf of wildlife by offering opportunities for observation, discovery and engagement. The zoo also contributes cutting edge science and research about species conservation and breeding. The zoo supports economic development as a tourist attraction and community asset. As the state's top paid attraction, the zoo draws approximately 1.65 million visitors annually.

Parks and Nature

Parks and Nature focuses on the provision of accessible regional natural areas, parks and trails, including Metro's cemeteries, golf course and marine facilities. The mission of Parks and Nature is to demonstrate and inspire sustainable stewardship of the region's natural resources. The department also focuses on restoring natural areas and on planning, building and maintaining parks and trails.

Planning and Development

Planning and Development facilitates the creation of affordable housing and great places in centers and corridors and throughout the region. It manages the regional urban growth boundary, the primary urban growth management tool mandated by state land-use planning laws. Planning and Development is also responsible for regional transportation planning, which includes preparing the Regional Transportation Plan, securing and allocating federal highway and transit funds for the region and conducting all regional transit and light rail planning under contract with TriMet, the regional transit agency.

Property and Environmental Services

Property and Environmental Services manages Metro's headquarters and many other facilities. Property and Environmental Services also manages the region's solid waste in an effective, economical and environmentally sound manner, overseeing the operation of two Metro-owned regional solid waste transfer stations, operating two household hazardous waste facilities, managing contracts for the transport and disposal of waste brought to the regional transfer stations and developing the Regional Solid Waste Management Plan. Property and Environmental Services also promotes sustainable management of resources through waste reduction initiatives, youth and adult education and volunteer opportunities, grants and demonstration projects.

Research Center

The Research Center supports the Metro Council, Metro staff, external clients and the public by providing information, mapping and technical services to support public policy and regulatory compliance. The center coordinates data and research activities with government partners, academic institutions and the private sector. In addition, the regional economic and travel forecasts provided by the Research Center meet federal and state requirements for consistent, accurate and reliable data and forecasting tools.

Communications

Communications provides public involvement, media relations, marketing, writing, web and design services to advance Metro Council policy initiatives and Metro-

department-led planning and stewardship efforts, public education campaigns, facilities and services. The disciplines represented range from media relations, journalism, marketing, graphic design and web design through event planning and issue management. It also provides support to the Metro Public Engagement Review Committee.

Finance and Regulatory Services

Finance and Regulatory Services provides financial management services for Metro's elected officials, operating departments, employees and the public. FRS includes Accounting, Budget and Financial Management, Procurement, and Risk Management. It provides accounting services for the agency; coordinates the preparation, monitoring, and implementation of the agency's annual budget and five-year capital budget; manages debt; performs long-range financial planning; administers Metro's risk management program; coordinates the agency's decentralized purchasing system; manages the Equity in Contracting program; processes the agency payroll; and directs solid waste rate setting and tax compliance.

Human Resources

Human Resources is dedicated to attracting and retaining an effective, engaged work force that reflects the community Metro serves. It provides key services like recruitment and staff development, classification and compensation, labor and employee relations, benefits administration. Human Resources also manages the agency's Human Resource Information System and works directly with the labor unions that represent many Metro employees.

Information Services

Information Services supports Metro's vision, goals and business processes by providing technology based leadership, consulting and direct services. This is accomplished through the support and development of enterprise, operational and custom applications, records management and management of Metro's network infrastructure, as well as development of policies and procedures for access to information within the agency.

METRO ADVISORY COMMITTEES

Metro's charter requires three advisory committees:

Metro Policy Advisory Committee: A committee consisting of representatives of local government and citizens to provide advice and consultation to the Metro Council on the Regional Framework Plan and approval or disapproval of Metro's provision or regulation of a local government service.

Metro Committee for Citizen Involvement: A citizen committee assisting in the development, implementation and evaluation of Metro's citizen involvement activities and advising on ways to involve citizens in regional planning activities.

Metropoltain Exposition Recreation Commission: Made up of business and civic leaders committed to the region's cultural and economic vitality, the Metro Exposition and Recreation Commission works to protect the public investment in Metro's visitor venues.

METRO BOND OVERSIGHT COMMITTEES

Both the 2006 Natural Areas Bond and the 2008 Oregon Zoo Infrastructure and Animal Welfare Bond programs include an oversight committee requirement. The Natural Areas Program Performance Oversight Committee includes citizens from throughout the region representing the fields of finance, auditing, accounting, real

estate, banking, grant making and law. The 15-member committee is charged with providing the Metro Council and the citizens of the region an independent, outside review of the program in order to help Metro achieve the best results for clean water, fish, wildlife and future generations.

The Oregon Zoo Bond Citizens' Oversight Committee was created to provide a third-party review of the voter approved Oregon Zoo Infrastructure and Animal Welfare Bond program to the Metro Council and citizens. The committee looks at how decision-making occurs and how business is conducted, as well as determines whether the program is on the right path in terms of structure, management, expenditures, personnel and achievement of defined goals. Members include professionals with experience in construction, sustainability, animal welfare, labor, finance, public budgeting and auditing, and general business.

The 2018 Affordable Housing bond program includes an oversight committee requirement. The 13 member committee will review the plans for housing development from the seven jurisdictional partners and also review bond expenditures. The Committee brings great diversity of experience from varied backgrounds and will provide an independent outside review of the program.

1979	0	Columbia Region Association of Governments combines with the Metropolitan Service District to form Metro. Functions include solid waste and transportation planning, zoo operations and management of the urban growth boundary. Joint Policy Advisory Committee on Transportation formed and staffed by
		Metro's Transportation Planning Department.
		Transfer of the ownership and operation of the Washington Park Zoo to Metro.
1980	0	Solid waste operations (including the management of the St. Johns Landfill) added to Metro's functions.
1983	0	Clackamas Transfer and Recycling Center (now named Metro South Transfer Station) opens.
1986	0	Voters approve \$65 million general obligation bond issue to build the Oregon Convention Center.
1987	\Diamond	Metropolitan Exposition Recreation Commission established.
1988	0	Metro assumes responsibility of appointing members of the Portland Metropolitan Area Local Government Boundary Commission.
1989	0	Attendance at the Metro Washington Park Zoo breaks the one million mark.
1990	0	Metro assumes management responsibility for the Portland Center for the Performing Arts, Civic Stadium and Memorial Coliseum.
		Columbia Ridge Landfill opens near Arlington to replace the St. Johns Landfill and serve the Portland metropolitan region.
		Voters approve tax base for the Metro Washington Park Zoo.
		Metro issues \$28.5 million in solid waste revenue bonds to construct the Metro East Transfer Station (now named Metro Central Transfer Station).
		Metro initiates an excise tax on its own enterprise operations.
		Oregon Convention Center opens for business and exceeds projected use and economic projections.
		Voters approve amendment to the Oregon Constitution allowing creation of a home-rule regional government in the Portland metropolitan region and the creation of a charter committee.
1991	\Diamond	Metro Central Transfer Station opens.
1992	0	Voters approve a new home-rule charter for Metro, identifying Metro's primary mission, revising Metro's structure, and formally changing the name of the organization from Metropolitan Service District to Metro.
1993	0	Management of the Memorial Coliseum is returned to the City of Portland and subsequently transferred to the management of the Oregon Arena Corporation.
1994	0	Metro assumes management responsibility for the Multnomah County parks system and the Portland Expo Center.
		Region 2040 Concept Plan adopted.
1995	0	New seven-member Metro Council, Executive Officer and Auditor take office under home rule charter.
		Voters approve \$135.6 million general obligation bond measure to acquire and protect open spaces, parks and streams.
		2040 Growth Concept and Future Vision adopted.
1996	0	Transfer of ownership of the Multnomah County Parks and Portland Expo Center to Metro.

Metro milestones

What is Metro- Metro milestones B-13

		Voters approve \$28.8 million general obligation bond measure to fund construction of the Great Northwest Project at the Metro Washington Park Zoo.
		Urban Growth Management Functional Plan adopted.
1997	\Diamond	Open Spaces bond acquisition: 2,323 acres.
1998	0	Metro Washington Park Zoo renamed the Oregon Zoo.
		The Washington Park light rail station serving the Oregon Zoo opens.
		Great Northwest Phase II opens at Oregon Zoo, including new entrance designed with mountain goat exhibit, catering and restaurant facilities and new gift shop.
1999	0	Open Spaces bond acquisition: 4,400 acres.
2000	0	Voters approve charter amendment eliminating the Executive Officer position, establishing a regionally elected Council President and reducing council districts from seven to six.
		Steller Cove opens at the Oregon Zoo, setting a new attendance record of 1.2 million visitors.
2001	0	The reconstructed Expo Hall D opens, adding 72,000 feet of modern exhibit space, new meeting rooms and a full service commercial kitchen. Expo now offers 330,000 square feet of exhibition space and 3,000 parking spaces on a 60-acre campus.
		Work on the Oregon Convention Center expansion project begins. The expansion will provide an additional 105,000 square feet of exhibit space, 35,000 square feet of ballroom space and 30,000 square feet of meeting room space.
2002	0	Election of new Council President reflecting changes to the Charter adopted by the voters in November 2000.
2003	0	On Jan. 6, 2003, a new regionally elected Council President absorbs or delegates the authorities and functions previously vested in the Executive Officer.
		Work on the Oregon Convention Center expansion is completed, opening to the public in April 2003.
		The first endangered California Condors arrive at the Oregon Zoo's Condor Creek Conservation Facility.
2004	0	Oregon Zoo opens Eagle Canyon Exhibit and the Trillium Creek Family Farm, completing Phase IV of the Great Northwest Project.
2005	0	Tusko, a 13,500-pound, 33-year-old male Asian elephant arrives to join Packy and Rama in the Oregon Zoo's bull elephant group.
2006	\Diamond	Construction Excise Tax collections begins on July 1, 2006.
		Voters approve a \$227.4 million bond measure directing Metro to purchase natural areas, parks and streams.
2007	0	Metro achieves a bond rating of Aaa from Moody's Investors Service as well as a re-affirmation of its AAA rating from Standard & Poor's.
		The Oregon Legislature approves Senate Bill 1011, enabling Metro and the counties of the region to establish urban and rural reserves that provide greater predictability regarding where future growth may be accommodated and what valuable farm and forestland will be protected.
2008	0	Metro opens Mt. Talbert nature park, which stretches from Portland's Rocky Butte southward to the Clackamas River. Mt. Talbert is the largest of the undeveloped buttes in northern Clackamas County.

What is Metro- Metro milestones

2009

Cooper Mountain, a restored 231-acre nature park complete with nature house and three and a half miles of trails, opens to the public.

Metro Council extends the construction excise tax for an additional five years, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary.

The zoo opens the *Predators of the Serengeti* exhibit, bringing lions back to the zoo.

2010

Metro collaborates with counties, cities and a wide variety of stakeholders to reach agreements on the Urban and Rural Reserves that protect 270,000 acres of farms, forests and natural areas and provide up to 28,000 land for growth if needed.

Zoo Red Ape Reserve exhibit opens.

Metro opens Graham Oaks nature park which contains three miles of trails traversing 250 acres of restored oak woodland habitat, a conifer forest, wetlands, five creeks, interpretative plazas and scenic overlooks, a picnic area and the beginning of the regional Tonquin Trail, which will eventually connect Wilsonville, Tualatin and Sherwood.

2011

Metro Council adopts Community Investment Strategy and capacity ordinance to set the stage for meeting the region's 20-year growth needs.

The Portland Expo Center opens West Delta Bar and Grill, providing needed onsite food services to visitors.

2012

Oregon Zoo opens new Veterinary Medical Center in January. The center is the first major new facility to be completed with funding from the community-supported Oregon Zoo Bond.

The Oregon Convention Center's outdoor plaza opens between Grand Avenue and Martin Luther King Jr. Boulevard, providing an open space for outdoor events in the Lloyd District.

The Oregon Zoo was granted a conditional use approval for its elephant habitat, releasing \$58 million in bonds for construction activity.

Metro's AAA bond rating was reaffirmed and the regional government was issued \$140 million of general obligation bonds, receiving a \$25 million premium.

2013

Flamingo Aviary opens at the Oregon Zoo.

Voters in the Metro region approve the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.

2014

Condors of the Columbia exhibit opens at the Oregon Zoo.

Metro Council approves the Developement and Financing Agreement on the planned Oregon Convention Center Headquarters Hotel.

The Oregon Convention Center achieves LEED Platinum Certification. It is the first convention center in the US to reach that level.

Metro implements the Unclaimed Burial Spaces strategy to clarify ownership, eliminate risks, improve customer service, and create available inventory in Metro's historic cemeteries.

2015

Elephant Lands opens, a major project of the voter-approved 2008 Oregon Zoo bond measure, dramatically increased the elephant habitat from 1.5 to 6 acres. The LEED Gold facility features a 160,000-gallon pool, hilly corridors, shady areas, an expansive indoor space, and automatic feeders to promote natural behavior.

2016	Metro's AAA bond rating was reaffirmed and received \$30 million from the 200 Oregon Zoo voter-approved bond measure.
	Metro Council adopted the Parks and Nature System Plan which lays out Metro's mission and role, the state of the portfolio today, trends that will shape this work and a slate of strategies to guide the future of Metro's park and natural areas system.
2017	Metro received a Aa3 rating for it's dedicated tax revenue bonds from Moody's Investor Services. These bonds will be used for the OCC Hotel project.
2018	Metro's AAA bond rating was reaffirmed by Standard & Poor's.
	\$38.1 million of General Obligation Bonds were issued; \$10 million for the Oregon Zoo and \$28.1 million for the Natural Areas voter approved bond measures.
	Metro issued \$13.3 million in full faith and credit bonds for renovations and repairs at the Metro Regional Center and Lone Fir Cemetery.
	Metro received a \$5.9 million premium on the bond issuances in 2018.
2019	Metro's AAA bond rating was reaffirmed by Standard & Poor's and Moody's rating agencies.
	\$652.8 million of Affordable Housing Bonds were issued.

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Budget summary



Metro uses many important tools in building the budget, and one of the most important is the five-year forecast, primarily for the General Fund and Oregon Zoo Operating Fund. The other primary operating funds, Metropolitan Exposition Recreation Commission (MERC) Fund and the Solid Waste Revenue Fund, are assessed slightly differently. The MERC Fund has a shorter focus, but with an emphasis on long-term capital requirements. The Solid Waste Revenue Fund is assessed based on how future expenditures and tonnage forecasts will impact the overall rate. Each budget cycle begins with a review of how the funds are performing, what factors affect the funds in the same way and become the global assumptions, and what factors are related to the nature of the operations and need individual assumptions.

Global labor assumptions

Most labor costs affect the primary funds in the same way. There are some differences in individual collective bargaining agreements which are implemented and carried throughout the forecast period; benefit costs follow the same assumptions.

The Public Employee Retirement System (PERS) sets the rate for a two-year period, the next increase beginning in July 2019. To help mitigate the expected future increases, Metro established a PERS reserve, funded by capturing a temporary rate decrease from a prior period. This reserve, pooled from all operating funds, is being applied over the five-year period to help reduce pension bond debt service payments. The July 2019 increase was 3.8 percent, which represents a 30 percent increase over FY 2018-19. The projection is for similar increases in July 2021 and July 2023. These increases have been factored into the forecasts.

Metro has also implemented a specific cost sharing formula for its health insurance programs: all employees, regardless of bargaining group, pay an 8 percent share. This is intended to influence the design of future benefit plans where cost savings can be shared. Nevertheless, health insurance costs continue to rise over the forecast period.

Global operating assumptions

The principles of Metro's financial policies are followed throughout the five-year forecasts. Limited duration positions are eliminated as scheduled; no additional positions are included. A factor for historic under spending is included in the forecast. In the absence of contractual escalators tied to specific indices, general inflationary increases are modest and uniform. Each operating fund must budget for prudent contingency and stabilization reserves. Annual renewal and replacement contributions are required, reflecting Metro's commitment to care for its assets.

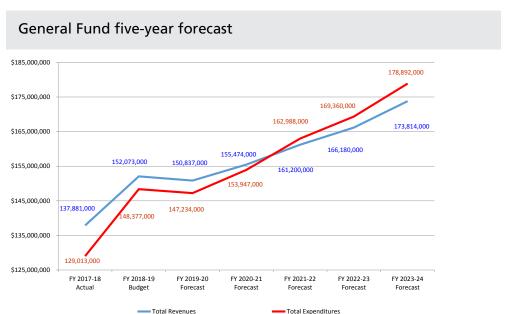
Unique operating assumptions

Each fund also has assumptions unique to its operations. Factors such as general and specialized taxes, federal and state grant funding, solid waste tonnage or attendance-driven enterprise activity impact the funds differently. Interest earnings calculations are beginning to increase from historically low levels and are applied uniformly. The visitor venues are more sensitive to utility costs, food and beverage margins or per capita spending. Planning and Development is experiencing constraints tied to uncertainties in funding at the national level. The unique assumptions are addressed in the individual forecasts.

Budget Environment

Understanding the importance of the forecasts

The purpose of the forecasts is not to display a balanced budget in all future years. The purpose is to identify vulnerabilities, highlight trends and provide a line of sight to help guide decision making. The forecasts serve as an early warning system and confirm that without continued strategic decision making, the current plan will not be sustainable. The five-year forecast keeps Metro focused on how decisions today set the path for future choices.



General Fund

The General Fund has more complex challenges because of its mix of enterprise, grant and general governance activities. The developed parks and new natural areas coming into the parks system have become less dependent on general support, with the renewal of the five-year Parks and Natural Areas Local Option Levy in 2016 that started July 1, 2018. Planning and Development is heavily reliant on federal transportation funding for general transportation system planning and for specific project planning, both areas where federal support has flattened or modestly increased. The recently passed Affordable Housing Measure in November of 2018, requires a commitment from the General Fund of about \$500,000 a year beginning in 2020. The Council has committed significant one-time general resources to complete the important policy framework for the 2040 Growth Concept, the plan intended to guide growth and development over 50 years.

The General Fund includes three important discretionary revenues for FY 2019-20: property tax (\$16 million), general excise tax (\$18 million) and interest earnings. These are the resources that the Council can direct by choice to any general purpose. Throughout the forecast period property taxes maintain their solid collection rate and continue to grow at a modest rate. Excise tax is established in Metro code and grows at the rate of the Consumer Price Index. Over the forecast period excise tax does grow modestly. Interest earnings, are once again becoming a significant discretionary revenue source, with the rebound of recent historically low market rates. The General Fund also includes the construction excise tax, which is expected to only slightly increase over the forecast period. The construction excise tax is a dedicated tax used to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary.

Enterprise revenues in the General Fund are generated by parks programs and MRC parking. Discretionary federal funding for general system planning, the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, has not increased. The forecast reflects only those resources that are committed.

The forecast illustrates the application of one-time resources accumulated in one year to one-time spending, usually in a later year. Earlier multi-year special allocations were committed to urban and rural reserves and climate change start up; current multi-year allocations include programs such as Metro Export Initiative, Regional Disaster Preparedness Organization and the Intertwine. For the General Fund the five-year forecast reminds the agency of the need to be proactive, not reactive, to challenges that are seen in the future years. Combined, the steps taken over the last several years have helped make the five-year gap manageable. However, the forecast does suggest that additional adjustments will be required in future years. Unique to the General Fund is Metro's charter limitation, a limit on excise tax spending, adjusted annually by the Consumer Price Index. This limit includes spending of general excise tax and any portion of construction excise tax spent directly by Metro. Construction excise tax granted to other agencies is considered passed through and does not fall under the charter limitation on excise tax spending. The budget and the forecast years do not exceed the spending limit.

Metropolitan Exposition Recreation Commission Fund

MERC Fund continues to be strong particularly at the Oregon Convention Center (OCC) and Portland'5 Centers for the Arts (Portland'5). Transient lodging tax continues to show modest growth throughout the forecast.

Revenues throughout the forecast reflect only those bookings that are confirmed. Food and beverage margins are based on current performance and maintained throughout. Revenues and expenditures directly related to event activity rise and fall with bookings. Fixed costs, facility maintenance and capital improvements require operational support from public resources, primarily transient lodging taxes.

The Portland Expo Center (Expo) continues to face challenges on the expenditure side over the long-term. Current projects include a detailed program review to develop potential options for the future.

Solid Waste Revenue Fund

The Council sets rates to fund the current expenditures of the Solid Waste Revenue Fund, balancing the public's interest in its facilities with the pocketbook issues of its rate payers. Rates will rise modestly over the next five year period, as tonnage continues to increase. Metro has been able to accumulate sufficient resources to help fund future capital improvements to help limit future impacts on rates. In FY 2019-20 it is anticipated that reserves will continue to be used to help subsidize commercial organics, fund the investment and innovation programs and overall rates will stay the same as in FY 2018-19. After 30 years the disposal contract and 90 percent flow guarantee to the current operator of the contract, will change January 1, 2020. Reserves are sufficient to weather a downturn in any given year with rates being adjusted to compensate in future budget years.

Oregon Zoo Operating Fund

FY 2019-20 represents the fourth year of the Oregon Zoo being in its own enterprise fund. Attendance is forecast to be 1.525 million. Construction of the new Polar Passage and Primates exhibits will continue in 2020 with expected completion in early FY 2020-21. Per capita spending is also projected to increase moderately.



Adopting Resolution

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE ANNUAL)	RESOLUTION NO 19-4977A
BUDGET FOR FISCAL YEAR 2019-20, MAKING)	
APPROPRIATIONS AND LEVYING AD VALOREM)	Introduced by Andrew Scott, Interim Chief
TAXES)	Operating Officer, with the concurrence of
)	Council President Lynn Peterson

WHEREAS, the Multnomah County Tax Supervising and Conservation Commission held its public hearing on the annual Metro budget for the fiscal year beginning July 1, 2019, and ending June 30, 2020; and

WHEREAS, recommendations from the Multnomah County Tax Supervising and Conservation Commission have been received by Metro (attached as Exhibit A and made a part of the Resolution) and considered; now, therefore,

BE IT RESOLVED,

- 1. The "Fiscal Year 2019-20 Metro Budget," in the total amount of ONE BILLION, THREE HUNDRED FORTY EIGHT MILLION EIGHT HUNDRED FIFTY THREE THOUSAND EIGHT HUNDRED NINETY FOUR (\$1,348,853,894), attached hereto as Exhibit B, and the Schedule of Appropriations, attached hereto as Exhibit C, are hereby adopted.
- 2. The Metro Council does hereby levy ad valorem taxes, as provided in the budget adopted by Section 1 of this Resolution, at the rate of \$0.0966 per ONE THOUSAND DOLLARS (\$1,000) of assessed value for operating rate levy; at the rate of \$0.0960 per ONE THOUSAND DOLLARS (\$1,000) of assessed values for local option rate levy and in the amount of EIGHTY FOUR MILLION SIX HUNDRED EIGHTY THOUSAND FIVE HUNDRED FORTY TWO (\$84,680,542) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2019-20. The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy.

SUMMARY OF AD VALOREM TAX LEVY

	Subject to the General Government <u>Limitation</u>	Excluded from the Limitation
Operating Tax Rate Levy	\$0.0966/\$1,000	
Local Option Tax Rate Levy	\$0.0960/\$1,000	
General Obligation Bond Levy		\$84,680,542

3. In accordance with Section 2.02.040 of the Metro Code, the Metro Council hereby authorizes positions and expenditures in accordance with the Annual Budget adopted by Section 1 of this Resolution, and hereby appropriates funds for the fiscal year beginning July 1, 2019, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

4. The Chief Operating Officer shall make the filings as required by ORS 294.458 and ORS 310.060, or as requested by the Assessor's Office of Clackamas, Multnomah, and Washington Counties.

ADOPTED by the Metro Council on this 20st day of June 2019.

Sam Chase, Deputy Council President

APPROVED AS TO FORM:

Nathan A. S. Sykes, Acting Metro Attorney

	Adopted Budget
GENERAL FUND	
Council	7,726,021
Office of the Auditor Office of Metro Attorney	821,704 2,928,917
Information Services	6,567,223
Communications	2,631,021
Finance and Regulatory Services	5,893,713
Human Resources	3,568,235
Property and Environmental Services	2,399,023
Parks and Nature	12,330,623
Planning and Development Department	36,522,239
Research Center	5,585,459
Special Appropriations	3,824,148
Non-Departmental	
Debt Service	2,173,009
Interfund Transfers	19,576,655
Contingency	9,180,676
Total Appropriations	121,728,666
Unappropriated Balance Total Fund Requirements	20,548,620 142,277,286
•	142,277,200
AFFORDABLE HOUSING FUND	202 717 100
Planning and Development Department	202,717,100
Non-Departmental	35,000,000
Contingency Total Appropriations	35,000,000 237,717,100
Total Appropriations Unappropriated Balance	427,182,900
Total Fund Requirements	664,900,000
·	004,300,000
CEMETERY PERPETUAL CARE FUND Unappropriated Balance	753,113
	753,113
Total Fund Requirements	733,113
COMMUNITY ENHANCEMENT FUND	
Property and Environmental Services	1,343,485
Non-Departmental	
Interfund Transfers	18,394
Contingency	29,500
Total Appropriations Unappropriated Balance	1,391,379 136,641
Total Fund Requirements	1,528,020
	.,520,620
GENERAL ASSET MANAGEMENT FUND	17 724 642
Asset Management Program Non-Departmental	17,724,642
•	E0 000
Interfund Transfers	
Interfund Transfers Contingency	9,467,395
Interfund Transfers	9,467,395 27,242,037
Interfund Transfers Contingency Total Appropriations Unappropriated Balance	9,467,395 27,242,037 15,270,628
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements	9,467,395 27,242,037 15,270,628
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND	9,467,395 27,242,037 15,270,628
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental	9,467,395 27,242,037 15,270,628 42,512,665
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations	27,242,037 15,270,628 42,512,665
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance Total Fund Requirements	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance Total Fund Requirements MERC FUND	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368 10,802,035
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance Total Fund Requirements MERC FUND MERC	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368 10,802,035
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance Total Fund Requirements MERC FUND MERC Non-Departmental	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368 10,802,035
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance Total Fund Requirements MERC FUND MERC Non-Departmental Interfund Transfers	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368 10,802,035 96,915,293 6,773,587
Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements GENERAL OBLIGATION DEBT SERVICE FUND Non-Departmental Debt Service Total Appropriations Total Fund Requirements GENERAL REVENUE BOND FUND Bond Account Debt Service Total Appropriations Unappropriated Balance Total Fund Requirements MERC FUND MERC Non-Departmental	9,467,395 27,242,037 15,270,628 42,512,665 82,255,113 82,255,113 82,255,113 6,394,667 6,394,667 4,407,368 10,802,035

Schedule of Appropriations

	Adopted Budget
NATURAL AREAS FUND Parks and Nature	0 556 370
Parks and Nature Non-Departmental	8,556,370
Interfund Transfers	2,724,478
Contingency	4,000,000
Total Appropriations	15,280,848
Unappropriated Balance	7,570,836
Total Fund Requirements	22,851,684
OPEN SPACES FUND	
Non-Departmental Interfund Transfers	20.761
Total Appropriations	29,761 29,761
Total Fund Requirements	29,761
OREGON ZOO ASSET MANAGEMENT FUND	
Visitor Venues - Oregon Zoo	5,880,483
Non-Departmental	
Contingency	467,043
Total Appropriations	6,347,526
Total Fund Requirements	6,347,526
OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND	
Visitor Venues - Oregon Zoo	28,356,291
Non-Departmental Interfund Transfers	242 700
Contingency	243,709 2,500,000
Total Appropriations	31,100,000
Total Fund Requirements	31,100,000
OREGON ZOO OPERATING FUND	
Visitor Venues - Oregon Zoo	42,711,225
Non-Departmental	, ,
Interfund Transfers	4,832,387
Contingency	4,202,874
Total Appropriations	51,746,486
Total Fund Requirements	51,746,486
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND	42.254.504
Parks and Nature	12,354,504 1,000,000
Special Appropriations Non-Departmental	1,000,000
Interfund Transfers	4,258,205
Contingency	4,418,926
Total Appropriations	22,031,635
Total Fund Requirements	22,031,635
RISK MANAGEMENT	
Finance and Regulatory Services	3,921,931
Non-Departmental	
Contingency	124,195
Total Appropriations	4,046,126 80,517
Unappropriated Balance Total Fund Requirements	
Total Fund Requirements	
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND	4,126,643
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature	4,126,643
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND	4,126,643
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental	4,126,643 325,000 84,853
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations	4,126,643 325,000 84,853 500,000 909,853
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance	4,126,643 325,000 84,853 500,000 909,853 785,713
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations	4,126,643 325,000 84,853 500,000 909,853 785,713
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance	4,126,643 325,000 84,853 500,000 909,853 785,713
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental Interfund Transfers	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566 85,012,844 7,018,314
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental Interfund Transfers Contingency	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566 85,012,844 7,018,314 15,291,645
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental Interfund Transfers Contingency Total Appropriations	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566 85,012,844 7,018,314 15,291,645 107,322,803
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566 85,012,844 7,018,314 15,291,645 107,322,803 31,189,775
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566 85,012,844 7,018,314 15,291,645 107,322,803 31,189,775 138,512,578
Total Fund Requirements SMITH AND BYBEE WETLANDS FUND Parks and Nature Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance Total Fund Requirements SOLID WASTE FUND Property and Environmental Services Non-Departmental Interfund Transfers Contingency Total Appropriations Unappropriated Balance	4,126,643 325,000 84,853 500,000 909,853 785,713 1,695,566 85,012,844 7,018,314 15,291,645 107,322,803 31,189,775 138,512,578 840,927,783 507,926,111

Permanent Tax Rate Levy Calculation	
FY 2018-19 Assessed Value	\$169,417,906,145
Assessed Value Increase: Within 3% Statutory allowable Estimate for new construction @ 1.0% ESTIMATED FY 2019-20 ASSESSED VALUE	5,082,537,184 1,694,179,061 \$176,194,622,391
Tax Rate=	\$0.0966 /\$1000
FY 2019-20 TAX RATE LEVY (estimated assessed value x tax rate)	\$17,020,400
Less: Loss due to Measure 5 compression @ 1.7% Estimated uncollectable @ 5.5%	(\$289,347) (\$920,208)
ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED	\$15,810,845
Previously levied taxes estimated to be received	\$190,000

Local Option Rate Levy Calculation

ESTIMATED TOTAL TAXES TO BE RECEIVED

FY 2018-19 As	sessed Value	\$179,748,438,545
Assessed Value	Increase:	
Within	3% Statutory allowable	5,392,453,156
Estimat	te for new construction @ 1.0%	1,797,484,385
ESTIMATED F	Y 2019-20 ASSESSED VALUE	\$186,938,376,087
Tax Rate=		\$0.0960 /\$1000
FY 2019-20 TA	AX RATE LEVY	\$17,946,084
(estima	ted assessed value x tax rate)	
Less: Loss du	ue to Measure 5 compression @ 9.5%	(\$1,704,878)
Estimat	ted uncollectable @ 5.5%	(\$893,266)
ESTIMATED C	URRENT YEAR TAXES TO BE RECEIVED	\$15,347,940
Previously levie	d taxes estimated to be received	\$185,000
ESTIMATED T	OTAL TAXES TO BE RECEIVED	\$15,532,940

General Obligation Bond Debt Service Calculation

•	
FY 2019-20 REQUIREMENTS	
Natural Areas (2012A Series)	\$6,945,950
Zoo Infrastructure (2012A Series)	\$4,841,325
Natural Areas (2014 Series)	\$15,870,750
Zoo Infrastructure (2016 Series)	\$8,510,250
Natural Areas (2018 Series)	\$9,134,000
Zoo Infrastructure (2018 Series)	\$2,139,250
Affordable Housing (2019 Series)	\$34,813,588
TOTAL REQUIREMENTS	\$82,255,113
Sources available for cash flow:	
Fund balance	\$1,557,000
Previously levied taxes estimated to be received	650,000
Interest earned, FY 2019-20	25,000
Total non-tax sources available in FY 2019-20	\$2,232,000
Tax resources required to balance	\$80,023,113
Levy (assume 94.5% collectable rate)	\$84,680,542
Estimated FY 2019-20 Assessed Value	\$176,194,622,391
Levy rate per \$1,000 of assessed value	\$0.4806
On \$100,000 of assessed property value	\$48.06
FY 2019-20 GO DEBT TAX LEVY AMOUNT	\$84,680,542

Property Tax Levy

\$16,000,845

Property Tax Rate History

Fiscal Year	Permanent Rate	Local Option Levy Rate	General Obligation Bond Levy Rate	Total Rate
FY 2010-11	\$0.0966	-	\$0.3146	\$0.4112
FY 2011-12	\$0.0966	-	\$0.2202	\$0.3168
FY 2012-13	\$0.0966	-	\$0.4140	\$0.5106
FY 2013-14	\$0.0966	\$0.0960	\$0.2768	\$0.4694
FY 2014-15	\$0.0966	\$0.0960	\$0.2683	\$0.4609
FY 2015-16	\$0.0966	\$0.0960	\$0.1982	\$0.3908
FY 2016-17	\$0.0966	\$0.0960	\$0.2057	\$0.3983
FY 2017-18	\$0.0966	\$0.0960	\$0.2203	\$0.4129
FY 2018-19	\$0.0966	\$0.0960	\$0.2827	\$0.4753
FY 2019-20	\$0.0966	\$0.0960	\$0.4806	\$0.6732

The Metro Council approved the following notes in the adopted budget. They provide additional direction to staff in carrying out the programs and functions of the agency and serve as statements of legislative intent.

1. AGENCY-WIDE COMMUNITY CAPACITY SUPPORT TO ADVANCE RACIAL EQUITY

The region is growing and growing increasingly diverse. To ensure that Metro is building capacity at the community level, the agency-wide community capacity support program aims to leverage and expand upon existing agency-wide community partnerships to support community capacity building efforts, and develop long term strategic partnerships in progressing Metro's work to advance racial equity in greater Portland and in the Regional Investment Strategy projects.

This program addresses increased demand on community partners in supporting Metro on its regional initiatives, creates pathways for decision-making and coalition building between Metro and impacted communities, and fosters sustained community-based capacity to strengthen their ability to advocate for racial equity in Metro programs, policies and practices.

This program will not take the place of project specific departmental work (like that occurring in Parks and Nature or Property and Environmental Services), but can serve to augment and support those efforts.

Council directs the Chief Operating Officer to create a work plan and identify the employee capacity necessary to solidify and unify an agency-wide community capacity support program, including but not limited to:

- Evaluate and assign a single department (Diversity, Equity and Inclusion is suggested) to lead the agency-wide community capacity support program, and identify areas of nexus and collaboration with other agency departments;
- Establish a clear budget, schedule, work-plan and specific actions the new program will take to engage community meaningfully through this work and build capacity over time. This should include:
 - Highlight how the plan addresses Goal A, Goal B, Goal D and Goal E of the Strategic Plan to Advance Racial Equity;
 - Explain how the program will support grassroots efforts that increase engagement, power and influence of community members affected by racial disparities;
 - Establish how the program will create the necessary infrastructure to amplify the voices of underrepresented communities so that they are able to plan and build support to break down institutional and systemic barriers to participation;
 - Describe how investments will help address organizational and financial barriers that can prevent underrepresented communities from participating fully;
 - Demonstrate preliminary feedback from community partners on the proposed work-plan and how that feedback has been incorporated into the plan's development;
 - Bring policy level issues that come out of work-plan development to Council for consideration;
 - Determine metrics to evaluate the program over time;

Budget Notes

- Clearly distinguish the work from other community partnership efforts occurring within the agency, or explain how they relate.
- Identify future opportunities for philanthropic or other funding to further support programmatic outcomes.

The COO will report back to Council on the proposal no later than October 2019 to allow for potential budget amendments in FY 2019-20 or for inclusion in the FY 2020-21 budget.

2. ANNUAL HOUSING REPORT

The Council is supportive of a regional approach to housing, not only with the implementation of the 2019 Affordable Housing Bond, but with policy implementation that looks at needed housing at all income levels. Capitalizing on the work of the Growth Management Plan and Equitable Housing Initiative, as well as the preparation for a 2040 Growth Concept update, Planning Department staff will convene a conversation about what tools and policies may benefit from annual housing needs and pipeline analysis, and what shape an annual housing report might take to be most relevant for meeting housing needs across the region and at all income levels.

The Planning Director or their designee will report findings to Council by January 1, 2020.

3. CREATE A COORDINATED REGIONAL STRATEGY TO MITIGATE CLIMATE CHANGE

Our region is calling for greater leadership on climate mitigation strategies that are grounded in science and provide a clear roadmap to addressing the root causes of climate change. Although Metro has adopted climate goals, incorporated climate leadership into its six desired outcomes, and implemented climate criteria into its programs and departments, it is clear that Metro has an opportunity to create a coordinated regional strategy to mitigate climate change.

Council directs the Chief Operating Officer to create a work plan and identify the employee capacity necessary to create a coordinated, regional strategy to mitigate climate change, including but not limited to:

- Create an inventory on the current climate change mitigation work being done both at Metro and at our partner jurisdictions
- Evaluate opportunities for new climate mitigation work through Metro's externalfacing programs
- Work with local jurisdictions to determine their climate needs and identify ways in which Metro can support their work
- Develop multi-jurisdictional benchmarks for greenhouse gas reduction in key timelines (e.g. 2030, 2050) and a regional strategies and a roadmap to meet those goals.
- Identify regional climate goals for the impacts of Metro's external-facing work and what progress looks like for Metro
- Effectively communicate our strategy and our successes

COO will report back to Council on the proposal no later than November 2019 to allow for potential budget implications for a mid-FY 2019-20 budget amendment or for inclusion in the FY 2020-21 budget.

4. DECREASE BARRIERS FOR COBID FIRMS AND ENHANCE METRO'S ABILITY TO MEET OUR EQUITY IN CONTRATING STRATEGY

Council directs the Chief Operating Officer, in coordination with Finance and Regulatory Services, to produce a plan for decreasing barriers for COBID firms as part of Metro's equity in contracting efforts. Although Metro staff are making a significant commitment in meeting our goals, Council recognizes additional support and tools can enhance Metro's efforts. The produced plan should include, but not be limited to:

- Increased oversight of subcontracting compliance
- Implementation of C2P2 at Metro
- Increased oversight of workforce compliance
- Regular reporting on Metro's contracting equity performance
- Provision of internal training
- Attending outreach and networking events to build relationships with COBIDcertified and eligible firms
- Liaising with other public agencies and non-profit organizations, including serving on relevant committees or boards
- Supporting internal staff in developing contracting equity strategies

COO will report back to Council on the proposal no later than November 2019 to allow for potential budget implications for a mid-FY 2019-20 budget amendment or for inclusion in the FY 2020-21 budget.

5. ENSURE METRO HAS ACCESS TO THE BEST DATA ON GREENHOUSE GAS EMMISSIONS IN GREATER PORTLAND

Council directs the Chief Operating Officer, in coordination with the Research Center to 1) analyze the agency's data needs for inventorying the region's greenhouse gas emissions using both a sector-based inventory and a consumption-based inventory and 2) to create a proposal to address those data needs that identifies a variety of approaches and the costs associated with each approach.

Greenhouse Gas Emission data is necessary for Metro to advance goals identified in our six regional desired outcomes, specifically that "the region is a leader in minimizing contributions to [climate change]". Having the right data allows Metro to assess the state of the region's current contributions to climate change, and provides a measuring tool to create and deploy strategies, initiatives and leadership on this pressing issue. As Metro integrates climate mitigation strategies across projects, investments and programs, it is imperative we ground those commitments in science and data.

COO will report back to council on the proposal no later than November 2019 to allow for potential budget implications for a mid-FY 2019-20 budget amendment or for inclusion in the FY 2020-21 budget.

6. TECHNICAL ASSISTANCE CONSULTING AND PROFESSIONAL SERVICES TO ADVANCE RACIAL EQUITY

Metro has established a policy to lead with racial equity in all agency actions. As Metro makes financial investments in local jurisdictions through the Regional Investment Strategy, Metro is also requiring the recipients to implement strategies to advance racial equity with those dollars. Some partners have well established plans to advance racial equity, and some are creating new strategies and may need additional technical assistance in meeting the responsibility of fulfilling the commitment made to the voters of the region to advance racial equity.

This new program will support funding for technical assistance to advance racial equity for implementing jurisdictions on Metro's regional initiatives. As stewards of the people's trust, Metro should ensure that its municipal partners have the tools and resources necessary to deliver results on advancing racial equity in implementation of regional investments.

Council directs the Chief Operating Officer to identify any needs that may be associated with implementation of regional racial equity strategies at the jurisdictional level to determine if a technical assistance program might support local jurisdictions in creating racial equity outcomes for the Regional Investment Strategy that align with the direction of Metro Council:

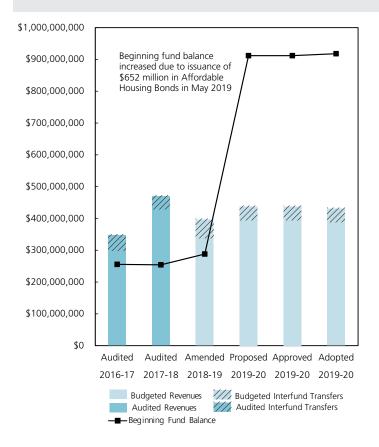
- Perform a review of any and all technical assistance intended to meet regional investment strategy racial equity outcomes currently being performed at Metro to understand the landscape of existing work internally;
- Survey partner jurisdictions to gauge what kind of work is occurring and if any support might be needed in implementing racial equity strategies through the regional investment strategy including housing, parks and transportation;
- Provide Metro Council with policy options related to best practices in implementing racial equity strategies, and seek their direction on outcomes they would like to better understand or discuss as part of a larger conversation around how to include those strategies in work plans for investment area programs. This work should:
 - Clearly explain what Metro expects from implementing jurisdictions when considering their racial equity plans;
 - Highlight any nuance or differences in approach between investment strategies and the racial equity goals, and explain those differences;
 - Provide Council with an opportunity to determine what role they want to play in establishing the requirements for racial equity strategies in the investment work plans.

The COO will report back to Council on the findings no later than October 2019 to allow for further Council review and potential budget amendments for FY 2019-20 or for inclusion in the FY 2020-21 budget.

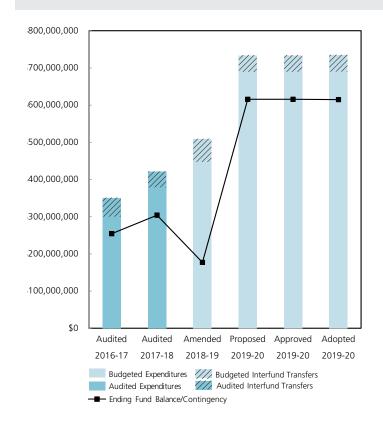
Budget summary by year

Page		Audited	Audited	Amended	Proposed	Approved	Adopted	Change From
Peginning Fund Balance \$255,825,733 \$254,223,320 \$288,290,906 \$911,826,701 \$911,826,701 \$917,972,571 \$218,425 \$		FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	• • •	FY 2019-20	2018-19
Page	RESOURCES							
Existance 18,810,032	Beginning Fund Balance	\$255,825,573	\$254,223,320	\$288,290,906	\$911,826,701	911,826,701	917,972,571	218.42%
Construction Excise Tax Page Property Taxe 59.562.938 64.369.020 76.746.738 118.679.203 118.679.203 112.206.898 46.209 Chef Tax Revenues 47.095 51.480 46.000 44.250 48.250 48.250 48.250 48.250 Chef Tax Revenues 47.095 51.480 46.000 44.250 16.398.472 16.398.472 16.398.472 16.398.472 16.398.472 16.398.472 16.398.472 16.200.000 12.200.776 12.127.680 13.267.913 13.959.911	Current Revenues							
Real Property Taxes 59,562,398 64,360,200 76,746,738 118,679,203 112,206,888 42,095 Other Tax Resenues 47,095 51,488 46,000 48,250 58,261 48,250,351 28,300,747 6,108,636 6,06,636 6,06,636 6,06,636 6,00,636 6,00,636 6,06,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,636 6,00,040 6,00,040 998,280 998,380 998,380 90,756,62,19 7,546,219 7,546,219 7,754,62,19 7,754,62,1	Excise Tax	18,830,032	18,343,257	17,774,022	17,844,273	17,844,273	17,844,273	0.40%
Other Tax Revenues 47,995 51,480 46,000 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 48,250 78,250 28,250	Construction Excise Tax	3,561,675	3,792,595	3,742,000	3,985,000	3,985,000	3,985,000	6.49%
Interest Earnings	Real Property Taxes	59,562,938	64,369,020	76,746,738	118,679,203	118,679,203	112,206,898	46.20%
Grants 12,309,776 12,127,680 13,267,913 13,595,911 13,595,911 13,595,913 13,595,913 12,479 Local Government Shared Revenues 52,430,865 27,476,421 27,667,915 30,959,733 30,959,733 31,909 Contributions from Governments 52,115,76 4,089,531 8,830,747 6,408,636 6,408,636 61,8084 61,8084 22,148 Licenses and Fermits 151,662,454 159,186,035 162,877,396 172,035,407 172,035,407 7,546,219 77,546,219 77,546,219 72,546,219 22,546,000 2,627,907 </td <td>Other Tax Revenues</td> <td>47,095</td> <td>51,480</td> <td>46,000</td> <td>48,250</td> <td>48,250</td> <td>48,250</td> <td>4.89%</td>	Other Tax Revenues	47,095	51,480	46,000	48,250	48,250	48,250	4.89%
Local Government Shared Revenues 26,450,865 27,476,421 27,667,915 30,959,733 30,959,733 30,959,733 31,959,733 31,959,733 31,959,733 31,959,733 31,959,733 31,959,733 31,959,733 31,959,733 31,959,733 30,959,733 30,959,733 31,959,735 31,250,250 31,243,250 32,245,250 32,245,	Interest Earnings	2,040,813	3,782,173	2,384,867	16,398,472	16,398,472	16,398,472	587.61%
Contributions from Governments \$2,11,576 4,089,531 8,830,747 6,408,636 6,408,636 6,408,636 27,43% Changes for Services 151,662,454 159,186,035 162,877,395 172,035,407 172	Grants	12,309,776	12,127,680	13,267,913	13,595,911	13,595,911	13,595,911	2.47%
Lecenses and Permits	Local Government Shared Revenues	26,450,865	27,476,421	27,667,915	30,959,733	30,959,733	30,959,733	11.90%
Charges for Services 151,662,454 159,186,035 162,877,396 172,035,407 172,035,407 15,037 5,621 26,159 172,035,407 172,035,407 15,203 26,159 172,035,407 172,035,407 15,203 26,159 172,035,407 172,035,407 15,262,1907 2,262,1907 2,262,1907 2,262,1907 3,227 Miscellaneous Revenue 4,347,900 2,173,230 1,690,730 998,380	Contributions from Governments	5,211,576	4,089,531	8,830,747	6,408,636	6,408,636	6,408,636	(27.43%)
Contributions from Private Sources 3,393.500 11,734,135 5,981,980 7,546,219 7,546,219 7,546,219 1,746,219 1,	Licenses and Permits	558,504	593,228	629,124	615,894	615,894	615,894	(2.10%)
Internal Charges for Services 208,088	Charges for Services	151,662,454	159,186,035	162,877,396	172,035,407	172,035,407	172,035,407	5.62%
Miscelaneous Revenue	Contributions from Private Sources	3,393,500	11,734,135	5,981,980	7,546,219	7,546,219	7,546,219	26.15%
Other Financing Sources 470,406 950,441 525,000 - - - 1 (100,00% Bond Proceeds 1,13,178 118,355,081 10,000,000 - - - - 1 (100,00% Bond Proceeds 3,153,178 118,355,081 10,000,000 - - - - 1 (100,00% Bond Proceeds) 383,4710,475 391,743,285 391,743,285 385,270,980 15.119 Interfund Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,199,740 6,400,064 7.539 Interfund Loans 2,656,170 857,017 2,762,852 522,650	Internal Charges for Services	208,088	-	2,546,043	2,627,907	2,627,907	2,627,907	3.22%
Bond Proceeds	Miscellaneous Revenue	4,347,960	2,173,230	1,690,730	998,380	998,380	998,380	(40.95%)
Subtotal Current Revenues 296,808,860 427,034,306 334,710,475 391,743,285 391,743,285 385,270,980 15.119 Interfund Transfers	Other Financing Sources	470,406	950,441	525,000	-	-	· -	(100.00%)
Interfund Transfers	Bond Proceeds	8,153,178	118,365,081	10,000,000	-	-	-	(100.00%)
Intermal Service Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,5552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3,109 1,000					391,743,285	391,743,285	385,270,980	15.11%
Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 3.109 Interfund Loans 2,665,170 857,017 2,762,852 522,650 52	Interfund Transfers							
Interfund Loans	Internal Service Transfers	5,954,878	5,640,317	5,952,128	6,199,740	6,199,740	6,400,064	7.53%
Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,57	Interfund Reimbursements	16,556,552	16,831,562	17,564,115	18,108,741	18,108,741	18,108,741	3.10%
Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 30,626,888 30,62	Interfund Loans	2,665,170	857,017	2,762,852	522,650	522,650	522,650	(81.08%)
TOTAL RESOURCES \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.769 REQUIREMENTS Current Expenditures Personnel Services 93,694,403 100,470,194 114,446,983 122,235,620 122,235,620 122,466,433 7.019 Materials and Services 130,250,240 210,713,909 210,212,016 372,142,955 372,142,955 374,825,025 78.319 Capital Outlay 30,427,380 23,770,108 65,818,467 96,163,236 96,163,236 100,326,036 52.439 Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64.349 Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.599 Interfund Transfers Interfund Reimbursements 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 (43.26%) Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 (81.08%) Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08%) Contingency	Fund Equity Transfers	26,629,964	20,084,222	36,266,391	20,578,888	20,578,888	20,578,888	(43.26%)
REQUIREMENTS Current Expenditures Personnel Services 93,694,403 100,470,194 114,446,983 122,235,620 122,235,620 122,466,433 7.019 Materials and Services 130,250,240 210,713,909 210,212,016 372,142,955 372,142,955 374,825,025 78.319 Capital Outlay 30,427,380 23,770,108 65,818,467 96,163,236 96,163,236 100,326,036 52.439 Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64.349 Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 18,108,741 31.09 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 43,2578,888 43,2578,888 43,2578,888	Subtotal Interfund Transfers	51,806,564	43,413,118	62,545,486	45,410,019	45,410,019	45,610,343	(27.08%)
Current Expenditures Personnel Services 93,694,403 100,470,194 114,446,983 122,235,620 122,235,620 122,466,433 7,019 Materials and Services 130,250,240 210,713,909 210,212,016 372,142,955 372,142,955 374,825,025 78,319 Capital Outlay 30,427,380 23,770,108 65,818,467 96,163,236 96,163,236 100,326,036 52,439 Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64,349 Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers Interfund Service Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,5552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 18,108,741 18,108,741 31,008,741 Fund Equity Transfers 26,629,964	TOTAL RESOURCES	\$604,440,996	\$724,670,744	\$685,546,867	\$1,348,980,005	1,348,980,005	1,348,853,894	96.76%
Personnel Services 93,694,403 100,470,194 114,446,983 122,235,620 122,235,620 122,466,433 7.01% Materials and Services 130,250,240 210,713,909 210,212,016 372,142,955 372,142,955 374,825,025 78.31% Capital Outlay 30,427,380 23,770,108 65,818,467 96,163,236 96,163,236 100,326,036 52.43% Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64.34% Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.45% Interfund Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.53% Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 31,00,78,741 3.10% Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 (43,26%	REQUIREMENTS							
Materials and Services 130,250,240 210,713,909 210,212,016 372,142,955 372,142,955 374,825,025 78.319 Capital Outlay 30,427,380 23,770,108 65,818,467 96,163,236 96,163,236 100,326,036 52.439 Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64.349 Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 81.08% Subtotal Interfu	Current Expenditures							
Capital Outlay 30,427,380 23,770,108 65,818,467 96,163,236 96,163,236 100,326,036 52.439 Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64.349 Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers Interfund Reimbursements 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,3	Personnel Services	93,694,403	100,470,194	114,446,983	122,235,620	122,235,620	122,466,433	7.01%
Debt Service 44,039,089 42,295,982 55,263,767 97,295,094 97,295,094 90,822,789 64.349 Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers Interfund Service Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08% Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.259	Materials and Services	130,250,240	210,713,909	210,212,016	372,142,955	372,142,955	374,825,025	78.31%
Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers Internal Service Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08% Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111	Capital Outlay	30,427,380	23,770,108	65,818,467	96,163,236	96,163,236	100,326,036	52.43%
Subtotal Current Expenditures 298,411,112 377,250,193 445,741,233 687,836,905 687,836,905 688,440,283 54.459 Interfund Transfers Internal Service Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08% Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111	Debt Service	44,039,089	42,295,982	55,263,767	97,295,094	97,295,094	90,822,789	64.34%
Internal Service Transfers 5,954,878 5,640,317 5,952,128 6,199,740 6,199,740 6,400,064 7.539 Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08% Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354,36% Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268	Subtotal Current Expenditures	298,411,112	377,250,193	445,741,233	687,836,905		688,440,283	54.45%
Interfund Reimbursements 16,556,552 16,831,562 17,564,115 18,108,741 18,108,741 18,108,741 3.109 Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 43.26% Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08% Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354,36% Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.84% TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005	Interfund Transfers							
Fund Equity Transfers 26,629,964 20,084,222 36,266,391 20,578,888 20,578,888 20,578,888 20,578,888 (43.26%) Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 522,650 81.08% Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08%) Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354.36% Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.84% TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.76%	Internal Service Transfers	5,954,878	5,640,317	5,952,128	6,199,740	6,199,740	6,400,064	7.53%
Interfund Loans 2,665,170 857,017 2,762,852 522,650 522,650 522,650 (81.08%) Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08%) Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354.36% Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.84% TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.76%	Interfund Reimbursements	16,556,552	16,831,562	17,564,115	18,108,741	18,108,741	18,108,741	3.10%
Subtotal Interfund Transfers 51,806,564 43,413,118 62,545,486 45,410,019 45,410,019 45,610,343 (27.08%) Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.25% Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354.36% Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.84% TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.76%	Fund Equity Transfers	26,629,964	20,084,222	36,266,391	20,578,888	20,578,888	20,578,888	(43.26%)
Contingency - - 65,470,231 107,806,970 107,806,970 106,877,157 63.259 Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 354.369 Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.849 TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.769	Interfund Loans	2,665,170	857,017	2,762,852	522,650	522,650	522,650	(81.08%)
Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354,369 Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.849 TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.769	Subtotal Interfund Transfers	51,806,564	43,413,118	62,545,486	45,410,019	45,410,019	45,610,343	(27.08%)
Unappropriated Fund Balance 254,223,320 304,007,433 111,789,917 507,926,111 507,926,111 507,926,111 507,926,111 354,369 Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.849 TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.769	Contingency	-	-	65,470,231	107,806,970	107,806,970	106,877,157	63.25%
Subtotal Contigency/Ending Balance 254,223,320 304,007,433 177,260,148 615,733,081 615,733,081 614,803,268 246.849 TOTAL REQUIREMENTS \$604,440,996 \$724,670,744 \$685,546,867 \$1,348,980,005 1,348,980,005 1,348,853,894 96.769	<u> </u>	254,223,320	304.007.433					354.36%
								246.84%
FULL-TIME EQUIVALENTS 860.66 889.56 934.96 956.71 956.71 958.71	TOTAL REQUIREMENTS	\$604,440,996	\$724,670,744	\$685,546,867	\$1,348,980,005	1,348,980,005	1,348,853,894	96.76%

Revenues and fund balance



Expenditures and fund balance



Resources to meet Metro's obligations and needs are derived from three primary sources: beginning fund balance, current revenues and interfund transfers. Beginning fund balance consists of resources carried forward from previous fiscal years, including proceeds from voter-approved bonds (e.g., Natural Areas, Oregon Zoo Infrastructure and Animal Welfare, and Affordable Housing), reserves for specific purposes (e.g. debt reserves, renewal and replacement, specific projects or programs) and monies used for cash flow. Current revenues are those earned from Metro operations or taxes levied during the fiscal year. The principal sources of current revenues are user fees and charges from individuals and organizations that pay to use Metro facilities or buy its services. Interfund transfers are payments from one fund to another fund usually for services rendered.

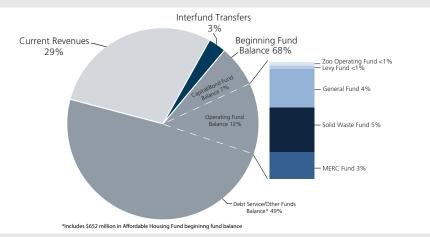
BEGINNING FUND BALANCE

Metro's beginning fund balance constitutes 68 percent of its total resources.

The beginning fund balance for each fund consists of unspent resources carried forward from the previous fiscal year. Primary among these are unspent bond proceeds for the Oregon Zoo, Parks and Natural Areas, and from the May 2019 issuance of the Affordable Housing Bonds, as well as fees collected in prior years in the Solid Waste Revenue Fund and MERC Fund for operations, capital projects and other dedicated accounts. Another element of the beginning fund balance includes reserves for specific purposes (e.g. future capital reserves, debt reserves and specific projects or programs), which are generally required by law, policy or operating agreements. The beginning fund balance also provides cash flow for specific operations until current year revenues are received.

The General Fund's \$53 million beginning fund balance accounts for 4 percent of the total beginning balances and is a combination of externally restricted grant funds and other internally identified balances. The internally identified balances include amounts committed for construction excise tax, designated for PERS reserve and future debt service, and funds designated for future uses. In addition, as part of its financial policies, the Council also directed that undesignated balances be maintained for contingency, available for any lawful purpose in the event of sudden and unforeseen revenue drops or unplanned expenditures. For FY 2019-20 about \$10.2 million of the General Fund's beginning fund balance is undesignated.

FY 2019-20 Total resources



Total resources \$1,348,853,894

Where the money comes from

CURRENT REVENUES

Current revenues account for 29 percent of Metro's total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

Enterprise revenues- 44 percent

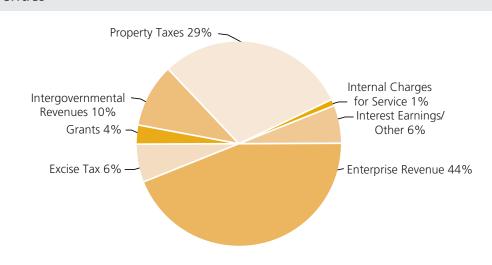
Enterprise activities generate the largest piece of current revenues at \$172.6 million. Metro's largest enterprise activity is solid waste disposal, generating \$76.6 million, which comes from fees charged on solid waste deposited at Metro's transfer stations or several other designated solid waste facilities. This is approximately a 7.5 percent increase from FY 2018-19. The healthy economy brings increases in solid waste generation, and tonnage is forecasted to increase approximately 6.0 percent compared to the prior year. The various fees charged within Metro's solid waste system, including fees based on tonnage, are discussed in the Solid Waste Revenue Fund summary later in this document.

The Visitor Venues include the Oregon Zoo along with the MERC Venues (OCC, Portland'5 and Expo) which together produce \$87.6 million in enterprise revenues, about 4.9 percent more than the prior year. The Oregon Zoo is showing enterprise revenue growth of about 4.8 percent and includes admissions fees, membership revenues, food and beverage sales, and other fees, rentals, and sales. The budget assumes attendance of 1.525 million in FY 2019-20. Enterprise revenues are the largest revenue source for all MERC venues, and consist of all charges related to event rentals and food and beverage sales. At OCC, enterprise revenues are 58 percent of current revenues, and are driven by convention bookings and regional events. In FY 2019-20 there are 50 confirmed conventions. At Portland'5 enterprise revenues make up 73 percent of current revenues, and include Broadway Across America, commercial rentals and rentals to resident companies and local non-profits. There are 13 weeks of Broadway performances in FY 2019-20, an increase of four weeks over the prior year. Expo relies even more on enterprise revenues, which generates 85 percent of current revenues. These revenues are from consumer public shows, tradeshows and special feature events.

Regional parks facilities generate another \$5.4 million in fees and services, a slight decrease from prior year of about 3.2 percent. Parking fees, business license fees, community enhancement fees and Data Resource Center revenues account for the remainder of enterprise revenues.

FY 2019-20 Current revenues

RESOURCES	
Beginning Fund Balance	\$917,972,571
Current Revenues	
Real Property Taxes	112,206,898
Excise Tax	17,844,273
Construction Excise Tax	3,985,000
Other Derived Tax Revenue	48,250
Grants	13,595,911
Local Gov't Shared Revenues	30,959,733
Contributions from other Gov'ts	6,408,636
Internal Charges for Services	2,627,907
Enterprise Revenue	172,651,301
Interest Earnings	16,398,472
Donations	7,546,219
Other Misc. Revenue	998,380
Subtotal Current Revenues	385,270,980
Interfund Transfers	
Interfund Reimbursements	18,108,741
Internal Service Transfers	6,400,064
Interfund Loan	522,650
Fund Equity Transfers	20,578,888
Subtotal Interfund Transfers	45,610,343
TOTAL RESOURCES	\$1,348,853,894



Property taxes-29 percent

Metro expects to receive \$112.2 million in property tax revenues in FY 2019-20. This includes current year tax receipts to the General Fund directed toward operations of \$15.8 million; \$80 million related to debt service levies for general obligation bond issues for the Natural Areas program and the Oregon Zoo Infrastructure and Animal Welfare bond projects, as well as a first-time levy for debt service on Affordable Housing bonds which were issued in May 2019 (see Debt Schedules, section G for additional detail); and \$15.3 million from the local option levy for natural areas operations, which was extended for a second five-year period through FY 2022-23. The remainder, approximately \$1 million, will be received in the form of delinquent property taxes, levied in prior years but received in the current year, and interest and penalties on those late payments.

Excise taxes- 6 percent

Excise tax is recorded as revenue in the General Fund. It supports the costs of general government activities, such as the Council Office and elections expense. The tax also supports various planning, parks and venue activities.

The Metro excise tax is levied as a flat-rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$17.8 million in FY 2019-20. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The flat-rate per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2019-20 will be \$11.57 per ton, a decrease of \$0.84, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, does not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo, OCC, Expo, and the revenue generating functions resident in the General Fund – Parks and Nature, Metro Regional Center, and the Research Center – from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts Portland'5 from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning projects to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. The Council reauthorized the excise tax in June 2014 extending the tax through December 2020. The tax is expected to generate nearly \$4.0 million in FY 2019-20.

Intergovernmental revenues – 10 percent

Metro receives revenue from both state and local agencies. Among these are transient lodging tax receipts from Multnomah County, funds from the City of Portland to support the Portland'5, state marine fuel tax revenues and a portion of the recreational vehicle registration fees passed through Multnomah County from the State of Oregon to support the regional parks. It also receives an allocation from the Visitor Facilities Trust Account (VFTA) created as a cooperative agreement between Metro, Multnomah County, the City of Portland and the hotel and car rental industries to cooperatively support and market various visitor facilities and amenities

in the region. Transient Lodging Tax receipts are projected to increase 5.6 percent in FY 2019-20. The allocation from the Visitor Development Fund will increase by \$2 million in FY 2019-20 due to one-time allocation to support the Arlene Schnitzer Concert Hall acoustical enhancement project.

Also included are TriMet contributions for \$3 million for the Transit Oriented Development program and \$1.5 million for Regional Flexible Fund Allocation, and \$3.4 million from the VFTA for debt service on the OCC Hotel revenue bonds.

Grants-4 percent

Grants are anticipated to provide \$13.6 million to the revenue mix. The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$12.8 million in grant funds. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Metro also receives grants for projects planned at regional parks and natural areas and the Oregon Zoo, and periodically for projects at MERC venues. Non-planning grant funds are project specific and will vary from year to year.

Internal Charges for Services- 1 percent

OCC and Expo are assessed an annual management fee to support the costs of general government activities. The 7.5 percent fee is calculated based on event-related revenues from FY 2017-18 and is \$2.6 million for FY 2019-20.

Other miscellaneous revenues/Interest earnings- 6 percent

In FY 2019-20 other revenues include \$7.5 million in donations, \$16.4 million in projected interest earnings, primarily due to the \$652.8 million Affordable Housing bond issuance in May 2019, and about \$1 million in a variety of other miscellaneous revenue categories.

INTERFUND TRANSFERS

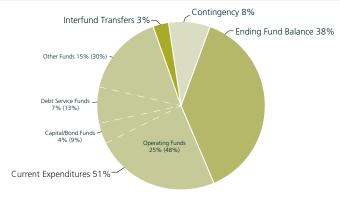
The remaining 3 percent of total resources comes from interfund transfers. Metro budgets its resources in separate and distinct funds. Transfers between funds pay for internal services provided directly by one department to another or indirectly on a cost-share basis as determined through the indirect cost allocation plan. Interfund reimbursements (indirect services) and internal service transfers (direct services) total \$24.5 million in FY 2019-20. The transfer classification also includes \$20.6 million in fund equity transfers (revenue sharing between funds). This includes transfers such as discretionary revenues from the General Fund to provide for Oregon Zoo operations and transfers to assist in capital development and renewal and replacement of General Fund assets. Also included in FY 2019-20 is an interfund loan payment on an outstanding internal loan made to fund a large capital maintenance project.

Metro uses its resources for a variety of purposes prescribed by state law and Metro Charter. Ending fund balances are resources that are not spent during the year but carried over to subsequent year(s). They include reserves, monies for cash flow purposes and bond proceeds that will be spent in ensuing years for capital projects. Resources to be spent during the year can be categorized in one of several current expenditure categories.

Metro's total current expenditures are allocated for the specific programs and functions described in the Organizational Summary section contained in the body of this budget document. 48 percent of current expenditures support the operations of Metro facilities such as the Oregon Zoo, OCC, Expo, Portland'5, regional park facilities and solid waste disposal facilities, as well as programs such as waste reduction, recycling information and regional transportation and growth management planning. Another 30 percent is allocated for specific requirements, which is predominantly related to Affordable Housing, but also includes cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands. 13 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds. And the remaining 9 percent is allocated for capital outlay and improvements to various facilities and acquisition of new natural areas.

Interfund transfers between funds and contingencies for unforeseen needs, such as unexpected increases in costs or drops in revenue, make up the balance of Metro expenditure requirements.

FY 2019-20 Total requirements



NOTE: the percentages in parentheases are the percent of total current expenditures

Total requirements \$1,348,853,894

CURRENT EXPENDITURES

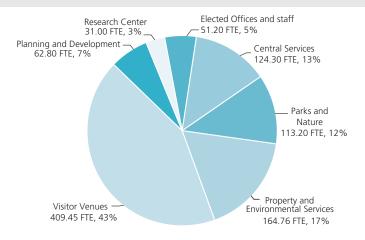
Current expenditures consist of amounts to be paid out in the current fiscal year by categories defined in budget law. This includes payments for operations, debt service, grants, capital improvements and acquisitions. The major elements of current expenditures and the percentage of total current expenditures they represent include the following:

Personnel services - 18 percent

Metro plans to spend approximately \$122.5 million for salaries and wages and related expenditures for its employees in FY 2019-20. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 44.8 percent of salaries and wages and 31 percent of total

Where the money goes

FY 2019-20 FTE positions by function



Total FTE 958.71

personnel services costs. For a more detailed discussion of fringe benefits refer to the appendix "Fringe benefit rate calculation." A 10-year comparison of salaries, wages and benefits is provided later in this section.

The FY 2019-20 budget includes 958.71 full-time equivalent positions, an increase of 23.75 FTE. "FTE" means regular, benefit-eligible full or part-time positions. While temporary, seasonal and event-related labor costs are reflected in the total personnel services expenditures, these employees are not considered FTE. A discussion of staff levels is provided later in this section.

Materials and services-54 percent

Metro plans to spend approximately \$374.8 million on materials and services in FY 2019-20, which is a 78 percent increase over the prior year. This increase is primarily due to planned expenditures related to the Affordable Housing bond that was issued in May 2019. Metro plans on distributing up to \$170 million in FY 2019-20 to local jurisdictions for land acquisition, acquisition and rehabilitation of existing residential properties, and new construction of affordable housing. Other significant materials and services expenditures include \$58.6 million for solid waste transfer station operations and the transport of solid waste to the Columbia Ridge Landfill in Gilliam County, program costs for Resource Conservation Recycling and Solid Waste Compliance and Cleanup. In addition, materials and services at the Visitor Venues (OCC, Oregon Zoo, Expo and Portland'5), which account for spending necessary to operate and market the facilities, approximates \$83 million for FY 2019-20.

Capital outlay-15 percent

Approximately \$100.3 million is provided for capital expenditures. These funds provide for land acquisitions and major capital improvement projects at various facilities. The largest uses of capital funds are \$30 million to acquire regionally significant sites and support new construction of affordable housing under the Affordable Housing Bond which was issued in May 2019; \$27.8 million for capital improvements at the Oregon Zoo under the Oregon Zoo Infrastructure and Animal Welfare Bond measure, \$3.5 million for land acquisition and capital expenditures related to the Natural Areas program, \$2.8 million for capital expenditures related to the Parks and Natural Areas, \$7.9 million for capital improvements at MERC facilities, and \$7.0 million for solid waste facility capital projects. Another \$16.2 million is provided for various capital or renewal and replacement projects at the regional parks or Metro Regional Center, including information technology

infrastructure, and \$4.9 million in new non-bond related capital projects at the Oregon Zoo. Capital expenditures include purchases of land and equipment, improvements to facilities and other capital related expenditures. Projects costing \$100,000 or more are included in Metro's capital improvement plan, which is updated and adopted annually and can be viewed in the Capital Improvement Plan section of this document.

Debt service- 13 percent

Debt service provides for payments on limited tax pension bonds, general obligation and full faith and credit bonds sold for Affordable Housing, OCC, Metro Regional Center, Lone Fir Cemetery, the Natural Areas program, Expo and the Oregon Zoo, and dedicated tax revenue bonds for the OCC Hotel Project. A more detailed discussion of outstanding debt, including new debt, is provided in the Debt Summary section of this document.

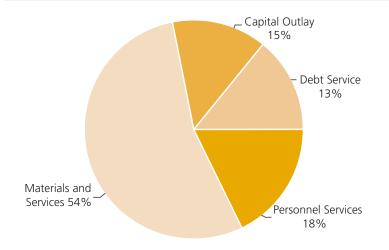
INTERFUND TRANSFERS

Metro budgets its resources in separate and distinct funds. Transfers between funds are made to pay for the cost of services provided in one fund for the benefit of another (e.g., payroll, fleet, etc.) or to share resources between funds. Interfund transfers in FY 2019-20 total \$45.6 million. Interfund transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget. An explanation of all transfers is provided in the appendices.

CONTINGENCY

Contingencies in each fund are created to provide for unforeseen requirements such as unexpected increases in costs or drops in revenue. These funds may be spent only after an action of the Metro Council authorizes transferring appropriations from contingency to an expenditure line item.

FY 2019-20 Current expenditures by budget category



REQUIREMENTS Current Expenditures Personnel Services \$122,466,433 Materials and Services \$374,825,025 \$100.326.036 Capital Outlay \$90.822.789 **Subtotal Current Expenditures** \$688,440,283 **Interfund Transfers** Internal Service Transfers \$6,400,064 Interfund Reimbursements \$18,108,741 **Fund Equity Transfers** \$20,578,888 Interfund Loans \$522,650 **Subtotal Interfund Transfers** \$45,610,343 Contingency \$106.877.157 Ending Fund Balance \$507,926,111 **TOTAL REQUIREMENTS** \$1,348,853,894

Total current expenditures \$688,440,283



Fund Summary Highlights

FY 2019-20 Fund Summary by Category

	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
RESOURCES					
Beginning Fund Balance	\$162,168,520	\$92,869,527	\$5,945,305	\$656,989,219	\$917,972,571
Current Revenues					
Excise Tax	17,844,273	-	-	-	17,844,273
Construction Excise Tax	3,985,000	-	-	-	3,985,000
Real Property Taxes	31,533,785	-	80,673,113	-	112,206,898
Other Tax Revenues	-	-	-	48,250	48,250
Interest Earnings	2,041,651	1,833,161	44,063	12,479,597	16,398,472
Grants	13,515,911	30,000	-	50,000	13,595,911
Local Government Shared Revenues	27,559,133	-	3,400,600	-	30,959,733
Contributions from Governments	6,408,636	-	-	-	6,408,636
Licenses and Permits	615,894	-	-	-	615,894
Charges for Services	170,933,163	-	-	1,102,244	172,035,407
Contributions from Private Sources	3,154,719	4,391,500	-	-	7,546,219
Internal Charges for Services	2,481,408	-	-	146,499	2,627,907
Miscellaneous Revenue	979,671	8,709	-	10,000	998,380
Subtotal Current Revenues	281,053,244	6,263,370	84,117,776	13,836,590	385,270,980
Interfund Transfers					
Internal Service Transfers	5,774,064	126,000	_	500,000	6,400,064
Interfund Reimbursements	16,431,208	-	-	1,677,533	18,108,741
Interfund Loans	522,650	-	_		522,650
Fund Equity Transfers	14,002,082	3,582,739	2,994,067	-	20,578,888
Subtotal Interfund Transfers	36,730,004	3,708,739	2,994,067	2,177,533	45,610,343
TOTAL RESOURCES	\$479,951,768	\$102,841,636	\$93,057,148	\$673,003,342	\$1,348,853,894
REQUIREMENTS					
Current Expenditures					
Personnel Services	118,282,822	3,379,408	_	804,203	122,466,433
Materials and Services	192,566,670	4,755,042	_	177,503,313	374,825,025
Capital Outlay	17,942,700	52,383,336	_	30,000,000	100,326,036
Debt Service	2,173,009	-	88,649,780	-	90,822,789
Subtotal Current Expenditures	330,965,201	60,517,786	88,649,780	208,307,516	688,440,283
Interfund Transfers					
Internal Service Transfers	5,493,573	803,244	_	103,247	6,400,064
Interfund Reimbursements	16,943,798	1,164,943	_	-	18,108,741
Fund Equity Transfers	19,549,127	1,029,761	_	_	20,578,888
Interfund Loans	472,650	50,000	_	_	522,650
Subtotal Interfund Transfers	42,459,148	3,047,948	-	103,247	45,610,343
Contingency	54,789,024	16,434,438	-	35,653,695	106,877,157
Unappropriated Fund Balance	51,738,395	22,841,464	4,407,368	428,938,884	507,926,111
Subtotal Contingency/Ending Balance	106,527,419	39,275,902	4,407,368	464,592,579	614,803,268
TOTAL REQUIREMENTS	\$479,951,768	\$102,841,636	\$93,057,148	\$673,003,342	\$1,348,853,894
Full-Time Equivalents (FTE)	927.61	24.95	0.00	6.15	958.71
Tun-Time Equivalents (LTL)	327.01	24.33	0.00	0.13	330.71

Operating Funds

The operating funds include the General Fund, MERC Fund, Oregon Zoo Operating Fund, Solid Waste Revenue Fund and the Parks and Natural Areas Local Option Levy Fund. A more detailed presentation of the operating funds is found in the Fund Summary section.

- Property taxes reflect Metro's permanent operating rate of \$0.0966/\$1,000 of assessed value and year one of the second five-year local option levy approved for renewal in November 2016; levy rate of \$0.0960/\$1,000 of assessed value. Both levies assume a 4.0 percent increase in assessed value and a 94.5 percent collectible rate.
- Local government revenues include the Transient Lodging Tax (TLT) collected by Multnomah County to support operations of OCC and Portland'5 and capital funding for OCC and Expo, and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland'5. Those revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues. Total allocations from the VFTA increased by \$2 million from FY 2018-19 due to a one-time additional allocation request toward the Arlene Schnitzer Concert Hall acoustical enhancement project at Portland'5.
- Enterprise revenues include a 5 percent increase at MERC, a 5 percent increase in revenues at the Oregon Zoo and an 8 percent increase in solid waste revenues.
- Personnel services costs increased by 7 percent. The increase is driven by an increase in PERS costs and salary adjustments for cost of living adjustment, merit and step increases. A large percentage of Metro staff are represented and salary increases are based on specific collective bargaining agreements. Personnel service costs also reflect an increase in FTE. A detailed chart of FTE changes is provided later in this section.
- Contingencies are replenished following Council approved financial policies.

Capital/Bond Funds

The capital/bond funds include the General Asset Management Fund, Oregon Zoo Asset Management Fund, Natural Areas Fund, Open Spaces Fund and Oregon Zoo Infrastructure and Animal Welfare Fund.

- The General Asset Management Fund and the Oregon Zoo Capital Asset Management Fund are funded through resource transfers from other funds and the issuance of Full Faith and Credit Bonds in FY 2017-18.
- The Open Spaces Fund, Natural Areas Fund and Oregon Zoo Infrastructure and Animal Welfare Fund are funded through the sale of general obligation bonds following voter authorization in 1995, 2006 and 2008 respectively.
- Significant project expenditures in FY 2019-20 include:
 - \$27.8 million in bond funded projects including the Polar Bear Passage and Primate Exhibit at the Oregon Zoo
 - \$8.1 million for equipment building and infrastructure improvements at the MRC building
 - \$4.2 million for design and construction of the Willamette Falls project
 - \$3.6 million for land acquisition and improvements in parks and natural areas
 - \$2.4 million in additional renovations and equipment purchases at the Oregon Zoo

Fund Summary Highlights

Debt Service Funds

The debt service funds include the General Revenue Bond Fund and the General Obligation Bond Debt Service Fund. Property taxes provide for debt service payments on the outstanding general obligation bonds.

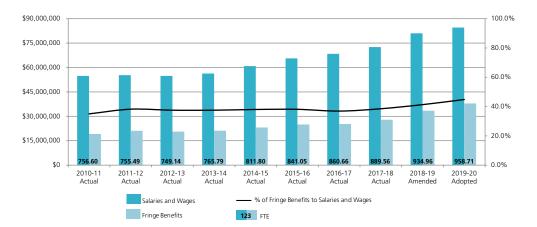
\$652.8 million of general obligation bonds were issued in May 2019 and the debt service payments on the issuances are built into the FY 2019-20 budget.

Other Funds

Beginning in FY 2019-20 other funds include the Affordable Housing Fund as well as funds included in prior years; the Cemetery Perpetual Care, Community Enhancement, Risk Management and the Smith and Bybee Wetlands Funds.

The Affordable Housing Fund was funded by \$652.8 million in General Obligation bonds, approved by the voters in November 2018, and issued in May 2019. Current revenues include \$12.5 million in interest earnings. Current expenditures include payments to other governmental agencies of \$170 million and capital outlay of \$30 million. Contingency of \$35 million is also included in FY 2019-20 appropriations.

FY 2019-20 Comparison of salaries and wages



Over the 10-year period authorized FTE has risen by approximately 202 FTE. The largest impacts have been due to the Parks and Natural Areas Local Option Levy, approved in May 2013, and programmatic and operating changes within the Solid Waste Fund. Visitor Venues (Oregon Zoo, OCC, Expo Center and Portland'5) have also increased staffing, to improve service levels and better manage the animal collection and exhibit structures. In addition, adjustments such as reclassifying temporary staff that were being used on a consistent basis to regular positions, and including all regular part-time, non-event driven positions in FTE, have impacted this number without a significant change in operations. The positions are a combination of limited duration and regular status.

Salaries are a reflection of authorized FTE and are adjusted based on cost of living, step increase or merit awards and other collective bargaining factors. Metro has eight collective bargaining units. AFSCME 3580 and LIUNA 483, the two largest collective bargaining units representing approximately 60 percent of all regular positions and 92 percent of represented regular positions. AFSCME 3580 has an agreement in place through June 30, 2020. LIUNA 483's current agreement ends June, 30, 2023. In addition, LIUNA 483 represents all temporary and seasonal employees at the Oregon Zoo. The budget provides for a cost of living adjustment for represented and non-represented regular employees of 2.5 percent. Represented employees are also eligible for step increases based on longevity as determined by each collective bargaining agreement. Non-represented employees are eligible for a merit increase of up to 2.5 percent. Metro's salary plan remains competitive in the market although there may be slight adjustments to salary ranges for specific classifications.

Fringe benefits include components such as payroll taxes, pension contribution and health and welfare premiums. Overall costs are driven primarily by two factors: pension contributions and health and welfare premiums. The PERS rate will increase from an average of 12.6 percent of total salary to 16.4 percent effective July 1, 2019, a 30 percent increase overall. This rate is set for two years; however another significant increase is expected with the new rates effective July 1, 2021. Anticipating significant rate increases, the Metro Council decided in FY 2009-10 to reserve for two years the 3 percent rate reduction of that actuarial period as a hedge against future rate increases. Since the reserve was established, Metro has a history of contributing additional funds into the reserve, including health and welfare rate savings in FY 2016-17. The PERS reserve is used to partially offset PERS related costs, resulting in a 2 percent offset in FY 2019-20.

Salaries, wages and benefits The PERS rate is divided into two components – the employer rate and the employee contribution. The employer rate is determined through actuarial studies performed every two years. The employee pick-up rate is set at 6 percent. For years, Metro paid the employee contribution on behalf of the employee, except for one collective bargaining group, which opted to receive the salary increase. Beginning July 1, 2011, all newly hired unclassified and non-represented employees began paying their own PERS employee contributions. Beginning July 1, 2012, all newly hired AFSCME employees began paying their own PERS employee contributions, with the exception of AFSCME members hired to work at OCC and Expo. As of July 1, 2014, OCC and Expo AFSCME workers, in addition to all newly hired employees are now paying their own PERS employee contributions.

Metro provides medical, dental and vision coverage on behalf of its employees. Metro picks up a set percentage amount of the premium based on an employee's health and welfare elections, with the employee paying the remaining portion. All regular eligible employees receive a 92 percent employer share and 8 percent employee share.

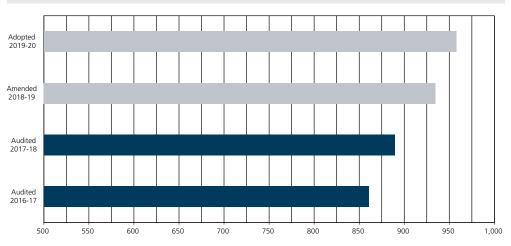
The FY 2019-20 budget assumes a 6 percent increase in health care premiums effective upon renewal in January. Actual costs will depend on provider proposals, which are reviewed by the agency's Joint Labor Management Committee on health care, and the enrollment choices made by Metro employees.

The appendices at the end of this volume provide more discussion on fringe benefit components.

Metro counts regular, benefit-eligible staff positions by FTE. One FTE equals one person working full time for one year (2,080 hours). One FTE most often means one person working full-time, but it may also be two people each working half-time, or some other combination of people whose total work time does not exceed 2,080 hours. Temporary, seasonal and MERC event-related positions are not included in the FTE chart.

Overall staffing levels have gradually increased over time. The majority of these changes have been a result of operational and programmatic requirements. In FY 2018-19, Metro established the Affordable Housing Fund after voters approved a \$652.8 million bond measure; the FY 2019-20 budget has allocated 6.15 FTE to this fund. The passage of the Parks and Natural Areas Local Option Levy in FY 2013-14, and renewal of the levy in FY 2018-19, has allowed for 47.6 FTE to be added since inception. FTE increases within the Solid Waste Fund are in response to the region's continued growth. Approximately 38 FTE within the Solid Waste fund have been added since FY 2016-17, performing a variety of functions within operations; educational support; conservation and recycling; and compliance and cleanup. Most

Historic staffing levels - overall



Historic staffing levels by service

					Change From (Change From
Total Agency	FY 2016-17	FY2017-18	FY 2018-19	FY 2019-20	FY 2018-19	FY 2016-17
Communications	13.00	13.00	12.00	14.00	2.00	1.00
Council	30.00	31.00	37.14	45.20	8.06	15.20
Finance and Regulatory Services	37.50	39.50	37.50	38.50	1.00	1.00
Human Resources	21.80	21.80	22.30	22.80	0.50	1.00
Information Services	28.50	30.50	31.00	32.00	1.00	3.50
Office of Metro Attorney	16.00	16.00	16.00	16.00	-	-
Office of the Auditor	6.00	6.00	6.00	6.00	-	-
Parks and Nature	99.80	103.95	112.06	113.20	1.14	13.40
Planning and Development Department	57.30	56.80	62.06	62.80	0.74	5.50
Property and Environmental Services	132.21	138.76	156.68	166.76	10.08	34.55
Research Center	28.00	28.00	31.00	31.00	-	3.00
Visitor Venues	390.55	403.25	410.22	409.45	(0.77)	18.90
Non-departmental	-	1.00	1.00	1.00	-	1.00
TOTAL BUDGET	860.66	889.56	934.96	958.71	23.75	98.05

					-	Change From
Visitor Venues	FY 2016-17	FY2017-18	FY 2018-19	FY 2019-20	FY 2018-19	FY 2016-17
Expo Center	15.30	15.80	17.42	17.30	(0.12)	2.00
MERC Administration	6.60	7.80	4.42	4.35	(0.07)	(2.25)
Oregon Convention Center	115.65	115.65	118.42	117.70	(0.72)	2.05
Oregon Zoo	200.60	207.60	209.25	208.75	(0.50)	8.15
Portland'5 Centers for the Arts	52.40	56.40	60.71	61.35	0.64	8.95
Total Visitor Venue FTE	390.55	403.25	410.22	409.45	(0.77)	18.90

Staff levels

of the FTE increases for the Visitor Venues have been within Portland'5 Centers for the Arts and the Oregon Zoo, to allow for improved service levels, security, and exhibit management. FTE increases have also occurred within the General Fund to meet the ongoing operational needs of the agency, providing support in such areas as communications; leadership and policy development; diversity, equity and inclusion; financial and information services, and human resources.

Staffing changes for FY 2019-20

The FY 2019-20 budget increases the number of authorized positions by a net 23.75 FTE. Approximately 11 new positions were added in Property and Environmental Services to support Solid Waste operations, including increases to the Compliance and Cleanup division and Resource Conservation and Recycling Division. In FY 2019-20, five new positions were added to Council and three positions were transferred to Council from other Metro departments to assist with the agency's Asset Management and Capital Planning program, as well as to support Metro's commitment to performance management and process improvement. Parks and Nature added two positions in the levy fund to assist with the implementation of the department's equity plan and general administrative support. The Oregon Zoo added one new position that specializes in the care and propagation of California Condors. New positions were added to the various departments within the General Fund to support the ongoing operations of Metro, including human resources, information services and accounting needs. Other staffing changes by service area reflect continuing consolidation and realignments arising from agency reorganizations.

A four-year FTE history detail is provided in the appendices.

Full-time equivalent changes by organizational unit

FY 2018-19 Misc. Other Eliminated "New

	FY 2018-19 Amended FTE	Misc. Changes in FTE	Other Transferred Positions	Eliminated LD Positions*	"New LD Positions"	"New Regular Positions**"	Total FTE Change	FY 2019-20 Adopted FTE
Communications	12.00		1.00			1.00	2.00	14.00
Council	37.14		3.06			5.00	8.06	45.20
Finance and Regulatory Services	37.50		1.00				1.00	38.50
Human Resources	22.30					0.50	0.50	22.80
Information Services	31.00					1.00	1.00	32.00
Office of Metro Attorney	16.00						-	16.00
Office of the Auditor	6.00						-	6.00
Parks and Nature	112.06	0.40	(1.26)			2.00	1.14	113.20
Planning and Development	62.06		(0.26)		1.00		0.74	62.80
Property and Environmental Services	156.68	0.80	(1.77)			11.05	10.08	166.76
Research Center	31.00						-	31.00
Visitor Venues	410.22	-	(1.77)	(1.00)	1.00	1.00	(0.77)	409.45
Non-Departmental	1.00						-	1.00
TOTAL	934.96	1.20	-	(1.00)	2.00	21.55	23.75	958.71

^{*} Includes positions converted to regular status

^{**} Includes positions converted from limited duration

Financial Policies



BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE)	RESOLUTION NO. 19-4984
CAPITAL IMPROVEMENT PLAN FOR FISCAL)	Introduced by Andrew Scott, Interim
YEARS 2019-20 THROUGH 2023-24 AND)	Chief Operating Officer, in
RE-ADOPTING METRO'S FINANCIAL POLICIES)	concurrence with Council President
)	Lynn Peterson

WHEREAS, Metro recognizes the need to prepare a long-range plan estimating the timing, scale and cost of its major capital projects and equipment purchases; and

WHEREAS, Metro's Chief Operating Officer has directed the preparation of a Capital Improvement Plan for fiscal years 2019-20 through 2023-24 that projects Metro's major capital spending needs over the next five years;

WHEREAS, the Metro Council has reviewed the FY 2019-20 through FY 2023-24 Capital Improvement Plan; and

WHEREAS, the Metro Council has conducted a public hearing on the FY 2019-20 budget including the FY 2019-20 through FY 2023-24 Capital Improvement Plan; and

WHEREAS, the Metro Council annually reviews and readopts its Comprehensive Financial Policies including the Debt Management, Post Issuance Compliance and Capital Asset Management Policies; now therefore

BE IT RESOLVED that the Metro Council hereby authorizes the following:

- 1. That the FY 2019-20 through FY 2023-24 Capital Improvement Plan (CIP), summarized in Exhibit A, is hereby adopted.
- 2. That the FY 2019-20 capital projects from the FY 2019-20 through FY 2023-24 Capital Improvement Plan be included and appropriated in the FY 2019-20 budget.
- 3. That the Comprehensive Financial Polices, including the Debt Management, Post Issuance Compliance and Capital Asset Management Policies, included as Exhibit B to this Resolution, are re-adopted and will be published in the FY 2019-20 budget.

ADOPTED by the Metro Council this 20st day of June 2019.

Sam Chase, Deputy Council President

Approved as to Form:

Nathan A.S. Sykes, Acting Metro Attorney

Financial policies

In 2004 the Metro Council enacted Resolution No. 04-3465, "adopting comprehensive financial policies for Metro."

Each year as part of the annual budget adoption process the Metro Council reviews the financial policies which provide the framework for the overall fiscal management of the agency. Operating independently of changing circumstances and conditions, these policies are designed to help safeguard Metro's assets, promote effective and efficient operations and support the achievement of Metro's strategic goals. In 2009 the Governmental Accounting Standards Board (GASB) issued Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which requires the Metro Council to make certain policy decisions regarding the use of resources and classifications of fund balance. In June 2010 the Metro Council took action to amend Metro's Comprehensive Financial Policies to incorporate the GASB Statement No. 54 principles and to re-approve the policies. These changes are reflected in Budget and Financial Planning, section 2.

These financial policies establish basic principles to guide Metro's elected officials and staff in carrying out their financial duties and fiduciary responsibilities. The Chief Financial Officer shall establish procedures to implement the policies established in this document.

General policies

- 1. Metro's financial policies shall be reviewed annually by the Council and shall be published in the adopted budget.
- 2. Metro shall prepare its annual budget and Comprehensive Annual Financial Report consistent with accepted public finance professional standards.
- 3. The Chief Financial Officer shall establish and maintain appropriate financial and internal control procedures to assure the integrity of Metro's finances.
- 4. Metro shall comply with all applicable state and federal laws and regulations concerning financial management and reporting, budgeting and debt administration.

Accounting, auditing and financial reporting

- 1. Metro shall annually prepare and publish a Comprehensive Annual Financial Report including financial statements and notes prepared in conformity with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board.
- 2. Metro shall maintain its accounting records on a basis of accounting consistent with the annual budget ordinance.
- 3. Metro shall have an independent financial and grant compliance audit performed annually in accordance with generally accepted auditing standards.

Budgeting and financial planning

- As prescribed in Oregon budget law, total resources shall equal total
 requirements in each fund, including contingencies and fund balances. However,
 Metro considers a budget to be balanced whenever budgeted revenues equal or
 exceed budgeted expenditures. Beginning fund balances shall not be considered
 as revenue, nor shall contingencies or ending fund balances be considered
 expenditures, in determining whether a fund is in balance.
- 2. Metro shall maintain fund balance reserves that are appropriate to the needs of each fund. Targeted reserve levels shall be established and reviewed annually as part of the budget process. Use of fund balance to support budgeted operations

in the General Fund, an operating fund, or a central service fund shall be explained in the annual budget document; such explanation shall describe the nature of the budgeted reduction in fund balance and its expected future impact. Fund balances in excess of future needs shall be evaluated for alternative uses.

- a. The Metro Council delegates to the Chief Operating Officer the authority to assign (and un-assign) additional amounts intended to be used for specific purposes more narrow than the overall purpose of the fund established by Council. A schedule of such assignments shall be included within the adopted budget document.
- b. Metro considers restricted amounts to have been spent prior to unrestricted (committed, assigned, or unassigned) amounts when an expenditure is incurred for purposes for which both restricted and unrestricted amounts are available. Within unrestricted amounts, committed amounts are considered to have been spent first, followed by assigned amounts, and then unassigned amounts when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.
- c. The following information shall be specified by Council in the establishment of Stabilization Arrangements as defined in GASB Statement No. 54: a) the authority for establishing the arrangement (resolution or ordinance), b) the requirements, if any, for additions to the stabilization amount, c) the specific conditions under which stabilization amounts may be spent, and d) the intended stabilization balance.
- 3. Metro staff shall regularly monitor actual revenues and expenditures and report to Council at least quarterly on how they compare to budgeted amounts, to ensure compliance with the adopted budget. Any significant changes in financial status shall be timely reported to the Council.
- 4. Metro shall use its annual budget to identify and report on department or program goals and objectives and measures of performance.
- 5. A new program or service shall be evaluated before it is implemented to determine its affordability.
- Metro shall authorize grant-funded programs and associated positions for a period not to exceed the length of the grant unless alternative funding can be secured.
- Each operating fund will maintain a contingency account to meet unanticipated requirements during the budget year. The amount shall be appropriate for each fund.
- 8. Metro shall prepare annually a five-year forecast of revenues, expenditures, other financing sources and uses, and staffing needs for each of its major funds, identifying major anticipated changes and trends, and highlighting significant items which require the attention of the Council.
- 9. Metro will annually prepare a cost allocation plan prepared in accordance with applicable federal guidelines to maintain and maximize the recovery of indirect costs from federal grants, and to maintain consistency and equity in the allocation process.

Capital asset management

- 1. Metro shall budget for the adequate maintenance of capital equipment and facilities and for their orderly replacement, consistent with longer-term planning for the management of capital assets.
- 2. The Council's previously-adopted policies governing capital asset management are incorporated by reference into these policies.

Cash management and investments

- 1. Metro shall maintain an investment policy in the Metro Code, which shall be subject to annual review and re-adoption.
- 2. Metro shall schedule disbursements, collections and deposits of all funds to ensure maximum cash availability and investment potential.
- 3. Metro shall manage its investment portfolio with the objectives of safety of principal as the highest priority, liquidity adequate to needs as the second highest priority and yield from investments as its third highest priority.

Debt management

- 1. Metro shall issue long-term debt only to finance capital improvements, including land acquisition that cannot be readily financed from current revenues or to reduce the cost of long-term financial obligations.
- 2. Metro will not use short-term borrowing to finance operating needs unless specifically authorized by the Council.
- 3. Metro shall repay all debt issued within a period not to exceed the expected useful life of the improvements financed by the debt.
- 4. As required by its continuing disclosure undertakings and Section 8 herein, and consistent with SEC Rule 15c2-12, as amended from time to time, Metro shall fully disclose financial and pertinent credit information as it relates to Metro's outstanding securities.
- 5. Metro shall strive to obtain the highest credit ratings to ensure that borrowing costs are minimized, Metro's access to credit is preserved and Metro has ample future flexibility to adjust its debt portfolio as needed to support operational goals.
- 6. Equipment and vehicles should be financed using the least costly method, including comparison to direct cash expenditure. This applies to purchase using operating leases, capital leases, bank financing, company financing or any other purchase programs. In evaluating such comparisons, Metro shall assume the opportunity cost for the use of its cash is the 90-day Treasury yield at the time of such analysis.

Tax exempt qualified obligations post issuance compliance - federal tax regulations and continuing disclosure

This Post Issuance Compliance (PIC) section sets forth specific policies of Metro designed to (a) monitor post issuance compliance of tax exempt qualified obligations (the "Obligations") issued by Metro with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated there under (the "Treasury Regulations") and (b) comply with continuing disclosure undertaking executed by Metro (the "Undertakings") in connection with a primary offering of municipal securities (including Obligations and federally taxable bonds, collectively, "Bonds") that are subject to Securities and Exchange Commission Rule 15c2-12, as amended from time to time ("Rule 15c2-12").

The section documents existing practices and describes various procedures and systems designed to identify on a timely basis facts relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Bonds such that (a) the interest on such Obligations continue to be excludable from gross income for federal income tax purposes, and (b) Metro complies with its contractual obligations set forth in the Undertakings. Metro recognizes that compliance with applicable provisions of the Code and Treasury Regulations with respect to Obligations and Undertakings with respect to Bonds, is an on-

going process, necessary during the entire term of the Bonds, and is an integral component of Metro's financial policies. Accordingly, the analysis of those facts and implementation of the policies will require ongoing monitoring and consultation with bond counsel.

The Director of Finance and Regulatory Services approves the terms and structure of Bonds executed by Metro. Such Bonds are issued in accordance with the provisions of Oregon Revised Statutes, the Metro charter, and if issued as tax-exempt, also issued in accordance with the Code. Specific post issuance compliance procedures address the relevant areas described below. The following list is not intended to be exhaustive and further areas may be identified from time to time by Finance staff in consultation with bond counsel.

- 1. General policies and procedures.
 - The following relates to procedures and systems for monitoring post issuance compliance generally. Staff may adjust procedures for non-tax advantaged Bonds as applicable.
 - a. The Director of Finance and Regulatory Services (the "Director") shall identify an appropriate staff member or members to be responsible for monitoring post issuance compliance issues (the "Staff Designee"). The Director shall be responsible for ensuring an adequate succession plan for transferring post issuance compliance responsibility when changes in staff occur.
 - b. The Staff Designee will coordinate procedures for record retention and review of such records.
 - c. The Staff Designee will review post issuance compliance procedures and systems on a periodic basis, but not less than annually.
 - d. Ongoing training shall be made available to the Staff Designee (generally, not less frequently than annually) to support such individual's understanding of the tax requirements applicable to the Obligations.
 - e. Electronic media will be the preferred method for storage of all documents and other records maintained by Finance and Regulatory Services. In maintaining such electronic storage, the Staff Designee will comply with applicable Internal Revenue Service (the "IRS") requirements, such as those contained in Revenue Procedure 9722.
- 2. Issuance of Bonds and creation of files

The following policies relate to specific issue of Obligations/Bonds.

- a. The Staff Designee will obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents including:
 - i. Intent Resolution.
 - ii. Bond transcript.
 - iii. Final Written Allocation and/or all available accounting records related to the financed facilities showing expenditures allocated to bond proceeds and expenditures (if any) allocated to other sources of funds, including information regarding including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
 - 1. Records, including purpose, type, payee, amount and date, of all expenditures of bond proceeds.

- iv. All rebate and yield reduction payment calculations performed by a rebate analyst and all investment records provided to the rebate analyst for purposes of preparing the calculation.
- v. Forms 8038-T together with proof of filing and payment of rebate.
- vi. Investment agreement bid documents (unless included in the bond transcript) including:
 - 1. Bid solicitation, bid responses, certificate of broker;
 - 2. Written summary of reasons for deviations from the terms of the solicitation that are incorporated into the investment agreement; and
 - 3. Copies of the investment agreement and any amendments.
 - 4. Records, including dates and amounts, of investment income on bond proceeds.
- vii. Any item required to be maintained by the terms of the tax compliance agreement involving the use of the financed facilities or expenditures related to tax compliance for the bonds
- viii. Any opinion of bond counsel regarding the bonds not included in the bond transcript.
- ix. Amendments, modifications or substitute agreements to any agreement contained in the bond transcript.
- x. Any correspondence with the IRS relating to the bonds, including all correspondence relating to an audit by the IRS of the bonds or any proceedings under the IRS's Voluntary Closing Agreement Program (VCAP).
- xi. For refunding bond issues, the Bond File for the refunded bonds.
- xii. Evidence of completion of compliance documentation (including checklists) as described in Section 8.8 herein
- xiii. Evidence of periodic training of the Staff Designee
- xiv. Evidence of tracking of private use and private payment, if any
- xv. Evidence of continuing disclosure filings pursuant to any Undertaking (as defined herein) and consistent with SEC Rule 15c2-12
- 3. Arbitrage rebate calculations

The following policies relate to the monitoring and calculating of arbitrage and compliance with specific arbitrage rules and regulations. The Staff Designee will:

- a. Coordinate the tracking of expenditures, including the expenditure of any investment earnings, with other applicable Finance staff.
- Obtain a computation of the yield on each issue from Metro's outside arbitrage rebate specialist and maintain a system for tracking investment earnings.
- c. Maintain a procedure for the allocation of proceeds of the issue and investment earnings to expenditures, including the reimbursement of reissuance expenditures.
- d. Coordinate with Finance staff to monitor compliance by departments with the applicable "temporary period" (as defined in the Code and Treasury Regulations) exceptions for the expenditure of proceeds of the issue, and provide for yield restriction on the investment of such proceeds if such exceptions are not satisfied.

- e. Ensure that investments acquired with proceeds of such issue are purchased at fair market value. In determining whether an investment is purchased at fair market value, any applicable Treasury Regulation safe harbor may be used.
- f. Coordinate to avoid formal or informal creation of funds reasonably expected to be used to pay debt service on such issue without determining in advance whether such funds must be invested at a restricted yield.
- g. Consult with bond counsel prior to engaging in any post-issuance credit enhancement transactions.
- h. Identify situations in which compliance with applicable yield restrictions depends upon later investments and monitor implementation of any such restrictions.
- i. Monitor compliance with six-month, 18month or 2-year spending exceptions to the rebate requirement, as applicable.
- j. Arrange for timely computation of any rebate or yield reduction payment liability by Metro's outside arbitrage rebate specialist and, if rebate is due, file a Form 8038T and arrange for payment of such rebate liability.

4. Private activity concerns

The following polices relate to the monitoring and tracking of private use and private payments with respect to the facilities financed with the Obligations. The Staff Designee will:

- a. Coordinate with staff to maintain records determining and tracking facilities financed with specific Obligations and in what amounts.
- b. Coordinate with applicable staff to maintain records, which should be consistent with those used for arbitrage purposes, to allocate the proceeds of an issue and investment earnings to expenditures, including the reimbursement of pre-issuance expenditures.
- c. Coordinate with applicable staff to maintain records allocating to a project financed with Obligations any funds from other sources that will be used for otherwise non-qualifying costs.
- d. Coordinate with Finance staff to monitor the expenditure of proceeds of an issue and investment earnings for qualifying costs.
- e. Coordinate with applicable staff to monitor private use of financed facilities to ensure compliance with applicable percentage limitations on such use.

5. Reissuance considerations

The following policies relate to compliance with rules and regulations regarding the reissuance of Obligations for federal law purposes. The Staff Designee will:

- a. Identify and consult with bond counsel regarding any post-issuance changes or modifications to any terms of an issue of Obligations to determine whether such changes could be treated as a reissuance for federal tax purposes.
- b. Confirm with bond counsel whether any "remedial action" taken in connection with a "change in use" (as such terms are defined in the Code and Treasury Regulations) would be treated as a reissuance for tax purposes and, if so, confirm the filing of any new Form 8038G.

6. Records retention

The following polices relate to retention of records relating to the Bonds issued. The Staff Designee will:

- a. Coordinate with staff regarding the records to be maintained by Metro to establish and ensure that an issue remains in compliance with applicable federal tax requirements for the life of such issue.
- b. Coordinate with staff to comply with provisions imposing specific recordkeeping requirements and cause compliance with such provisions, where applicable.
- c. Coordinate with staff to generally maintain the following:
 - i. Basic records relating to the transaction (e.g., any non-arbitrage certificate, net revenue estimates and the bond counsel opinion);
 - ii. Documentation evidencing expenditure of proceeds of the issue;
 - iii. Documentation regarding the types of facilities financed with the proceeds of an issue, including, but not limited to, whether such facilities are land, buildings or equipment, economic life calculations and information regarding depreciation.
 - iv. Documentation evidencing use of financed property by public and private entities (e.g., copies of management contracts and research agreements);
 - v. Documentation evidencing all sources of payment or security for the issue; and
 - vi. Documentation pertaining to any investment of proceeds of the issue (including the purchase and sale of securities, SLGs subscriptions, yield calculations for each class of investments, actual investment income received by the investment of proceeds, guaranteed investment contracts, and rebate calculations).
- d. Coordinate the retention of all records in a manner that ensures their complete access to the IRS. While this is typically accomplished through the maintenance of hard copies, records may be kept in electronic format so long as applicable requirements, such as Revenue Procedure 97-22, are satisfied.
- e. Electronic media will be the preferred method for storage of all documents and other records maintained by Finance and Regulatory Services. In maintaining such electronic storage, the Staff Designee will comply with applicable Internal Revenue Service (the "IRS") requirements, such as those contained in Revenue Procedure 9722.
- f. Keep all material records for so long as the issue is outstanding (including any refunding), plus five years.
- 7. Continuing disclosure Undertaking

The following policies related to the issuance of each specific issue of Bonds that is required by SEC Rule 15c2-12 to include an Undertaking. The Staff Designee will:

- a. Review the Undertaking to determine if new or additional information is required to be filed, compared with Metro's existing Undertakings.
- b. Update the master spreadsheet of disclosure requirements to reflect additional changes.
- c. At least twice a year (at budget preparation and during audit), review the various Undertakings' requirements to ensure they have been met. The first review is internal only. The second review is always with the Financial Auditors.

- d. The Financial Controls manager responsible for the CAFR will coordinate with the Financial Planning Manager to ensure the filing requirements are met, particularly if any changes are proposed for supplemental materials included in the CAFR.
- e. During this time, the Financial Controls manager will review the filing requirements under all Undertakings and begin collecting information that is not presented in the CAFR or budget.
- f. Once the CAFR is presented to and approved by the Metro Council, it is posted on EMMA, which in no case will be later than the filing deadlines under all Undertakings
- g. The annual budget is adopted no later than June 30th each fiscal year
- h. The budget document is posted on EMMA soon after it is filed with the TSCC and counties by August 31st of each year and no later than the filing deadlines under all Undertakings.
- i. Supplementary information not presented in the CAFR or budget is posted on EMMA with the posting of the CAFR or budget, but in no case later than the filing deadlines under the applicable Undertakings.
- j. If a Material Event (as defined by SEC Rule 15c2-12, as amended from time to time) happens, the Staff Designee will cause the appropriate notices to be filed within 10 business days of the event.
- 8. Identification and materiality determination of "Financial Obligations" The following policies relate to each issuance of Bonds on and after February 27, 2019 that is required by SEC Rule 15c2-12 to include an Undertaking. Metro is obligated to disclose, within 10 business days after the occurrence of the following events:
 - i. Incurrence of a financial obligation, if material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a financial obligation of the obligated person, any of which affect security holders, if material.
 - ii. Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a financial obligation of the obligated person, any of which reflect financial difficulties.
 - a. To ensure Metro's compliance with any disclosure obligations arising as a result of the occurrence of these events, the Staff Designee will:
 - i. Review the incurrence of any Metro "financial obligation" and any agreement of Metro to covenants, events of default, remedies, priority rights, or similar terms of a financial obligations, to determine whether it might be material and, therefore, subject to disclosure on EMMA.
 - 1. The term "financial obligation" is defined by Rule 15c2-12 and in Metro's Undertakings to have the following meaning: "financial obligation" means a: debt obligation; derivative instrument entered into in connection with, or pledged as security or source of payment for, an existing or planned debt obligation; or, a guaranty of such debt obligations or derivatives.
 - 2. Under Rule 15c2-12 and in Metro's Undertakings, the term "financial obligation" does not include Bonds as to which a final official statement has been provided to the Municipal Securities Rulemaking Board (e.g., filed on EMMA) consistent with Rule 15c2-12.

- 3. Examples of "financial obligations" include debt or debt-like obligations, such as loan agreements, bank direct purchases, lease-purchase agreements, letters of credit and lines of credit.
- 4. "Derivative instruments" include swaps, futures contracts, forward contracts, options or similar instruments related to an existing or planned debt obligation. For the purposes of this section, derivatives do not include fuel hedges, energy hedges or other similar instruments not related to debt obligations. Leases that are not vehicles to borrow money (real estate leases, office equipment leases, etc.) are not financial obligations.
- 5. To determine the materiality of a financial obligation, the Staff Designee, in consultation with Metro Counsel and Bond Counsel, as needed, will assess the obligation in light of Metro's operations and debt structure. An event is "material" under federal securities laws if a reasonable investor would consider it important in making an investment decision. Materiality is affected by a variety of factors, including the size of a financial obligation compared to Metro's overall balance sheet and debt outstanding, the security for repayment pledged to the financial obligation (versus that pledged to bondholders), the financial obligation's seniority position versus Metro bonds, covenants, and remedies to the lender in the event of a default. Generally, if information about a financial obligation would be included in an Official Statement for Metro Bonds, it would be material for purposes of filing a material event notice on EMMA.
- b. Review any default, acceleration, termination, modification or similar event reflecting financial difficulties on a financial obligation, regardless of when Metro entered into the financial obligation, to determine whether such event is material.
- c. Make an EMMA filing disclosing the existence of a material financial obligation, a material agreement to terms of a financial obligation, or a default, acceleration, termination, modification or similar event reflecting financial difficulties on a financial obligation, each within 10 business days of its "incurrence." For the purposes of this section, "incurrence" means the date on which the financial obligation becomes enforceable against Metro or on which the default, acceleration, termination, modification or similar event occurs. Any filing disclosing the existence of a material financial obligation will include a summary of the key terms of such financial obligation (which may be satisfied by filing pertinent financing documents, subject to any redactions of information requested by Metro's lender)
- 9. Periodic post-issuance compliance review.
 The following policies relate to each issuance of Obligations/Bonds. The Staff Designee will:
 - a. Review and document the amount of existing private use or private payment on a periodic basis, but not less than annually, and consult with bond counsel as to any possible private use of or private payment on financed facilities that could cause an issue to exceed the limitations on private use/ private payment; and
 - b. Identify, review and document in advance any new sale, lease or license, management contract, sponsored research arrangement, or other arrangement involving private use of financed facilities and for obtaining copies of any sale agreement, lease, license, management contract, research arrangement or other arrangement for review by bond counsel.

- c. Consult with bond counsel to remedy any change in use or excess private use/private payment through an appropriate "remedial action" (described in section 1.141-12 of the Treasury Regulations) or the Voluntary Closing Agreement Program (VCAP) described in IRS Notice 2008-31 (or successor guidance).
- d. Review, assess and document that other periodic requirements (continuing disclosure obligations, arbitrage rebate review, etc.) have been completed.
- e. In connection with preparation of the Comprehensive Annual Financial Report and filing of annual financial information required to be filed on EMMA pursuant to Metro's Undertakings, review debt and debt-like agreements that may qualify as "financial obligations" (as defined herein) in connection with required event filings under Metro's Undertakings entered into on and after February 27, 2019.
- f. The Staff Designee may use a standardized checklist to guide its review and documentation as required in this Section.

Revenues

- 1. Metro shall estimate revenues through an objective, analytical process.
- 2. Metro shall strive to maintain a diversified and balanced revenue system to protect it from short-term fluctuations in any one revenue source.
- 3. One-time revenues shall be used to support one-time expenditures or increase fund balance.
- 4. Metro shall pursue appropriate grant opportunities; however, before accepting any grant, Metro will consider the current and future implications of either accepting or rejecting it. The Chief Financial Officer may establish criteria to be used in evaluating the potential implications of accepting grants.



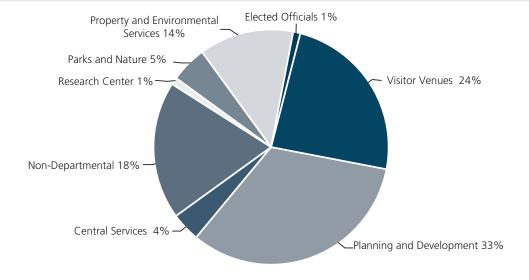
Organizational Summary ______ D-2 **ELECTED OFFICES** Metro Council D-5 Metro Auditor D-13 **OPERATIONS** Parks and Nature ______ D-17 Planning and Development D-21 Property and Environmental Services ______ D-25 Research Center D-31 Visitor Venues D-35 Oregon Convention Center _____ D-38 Portland'5 Centers for the Arts D-42 Portland Expo Center D-46 Oregon Zoo D-50 CENTRAL SERVICES Communications D-55 Finance and Regulatory Services D-59 Human Resources D-63 Information Services D-67 Office of Metro Attorney ______D-71 Non-departmental summary D-75

Organizational summary

Organizational summary

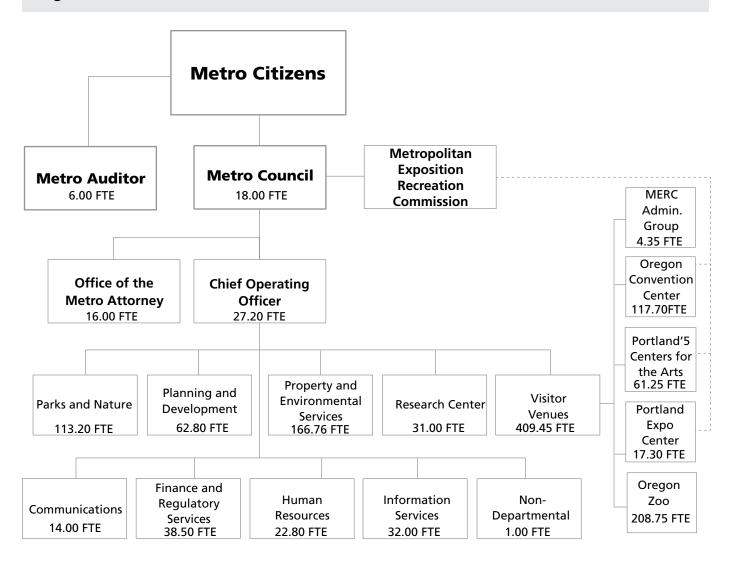
							% Change From
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$93,694,403	\$100,470,194	\$114,446,983	\$122,235,620	\$122,235,620	\$122,466,433	7.01%
Materials and Services	130,250,240	210,713,909	210,212,016	372,142,955	372,142,955	374,825,025	78.31%
Capital Outlay	30,427,380	23,770,108	65,818,467	96,163,236	96,163,236	100,326,036	52.43%
Debt Service	44,039,089	42,295,982	55,263,767	97,295,094	97,295,094	90,822,789	64.34%
Internal Service Transfers	5,954,878	5,640,317	5,952,128	6,199,740	6,199,740	6,400,064	7.53%
Interfund Reimbursements	16,556,552	16,831,562	17,564,115	18,108,741	18,108,741	18,108,741	3.10%
Fund Equity Transfers	26,629,964	20,084,222	36,266,391	20,578,888	20,578,888	20,578,888	(43.26%)
Interfund Loans	2,665,170	857,017	2,762,852	522,650	522,650	522,650	(81.08%)
TOTAL	\$350,217,676	\$420,663,311	\$508,286,719	\$733,246,924	\$733,246,924	\$734,050,626	44.42%
BUDGET BY ORGANIZATION							
Communications	1,796,491	1,877,889	2,072,803	2,491,021	2,491,021	2,631,021	26.93%
Council	4,155,300	4,246,388	5,730,710	7,678,021	7,678,021	7,726,021	34.82%
Finance and Regulatory Services	7,881,797	6,520,613	9,770,184	9,715,644	9,715,644	9,965,644	2.00%
Human Resources	2,755,612	2,854,644	3,402,673	3,605,235	3,605,235	3,568,235	4.87%
Information Services	5,065,053	5,136,016	7,913,498	7,954,059	7,954,059	8,284,059	4.68%
Non-Departmental	89,468,016	84,378,205	116,972,888	141,024,594	141,024,594	134,862,613	15.29%
Office of Metro Attorney	2,373,201	2,558,501	2,733,469	2,928,917	2,928,917	2,928,917	7.15%
Office of the Auditor	622,365	645,077	764,147	821,704	821,704	821,704	7.53%
Parks and Nature	39,530,146	33,889,699	55,174,013	38,783,983	38,783,983	40,089,983	(27.34%)
Planning and Development Department	11,728,103	14,544,279	32,921,733	238,827,269	238,827,269	239,239,339	626.69%
Property and Environmental Services	64,121,431	72,482,517	91,551,278	98,104,351	98,104,351	100,063,964	9.30%
Research Center	4,215,674	3,967,881	5,278,753	5,289,459	5,289,459	5,585,459	5.81%
Visitor Venues - Expo Center	16,152,803	8,434,221	8,774,387	8,299,655	8,299,655	8,610,655	(1.87%)
Visitor Venues - MERC Administration	1,064,127	1,393,085	1,106,800	1,232,303	1,232,303	1,232,303	11.34%
Visitor Venues - Oregon Convention Center	34,408,041	117,260,519	79,756,073	61,062,178	61,062,178	61,662,178	(22.69%)
Visitor Venues - Oregon Zoo	46,722,503	40,689,661	60,384,645	76,947,999	76,947,999	76,947,999	27.43%
Visitor Venues - Portland'5 Centers for the Arts	18,157,014	19,784,114	23,978,665	28,480,532	28,480,532	29,830,532	24.40%
TOTAL	\$350,217,676	\$420,663,311	\$508,286,719	\$733,246,924	\$733,246,924	\$734,050,626	44.42%
Contingency	-	-	65,470,231	107,806,970	107,806,970	106,877,157	63.25%
Unappropriated Fund Balance	254,223,320	304,007,433	111,789,917	507,926,111	507,926,111	507,926,111	354.36%
TOTAL BUDGET	\$604,440,996	\$724,670,744	\$685,546,867	\$1,348,980,005	\$1,348,980,005	\$1,348,853,894	96.76%
FULL-TIME EQUIVALENTS	860.66	889.56	934.96	956.71	956.71	958.71	2.54%
FTE CHANGE FROM FY 2018-2019 AMENDED	BUDGET						23.75

Organizational summary



Total expenditures: \$734,050,626

Organizational Chart



FY 2018-19 Total FTE – 934.96 FY 2019-20 Total FTE – 958.71

Organizational summary D-3



D-4 Organizational summary

Metro
Council and
Office of
the Chief
Operating
Officer

Summary of Metro Council and Office of the Chief Operating Officer

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,562,177	\$3,631,422	\$4,786,743	\$6,506,099	\$6,506,099	\$6,506,099	35.92%
Materials and Services	593,123	614,966	943,967	1,146,922	1,146,922	1,194,922	26.59%
Capital Outlay	-	-	-	25,000	25,000	25,000	n/a
TOTAL	\$4,155,300	\$4,246,388	\$5,730,710	\$7,678,021	\$7,678,021	\$7,726,021	34.82%
BUDGET BY FUND							
General Fund	4,155,300	4,246,388	5,730,710	7,678,021	7,678,021	7,726,021	34.82%
TOTAL	\$4,155,300	\$4,246,388	\$5,730,710	\$7,678,021	\$7,678,021	\$7,726,021	34.82%
FULL-TIME EQUIVALENTS	30.00	31.00	37.14	45.20	45.20	45.20	21.70%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						8.06

The Metro Council provides regional governance and leadership by fulfilling Metro's mission of crossing city limits and county lines to work with communities to create a vibrant and sustainable region for all. As the governing body of Metro, the Council develops long range plans for existing and future Metro activities, and assures the financial integrity of the agency. The Council Office supports the councilors as individuals as well as the Council as a whole in its role as a legislative body. Professional staff acts as a liaison between the councilors and Metro staff and external partners and stakeholders.

SIGNIFICANT CHANGES FOR THE BUDGET

The Council requested \$98,000 dollars for:

- \$28,000 for travel and staff development
- \$20,000 for computer tablets for engagement committee meetings
- \$50,000 one-time add for Strategic Planning

REGION'S SIX DESIRED OUTCOMES

The Metro Council's alignment with the six desired outcomes include investing in public infrastructure by identifying sources of funding for transportation to build out important projects; participating in innovative planning to guide an affordable housing strategy, the growth management process, solid waste roadmap, and the 2018 Regional Transportation Plan; ensuring environmental preservation and enhancement through implementation of the natural areas system plan and climate smart strategies; investing in high wage jobs through the Oregon Convention Center hotel project, industrial lands and brownfields redevelopment and the Willamette Falls Legacy Project; and supporting regional efforts to promote diversity and equity.

THE METRO COMPASS

The Metro Council sets priorities according to the compass. At a high level, the Council reviews which projects will help the agency meet its six strategic goals during yearly priority setting sessions.

PERFORMANCE MEASURES

Level of satisfaction through staff questionnaire, "I am proud to work for Metro" during FY 2014-15 to FY 2016-17 and positive response to "How satisfied are you with your organization as a place to work?" for FY 2017-18.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
72%	64%	70%	72%	74%	76%	78%

Metro Council



The Office of the Chief Operating Officer (COO) leads staff in implementing the Council's policy directives, goals and objectives. The COO and Deputy COO (DCOO) enforce Metro ordinances, provide day-to-day management of Metro's resources, programs, enterprise businesses, facilities and workforce, and prepare the proposed budget for Council consideration.

Government Affairs and Policy Development (GAPD) represents Metro's interests before local, state and federal governments, to help the Metro Council and agency departments develop policy concepts, initiatives, and strategies, and to carry out special projects and partnerships.

The Diversity, Equity and Inclusion (DEI) program coordinates and leads efforts to cultivate diversity, advance equity and practice inclusion across the agency by implementing the Strategic Plan to Advance Racial Equity, Diversity and Inclusion, the Diversity Action Plan, and inclusive public engagement practices to achieve equitable outcomes and strengthen relationships with diverse communities.

The Asset Management and Capital Planning (AMCP) program was launched in 2018 to develop a standard set of processes, procedures, policies and governance to manage the agency's capital assets. Guided by the Strategic Asset Management Plan, Metro aims to make informed decisions, minimize risk, and be effective stewards of public assets, while providing acceptable levels of service in a sustainable manner. The AMCP also oversees the Construction Project Management Office (cPMO). The cPMO provides a centralized team to deliver major public improvement projects for all departments.

SIGNIFICANT CHANGES FOR THE BUDGET

The COO Office requested \$167,500 and 5.0 FTE in total for the following:

- Added \$50,000 to support the Oregon Census Equity Funders Committee in DEI.
- Added \$7,500 to the Office of the DCOO for additional materials and services for the AMCP.
- Added \$30,000 to Office of the COO for resiliency coordinator and tribal liaison materials and services.
- Added 1.0 FTE for a resiliency coordinator for regional disaster preparedness.
- Added 1.0 FTE for a tribal liaison for policy development and relationship coordination with Native American tribal governments.
- Added 1.0 FTE for program specialist and \$80,000 for performance management and process improvement.
- Added 2.0 FTE in the Office of the DCOO for the AMCP, including supervisor and program assistant.
- Conversion of 1.0 FTE from limited duration to regular status for the Construction Careers Pathways Project (C2P2).
- Transfer 3.2 FTE and all the materials and services for the cPMO from Property and Environmental Services and Visitor Venues to the AMCP program.

REGION'S SIX DESIRED OUTCOMES

The Office of the COO aligns with the six desired outcomes by providing oversight and support to Council initiatives that include investing in public infrastructure by identifying sources of funding for transportation to build out important projects; participating in innovative planning to guide an affordable housing strategy, the growth management process, solid waste roadmap, and the 2018 Regional

Office of the Chief Operating Officer

Transportation Plan; ensuring environmental preservation and enhancement through implementation of the natural areas system plan and climate smart strategies; investing in high wage jobs through the Oregon Convention Center hotel project, industrial lands and brownfields redevelopment and the Willamette Falls Legacy Project; and supporting regional efforts to promote diversity and equity.

GAPD works with the Metro Council Office and other departments to achieve key objectives that advance the agency's six desired outcomes. Critical activities in the FY 2019-20 budget include advancing Council's goals for creating a more livable region through a coordinated Regional Investment Strategy exploring potential new regional funding sources for affordable housing, parks and nature and transportation. GAPD is coordinating the investment strategy's steering committee and project team process, and conducting outreach to key stakeholders including our government partners and local communities. GAPD will be executing the agency's 2019 legislative strategy, including advocating for land use priorities, brownfield cleanup, affordable housing and household hazardous waste. Additionally, GAPD will pursue and steward regional funding to provide strategic advice and support to Property and Environmental Services in implementing food composting and solid waste roadmap projects.

AMCP focuses on Metro's investment in public infrastructure; Metro owns a diverse portfolio of capital assets throughout the region that require ongoing maintenance and short and long term financial investments.

In the coming fiscal year, the DEI program will focus on advancing the C2P2 working with partners to develop tools and policies to encourage people of color and women in the construction trades. Anticipated work will include building local jurisdictional understanding and support for the equity tools the project will advance. Additionally, DEI team members will manage coordination of central services support and training and education programming to support year two of the implementation of the department specific racial equity plans for the Oregon Zoo, PES, Planning and Development and Parks and Nature. The DEI program will work with each of the Metro venues on their department(s) specific racial equity work plans.

THE METRO COMPASS

Office of the Chief Operating Officer works with Metro Council to set priorities according to the compass. At a high level, the COO balances the Council's vision and the agency's mission with the work that will also generate resources as part of the budget process. GAPD focuses on achieving the agency's vision and mission through leading, advocating for and supporting the policies, projects and initiatives set out by the Council and the COO, and to bring more resources to bear to accomplish the agency's priorities. Through the adoption and implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion, the DEI Program strives to make Metro an innovative leader in performance-based racial equity approaches, and to highlight opportunities for Metro staff to provide excellent public services to all residents of the region, including communities of color who have traditionally been unable to access the same services as others.

METRO'S EQUITY STRATEGY

Metro Council adopted the Strategic Plan to Advance Racial Equity, Diversity and Inclusion in June 2016 and adopted an updated version of the Diversity Action Plan in May 2017. Through the DEI program, Metro has been focused on implementing action items identified in both plans, and collaborations with departments and venues to ensure Metro staff and leaders feel empowered and able to successfully accomplish the goals and action items outlined in these plans. The Committee on Racial Equity is in its second year and a new recruitment will begin in spring 2019 to seat a second cohort of new committee members by July 2019.

In the coming fiscal year, the C2P2 will deliver a regional framework to diversify the construction sector. Sixteen public agencies, including Metro, will seek to adopt this regional framework which will outline tools and policies to grow the number of people of color and women working on our construction projects.

Metro is in year one of implementation of the department and venue specific racial equity plans for the Oregon Zoo, Property and Environmental Services, Planning and Development and Parks and Nature. In FY 2019-20 the racial equity plan development work will continue with each of the Metro visitor venues and the Research Center.

In addition, Metro, through the DEI program, will focus on the following priority areas identified in the strategic plan and/or the Diversity Action Plan: continue building training, facilitation and learning opportunities to create an inclusive work environment and cultural proficiency at Metro; hiring, retention and advancement of a diverse staff; research, reporting and accountability to the community; continued evaluation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and report of findings with support from the Committee on Racial Equity; continued collaboration with the Research Center to develop new racial equity competencies in data collection and analysis; and continue supporting efforts to increase awareness and participation in Census 2020 efforts by community based organizations, and raising awareness of significant initiatives including C2P2, affordable housing, Parks and Nature, and transportation work.

PERFORMANCE MEASURES

Level of satisfaction through staff questionnaire, "I am proud to work for Metro" during FY 2014-15 to FY 2016-17 and positive response to "How satisfied are you with your organization as a place to work?" for FY 2017-18.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
72%	64%	70%	72%	74%	76%	78%

Metro is taking sufficient action to address and manage diversity.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
60%	58%	53%	60%	62%	64%	66%



	Metro Auditor
Organizational summary– Metro Auditor	D-13

Summary of Metro Auditor

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$592,050	\$628,935	\$707,647	\$765,204	\$765,204	\$765,204	8.13%
Materials and Services	30,315	16,142	56,500	56,500	56,500	56,500	0.00%
TOTAL	\$622,365	\$645,077	\$764,147	\$821,704	\$821,704	\$821,704	7.53%
BUDGET BY FUND							
General Fund	622,365	645,077	764,147	821,704	821,704	821,704	7.53%
TOTAL	\$622,365	\$645,077	\$764,147	\$821,704	\$821,704	\$821,704	7.53%
FULL-TIME EQUIVALENTS	6.00	6.00	6.00	6.00	6.00	6.00	0.00%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						0.00

The Office of the Metro Auditor ensures that Metro and its activities are transparent and accountable to the public. The office has three core functions:

Performance Audits – Audit reports provide recommendations to improve the efficiency and effectiveness of Metro's programs and services. Audits are conducted following Government Auditing Standards. The results are presented publicly to the Metro Council and published on the Auditor's web site. The office tracks the implementation of audit recommendations and conducts follow-up audits after the original audit work is completed.

Metro Accountability Line – The office administers a phone and online system that allows employees and the public to anonymously report concerns related to fraud, waste, abuse and inefficiency. The Auditor oversees investigations conducted in response to reports and can initiate an audit if needed.

Financial Statement Audit – The Auditor appoints the external auditor and administers the contract for the annual audit of Metro's financial statements.

SIGNIFICANT CHANGES FOR THE BUDGET

There were no significant changes for the FY 2019-20 budget.

REGION'S SIX DESIRED OUTCOMES

The performance audits conducted by the Auditor's Office provide information about Metro's progress in achieving the region's six desired outcomes.

THE METRO COMPASS

The Metro Charter and Code outline the role and authority of the Metro Auditor. As in previous years, this budget was developed based on those responsibilities, and a review of progress on the office's audit plan and annual performance targets.

METRO'S EQUITY STRATEGY

Performance audits and the Accountability Line provide opportunities to evaluate Metro's progress on the Equity Strategy. The mission of the Auditor's Office is to ensure accountability and transparency to the public, which is consistent with the goals of Metro's Equity Strategy.

PERFORMANCE MEASURES

Percent of recommendations implemented by five years after audit issued.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
67%	88%	75%	75%	75%	75%	75%
Average hou	rs per audit	completed	ł.			
16/17	17/18	18/19	19/20	20/21	21/22	22/23
1,312	884	1,200	1,200	1,200	1,200	1,200
Reports issue	ed per FTE.					
16/17	17/18	18/19	19/20	20/21	21/22	22/23
1.3	1.8	1.5	1.5	1.5	1.5	1.5

Metro Auditor



	Parks and Nature
Organizational summary– Parks and Nature	D-17

Summary of Parks and Nature

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$10,522,056	\$11,915,049	\$13,745,621	\$14,532,925	\$14,532,925	\$14,532,925	5.73%
Materials and Services	14,537,463	13,881,363	16,054,813	13,820,680	13,820,680	13,886,680	(13.50%)
Capital Outlay	14,470,628	8,093,287	25,373,579	10,430,378	10,430,378	11,670,378	(54.01%)
TOTAL	\$39,530,146	\$33,889,699	\$55,174,013	\$38,783,983	\$38,783,983	\$40,089,983	(27.34%)
BUDGET BY FUND							
General Fund	10,761,503	11,183,137	12,743,665	12,224,623	12,224,623	12,330,623	(3.24%)
General Asset Management Fund	1,890,426	1,461,472	9,973,604	6,523,486	6,523,486	6,523,486	(34.59%)
Natural Areas Fund	19,745,473	11,046,970	15,713,295	8,556,370	8,556,370	8,556,370	(45.55%)
Open Spaces Fund	147,690	212,086	202,940	-	-	-	(100.00%)
Parks and Natural Areas Local Option Levy Fund	6,610,466	9,669,945	16,015,509	11,154,504	11,154,504	12,354,504	(22.86%)
Smith and Bybee Wetlands Fund	374,588	316,089	525,000	325,000	325,000	325,000	(38.10%)
TOTAL	\$39,530,146	\$33,889,699	\$55,174,013	\$38,783,983	\$38,783,983	\$40,089,983	(27.34%)
FULL-TIME EQUIVALENTS	99.80	103.95	112.06	113.20	113.20	113.20	1.02%
FTE CHANGE FROM FY 2018-2019 AMENDED	BUDGET						1.14

Parks and Nature protects water quality, fish and wildlife habitat and connects people to nature through a connected system of parks, trails and natural areas. With 17,000 acres, the department manages parks and natural areas across every community in the region – from Chehalem Ridge on the west to the Sandy River Gorge on the east, from Blue Lake and Broughton Beach on the north to Graham Oaks on the south. Our flourishing network of parks, trails, natural areas, nature programs and cemeteries supports Metro's broader mission: making a great place, together.

SIGNIFICANT CHANGES IN THE BUDGET

There are no major changes included in the FY 2019-20 budget. The budget reflects a continued focus on implementing bond and levy work plans as well as implementation of Parks and Nature's anticipated action plan to implement the Strategic Plan to Advance Racial Equity.

The department had the following FTE changes:

- An increase of 2.0 FTE to support the Diversity, Equity and Inclusion strategy, 1.5 FTE to support park operations and 1.6 FTE for administrative support.
- A decrease of 1.75 FTE to transfer work from Parks and Nature to the Oregon Zoo and Central Services.

REGION'S SIX DESIRED OUTCOMES

The work of Parks and Nature is primarily focused on ensuring that current and future generations enjoy clean air, clean water and healthy ecosystems. That work is organized into five program areas:

- Protect and Conserve Nature
- Create and Maintain Great Places
- Connect People to Nature
- Support Community Aspirations
- Convene, Plan and Build a Regional Trail System

The FY 2019-20 budget advances this work through a continuation of important efforts such as natural area land acquisition that is funded by the voter-approved 2006 Natural Areas bond measure and the implementation of the first-year work plan that is funded by the 2016 Parks and Natural Areas Local Option Levy. The levy, along with Metro's General Fund, support Parks and Nature operations and maintenance.

THE METRO COMPASS

Metro's efforts to protect water quality and fish and wildlife habitat are one of the key areas where the three questions asked by the Metro compass come together. Metro is a leader in this type of work (best in the world), we are supported by a community of engaged staff, residents and partners (passion), and voters enthusiastically support the work (resources). The FY 2019-20 budget continues the work started in previous fiscal years and continues to align well with the Metro compass.

Parks and Nature

METRO'S EQUITY STRATEGY

Commitment to diversity, equity, and inclusion is woven through all Parks and Nature investments and programs. This budget supports implementation of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion by continued investment in staff training and development to complete the strategies and actions included in the plan. Funding for programs like Partners in Nature and Access to Nature continues in this budget. These programs are specifically designed to connect communities of color to Metro's parks, trails, and natural areas, and improve Metro's park design to make our natural areas more welcoming to diverse communities.

PERFORMANCE MEASURES

Acres of land acquired for protection each year.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
150	500	287	150	0	0	0

Revenues as a percentage of total direct expenses at Oxbow, Blue Lake and marine facilities.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
64.9%	70.9%	63.4%	68.5%	68.5%	68.5%	68.5%

	Planning and Development
Organizational summary– Planning and Development	D-21

Summary of Planning and Development

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$6,631,383	\$7,201,375	\$8,080,634	\$8,979,117	\$8,979,117	\$8,979,117	11.12%
Materials and Services	5,096,720	7,342,904	24,841,099	199,848,152	199,848,152	200,260,222	706.16%
Capital Outlay	-	-	-	30,000,000	30,000,000	30,000,000	n/a
TOTAL	\$11,728,103	\$14,544,279	\$32,921,733	\$238,827,269	\$238,827,269	\$239,239,339	626.69%
BUDGET BY FUND							
General Fund	11,728,103	14,544,279	22,921,733	36,110,169	36,110,169	36,522,239	59.33%
Affordable Housing Fund	-	-	10,000,000	202,717,100	202,717,100	202,717,100	1927.17%
TOTAL	\$11,728,103	\$14,544,279	\$32,921,733	\$238,827,269	\$238,827,269	\$239,239,339	626.69%
FULL-TIME EQUIVALENTS	57.30	56.80	62.06	62.80	62.80	62.80	1.19%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET				·	•	0.74

Planning and Development works and engages with the public about the challenges and opportunities of community livability, development, growth and change over the long term. As such, our work must anticipate and respond to regional and national economic, demographic, and financial trends impacting our region's ability to accomplish the vision of the 2040 Growth Concept.

While the department's work is fundamentally based on accomplishing federal, state, and regional planning and policy requirements, our ability to accomplish these policy goals is directly linked to the programs and investments we deliver to our government and community partners, so these programs are an equally fundamental part of the department's work. Linking together planning, policy, and programs has made Metro a national leader in planning and development. Because multiple external factors and changing trends affect community development, the department must continually assess and ensure that our resources and programs are investing in effective and relevant ways to help the region's communities plan for growth.

The FY 2019-20 budget reflects a significant new addition to the department's core function. With the approval of the November 2018 Affordable Housing Bond, Planning and Development will assume responsibility for operating a program to deliver the planned housing units and to ensure public oversight and accountability for the bond fund investments. This work is expected to last five to seven years and will be integrated with other land use and equitable development work. While this work is modeled on our other programs that invest resources in local government partners' implementation of projects, the scale of housing bond resources will require the department to build program capacity to be successful. This program scale and capacity as well as Metro's responsibility for bond oversight, means it is now part of the department's fundamental mission.

SIGNIFICANT CHANGES IN THE BUDGET

- Affordable Housing Bond approved November 2018:
 - Added \$172 million in appropriation for oversight and payments to local partners
 - Added \$30 million for land acquisition
- Extended Community Placemaking Grant Program \$200,000
- Added 1.0 FTE Associate Transportation Engineer to support T2020
- Added \$50,000 to support 2040 Refresh
- Federal Grants Direct increase for FTA Grant \$1.1 million (Montgomery Park to Hollywood Streetcar Development Strategy)
- Federal Grants Indirect increase of \$502,000:
 - Next Corridor (STP) project funding \$210,000
 - New Emergency Response Grant Federal Grants Indirect increase \$37,000
- Local Grants decreased \$596,000: TriMet Bond Funds for Enhanced Transit
- Local Grants decreased \$420,000: Southwest Corridor Contract Revenue
- Government Contributions decreased \$150,000: Columbia Connections contract revenue

REGION'S SIX DESIRED OUTCOMES

In the early 1990s thousands of Portland area residents weighed in on a 50-year blueprint for growth that aims to protect farms, forests and historic neighborhoods and ensure access to good jobs, housing and transportation options for all. Planning and Development works with local partners to bring this vision to life across the region – targeting investments in downtowns and main streets that spur economic

Planning and Development

development and accommodate growth while preserving the unique character of each community for all residents. As the region's Metropolitan Planning Organization, we work collaboratively with cities, counties, and transportation agencies to expand transportation options, make the most of existing streets and improve public transit service in order to provide safe, reliable transportation choices and to help continue our region's leadership on climate resilience and greenhouse gas reduction. In the FY 2019-20 budget, we will begin to look at ways to refresh our region's long term vision and recommend new approaches that will help us achieve our six desired outcomes.

THE METRO COMPASS

As the department business model responds to changing conditions regarding federal funding, the development market cycle, technology's impact on transportation, and the region's affordable housing crisis, we have had to consider the Metro Compass in order to determine the appropriate course of action regarding program and budget changes. Bringing Metro new resources is always a primary factor in department budget decisions, and as we have successfully sought federal grants for brownfield redevelopment and equitable development, we have ensured that the resources we bring have also aligned with Metro's appropriate regional role. In the FY 2019-20 budget, decisions regarding the department's evolving efforts aimed at housing, technology, and equity reflect consideration of the Metro Compass.

METRO'S EQUITY STRATEGY

In 2018, after significant engagement with staff, agency colleagues, and community partners, the department completed its own strategy to advance racial equity, aligned with Metro's agency-wide strategy to achieve racial equity.

Our vision states: "Metro's Planning and Development Department will work together to ensure that all facets of our work actively advance or support the advancement of racial equity. We will actively dismantle structures of racial inequality, both internally and throughout the region. We will use Metro's unique position as a leader in the discipline of urban planning to normalize racial equity work in contemporary planning practice and we will remain committed to this endeavor until racial equity is achieved."

Our equity goals are organized around five key principles of power, influence, innovation, culture and accountability. The FY 2019-20 budget reflects the action items in these categories as we prioritize implementation of the department's racial equity strategy.

PERFORMANCE MEASURES

Southwest Corridor Preferred Package - Percentage Completion.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
20%	50%	90%	100%			

Cycle 1-5 Community Planning and Development Grants Completed.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
4	5	8	8	10	10	10

Tile 1 Schools Served By Safe Routes To School Program

16/17	17/18	18/19	19/20	20/21	21/22	22/23
7	10	10	18	18	20	20

Property and Environmental Services

Summary of Property and Environmental Services

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$13,888,253	\$15,541,712	\$18,311,255	\$20,650,985	\$20,650,985	\$20,881,798	14.04%
Materials and Services	47,292,643	50,268,781	57,925,942	60,670,668	60,670,668	61,057,668	5.41%
Capital Outlay	1,557,092	5,276,157	13,325,029	14,808,406	14,808,406	16,150,206	21.20%
Debt Service	1,383,443	1,395,868	1,989,052	1,974,292	1,974,292	1,974,292	(0.74%)
TOTAL	\$64,121,431	\$72,482,517	\$91,551,278	\$98,104,351	\$98,104,351	\$100,063,964	9.30%
BUDGET BY FUND							
General Fund	2,299,594	2,441,271	2,747,207	2,399,023	2,399,023	2,399,023	(12.67%)
Community Enhancement Fund	998,054	1,199,830	1,347,728	1,343,485	1,343,485	1,343,485	(0.31%)
General Asset Management Fund	439,581	948,010	7,776,063	8,434,320	8,434,320	9,334,320	20.04%
General Revenue Bond Fund	1,383,443	1,514,449	1,989,052	1,974,292	1,974,292	1,974,292	(0.74%)
Solid Waste Fund	59,000,759	66,378,958	77,691,228	83,953,231	83,953,231	85,012,844	9.42%
TOTAL	\$64,121,431	\$72,482,517	\$91,551,278	\$98,104,351	\$98,104,351	\$100,063,964	9.30%
FULL-TIME EQUIVALENTS	132.21	138.76	156.68	164.76	164.76	166.76	6.43%
FTE CHANGE FROM FY 2018-2019 AMEI	NDED BUDGET		_		_	•	10.08

Solid Waste Operations:

Solid Waste Management: One of SWO's primary responsibilities is to ensure that materials delivered to Metro's transfer stations are promptly processed and transported to final destinations. These facilities handle almost 40 percent of the solid waste generated by homes and businesses in the Metro region, and provide a convenient place where any individual or organization can dispose of their waste. About 600,000 tons of trash, yard debris, food waste and other recyclables are managed at these stations each year. About three-quarters of the tons are delivered by commercial haulers, while three-quarters of the visits—accounting for only one-quarter of tons—are from homeowners and businesses who haul their own materials. PES's transfer stations currently are operated by private companies under contract. Metro staff operate scalehouses at both stations, processing approximately \$59 million in transactions each year (based on FY 17-18). New contracts for operations of Metro South Station, and transport and disposal for both stations, take effect January 1, 2020.

SWO operates two hazardous waste facilities that safely dispose of hazardous materials from the region's households and small businesses. These are located at the transfer stations and are operated by Metro staff. Each year Metro conducts 34 hazardous waste collection events in communities that are remote from the two permanent facilities. SWO's MetroPaint facility that returns 225,000 gallons of latex paint to productive use each year and is supported by the sale of paint and payments from the paint industry. In addition to Metro staff, MetroPaint also uses contracted personnel provided by a Qualified Rehabilitation Facility.

SWO cares for the closed St. Johns Landfill (SJL) and a City of Portland landfill in order to make them a benefit for the surrounding communities. This work includes environmental monitoring, operation of the landfill gas flaring systems, and general site maintenance. In addition to the operating budget, a second budget is maintained for capital projects associated with the closure of the SJL.

A team of engineers and a maintenance specialist provide support to all SWO facilities, ensuring timely capital improvements as well as routine maintenance. Due to hazards faced by Metro staff and station operators' employees working in and around waste, compliance with health and safety standards is essential. A separate budget is maintained for training and personal protective equipment.

Solid Waste Information, Compliance and Cleanup:

The primary purpose of Solid Waste Information, Compliance and Cleanup (SWICC) is to ensure that solid waste within the Metro region is managed for maximum public and environmental benefit. SWICC also is responsible for generating, managing and coordinating information and data about solid waste and recyclables. The program authorizes and inspects privately-owned solid waste facilities to assure compliance with regulatory, operational, environmental, and financial standards. The program also assures that solid waste goes to appropriately authorized facilities, and that all required regional system fees and excise taxes are paid to Metro. Through its Regional Illegal Dumping Patrol (RID), SWICC cleans up illegal dumps and investigates illegal disposal activities. RID also assists local jurisdictions in cleaning up illegal camps, and takes the lead on illegal camp cleanups on Metro-owned properties. Additionally, SWICC is responsible for disaster preparedness and planning for debris management in the case of a disruption or disaster.

Property and Environmental Services

Resource Conservation and Recycling:

The Resource Conservation and Recycling (RCR) division manages four critical functions for Metro's Property and Environmental Services (PES).

First, the division works with communities, local governments, and state agencies to develop and deliver waste reduction programs around the Metro region. FY 2019-20 will be the first year of implementation of the 2030 Regional Waste Plan, implementation of major food scraps donation and recovery programs, and a broadening and deepening of educational programs for youth and families.

Second, the division coordinates Metro's internal sustainability program, which involves providing technical assistance to all facilities and venues, managing agency-wide projects, tracking performance data, and evaluating progress towards sustainability goals established by the Metro Council. Efforts in FY 2019-20 will focus on further reducing greenhouse gas emissions from Metro operations and making greater progress towards waste reduction, recycling and stormwater management targets.

The division also coordinates the department's efforts to advance racial equity through the programs and services it provides. This work includes employee training, implementation of focused partnerships with community based organizations, and integration of diversity, equity and inclusion into the design and delivery of all of the department's work.

Finally, RCR implements the Metro Council-Established Investment and Innovation Grant program. These grants are developed for private-sector and non-profit sector capacity to reduce waste through prevention, reuse, recycling, composting or energy creation.

Metro Regional Center Campus Operations:

Campus Operations provides the physical environment as well as support and tools that make daily campus and fleet operations run smoothly, help employees get things done and enable them to thrive in their work.

MRC Campus Operations provides security, custodial, maintenance, administrative services, space planning/management, parking management, tenant management and fleet management services to the MRC campus and agency. These services ensure the MRC campus is a safe, clean, functional and welcoming place for people to work and do business. Campus Operations staff steward and maintain the MRC, optimize the use of its space, support campus tenants (plaza café, daycare and parking garage), manage fleet vehicles and equipment for all of Metro's departments, coordinate MRC construction project management across Metro departments, and oversee administrative operations for PES, the front desk and mailroom.

SIGNIFICANT CHANGES IN THE BUDGET

- The newly awarded major contracts for the disposal and transport of waste and the operations of the South Station will be in effect for six months of FY 2019-20. These new contracts, along with continued increases in forecasted tonnage in the region is resulting in a 13.8 percent increase to tonnage related costs.
- Increase of \$3 million in the Investment and Innovation program.
- MetroPaint will dedicate \$50,000 toward a strategic marketing and rebranding strategy in FY 2019-20 to reverse slowing paint sales. In addition, \$150,000 in capital is budgeted to continue the assessment of options for modernizing Metro's paint processing and production systems to improve employee health and safety, increase efficiency and productivity, and to improve the quality and marketability of Metro's paint products.

- Addition of \$120,000 for Solid Waste Operations partnerships with Community Based Organizations, focusing on underserved comminities.
- Capital budgeting, processes and monitoring has changed in FY 2019-20. One
 of the new policy changes is that all capital projects and purchases that are
 under \$100,000 will not be included in the Capital Improvement Plan. These
 items are now included in operational budgets. This has increased budgets for
 the department's contracted property services.
- MRC is working on large maintenance projects funded by Metro's sale of full faith and credit bonds which will be the focus for FY 2019-20 and the next two years.
- Addition of \$150,00 for a coordinated regional waste prevention promoters program with community based organization and local jurisdictions built on racial equity and environmental justice.
- Significant changes in FTE for the department include:
 - Increase of 1.50 FTE for supervisory and security support.
- Increase of 1.00 FTE for MRC large maintenance project support.
- Increase of 1.00 FTE for the investment and innovation program.
- Increase of 3.35 FTE for professional education.
- Increase of 3.50 FTE for asset and capital management and resilience planning.
- Increase of 2.00 FTE for solid waste planners on the Information and Analysis team.
- Increase of 1.00 FTE for public affairs communication.
- Increase of 1.00 FTE for support of the sustainability program.
- Increase of 1.00 FTE for the Metro conservation corps program.
- Decrease of 2.15 FTE with the transfer of the cPMO group to the AMCP program within the DCOO office.

REGION'S SIX DESIRED OUTCOMES

PES contributes directly to the preservation of the region's livability and supports the goals and objectives developed by the Council by providing for the safe, efficient, and effective reuse, recycling, and disposal of solid and household hazardous waste and by promoting sustainable resource management through waste reduction initiatives, hands-on interpretive programs, youth and adult education, grants demonstration projects, and volunteer opportunities.

THE METRO COMPASS

PES uses the Metro compass to focus on talent (do we perform this service better than anyone else?), passion (how passionate are we about the program?) and resources (does the program bring in resources, including revenue, community trust and/or goodwill?). Each program within PES is evaluated regularly with the compass strategy.

METRO'S EQUITY STRATEGY

Now in its fifth year, PES's diversity, equity and inclusion program is focused on implementing the PES DEI Work Plan, a five-year work plan aligned with Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion (Equity Strategy). The department's work on racial equity is focused on several key outcomes: creating economic opportunities through employment and contracts; providing services and programs equitably; minimizing negative impacts from the regional solid waste system; and generating positive benefits for the community, including communities of color and communities historically impacted by the solid waste system.

To this end, the department's DEI efforts for FY 2019-20 are focused in the following strategic areas from the PES DEI Work Plan:

- 1. Meaningfully engage and educate employees on diversity, racial equity and inclusion;
- 2. Meaningfully engage communities of color and partner with community-based organizations to advance racial equity;
- 3. Provide services equitably, with a priority on communities of color;
- 4. Manage PES facilities to be more welcoming for people of color and to increase accessibility;
- 5. Create jobs, career pathways and promote workforce equity in the sectors where PES works, with a priority on people of color and women;
- 6. Incorporate racial equity outcomes into PES procurement, contracts and allocation of budget resources; and
- 7. Evaluate and report on PES's diversity, racial equity and inclusion efforts to ensure accountability and transparency.

The proposed department budget includes central DEI-program related expenses, funds for community partnerships that advance equity in the solid waste system, and community partnerships that are program-specific in program budgets. Equity is also reflected in the community relations and communications budget for the department.

PERFORMANCE MEASURES

SWO

Material recovery rate at Metro Central Transfer Station.**

16/17	17/18	18/19	19/20	20/21	21/22	22/23
18%	15%	18%**	18%**	18%**	18%**	18%**

Material recovery rate at Metro South Transfer Station.**

16/17	17/18	18/19	19/20	20/21	21/22	22/23
17%	7%	6%**	6%**	10%**	15%**	15%**

Revenues as a percentage of total expenses at MetroPaint.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
100%	93%	90%	95%	100%	100%	100%

^{**} New operating contracts will be in effect

SWICC

Tons of solid waste cleaned up from illegal disposal sites each year.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
398	427	394	430	450	460	460

Number of illegal disposal sites with potentially hazardous waste cleaned up.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
129	417	490	400	400	400	400

RCR

No annual increase in regional per capita solid waste generation (in pounds)

16/17	17/18	18/19	19/20	20/21	21/22	22/23
2,777	2,671	2,523	2,535	2,535	2,535	2,535

Regional recovery rate*.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
53%	47%	49%	64%	64%	64%	64%

^{*}Percentages for the last three years are adjusted to reflect a new calculation methodology implemented by the State of Oregon.

	Research Center
Organizational summary– Research Center	D-31

Summary of the Research Center

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,226,772	\$3,345,389	\$4,008,685	\$4,263,099	\$4,263,099	\$4,263,099	6.35%
Materials and Services	988,902	622,493	1,270,068	1,026,360	1,026,360	1,322,360	4.12%
TOTAL	\$4,215,674	\$3,967,881	\$5,278,753	\$5,289,459	\$5,289,459	\$5,585,459	5.81%
BUDGET BY FUND							
General Fund	4,215,674	3,967,881	5,278,753	5,289,459	5,289,459	5,585,459	5.81%
TOTAL	\$4,215,674	\$3,967,881	\$5,278,753	\$5,289,459	\$5,289,459	\$5,585,459	5.81%
FULL-TIME EQUIVALENTS	28.00	28.00	31.00	31.00	31.00	31.00	0.00%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						0.00

The Research Center (RC) supports Metro policy-making and operations by providing high-quality information. The two most visible functions RC fulfills for Metro are providing decision support analytics and providing program support software applications. Selected examples of decision support include forecasting transport system performance given the investments in the Regional Transportation Plan (RTP) or Oregon Department of Transportation's Value Pricing scenarios; and supplying centralized, accessible, and sustainable performance measurement information through Metro's in-progress *By The Numbers* system. Operational support for programs includes ParkMap, the Pesticide Application Report system for PES' Integrated Pest Management program, and the field application that PES' Reduce Illegal Dumping team uses to log evidence, view case data, and assess program performance.

RC delivers excellent decision and program support because those tasks are founded in a third critical function: collecting and analyzing high-quality data through the Regional Land Information System (RLIS) program. RLIS will continue to evolve as necessary to support the needs of *By The Numbers*, Metro's new housing program, next-generation transportation data, and more. RC's budget proposal attempts—through both base and modification proposals—to position the department to address several additional emerging issues including Metro's need for better equity-related data, cyclically-collected and more-detailed transport system performance data, and the advent of "smart" data streams at the city and county level that promise to enhance Metro's understanding of what goes on in the region by revolutionizing public-sector data acquisition.

SIGNIFICANT CHANGES IN THE BUDGET

- Added \$80,000 for licensing of business intelligence software to support By The Numbers
- Added \$175,000 for development upgrades to growth and transportation planning forecast tools

REGION'S SIX DESIRED OUTCOMES

The RC base budget addresses all six Desired Outcomes in the context of continuing build-out of the *By The Numbers* performance measurement system and via support of Metro's growth management, transport planning, housing bond, parks, and solid waste efforts. RC's budget modification requests place particular emphasis on the equity and safe and reliable transportation system objectives.

A consistent theme of the four department-level equity strategies completed during the current fiscal year is the need for better equity-related data. This explicitly entails finding better "who and where" information given, for example, the unscientific nature of traditional sources' data such as the U.S. Census race and ethnicity categories. Research Center continues to strive to improve data collection and analysis and will continue to drive new thinking through its entire practice.

THE METRO COMPASS

This RC budget proposal focuses heavily on the Compass element of bringing resources to Metro, specifically through public trust. The *By The Numbers* materials and services is focused on building and sustaining a system designed to provide directly to the public information that Metro uses to make its decisions, thus increasing transparency and accountability.

Research Center

METRO'S EQUITY STRATEGY

Research Center has consistently striven to incorporate equity in all that it does. For example, the department worked closely with Planning staff to design and implement equity measures for the RTP, took initiative to build equity measures into the recent Urban Growth Report, ensured that Metro's new Multi-Criterion Evaluation/Least Cost Planning tool has all the equity-related features that cutting-edge progress in the field allows, supported DEI and Planning during the housing bond preparation by working with equity community based organizations on analytics questions, and purchased new data sources (Replica from Sidewalk Labs, InfoGroup) with equity as a desired feature. RC depends on external relationships both to provide data on the technical side and to establish trust from an institutional perspective.

PERFORMANCE MEASURES

The Research Center is customer-service-oriented. The current measures (below) focus on client and partner satisfaction. Note that Metro does its internal customer satisfaction survey every two years so there is no FY 2017-18 data for item three (internal client satisfaction). Likewise there was no RLIS survey for questions one and two in there is as yet no FY 2019-20 data. Note also that the response rate for items 1 and 2 was much lower last year than in previous years due to survey timing.

External Clients: Percent Rating Data Resource Center Services Excellent

16/17	17/18	18/19	19/20	20/21	21/22	22/23
71%	76%					

External Clients: Percent Rating RLIS relevancy to their needs Excellent

16/17	17/18	18/19	19/20	20/21	21/22	22/23
71%	67%					

Internal Clients: Percent Very Satisfied or Satisfied Overall with Research Center Quality and Timeliness

16/17	17/18	18/19	19/20	20/21	21/22	22/23
91%						

	Visitor Venues
Organizational summary– Visitor Venues	D-35

Summary of Visitor Venues

BUDGET BY CLASSIFICATION Personnel Services Materials and Services Capital Outlay	Audited FY 2016-17 \$41,743,269 51,542,154 13,806,197	Audited FY 2017-18 \$43,460,147 129,946,164 10,236,799	Amended FY 2018-19 \$48,882,728 95,519,597 25,179,670	Proposed FY 2019-20 \$49,151,260 83,063,416 39,387,616	Approved FY 2019-20 \$49,151,260 83,063,416 39,387,616	Adopted FY 2019-20 \$49,151,260 84,063,416 40,648,616	% Change From Amended 2018-19 0.55% (11.99%) 61.43%
Debt Service	9,412,867	3,918,490	4,418,575	4,420,375	4,420,375	4,420,375	0.04%
TOTAL	\$116,504,487	\$187,561,601	\$174,000,570	\$176,022,667	\$176,022,667	\$178,283,667	2.46%
BUDGET BY FUND							
General Revenue Bond Fund	9,910,606	78,125,106	4,418,575	4,420,375	4,420,375	4,420,375	0.04%
MERC Fund	60,037,203	68,746,834	109,197,350	94,654,293	94,654,293	96,915,293	(11.25%)
Oregon Zoo Asset Management Fund	2,713,525	1,438,705	5,057,241	5,880,483	5,880,483	5,880,483	16.28%
Oregon Zoo Infrastructure/Animal Welfare Fund	8,186,659	3,169,394	14,605,087	28,356,291	28,356,291	28,356,291	94.15%
Oregon Zoo Operating Fund	35,656,494	36,081,562	40,722,317	42,711,225	42,711,225	42,711,225	4.88%
TOTAL	\$116,504,487	\$187,561,601	\$174,000,570	\$176,022,667	\$176,022,667	\$178,283,667	2.46%
FULL-TIME EQUIVALENTS	390.55	403.25	410.22	409.45	409.45	409.45	(0.19%)
FTE CHANGE FROM FY 2018-2019 AMENDED	BUDGET	•	_	_	•	_	(0.77)

Summary of MERC Administration

		45-d Avidited American	Duamasad	Ammuovad	Adamtad	% Change From	
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended 2018-19
BUDGET BY CLASSIFICATION	F1 2010-17	11 2017-16	11 2010-19	11 2019-20	11 2019-20	11 2019-20	2010-13
Personnel Services	\$737,859	\$1,026,183	\$721,603	\$695,278	\$695,278	\$695,278	(3.65%)
Materials and Services	326,269	366,902	385,197	537,025	537,025	537,025	39.42%
TOTAL	\$1,064,127	\$1,393,085	\$1,106,800	\$1,232,303	\$1,232,303	\$1,232,303	11.34%
BUDGET BY FUND							
MERC Fund	1,064,127	1,393,085	1,106,800	1,232,303	1,232,303	1,232,303	11.34%
TOTAL	\$1,064,127	\$1,393,085	\$1,106,800	\$1,232,303	\$1,232,303	\$1,232,303	11.34%
FULL-TIME EQUIVALENTS	6.60	7.80	4.42	4.35	4.35	4.35	(1.58%)
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						(0.07)

Metro's visitor venues group is comprised of the Oregon Convention Center (OCC), Portland'5 Centers for the Arts (Portland'5), Portland Expo Center (Expo) and the Oregon Zoo. Formed in July 2010 to enhance collaboration on operational issues, the Metro team actively works towards a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors.

Through its Metropolitan Exposition Recreation Commission (MERC), Metro benefits from business and community leaders whose expertise and guidance set the strategic business direction for three of the venues: OCC, Portland'5 and Expo. Commission members are nominated by Clackamas, Multnomah and Washington Counties and the City of Portland and appointed by the Metro Council to serve four-year terms.

Commissioners are appointed by the Metro Council upon recommendation from local area governments. The commission includes seven members representing the city of Portland, Metro, and one each for Clackamas, Multnomah and Washington counties. The commissioners serve four-year terms.

The Oregon Zoo also benefits from a key public/private partnership through the Oregon Zoo Foundation (OZF) which is comprised of business and community leaders. The OZF's mission is to foster community pride and involvement in the Oregon Zoo and to secure financial support for the zoo's conservation, education and animal welfare programs.

The Metro Visitor Venues are varied in building type, history, business focus and client mix:

- OCC is designed to maximize economic benefit for the state and region by attracting out-of-town visitors to conventions and local residents to special events and trade shows;
- Portland'5 is the cultural hub for the metropolitan region hosting a variety of performances and entertainment events in its multiple theatres;
- Expo is the region's primary destination for public events and consumer shows, some of which have been held there for 50 years; and
- The Oregon Zoo is the state's most popular paid attraction, whose mission is to create a better future for wildlife by inspiring visitors to respect animals and learn about endangered species protection and take action on behalf of the natural world.

The individual and aggregate contributions each makes towards the region's economy is powerful and significant: more than \$750 million in direct and indirect regional spending which supports more than 7,000 total jobs, based on the most recent economic report from FY 2017-18. Combined, the venues hosted approximately 1,450 events/performances in FY 2017-18 that attracted 3.8 million people and offered a wide range of experiences for visitors and residents – contributing to the quality of life for the region and beyond.

PERFORMANCE MEASURES

Estimated economic impact in metropolitan region (millions).

	16/17	17/18	18/19	19/20	20/21	21/22	22/23
occ	\$626	\$528	\$540	\$570	\$600	\$650	\$670
OR Zoo	\$102	\$89	\$90	\$100	\$110	\$110	\$120
Portland'5	\$104	\$85	\$90	\$100	\$100	\$110	\$110
Expo	\$47	\$ 55	\$50	\$60	\$60	\$60	\$70

Visitor Venues

Summary of the Oregon Convention Center

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$10,110,575	\$10,996,179	\$12,357,472	\$13,534,290	\$13,534,290	\$13,534,290	9.52%
Materials and Services	22,846,082	99,298,443	60,832,051	42,647,288	42,647,288	43,247,288	(28.91%)
Capital Outlay	1,451,385	4,069,682	3,170,000	1,480,000	1,480,000	1,480,000	(53.31%)
Debt Service	-	2,896,215	3,396,550	3,400,600	3,400,600	3,400,600	0.12%
TOTAL	\$34,408,041	\$117,260,519	\$79,756,073	\$61,062,178	\$61,062,178	\$61,662,178	(22.69%)
BUDGET BY FUND							
General Revenue Bond Fund	409,941	77,102,331	3,396,550	3,400,600	3,400,600	3,400,600	0.12%
MERC Fund	33,998,100	40,158,188	76,359,523	57,661,578	57,661,578	58,261,578	(23.70%)
TOTAL	\$34,408,041	\$117,260,519	\$79,756,073	\$61,062,178	\$61,062,178	\$61,662,178	(22.69%)
FULL-TIME EQUIVALENTS	115.65	115.65	118.42	117.70	117.70	117.70	(0.61%)
FTE CHANGE FROM FY 2018-2019 AME	ENDED BUDGET				_		(0.72)

When it comes to showcasing the genuine Portland experience and contributing to the regional economy, OCC is front and center. The largest event venue in the Pacific Northwest, it attracts hundreds of thousands of visitors each year from the region and from around the world to exchange ideas, share their expertise, and create lasting memories and connections.

OCC continues to push the envelope when it comes to environmental responsibility and industry leadership. On top of LEED Platinum, Salmon-Safe, and APEX/ASTEM Green Venue certifications, 6,500 solar panels on the center's roof produce 25 percent of its energy use, and its industry leading waste diversion program is changing the way event organizers choose materials while dramatically reducing the waste produced at events.

OCC serves as a catalyst for Oregon's economy. In addition to the thousands of jobs supported by the facility, direct and induced spending totals more than \$500 million each year as a result of the convention center's business.

SIGNIFICANT CHANGES IN THE BUDGET

OCC's FY 2019-20 budget is built around its event schedule, which includes national conventions, trade and consumer shows, cultural events and community and business meetings. Bookings continue to be strong at the center, resulting in a steady increase in event related charges for services revenue. The food and beverage revenue goal is over \$16 million with a projected margin of \$3.6 million, 22 percent of food and beverage revenues.

OCC receives local government shared revenues from transient lodging tax and the Visitor Facilities Trust Account (VFTA). Those revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues.

Security is a significant risk to the convention center, and the FY 2019-20 budget includes two new positions to address this risk. A new Director of Public Safety and Occupational Health and Safety will develop strategic and tactical plans to address public safety risks. A new Lead Security Agent will provide additional public safety staff coverage to the building.

The major renovation of the Oregon Ballroom, outdoor plaza and related interior and exteriors will continue in FY 2019-20, with construction completed by the end of calendar year 2019. This will coincide with the opening of the Hyatt Regency Portland at the Oregon Convention Center. Other major capital projects in FY 2019-20 include large-scale chair and table purchases, interior support space renovations and exterior waterproofing projects. The center will invest more than \$17 million in capital projects in FY 2019-20.

REGION'S SIX DESIRED OUTCOMES

OCC's budget reflects its commitment to key components of the Region's Desired Outcomes and Metro Council Priorities. The budget reflects allocated funds for maintaining the facility at or above industry standard while focusing on sustainable operations and maintaining LEED Platinum Certification. OCC's innovative waste diversion policy and program supports show management and exhibitors to reduce waste. The program collaborates with clients to help them donate surplus supplies and food from events to local community organizations.

OCC is committed to expanding purchasing opportunities with COBID firms and prioritizes hiring employees residing within the FOTA area. For the OCC major interior and plaza renovation project, Metro contracted with a local minority general

Oregon Convention Center

contractor and is estimated to spend more than \$31 million on construction, with 49 percent of the construction dollars being spent with COBID subcontractors. Metro believes this contract is the largest public contract awarded to a minority-owned general contractor firm in Oregon.

OCC will continue its active participation in Lloyd area organizations such as GoLloyd, Lloyd EcoDistrict, Lloyd District Community Association and Lloyd Enhanced Services District, all focused on neighborhood improvement efforts and improving the experience of guests attending events the center.

THE METRO COMPASS

OCC strives to be a premier event facility in North America and is passionate about being a leader in the events industry while simultaneously exemplifying the highest standards for sustainability and operational efficiency. OCC's proposed budget invests in facility and staff, both key aspects of event management and guest delight.

METRO'S EQUITY STRATEGY

OCC's budget works to meet the goals of Metro's adopted Equity Strategy by ensuring ongoing staff participation in meetings and forums and a commitment to COBID purchasing. Like previous years, the operations department will commit 15 staff hours to the annual Metro Small Business Open House networking event, continue to award direct award contracts to COBID firms and continue to place language in Requests for Proposals asking for subcontracting partnerships with COBID firms. OCC is collaborating with Metro Diversity, Equity and Inclusion staff and Hyatt Regency Portland hotel project management to ensure the Hyatt Regency Portland project achieves the C2P2 goals. As the boundaries of the FOTA district have moved, OCC looks forward to expanding its pool of qualified vendors, contractors and prospective employees.

PERFORMANCE MEASURES

National Conventions.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
53	53	50	50	50	56	56
Food and Be	verage Mai	rgin.*				
16/17	17/18	18/19	19/20	20/21	21/22	22/23
18.6%	14.3%	21.8%	22.2%	22.2%	22.2%	22.2%
Ratio Operat	ting Reven	ue to Expe	nditures.			
16/17	17/18	18/19	19/20	20/21	21/22	22/23
112.5%	112.4%	106.3%	105.6%	106.8%.	107.2%	106.5%

^{*} Beginning in FY 2018-19 the Metro excise tax is no longer charged on Expo revenues, which increased the per cap spending ratio and the food and beverage margin.



Summary of Portland'5 Centers for the Arts

	Audited	Audited	Amended	Proposed	Approved	Adopted	% Change From Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$7,099,975	\$7,490,317	\$8,665,928	\$9,474,777	\$9,474,777	\$9,474,777	9.33%
Materials and Services	8,734,026	9,966,825	12,362,737	13,980,755	13,980,755	14,230,755	15.11%
Capital Outlay	2,323,012	2,326,972	2,950,000	5,025,000	5,025,000	6,125,000	107.63%
TOTAL	\$18,157,014	\$19,784,114	\$23,978,665	\$28,480,532	\$28,480,532	\$29,830,532	24.40%
BUDGET BY FUND							
MERC Fund	18,157,014	19,784,114	23,978,665	28,480,532	28,480,532	29,830,532	24.40%
TOTAL	\$18,157,014	\$19,784,114	\$23,978,665	\$28,480,532	\$28,480,532	\$29,830,532	24.40%
FULL-TIME EQUIVALENTS	52.40	56.40	60.71	61.35	61.35	61.35	1.05%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						0.64

Portland'5 brings nearly 1,000 music, theater, dance, and lecture performances to Portland each year because it knows that art matters. Art brings joy, inspires the mind, and unites communities. Art changes lives.

Among the largest performing arts centers in the country, Portland'5 is a national leader in keeping art and culture thriving. The five venues draw close to one million patrons to downtown Portland's Cultural District and generate \$85 million in regional spending every year.

SIGNIFICANT CHANGES IN THE BUDGET

The Broadway Across America season is a significant driver of Portland'5 operating revenues and expenditures. This fiscal year will include 13 weeks of popular shows such as *Wicked* and *Frozen*. Portland'5 Presents, the programming arm of Portland'5, expects to book more shows in the larger venues in FY 2019-20, which will also increase revenues and related expenditures. The food and beverage revenue goal is \$3.8 million with a projected margin of \$1 million, 26 percent of food and beverage revenues.

Portland'5 receives local government shared revenues from transient lodging tax and the VFTA. It also receives support from the City of Portland. Those revenues are projected to increase by CPI. A \$2 million one-time additional request was made to the VFTA toward the Arlene Schnitzer Concert Hall acoustical enhancement project at Portland'5.

The budget includes increases for expanded security coverage during public performances, building maintenance and production equipment. The Arlene Schnitzer Concert Hall will be closed this summer for the first phase of acoustical enhancements, an \$8 million project with \$6.5 million in outside funding.

Portland'5 added a new two-year limited duration position for an Apprentice Operating Engineer with participation in a registered apprenticeship program. This creates a career ladder pathway to full-time positions at Portland'5.

REGION'S SIX DESIRED OUTCOMES

Portland'5 provides subsidized use of its venues for local arts organizations so they may grow and flourish. It is a gathering place for citizens to come together to experience a variety of art forms.

Portland'5 Presents offers free summer performances with our Music on Main and Summer Arts on Main series. The education program brings in 12,000 students from regional Title 1 schools at no cost to the schools.

The new apprenticeship creates a career opportunity in a skilled trade. Portland'5 will work with Metro's HR department, the First Opportunity Target Area and local trade organizations to promote this opportunity to communities historically underrepresented in these positions.

THE METRO COMPASS

Portland'5 can be the best in the world in performing arts venue management by providing well trained staff who have the necessary resources to perform their jobs at the highest levels. This budget reflects that. Portland'5 is passionate about its mission to support local arts and continues to do so by generating the revenue necessary to provide deeply subsidized homes to the local arts community.

Portland'5 Centers for the Arts

METRO'S EQUITY STRATEGY

Through the education program, Portland'5 removes barriers and provides access to a diverse selection of world-class lectures and performing arts. This program offers free performances in the venues and in the community, career shadow opportunities, summer internships, and curriculum support. The education program intentionally seeks and supports teachers and students in Title 1 schools.

PERFORMANCE MEASURES

Portland'5 total weeks of Broadway performances.

			, 1			
16/17	17/18	18/19	19/20	20/21	21/22	22/23
11.5	9.5	9	13	10	10	10
Food and Ber	verage Mai	gin.				
16/17	17/18	18/19	19/20	20/21	21/22	22/23
25.3%	25.5%	23.4%	26.3%	25.0%	25.0%	25.0%
Ratio Operat	ing Reven	ue to Expe	nditures.			
16/17	17/18	18/19	19/20	20/21	21/22	22/23
111.1%	110.5%	103.1%	102.4%	102.6%	99.9%	99.8%



Summary of the Portland Expo Center

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$1,787,490	\$1,866,136	\$2,097,115	\$2,314,785	\$2,314,785	\$2,314,785	10.38%
Materials and Services	4,626,892	5,139,900	5,340,247	4,840,095	4,840,095	4,990,095	(6.56%)
Capital Outlay	491,379	405,911	315,000	125,000	125,000	286,000	(9.21%)
Debt Service	9,247,042	1,022,275	1,022,025	1,019,775	1,019,775	1,019,775	(0.22%)
TOTAL	\$16,152,803	\$8,434,221	\$8,774,387	\$8,299,655	\$8,299,655	\$8,610,655	(1.87%)
BUDGET BY FUND							
General Revenue Bond Fund	9,334,840	1,022,775	1,022,025	1,019,775	1,019,775	1,019,775	(0.22%)
MERC Fund	6,817,963	7,411,446	7,752,362	7,279,880	7,279,880	7,590,880	(2.08%)
TOTAL	\$16,152,803	\$8,434,221	\$8,774,387	\$8,299,655	\$8,299,655	\$8,610,655	(1.87%)
FULL-TIME EQUIVALENTS	15.30	15.80	17.42	17.30	17.30	17.30	(0.69%)
FTE CHANGE FROM FY 2018-2019 AME	ENDED BUDGET	•		•	•		(0.12)

Expo has a rich cultural past that has touched the lives of many Portlanders and visitors throughout its history. From its utilitarian beginnings as a livestock exhibition hall to today's sprawling swap meets and summer drive-in movies, Expo has maintained the indispensable role it plays to serve the Pacific Northwest region.

Expo is a 53 acre multi-purpose exhibition facility comprised of exhibit halls, meeting rooms, a full-service kitchen, restaurant and flexible outdoor exhibit space. It hosts more than 100 events each year, attracting nearly 400,000 visitors. According to the most recent economic impact report, Expo generated \$55 million in direct and induced annual spending which supported 560 jobs.

SIGNIFICANT CHANGES IN THE BUDGET

Overall revenues are projected lower in FY 2019-20 than the current year, due to lower food and beverage projected revenues. Food and beverage sales vary by event, and the revenue projection is based on the current event schedule. The food and beverage revenue goal is \$2.3 million with a projected margin of \$400,000, 18 percent of food and beverage revenues. Other charges for services are projected to increase slightly from the current year.

Expo receives local government shared revenues from transient lodging tax, restricted to capital projects. These revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues.

Expo has not added any new FTE or new programs in FY 2019-20.

This summer Expo will start a multi-phase project to broaden the usage of its parking lot. The first phase will include relocation of light poles to the perimeter of the lot, creating a flat, wide-open space for concerts, festivals and other events.

REGION'S SIX DESIRED OUTCOMES

The Portland Expo Center continues to grow as Portland's gathering place, with varied events for the public and culturally significant events, including the annual Honoring our History: Reflections on the Vanport Flood and the Portland Assembly Center.

Expo is the home of the largest stormwater greenwall in the nation. This unique project was created in partnership with the Environmental Protection Agency, the City of Portland and many others as a showcase of what visionary thinking can produce to support the environment. The area was recently developed into a food and beverage plaza to expand the use of this beautiful space.

Expo is committed to becoming more sustainable every year, prioritizing green improvements as we upgrade the infrastructure on our campus. A major roof project diverted 83 tons of material from landfills by restoring the roof, rather than replacing it, and upgrades in restroom fixtures and lighting reduce water and electricity usage.

THE METRO COMPASS

Expo is committed to revitalizing this regional asset, protecting our investments, meeting our goals for community, sustainability and equity and driving valuable economic impacts to the region. Expo is known as a place of service where all types of groups can gather, celebrate and grow.

Portland Expo Center

METRO'S EQUITY STRATEGY

Expo is focusing on partnerships that help us grow and learn as a department and in turn share that knowledge with our clients and patrons. Expo has completed work with Oregon Nikkei on a virtual tour of the campus that once housed the Portland Assembly Center. Additionally, Expo is working with both Portland Public Schools and with the 501c3 Vanport Mosaic, towards the presentation of historically significant subject matters in a way that generates greater community and understanding. Staff continue to be involved in neighborhood activities, schools and coalition building with events such as our drive-in movies. Staff and contracted agents are committed to COBID purchasing goals and renewed efforts that are making impacts in the community.

PERFORMANCE MEASURES

Food and Beverage Per Cap Spending Ratio

16/17	7 17/18*	18/19	19/20	20/21*	21/22	22/23*
\$5.67	\$4.87	\$4.79	\$4.79	\$4.86	\$4.97	\$5.08
Food and	Beverage Ma	rgin.				
16/17	7 17/18*	18/19	19/20	20/21*	21/22	22/23*
15.8	% 11.8%	18.4%	17.9%	24.0%	20.4%	23.9%
Ratio Op	erating Reven	ue to Expe	enditures.			
16/17	7 17/18*	18/19	19/20	20/21*	21/22	22/23*
95.09	6 102.9%	101.7%	96.1%	99.7%	95.1%	98.4%

^{*} Includes Cirque du Soleil

^{**} Beginning in FY 2018-19 the Metro excise tax is no longer charged on Expo revenues, which increased the per cap spending ratio and the food and beverage margin.



Summary of the Oregon Zoo

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$22,007,371	\$22,081,332	\$25,040,610	\$23,132,130	\$23,132,130	\$23,132,130	(7.62%)
Materials and Services	15,008,886	15,174,094	16,599,365	21,058,253	21,058,253	21,058,253	26.86%
Capital Outlay	9,540,421	3,434,234	18,744,670	32,757,616	32,757,616	32,757,616	74.76%
Debt Service	165,825	-	-	-	-	-	0.00%
TOTAL	\$46,722,503	\$40,689,661	\$60,384,645	\$76,947,999	\$76,947,999	\$76,947,999	27.43%
BUDGET BY FUND							
General Revenue Bond Fund	165,825	-	-	-	-	-	0.00%
Oregon Zoo Asset Management Fund	2,713,525	1,438,705	5,057,241	5,880,483	5,880,483	5,880,483	16.28%
Oregon Zoo Infrastructure/Animal Welfare Fund	8,186,659	3,169,394	14,605,087	28,356,291	28,356,291	28,356,291	94.15%
Oregon Zoo Operating Fund	35,656,494	36,081,562	40,722,317	42,711,225	42,711,225	42,711,225	4.88%
TOTAL	\$46,722,503	\$40,689,661	\$60,384,645	\$76,947,999	\$76,947,999	\$76,947,999	27.43%
FULL-TIME EQUIVALENTS	200.60	207.60	209.25	208.75	208.75	208.75	(0.24%)
FTE CHANGE FROM FY 2018-2019 AMENDED I	BUDGET	_	_	•		•	(0.50)

Oregon Zoo

The Oregon Zoo exists to create a better future for wildlife. We inspire the community to respect animals and take action on behalf of the natural world. We do this by creating engaging experiences and advancing the highest level of animal welfare, environmental literacy and conservation science as we pursue our vision. Consistent zoo leadership and a passionate staff have now developed a zoo-specific set of cultural values and a rigorous Integrated Conservation Action Plan that will focus our financial and personnel resource use.

The zoo is a treasured community asset and serves as a trusted resource for animal welfare and conservation education. As the region's most-visited cultural institution in a popular "destination park", the zoo is also a venue for world-class events and music, a place for families to continue traditions, and a destination for tourists visiting our region. The zoo has a long history of community support and, since its humble beginnings as a menagerie in 1888, has evolved into a leader among other zoos and conservation organizations globally.

With a 2008 voter-approved bond measure and additional support provided through grants and private donations, the zoo is undergoing a major transformation. In FY 2017-18, construction on the last three of eight major capital projects began, and will continue through 2020. Each project is targeted to improve animal welfare, provide increased educational opportunities and/or improve the zoo's infrastructure and environmental sustainability. Between day-to-day operations and capital projects, the zoo has a positive economic impact on the region, with direct and indirect impacts estimated at over \$100 million annually.

SIGNIFICANT CHANGES IN THE BUDGET

The FY 2019-20 budget, while remaining fairly consistent programmatically with those of prior years, reflects a significant investment in internal operations including the continuation of an Engagement division to oversee internal cultural vision implementation and help with external stakeholder engagement, plus dedicated funding to address maintenance and safety throughout the campus. To support increased operating requirements, the budget includes a tactical plan for increasing resources.

Revenue is based on 1.525 million visitors, the elimination of seasonal pricing and inclusion of 2018's Zoo For All admission rates for low income individuals. A slight decrease in attendance is assumed due to the inconvenience during construction of the final bond funded projects (polar bear, primate, and rhinoceros habitats). Decreased revenues are assumed for the Food and Beverage division with the closure of BearWalk Café during construction. In January 2019 the zoo contracted out food and beverage operations shifting some costs from personnel services to materials and services. Increased revenue is anticipated from a diversified portfolio: continuing proactive foundation support, new ticketed events, new and ongoing federal and state grants, giraffe feeding deck, souvenir photographs, and the continuation of 2018's new guest/animal connection program.

Personnel Changes

Changes in FTE:

- \$1.9 million in labor associated with food moved from Personnel Services to Materials and Services under a concessionaire labor expense line item
- Addition of 1.0 FTE Limited Duration Condor Keeper funded by a USFW challenge grant

The prior fiscal year ended with record breaking attendance of 1.7 million visitors and increased the fund balance from \$868,000 to just more than \$4 million. The zoo continues to follow the long term financial plan developed in 2017 to strengthen operational sustainability.

REGION'S SIX DESIRED OUTCOMES

The zoo contributes to vibrant communities in the region by providing appropriate education, conservation and cultural institution ("venue") activities, programs and events to engage a wide range of community members. Public appreciation of these Oregon Zoo efforts is evident in the education program participation by more than 200,000 students annually, and by consistent annual attendance more than 1.5 million visitors (the most-visited cultural institution in this region).

With sustainably designed capital projects, the zoo is leading by example while showing visitors how they too can make a difference. This is especially true in the newly-opened Education Center, which in 2018 received "LEED Platinum" status.

Zoo leadership is working with Explore Washington Park and its other cultural institutions, and with TriMet leadership, to increase mass transit use for trips to the zoo and park by all user groups. This will help to ensure that more people use mass transit to enhance quality of life by getting outside in the park, and experiencing its world-class cultural institutions and other venues. This effort should be sustained by stronger investment via Explore Washington Park and TriMet.

The zoo's next major projects, Polar Passage/Primate Forest and Rhinos, will teach visitors about the impacts of climate change on polar bears and palm oil operations on orangutans and chimpanzees, and show how individuals can take action to mitigate effects of climate change and habitat conversion.

The zoo's education programs increase the public's understanding of environmental issues and the need for direct action related to clean air and water, the sustainable management of resources for future generations, and improving access to nature. These programs are provided to hundreds of thousands of people annually.

See below in "Metro's Equity Strategy" regarding advancing equity in the region.

THE METRO COMPASS

The zoo can be Metro's best venue for providing opportunities for the 1.5 million annual visitors to connect and learn about nature, ultimately inspiring behavioral change that can make a positive difference for the environment and wildlife. The zoo is accredited by the Association of Zoos and Aquariums and is recognized by wildlife and conservation organizations as a valued partner and collaborator. Organizations such as the U.S. Fish and Wildlife Service, Oregon Department of Fish and Wildlife, and the U.S. Geological Survey rely on the zoo for conservation science opportunities, endangered species recovery, and access to the zoo's huge audiences on-site and virtually. With its expertise in animal care and welfare, and conservation action, the zoo is uniquely suited to contribute to the body of knowledge used in field conservation work for a variety of endangered species including butterflies, California condors, western pond turtles and wildlife far afield such as Asian elephants.

METRO'S EQUITY STRATEGY

In FY 2019-20 the zoo will continue to improve accessibility for lower-income community members through our new Zoo For All program (discount program for qualifying individuals), targeted distribution of free admission to community organizations, and continuation of Second Tuesdays discounts for all from September through May. The free admission program is valued at more than \$300,000 in accessibility for underserved communities, based on tickets redeemed.

Equity in contracting is also a focus. The aspirational contracting goal for the zoo bond-funded construction projects is 15 percent participation from COBID firms. The zoo has developed an action plan for implementing Metro's strategy to advance racial equity, adopted in 2016 and began implementation as a pilot venue in FY 2017-18.

PERFORMANCE MEASURES

Total conservation education program attendance (thousands):

16/17	17/18	18/19	19/20	20/21	21/22	22/23
200	215	216	216	220	221	222

Enterprise Revenue: Comparison of current achievement to the adopted budget. Admissions, food service and catering, retail, classes and camps, train and special exhibits.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
95%	105%	100%	100%	100%	100%	100%



Communications

Summary of Communications

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$1,664,828	\$1,724,435	\$1,734,112	\$2,091,560	\$2,091,560	\$2,091,560	20.61%
Materials and Services	131,663	153,454	338,691	399,461	399,461	539,461	59.28%
TOTAL	\$1,796,491	\$1,877,889	\$2,072,803	\$2,491,021	\$2,491,021	\$2,631,021	26.93%
BUDGET BY FUND							
General Fund	1,796,491	1,877,889	2,072,803	2,491,021	2,491,021	2,631,021	26.93%
TOTAL	\$1,796,491	\$1,877,889	\$2,072,803	\$2,491,021	\$2,491,021	\$2,631,021	26.93%
FULL-TIME EQUIVALENTS	13.00	13.00	12.00	14.00	14.00	14.00	16.67%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						2.00

Communications advocates for the people of greater Portland and ensures people are aware of and have a voice in Metro's work. Communications helps the public understand and respond to Metro's portfolio of projects and connect to Metro services, fulfilling its ultimate goal of building trust with communities of color, voters and residents of the greater Portland area. Communications' staff includes professionals in media relations, public involvement, journalism, marketing, graphic and web design, issue management, stakeholder analysis

SIGNIFICANT CHANGES IN THE BUDGET

and advocacy.

- Transferred the community partnership funding from non-departmental budget to the Communications budget. Existing funding is currently budgeted at \$150,000.
- Added additional materials and services to implement actions from the SPAREDI related to improved training, engagement with non-networked employees consistent, improve recruitment, onboarding and retention.
- Increased one additional FTE to support improved awareness about recycling programs and other programs flowing from the updated Regional Waste Plan.
- Converted a limited duration FTE. This position supports dedicated communications support for the Council Office and continues the current limited duration support for the ongoing funding measures work.

REGION'S SIX DESIRED OUTCOMES

Communications top job is to help Metro communicate effectively across all business lines with the goal of increasing public awareness and supporting positive public experiences that build trust that leads to engagement and support of Metro initiatives. This advances the Metro Council agenda and supports the work of operating departments on behalf of the people of greater Portland helping achieve all six desired outcomes.

THE METRO COMPASS

Communications role ladders up directly to the Compass. "How do we create the resources we need to support Metro's plans, programs and services? By building trust with volunteers, visitors, customers, partners and voters – and supporting services that generate revenue.

METRO'S EQUITY STRATEGY

From telling Communications goals and FY 2019-20 budget initiatives are shaped by and serve Metro's equity strategy. Communications takes the lead on the "inclusion" part of DEI. The web update is designed specifically to improve awareness and access by people of color.

Goal 1 – Trust and awareness. Establish a high level of awareness and public trust as measured by scientific surveys of greater Portland area residents and qualitative information from people using Metro facilities and services and leaders of communities of color.

Goal 2 – Engagement and inclusion. Build strong partnerships with community-based organizations serving people of color and ensure Metro decision-makers hear and consider representative voices and values.

Communications

Goal 3 – Effectiveness and efficiency. Deliver a modern, functional website; tools, resources, training and customer support to empower Metro staff at every level to produce on-brand web content and communication products; and coordinated public participation in Metro projects and decisions.

PERFORMANCE MEASURES

A biennial public survey in which an increasing percentage of respondents can identify Metro and one or more of its programs.

*Fifty one percent of respondents in a June 2015 telephone survey had a favorable opinion of Metro while 20 percent had an unfavorable opinion. In an unaided, openended question asking name the first few things that come to mind when you hear Metro, 43 percent of respondents correctly identified a Metro function. In a 2017 telephone survey, 55 percent of respondents had a favorable opinion of Metro and 20 percent had an unfavorable opinion.

*An April 2015 online poll (with an independent, private panel) found 21 percent of people who had lived in the Portland area for more than 10 years recognized the Metro logo and that 6 percent of those who had lived here for less than five years recognized the logo.

Percent of the region's elected officials who agree with the following: "Metro provides valuable services that have positive impacts on my constituents."

16/17	17/18	18/19	19/20	20/21	21/22	22/23
75%**		79%				

Percent of randomly selected website survey respondents reporting that they were satisfied with their visit to the Metro web site.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
65.8%	64.3	65.7				

^{**}The overarching concern among site visitors is with the "Find a Recycler" feature. Complaints rarely involve the site itself and instead focus on the lack of recycling options for every-day products.

Finance and Regulatory Services

Summary of Finance and Regulatory Services

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,982,396	\$4,252,478	\$4,508,716	\$4,863,468	\$4,863,468	\$4,863,468	7.87%
Materials and Services	3,899,401	2,268,135	4,861,468	4,852,176	4,852,176	4,952,176	1.87%
Capital Outlay	-	-	400,000	-	-	150,000	(62.50%)
TOTAL	\$7,881,797	\$6,520,613	\$9,770,184	\$9,715,644	\$9,715,644	\$9,965,644	2.00%
BUDGET BY FUND							
General Fund	5,099,586	5,264,959	5,669,072	5,893,713	5,893,713	5,893,713	3.96%
General Asset Management Fund	127,040	-	400,000	-	-	150,000	(62.50%)
Risk Management	2,607,805	1,207,833	3,701,112	3,821,931	3,821,931	3,921,931	5.97%
Solid Waste Fund	47,366	47,820	-	-	-	-	0.00%
TOTAL	\$7,881,797	\$6,520,613	\$9,770,184	\$9,715,644	\$9,715,644	\$9,965,644	2.00%
FULL-TIME EQUIVALENTS	37.50	39.50	37.50	38.50	38.50	38.50	2.67%
FTE CHANGE FROM FY 2018-2019 AMEN	IDED BUDGET						1.00

Finance and Regulatory Services (FRS) provides financial management, administrative, regulatory and operational services to Metro's elected officials, operating centers and services, employees and the public. Key functions include: Budget and Financial Management, Accounting, Payroll, Risk Management, and Procurement. In addition, Finance and Regulatory Services licenses small contractors and sets rates for public solid waste disposal facilities.

SIGNIFICANT CHANGES IN THE BUDGET

- 1.0 FTE for additional assistance and analysis in MERC Finance
- Conversion of a limited duration position to regular status to support Procurement
- Additional funding of \$20,000 for banking services costs
- Additional \$100,000 funding for a cloud based software for incident reporting

REGION'S SIX DESIRED OUTCOMES

As the financial arm of the agency, FRS focuses on serving the other operating departments and council in their work for the region. By managing the processing and reporting of all financial transactions, budgetary oversight, and critical forecasting services, FRS ensures the highest level of accountability in financial and operational performance. The annual budget provides sufficient funding to support these functions in an efficient manner.

Other services include the management of the Contractor's Business License program and collection of the Construction Excise Tax. FRS allows other departments to focus on the programmatic work that achieve the desired outcomes of the Agency. FRS also sets Solid Waste Rates at Metro-owned facilities, excise tax and regional system fees based off of forecasting, modeling and analysis provided by Solid Waste Policy and Compliance.

All of these functions, key to remaining accountable to Metro employees, elected officials and most importantly to the citizens of our region, assist Metro in achieving all of the six desired outcomes.

THE METRO COMPASS

Metro can be the best at providing open and transparent financial reporting. For the 27th straight year, Metro received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association for its Annual Comprehensive Financial Report. This award signifies excellence in providing accessible financial data to the public. In the FY 2019-20 budget, funds have been allocated to continue work on our financial system to increase automation and improve data analytics.

METRO'S EQUITY STRATEGY

The budget includes support for the Equity in Contracting program in the procurement department. Procurement Services oversees the contracting and purchasing activities of Metro's operating centers to assure compliance with state and federal regulations and Metro Code and to encourage a competitive process that supports openness and impartiality. Metro Code establishes policies that encourage the use of COBID certified firms (minority, women, service-disabled veteran owned, and emerging small businesses) by creating the maximum possible opportunity for such businesses to compete for and participate in Metro contracting activities. Success

Finance and Regulatory Services

measures in COBID utilization have steadily increased due to the establishment of the Contracting Equity Program and Procurement Services is now moving its focus to measuring and improving the diversity of the contracted workforces on Metro's jobsites.

PERFORMANCE MEASURES

Percentage of contracts and contract dollars awarded to COBID firms.

	16/17	17/18	18/19	19/20	20/21	21/22	22/23
Contract	\$ 16%	19%	20%	20%	20%	20%	20%
Contract	# 25%	10%	25%	<i>25</i> %	25%	<i>25</i> %	<i>25</i> %
Total Cost of	Risk						
16/17	17/18	18/19	19/20	20/21	21/22	22/23	
<1.0%	<1.0%	<1.0%	<1.0%	<1.0%	<1.0%	<1.0%	

Human
Resources

Summary of Human Resources

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,241,364	\$2,460,895	\$2,842,363	\$3,036,934	\$3,036,934	\$3,036,934	6.85%
Materials and Services	514,248	393,749	560,310	533,301	533,301	496,301	-11.42%
Capital Outlay	-	-	-	35,000	35,000	35,000	n/a
TOTAL	\$2,755,612	\$2,854,644	\$3,402,673	\$3,605,235	\$3,605,235	\$3,568,235	4.87%
BUDGET BY FUND							
General Fund	2,755,612	2,854,644	3,402,673	3,605,235	3,605,235	3,568,235	4.87%
TOTAL	\$2,755,612	\$2,854,644	\$3,402,673	\$3,605,235	\$3,605,235	\$3,568,235	4.87%
FULL-TIME EQUIVALENTS	21.80	21.80	22.30	22.80	22.80	22.80	2.24%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET	·					0.50

Human Resources (HR) serves as a business partner to provide strategic and sustainable human resources practices and systems so that our customers are able to fulfill their mission. Human Resources is a full-service HR department providing benefits, classification and compensation, employee and labor relations, organization development and training, recruitment and selection, and systems administration for the agency.

HR leads the work of Metro's agency goal related to its employees: "By December 31, 2021, employ a highly engaged workforce that reflects or exceeds the diversity of the region."

SIGNIFICANT CHANGES IN THE BUDGET

- Added an additional 0.5 FTE which increases one position to 1.0 FTE to support the recruitment team in addition to providing front desk coverage.
- Added funding for a labor relations case tracking system to ensure the ability to retrieve information on a variety of issues that occur.
- Increased funding to adequately meet the amounts of current personnel service contracts.

REGION'S SIX DESIRED OUTCOMES

HR advances the organization in achieving the six desired outcomes by ensuring Metro has highly qualified human resources to carry out the agency's work. HR's goals directly align with the agency goals that were adopted this past year, specifically the goal as related to people as noted above, and also the Strategic Plan to Advance Racial Equity.

THE METRO COMPASS

Human Resources most closely correlates with the two prongs of the compass related to what can we be the best at and what are we passionate about. HR has moved to a business partner model when working with departments. This allows HR to better understand department specific missions and business needs, in addition to the overall agency goals, such that we are uniquely situated to best meet the human resources needs off the agency and ensure a highly qualified staff to carry out the agency's mission and goals.

METRO'S EQUITY STRATEGY

HR leads the work related to hiring a diverse workforce. There are now four departments with their own equity and diversity plans. This places further emphasis on recruitment efforts throughout the agency. In addition, HR either facilitates or participates in a number of DEI related committees and activities.

HR is continuing to enhance its focus on employee engagement as we recognize retention is key to having a diverse workforce. HR works closely with both DEI and the departments to fulfill the individual department Diversity Action Plans and the overall agency Strategic Plan to Advance Racial Equity.

Human Resources

PERFORMANCE MEASURES

Human Resources staff is consistent with industry standards of HR to employee ratio*.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
1:88	1:91	1:100				

^{*}Employee ratio includes part-time, seasonal, limited duration and temporary employees as of 7/1 of fiscal year; 2015 report by Society of Human Resource Management noted an average HR to staff ratio for agencies of a similar size to Metro is 1:79.

Progress made toward reaching goals as set forth in the affirmative action plan. Number of areas with goals met – out of 16 areas

^{*}Metro achieved its goals in 14 of 16 areas and continues to have additional goals

Information Services

Summary of Information Services

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$3,313,748	\$3,678,473	\$4,057,133	\$4,407,327	\$4,407,327	\$4,407,327	8.63%
Materials and Services	1,221,635	1,298,953	2,316,176	2,069,896	2,069,896	2,229,896	(3.73%)
Capital Outlay	529,670	158,590	1,540,189	1,476,836	1,476,836	1,646,836	6.92%
TOTAL	\$5,065,053	\$5,136,016	\$7,913,498	\$7,954,059	\$7,954,059	\$8,284,059	4.68%
BUDGET BY FUND							
General Fund	4,467,296	4,899,040	6,343,309	6,417,223	6,417,223	6,567,223	3.53%
General Asset Management Fund	597,757	236,975	1,570,189	1,536,836	1,536,836	1,716,836	9.34%
TOTAL	\$5,065,053	\$5,136,016	\$7,913,498	\$7,954,059	\$7,954,059	\$8,284,059	4.68%
FULL-TIME EQUIVALENTS	28.50	30.50	31.00	32.00	32.00	32.00	3.23%
FTE CHANGE FROM FY 2018-2019 AMEN	NDED BUDGET	<u> </u>	<u> </u>	·		<u> </u>	1.00

Information Services (IS) provides technologies, services and support that help achieve Metro's agency goals of serving the region's customers and citizens. The department strives for results that balance the needs of the agency and each department with ongoing support, regulatory requirements, and investments in infrastructure, innovation and cost.

SIGNIFICANT CHANGES IN THE BUDGET

- Added a 1.0 FTE to support web program back-end development including site building, development and theming as well as fixing bugs, applying security updates and adding and enhancing site features.
- Added \$130,000 to support Metro's new Voice over IP (VoIP) system.
 Information Services has centralized support for these systems, including adds/moves/changes, troubleshooting, upgrades and maintenance.
- Added \$126,000 one-time funding to purchase an automatic high voltage switch to the main data center at OCC. The switch also adds redundancy of the second power feed as well as the second set of backup generators.

REGION'S SIX DESIRED OUTCOMES

As a support department, IS participates in each of Metro's regional desired outcomes. By ensuring fast, reliable applications, records management, data storage and transport, the department provides the foundation for communication systems, web services, mapping and planning, security systems, financial and payroll services and specialized payment and operational systems. Together, these systems support Metro's services to create vibrant communities, safe, reliable transportation, economic prosperity, equity, clean air and water and leadership on climate change.

THE METRO COMPASS

As a foundation for activities across Metro, IS provides systems to enable all areas of the agency to achieve their goals. The budget for IS is centered on providing the support needed to deliver services to line departments and ultimately to the citizens of the region. The resources for IS are focused on secure, reliable transactions that help generate resources and create public trust through on-line services, communication and records.

METRO'S EQUITY STRATEGY

IS supports equity strategies throughout the agency. The department initiated and supported many of the services that provide outreach and communication with underserved populations. Examples of this can be found throughout the Metro website, which was designed to adhere to the World Wide Web Consortium accessibility standards and provided the ability to easily add multiple, translated versions of the website. By understanding the demographic of the mostly mobile user community, IS supported responsive sites, which can be easily read on mobile devices. Other items inherent in the department's list of offerings in support of DEI include, support for research center mapping, support for contracting, recruitment support, (including an in-house kiosk for applicants without a computer) access to public records and video feeds of council meetings (with closed captioning services) and assisted listening services within the council chambers. These advancements ensure that Metro is well-positioned to deliver accessible information and communications to a diverse population.

Information Services

PERFORMANCE MEASURES

Percent of Metro clients who rate the services of the helpdesk as satisfactory or better.*

16/17	17/18	18/19	19/20	20/21	21/22	22/23
92%	92%	92%	92%	92%	92%	92%

Percent of Metro clients who rate Records Information Management services as satisfactory or better.*

16/17	17/18	18/19	19/20	20/21	21/22	22/23
82%	82%	82%	82%	82%	82%	82%

^{*}As measured by annual customer survey

Percent uptime of HR Finance and timekeeping software.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
99.5%	99.5%	99.5%	99.5%	99.5%	99.5%	99.5

Percent uptime of network, internet and email availability.

Percent cost reduction of record storage costs due to timely destruction of records and promotion of e-filing through TRIM.

16/17	17/18	18/19	19/20	20/21	21/22	22/23
30%	30%	30%	30%	30%	30%	30%

^{*} As measured by annual customer survey

Office of Metro Attorney

Summary of the Office of Metro Attorney

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended 2018-19
BUDGET BY CLASSIFICATION							
Personnel Services	\$2,317,535	\$2,503,036	\$2,658,142	\$2,851,555	\$2,851,555	\$2,851,555	7.28%
Materials and Services	55,666	55,465	75,327	77,362	77,362	77,362	2.70%
TOTAL	\$2,373,201	\$2,558,501	\$2,733,469	\$2,928,917	\$2,928,917	\$2,928,917	7.15%
BUDGET BY FUND							
General Fund	2,373,201	2,558,501	2,733,469	2,928,917	2,928,917	2,928,917	7.15%
TOTAL	\$2,373,201	\$2,558,501	\$2,733,469	\$2,928,917	\$2,928,917	\$2,928,917	7.15%
FULL-TIME EQUIVALENTS	16.00	16.00	16.00	16.00	16.00	16.00	0.00%
FTE CHANGE FROM FY 2018-2019 AME	NDED BUDGET						0.00

The Office of Metro Attorney (OMA) is required by the Metro Charter and created by the Metro Code. The core function of OMA is to provide legal advice and legal services to the Metro Council, Metro COO, Metro departments and the Auditor. The Metro Attorney has general control and supervision of all civil actions and legal proceedings in which Metro is a party. The Metro Attorney has full charge and control of all the legal business of all departments and commissions of Metro.

SIGNIFICANT CHANGES IN THE BUDGET

• Added additional funds for its three internship programs that are part of OMA's equity strategy work as described below.

REGION'S SIX DESIRED OUTCOMES

OMA's FY 2019-20 budget fully aligns with the Region's Six Desired Outcomes and the Metro Compass by providing legal advice and services to the Metro Council, the COO and the Metro departments in their activities in support of both.

METRO'S EQUITY STRATEGY

OMA's work aligns with Metro's Strategic Plan to advance racial equity, diversity and inclusion in many ways. OMA has an internship program that funds three positions, two legal interns and one administrative intern, focused on applicants from diverse backgrounds. OMA has been very successful in hiring and mentoring future lawyers from communities of color for many years. OMA staff support Metro's Equity Strategy through participation in DEI programs, trainings and by providing legal advice to DEI. OMA is very involved in the C2P2 project, the Metro COBID contracting program as well as Title VI compliance for Planning and Development.

PERFORMANCE MEASURES

OMA will continue to use the Metro Customer Survey results and the Employee Engagement Survey results as its performance measures. OMA's goal is to remain above an 80 percent approval rating on the Metro Customer Survey and to remain in the top three departments in employee engagement in the overall results of the Employee Engagement Survey.

Office of Metro Attorney



	Non- departmental summary
Organizational summary– Non-departmental summary	D-75

Summary of Non-departmental expenses

FULL-TIME EQUIVALENTS	0.00	1.00	1.00	1.00	1.00	1.00	0.00%
TOTAL	\$89,468,016	\$84,378,205	\$116,972,888	\$141,024,594	\$141,024,594	\$134,862,613	15.29%
Solid Waste Fund	8,347,456	6,110,323	6,322,306	7,018,314	7,018,314	7,018,314	11.01%
Smith and Bybee Wetlands Fund	121,752	72,510	78,671	84,853	84,853	84,853	7.86%
Risk Management	-	-	-	-	-	-	0.00%
Parks and Natural Areas Local Option Levy Fund	6,255,475	5,063,565	5,341,333	5,258,205	5,258,205	5,258,205	(1.56%)
Oregon Zoo Operating Fund	4,719,173	4,643,729	4,656,862	4,832,387	4,832,387	4,832,387	3.77%
Oregon Zoo Infrastructure/Animal Welfare Fund	675,868	515,894	446,647	243,709	243,709	243,709	(45.44%)
Oregon Zoo Asset Management Fund	-	135,318	-	· -	-	-	0.00%
Open Spaces Fund	-		130,000	29,761	29,761	29,761	(77.11%)
Natural Areas Fund	3,110,926	2,941,554	3,227,582	2,724,478	2,724,478	2,724,478	(15.59%)
MERC Fund	9,814,122	5,829,512	6,725,855	6,773,587	6,773,587	6,773,587	0.71%
General Revenue Bond Fund	-	-	15,100,000	- · · · · -	-	-	(100.00%)
General Obligation Debt Service Fund	31,310,742	34,969,775	46,765,553	88,727,418	88,727,418	82,255,113	75.89%
General Asset Management Fund	214,625	222,500	1,732,000	50,000	50,000	50,000	(97.11%)
Community Enhancement Fund	17,310	872,388	867,435	18,394	18,394	18,394	(97.88%)
Cemetery Perpetual Care Fund	-	50,000	50,000	-	-	-	(100.00%)
Affordable Housing Fund		,,	,,	,, .00		,,	0.00%
BUDGET BY FUND General Fund	24,880,568	22,951,137	25,528,644	25,263,488	25,263,488	25,573,812	0.18%
TOTAL	\$89,468,016	\$84,378,205	\$116,972,888	\$141,024,594	\$141,024,594	\$134,862,613	15.29%
Interfund Loans	2,665,170	857,017	2,762,852	522,650	522,650	522,650	(81.08%)
Fund Equity Transfers	26,629,964	20,084,222	36,266,391	20,578,888	20,578,888	20,578,888	(43.26%)
Interfund Reimbursements	16,556,552	16,831,562	17,564,115	18,108,741	18,108,741	18,108,741	3.10%
Internal Service Transfers	5,954,878	5,640,317	5,952,128	6,199,740	6,199,740	6,400,064	7.53%
Debt Service	33,242,780	36,981,625	48,856,140	90,900,427	90,900,427	84,428,122	72.81%
Capital Outlay	63,793	5,275	-	-	-	-	0.00%
Materials and Services	4,346,307	3,851,341	5,448,058	4,578,061	4,578,061	4,688,061	(13.95%)
Personnel Services	8,573	\$126,847	\$123,204	\$136,087	\$136,087	\$136,087	10.46%
BUDGET BY CLASSIFICATION							
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	2018-19
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
							% Change From

The expenditures listed in the non-departmental summary are primarily non-operating expenses such as general obligation debt service and interfund transfers. Expenditures also include items such as special appropriations that cannot be easily tied to a single program, center or service and costs such as election expenses that do not occur every year.

PERFORMANCE MEASURES

Complies fully with Governmental Accounting Standards Board standards; achieves unqualified audit opinion.

16/	17 17.	/ 18 18/19	9 19/20	20/21	21/22	22/23
Y	ES Y	ES YES	YES	YES	YES	YES
Mainta	ins agency'	s underlying	AAA/Aaa B	Sond Rating	5.	

16/17	17/18	18/19	19/20	20/21	21/22	22/23
YES						

Highlights of the FY 2019-20 non-departmental budget are:

Personnel Services

• 1.0 FTE Program Analyst IV to support the Regional Investment Strategy division.

Debt Service

- Debt service on general obligation bonds totaling \$82.2 million, which includes outstanding Natural Areas and Oregon Zoo Infrastructure bonds, and Affordable Housing bonds issued in May 2019.
- Debt service on pension obligation bonds of \$2.2 million.

Transfers - a detail of FY 2019-20 budget transfers can be found in the appendices; below are some highlights:

- Interfund reimbursements of \$18.1 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management.
- Transfer of \$13.4 million in ongoing operating support from the General Fund to the Oregon Zoo Operating Fund.
- Transfer of \$2.3 million from the Parks and Natural Areas Local Option Levy Fund to the General Fund to support park operations.
- Transfer of \$1.4 million from the General Fund to the General Revenue Bond Fund to fund debt service payments on the Metro Regional Center bonds.
- Transfer of \$1.0 million from the MERC Fund to the General Revenue Bond Fund for debt service on outstanding bonds at Expo.
- Transfers of \$1.0 million from the Natural Areas Fund to the General Asset Management Fund for the Willamette Falls Riverwalk project.
- Transfer of \$870,000 from the General Fund to the General Asset Management Fund for renewal and replacement needs and sustainability upgrades.
- Transfer of \$740,000 from the Solid Waste Revenue Fund to the General Fund for project support by the Research Center.
- Transfer of \$680,000 and \$300,000 from the General Fund and the Oregon Zoo Operating Fund, respectively, to the Oregon Zoo Asset Management Fund to support renewal and replacement needs.
- Transfer of \$400,000 from the General Fund to MERC to support operations at Expo designed to increase the competitiveness of the facility.

Nondepartmental summary

- Transfer of \$200,000 from the General Fund to the Solid Waste Fund to support the development and implementation of an updated climate action plan for Metro internal operations.
- Interfund loan payments of \$520,000 on two outstanding interfund loans for Oregon Zoo capital projects and Metro Regional Center capital projects.

Parks and Natural Areas Local Option Levy Fund Materials and Services

• \$1 million for Nature in Neighborhoods grants to support community projects and programs across the region.

General Fund special appropriations: \$3.824 million

- 2.2 million for Construction Excise Tax grants to local governments for concept planning.
- \$600,000 for Regional Investment Strategy, including both materials and services and personnel services costs.
- \$228,000 for the TriMet passport program, Metro's primary employee commute option strategy.
- \$167,000 for Metro's required outside financial audit.
- \$125,000 for November 2019 bond measure expenses and May 2020 general election expenses.
- \$51,000 and \$45,000 for IFA loan #1 and IFA loan #2, respectively. Payments are for year two of Metro's seven year commitment to the Columbia Corridor Drainage Districts Joint Contracting Authority for the Infrastructure Finance Authority loans.
- \$50,000 for cost sharing of the proposed Levee Ready Columbia project office budget (year 3 of contribution).
- \$23,000 for general Metro sponsorship account.
- The following designated contributions are also included: (# of years of contribution, if known)
 - \$15,000 for Lloyd Business Improvement District Dues
 - \$15,000 for Rail~Volution
 - \$10,000 for Intelligent Transportation Society of America, Mobility on Demand
 - \$2,700 for Clackamas County Business Alliance (year 6)
 - \$2,700 for East Metro Business Alliance (year 6)
 - \$2,700 for Westside Economic Alliance (year 6)
 - \$2,700 for Columbia Corridor Association (year 6)
 - \$50,000 to the Intertwine Alliance
 - \$25,000 to the Regional Arts and Culture Council
 - \$25,000 to the Metropolitan Export Initiative (year 8)
 - \$25,000 for Greater Portland, Inc.
 - \$25,000 for the Regional Disaster Preparedness Organization (year 6)
 - \$15,000 for First Stop Portland
 - \$4,700 for Transportation for America (year 6)
 - \$50,000 for Speaker Bureau (year 5)
 - \$60,000 for Willamette Falls Lock Sponsorship (year 5)
 - \$5,000 for Willamette Falls Heritage Coalition (year 2)

Summary of all funds E-2 General Fund E-5 Affordable Housing Bond Fund _______ E-39 Cemetery Perpetual Care Fund ______ E-45 Community Enhancement Fund E-51 General Asset Management Fund E-57 General Obligation Bond Debt Service Fund E-65 General Revenue Bond Fund ______ E-71 Metropolitan Exposition Recreation Commission Fund E-77 Natural Areas Fund E-93 Open Spaces Fund E-101 Oregon Zoo Asset Management Fund E-107 Oregon Zoo Infrastructure and Animal Welfare Fund ______ E-113 Oregon Zoo Operating Fund ______ E-121 Parks and Natural Areas Local Option Levy Fund E-131 Risk Management Fund E-139 Smith and Bybee Wetlands Fund E-145 Solid Waste Revenue Fund ______ E-151

Fund summary and detail

Summary of all funds

	General Fund	Affordable Housing Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund	Natural Areas Fund
RESOURCES							2011414114		
Beginning Fund Balance	\$53,251,014	\$652,000,000	\$689,176	\$413,221	\$35,088,564	\$1,557,000	\$4,388,305	\$38,381,795	\$22,265,058
Current Revenues									
Excise Tax	17,844,273	-	-	-	-	-	-	-	-
Construction Excise Tax	3,985,000	-	-	-	-	-	-	-	-
Real Property Taxes	16,000,845	-	-	-	-	80,673,113	-	-	-
Other Tax Revenues	-	-	48,250	-	-	-	-	-	-
Interest Earnings	610,000	12,400,000	15,687	12,555	676,535	25,000	19,063	660,000	556,626
Grants	12,815,378	-	-	-	-	-	-	100,000	30,000
Local Government Shared Revenues	686,758	-	-	-	-	-	3,400,600	26,872,375	-
Contributions from Governments	4,795,350	-	-	-	-	-	-	1,448,786	-
Licenses and Permits	615,894	-	-	-	-	-	-	-	-
Charges for Services	6,726,719	-	-	1,102,244	-	-	-	56,255,349	-
Contributions from Private Sources	-	-	-	-	4,007,500	-	-	1,125,000	-
Internal Charges for Services	2,481,408	-	-	-	-	-	-	-	-
Miscellaneous Revenue	768,093	-	-	-	8,709	-	-	140,478	_
Subtotal Current Revenues	67,329,718	12,400,000	63,937	1,114,799	4,692,744	80,698,113	3,419,663	86,601,988	586,626
Interfund Transfers:									
Internal Service Transfers	5,265,346	500,000	_	-	126,000	-	-	-	-
Interfund Reimbursements	16,431,208	· =	-	-	-	-	-	-	-
Interfund Loans	-	-	_	_	_	_	-	-	-
Fund Equity Transfers	-	-	_	-	2,605,357	-	2,994,067	400,000	-
Subtotal Interfund Transfers	21,696,554	500,000	-	-	2,731,357	-	2,994,067	400,000	-
TOTAL RESOURCES	\$142,277,286	\$664,900,000	\$753,113	\$1,528,020	\$42,512,665	\$82,255,113	\$10,802,035	\$125,383,783	\$22,851,684
REQUIREMENTS									
Current Expenditures:									
Personnel Services	44,904,520	804,203	-	-	612,672	-	-	26,019,130	2,201,820
Materials and Services	45,728,806	171,912,897	_	1,343,485	957,250	_	_	63,005,163	2,794,550
Capital Outlay	165,000	30,000,000	-	· · · · · -	16,154,720	-	-	7,891,000	3,560,000
Debt Service	2,173,009	-	_	_	_	82,255,113	6,394,667	-	-
Subtotal Current Expenditures	92,971,335	202,717,100	-	1,343,485	17,724,642	82,255,113	6,394,667	96,915,293	8,556,370
Interfund Transfers:									
Internal Service Transfers	891,324	-	_	18,394	_	-	_	168,752	803,244
Interfund Reimbursements	465,979	-	_	-	-	-	-	5,584,560	921,234
Fund Equity Transfers	18,219,352	-	_	-	-	-	-	1,020,275	1,000,000
Interfund Loans	-	-	-	-	50,000	-	-	-	-
Subtotal Interfund Transfers	19,576,655	-	-	18,394	50,000	-	-	6,773,587	2,724,478
Contingency	9,180,676	35,000,000	-	29,500	9,467,395	-	-	21,694,903	4,000,000
Unappropriated Fund Balance	20,548,620	427,182,900	753,113	136,641	15,270,628	-	4,407,368	-	7,570,836
Subtotal Designated Ending Balance	29,729,296	462,182,900	753,113	166,141	24,738,023	-	4,407,368	21,694,903	11,570,836
TOTAL REQUIREMENTS	\$142,277,286	\$664,900,000	\$753,113	\$1,528,020	\$42,512,665	\$82,255,113	\$10,802,035	\$125,383,783	\$22,851,684
Full-Time Equivalents (FTE)	323.65	6.15	0.00	0.00	4.80	0.00	0.00	200.70	15.25

Summary of all funds, continued

	Open Spaces Fund	Oregon Zoo Asset Management Fund	Oregon Zoo Infrastructure/ Animal Welfare Fund	Oregon Zoo Operating Fund	Parks and Natural Areas Local Option Levy Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Total
RESOURCES									
Beginning Fund Balance	\$29,761	\$4,986,144	\$30,500,000	\$4,092,773	\$6,206,714	\$2,232,611	\$1,654,211	\$60,236,224	\$917,972,571
Current Revenues									
Excise Tax	-	=	-	=	=	=	-	-	17,844,273
Construction Excise Tax	-	-	-	-	-	-	-	-	3,985,000
Real Property Taxes	-	=	-	=	15,532,940	=	-	-	112,206,898
Other Tax Revenues	-	-	-	-	-	-	-	-	48,250
Interest Earnings	-	-	600,000	15,000	132,481	10,000	41,355	624,170	16,398,472
Grants	-	-	-	565,533	35,000	50,000	-	-	13,595,911
Local Government Shared Revenues	-	-	-	-	-	-	-	-	30,959,733
Contributions from Governments	-	-	_	-	124,500	_	-	40,000	6,408,636
Licenses and Permits	-	-	_	-	-	_	-	-	615,894
Charges for Services	_	_	_	31,371,461	_	_	_	76,579,634	172,035,407
Contributions from Private Sources	_	384,000	_	2,029,719	_	_	_	-	7,546,219
Internal Charges for Services	_	,	_	_,	_	146,499	_	_	2,627,907
Miscellaneous Revenue	_	_	_	50.000	_	10.000	_	21,100	998,380
Subtotal Current Revenues	-	384,000	600,000		15,824,921	216,499	41,355	77,264,904	385,270,980
Interfund Transfers:									
Internal Service Transfers	_	_	_	225,000	_	_	_	283,718	6,400,064
Interfund Reimbursements	_	_	_	225,000	_	1,677,533	_	203,710	18,108,741
Interfund Loans						1,077,555		522,650	522,650
Fund Equity Transfers	_	977,382		13,397,000	_	_	_	205,082	20,578,888
Subtotal Interfund Transfers		977,382		13,622,000		1,677,533		1,011,450	45,610,343
TOTAL RESOURCES	\$29,761	\$6,347,526	\$31 100 000	\$51,746,486	\$22,031,635	\$4,126,643	\$1 605 566		\$1,348,853,894
	\$25,701	\$0,547,520	331,100,000	\$31,740,400	\$22,031,033	34,120,043	\$1,055,500	\$130,312,370	\$1,540,055,054
REQUIREMENTS									
Current Expenditures:									
Personnel Services	-	-	564,916	22,567,214	5,372,845	-	-	19,419,113	122,466,433
Materials and Services	-	978,242	25,000	20,055,011	5,215,659	3,921,931	325,000	58,562,031	374,825,025
Capital Outlay	-	4,902,241	27,766,375	89,000	2,766,000	-	-	7,031,700	100,326,036
Debt Service	-	-	-	-	-	-	-	-	90,822,789
Subtotal Current Expenditures	-	5,880,483	28,356,291	42,711,225	13,354,504	3,921,931	325,000	85,012,844	688,440,283
Interfund Transfers:									
Internal Service Transfers	-	-	-	38,600	3,159,163	-	84,853	1,235,734	6,400,064
Interfund Reimbursements	-	-	243,709	4,021,137	1,095,042	-	-	5,777,080	18,108,741
Fund Equity Transfers	29,761	-	-	300,000	4,000	-	-	5,500	20,578,888
Interfund Loans	-	-	-	472,650	-	-	-	-	522,650
Subtotal Interfund Transfers	29,761	-	243,709	4,832,387	4,258,205	-	84,853	7,018,314	45,610,343
Contingency	_	467,043	2,500,000	4,202,874	4,418,926	124,195	500,000	15,291,645	106,877,157
Unappropriated Fund Balance	_	.07,045	_,555,500	.,	.,	80,517	785,713	31,189,775	507,926,111
Subtotal Designated Ending Balance	-	467,043	2,500,000	4,202,874	4,418,926	204,712	1,285,713	46,481,420	614,803,268
TOTAL REQUIREMENTS	\$29,761	\$6,347,526	\$31,100,000	\$51,746,486	\$22,031,635	\$4,126,643	\$1,695,566	\$138,512,578	\$1,348,853,894
Full-Time Equivalents (FTE)	0.00	0.00	4.90	203.85	47.60	0.00	0.00	151.81	958.71



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							% Change
	Audited	Audited	Amended	Proposed	Approved	Adopted	From Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
RESOURCES							
Beginning Fund Balance	32,298,432	39,786,597	41,432,348	52,059,944	52,059,944	53,251,014	28.53%
Current Revenues							
Excise Tax	18,830,032	18,343,257	17,774,022	17,844,273	17,844,273	17,844,273	0.40%
Construction Excise Tax	3,561,675	3,792,595	3,742,000	3,985,000	3,985,000	3,985,000	6.49%
Real Property Taxes	14,414,172	15,064,363	15,522,590	16,000,845	16,000,845	16,000,845	3.08%
Interest Earnings	246,918	622,476	250,000	610,000	610,000	610,000	144.00%
Grants	9,139,071	11,566,222	12,363,185	12,815,378	12,815,378	12,815,378	3.66%
Local Government Shared Revenues	766,318	775,395	682,585	686,758	686,758	686,758	0.61%
Contributions from Governments	4,345,277	3,200,708	7,679,070	4,795,350	4,795,350	4,795,350	(37.55%)
Licenses and Permits	558,504	593,228	629,124	615,894	615,894	615,894	(2.10%)
Charges for Services	6,648,848	6,900,622	7,046,203	6,726,719	6,726,719	6,726,719	(4.53%)
Internal Charges for Services	5,000	-	2,341,110	2,481,408	2,481,408	2,481,408	5.99%
Miscellaneous Revenue	3,425,438	819,502	1,448,693	768,093	768,093	768,093	(46.98%)
Other Financing Sources	29,660	47,060	-	-	-	-	0.00%
Subtotal Current Revenues	61,970,913	61,725,427	69,478,582	67,329,718	67,329,718	67,329,718	(3.09%)
Interfund Transfers							
Internal Service Transfers	4,648,184	4,957,991	5,080,693	5,265,346	5,265,346	5,265,346	3.63%
Interfund Reimbursements	14,882,848	14,660,254	15,147,740	16,431,208	16,431,208	16,431,208	8.47%
Interfund Loans	190,562	192,587	719,952	_	_	-	(100.00%)
Fund Equity Transfers	950,950	-	-	-	-	_	0.00%
Interfund Clearing Accounts	-	_	-	-	-	_	0.00%
Subtotal Interfund Transfers	20,672,544	19,810,832	20,948,385	21,696,554	21,696,554	21,696,554	3.57%
TOTAL RESOURCES	\$114,941,889	\$121,322,856	\$131,859,315	\$141,086,216	\$141,086,216	\$142,277,286	7.90%
DE 0.110 DE 1.511 DE							
REQUIREMENTS							
Current Expenditures							
Personnel Services	34,461,924	36,830,229	41,476,546	44,904,520	44,904,520	44,904,520	8.26%
Materials and Services	18,748,507	20,817,981	32,957,257	44,503,736	44,503,736	45,728,806	38.75%
Capital Outlay	158,410	63,528	315,000	165,000	165,000	165,000	(47.62%)
Debt Service	1,932,038	2,011,850	2,090,587	2,173,009	2,173,009	2,173,009	3.94%
Subtotal Current Expenditures	55,300,880	59,723,587	76,839,390	91,746,265	91,746,265	92,971,335	20.99%
Interfund Transfers							
Internal Service Transfers	654,000	405,512	550,000	691,000	691,000	891,324	62.06%
Interfund Reimbursements	485,676	581,477	614,829	465,979	465,979	465,979	(24.21%)
Fund Equity Transfers	18,714,736	16,723,629	17,931,966	18,219,352	18,219,352	18,219,352	1.60%
Subtotal Interfund Transfers	19,854,412	17,710,618	19,096,795	19,376,331	19,376,331	19,576,655	2.51%
Contingency	-	-	1,574,308	9,415,000	9,415,000	9,180,676	483.16%
Unappropriated Fund Balance	39,786,597	43,888,651	34,348,822	20,548,620	20,548,620	20,548,620	(40.18%)
Subtotal Contigency/Ending Balance	39,786,597	43,888,651	35,923,130	29,963,620	29,963,620	29,729,296	(17.24%)
TOTAL REQUIREMENTS	\$114,941,889	\$121,322,856	\$131,859,315	\$141,086,216	\$141,086,216	\$142,277,286	7.90%
FULL-TIME EQUIVALENTS	302.43	307.00	316.76	323.65	323.65	323.65	2.18%
FTE CHANGE FROM FY 2018-19 AMEND	ED BUDGET						6.89

The General Fund accounts for the operating costs of all general government and central service functions including Metro Council, Metro Auditor, Metro Attorney, Communications, Finance and Regulatory Services, Human Resources and Information Services. It also accounts for operating costs of Planning and Development and the Research Center, as well as for segments of Property and Environmental Services and Parks and Nature.

BEGINNING FUND BALANCE

This is the combined balance for the operating areas described above. It includes several components including the restricted Transit Oriented Development program balance, the committed Construction Excise Tax grants program balance and reserves for the Oregon Public Employees Retirement System (PERS) pension liability, future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center and other program related purposes. It also includes undesignated fund balance available for general government uses. In January 2007 Metro performed a comprehensive review of fund balance needs in the General Fund. Based on this historical analysis, the "adequate reserves" financial policies call for a minimum of 7 percent of operating revenues to be set aside in a contingency reserve to guard against unexpected downturns in revenues and stabilize resulting budget actions. The 7 percent target provides a 90 percent confidence level that revenues might dip below this amount only once in a 10-year period. If Metro taps into reserves as a reaction to an economic downturn, then in accordance with the "pay ourselves first" financial policy, these reserves will be replenished before developing spending plans in the subsequent year.

Please refer to the appendices for a complete listing of specific project reserves.

CURRENT REVENUES

Property taxes

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro's permanent rate is \$0.0966 per \$1,000 of assessed value and cannot be increased even by the voters of the region. Assessed value is expected to increase 4.0 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50 plus a 1.0 percent allowance for new construction. Metro expects to receive 94.5 percent of the property tax levied and approximately \$190,000 in delinquent taxes.

Excise tax

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$17.8 million in FY 2019-20. The per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2019-20 is \$11.57 per ton, a decrease of \$.84, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo from excise tax, as well as revenue generating functions resident in the

General Fund—Parks and Nature, Metro Regional Center and the Research Center. The intergovernmental agreement between Metro and the City of Portland exempts the Portland'5 Centers for the Arts (Portland'5) from the tax. Effective July 1, 2018, the Portland Expo Center (Expo) and Oregon Convention Center (OCC) are exempt from excise tax.

In 2006 Metro enacted a construction excise tax to fund land use planning to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region for construction projects costing more than \$100,000. The tax is capped at \$12,000 per project. In 2009 the tax was extended for an additional five years, through September 2014, and again in June 2014 through December 2020, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. The tax is expected to generate \$4.0 million in FY 2019-20.

Grants

Approximately 100 percent of the General Fund's \$12.8 million of anticipated grants are received by the primary planning functions of the agency—Planning and Development and the Research Center. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Planning grants are anticipated to increase modestly, at less than 4 percent.

Intergovernmental revenues

This category includes local government shared revenues derived from registration fees for recreational vehicles and payments from other governmental agencies for services provided by Parks and Nature and the Research Center. Slight increases are projected in both of these revenue streams. This category also includes county marine fuel taxes and gain share revenues received from other Oregon counties, both of which are projected to remain flat.

Contribution from other governments

This category includes government contributions to Metro programs and projects and FY 2019-20 revenues are estimated to decline by approximately \$2.9 million. The significant decrease is due to changes in anticipated Regional Flexible Funding Account contributions from Tri Met. TriMet's \$3.2 million contribution for the Transit Oriented Development program increased modestly from FY 2018-19.

Licenses and Permits

This category reflects fees received under Metro's regional contractor's business license program. Revenues are expected to decrease modestly from FY 2018-19.

Enterprise revenues

These are revenues derived from the income producing activities of the General Fund. They include admission fees, parking fees, food and beverage sales, rental income, greens fees at Glendoveer Golf Course, and sales and contracted services generated through the Data Resource Center. Approximately 72 percent of all General Fund enterprise revenue is generated at the regional parks or Glendoveer Golf and Tennis Center and both are heavily dependent on weather conditions. Another 16 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure, with the remaining 12 percent generated by Cemetery service, property and merchandise sales and contracts and sales through the Data Resource Center. Revenues at Metro's regional parks are estimated based on a three-year rolling average taking into consideration local trends and conditions as well as fee increases.

Budgeted enterprise revenues in FY 2019-20 have decreased by 5 percent due primarily to lower anticipated revenues at Glendoveer Golf and Tennis Center.

Internal Charges for Services

Almost 100 percent of the revenues are derived from the management fee assessed to the OCC and the Expo to support the costs of general government activities. The fee increased by 6 percent from FY 2018-19.

Miscellaneous Revenues

Two primary revenues for FY 2019-20 are interest on investments and charges to departments to pay for the debt service on the pension obligation bonds. Interest earnings increased by 114 percent due to rates increases over the historically low rates of the last several years. Payments from departments for the debt service on the pension bonds decreased by almost 50 percent since the PERS Reserve will pick up a larger share of the debt service this year as it has done in year two of recent PERS biennium rate increases.

Interfund transfers

Costs of Metro's central services are allocated to operating units through a cost allocation plan. Operating units that are budgeted outside the General Fund transfer approximately \$16.4 million in reimbursements. The Parks and Natural Areas Local Option Levy transfers approximately \$3.2 million in support of Parks and Nature functions resident in the General Fund. Finally, the Research Center, Communications and other General Fund operating units receive approximately \$2.1 million in transfers for other direct charges.

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 323.65 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE increased by a net 2.34 percent from the FY 2018-19 amended budget. FTE increased by 7.00 as of FY 2019-20 budget and all departments experienced increases in personnel services costs due to salary increases (cost of living, merit and annual step) and increases in pension and health and welfare costs.

Please refer to the budget summary for a ten-year comparison of Metro's salary and benefit costs as well as a general discussion of staff changes. The appendices also include detailed information on FTE changes and fringe benefits.

Materials and services

Expenditures in this category increased approximately 35.8 percent from FY 2018-19. A significant portion of the increase is due to an \$8 million increase in Planning and Development program purchases. The remainder of the increase is due to agency wide increases allowed of 2.7 percent for materials and service costs and new programmatic costs approved during the budget process.

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The capital outlay budgeted in FY 2019-20 relates to small projects including the General Fund's portion of a database improvement project.

Debt service

In fall 2005 Metro joined with a pool of other local governments in Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon PERS' unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on departments in exchange for a lower pension cost. Annual principal and interest costs have been funded through assessments to

programs based on eligible salaries and are paid through the general expense section of the General Fund. For FY 2019-20 debt payments, two thirds of the payments will be funded from reserves accumulated for future pension liability. The remaining portion will be funded through the PERS Bond Recovery Charge to departments. Additional explanation is provided under the section on ending fund balance that follows.

Interfund Transfers

There are three types of transfers budgeted from the General Fund in FY 2019-20; Internal Service Transfers for a materials and service costs and personnel service costs, Interfund Reimbursements for risk management services and Fund Equity Transfers of resources. The Fund Equity Transfers account for 94 percent of the expenditures in this category and include the following significant transfers:

- The transfer of \$13.4 million for ongoing operational support to the Oregon Zoo
- The transfer of approximately \$2.2 million in renewal and replacement contributions for General Fund and Oregon Zoo assets.
- The transfer of approximately \$2.0 million for debt service on the outstanding full faith and credit obligations.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that exceeds a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. The FY 2019-20 contingency includes general and program related contingencies. It also includes an Opportunity Account provided to the Council who chose to apply the amount to the Regional Investment Strategy program. Please refer to the appendices for a more detailed listing of all General Fund contingency and reserves.

ENDING FUND BALANCE

The ending fund balance of the General Fund is the combined balance for the major operating units. It includes several components including the restricted TOD and IGA Contributions programs' balances and the committed Construction Excise Tax grants program balance. The unassigned but reserved component includes amounts for the Oregon PERS pension liability (see further discussion below), future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center, reserves for Cost Allocation Plan adjustments and reserves for other programmatic costs.

PERS Reserve

Metro's required PERS contributions have fluctuated significantly over the last two decades due to actuarial studies, state legislative actions and changes in investment market returns. Metro has taken the fiscally conservative position that short term savings due to changes in PERS contribution rates should be placed in PERS reserves and used to offset future rate increases or payments due on the pension obligation bonds. Although the PERS savings were originally retained by each contributing fund, all accumulated reserves have now been transferred to the General Fund and earmarked for the purposes described above. The PERS reserve balance at the end of FY 2019-20 is estimated to be \$780,000. The reserve should extend partial subsidy of the debt payments through FY 2020-21. Please refer to the appendices for a more detailed listing of all General Fund contingency and reserves.

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2019-20 <u>Proposed</u> Amount	FY 2019-20 Approved Amount	FY 2019-20 <u>Adopted</u> Amount
General Fund - Revenues	General Fund - Total Resources Revenues						
		1	310000	Beginning Fund Balance Net Assets-Restricted	8.307,072	8,307,072	8,307,072
11,849,453	15,474,585	16,067,298	326100	Fund Bal-Restr by TOD IGA	15,300,000	15,300,000	15,300,000
7,735,522	8,916,557	9,957,941	330300	Fund Bal-Comm for CET	11,910,657	11,910,657	11,910,657
3,966,257	5,996,471	7,245,287	340000	Fund Bal-Unassigned/Undesignated	9,296,000	9,296,000	9,296,000
1,264,965	1,353,773	1,495,281	340300	Fund Bal-Dsg Debt Service	2,046,447	2,046,447	2,046,447
495,000	•	ı	340500	Fund Bal-Dsg RISE	1	1	1
3,425,587	•	2,627,924	341500	Fund Bal-Dsg PERS	1,938,030	1,938,030	1,938,030
3,561,648	8,045,211	4,038,617	349000	Fund Balance-Unassigned/Reserved	3,261,738	3,261,738	4,452,808
32,298,432	39,786,597	41,432,348		Total Beginning Fund Balance	52,059,944	52,059,944	53,251,014
				Current Revenue			
14,187,981	14,848,704	15,323,590	401000	Real Property Taxes-Current Yr	15,810,845	15,810,845	15,810,845
197,286	171,347	199,000	401500	Real Property Taxes-Prior Yrs	190,000	190,000	190,000
16,189	31,361	1	401800	Payment in Lieu of R Prop Tax	ı	1	1
12,717	12,951	1	401900	Interest and Penalty-R Prop Tax	•	ı	ı
18,830,032	18,343,257	17,774,022	405000	Excise Taxes	17,844,273	17,844,273	17,844,273
3,386,784	3,602,821	3,554,900	405500	Construction Excise Tax	3,785,750	3,785,750	3,785,750
174,891	189,774	187,100	405600	CET Administration Fee	199,250	199,250	199,250
2,534,429	2,467,781	3,283,104	410000	Federal Grants - Direct	4,535,859	4,535,859	4,535,859
3,996,047	4,738,143	5,954,264	410500	Federal Grants - Indirect	6,121,167	6,121,167	6,121,167
497,417	498,458	225,000	411000	State Grants - Direct	225,000	225,000	225,000
2,111,178	3,861,839	2,900,817	412000	Local Grants - Direct	1,933,352	1,933,352	1,933,352
34,695	30,973	45,000	413500	Marine Board Fuel Tax	44,000	44,000	44,000
121,582	121,259	121,500	413700	Gain Share-OR Str Invest Prog	121,000	121,000	121,000
282,062	603,063	495,000	413900	Other Local Govt Shared Rev.	515,000	515,000	515,000
21,979	20,100	21,085	414000	Local Government Service Fee	6,758	6,758	6,758
1,495	•	•	414200	Intergovernmental Misc Revenue	•	1	•
4,345,277	3,200,708	7,679,070	414500	Government Contributions	4,795,350	4,795,350	4,795,350
558,504	593,228	629,124	415000	Contractor's Business License	615,894	615,894	615,894
217,245	248,585	250,000	416500	Boat Launch Fees	245,000	245,000	245,000
9,341	19,441	17,000	417000	Fines and Forfeits	20,000	20,000	20,000
535,716	262,773	285,633	418000	Contract and Professional Servic	189,964	189,964	189,964
95/29	7,672	1	421000	Documents and Publications	•	1	•
2,005	863	1	421100	Public Record Request Fees	•	1	•
76,592	87,965	000'29	423000	Product Sales	35,816	35,816	35,816
155,056	150,033	124,000	428000	Cemetery Service Sales	137,500	137,500	137,500

	OUICES OUICES 698 698 494 138 1138 720 715	Amended Amount	ACCT	NOTEGIADAG	<u>Proposed</u> Amount	<u>Approved</u> Amount	Adopted
				DESCRIPTION			ATTORITE
m	55,757 05,698 58,494 10,138 3,412 55,103) 165,720 65,720 - - 225,715						
m	05,698 10,138 3,412 3,412 55,103) 165,720 65,720 - - - 225,715	220,000	428500	Cemetery Property Sales	236,100	236,100	236,100
m	.58,494 10,138 3,412 55,103) 165,720 .48,138 - .25,715	26,000	428800	Cemetery Merchandise Sales	069'68	069'68	069'68
m	10,138 3,412 55,103) (65,720 48,138 - 725,715	250,000	450000	Admission Fees	256,500	256,500	556,500
m	3,412 55,103) 65,720 48,138 - 725,715	000'6	451000	Rentals - Equipment	10,100	10,100	10,100
m [°]	55,103) (45,720 (48,138 - 725,715	1	451090	Rentals - Liquidated Damages	•	1	•
m [*]	,65,720 ,48,138 - ,25,715 2.778	•	451110	Comp Services (Contra)	•	•	•
	,48,138 - 25,715 2.778	450,500	452000	Rentals - Space	1,079,032	1,079,032	1,079,032
	- 125,715 2,778	566,070	452100	Rentals - Building	•	•	•
)25,715 2.778	35,000	452109	Rentals - Other Space	•	•	•
2,452	2.778	3,290,500	453000	Golf Course Revenues	3,022,097	3,022,097	3,022,097
• !		2,000	455000	Food and Beverage Service Revenue	•	1	•
		1	459000	Commissions	9,500	9,500	9,500
7,475	7,675	9,500	459200	Commissions - Outside Catering	•	•	•
6,794		1	461000	Contract Revenue	•	1	•
953,230 1,0	1,089,230	1,104,000	462000	Parking Fees	1,090,920	1,090,920	1,090,920
1	10,275	13,000	463000	Tuition and Lectures	10,500	10,500	10,500
1	5,460	1	464500	Reimbursed Services	•	•	•
7,035	9,343	11,000	465000	Miscellaneous Charges for Svc	14,000	14,000	14,000
5,000	•	2,341,110	467000	Internal Charges for Services	2,481,408	2,481,408	2,481,408
	622,476	250,000	470000	Interest on Investments	610,000	610,000	610,000
(7,555)	•	1	471900	Unrealized Gain/Loss -FMV Adj	•	•	•
6,800		1	476000	Sponsorship Revenue	•	•	•
6,207	(12,963)	1	480000	Cash Over and Short	•	•	•
29,660	47,060	1	481000	Sale of Capital Assets	•	ı	1
1,810,979	13,000	ı	482000	Program Income	•	1	ı
54,977	26,573	31,000	489000	Miscellaneous Revenue	31,000	31,000	31,000
1,407,439	750,307	1,400,693	489100	Refunds/Reimbursements	717,093	717,093	717,093
135,000	23,145	1	489110	Damage Reimbursements	•	ı	1
61,970,913 61,7	61,725,427	69,478,582		Total Current Revenue	67,329,718	67,329,718	67,329,718
				Interfund Transfers			
179,988	179,988	719,952	496000	Interfund Loan - Principal	•	ı	1
	12,599	•	496500	Interfund Loan - Interest	•	ı	•
	•	•	497000	Transfer of Resources	•	•	•
14,882,848 14,6	14,660,254	15,147,740	497500	Transfer for Indirect Costs	16,431,208	16,431,208	16,431,208
4,648,184 4,9	4,957,991	5,080,693	498000	Transfer for Direct Costs	5,265,346	5,265,346	5,265,346
20,672,544 19,8	19,810,832	20,948,385		Total Interfund Transfers	21,696,554	21,696,554	21,696,554
\$114,941.889 \$121.3	\$121,322,856 \$1	\$131,859,315 TOTAL RESOURCES	OTAL RESO	URCES	\$141.086.216	\$141,086,216	\$142.277.286

FY 2019-20 <u>Adopted</u> Amount	1,294,936 64,965 40,625 26,169 20,000	289,255 219,408 - 5,430 14,269	30,122	3,330
FY 2019-20 F Approved Amount	1,294,936 64,965 40,625 26,169 20,000	219,408 219,408 - 5,430 14,269	30,122	3,330
FY 2019-20 <u>Proposed</u> Amount	1,294,936 64,965 40,625 26,169 20,000	219,408 219,408 - 5,430 14,269	30,122	3,330 250,688 3,386
DESCRIPTION	Reg Employees-Full Time-Exempt Reg Employees-Full Time-Exempt Reg Employees-Part Time-Exempt Reg Employees-Part Time-Exempt Temporary Employees - Hourly Overtime Mobile Comm Allowance Fringe - Payroll Taxes	Fringe - Retirement PERS Fringe - Health and Welfare Health Savings - Metro Contrib/HSA Contrb Fringe - Unemployment Fringe - Other Benefits Pension Oblig Bonds Contrib Fringe - Insurance - Opt Out	Materials and Services Office Supplies Computer Equipment Meetings Expenditures OfficeSupply-PromoandConsult Sup Operating Supplies - Audio Visual Operating Supplies - Audio Visual Operating Supplies - Uniforms Subscriptions and Dues	Publications and Subscriptions Maintenance and Repairs Supplies - Electrical Contracted Professional Svcs Contracted Prof Svcs - Attorney and Legal Contracted Prof Svcs - Promotion and Public Relations Contracted Prof Svcs - Promotion and Public Relations Contracted Prof Svcs - Recruiting Services Marketing Expenditures Utility Services
АССТ	501000 501500 502000 502500 503000 508000 511000	512000 513000 513305 514000 515000 519500	520100 520110 520120 520140 520500 520520 520580 521000	521200 521540 524000 524020 524040 524075 524075 524500 525100
FY 2018-19 Amended Amount 1s)	1,088,151 58,886 39,634 28,041	206,256 177,408 - 7,484 4,631 24,294	43,936 43,936 - 5,160 - 3,243	223,041
FY 2017-18 Actual Ommunication	1,108,624 47,593 38,613 20,188 15,084 2,153 1,040 99,364	205,501 166,373 3,000 2,903 12,200 1,800	28,588 10,997 1,664 1,577 1,503 3,368 8,601	7,097 - 47,558 - 4,304 45
FY 2016-17 FY 2017-18 A Actual Actual Actual Expenditures	1,097,857 50,490 15,791 11,176 30,909 2,619 785	151,606 172,780 2,000 3,114 25,089 3,000	1,004,828 10,980 26,866 1,356 428 11,755 5,642 1,265	635 310 47,473 150 449 3,330 45 140

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund (Communications)	Communicatio	sus)					
723	583	1	525120	Utility Services - Telecommunications	•	•	•
•	•	5,985	526000	Maintenance and Repair Services	6,146	6,146	6,146
136	•	•	526500	Rentals	•	•	•
1,159	489	24,185	528000	Other Purchased Services	4,838	4,838	4,838
126	14,894	•	528020	Other Purchased Services - Audio Visual	•	•	•
8,347	5,734	•	528400	Other Purchased Services - Printing and Graphics	1	•	1
146	•	2,528	545000	Travel		•	•
2,445	7,332	1	545100	Travel and Lodging	32,597	32,597	32,597
416	472	1	545200	Mileage, Taxi and Parking	1	1	1
904	973	1	545300	Meals and Entertainment		1	•
1,098	•	18,911	545500	Staff Development	61,922	61,922	61,922
	745	•	545510	Tuition Reimbursement	•	•	•
4,767	4,612	•	545520	Conference Fees	1	•	•
•	•	8,405	549000	Miscellaneous Expenditures	1,132	1,132	1,132
•	1,235	1	549010	Tri-Met Transit Pass	1	1	1
131,663	153,454	338,691		Total Materials and Services	399,461	399,461	539,461
\$1,796,491	\$1,877,889	\$2,072,803 TOTAL REQUIREMENTS	OTAL REQ	UIREMENTS	\$2,491,021	\$2,491,021	\$2,631,021
13.00	13.00	12.00 F	ULL-TIME I	12.00 FULL-TIME EQUIVALENT	14.00	14.00	14.00

FY 2016-17	FY 2017-18	FY 2018-19 Amended			FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund (Council) Expenditures	Council)						
				Personnel Services			
395,428	399,043	423,113	200000	Elected Official Salaries	472,056	472,056	472,056
1,808,630	1,854,309	2,664,165	501000	Reg Employees-Full Time-Exempt	3,430,713	3,430,713	3,430,713
261,959	212,622	219,854	501500	Reg Empl-Full Time-Non-Exempt	362,179	362,179	362,179
84,443	54,319	63,500	502000	Reg Employees-Part Time-Exempt	195,937	195,937	195,937
986'9	4,669	1	502500	Reg Empl-Part Time-Non-Exempt	•	•	,
102,528	167,826	98,851	203000	Temporary Employees - Hourly	146,350	146,350	146,350
13,879	17,301	5,353	208000	Overtime	5,487	5,487	5,487
11,600	11,965	11,400	208600	Mobile Comm Allowance	11,400	11,400	11,400
197,006	198,927	267,548	511000	Fringe - Payroll Taxes	360,178	360,178	360,178
273,069	320,222	448,688	512000	Fringe - Retirement PERS	767,162	767,162	767,162
343,730	351,368	499,710	513000	Fringe - Health and Welfare	692,702	692,702	692,702
1	3,000	1	513305	Health Savings - Metro Contrib/HSA Contrb	•	1	1
172	1	7,938	514000	Fringe - Unemployment	1	1	1
6,484	5,984	12,551	515000	Fringe - Other Benefits	17,223	17,223	17,223
20,863	23,268	64,072	519000	Pension Oblig Bonds Contrib	44,712	44,712	44,712
5,400	009'9	•	519500	Fringe - Insurance - Opt Out	1	•	•
3,562,177	3,631,422	4,786,743		Total Personnel Services	660'905'9	660'905'9	6,506,099
				Materials and Services			
38,813	19,611	63,344	520100	Office Supplies	86,245	86,245	86,245
13,617	23,425		520110	Computer Equipment	29,200	29,200	29,200
56,318	62,242	20,000	520120	Meetings Expenditures	41,045		41,045
8,121	85	•	520130	Postage	•		•
815	901	ı	520140	OfficeSupply-PromoandConsult Sup	1	•	•
393	8,156	10,969	520500	Operating Supplies	11,265	11,265	11,265
1	8,916	ı	520510	Operating Supplies - Small Tools, Equip	•	1	1
36	952	1	520580	Operating Supplies - Uniforms	200	200	200
2,733	5,929	2,550	521000	Subscriptions and Dues	•	1	1
24,176	11,462	3,000	521100	Membership and Professional Dues	7,266	7,266	7,266
638	733	1	521200	Publications and Subscriptions	7,138	7,138	7,138
ı	23	ı	521550	Maintenance and Repairs Supplies - Grounds/Landscape	•	1	1
	100	1	521560	Maintenance and Repairs Supplies - Equipment	•	1	1
227,315	281,294	584,191	524000	Contracted Professional Svcs	661,176	661,176	681,176
16,136	4,964	•	524020	Contracted Prof Svcs - Attorney and Legal		•	•
135	029	1	524040	Contracted Prof Svcs - Promotion and Public Relations	1	1	1
2,498	3,483	•	524050	Contracted Prof Svcs - Advertising	•	•	•

Fund summary and detail – General Fund

FORDING TO NO. 10. 10. Month of Actual Ac			FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
7,934 - 52,600 Contracted Part Sect - Management, Consulting and Communication 2,000 2,000 2,000 1,524 2,000 52,600 Marketing Expenditures 1,958 1,958 1,958 2,096 1,121 52,600 Unity Services - Telecommunications 1,151 1,151 1,151 1,121 52,600 Unity Services and Repair Services - Building 1,151 1,151 1,151 2,500 Maintenance and Repair Services - Electricity 7,256 7,256 7,256 2,500 Maintenance and Repair Services - Electricity 7,256 7,256 7,256 2,500 Maintenance and Repair Services - Electricity 7,256 7,256 7,256 2,500 Maintenance and Repair Services - Electricity 7,256 7,256 7,256 2,500 Order Purchased Services - Penting and Councer 39,023 39,023 30,023 1,80 5,728 5,2800 Order Purchased Services - Penting and Gosphics 4,311 4,311 4,311 2,51 6,520 Order Purchased Services - Penting and Gosphics	FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	Adopted Amount
57,091 5,34700 5,34700 2,000 Annoted before Secs. Management, Consulting and Communication 2,000 </td <td>General Fund (</td> <td>Council)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	General Fund (Council)						
1,524 5,3240 Markening Evenditures 30,541	25,698	57,091	•	524070	Contracted Prof Svcs - Management, Consulting and Communication	2,000	2,000	2,000
24,837 20,000 23,600 1,121 30,541 </td <td>350</td> <td>1,524</td> <td>•</td> <td>524500</td> <td>Marketing Expenditures</td> <td>•</td> <td>•</td> <td>1</td>	350	1,524	•	524500	Marketing Expenditures	•	•	1
2.096 1,907 252,010 Unity Sevrices - Telecommunications 1,151	37,719	24,897	20,000	524600	Sponsorship Expenditures	30,541	30,541	30,541
2,096 1, 1, 53,5120 Unity Sovices - Recommunications 1,151	1	1	1,907	525100	Utility Services	1,958	1,958	1,958
1.12 53000 Maintenance and Repair Services - Building 1,151 <	2,221	2,096	•	525120	Utility Services - Telecommunications	•	1	•
2. 520010 Maintenance and Repair Services - Building . <	•	•	1,121	526000	Maintenance and Repair Services	1,151	1,151	1,151
250 1 Maintenance and Repair Services - Painting 7,236 7,236 250 1,009 2x5650 Rentals - Vehicle 7,236 7,236 1,180 - 5,2650 Rentals - Vehicle - 6 2,2650 Rentals - Vehicle 1,180 - 5,2650 Rentals - Vehicle - 6 39,023 39,023 39,023 1,180 - 5,2650 Rentals - Vehicle - 6 2,000 Other Purchased Services - Elemporary Help Services 39,023 39,023 39,023 1,180 - 5,28300 Other Purchased Services - Elemporary Help Services 4,311 4,311 4,311 2,280 Other Purchased Services - Plinting and Country 1,184 39,023 39,023 39,023 4,284 63,904 54,500 Other Purchased Services - Plinting and Graphics 4,311 4,311 4,311 4,284 63,904 54,500 Travel 1,484 1,187 1,187 4,284 63,904 54,500 Travel Purchased Services - Plinting and Graphics 7,146 31,748 31,748	982	1	•	526010	Maintenance and Repair Services - Building	1	•	•
250 1,009 52,560.0 Rentalise rendres - Electricity 7,236 7,236 7,236 273 - 5,565.00 Rentalise - Vehicle - 5,565.00 Rentalise -	417	•	•	526011	Maintenance and Repair Services - Painting	•	•	•
1,000 1,00	3,489	•	1	526012	Maintenance and Repair Services - Electricity	•	1	•
273 5.26540 Remales - Vehicle - <td>•</td> <td>250</td> <td>1,009</td> <td>526500</td> <td>Rentals</td> <td>7,236</td> <td>7,236</td> <td>7,236</td>	•	250	1,009	526500	Rentals	7,236	7,236	7,236
1,180 57,285 50,656 Rentalst - Parking Space 1,180 57,285 52,656 Chite Purchased Services - Delivery, Shipping and Counier 1,280 Chite Purchased Services - Delivery, Shipping and Counier 5,28030 Chiter Purchased Services - Tental Capability 2,281 2,2	•	273	•	526540	Rentals - Vehicle	•	•	•
15 57,298 52,2800 Other Purchased Services 39,023 39,0	1,140	1,180	•	526560	Rentals - Parking Space	•	1	•
15 15 15 15 15 15 15 15	1,633	847	57,298	528000	Other Purchased Services	39,023	39,023	39,023
2. 5.58090 Other Purchased Sise-Event 23,110 4,000 528300 Other Purchased Services - Temporary Help Services - 4,284 63,004 528400 Other Purchased Services - Finting and Graphics - 4,284 63,904 54500 Travel - 35,118 - 545100 Travel and Lodding - 4,551 - 545100 Travel and Lodding - 3,240 - 54500 Travel and Parking - 3,240 - 54500 Meals and Entertainment - 2,320 49,751 Gelevelopment - 2,1080 - 54550 Conference Fees - 54550 Conference Fees - - 54550 Meals and Services	•	15	1	528030	Other Purchased Services - Delivery, Shipping and Courier	1	1	1
82 - 528300 Other Purchased Services - Temporary Help Services -	3,735	1	1	528090	Other Purchased Svs - Event	1	1	•
23,110 4,000 528,400 Other Purchased Services - Printing and Graphics 4,311 4,311 4,311 4,284 63,904 550010 License and Permit Fees - - - - 35,158 63,904 54500 Travel and Lodging 300	•	82	•	528300	Other Purchased Services - Temporary Help Services	•	1	•
4,284 63,044 530010 License and Permit Fees -	19,617	23,110	4,000	528400	Other Purchased Services - Printing and Graphics	4,311	4,311	4,311
4,284 63,904 54,500 Travel Travel </td <td>450</td> <td>•</td> <td>•</td> <td>530010</td> <td>License and Permit Fees</td> <td>•</td> <td>•</td> <td>•</td>	450	•	•	530010	License and Permit Fees	•	•	•
35,158	13,106	4,284	63,904	545000	Travel	•	•	•
4,551 - 545200 Mileage, Taxi and Parking 300 300 3,240 - 545200 Meals and Entertainment 200 200 2,320 49,761 54550 Staff Development 105,905 105,905 1105,905 2,1080 - 54550 Conference Fees - 54550 Conference Fees 54550 Conference Fees 54550 Conference Fees 57468 31,748 31,767,8021 \$7,7678,021 \$7,7678,021 \$7,7678,021 \$7,7678,021 \$7,7678,021 \$7,772 31,748 31,748 31,748 31,748 31,748 31,748 31,748	35,254	35,158	1	545100	Travel and Lodging	78,714		98,714
3,240 - 545300 Meals and Entertainment 200 200 2,320 49,761 545500 Staff Development 105,905 105,905 105,905 11 - - 545510 Tuition Reimbursement -	1,714	4,551	1	545200	Mileage, Taxi and Parking	300	300	300
2,320 49,761 545500 Staff Development 105,905	11,459	3,240	•	545300	Meals and Entertainment	200	200	200
21,080 — 54550 Tuition Reimbursement — 54552 Conference Fees — 54552 Conference Fees — 54552 Conference Fees — 54553 Outreach Development — 54553 Outreach Development — 54553 Outreach Development — 57468 547000 Council Costs — 57468 547000 Council Costs — 57468 547000 Miscellaneous Expenditures 31,748 31,7	23,158	2,320	49,761	545500	Staff Development	105,905	105,905	113,905
21,080 - 545520 Conference Fees - 545520 Cutreach Development - 545530 Outreach Development - 545530 Outreach Development 545530 Outreach Development	1,199	1	•	545510	Tuition Reimbursement	1	1	1
- 54550 Outreach Development 21 27,468 547000 Council Costs 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,746,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 1,146,922 25,000 <t< td=""><td>18,000</td><td>21,080</td><td>1</td><td>545520</td><td>Conference Fees</td><td>1</td><td>1</td><td>1</td></t<>	18,000	21,080	1	545520	Conference Fees	1	1	1
27,468 547000 Council Costs 21 3,445 549000 Miscellaneous Expenditures 614,966 943,967 Total Materials and Services 614,966 943,967 Total Materials and Services - 574500 Vehicles - Total Capital Outlay 54,246,388 \$5,730,710 TOTAL REQUIREMENTS 31.00 37.14 FULL-TIME EQUIVALENTS - 45.20 Council Costs - 57,678,021 \$7,678,021 \$7,727	40	1	•	545530	Outreach Development	1	1	1
21 3,445 549000 Miscellaneous Expenditures 31,748 31,748 31,748 31,748 31,748 31,748 31,748 31,746,922 1,146,922	•	•	27,468	547000	Council Costs	•	•	•
614,966 943,967 Total Materials and Services 1,146,922 1,146,922 1,196,922 25,000 <td>•</td> <td>21</td> <td>3,445</td> <td>549000</td> <td>Miscellaneous Expenditures</td> <td>31,748</td> <td>31,748</td> <td>31,748</td>	•	21	3,445	549000	Miscellaneous Expenditures	31,748	31,748	31,748
Capital Outlay - - 574500 Vehicles 25,000 25,0	593,123	614,966	943,967		Total Materials and Services	1,146,922	1,146,922	1,194,922
54,246,388 \$5,730,710 TOTAL REQUIREMENTS \$7,678,021 \$7,678,021 \$7,772 \$7,772 \$1.00 37.14 FULL-TIME EQUIVALENTS \$45.20 45.20	i	,	,	574500	<u>Capital Outlay</u> Vabirlas	, COO 7.0		25,000
Total Capital Outlay 25,000 25,000 2 \$4,246,388 \$5,730,710 TOTAL REQUIREMENTS \$7,678,021 \$7,678,021 \$7,772				000#	Verificies	000,62		27,000
\$4,246,388 \$5,730,710 TOTAL REQUIREMENTS \$7,678,021 \$7,678,021 \$7,77 31.00 37.14 FULL-TIME EQUIVALENTS \$7,77	•	1	•		Total Capital Outlay	25,000	25,000	25,000
31.00 37.14 FULL-TIME EQUIVALENTS 45.20 45.20	\$4,155,300	\$4,246,388	\$5,730,710 T	OTAL REQ	JIREMENTS	\$7,678,021	\$7,678,021	\$7,726,021
31.00 37.14 FULL-TIME EQUIVALENTS 45.20 45.20								
	30.00	31.00	37.14 F	ULL-TIME E	QUIVALENTS	45.20	45.20	45.20

FY 2016-17	FY 2017-18	FY 2018-19 Amended	!		FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 Adopted
General Fund (Finance and Regulatory Services) Expenditures	Finance and R	Regulatory Ser	vices)	DESCRIPTION	Amount	Amount	Amount
				Personnel Services			
2,155,883	2,285,715	2,402,978	501000	Reg Employees-Full Time-Exempt	2,605,752	2,605,752	2,605,752
495,062	515,217	573,551	501500	Reg Empl-Full Time-Non-Exempt	583,469	583,469	583,469
54,102	51,477	52,846	502000	Reg Employees-Part Time-Exempt	54,167	54,167	54,167
51,196	54,483	54,767	502500	Reg Empl-Part Time-Non-Exempt	56,136	56,136	56,136
821	12,057	1	203000	Temporary Employees - Hourly	•	•	•
16,237	13,178	•	208000	Overtime	1	1	1
009	029	009	208600	Mobile Comm Allowance	009	009	009
222,161	234,886	256,323	511000	Fringe - Payroll Taxes	274,071	274,071	274,071
348,548	450,995	491,915	512000	Fringe - Retirement PERS	643,832	643,832	643,832
512,252	538,779	960'855	513000	Fringe - Health and Welfare	599,448	599,448	599,448
000'9	8,524	•	513305	Health Savings - Metro Contrib/HSA Contrb	1	1	•
10,760	•	43,693	514000	Fringe - Unemployment	1	1	•
8,184	900'8	12,265	515000	Fringe - Other Benefits	13,000	13,000	13,000
55,512	28,145	61,682	519000	Pension Oblig Bonds Contrib	32,993	32,993	32,993
5,475	7,200	1	519500	Fringe - Insurance - Opt Out	•	ı	1
3,942,793	4,209,311	4,508,716		Total Personnel Services	4,863,468	4,863,468	4,863,468
				Materials and Services			
15,462	24,598	21,000	520100	Office Supplies	22,500	22,500	22,500
48,823	8,191	12,000	520110	Computer Equipment	12,000	12,000	12,000
5,472	1,432	•	520120	Meetings Expenditures	009	009	009
•	24	•	520130	Postage	•	•	•
•	30	•	520140	OfficeSupply-PromoandConsult Sup	•	•	•
2,505	823	1	520500	Operating Supplies	1	1	1
8,959	5,107	•	520510	Operating Supplies - Small Tools, Equip	•	•	•
183	1,549	1	520580	Operating Supplies - Uniforms	•	•	•
330	263	2,300	521000	Subscriptions and Dues	•	•	•
14,603	12,207	13,250	521100	Membership and Professional Dues	14,000	14,000	14,000
1,695	490	1,600	521200	Publications and Subscriptions	2,000	2,000	2,000
126,303	123,047	361,000	524000	Contracted Professional Svcs	211,000	211,000	211,000
(200)	161	1	524010	Contracted Prof Svcs - Accounting and Auditing	•	•	•
3,366	880	2,000	524050	Contracted Prof Svcs - Advertising	1,500	1,500	1,500
•	3,000	•	524060	Contracted Prof Svcs - Information Technology Services	•	•	•
196,430	78,793	•	524070	Contracted Prof Svcs - Management, Consulting and Communication	•	1	•
1,485	72	ı	524500	Marketing Expenditures	•	•	1
50,686	17,520	20,000	524600	Sponsorship Expenditures	20,000	20,000	20,000

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund (Finance and Regulatory Services)	Finance and Re	egulatory Ser	/ices)				
820	•	•	526000	Maintenance and Repair Services	•	1	•
120	•	1	526010	Maintenance and Repair Services - Building	1	1	1
1	480	1	526020	Maintenance and Repair Services - Equipment	1	1	1
3,609	30,462	5,500	526300	Software Maintenance	8,500	8,500	8,500
121,090	121,268	16,820	528000	Other Purchased Services	15,000	15,000	15,000
1	49	1	528030	Other Purchased Services - Delivery, Shipping and Courier	1	ı	•
64,084	80,08	72,500	528200	Banking Services	100,000	100,000	100,000
24,521	20,586	14,500	528210	Credit Card Fees	20,000	20,000	20,000
12,871	17,164	1	528300	Other Purchased Services - Temporary Help Services	1	1	1
16,357	13,269	15,000	528400	Other Purchased Services - Printing and Graphics	13,000	13,000	13,000
423,675	452,887	483,134	530000	Payments to Other Agencies	470,000	470,000	470,000
1,012	950	20,000	530010	License and Permit Fees	20,000	20,000	20,000
3,539	991	1	545000	Travel		1	•
16,517	6,851	1	545100	Travel and Lodging		1	•
1,068	904	1	545200	Mileage, Taxi and Parking	1	ı	1
3,244	1,230	1	545300	Meals and Entertainment	•	1	•
7,599	24,451	63,950	545500	Staff Development	63,950	036'89	63,950
7,445	264	1	545510	Tuition Reimbursement	1	1	•
1,537	2,765	1	545520	Conference Fees		1	•
7	954	1	545530	Outreach Development	1	1	1
649	1	1	547500	Claims Paid	1	ı	1
898	1,258	5,802	549000	Miscellaneous Expenditures	6,195	6,195	6,195
1	310	1	549010	Tri-Met Transit Pass	ı	•	1
1,156,792	1,055,648	1,160,356		Total Materials and Services	1,030,245	1,030,245	1,030,245
\$5,099,586	\$5,264,959	\$5,669,072 TOTAL REQUIREMENTS	OTAL REQ	UIREMENTS	\$5,893,713	\$5,893,713	\$5,893,713
37.00	39.00	37.50 F	ULL-TIME I	37.50 FULL-TIME EQUIVALENTS	38.50	38.50	38.50

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	Adopted Amount
General Fund (Human Resources)	(Human Resou	rrces)					
Expenditures							
				Personnel Services			
981,311	1,115,577	1,220,410	501000	Reg Employees-Full Time-Exempt	1,344,235	1,344,235	1,344,235
598,446	597,961	659,540	501500	Reg Empl-Full Time-Non-Exempt	635,206	635,206	635,206
53,177	58,509	88,273	502500	Reg Empl-Part Time-Non-Exempt	119,036	119,036	119,036
24,924	18,550	47,940	503000	Temporary Employees - Hourly	•	ı	1
2,602	8,164	•	208000	Overtime	3,000	3,000	3,000
1,500	1,200	ı	208600	Mobile Comm Allowance	1	ı	•
132,381	143,128	166,868	511000	Fringe - Payroll Taxes	173,583	173,583	173,583
148,427	223,370	275,541	512000	Fringe - Retirement PERS	368,137	368,137	368,137
251,646	250,275	332,640	513000	Fringe - Health and Welfare	360,456	360,456	360,456
3,000	18,500	ı	513305	Health Savings - Metro Contrib/HSA Contrb	1	ı	•
278	1	2,997	514000	Fringe - Unemployment	4,149	4,149	4,149
4,669	4,558	7,828	515000	Fringe - Other Benefits	8,148	8,148	8,148
32,552	17,053	40,326	519000	Pension Oblig Bonds Contrib	20,984	20,984	20,984
3,450	4,050	1	519500	Fringe - Insurance - Opt Out	•	1	1
2,241,364	2,460,895	2,842,363		Total Personnel Services	3,036,934	3,036,934	3,036,934
				Materials and Services			
7,419	9,730	12,645	520100	Office Supplies	3,244	3,244	3,244
6,280	12,987		520110	Computer Equipment	5,750	5,750	5,750
3,225	2,109	8,200	520500	Operating Supplies	12,313	12,313	12,313
•	181	ı	520580	Operating Supplies - Uniforms	•	ı	1
2,298	1,710	6,928	521000	Subscriptions and Dues	•	1	1
7,102	5,562	•	521100	Membership and Professional Dues	17,921	17,921	5,921
2,385	1,490	ı	521200	Publications and Subscriptions	1	ı	•
300,898	269,495	482,129	524000	Contracted Professional Svcs	381,863	381,863	381,863
•	5,793	Ī	524050	Contracted Prof Svcs - Advertising	1	Ī	•
20,800	1	1	524070	Contracted Prof Svcs - Management, Consulting and Communication		1	1
	20	•	524075	Contracted Prof Svcs - Recruiting Services	1	1	1
1,750	1,100	1	524600	Sponsorship Expenditures	1	ı	1
1,613	2,585	ı	525120	Utility Services - Telecommunications	1	ı	•
103,978	29,890	31,650	528000	Other Purchased Services	51,866	51,866	998'89
•	30	ı	528030	Other Purchased Services - Delivery, Shipping and Courier	1	ı	•
1,146	362	•	528400	Other Purchased Services - Printing and Graphics	•	•	1
•	1	5,270	545000	Travel	1	1	•
11,657	5,892	1	545100	Travel and Lodging	2,500	2,500	2,500
3,041	1,351	i	545200	Mileage, Taxi and Parking	588	588	588

Fund summary and detail – General Fund

FY 2016-17	FY 2017-18	FY 2018-19 Amended	Ę	NOTEGIADAR	FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 Adopted
General Fund (Human Resources)	Human Resoul	rces)	770	ביינון			
4,182	536	•	545300	Meals and Entertainment	150	150	150
19,783	890'9	13,488	545500	Staff Development	57,106	57,106	20,106
16,690	6,829	•	545520	Conference Fees	1		•
514,248	393,749	560,310		Total Materials and Services	533,301	533,301	496,301
				Capital Outlay			
1	i	1	579000	Intangible Assets	35,000	35,000	35,000
•		1		Total Capital Outlay	35,000	32,000	35,000
\$2,755,612	\$2,854,644	\$3,402,673 TOTAL REQUIRI	OTAL REQ	JIREMENTS	\$3,605,235	\$3,605,235	\$3,568,235
21.80	21.80	22.30			22.80	22.80	22.80

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
General Fund (Information Services)	Information S	ervices)					
<u>Expenditures</u>							
				Personnel Services			
1,988,359	2,240,022	2,400,152	501000	Reg Employees-Full Time-Exempt	2,546,508	2,546,508	2,546,508
291,732	269,360	391,305	501500	Reg Empl-Full Time-Non-Exempt	392,203	392,203	392,203
	1	30,301	502000	Reg Employees-Part Time-Exempt	62,117	62,117	62,117
33,960	•	•	502500	Reg Empl-Part Time-Non-Exempt	•	•	
45,501	74,510	•	503000	Temporary Employees - Hourly	•	•	•
10,186	4,774	•	508000	Overtime	•	•	1
3,845	4,270	ı	508600	Mobile Comm Allowance	•	•	1
192,683	210,270	235,334	511000	Fringe - Payroll Taxes	249,945	249,945	249,945
342,887	462,537	481,750	512000	Fringe - Retirement PERS	610,413	610,413	610,413
342,709	376,463	450,912	513000	Fringe - Health and Welfare	501,504	501,504	501,504
	•	•	514000	Fringe - Unemployment	3,020	3,020	3,020
997'9	950'9	10,945	515000	Fringe - Other Benefits	11,606	11,606	11,606
49,845	25,561	56,434	519000	Pension Oblig Bonds Contrib	30,011	30,011	30,011
5,775	4,650	•	519500	Fringe - Insurance - Opt Out	•	•	1
3,313,748	3,678,473	4,057,133		Total Personnel Services	4,407,327	4,407,327	4,407,327
				Materials and Services			
61,305	29,266	37,453	520100	Office Supplies	37,293	37,293	37,293
27,194	15,573	•	520110	Computer Equipment	•	•	1
•	101	•	520120	Meetings Expenditures	•	•	•
51	1	100	520130	Postage	100	100	100
92	1	•	520510	Operating Supplies - Small Tools, Equip	•		
899	1	•	520580	Operating Supplies - Uniforms	•	•	1
1,655	2,359	4,650	521000	Subscriptions and Dues	1	•	1
615	2,106	•	521100	Membership and Professional Dues	4,400	4,400	4,400
250	79	1	521200	Publications and Subscriptions	250	250	250
1,884	2,575	2,000	521500	Maintenance and Repairs Supplies	2,000	2,000	2,000
264,132	255,972	1,060,628	524000	Contracted Professional Svcs	746,432	746,432	896,432
6,259	900'89	136,400	525100	Utility Services	140,201	140,201	140,201
3,746	4,845	1	525120	Utility Services - Telecommunications	1	1	1
•	32,216	1	525130	Utility Services - Electricity	•	•	
754,399	763,871	1,004,845	526000	Maintenance and Repair Services	1,027,220	1,027,220	1,027,220
	•	•	526100	Capital Maintenance - CIP	10,000	10,000	10,000
19	208	ı	528400	Other Purchased Services - Printing and Graphics	•	•	
1,711	564	8,100	545000	Travel	•	•	1
6,159	4,153	1	545100	Travel and Lodging	8,750	8,750	8,750

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund (Information Services)	Information Se	ervices)					
109	32	•	545200	Mileage, Taxi and Parking	250	250	250
527	418	•	545300	Meals and Entertainment	200	200	200
9,144	2,555	24,000	545500	Staff Development	29,500	29,500	29,500
969	19,428	•	545510	Tuition Reimbursement	1	1	1
6,603	9,820	2,000	545520	Conference Fees	•	•	1
1,147,201	1,214,148	2,286,176		Total Materials and Services	2,009,896	2,009,896	2,159,896
				Capital Outlay			
6,347	1	1	572000	Buildings and Related	1	1	1
ı	6,419	•	579000	Intangible Assets	•	•	1
6,347	6,419	•		Total Capital Outlay		ı	•
\$4,467,296	\$4,899,040	\$6,343,309 TOTAL REQUIREMENTS	TOTAL REQU	IIREMENTS	\$6,417,223	\$6,417,223	\$6,567,223
28.50	30.50	31.00 F	-ULL-TIME E	31.00 FULL-TIME EQUIVALENTS	32.00	32.00	32.00

FY 2019-20 <u>Adopted</u> Amount	1,407,412 324,895 268,763 18,000 5,037 6,000 153,161 388,562 250,752 20,112 2,372 20,112	10,162 20,000 3,454 7,195	1,000 878 1,000 16,117
FY 2019-20 Approved Amount	1,407,412 324,895 268,763 18,000 5,037 6,000 153,161 388,562 250,752 20,712 20,112 - - 1,489 7,372 2,1555	10,162 20,000 3,454 7,195	1,000 878 1,000 1,000
FY 2019-20 <u>Proposed</u> Amount	1,407,412 324,895 268,763 18,000 5,037 6,000 153,161 388,562 250,752 20,712 2,372 2,112 2,381,555	10,162 20,000 3,454 7,195	1,000 878 1,000 16,117
DESCRIPTION	Reg Employees-Full Time-Exempt Reg Employees-Full Time-Exempt Reg Employees-Parl Time-Exempt Reg Employees-Parl Time-Exempt Temporary Employees - Hourly Overtime Mobile Comm Allowance Fringe - Payroll Taxes Fringe - Payroll Taxes Fringe - Payroll Taxes Fringe - Payroll Taxes Fringe - Health and Welfare Health Savings - Metro Contrib/HSA Contrb Fringe - Unemployment Fringe - Other Benefits Pension Oblig Bonds Contrib Fringe - Insurance - Opt Out Total Personnel Services Office Supplies Computer Equipment Materials and Services Office Supplies - Uniforms Postage OfficeSupply-PromoandConsult Sup Operating Supplies - Uniforms Substrintions and Dues	Membership and Professional Dues Publications and Subscriptions Contracted Professional Svcs Maintenance and Repair Services Other Purchased Services	Other Purchased Services - Temporary Help Services Other Purchased Services - Printing and Graphics Travel Travel and Lodging Mileage, Taxi and Parking Meals and Entertainment Staff Development
ACCT	501000 501500 502000 503000 503000 511000 51300 513000 519000 519000 519500 520100 520110 520130 520130	52100 521200 524000 526000 528000	528300 528400 545000 545100 545200 545500
FY 2018-19 Amended Amount Attorney)	1,339,374 309,222 255,813 4,692 5,100 3,000 147,856 310,392 236,544 7,071 38,284 2,658,142 - 2,658,142	3,363	2,802
FY 2017-18 Actual ffice of Metro	1,275,191 293,305 229,692 13,785 504 6,000 140,247 283,576 2,500 3,543 18,037 3,600 2,500 2,500 3,502 3,502 3,502 3,502 3,502 3,502 3,502 3,502 3,502 3,502 3,502 3,502 3,503	8,001 12,277 (506) -	2,042 109 4,658 1,142 937 14,626
FY 2018-19 FY 2016-17 FY 2017-18 Amended Actual Actual Amount General Fund (Office of Metro Attorney) Expenditures	1,262,256 308,310 135,452 6,303 786 5,903 131,836 203,301 220,201 1,000 3,669 34,920 3,669 3,4920 3,689	8,400 12,442 1,867 2,343 778	1,744 3,845 3,845 4,257 927 1,456 5,270

Fund summary and detail – General Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund	General Fund (Office of Metro Attorney)	ro Attorney)					
114	1	•	545520	Conference Fees	•	1	ı
197	276	2,578	549000	2,578 549000 Miscellaneous Expenditures	2,648	2,648	2,648
25,666	55,465	75,327		Total Materials and Services	77,362	77,362	77,362
\$2,373,201	\$2,558,501	\$2,733,469 TOTAL REQUIRE	OTAL REQU	JIREMENTS	\$2,928,917	\$2,928,917	\$2,928,917
16.00	16.00	16.00 F	16.00 FULL-TIME EQUIY	QUIVALENTS	16.00	16.00	16.00

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2019-20 <u>Proposed</u> Amount	FY 2019-20 <u>Approved</u> Amount	FY 2019-20 <u>Adopted</u> Amount
General Fund (Office of the Auditor) Expenditures	Office of the A	Auditor)					
				Personnel Services			
105,451	108,671	112,843	200000	Elected Official Salaries	121,555	121,555	121,555
346,713	365,064	383,077	501000	Reg Employees-Full Time-Exempt	404,309	404,309	404,309
36,749	38,231	41,879	511000	Fringe - Payroll Taxes	44,451	44,451	44,451
35,465	53,138	69,256	512000	Fringe - Retirement PERS	93,534	93,534	93,534
50,781	51,040	88,704	513000	Fringe - Health and Welfare	94,032	94,032	94,032
4,000	4,000	•	513305	Health Savings - Metro Contrib/HSA Contrb	•	•	1
1,429	1,327	1,969	515000	Fringe - Other Benefits	2,064	2,064	2,064
9,661	4,764	9,919	519000	Pension Oblig Bonds Contrib	5,259	5,259	5,259
1,800	2,700	1	519500	Fringe - Insurance - Opt Out	•	•	1
592,050	628,935	707,647		Total Personnel Services	765,204	765,204	765,204
				Materials and Services			
110	147	2,000	520100	Office Supplies	2,000	2,000	2,000
•	3,599	1	520110	Computer Equipment	•	1	1
171	33	ı	520120	Meetings Expenditures	•	•	ı
319	328	1,000	520500	Operating Supplies	1,000	1,000	1,000
448	489	•	520550	Operating Supplies - Telecommunications	•	•	1
338	371	2,000	521000	Subscriptions and Dues	1	1	ı
1,470	935	1	521100	Membership and Professional Dues	1,500	1,500	1,500
147	•	ı	521200	Publications and Subscriptions	200	200	200
14,078	5,855	35,000	524000	Contracted Professional Svcs	35,000	35,000	35,000
230	38	1,000	528000	Other Purchased Services	1,000	1,000	1,000
190	223	•	528400	Other Purchased Services - Printing and Graphics	•	•	1
25	1	5,750	545000	Travel	1	1	1
4,532	1,220	ı	545100	Travel and Lodging	5,500	5,500	5,500
182	53	ı	545200	Mileage, Taxi and Parking	250	250	250
839	431	•	545300	Meals and Entertainment	•	•	1
2,924	692	005'9	545500	Staff Development	9'29	6,500	9,500
4,243	1,729	ı	545520	Conference Fees	•	•	1
70	1	250	549000	Miscellaneous Expenditures	250	250	250
30,315	16,142	26,500		Total Materials and Services	26,500	26,500	26,500
\$622,365	\$645,077	\$764,147 T	OTAL REQI	\$764,147 TOTAL REQUIREMENTS	\$821,704	\$821,704	\$821,704
00 9	00 9	9 00 9	TILLTIME	6 OO EIIII TIME EOIIIVAI ENTS	00 9	9	00 9
20.0	0.00	- 20.5	OLL-1	COLVALENTS	00:00	20.5	0.00

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Amended	TO V	DESCRIPTION	FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 Adopted Amount
General Fund (Parks and Nature) Expenditures	Parks and Nat	ure)					
				Personnel Services			
2,189,945	2,204,546	2,628,700	501000	Reg Employees-Full Time-Exempt	2,427,396	2,427,396	2,427,396
1,127,255	1,274,844	1,457,926	501500	Reg Empl-Full Time-Non-Exempt	1,397,029	1,397,029	1,397,029
10,486	18,552	1	502000	Reg Employees-Part Time-Exempt	132,580	132,580	132,580
28,015	14,722	ı	502500	Reg Empl-Part Time-Non-Exempt	1	•	•
212,655	160,285	115,286	503000	Temporary Employees - Hourly	126,000	126,000	126,000
•	•	38,042	503100	Temporary Employees - Salaried	1	•	•
355,398	395,236	519,364	504000	Seasonal Employees	458,728	458,728	458,728
1,855	•	ı	504500	Reimbursable Labor	1	•	•
59,974	53,415	53,300	508000	Overtime	51,500	51,500	51,500
25,481	16,145	•	208600	Mobile Comm Allowance	5,275	5,275	5,275
332,535	347,572	341,889	511000	Fringe - Payroll Taxes	331,549	331,549	331,549
394,099	525,365	613,918	512000	Fringe - Retirement PERS	738,431	738,431	738,431
630,164	640/9	728,024	513000	Fringe - Health and Welfare	732,668	732,668	732,668
4,000	11,802	•	513305	Health Savings - Metro Contrib/HSA Contrb	1	•	•
35,004	1	33,839	514000	Fringe - Unemployment	2,056	950'5	2,056
806'6	9,591	16,202	515000	Fringe - Other Benefits	15,619	15,619	15,619
72,543	35,663	81,724	519000	Pension Oblig Bonds Contrib	39,571	39,571	39,571
3,563	4,500	1	519500	Fringe - Insurance - Opt Out	1	-	1
5,492,874	5,742,838	6,628,214		Total Personnel Services	6,461,402	6,461,402	6,461,402
				Materials and Services			
29,755	117,835	41,394	520100	Office Supplies	45,975	45,975	45,975
41,907	64,991	39,000	520110	Computer Equipment	39,000	39,000	39,000
22,817	17,137	11,842	520120	Meetings Expenditures	15,800	15,800	15,800
23,878	6,255	250	520130	Postage	200	200	200
175	1	•	520140	OfficeSupply-PromoandConsult Sup		•	
74,163	114,960	81,900	520500	Operating Supplies	90,410	90,410	90,410
31,275	41,627	36,336	520510	Operating Supplies - Small Tools, Equip	39,746	39,746	39,746
247	113	1	520520	Operating Supplies - Audio Visual	ı	1	1
•	343	250	520535	Operating Supplies - Food for Prg Part	1,000	1,000	1,000
113	212	ı	520540	Operating Supplies - Medical and Veterinary	ı	1	1
255	441	4,500	520550	Operating Supplies - Telecommunications	ı	1	1
•	11	1	520560	Operating Supplies - Tickets	ı	1	1
19,476	24,439	17,650	520580	Operating Supplies - Uniforms	17,725	17,725	17,725
1,086	440	3,500	521000	Subscriptions and Dues	1	•	•
8,112	8,081	2,500	521100	Membership and Professional Dues	4,250	4,250	4,250

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Parks and Nature)	Parks and Nat	ure)					
1,825	12,129	1,250	521200	Publications and Subscriptions	6,250	6,250	6,250
•	26	•	521300	Fuels - Waste Transport	53,807	53,807	53,807
58,285	52,716	008'99	521400	Fuels and Lubricants - General	•	•	•
20,485	31,753	35,150	521500	Maintenance and Repairs Supplies	109,800	109,800	109,800
7,241	272	1	521510	Maintenance and Repairs Supplies - Technology	1	•	1
16,898	16,568	15,300	521520	Maintenance and Repairs Supplies - Building	15,575	15,575	15,575
1,546	315	1,000	521521	Maintenance and Repairs Supplies - HVAC	1,000	1,000	1,000
738	1,210	1,250	521530	Maintenance and Repairs Supplies - Custodial	•	1	1
475	793	1	521540	Maintenance and Repairs Supplies - Electrical	•	•	
45,877	67,046	57,450	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1	•	1
39,527	34,687	34,960	521560	Maintenance and Repairs Supplies - Equipment	35,700	35,700	35,700
3,562	2,425	4,500	521570	Maintenance and Repairs Supplies - Vehicles	3,500	3,500	3,500
•	658	12,600	521580	Maintenance and Repairs Supplies - Security	1	1	
2,380	3,001	2,950	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	1	1	
66	1,020	1	522000	Food	•		
73,630	27,395	11,000	522500	Retail	10,540	10,540	10,540
446,235	381,890	968'009	524000	Contracted Professional Svcs	496,731	496,731	602,731
840	ı	3,500	524020	Contracted Prof Svcs - Attorney and Legal	3,500	3,500	3,500
94,930	22,766	80,150	524050	Contracted Prof Svcs - Advertising	80,000	80,000	80,000
1,751	1,930	1	524060	Contracted Prof Svcs - Information Technology Services	•	1	
1	23,178	1	524070	Contracted Prof Svcs - Management, Consulting and Communication	1	1	•
199	474	1	524075	Contracted Prof Svcs - Recruiting Services	1	1	•
26,470	1	1	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	1	1	1
41,196	40,174	48,000	524500	Marketing Expenditures	48,000	48,000	48,000
12,803	20,360	17,571	524600	Sponsorship Expenditures	27,571	27,571	27,571
139,290	213,202	309,382	525000	Contracted Property Services	336,500	336,500	336,500
9,142	7,702	19,675	525100	Utility Services	21,350	21,350	21,350
14,277	14,696	10,000	525110	Utility Services - Internet	•	•	•
25,581	27,330	25,150	525120	Utility Services - Telecommunications	43,000	43,000	43,000
61,082	58,828	26,000	525130	Utility Services - Electricity	58,750	58,750	58,750
732	1,101	800	525140	Utility Services - Natural Gas	1,300	1,300	1,300
65,599	79,931	80,850	525150	Utility Services - Sanitation and Refuse Removal	79,825	79,825	79,825
142,801	96,018	103,200	525160	Utility Services - Water and Sewer	92,500	92,500	92,500
188	106	1	525165	Utility Services - Stormwater	1	1	
2,134	1,916	1,706	525500	Cleaning Services	1,500	1,500	1,500
18,195	53,757	52,900	526000	Maintenance and Repair Services	46,850	46,850	46,850
72,905	90,231	51,705	526010	Maintenance and Repair Services - Building	98'082	68,085	68,085
1,360	1	1,000	526011	Maintenance and Repair Services - Painting	•	•	1
7,650	7,133	8,500	526012	Maintenance and Repair Services - Electricity	7,150	7,150	7,150

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
General Fund (Parks and Nature)	(Parks and Na	ture)					
1,169	309	•	526013	Maintenance and Repair Services - Elevator and Escalator	•	•	1
3,194	17,009	2,500	526014	Maintenance and Repair Services - HVAC	9000'9	000'9	9'000'9
38,241	3,969	2,500	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	•	1	•
106,050	108,191	000'29	526020	Maintenance and Repair Services - Equipment	88,500	88,500	88,500
103,991	30,432	16,500	526030	Maintenance and Repair Services - Grounds	17,000	17,000	17,000
130	61	•	526040	Maintenance and Repair Services - Technology	•	•	•
2,235	2,688	•	526060	Maintenance and Repair Services - Safety	•	ı	•
•	•	•	526100	Capital Maintenance - CIP	2,500	2,500	2,500
1	1	2,500	526200	Capital Maintenance - Non-CIP	1	İ	1
•	39,850	80,100	526300	Software Maintenance	•	1	•
450	•	2,000	526500	Rentals	14,050	14,050	14,050
130	•	•	526510	Rentals - Building	•	i	•
2,822	•	2,450	526520	Rentals - Equipment	2,250	2,250	2,250
2,719	6,377	3,225	526540	Rentals - Vehicle	•	i	•
10,260	12,980	7,200	526560	Rentals - Parking Space	1	Î	1
14,323	50,237	29,475	528000	Other Purchased Services	36,350	36,350	36,350
18,685	160	•	528010	Other Purchased Services - Commissions	•	i	•
159	•	•	528020	Other Purchased Services - Audio Visual	•	•	•
1,810	278	200	528030	Other Purchased Services - Delivery, Shipping and Courier	•	1	•
200	1	1	528080	Other Purchased Services - Agency Fees	•	ı	1
1	50	1	528200	Banking Services	•	1	
83,145	82,701	82,200	528210	Credit Card Fees	88,600	88,600	88,600
2,000	•	1	528300	Other Purchased Services - Temporary Help Services	•	1	•
46,877	141,803	199,350	528400	Other Purchased Services - Printing and Graphics	199,150	199,150	199,150
104,784	87,305	112,500	528500	Cemetery Services Expenditures	112,500	112,500	112,500
•	•	•	529000	Operations Contracts	2,691,398	2,691,398	2,691,398
2,562,283	2,596,541	2,716,250	529800	Glendoveer Golf Ops Contract	•	1	•
89,367	123,220	116,525	530000	Payments to Other Agencies	132,775	132,775	132,775
4,622	7,141	8,250	530010	License and Permit Fees	8,250	8,250	8,250
185,219	179,271	248,138	531000	Taxes (Non-Payroll)	195,708	195,708	195,708
1,000	•	1,000	531800	Contributions to Other Govt	1,000	1,000	1,000
1,523	7,292	21,499	545000	Travel	•	1	•
11,127	24,439	4,000	545100	Travel and Lodging	34,700	34,700	34,700
1,965	2,066	•	545200	Mileage, Taxi and Parking	•	•	•
2,699	5,888	1	545300	Meals and Entertainment	200	200	200
16,303	17,798	68,173	545500	Staff Development	79,150	79,150	79,150
2,549	4,175	1	545510	Tuition Reimbursement	•	ı	1
10,736	18,532	3,750	545520	Conference Fees	•	ı	•
5,525	•	•	545530	Outreach Development	•	1	•

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund	General Fund (Parks and Nature)	ure)					
16,000	110	25,000	548000	Fee Reimbursements	25,000	25,000	25,000
•	1,060	1	549000	Miscellaneous Expenditures	•	•	•
•	356	1	549010	Tri-Met Transit Pass		1	•
5,180,359	5,388,465	5,800,451		Total Materials and Services	5,658,221	5,658,221	5,764,221
				Capital Outlay			
	(3,166)	1	570000	Land	ı	1	•
34	•	210,000	571000	Improve-Other than Bldg	•	•	•
2,700	•	20,000	574000	Equipment and Vehicles	20,000	20,000	20,000
1,951	•	1	574500	Vehicles	•	1	•
83,585	25,000	25,000	579000	Intangible Assets	22,000	25,000	25,000
88,270	51,834	315,000		Total Capital Outlay	105,000	105,000	105,000
\$10,761,503	\$11,183,137	\$12,743,665 TOTAL REQUIREMENTS	OTAL REQ	JIREMENTS	\$12,224,623	\$12,224,623	\$12,330,623
46.28	46.43	49.04 F	ULL-TIME E	49.04 FULL-TIME EQUIVALENTS	46.55	46.55	46.55

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	<u>Adopted</u> Amount
General Fund (Expenditures	Planning and	General Fund (Planning and Development Department) Expenditures	Departr	nent)			
				Personnel Services			
4,252,019	4,504,439	5,014,639	501000	Reg Employees-Full Time-Exempt	4,874,046	4,874,046	4,874,046
343,059	393,976	360,361	501500	Reg Empl-Full Time-Non-Exempt	434,184	434,184	434,184
72,229	74,026	1	502000	Reg Employees-Part Time-Exempt	103,693	103,693	103,693
43,572	49,753	69,352	502500	Reg Empl-Part Time-Non-Exempt	75,636	75,636	75,636
102,617	127,732	161,318	503000	Temporary Employees - Hourly	135,583	135,583	135,583
10,606	13,204	1	208000	Overtime	1	1	1
3,025	3,005	1	208600	Mobile Comm Allowance	1	1	1
391,883	422,331	459,633	511000	Fringe - Payroll Taxes	457,783	457,783	457,783
585,762	786,804	882,354	512000	Fringe - Retirement PERS	1,095,174	1,095,174	1,095,174
712,247	742,716	830,082	513000	Fringe - Health and Welfare	897,901	897,901	897,901
3,500	15,500	1	513305	Health Savings - Metro Contrib/HSA Contrb	1	•	1
(1,081)	•	1	514000	Fringe - Unemployment	24,993	24,993	24,993
12,509	12,037	20,830	515000	Fringe - Other Benefits	21,044	21,044	21,044
97,109	50,079	108,889	519000	Pension Oblig Bonds Contrib	54,877	54,877	54,877
2,325	5,775		519500	Fringe - Insurance - Opt Out		1	1
6,631,383	7,201,375	7,907,458		Total Personnel Services	8,174,914	8,174,914	8,174,914
				Materials and Services			
21,606	54,652	000'06	520100	Office Supplies	92,738	92,738	92,738
26,003	40,505	1	520110	Computer Equipment	•	•	1
15,051	13,648	1	520120	Meetings Expenditures	•	•	•
•	1	10,500	520500	Operating Supplies	10,000	10,000	10,000
8,058	2,191	93,500	521000	Subscriptions and Dues	1	1	1
27,275	18,240	1	521100	Membership and Professional Dues	•	•	1
1,004	12,908	1	521200	Publications and Subscriptions	94,063	94,063	94,063
1,470,820	3,935,551	2,387,086	524000	Contracted Professional Svcs	2,620,413	2,620,413	2,748,838
278	1		524040	Contracted Prof Svcs - Promotion and Public Relations	1	•	•
	1	1,450,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	1	1	1
2,625	1	1	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	1	1	1
87,082	29,338	244,840	524500	Marketing Expenditures	250,911	250,911	250,911
51,412	62,234	000'06	524600	Sponsorship Expenditures	106,788	106,788	106,788
1	ı	200	525100	Utility Services	2,000	2,000	2,000
026	1,014	•	525120	Utility Services - Telecommunications	•	•	•
1	72	ı	525130	Utility Services - Electricity	1	1	1
117	459	ı	525160	Utility Services - Water and Sewer	•	•	•
7,712	11,766	21,000	526000	Maintenance and Repair Services	21,000	21,000	21,000

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
General Fund (Planning and Development Departmen	Planning and	Development	Departn	nent)			
1,565	,		526010	Maintenance and Repair Services - Building	1	•	1
159	•	•	526020	Maintenance and Repair Services - Equipment	•	•	•
•	2,900	•	526030	Maintenance and Repair Services - Grounds		•	•
1,518	3,627	4,600	526500	Rentals	3,300	3,300	3,300
700	450	•	526510	Rentals - Building	1	•	•
1,075		•	526520	Rentals - Equipment	1	•	•
55,486	38,432	113,413	528000	Other Purchased Services	61,125	61,125	61,125
118	32	•	528030	Other Purchased Services - Delivery, Shipping and Courier		•	•
265	8,390	•	528400	Other Purchased Services - Printing and Graphics		•	•
1,156,664	145,902	23,000	530000	Payments to Other Agencies	1,053,905	1,053,905	1,075,905
906,785	685,742	2,600,527	531500	Grants to Other Governments	2,824,573	2,824,573	2,824,573
•	2,000	2,307,072	531800	Contributions to Other Govt	4,903,538	4,903,538	4,903,538
1,218		1	540000	Charges for Services	•	1	•
684,034	1,548,328	4,000,000	544000	Program Purchases	11,500,000	11,500,000	11,500,000
487,423	612,095	1,407,517	544500	Grants and Loans	4,249,573	4,249,573	4,511,218
96	962	96,620	545000	Travel	1	1	1
51,862	57,434	ı	545100	Travel and Lodging	100,665	100,665	100,665
196	974	1	545200	Mileage, Taxi and Parking	•	•	•
266'2	9,445	1	545300	Meals and Entertainment	•	•	1
19,161	40,064	44,100	545500	Staff Development	40,663	40,663	40,663
335	715	1	545520	Conference Fees	1	1	1
52	1	1	549000	Miscellaneous Expenditures		1	1
5,096,720	7,342,904	15,014,275		Total Materials and Services	27,935,255	27,935,255	28,347,325
\$11,728,103	\$14,544,279	\$22,921,733 TOTAL REQUIREMENTS	OTAL REQU	JIREMENTS	\$36,110,169	\$36,110,169	\$36,522,239
57.30	56.80	58.06 Ft	ULL-TIME E	58.06 FULL-TIME EQUIVALENTS	59.92	56.65	56.65

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Amended Amount	PSS	DESCRIPTION	FY 2019-20 <u>Proposed</u> Amount	FY 2019-20 Approved Amount	FY 2019-20 Adopted Amount
General Fund (Property and Environmental Services) Expenditures	Property and	Environmenta	Il Service				
L	טטר רטב	0000	200	Personnel Services	0 0 0	0 0 1 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
367 715	302,390	47.9,003	501500	neg Employees-rull IIIIIe-Exempt Reg Empl-Full Time-Non-Exempt	236,944	236,944	230,944
150,808	103,609	75,056	502500	Reg Empl-Part Time-Non-Exempt	107,360	107,360	107,360
9,295	24,997	43,730	503000	Temporary Employees - Hourly	20,500	50,500	50,500
17,983	7,490	24,750	508000	Overtime	24,500	24,500	24,500
3,400	2,475	•	208600	Mobile Comm Allowance	1	1	1
86,528	91,423	80,563	511000	Fringe - Payroll Taxes	68,256	68,256	68,256
121,306	172,246	151,584	512000	Fringe - Retirement PERS	158,977	158,977	158,977
172,612	177,408	231,552	513000	Fringe - Health and Welfare	218,607	218,607	218,607
•	450	1	513305	Health Savings - Metro Contrib/HSA Contrb		1	1
	•	523	514000	Fringe - Unemployment		•	1
5,416	4,733	4,104	515000	Fringe - Other Benefits	3,530	3,530	3,530
21,063	10,875	19,162	519000	Pension Oblig Bonds Contrib	8,144	8,144	8,144
2,250	2,400	1	519500	Fringe - Insurance - Opt Out	•	1	1
1,467,828	1,577,272	1,514,129		Total Personnel Services	1,346,871	1,346,871	1,346,871
				Materials and Services			
38,989	50,075	54,465	520100	Office Supplies	57,500	27,500	57,500
17,942	13,606	13,400	520110	Computer Equipment	006'6	006'6	006'6
8,747	7,396	11,100	520120	Meetings Expenditures	12,000	12,000	12,000
34,554	34,827	35,000	520130	Postage	36,500	36,500	36,500
32,486	28,065	58,387	520500	Operating Supplies	41,720	41,720	41,720
11,208	3,531	•	520510	Operating Supplies - Small Tools, Equip	1,135	1,135	1,135
	618	1	520520	Operating Supplies - Audio Visual	•	•	1
363	239	1	520540	Operating Supplies - Medical and Veterinary	•	1	1
(338)	(200)	•	520550	Operating Supplies - Telecommunications		•	1
6,915	9,601	200	520580	Operating Supplies - Uniforms	7,550	7,550	7,550
25	•	3,397	521000	Subscriptions and Dues	1	1	1
1,963	1,774	200	521100	Membership and Professional Dues	1,120	1,120	1,120
438	•	1	521200	Publications and Subscriptions	200	200	200
	•	1	521300	Fuels - Waste Transport	059'6	059'6	049'6
209'9	6,580	5,236	521400	Fuels and Lubricants - General		1	1
2,183	384	28,176	521500	Maintenance and Repairs Supplies	009	009	009
1,539	1	1	521510	Maintenance and Repairs Supplies - Technology	•	1	1
4,350	13,600	•	521520	Maintenance and Repairs Supplies - Building	13,600	13,600	13,600
4	1	ı	521521	Maintenance and Repairs Supplies - HVAC	ı	ı	1

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Property and Environmental Services)	Property and	Environmenta	Service				
6/9'6	4,387	ı	521540	Maintenance and Repairs Supplies - Electrical	4,450	4,450	4,450
5,983	6,754	5,100	521560	Maintenance and Repairs Supplies - Equipment	8,350	8,350	8,350
59,419	8,056	47,631	524000	Contracted Professional Svcs	19,946	19,946	19,946
910	209	1	524050	Contracted Prof Svcs - Advertising	1	•	•
1	4,343	2,500	524070	Contracted Prof Svcs - Management, Consulting and Communication	1	1	
1	492	ı	524075	Contracted Prof Svcs - Recruiting Services	•	•	1
8,000	46,725	ı	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	1	ı	•
4,117	7,000	12,500	524600	Sponsorship Expenditures	12,500	12,500	12,500
114,573	82,784	145,450	525000	Contracted Property Services	162,852	162,852	162,852
•	ı	265,879	525100	Utility Services	282,500	282,500	282,500
32,136	31,517	1	525120	Utility Services - Telecommunications	1	1	1
145,330	155,888	ı	525130	Utility Services - Electricity	1	ı	•
7,391	6,592	1	525140	Utility Services - Natural Gas	1	1	1
2,309	8,935	1	525150	Utility Services - Sanitation and Refuse Removal	1	•	•
38,536	47,304	ı	525160	Utility Services - Water and Sewer	•	•	1
627	1	1	525500	Cleaning Services	1	•	
1,181	15,461	425,749	526000	Maintenance and Repair Services	303,050	303,050	303,050
48,280	62,810	ı	526010	Maintenance and Repair Services - Building	•	•	•
•	5,346	1	526012	Maintenance and Repair Services - Electricity	1	•	•
16,344	15,155	1	526013	Maintenance and Repair Services - Elevator and Escalator	•	1	•
47,745	63,431	ı	526014	Maintenance and Repair Services - HVAC	•	•	1
360'68	36,973	İ	526020	Maintenance and Repair Services - Equipment	1	1	1
36,195	39,134	ı	526030	Maintenance and Repair Services - Grounds	•	•	
1,372	3,936	•	526040	Maintenance and Repair Services - Technology	•	•	•
1,477	1,942	1	526050	Maintenance and Repair Services - Vehicles	•	•	•
4,237	4,449	1	526300	Software Maintenance	1	1	1
•	375	29,795	526500	Rentals	28,100	28,100	28,100
682	Í	i	526520	Rentals - Equipment	1	1	•
343	i	İ	526530	Rentals - Office Equipment	1	1	•
8,562	3,826	2,000	526540	Rentals - Vehicle	1	1	1
1,140	1,180	Ī	526560	Rentals - Parking Space	1	1	1
905	4,435	19,531	528000	Other Purchased Services	18,979	18,979	18,979
3,882	3,650	1	528030	Other Purchased Services - Delivery, Shipping and Courier	1	•	
1,838	1,311	ı	528400	Other Purchased Services - Printing and Graphics	•	•	
297	1,438	1,571	530000	Payments to Other Agencies	2,000	2,000	2,000
2,152	705	ı	530010	License and Permit Fees	•	•	1
33	Î	8,232	545000	Travel	1	1	1
613	2,679	3,500	545100	Travel and Lodging	4,100	4,100	4,100
255	119	200	545200	Mileage, Taxi and Parking	1	1	•

Fund summary and detail – General Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
General Fund (Property and Environmental Services)	Property and E	Environmenta	l Service	(St			
335	752	009	545300	Meals and Entertainment	•	ı	•
9,592	4,736	46,679	545500	Staff Development	13,550	13,550	13,550
•	188	•	545510	Tuition Reimbursement	•	1	•
5,224	2,889	3,000	545520	Conference Fees	1	1	1
831,766	863,999	1,233,078		Total Materials and Services	1,052,152	1,052,152	1,052,152
\$2,299,594	\$2,441,271	\$2,747,207 TOTAL REQUIREMENTS	OTAL REQ	JIREMENTS	\$2,399,023	\$2,399,023	\$2,399,023
18.55	17.47	15.72 F	ULL-TIME E	15.72 FULL-TIME EQUIVALENTS	13.95	13.95	13.95

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Amended Amount	ACCT	DESCRIPTION	FY 2019-20 Proposed Amount	FY 2019-20 Approved Amount	FY 2019-20 Adopted Amount
General Fund (Research Center) Expenditures	(Research Cen	ter)					
				Personnel Services			
2,105,412	2,168,590	2,639,123	501000	Reg Employees-Full Time-Exempt	2,749,539	2,749,539	2,749,539
17,932	48,425	53,193	501500	Reg Empl-Full Time-Non-Exempt	57,255	57,255	57,255
194,391	160,174	131,512	502000	Reg Employees-Part Time-Exempt	134,802	134,802	134,802
14,907	16,194	•	503000	Temporary Employees - Hourly	•	•	•
237	1,613	•	208000	Overtime	•	•	•
185,924	193,009	238,361	511000	Fringe - Payroll Taxes	244,450	244,450	244,450
321,662	394,411	445,930	512000	Fringe - Retirement PERS	574,097	574,097	574,097
326,583	307,594	433,171	513000	Fringe - Health and Welfare	462,324	462,324	462,324
2,500	19,500	•	513305	Health Savings - Metro Contrib/HSA Contrb	•	•	•
2,657	5,496	10,918	515000	Fringe - Other Benefits	11,215	11,215	11,215
46,468	23,181	56,477	519000	Pension Oblig Bonds Contrib	29,417	29,417	29,417
5,100	7,200	1	519500	Fringe - Insurance - Opt Out	•	1	1
3,226,772	3,345,389	4,008,685		Total Personnel Services	4,263,099	4,263,099	4,263,099
				Materials and Services			
26,873	39,148	112,766	520100	Office Supplies	81,499	81,499	81,499
57,334	34,816		520110	Computer Equipment			
896	14,925	1	520120	Meetings Expenditures	•	1	1
18,521	10,408	8,600	520500	Operating Supplies	28,600	28,600	28,600
1	4,150	•	520510	Operating Supplies - Small Tools, Equip	•	1	•
540	26,945	35,100	521000	Subscriptions and Dues	•	•	•
1,249	3,982	•	521100	Membership and Professional Dues	•	•	•
198	216	•	521200	Publications and Subscriptions	84,175	84,175	84,175
626,936	251,047	581,791	524000	Contracted Professional Svcs	549,025	549,025	845,025
•	1	110,000	524060	Contracted Prof Svcs - Information Technology Services	•	•	•
1,750	11,750	4,500	524600	Sponsorship Expenditures	3,500	3,500	3,500
30	•	•	525120	Utility Services - Telecommunications	•		•
151,219	130,479	161,635	526000	Maintenance and Repair Services	163,885	163,885	163,885
1	1	171,676	526040	Maintenance and Repair Services - Technology	19,176	19,176	19,176
5,014	7,601	2,500	528000	Other Purchased Services	2,500	2,500	2,500
(173)	1	1	528020	Other Purchased Services - Audio Visual	•	•	•
1	11	1	528030	Other Purchased Services - Delivery, Shipping and Courier	•	•	•
216	127	•	528400	Other Purchased Services - Printing and Graphics	•	•	•
41,899	5,386	2,000	530000	Payments to Other Agencies	2,000	2,000	2,000
1,130	•	42,000	545000	Travel	•	•	•
24,402	28,270	•	545100	Travel and Lodging	44,000	44,000	44,000

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended	ļ		Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Fund (Research Center)	Research Cent	er)					
52	87	1	545200	Mileage, Taxi and Parking	•		
3,044	2,765	1	545300	Meals and Entertainment	ı	1	1
27,700	47,380	34,500	545500	Staff Development	45,000	45,000	45,000
988,902	622,493	1,270,068		Total Materials and Services	1,026,360	1,026,360	1,322,360
\$4,215,674	\$3,967,881	\$5,278,753 TOTAL REQUIREMENT	OTAL REQU	IREMENTS	\$5,289,459	\$5,289,459	\$5,585,459
							•
28.00	28.00	31.00 F	31.00 FULL-TIME EQUIVALEN	QUIVALENTS	31.00	31.00	31.00

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2019-20 <u>Proposed</u> Amount	FY 2019-20 <u>Approved</u> Amount	FY 2019-20 <u>Adopted</u> Amount
General Fund (Special Appropriations and Non-Departmental) Expenditures	Special Appro	priations and	Non-De	partmental)			
				Personnel Services			
96'9	85,246	87,836	501000	Reg Employees-Full Time-Exempt	682'36	682'366	682'36
	5,182	1	503000	Temporary Employees - Hourly	1	1	1
•	009	•	208600	Mobile Comm Allowance	•	•	•
534	7,034	7,416	511000	Fringe - Payroll Taxes	8,060	8,060	8,060
219	8,547	11,067	512000	Fringe - Retirement PERS	15,644	15,644	15,644
758	19,141	14,784	513000	Fringe - Health and Welfare	15,672	15,672	15,672
10	223	344	515000	Fringe - Other Benefits	368	368	368
87	874	1,757	519000	Pension Oblig Bonds Contrib	954	954	954
8,573	126,847	123,204		Total Personnel Services	136,087	136,087	136,087
				Materials and Services			
•	11,836	•	520120	Meetings Expenditures	•	•	•
15,000	•	•	521000	Subscriptions and Dues	•	•	1
29,080	15,000	25,800	521100	Membership and Professional Dues	25,800	25,800	200,500
55,109	686,477	784,510	524000	Contracted Professional Svcs	413,913	413,913	513,913
140,336	153,234	162,000	524010	Contracted Prof Svcs - Accounting and Auditing	167,000	167,000	167,000
14,848	1	•	524070	Contracted Prof Svcs - Management, Consulting and Communication	1	•	1
•	200	•	524500	Marketing Expenditures	•	•	1
236,078	208,194	272,000	524600	Sponsorship Expenditures	272,600	272,600	47,900
418	•	•	526500	Rentals	•	•	1
31,521	1	1	528000	Other Purchased Services	1	1	1
331	•	1	528400	Other Purchased Services - Printing and Graphics	1	1	1
2,205,390	1,669,712	2,501,000	530000	Payments to Other Agencies	2,200,000	2,200,000	2,260,000
84,693	84,754	100,000	530500	Election Expenses	125,000	125,000	125,000
634	20,760	145,748	532000	Government Assessments	145,748	145,748	145,748
•	302	•	545000	Travel	•	•	
617	5,281	•	545100	Travel and Lodging	1	1	1
172	192	1	545200	Mileage, Taxi and Parking	1	1	•
1,030	1,363	•	545300	Meals and Entertainment	•	•	•
395	131	1	545500	Staff Development	1	1	1
•	979	1	545520	Conference Fees	1	1	1
184	1	•	549000	Miscellaneous Expenditures	1	•	1
205,916	208,185	227,000	549010	Tri-Met Transit Pass	228,000	228,000	228,000
3,021,752	3,096,548	4,218,058		Total Materials and Services	3,578,061	3,578,061	3,688,061

Fund summary and detail – General Fund

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2019-20 Proposed Amount	FY 2019-20 Approved Amount	FY 2019-20 <u>Adopted</u> Amount
General Fund (Special Appropriations and Non-Departmental)	Special Appro	priations and	Non-De	partmental)			
				Debt Service			
000'086	1,055,000	1,185,000	263000	Revenue Bond Pmts-Principal	1,325,000	1,325,000	1,325,000
1,002,038	956,850	905,587	563500	Revenue Bond Payments-Interest	848,009	848,009	848,009
1,932,038	2,011,850	2,090,587		Total Debt Service	2,173,009	2,173,009	2,173,009
				Capital Outlay			
63,793	5,275	•	579000	Intangible Assets	•	•	1
63,793	5,275	ı		Total Capital Outlay		1	
				Interfund Transfers			
485,676	581,477	614,829	580000	Transfer for Indirect Costs	465,979	465,979	465,979
18,714,736	16,723,629	17,931,966	581000	Transfer of Resources	18,219,352	18,219,352	18,219,352
654,000	405,512	250,000	582000	Transfer for Direct Costs	691,000	691,000	891,324
19,854,412	17,710,618	19,096,795		Total Interfund Transfers	19,376,331	19,376,331	19,576,655
				Contingency			
	•	•	700000	Contingency	3,800,000	3,800,000	3,800,000
•	1	1,359,308	701002	Contingency - Operating	2,000,000	5,000,000	4,765,676
1		215,000	709000	Contingency - All Other	615,000	615,000	615,000
•		1,574,308		Total Contingency	9,415,000	9,415,000	9,180,676
				Unappropriated Fund Balance			
		•	801000	Unapp FB - Restricted	2,477,920	2,477,920	2,477,920
8,916,557	10,522,814	10,668,841	801002	Unapp FB - Restricted CET	12,736,407	12,736,407	12,736,407
15,474,585	16,448,129	14,662,113	801003	Unapp FB - Restricted TOD	332,759	332,759	332,759
5,996,471	8,867,470	•	805000	Unapp FB - Reserves	•	•	1
•	•	1,957,000	805100	Unapp FB - Stabilization Reserve	•	•	•
1,353,773	1,495,281	2,035,248	805400	Unapp FB - Reserve for Future Debt Service	1,593,770	1,593,770	1,593,770
3,975,864	2,627,924	1,938,030	805450	Unapp FB - PERS Reserve	775,475	775,475	775,475
4,069,347	3,927,033	3,087,590	805900	Unapp FB - Other Reserves and Designations	2,632,289	2,632,289	2,632,289
39,786,597	43,888,651	34,348,822		Total Unappropriated Fund Balance	20,548,620	20,548,620	20,548,620
\$64,667,165	\$66,839,788	\$61,451,774 TOTAL REQUIREM	OTAL REQ	JIREMENTS	\$55,227,108	\$55,227,108	\$55,303,108
0	•			JANEA TYTHING			,
0.00	1.00	1.00 F	ULL-IIME	1.00 FULL-TIME EQUIVALENTS	1.00	1.00	1.00

Affordable Housing Fund

Affordable Housing Fund

	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	-	-	-	652,000,000	652,000,000	652,000,000	n/a
Current Revenues Interest Earnings Bond Proceeds	-	-	10,000,000	12,400,000	12,400,000	12,400,000	n/a (100.00%)
Subtotal Current Revenues	-	-	10,000,000	12,400,000	12,400,000	12,400,000	24.00%
Interfund Transfers Internal Service Transfers Subtotal Interfund Transfers	-	-	<u>-</u>	500,000 500,000	500,000 500,000	500,000 500,000	n/a n/a
TOTAL RESOURCES	\$0	\$0	\$10,000,000	\$664,900,000	\$664,900,000	\$664,900,000	6549.00%
REQUIREMENTS							_
Current Expenditures			.== .==				
Personnel Services Materials and Services	-	-	173,176 9,826,824	804,203 171,912,897	804,203 171,912,897	804,203 171,912,897	364.38% 1649.42%
Capital Outlay	-	-	5,020,024	30,000,000	30,000,000	30,000,000	n/a
Subtotal Current Expenditures	-	-	10,000,000	202,717,100	202,717,100	202,717,100	1927.17%
Contingency Unappropriated Fund Balance	-	-	-	35,000,000 427,182,900	35,000,000 427,182,900	35,000,000 427,182,900	n/a n/a
Subtotal Contigency/Ending Balance	-	-	-	462,182,900	462,182,900	462,182,900	n/a
TOTAL REQUIREMENTS	\$0	\$0	\$10,000,000	\$664,900,000	\$664,900,000	\$664,900,000	6549.00%
FULL-TIME EQUIVALENTS	0.00	0.00	4.00	6.15	6.15	6.15	53.75%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						2.15

In 2018, voters approved a \$652.8 million affordable housing bond measure to create permanently affordable homes across greater Portland. The Affordable Housing Fund was created to account for bond proceeds and expenditures related to working with local partners and communities to bring affordable homes to 12,000 people, including seniors, working families, veterans and others who need them.

BEGINNING FUND BALANCE

The balance is comprised of bond proceeds received from the May 2019 issuance of general obligation bonds.

CURRENT REVENUES

Miscellaneous Revenues

This category includes \$12.4 million of interest earnings.

CURRENT EXPENDITURES

Personnel Services

This category includes salaries, wages and fringe benefits for the 6.15 FTE resident in the fund.

Materials and Services

Expenditures in this category include \$170 million in payments to local partners for approved affordable housing projects and administrative costs.

Capital Outlay

Capital outlay of \$30 million is reserved for land acquisition by Metro for regionally significant sites.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2019-20 contingency is reserved for future acquisitions and payments to local partners.

FUND BALANCE

The ending fund balance of \$427 million is reserved for future acquisitions and payments to local partners.

Affordable Housing Fund



Affordable Housing Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
Affordable Housing Fund	ousing Fund						
Revenues							
				Beginning Fund Balance			
•	1	1	323500	Fund Bal-Restr Affordable Hsg/FBR-AffHsg	652,000,000	652,000,000	652,000,000
'	1	1		Total Beginning Fund Balance	652,000,000	652,000,000	652,000,000
				Current Revenue			
'	•	•	470000	Interest on Investments	12,400,000	12,400,000	12,400,000
•	1	10,000,000 490000	490000	Gen Obligation Bond Proceeds		ı	1
'	1	10,000,000		Total Current Revenue	12,400,000	12,400,000	12,400,000
				Interfund Transfers			
•	•	•	498000	Transfer for Direct Costs	200,000	200,000	200,000
'				Total Interfund Transfers	200,000	200,000	200,000
0\$	0\$	\$10,000,000 TOTAL RESOURCES	TAL RESC	URCES	\$664,900,000	\$664,900,000	\$664,900,000

Expenditures

				Personnel Services			
ı	1	120,277		Reg Employees-Full Time-Exempt	558,236	558,236	558,236
ı	1	10,179		Fringe - Payroll Taxes	47,114	47,114	47,114
		15,177	512000	Fringe - Retirement PERS	94,713	94,713	94,713
		24,640		Fringe - Health and Welfare	96,383	96,383	96,383
ı	1	494		Fringe - Other Benefits	2,173	2,173	2,173
ı	1	2,409	519000	Pension Oblig Bonds Contrib	5,584	5,584	5,584
•		173,176		Total Personnel Services	804,203	804,203	804,203
				Materials and Services			
		5,000		Office Supplies	2,000	2,000	5,000
	1	8,000	520500	Operating Supplies	200	200	200
•	ı	1		Publications and Subscriptions	200	200	200
	,	500,000		Contracted Professional Svcs	195,797	195,797	195,797
		2,000		Marketing Expenditures	2,000	2,000	2,000
	1	2,000		Sponsorship Expenditures	1,000	1,000	1,000
ı	1	1		Utility Services	1,000	1,000	1,000
	1	20,000		Maintenance and Repair Services	20,000	20,000	20,000
	•	•		Rentals	100	100	100

Afforable Housing Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	Proposed Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
Affordable H	Affordable Housing Fund						
	,		528000	Other Purchased Services	1,000	1,000	1,000
		1,680,000	531800	Contributions to Other Govt	1,680,000	1,680,000	1,680,000
		6,000,000	544000	Program Purchases	•	•	1
		1,603,824	544500	Grants and Loans	170,000,000	170,000,000	170,000,000
		3,000	545000	Travel	1	•	ı
		•	545100	Travel and Lodging	3,000	3,000	3,000
		3,000	545500	Staff Development	3,000	3,000	3,000
		9,826,824		Total Materials and Services	171,912,897	171,912,897	171,912,897
				Capital Outlay			
	1	•	570000	Land	30,000,000	30,000,000	30,000,000
		1		Total Capital Outlay	30,000,000	30,000,000	30,000,000
				Contingency			
		1	700000	Contingency	35,000,000	35,000,000	35,000,000
		•		Total Contingency	35,000,000	35,000,000	35,000,000
				Unappropriated Fund Balance			
	1	Ī	801000	Unapp FB - Restricted	427,182,900	427,182,900	427,182,900
		1		Total Unappropriated Fund Balance	427,182,900	427,182,900	427,182,900
0\$	0\$ 0	\$10,000,000 TOTAL REQUIRE	OTAL REQ	UIREMENTS	\$664,900,000	\$664,900,000	\$664,900,000
00 0	00 0	4 00 F	4 00 FULL TIME FOLL	OLIIVAI ENTS	71.9	51.9	71.9
		7			2:5	2:5	

Cemetery Perpetual Care Fund

Cemetery Perpetual Care Fund

	Audited	Audited	Amended	Proposed	Approved	Adopted	% Change From Amended
RESOURCES	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
Beginning Fund Balance	566,146	617,808	666,808	689,176	689,176	689,176	3.35%
Current Revenues							
Other Tax Revenues	47,095	51,480	46,000	48,250	48,250	48,250	4.89%
Interest Earnings	4,568	8,192	4,246	15,687	15,687	15,687	269.45%
Subtotal Current Revenues	51,662	59,671	50,246	63,937	63,937	63,937	27.25%
TOTAL RESOURCES	\$617,808	\$677,479	\$717,054	\$753,113	\$753,113	\$753,113	5.03%
REQUIREMENTS							
Interfund Transfers							
Fund Equity Transfers	-	50,000	50,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	-	50,000	50,000	-	-	-	(100.00%)
Unappropriated Fund Balance	617,808	627,479	667,054	753,113	753,113	753,113	12.90%
Subtotal Contigency/Ending Balance	617,808	627,479	667,054	753,113	753,113	753,113	12.90%
TOTAL REQUIREMENTS	\$617,808	\$677,479	\$717,054	\$753,113	\$753,113	\$753,113	5.03%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						0.00

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

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

The fund receives revenue from a 25 percent surcharge on grave sales, increased on November 1, 2011, from the previous rate of 15 percent. At that time Metro increased fees for grave sales and services as well, bringing Metro's rates more in line with industry norms; this will also result in increased revenues to the fund.

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

CURRENT REVENUES

Other derived tax revenue

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

FUND BALANCE

The fund balance will continue to grow annually with additional contributions from grave sales and interest earnings.

Cemetery Perpetual Care Fund



Cemetery Perpetual Care Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
Cemetery Per	Cemetery Perpetual Care Fund	Ф					
Revenues							
				Beginning Fund Balance			
508,485	555,580	604,901	302000	Fund Bal-Nonspend-Intact	626'089	626'089	626'089
57,661	62,228	61,907	350000	Fund Balance-Assigned	8,197	8,197	8,197
566,146	617,808	808'999		Total Beginning Fund Balance	689,176	689,176	689,176
				Current Revenue			
47,095	51,480	46,000	406000	Cemetery Revenue Surcharge	48,250	48,250	48,250
4,691	8,191	4,246	470000	Interest on Investments	15,687	15,687	15,687
(124)			471900	Unrealized Gain/Loss -FMV Adj			•
51,662	59,671	50,246		Total Current Revenue	63,937	63,937	63,937
\$617,808	\$677,479	\$717,054 T	\$717,054 TOTAL RESOURCES	URCES	\$753,113	\$753,113	\$753,113

Expenditures

				Interfund Transfers			
•	20,000	20,000	581000	50,000 581000 Transfer of Resources			1
•	20,000	20,000		Total Interfund Transfers	ı		'
				Unappropriated Fund Balance			
555,580	601,059	644,913	801000	Unapp FB - Restricted	729,229	729,229	729,229
62,228	20,420	22,141	805900	Unapp FB - Other Reserves and Designations	23,884	23,884	23,884
617,808	627,479	667,054		Total Unappropriated Fund Balance	753,113	753,113	753,113
\$617,808	\$677,479	\$717,054 TOTAL REQUIREMENT	OTAL REQU	JIREMENTS	\$753,113	\$753,113	\$753,113



Community Enhancement Fund

Community Enhancement Fund

							% Change From
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	1,551,386	1,582,501	1,184,245	413,221	413,221	413,221	(65.11%)
Current Revenues							
Interest Earnings	13,268	21,519	10,700	12,555	12,555	12,555	17.34%
Charges for Services	1,033,211	1,053,525	1,048,218	1,102,244	1,102,244	1,102,244	5.15%
Subtotal Current Revenues	1,046,479	1,075,044	1,058,918	1,114,799	1,114,799	1,114,799	5.28%
TOTAL RESOURCES	\$2,597,865	\$2,657,545	\$2,243,163	\$1,528,020	\$1,528,020	\$1,528,020	(31.88%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	998,054	1,199,830	1,347,728	1,343,485	1,343,485	1,343,485	(0.31%)
Subtotal Current Expenditures	998,054	1,199,830	1,347,728	1,343,485	1,343,485	1,343,485	(0.31%)
Interfund Transfers							
Internal Service Transfers	17,310	21,388	16,435	18,394	18,394	18,394	11.92%
Fund Equity Transfers	-	851,000	851,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	17,310	872,388	867,435	18,394	18,394	18,394	(97.88%)
Contingency	-	-	19,000	29,500	29,500	29,500	55.26%
Unappropriated Fund Balance	1,582,501	585,327	9,000	136,641	136,641	136,641	1418.23%
Subtotal Contigency/Ending Balance	1,582,501	585,327	28,000	166,141	166,141	166,141	493.36%
TOTAL REQUIREMENTS	\$2,597,865	\$2,657,545	\$2,243,163	\$1,528,020	\$1,528,020	\$1,528,020	(31.88%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						0.00

The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). On October 30, 2014, the Metro Council adopted Ordinance No. 14-1344 that amended Metro Code Chapter 5.06 updating the Community Enhancement Program. The fund accounts for enhancement fees (currently \$1.00 per ton of putrescible solid waste processed or transferred) collected at all transfer stations. This fee will remain unchanged in FY 2019-20. Funds are used for community enhancement projects in the vicinity of each of these communities hosting solid waste facilities:

North Portland Community Enhancement Program: For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013 the Metro Council unanimously approved the committee's recommendation to distribute the remaining \$1.6 million in the enhancement grant fund by 2018. The committee dedicated the remaining funds to support a local trail project (North Portland Greenway) and investments in capacity building to strengthen programs and services to North Portland residents. Grants were awarded in June 2014 by the North Portland Enhancement Committee. Grant recipients have two years to spend the awarded funds and recipients have used and received almost all of these funds. No further grants will be awarded and, in FY 2019-20, the majority of the small amounts of funds were budgeted.

Oregon City Community Enhancement Program: Funds from community enhancement fees at Metro South Station are paid to Oregon City on a quarterly basis and are used for local community enhancement projects as determined by the city council through an intergovernemtal agreement (IGA) with Metro. It is expected that about \$323,488 will be collected in FY 2019-20 from Metro South.

Metro Central Community Enhancement Program: Funds from community enhancement fees at Metro Central Station are used for community enhancement projects in the vicinity of Metro Central Station in Northwest Portland, as recommended by a seven-member citizen committee appointed by Metro. It is expected that about \$301,579 will be collected in FY 2019-20 from Metro Central.

Forest Grove Community Enhancement Program: Fees collected at a privately owned transfer station in Forest Grove are paid to the City of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$102,062 will be collected in FY 2019-20 from Forest Grove Transfer Station (owned by Waste Management).

Troutdale Community Enhancement Program: Fees will be collected at a privately owned transfer station in Troutdale and will be paid to the City of Troutdale on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$122,121 will be collected in FY 2019-20 from Troutdale Transfer Station (owned by Waste Management).

Sherwood Community Enhancement Program: Fees will be collected at a privately owned transfer station in Sherwood and will be paid to the City of Sherwood on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$78,997 will be collected in FY 2019-20 from Pride Recycling (owned by Pride Disposal).

Community Enhancement Fund

Wilsonville Community Enhancement Program: Fees will be collected at a privately owned transfer station in Wilsonville and will be paid to the City of Wilsonville on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$87,999 will be collected in FY 2019-20 from Willamette Resources, Inc. (owned by Republic Waste).

Suttle Road Community Enhancement Program: Fees will be collected at a privately owned food waste reload facility in Portland and will be used for local community enhancement projects as determined by a local committee working through an IGA with Metro. The committee and agreement are under development. It is expected that about \$38,406 will be collected in FY 2019-20 from the Suttle Road Recovery Facility (owned by Recology, Inc.)

Gresham Community Enhancement Program: Fees will be collected by the privately-owned transfer station in Gresham and be remitted to the City of Gresham by Metro to be used for local community enhancement projects as determined by a local committee working through an IGA with Metro. The committee and agreement are under development. It is expected that about \$47,592 will be collected in FY 2019-20.

BEGINNING FUND BALANCE

The beginning fund balance represents the amounts remaining in the North Portland and Metro Central enhancement accounts. In the past, the practice was to retain the principal of the reserves. This remains the practice for Metro Central but the North Portland Enhancement Committee will continue the spend-down of funds in that reserve in FY 2019-20.

CURRENT REVENUES

Enterprise Revenues

Community enhancement fees received by Metro are recorded as enterprise revenue in the Community Enhancement Fund. It is expected that the total revenue collected for community enhancement programs in FY 2019-20 will increase by \$55,881 (5.3 percent) compared to FY 2018-19.

CURRENT EXPENDITURES

Materials and services

95.7 percent of the materials and services expenditures in this fund represents grants and payments to other agencies. The North Portland and Metro Central Community Enhancement Committees administer programs through grants and contracts with community organizations and others including direct payments to Oregon City, Troutdale, Sherwood, Wilsonville, Gresham and Forest Grove.

Community Enhancement Fund

EV 2016-17	EV 2017-18	FY 2018-19			FY 2019-20 Proposed	FY 2019-20	FY 2019-20
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Community Enhancement Fund Revenues	hancement Fur	ρι					
				Beginning Fund Balance			
998,458	926,430	906,850	325100	Fund Bal-Restr for N Portland	95,571	95,571	95,571
523,379	598,400	277,395	325200	Fund Bal-Restr for Metro Centr	290,282	290,282	290,282
29,549	57,671	1	325300	Fund Bal-Restr for Suttle Road/FBR-SRd	•	1	1
•	1	1	340000	Fund Bal-Unassigned/Undesignated	27,368	27,368	27,368
1,551,386	1,582,501	1,184,245		Total Beginning Fund Balance	413,221	413,221	413,221
				Current Revenue			
290,961	289,137	272,346	432500	Rehabilitation and Enhance Fee	301,579	301,579	301,579
742,250	764,388	775,872	433500	Host Fees	800,665	800,665	800,665
13,665	21,519	10,700	470000	Interest on Investments	12,555	12,555	12,555
(397)	1	•	471900	Unrealized Gain/Loss -FMV Adj	•	1	•
1,046,479	1,075,044	1,058,918		Total Current Revenue	1,114,799	1,114,799	1,114,799
\$2,597,865	\$2,657,545	\$2,243,163 TOTAL RESOU	OTAL RESO	URCES	\$1,528,020	\$1,528,020	\$1,528,020
Expenditures							
				Materials and Services			
2,000	84	250	520100	Office Supplies	250	250	250
•	400	1	520110	Computer Equipment	•	1	1
726	396	1,000	520120	Meetings Expenditures	2,000	2,000	2,000
410	1	•	520500	Operating Supplies	•	ı	•
750	2,087	1	521000	Subscriptions and Dues	•	ı	1
3,278	375	49,350	524000	Contracted Professional Svcs	20,700	20,700	20,700
	950	1	524050	Contracted Prof Svcs - Advertising	•	1	1
89	206	3,750	528000	Other Purchased Services	3,750	3,750	3,750
351	1	1	528400	Other Purchased Services - Printing and Graphics	1	1	1
714,129	734,792	760,872	530000	Payments to Other Agencies	800,665	800,665	800,665
276,096	460,004	531,756	544500	Grants and Loans	485,370	485,370	485,370
1	1	250	545000	Travel	1	1	1
1	1	1	545100	Travel and Lodging	250	250	250
1	35	1	545200	Mileage, Taxi and Parking	1	i	1
176	200	1	545300	Meals and Entertainment	1	1	1
70	ı	200	545500	Staff Development	200	200	200
998,054	1,199,830	1,347,728		Total Materials and Services	1,343,485	1,343,485	1,343,485

Community Enhancement Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Community Enhancement Fund	hancement Fur	р					
				Interfund Transfers			
1	851,000	851,000	581000	Transfer of Resources	•	1	Ī
17,310	21,388	16,435	582000	Transfer for Direct Costs	18,394	18,394	18,394
17,310	872,388	867,435		Total Interfund Transfers	18,394	18,394	18,394
				Contingency			
1		19,000	700000	Contingency	29,500	29,500	29,500
1		19,000		Total Contingency	29,500	29,500	29,500
				Unappropriated Fund Balance			
1,582,501	585,327	000'6	805000	Unapp FB - Reserves	136,641	136,641	136,641
1,582,501	585,327	000′6		Total Unappropriated Fund Balance	136,641	136,641	136,641
\$2,597,865	\$2,657,545	\$2,243,163 TOTAL REQUI	OTAL REQI	IIREMENTS	\$1,528,020	\$1,528,020	\$1,528,020

							% Change From
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	10,469,416	13,676,840	19,569,814	33,858,564	33,858,564	35,088,564	79.30%
Current Revenues							
Interest Earnings	101,365	266,580	397,350	676,535	676,535	676,535	70.26%
Grants	62,263	-	-	-	-	-	
Contributions from Private Sources	200,000	7,500,000	7,500	4,007,500	4,007,500	4,007,500	53333.33%
Miscellaneous Revenue	168,500	57,125	8,709	8,709	8,709	8,709	0.00%
Other Financing Sources	-	885,986	525,000	-	-	-	(100.00%)
Subtotal Current Revenues	532,128	8,709,690	938,559	4,692,744	4,692,744	4,692,744	399.99%
Interfund Transfers							
Internal Service Transfers	824,000	-	550,000	126,000	126,000	126,000	(77.09%)
Interfund Loans	2,000,000	-	-	-	-	-	
Fund Equity Transfers	3,120,726	3,446,833	18,683,495	2,605,357	2,605,357	2,605,357	(86.06%)
Subtotal Interfund Transfers	5,944,726	3,446,833	19,233,495	2,731,357	2,731,357	2,731,357	(85.80%)
TOTAL RESOURCES	\$16,946,270	\$25,833,363	\$39,741,868	\$41,282,665	\$41,282,665	\$42,512,665	6.97%
REQUIREMENTS							
Current Expenditures							
Personnel Services	275,668	414,202	241,646	612,672	612,672	612,672	153.54%
Materials and Services	1,622,776	1,073,466	2,064,882	947,250	947,250	957,250	(53.64%)
Capital Outlay	1,156,361	1,158,789	17,413,328	14,934,720	14,934,720	16,154,720	(7.23%)
Subtotal Current Expenditures	3,054,805	2,646,457	19,719,856	16,494,642	16,494,642	17,724,642	(10.12%)
Interfund Transfers							
Internal Service Transfers	-	-	150,000	-	-	-	(100.00%)
Fund Equity Transfers	4,625	-	-	-	-	-	
Interfund Loans	210,000	222,500	1,582,000	50,000	50,000	50,000	(96.84%)
Subtotal Interfund Transfers	214,625	222,500	1,732,000	50,000	50,000	50,000	(97.11%)
Contingency	-	-	9,511,807	9,467,395	9,467,395	9,467,395	(0.47%)
Unappropriated Fund Balance	13,676,840	22,964,406	8,778,205	15,270,628	15,270,628	15,270,628	73.96%
Subtotal Contigency/Ending Balance	13,676,840	22,964,406	18,290,012	24,738,023	24,738,023	24,738,023	35.25%
TOTAL REQUIREMENTS	\$16,946,270	\$25,833,363	\$39,741,868	\$41,282,665	\$41,282,665	\$42,512,665	6.97%
FULL-TIME EQUIVALENTS	3.30	4.00	2.20	4.80	4.80	4.80	118.18%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						2.60

This fund accounts for major non-general obligation bond-funded capital acquisition and construction projects and provides for the ongoing and future renewal and replacement of Metro's General Fund assets. General Fund assets include the regional parks and natural areas, Metro Regional Center and information technology infrastructure.

With the renewal of the Parks and Natural Areas Local Option Levy in 2016, and the 2018 issuance of the general obligation bonds for the Natural Areas and Oregon Zoo Infrastructure and Animal Welfare, most large capital projects continue to be funded and managed through separate bond and levy funds. Within this fund, separate accounts are maintained for new capital projects and renewal and replacement projects in order to track spending by purpose and department.

NEW CAPITAL

This fund is structured into two sections: General Capital Projects (including Information Services, Finance and Regulatory Services and Metro Regional Center) and Regional Parks Capital Projects Account (including parks capital and parks special projects).

RENEWAL AND REPLACEMENT

In FY 2007-08 Metro undertook a comprehensive review of General Fund reserve needs. The analysis estimated the financial investment necessary—both one-time and ongoing—to provide fully for current and future needs of existing assets. The preliminary study estimated the financial investment necessary to catch up and then to contribute annually to care for these assets. The Metro Council directed \$5.7 million in general reserves to meet the catch-up requirement and \$1.1 million for the initial annual contribution, to be adjusted annually for the addition of new assets and for inflation. For FY 2019-20 the increase is 3 percent.

All renewal and replacement projects greater than \$100,000 are listed individually in the capital improvement plan. Within the General Asset Management Fund, renewal and replacement records are maintained separately from new capital projects and are reported by major area (Information Services, Parks and Metro Regional Center). A number of regional parks renewal and replacement projects are funded by and budgeted in the Parks and Natural Areas Local Option Levy Fund.

WILLAMETTE FALLS CAPITAL

The Willamette Falls Capital Account was created in FY 2015-16 to help track and manage the Willamette Falls Riverwalk project budget. The project is anticipated to take several years to complete and includes several distinct and dedicated funding sources, including \$12.5 million in Oregon State Lottery funds.

BEGINNING FUND BALANCE

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$25.2 million of the beginning fund balance is dedicated funding for specific capital projects, including \$13.7 million reserved for the Willamette Falls Riverwalk project. \$236,000 of the restricted balance represents remaining funds from a \$2 million interfund loan dedicated to finance improvements at the Metro Regional Center and surrounding facilities, and to other designated future project funding. The fund's unrestricted balance, approximately \$8.7 million, provides long term funding for the future renewal and replacement of the General Fund's assets. The renewal and replacement reserve is managed to provide a positive balance for a minimum of two years.

CURRENT REVENUES

Interfund transfers

Interfund transfers are received for a variety of purposes. In FY 2019-20 the Natural Areas Fund will transfer \$1 million to fund the Willamette Falls Riverwalk project. Transfers to the Parks Capital Subfund include Glendoveer funds of \$25,000 in merchandise revenue, and to close itself down, the Open Spaces Fund will also transfer \$29,761. A one-time transfer of \$126,000 will come from the General Fund to the new capital fund for a data center switch. The General Fund will contribute approximately \$1.5 million in FY 2019-20 for annual ongoing and one-time contributions to the renewal and replacement reserve, which are necessary to fund scheduled replacements. The General Fund, local option levy, Solid Waste Fund, and Metropolitan Exposition Recreation Commission Fund are also contributing \$50,000 to pay off Metro Regional Center loans.

CURRENT EXPENDITURES

Materials and services

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

Capital outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only when Council adopts a resolution amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. A large contingency is maintained for renewal and replacement in the event that a planned project is accelerated or a future project becomes necessary earlier due to a failing component. In FY 2019-20 the contingency also includes portions of the Willamette Falls Riverwalk project (\$3.5 million), St. John's Prairie Trail (\$701,000) and bond-funded projects at the Metro Regional Center (\$2.8 million).

Interfund Loan

In FY 2016-17 a \$2 million dollar loan from the Solid Waste Revenue Fund to General Asset Management Fund was approved to fund improvements to the Metro Regional Center building and surrounding facilities. The loan was almost entirely paid off in FY 2018-19. The remaining \$50,000 will be paid in FY 2019-20.

ENDING FUND BALANCE

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

!	!	FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
General Asset Management Fund	Management	Fund					
Revenues							
				Beginning Fund Balance			
65,527	86,258	112,961	320500	Fund Bal-Restr for Capital	130,584	130,584	130,584
•	•	1	324000	Fund Bal-Restr for Bond Cap	9,882,039	9,882,039	10,582,039
6,027,280	6,066,157	22,866	326000	Fund Bal-Restr by IGA	13,144,041	13,144,041	13,144,041
•	•	1,337,961	330000	Fund Balance-Committed	524,780	524,780	524,780
4,376,609	7,524,425	3,287,513	340000	Fund Bal-Unassigned/Undesignated	8,656,231	8,656,231	8,856,231
ı	1	1,865,907	340900	Fund Bal-Desg Future Expenditure	236,000	236,000	236,000
	•	1	349000	Fund Balance-Unassigned/Reserved	•	1	330,000
1	1	12,907,606	350000	Fund Balance-Assigned	1,284,889	1,284,889	1,284,889
10,469,416	13,676,840	19,569,814		Total Beginning Fund Balance	33,858,564	33,858,564	35,088,564
				Current Revenue			
62,263	1		411000	State Grants - Direct			
140,000	•	•	414200	Intergovernmental Misc Revenue	•	•	1
103,587	266,580	397,350	470000	Interest on Investments	676,535	676,535	676,535
(2,222)	•	1	471900	Unrealized Gain/Loss -FMV Adj	•	•	1
•	•	7,500	475000	Donations and Bequests - Oper	7,500	7,500	7,500
200,000	7,500,000	•	475500	Capital Contrib and Donations	4,000,000	4,000,000	4,000,000
23,078	5,952	7,453	480800	Loan Principal Receipts	7,453	7,453	7,453
5,422	1,173	1,256	480900	Loan Interest Receipts	1,256	1,256	1,256
•	986'588	525,000	481000	Sale of Capital Assets	•	1	1
	(10,000)	ı	489100	Refunds/Reimbursements	•	1	1
	000'09	1	489110	Damage Reimbursements	•	1	1
532,128	8,709,690	938,559		Total Current Revenue	4,692,744	4,692,744	4,692,744
				Interfund Transfers			
2,000,000	1	1	496900	Internal Loan Proceeds		1	1
3,120,726	3,446,833	18,683,495	497000	Transfer of Resources	2,605,357	2,605,357	2,605,357
824,000	1	250,000	498000	Transfer for Direct Costs	126,000	126,000	126,000
5,944,726	3,446,833	19,233,495		Total Interfund Transfers	2,731,357	2,731,357	2,731,357
\$16,946,270	\$25,833,363	\$39,741,868 TOTAL RESOURCES	TOTAL RESC	OURCES	\$41,282,665	\$41,282,665	\$42,512,665

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
General Asset Management Fund Expenditures	Management	Fund					
				Personnel Services			
150,378	261,522	114,883	501000	Reg Employees-Full Time-Exempt	364,160	364,160	364,160
34,672	46,255	25,957	501500	Reg Empl-Full Time-Non-Exempt	55,419	55,419	55,419
36,454	111	•	502000	Reg Employees-Part Time-Exempt	•	•	•
627	159	•	508000	Overtime	1,500	1,500	1,500
•	550	•	508600	Mobile Comm Allowance	009	009	009
•	•	39,844	508912	Other Salary Adjustments (Budgetary)	•	•	•
18,048	25,565	11,897	511000	Fringe - Payroll Taxes	35,469	35,469	35,469
8,863	34,806	19,318	512000	Fringe - Retirement PERS	74,455	74,455	74,455
20,999	35,532	26,365	513000	Fringe - Health and Welfare	75,226	75,226	75,226
1,000	2,500	•	513305	Health Savings - Metro Contrib/HSA Contrb	•	•	•
290	861	292	515000	Fringe - Other Benefits	1,647	1,647	1,647
3,101	3,117	2,817	519000	Pension Oblig Bonds Contrib	4,196	4,196	4,196
938	3,225	•	519500	Fringe - Insurance - Opt Out	1	•	•
275,668	414,202	241,646		Total Personnel Services	612,672	612,672	612,672
				Materials and Services			
8,955	3,606	•	520100	Office Supplies	000'9	9,000	9'000'9
77,034	52,043	•	520110	Computer Equipment	40,000	40,000	40,000
14,559	1,887	•	520120	Meetings Expenditures	•	•	•
•	33,403	•	520500	Operating Supplies	•	•	•
102	•	•	521200	Publications and Subscriptions	•	•	•
•	3,100	•	521520	Maintenance and Repairs Supplies - Building	•	•	•
768,301	152,393	1,375,580	524000	Contracted Professional Svcs	691,250	691,250	701,250
127,040	•	•	524010	Contracted Prof Svcs - Accounting and Auditing	•	•	•
1,743	•	•	524020	Contracted Prof Svcs - Attorney and Legal	•	•	•
•	7,259	•	524040	Contracted Prof Svcs - Promotion and Public Relations	•	•	•
1,973	1,641	•	524050	Contracted Prof Svcs - Advertising	10,000	10,000	10,000
438	•	•	524070	Contracted Prof Svcs - Management, Consulting and Communication	•	•	•
370,769	282,200	•	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	ı	•	•
•	327	•	524500	Marketing Expenditures	•	•	•
•	10,900	150,000	525000	Contracted Property Services	200,000	200,000	200,000
24,776	9,604	•	526000	Maintenance and Repair Services	•	•	•
•	4,991	339,302	526010	Maintenance and Repair Services - Building	•	•	•
302	•	•	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	•	•	•
•	64,641	•	526020	Maintenance and Repair Services - Equipment	•	•	•
19,902	36,909	1	526100	Capital Maintenance - CIP	•	1	1

FY 2016-17	FY 2017-18	Amended	ţ	DECORITION	Proposed	Approved	Adopted
Actual Actor	Managomont	Fired	ACC.	DESCRIPTION	Amount	Alliodill	Alloquic
Herdi Asset	delleral Asset Maliagellient rund						
99,025	45,465	•	526200	Capital Maintenance - Non-CIP	1	•	
•	75,993	•	528000	Other Purchased Services	•	•	
175	121	•	528030	Other Purchased Services - Delivery, Shipping and Courier	•	•	
943	829	•	528400	Other Purchased Services - Printing and Graphics	•	•	
71,738	33,344	200,000	530000	Payments to Other Agencies	•	•	
	1,573		530010	License and Permit Fees	•	•	
35,000	20,000	•	544500	Grants and Loans	•	•	
	245	•	545100	Travel and Lodging	•		
1	93	1	545300	Meals and Entertainment	•	•	
1	006	•	545520	Conference Fees	•	•	
•	200,000	•	552000	Bad Debt Expense	•	•	
1,622,776	1,073,466	2,064,882		Total Materials and Services	947,250	947,250	957,250
				Capital Outlay			
•	•	5,000,000	570000	Land	•	•	
135,936	•	2,838,907	571000	Improve-Other than Bldg	2,065,000	5,065,000	2,065,000
264,992	632,689	7,321,129	572000	Buildings and Related	5,567,097	5,567,097	6,467,097
111,301	33,554	•	574000	Equipment and Vehicles	126,000	126,000	126,000
172,474	126,901	292,628	574500	Vehicles	225,787	225,787	225,787
347,429	301,186	1,016,765	575000	Office Furn and Equip	3,242,774	3,242,774	3,242,774
124,228	64,460	943,899	579000	Intangible Assets	708,062	708,062	1,028,062
1,156,361	1,158,789	17,413,328		Total Capital Outlay	14,934,720	14,934,720	16,154,720
				Interfund Transfers			
4,625	•	•	581000	Transfer of Resources	•	•	
•	•	150,000	582000	Transfer for Direct Costs	•	•	
200,000	200,000	1,550,000	286000	Interfund Loan - Principal	20,000	20,000	50,000
10,000	22,500	32,000	286500	Interfund Loan - Interest	•	•	
214,625	222,500	1,732,000		Total Interfund Transfers	20,000	20,000	20,000
•	1	8,810,807	700000	Contingency Contingency	8,766,395	ω̈́	8,766,395
•	-	701,000	709000	Contingency - All Other	701,000		701,000
		9 511 807		Total Contingency	305 731 0	305 737 0	905 737 305

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
General Asset	General Asset Management Fund	Fund					
				Unappropriated Fund Balance			
		1	800000	Unappropriated Fund Balance	1,149,398	1,149,398	1,149,398
13,676,840	22,964,406	8,778,205	801000	Unapp FB - Restricted	13,437,378	13,437,378	13,437,378
•	•	1	805900	Unapp FB - Other Reserves and Designations	683,852	683,852	683,852
13,676,840	22,964,406	8,778,205		Total Unappropriated Fund Balance	15,270,628	15,270,628	15,270,628
\$16,946,270	\$25,833,363	\$39,741,868 TOTAL REQUIREMENTS	OTAL REQ	JIREMENTS	\$41,282,665	\$41,282,665	\$42,512,665
3.30	4.00	2.20 F	2.20 FULL-TIME EQUIVALEN	QUIVALENTS	4.80	4.80	4.80

General
Obligation
Bond Debt
Service
Fund

General Obligation Bond Debt Service Fund

				_			% Change From
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	495,726	816,134	538,000	1,557,000	1,557,000	1,557,000	189.41%
Current Revenues							
Real Property Taxes Interest Earnings	31,508,267 122,883	34,795,512 208,989	46,202,553 25,000	87,145,418 25,000	87,145,418 25,000	80,673,113 25,000	74.61% 0.00%
Subtotal Current Revenues	31,631,150	35,004,502	46,227,553	87,170,418	87,170,418	80,698,113	74.57%
TOTAL RESOURCES	32,126,876	35,820,636	46,765,553	88,727,418	88,727,418	82,255,113	75.89%
REQUIREMENTS							
Current Expenditures							
Debt Service	31,310,742	34,969,775	46,765,553	88,727,418	88,727,418	82,255,113	75.89%
Subtotal Current Expenditures	31,310,742	34,969,775	46,765,553	88,727,418	88,727,418	82,255,113	75.89%
Unappropriated Fund Balance	816,134	850,861	-	-	-	-	0.00%
Subtotal Contigency/Ending Balance	816,134	850,861	-	-	-	-	_
							0.00%
TOTAL REQUIREMENTS	32,126,876	35,820,636	46,765,553	88,727,418	88,727,418	82,255,113	75.89%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						0

The General Obligation Bond Debt Service Fund receives property tax revenue from voter-approved levies and pays principal and interest due to holders of Metro's outstanding general obligation bonds. The fund contains debt service payments for each of Metro's existing outstanding general obligation bond series. The Affordable Housing Bonds, 2019 series was issued in May 2019 and was incorporated into the FY 2019-20 budgeted property tax levy and debt service payments.

- Affordable Housing, 2019 Series.
- Natural Areas Program, 2012 Series A.
- Natural Areas Program Refunding, 2014 Series.
- Natural Areas Program, 2018 Series.
- Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A.
- Oregon Zoo Infrastructure and Animal Welfare, 2016 Series.
- Oregon Zoo Infrastructure and Animal Welfare, 2018 Series.

More information on Metro's outstanding debt as well as detailed debt service schedules for each of the issues may be found in the debt summary section.

BEGINNING FUND BALANCE

The residual balance remaining from the previous year after all debt service is paid, which will be used to offset the FY 2019-20 property tax levy.

CURRENT REVENUES

Property taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate. In 2007 Metro issued the first series of bonds under the 2006 Natural Areas Program voter-approved measure. The callable portion of those bonds was subsequently refunded and restructured in 2014 and the final payment on those bonds will be made in FY 2019-20. In May 2012 and 2018, respectively, Metro issued \$75 million and \$28.1 million for the Natural Areas Program. Under the 2008 Oregon Zoo Infrastructure and Animal Welfare voter-approved measure, there are three outstanding bonds issued: \$65 million issued in May 2012, \$30 million issued in March 2016, and \$10 million issued in May 2018, which is the final issuance under that authorization. Final payment on the March 2016 issuance will be made in FY 2019-20. In November 2018, the region's voters approved the Affordable Housing Measure, and Metro issued \$652.8 million in bonds in May 2019 under this authorization.

CURRENT EXPENDITURES

Debt service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2019-20 the following debt service payments will be made:

General Obligation Bond Fund	Principal	Interest	Total
General Obligation Bonds			
Natural Areas 2012A Series	4,610,000	2,335,950	6,945,950
Natural Areas 2018 Series	8,110,000	1,024,000	9,134,000
Oregon Zoo Infrastructure 2012A Series	3,050,000	1,791,325	4,841,325
Oregon Zoo Infrastructure 2016 Series	8,105,000	405,250	8,510,250
Oregon Zoo Infrastructure 2018 Series	1,645,000	494,250	2,139,250
Affordable Housing 2019 Series	12,140,000	22,673,588	34,813,588
General Obligation Refunding Bonds			
Natural Areas 2014 Series	15,115,000	755,750	15,870,750
	52,775,000	29,480,113	82,255,113

General Obligation Bond Debt Service Fund



General Obligation Bond Debt Service Fund

FY 2016-17	FY 2017-18	FY 2018-19 Amended			FY 2019-20 <u>Proposed</u>	FY 2019-20 Approved	FY 2019-20 Adopted
General Obligation Debt Service Fund	Actual tion Debt Serv	Amount /ice Fund	ACCI	DESCRIPTION	Amount	Amount	Amount
Nevellues 495,726	816,134	538,000	320000	Beginning Fund Balance Fund Bal-Restr for Debt Svc	1,557,000	1,557,000	1,557,000
495,726	816,134	238,000		Total Beginning Fund Balance	1,557,000	1,557,000	1,557,000
				Current Revenue			
30,951,940	34,287,530	45,622,553	401000	Real Property Taxes-Current Yr	86,495,418	86,495,418	80,023,113
494,135	405,982	280,000	401500	Real Property Taxes-Prior Yrs	000'059	000'059	000'059
35,537	72,276	1	401800	Payment in Lieu of R Prop Tax	1	•	1
76,655	29,725		401900	Interest and Penalty-R Prop Tax			'
122,939	208,989	25,000	470000	Interest on Investments	25,000	25,000	25,000
(99)	1	•	471900	Unrealized Gain/Loss -FMV Adj	1	•	1
31,631,150	35,004,502	46,227,553		Total Current Revenue	87,170,418	87,170,418	80,698,113
\$32,126,876	\$35,820,636	\$46,765,553 TOTAL RESOURCES	OTAL RESC	URCES	\$88,727,418	\$88,727,418	\$82,255,113
Expenditures							
				Debt Service			
22,140,000	27,115,000	38,145,000	562000	GO Bond Payments-Principal	51,185,000	51,185,000	52,775,000
9,170,742	7,854,775	8,620,553	562500	GO Bond Payments-Interest	37,542,418	37,542,418	29,480,113
31,310,742	34,969,775	46,765,553		Total Debt Service	88,727,418	88,727,418	82,255,113
816 134	850 861	,	801000	Unappropriated Fund Balance	,	,	1
- ()	0000						
816,134	850,861	•		Total Unappropriated Fund Balance	•	•	•
\$32,126,876	\$35,820,636	\$46,765,553 TOTAL REQUIREMENTS	OTAL REQU	JIREMENTS	\$88,727,418	\$88,727,418	\$82,255,113

Fund summary and detail – General Obligation Bond Debt Service Fund



General Revenue Bond Fund

General Revenue Bond Fund

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
RESOURCES							
Beginning Fund Balance	13,480,857	17,212,731	19,187,602	4,388,305	4,388,305	4,388,305	(77.13%)
Current Revenues							
Interest Earnings	141,432	62,416	50,118	19,063	19,063	19,063	(61.96%)
Local Government Shared Revenues	-	3,179,261	3,396,550	3,400,600	3,400,600	3,400,600	0.12%
Bond Proceeds	8,153,178	76,164,974	-	-	-	-	
Subtotal Current Revenues	8,294,610	79,406,651	3,446,668	3,419,663	3,419,663	3,419,663	(0.78%)
Interfund Transfers							
Fund Equity Transfers	6,731,313	2,409,462	3,011,077	2,994,067	2,994,067	2,994,067	(0.56%)
Subtotal Interfund Transfers	6,731,313	2,409,462	3,011,077	2,994,067	2,994,067	2,994,067	(0.56%)
TOTAL RESOURCES	\$28,506,780	\$99,028,844	\$25,645,347	\$10,802,035	\$10,802,035	\$10,802,035	(57.88%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	497,740	74,325,198	-	-	-	-	
Debt Service	10,796,309	5,314,357	6,407,627	6,394,667	6,394,667	6,394,667	(0.20%)
Subtotal Current Expenditures	11,294,049	79,639,555	6,407,627	6,394,667	6,394,667	6,394,667	(0.20%)
Interfund Transfers							(
Fund Equity Transfers	-	-	15,100,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	-	-	15,100,000	-	-	-	(100.00%)
Unappropriated Fund Balance	17,212,731	19,389,289	4,137,720	4,407,368	4,407,368	4,407,368	6.52%
Subtotal Contigency/Ending Balance	17,212,731	19,389,289	4,137,720	4,407,368	4,407,368	4,407,368	6.52%
TOTAL REQUIREMENTS	\$28,506,780	\$99,028,844	\$25,645,347	\$10,802,035	\$10,802,035	\$10,802,035	(57.88%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDI	ED BUDGET						0.00

The General Revenue Bond Fund accounts for bond proceeds that Metro uses for a variety of construction, renovation, and upgrade projects throughout the agency. The fund contains debt service payments for each of Metro's existing outstanding full faith and credit bond series and dedicated tax revenue bond series. In 2013, Metro issued bonds to refund previously issued obligations for MRC acquisition and construction and loans from the Oregon Economic and Community Development Department for light rail station construction and Washington Park parking lot improvements. In 2016, Metro issued bonds which refunded outstanding loans that paid for construction to replace Hall D at the Portland Expo Center (Expo). In August 2017, Metro issued bond proceeds to fund the Oregon Convention Center (OCC) hotel project. In May 2018, bonds were issued to fund renovations, upgrades, and repairs to the MRC building as well as the Lone Fir Cemetery.

BEGINNING FUND BALANCE

The majority of beginning fund balance, \$3.7 million is restricted for debt service associated with the OCC hotel project.

CURRENT REVENUES

Local Government Shared Revenues

The OCC hotel project debt service is funded by transient lodging taxes received from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement with Multnomah County and the City of Portland, which is budgeted at \$3.4 million for FY 2019-20.

Interest Earnings

Interest earnings are anticipated primarily on the debt reserves associated with the OCC hotel project.

Interfund transfers

Debt service on the full faith and credit bonds for MRC is paid from assessments allocated to the operations and activities that use the MRC, and fees and charges for the use of the attached parking structure. The fees, charges and assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. Debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund. The full faith and credit bonds issued in May 2018 are used to fund projects related to two existing Metro properties. The debt service related to the MRC building projects is paid from assessments on the various Metro departments for their shared use of the MRC building. The debt service associated with Lone Fir Cemetery projects is repaid through other existing General Fund revenues. These assessments and other revenues are transferred from the General Fund to the General Revenue Bond Fund.

CURRENT EXPENDITURES

Debt service

This category contains principal and interest due on the outstanding bonds. Debt service payments are made semi-annually and are tied to the debt service schedules. The 2013 series full faith and credit bonds will mature in 2022. The 2016 series full faith and credit bonds will mature in 2024. Metro is responsible for debt service payments on the OCC hotel project revenue bonds until maturity in 2047; the

General Revenue Bond Fund

funding for the debt service comes from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement. The 2018 series full faith and credit bonds mature in 2033. The following debt service payments by issue will be made in FY 2019-20:

General Revenue Bond Fund	Principal	Interest	Total
Full Faith & Credit Refunding Bonds			
2013 Series	1,295,000	92,842	1,387,842
2016 Series	865,000	154,775	1,019,775
Full Faith & Credit			
2018 Series	-	586,450	586,450
Revenue Bonds			
OCC Hotel Project, Series 2017	895,000	2,505,600	3,400,600
	3 055 000	3 339 667	6 394 667

ENDING FUND BALANCE

A debt service reserve of approximately \$4.4 million is maintained on the OCC hotel project. The remaining balance is residual interest earnings which will be used for future debt service payments.

E-75

General Revenue Bond Fund

\$10,802,035	\$10,802,035	\$10,802,035	OURCES	OTAL RES	\$25,645,347 TOTAL RESOURCES	\$99,028,844	\$28,506,780
2,994,067	2,994,067	2,994,067	Total Interfund Transfers		3,011,077	2,409,462	6,731,313
2,994,067	2,994,067	2,994,067	Interfund Transfers Transfer of Resources	497000	3,011,077	2,409,462	6,731,313
3,419,663	3,419,663	3,419,663	Total Current Revenue		3,446,668	79,406,651	8,294,610
-	•	-	Refunding Bonds Issued	494000	-	-	7,385,000
•	•	•	Premium on Bonds Sold	491500	•	10,614,974	768,178
1		•	Revenue Bond Proceeds	490500	•	65,550,000	
1	•	•	Unrealized Gain/Loss -FMV Adj	471900	•	•	(747)
19,063	19,063	19,063	Interest on Investments	470000	50,118	62,416	142,179
3,400,600	3,400,600	3,400,600	Visitor Development Fund Alloc	413300	3,396,550	3,179,261	•
			Current Revenue				
3,401,038	3,401,038	3,401,038	Fund Bal-Dsg Debt Service	340300	4,087,602	9,517	6,977
685,831	685,831	685,831	Fund Bal-Unassigned/Undesignated	340000	•	•	•
ı	1	1	Fund Balance-Committed	330000	1	3,400,000	3,400,000
ı	1	•	Fund Bal-Restr by IGA	326000	1	13,803,214	10,073,880
1	•	1	Fund Bal-Restr for Bond Cap	324000	15,100,000	1	•
301,436	301,436	301,436	Fund Bal-Restr for Debt Svc	320000	ı	ı	1
			Beginning Fund Balance				
							Revenues
						e Bond Fund	General Revenue Bond Fund
Adopted Amount	Approved Amount	<u>Proposed</u> Amount	DESCRIPTION	ACCT	<u>Amended</u> Amount	FY 2017-18 Actual	FY 2016-17 Actual
FY 2019-20	FY 2019-20	FY 2019-20			FY 2018-19		

Expenditures

	•	1	1	•	1	'
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χ.	Svcs	es		Govt		Materials and Services
ervice	ssiona	Servic		Other	v	and S
Materials and Services	Contracted Professional Svcs	Other Purchased Services	Banking Services	Contributions to Other Govt	Grants and Loans	terials
terials	ıtracte	er Purc	king S	tributi	nts and	
Ma	Con	g			Gra	Total I
	524000	528000	528200	531800	544500	
	25	528	528	53	54	
		'			'	
	710,177	18,870	200	195,650	000	198
	710,	18,		195,	73,400,000	4,325,198
					7	7
	12	38	120			40
		~~	-			ΙČ
	447,412	50,208				497,740
	447,4	20'5				497

General Revenue Bond Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended	LUV	NOTATION	Proposed	Approved	Adopted
General Revenue Bond Fund	he Bond Fund			בייניין			
				Debt Service			
2,385,000	2,780,000	2,970,000	563000	Revenue Bond Pmts-Principal	3,055,000	3,055,000	3,055,000
346,311	2,534,357	3,437,627	563500	Revenue Bond Payments-Interest	3,339,667	3,339,667	3,339,667
8,064,998	•	•	265000	Defeasence Payments to Escrow	1	1	1
10,796,309	5,314,357	6,407,627		Total Debt Service	6,394,667	6,394,667	6,394,667
				Interfund Transfers			
	1	15,100,000	581000	Transfer of Resources	1	1	1
•	•	15,100,000		Total Interfund Transfers	•	•	1
				Unappropriated Fund Balance			
17,203,214	18,690,963	4,127,968	801000	Unapp FB - Restricted	3,707,854	3,707,854	3,707,854
9,517	698,326	9,752	805000	Unapp FB - Reserves	699,514	699,514	699,514
17,212,731	19,389,289	4,137,720		Total Unappropriated Fund Balance	4,407,368	4,407,368	4,407,368
\$28,506,780	\$99,028,844	\$25,645,347 TOTAL REQUIREMENTS	OTAL REQU	IIREMENTS	\$10,802,035	\$10,802,035	\$10,802,035

							% Change From
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	51,963,209	58,423,839	55,647,914	36,370,795	36,370,795	38,381,795	(31.03%)
Current Revenues							
Interest Earnings	480,851	884,351	690,798	660,000	660,000	660,000	(4.46%)
Grants	116,567	140,461	-	100,000	100,000	100,000	n/a
Local Government Shared Revenues	25,684,546	23,521,765	23,588,780	26,872,375	26,872,375	26,872,375	13.92%
Contributions from Governments	866,299	888,823	911,677	1,448,786	1,448,786	1,448,786	58.91%
Charges for Services	47,701,925	50,621,281	53,613,409	56,255,349	56,255,349	56,255,349	4.93%
Contributions from Private Sources	637,500	1,118,500	3,987,501	1,125,000	1,125,000	1,125,000	(71.79%)
Miscellaneous Revenue	174,267	362,540	156,328	140,478	140,478	140,478	(10.14%)
Subtotal Current Revenues	75,661,955	77,537,723	82,948,493	86,601,988	86,601,988	86,601,988	4.40%
Interfund Transfers							
Internal Service Transfers	-	27,852	-	-	-	-	0.00%
Fund Equity Transfers	650,000	400,000	400,000	400,000	400,000	400,000	0.00%
Interfund Clearing Accounts	-	-	-	-	-	-	0.00%
Subtotal Interfund Transfers	650,000	427,852	400,000	400,000	400,000	400,000	0.00%
TOTAL RESOURCES	\$ 128,275,164	\$ 136,389,414	\$ 138,996,407	\$ 123,372,783	\$ 123,372,783	\$ 125,383,783	(9.79%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	19,735,898	21,378,815	23,842,118	26,019,130	26,019,130	26,019,130	9.13%
Materials and Services	36,035,529	40,565,454	78,920,232	62,005,163	62,005,163	63,005,163	(20.17%)
Capital Outlay	4,265,776	6,802,565	6,435,000	6,630,000	6,630,000	7,891,000	22.63%
Subtotal Current Expenditures	60,037,203	68,746,834	109,197,350	94,654,293	94,654,293	96,915,293	(11.25%)
Interfund Transfers	,,	,,	,,	- 1, 1,	- 1, 1,	/ /	(,
Internal Service Transfers	72,212	5.500	25,000	168,752	168.752	168.752	575.01%
Interfund Reimbursements	4,080,228	4,606,925	4,956,558	5,584,560	5,584,560	5,584,560	12.67%
Fund Equity Transfers	5,471,120	1,024,500	1,024,345	1,020,275	1,020,275	1,020,275	(0.40%)
Interfund Loans	190,562	192,587	719,952	1,020,275	1,020,273	1,020,275	(100.00%)
Subtotal Interfund Transfers	9,814,122	5,829,512	6,725,855	6,773,587	6,773,587	6,773,587	0.71%
Contingency	-	_	23,073,202	21,944,903	21,944,903	21,694,903	(5.97%)
Unappropriated Fund Balance	58,423,839	61,813,068	,,			,,505	0.00%
Subtotal Contigency/Ending Balance	58,423,839	61,813,068	23,073,202	21,944,903	21,944,903	21,694,903	(5.97%)
TOTAL REQUIREMENTS	\$128,275,164	\$136,389,414	\$138,996,407	\$123,372,783	\$123,372,783	\$125,383,783	(9.79%)
FULL-TIME EQUIVALENTS	189.95	195.65	200.97	200.70	200.70	200.70	(0.13%)
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						(0.27)
	-						,· <i>,</i>

The Metropolitan Exposition Recreation Commission (MERC) Fund includes the operating, capital and fund balance resources and requirements of three visitor venues: Oregon Convention Center (OCC) and the Portland Expo Center (Expo), both of which are owned by Metro, and Portland'5 Centers for the Arts (Portland'5) owned by the City of Portland and operated by Metro through an intergovernmental agreement. The venues are overseen by the Metropolitan Exposition Recreation Commission, whose members are appointed by the Metro Council upon recommendation by local area governments.

BEGINNING FUND BALANCE

The beginning fund balance, projected to be \$36.4 million, represents Transient Lodging Tax (TLT) Pooled Capital reserves, funds carried over from the previous year and reserves for capital asset refurbishment and replacement for all three facilities.

CURRENT REVENUES

Local government shared revenues

Local government revenues include the TLT collected by Multnomah County to support operations of OCC and Portland'5 and capital funding for OCC and Expo, and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland'5. Those revenues are expected to increase as the area has seen significant growth in the number of hotel room nights and associated lodging revenues. Total allocations from the VFTA increased by \$2 million from FY 2018-19 due to a one-time additional allocation request toward the Arlene Schnitzer Concert Hall (ASCH) acoustical enhancement project at Portland'5.

Contributions from other governments

The only contribution included in this category is from the City of Portland to support the operations of Portland'5. The contribution is based on the prior year's actual receipts increased or decreased by CPI.

Enterprise revenues

MERC charges various fees for the use of its facilities, including rent, concessions and catering, parking and other enterprise activities. Enterprise revenue is projected to increase 5 percent over the prior year based upon the event booking schedule and rate increases. OCC has 50 conventions and a strong line-up of regional events scheduled in FY 2019-20 and Portland'5 has booked 13 weeks of Broadway shows.

Contributions from private sources

This category includes \$1.5 million in contributions toward the ASCH acoustical enhancement project at Portland'5.

Interfund transfers

This category includes an allocation of \$400,000 to Expo from General Fund revenues.

CURRENT EXPENDITURES

Personnel services

The 9 percent increase in budgeted personnel services expense in FY 2019-20 over FY 2018-19 includes four new full-time equivalent (FTE) positions: OCC Director of Public Safety and Occupational Health and Safety, OCC Lead Security Agent, Portland'5 Apprentice Operating Engineer and MERC Administration Financial Analyst.

Materials and services

Materials and Services include spending to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses, including capital projects that do not create or extend the life of a capital asset. Materials and services related to operations are budgeted to decrease 21 percent, due to the majority of the OCC major renovation project occurring in FY 2018-19. Construction of that project will be complete by the end of calendar year 2019.

Capital outlay

Capital Outlay budgets include the ASCH acoustical enhancement project at Portland'5 and audio visual equipment at OCC.

Interfund transfers

Transfers from the MERC Fund are comprised of three categories: shared staff cost, central service charges and debt service. Transfers to the General Fund are for Construction Project Management Office shared staff costs and central service charges as allocated through the cost allocation plan. Transfers to the Risk Management Fund represent MERC's costs associated with property, liability and workers' compensation insurance and claims. The transfer to the General Revenue Bond Fund is for principal and interest payments for debt service and for Expo Hall D replacement.

Contingency and ending fund balance

The venues budget the entire estimated ending fund balance in contingency, to provide the most flexibility during the year. Expenditures from contingency may be made only when Council adopts a resolution amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment.

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2019-20 Proposed Amount	FY 2019-20 <u>Approved</u> Amount	FY 2019-20 <u>Adopted</u> Amount
MERC Fund Revenues							
17 601 071	19 020 847	7 110 000	320530	Beginning Fund Balance Eind Bala Bactr for Canital TLT	7 260 000	7 260 000	7 760 000
420,158	938,790		326200	Fund Bal - Restricted by Contract	- 000,000,000		000,000,0
8,244,765	8,412,086	11,411,396	340000	Fund Bal-Unassigned/Undesignated	9,815,795	9,815,795	9,815,795
238,000	ı	1	341500	Fund Bal-Dsg PERS	•	•	ı
•	i	•	345200	Fund Bal-Dsg Renewal Expo	410,000	410,000	721,000
11,927,557	14,368,071	27,090,052	345300	Fund Bal-Dsg Renewal OCC	8,260,000	8,260,000	8,860,000
9,069,122	8,437,809	5,239,757	345400	Fun Bal-DsgG Renewal P'5	2,505,000	2,505,000	6,605,000
945,079	1,098,079	1	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	1	1	•
2,297,958	1,581,297	1,967,349	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	2,060,000	2,060,000	2,060,000
1,956,187	2,101,337	2,355,185	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	000'009	000'009	000'009
2,263,312	2,456,523	2,474,175	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	4,460,000	4,460,000	4,460,000
51,963,209	58,423,839	55,647,914		Total Beginning Fund Balance	36,370,795	36,370,795	38,381,795
				Current Revenue			
8,055	90,461	1	411000	State Grants - Direct	100,000	100,000	100,000
90,048	1	•	411500	State Grants - Indirect	•	•	1
10,964	20,000	•	412000	Local Grants - Direct	•	•	1
7,500	ı	•	412800	Local Capital Grants	•	1	1
18,780,605	18,543,090	20,535,115	413000	Hotel/Motel Tax	21,692,747	21,692,747	21,692,747
6,425,488	4,487,929	2,550,651	413300	Visitor Development Fund Alloc	5,179,628	5,179,628	5,179,628
478,453	490,746	503,014	413310	Enhanced Marketing VDF	•	1	1
866,299	888,823	911,677	414500	Government Contributions	1,448,786	1,448,786	1,448,786
7,010	6,323	7,828	417000	Fines and Forfeits	6,828	6,828	6,828
2,629,319	2,537,140	2,449,233	450000	Admission Fees	2,950,400	2,950,400	2,950,400
1,135,935	1,355,588	1,264,500	450300	Admission - Special Concerts	1,757,700	1,757,700	1,757,700
•	ı	55,301	451000	Rentals - Equipment	2,353,000	2,353,000	2,353,000
2,087,610	2,033,844	2,024,425	451010	Rentals - Audio Visual Equipment Fees	•	•	1
18,842	19,227	20,725	451015	Rentals - Presentation Equipment Fees	•	•	1
27,201	27,513	30,845	451020	Rentals - Bleecher Fees	ı	•	1
13,444	22,797	12,363	451030	Rentals - Dance Floor Fees	ı	•	1
57,330	103,291	36,563	451040	Rentals - Misc. Equipment Fees	•	•	•
78,248	93,194	86,415	451050	Rentals - Tables and Chairs Fees	•	•	1
56,558	144,099	2,500	451090	Rentals - Liquidated Damages	•	•	1
(817,984)	(670,514)	(394,503)	451110	Comp Services (Contra)	(650,701)	(650,701)	(650,701)
(1,110,313)	(1,180,674)	1	451120	Rentals - Less Paid by VDF/POVA	•	1	1
(4,728)	(4,728)	1	451130	Rental Refunds - Promoter Expense Reimbursements	1	ı	ı

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
MERC Fund							
(13,953)	(13,953)	(17,000)	451140	Rental Refunds - Off-Site Parking Incentive	1	•	1
4,130	•	•	451998	Deferred Rental Rev Collected	•	1	1
69,114	43,397	96,236	452000	Rentals - Space	9,130,497	9,130,497	9,130,497
3,824,012	3,883,233	6,727,777	452101	Rentals - Exhibit Hall		ı	1
37,833	45,171	9,634	452102	Rentals - Lobby	•	1	ı
728,086	853,503	38,536	452103	Rentals - Meeting Room	•	1	•
1,245,191	1,482,368	•	452104	Rentals - Ballroom	•	1	1
1,909,487	1,775,017	1,602,045	452105	Rentals - Theater	•	1	1
14,345	20,254	ı	452109	Rentals - Other Space	•	1	1
166,942	294,552	154,144	452110	Rentals - Outdoor Space	•	1	1
1,138,629	1,191,799	•	452190	Rentals - Paid by VDF/POVA	•	1	1
795,402	863,390	851,736	455110	Food Service Revenue - Liquor	930,634	930,634	930,634
1,297,814	1,475,929	1,580,805	455120	Food Service Revenue - Beer	1,553,088	1,553,088	1,553,088
1,196,553	1,345,421	1,339,391	455130	Food Service Revenue - Wine	1,413,280	1,413,280	1,413,280
1,075,383	1,042,050	2,747,950	455200	Food Service Revenue - Beverage	2,517,861	2,517,861	2,517,861
41,711	59,290	•	455210	Food Service Revenue - Water	•	1	1
731,659	761,698	•	455220	Food Service Revenue - Coffee	•	•	•
30,077	246,208	1	455310	Food Service Rev - Spec Coffee Regular	•	•	1
121,250	32,026	•	455320	Food Service Rev - Spec Coffee Espresso	•	1	1
2,218	559	1	455330	Food Service Rev - Spec Coffee Other		ı	1
104,377	27,941	1	455340	Food Service Rev - Spec Coffee Bot Beverage		ı	1
68,561	23,746	•	455360	Food Service Rev - Spec Coffee Baked Goods	•	1	1
23,275	115,581	•	455370	Food Service Rev - Spec Coffee Food	•	1	1
26,613	5,211	ı	455380	Food Service Revenue - Smoothies	•	1	
32,791	10,045	ı	455390	Food Service Rev - Spec Coffee Retail Food	•	1	1
10,423,769	10,179,269	11,882,892	455500	Food Service Revenue - Food	12,479,520	12,479,520	12,479,520
112,805	443,193	223,141	455900	Miscellaneous Food and Beverage Revenue	163,596	163,596	163,596
2,133,972	2,124,272	2,547,473	455920	Recovery - Billed Gratuity	2,606,168	2,606,168	2,606,168
163,466	211,042	192,385	455930	Recovery - Billed Labor	188,228	188,228	188,228
4,661	8,144	•	455941	Food Service Rev - Rental Linens	•	•	•
26,435	80,106	1	455942	Food Service Rev - Rental Equipment	1	ı	1
671,579	618,721	792,029	455950	Subcontractor Revenue	740,662	740,662	740,662
374	336	•	455951	Sub Contract Reimbursement - Short	•	1	1
(176,774)	(218,987)	•	455990	Misc Food and Beverage - Less Comp Services	•	1	•
16,412	20,930	18,000	457100	Gift Shop Sales	15,000	15,000	15,000
300	2,800	200	457200	Merchanise Buyout/Merch_Buy	1	1	•
975	2,608	53,600	457500	Advertising Revenue	97,350	97,350	97,350
28,668	17,335	24,750	457510	Advertising Rev - Banner Outdoors		i	ı
1,500	000'9	2,000	457520	Display Advertising	•	•	•

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	<u>Adopted</u> Amount
MERC Fund							
•	ı	200	457530	Advertising Rev - Marquee	•	1	•
21,500	22,450	4,000	457540	Website Advertising	•	•	•
32,300	22,300	1	457560	Advert Rev - Printed Material/Adv Rev PM	•	•	
	1	1	458000	Utility Services	3,010,400	3,010,400	3,010,400
16,579	8,582	11,959	458200	Utility Services - Compressed Air	1	1	
1,327,504	1,366,326	1,649,255	458300	Utility Services - Electricity and Hookup	1	1	1
160,626	148,655	170,000	458310	Utility Services - Commission-Electrical	•	•	•
2,326	2,326	1,075	458400	Utility Services - HVAC	•	•	•
5,497	6,451	7,257	458500	Utility Services - Natural Gas	•	•	•
19,221	19,289	13,681	458600	Utility Services - Refuse Removal	•	•	•
28,783	44,627	39,713	458700	Utility Services - Telephone and Hookup	•	•	•
964,504	853,734	1,094,568	458800	Utility Services - WiFi - Internet Network	1	•	
8,278	4,860	7,740	458910	Utility Services - Freight	1	•	
7,493	7,592	7,095	458920	Utility Services - Water and Sewer	1	1	
8,394	16,912	13,545	458930	Utitliy Services - Keys		1	
3,418	•	5,913	458940	Utility Services - Storage	1	1	1
38	=======================================	1	458950	Utility Services - Supplies Billed AV	•	•	•
962'9	6,046	886'9	458960	Utility Services - Rent Portable Sink	1	•	
•	1	1	459000	Commissions	3,934,721	3,934,721	3,934,721
30,835	23,343	40,425	459100	Commissions - ATM	•	1	•
13,629	12,821	ı	459200	Commissions - Outside Catering	1	1	1
4,259	23,508	7,500	459800	Commissions-Promoter Rev Share/Pro RevShr	1	1	1
192,899	228,898	170,000	459910	Commissions - Souvenir Sales	1	1	
35,649	23,142	31,600	459920	Commissions - Tickets	1	1	
2,086	(299)	1,100	459921	Commissions - Ticket Exchange		1	
3,224,174	3,835,977	3,312,475	459922	Commissions - Ticket Service Charge	1	1	
22,000	1	22,500	459930	Ticket Advertising Allowance	1	1	1
2,656,104	3,448,149	3,513,282	462000	Parking Fees	3,885,181	3,885,181	3,885,181
49,440	206'65	85,000	462100	Parking Fees - Contract	1	1	
54,297	57,642	25,000	462120	Parking Fees - Employee		1	
63,224	60,407	76,744	462130	Parking Fees - Exhibitor		•	
85,012	95,772	100,000	462140	Parking Fees - Special Pass	1	1	
9/9/69	41,622	55,155	462190	Parking Fees - Lot Buy Out	1	1	
43,956	43,956	47,252	462191	Parking Fees - TriMet Lease	•	1	•
12,605	2,234	8,800	464500	Reimbursed Services	1,507,791	1,507,791	1,507,791
4,533	1,098	2,000	464511	Reimbursed Services - Production	•	•	•
249,552	302,403	426,565	464512	Reimbursed Services - Security	•	1	1
131,494	141,590	125,500	464514	Reimbursed Services - License and Permits Billed	•	1	1
443,888	436,723	393,201	464515	Reimbursed Services - Stagehand	•	•	•

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
MERC Fund							
205,354	231,952	241,750	464516	Reimbursed Services - Marketing/Reim Mktg	•	•	•
89,417	84,496	92,162	464521	Reimbursed Services - City Police	•	1	1
22,185	24,365	22,085	464522	Reimbursed Services - Piano Tuning	•	1	1
645	1	1	464523	Reimbursed Services - Traffic Control	•	1	1
52,030	40,785	47,700	464591	Reimbursed Services - Ticket Printing Fee	•	1	ı
5,116	3,907	•	464592	Reimbursed Services - ATM Rental Set-Up Fee	•	1	•
14,320	12,855	12,000	464593	Reimbursed Services - Coat Check Revenue	•	1	•
2,802	2,904	2,000	464599	Reimbursed Services - Miscellaneous	•	1	1
•	ı	2,550	464900	Reimbursed Labor	4,997,708	4,997,708	4,997,708
264,637	269,133	254,168	464901	Reimbursed Labor - Admission	•	1	
91,938	94,703	78,534	464902	Reimbursed Labor - Admission Lead	•	1	ı
54,452	60,459	66,112	464903	Reimbursed Labor - Aisle Cleaning	•	1	1
530,432	553,930	421,615	464904	Reimbursed Labor - Audio Visual	•	1	•
61,968	52,003	91,375	464905	Reimbursed Labor - Booth Cleaning	•	1	•
56,574	58,924	63,736	464906	Reimbursed Labor - Coat Check	•	1	•
38,841	40,047	38,377	464907	Reimbursed Labor - Elevator Operator	•	1	ı
103,468	118,482	129,803	464908	Reimbursed Labor - EMT and Medical	•	1	ı
3,401	2,756	3,000	464909	Reimbursed Labor - Event Service	•	1	1
122,958	144,220	164,818	464910	Reimbursed Labor - Gate	ı	ı	1
163,047	166,963	162,697	464911	Reimbursed Labor - House Manager	Ī	1	1
268,899	306,921	259,065	464912	Reimb Labor-Oper and Setup	Ī	1	1
9,458	14,333	12,363	464913	Reimbursed Labor - Porter	ı	1	ı
49,865	902'29	26,679	464914	Reimbursed Labor - Security	ı	1	•
161,318	163,249	171,821	464915	Reimbursed Labor - Stagedoor	ı	ı	1
20,857	109,481	97,825	464916	Reimbursed Labor - Technical	•	1	1
112,908	111,308	122,239	464917	Reimbursed Labor - Ticket Sellers		1	1
87,333	89,012	101,930	464918	Reimbursed Labor - Ticket Supervisor	•	1	•
567,782	611,846	618,341	464919	Reimbursed Labor - Ushers	•	1	•
1,223	465	833	464920	Reimbursed Labor - Utility	•	1	
44,668	48,953	32,788	464921	Reimbursed Labor - Staging Fees	•	1	•
1,477,366	1,530,427	1,786,725	464922	Reimbursed Labor - Stagehand	•	1	1
389,898	391,625	330,839	465000	Miscellaneous Charges for Svc	460,565	460,565	460,565
458,909	818,234	655,798	470000	Interest on Investments	610,000	610,000	610,000
(10,969)	•	•	471900	Unrealized Gain/Loss -FMV Adj	•	1	•
32,910	66,117	35,000	472000	Interest Revenue - Licensee	20,000	20,000	20,000
•	300,000	125,000	475000	Donations and Bequests - Oper	125,000	125,000	125,000
637,500	818,500	3,862,501	475500	Capital Contrib and Donations	1,000,000	1,000,000	1,000,000
300,491	280,404	157,700	476000	Sponsorship Revenue	212,700	212,700	212,700
(47,079)	1,270	(15,000)	480000	Cash Over and Short	(15,000)	(15,000)	(15,000)

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	Adopted Amount
MERC Fund							
91,473	92,292	81,500	480010	Credit Card Machine Fees Billed	85,650	85,650	85,650
66,818	53,272	15,000	480020	Finance Charges	10,000	10,000	10,000
39,568	37,675	20,000	489000	Miscellaneous Revenue	40,000	40,000	40,000
969'9	167,381	2,000	489100	Refunds/Reimbursements	13,000	13,000	13,000
1,165	325	•	489101	Key Reimbursement	•	ı	1
8,614	4,003	12,000	489110	Damage Reimbursements		1	1
75,661,955	77,537,723	82,948,493		Total Current Revenue	86,601,988	86,601,988	86,601,988
				Interfund Transfers			
000'059	400,000	400,000	497000	Transfer of Resources	400,000	400,000	400,000
1	27,852	1	498000	Transfer for Direct Costs		1	1
650,000	427,852	400,000		Total Interfund Transfers	400,000	400,000	400,000
\$128,275,164	\$136,389,414	\$138,996,407 TOTAL RESOURCES	OTAL RESC	URCES	\$123,372,783	\$123,372,783	\$125,383,783

Expenditures

	6,919,294	5,349,577		1	63,658	179,001	1,250,100	3,220,210	848,464	1	25,320	1	1,487,789	3,069,656	3,335,695	1	35,534	55,415
	6,919,294	5,349,577	1		63,658	179,001	1,250,100	3,220,210	848,464		25,320	1	1,487,789	3,069,656	3,335,695		35,534	55,415
	6,919,294	5,349,577			83'628	179,001	1,250,100	3,220,210	848,464		25,320		1,487,789	3,069,656	3,335,695		35,534	55,415
Personnel Services	Reg Employees-Full Time-Exempt	Reg Empl-Full Time-Non-Exempt	Reg Emp-Full Time Non-Exempt Vacancy Allow	Reg Employees-Part Time-Exempt	Reg Empl-Part Time-Non-Exempt	Temporary Employees - Hourly	Non-Reimbursable Labor	Reimbursable Labor	Overtime	Premium Pay	Mobile Comm Allowance	Sales Incentive Program (Budgetary)	Fringe - Payroll Taxes	Fringe - Retirement PERS	Fringe - Health and Welfare	Health Savings - Metro Contrib/HSA Contrb	Fringe - Unemployment	Fringe - Other Benefits
												508921						
	6,631,573	4,937,149	(135,000)	,	62,811	180,331	1,438,981	3,451,490	179,140	190,370	25,920	20,000	1,264,467	2,236,681	2,957,570	•	13,402	26,028
	5,811,904	4,582,107		29,384	179,127	73,624	1,283,266	2,803,980	642,144		17,180	1	1,269,763	2,056,641	2,377,506	48,059	1	46,821
	5,239,502	4,442,417			136,260	54,592	1,112,684	2,708,964	584,008	•	20,718	•	1,176,679	1,561,083	2,274,805	14,851	63,051	50,453

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	Adopted Amount
MERC Fund							
273,256	132,897	298,805	519000	Pension Oblig Bonds Contrib Fringe - Insurance - Opt Out	179,417	179,417	179,417
19,735,898	21,378,815	23,842,118		Total Personnel Services	26,019,130	26,019,130	26,019,130
				Materials and Services			
43,633	50,103	75,465	520100	Office Supplies	90,721	90,721	90,721
48,053	84,241	105,250	520110	Computer Equipment	127,636	127,636	127,636
22,284	42,824	56,684	520120	Meetings Expenditures	62,334	62,334	62,334
6,419	2,582	6,983	520130	Postage	36,208	36,208	36,208
696'69	74,613	74,500	520140	Office Supply-Promoand Consult Sup	76,500	76,500	76,500
76,651	79,946	492,710	520500	Operating Supplies	763,367	763,367	763,367
107,563	117,231	88,000	520510	Operating Supplies - Small Tools, Equip	135,950	135,950	135,950
28,764	26,025	19,250	520520	Operating Supplies - Audio Visual		•	1
4,143	2,799	4,000	520530	Operating Supplies - Coat Check		•	•
11,146	9,613	12,000	520535	Operating Supplies - Food for Prg Part	12,000	12,000	12,000
2)802	4,261	7,700	520540	Operating Supplies - Medical and Veterinary	•	ı	1
4,687	38,533	9,550	520550	Operating Supplies - Telecommunications	•	•	1
8,248	5,168	10,950	520560	Operating Supplies - Tickets		•	1
7,553	120,582	128,730	520570	Operating Supplies - Production	122,050	122,050	122,050
66,861	45,518	25,700	520571	Operating Supplies - Show and Stage	1	1	1
62,020	47,356	329,850	520580	Operating Supplies - Uniforms	329,941	329,941	329,941
782	09	6,700	520590	Operating Supplies - Sustainability		1	•
45,679	60,048	63,615	521100	Membership and Professional Dues	65,354	65,354	65,354
2,436	2,338	4,300	521200	Publications and Subscriptions	1,600	1,600	1,600
•	1	1	521300	Fuels - Waste Transport	16,550	16,550	16,550
15,653	14,075	17,250	521400	Fuels and Lubricants - General	1	1	1
14,999	23,619	21,750	521500	Maintenance and Repairs Supplies	82,000	82,000	82,000
18,486	17,723	24,825	521510	Maintenance and Repairs Supplies - Technology	•	•	1
104,215	81,287	75,600	521520	Maintenance and Repairs Supplies - Building	81,600	81,600	81,600
89,103	119,094	79,250	521521	Maintenance and Repairs Supplies - HVAC	87,750	87,750	87,750
29,285	23,427	28,400	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	1	•	1
164,807	173,543	89,200	521530	Maintenance and Repairs Supplies - Custodial	1	1	1
36,458	34,410	40,000	521531	Maint and Rep Supp - Cust Paper/MandR Paper	•	•	1
113,818	108,462	110,050	521540	Maintenance and Repairs Supplies - Electrical	115,400	115,400	115,400
10,935	3,422	6,350	521550	Maintenance and Repairs Supplies - Grounds/Landscape		1	•
76,229	87,316	82,100	521560	Maintenance and Repairs Supplies - Equipment	84,550	84,550	84,550
2,663	1,072	1,600	521570	Maintenance and Repairs Supplies - Vehicles	1	1	1
•	9	•	521580	Maintenance and Repairs Supplies - Security	•	•	•
069	•	200	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	1	•	•

Actual MERC Fund	EV 2017-18	Amondod			Dronord	Powdaday	Adonted
MERC Fund	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
12 783							
)) : 1	16,913	15,000	522500	Retail	1	ı	•
•	ı	277,350	524000	Contracted Professional Svcs	336,785	336,785	336,785
24,160	20,700	25,000	524010	Contracted Prof Svcs - Accounting and Auditing	25,000	25,000	25,000
3,145	5,854	20,000	524020	Contracted Prof Svcs - Attorney and Legal	25,000	25,000	25,000
22,841	169,874	44,572	524040	Contracted Prof Svcs - Promotion and Public Relations	44,700	44,700	44,700
92,976	119,195	52,700	524050	Contracted Prof Svcs - Advertising	26,000	26,000	26,000
10,995	18,598	30,300	524060	Contracted Prof Svcs - Information Technology Services	25,300	25,300	25,300
362,409	539,253	653,150	524070	Contracted Prof Svcs - Management, Consulting and Communication	930,650	930,650	930,650
3,601	4,663	14,650	524075	Contracted Prof Svcs - Recruiting Services	1	•	1
6,100	21,801	20,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	75,000	75,000	75,000
470,595	452,888	481,224	524500	Marketing Expenditures	634,798	634,798	634,798
3,600,000	3,848,000	3,881,000	524510	Sales and Marketing Contract	4,631,854	4,631,854	4,631,854
36,190	46,334	50,250	524600	Sponsorship Expenditures	60,500	60,500	002'09
478,453	2,490,746	503,014	524700	Visitor Develop Marketing		1	i
57,332	99,213	85,000	525110	Utility Services - Internet	1	1	Ī
100,079	113,069	143,106	525120	Utility Services - Telecommunications	247,660	247,660	247,660
1,513,230	1,514,291	1,495,000	525130	Utility Services - Electricity	1,530,000	1,530,000	1,530,000
280,522	223,184	234,700	525140	Utility Services - Natural Gas	237,700	237,700	237,700
106,773	107,259	116,150	525150	Utility Services - Sanitation and Refuse Removal	124,600	124,600	124,600
412,742	465,471	452,150	525160	Utility Services - Water and Sewer	641,765	641,765	641,765
124,777	165,468	140,000	525165	Utility Services - Stormwater	1	1	i
83,529	49,469	144,750	525500	Cleaning Services	145,748	145,748	145,748
7,288	5,256	87,810	526000	Maintenance and Repair Services	183,847	183,847	183,847
444,601	482,033	618,350	526010	Maintenance and Repair Services - Building	726,750	726,750	726,750
500'86	48,877	100,000	526011	Maintenance and Repair Services - Painting	100,000	100,000	100,000
18,479	18,561	3,800	526012	Maintenance and Repair Services - Electricity	ı	1	Î
262,170	264,724	283,000	526013	Maintenance and Repair Services - Elevator and Escalator	283,000	283,000	283,000
265,793	179,927	178,250	526014	Maintenance and Repair Services - HVAC	167,000	167,000	167,000
6,042	1	•	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	•	1	ı
660'86	51,598	105,050	526020	Maintenance and Repair Services - Equipment	132,800	132,800	132,800
144,859	127,708	158,000	526030	Maintenance and Repair Services - Grounds	153,000	153,000	153,000
64,474	66,631	121,500	526040	Maintenance and Repair Services - Technology	95,575	95,575	95,575
1,148	196	3,500	526050	Maintenance and Repair Services - Vehicles	1	1	i
49,189	160,06	008'89	526060	Maintenance and Repair Services - Safety	•	ı	i
3,230,583	3,431,210	39,934,343	526100	Capital Maintenance - CIP	20,692,500	20,692,500	21,692,500
10,438	7,225	7,500	526200	Capital Maintenance - Non-CIP	1	•	1
157,198	173,464	190,850	526300	Software Maintenance	381,789	381,789	381,789
•	13,006	39,500	526500	Rentals	376,175	376,175	376,175
52,412	43,510	44,980	526510	Rentals - Building	149,711	149,711	149,711

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
MERC Fund							
102,051	63,493	105,500	526520	Rentals - Equipment	566,230	566,230	566,230
29,091	29,227	30,000	526530	Rentals - Office Equipment	•	1	1
12,856	21,405	13,700	526540	Rentals - Vehicle	•	1	1
18,139	55,486	24,000	526550	Rentals - Production	1	1	1
343,809	379,151	398,524	526555	Rentals - Air Space	•	•	
8,574	10,012	12,470	526560	Rentals - Parking Space	•	•	•
459,234	308,812	439,000	526580	Rentals - Audio Visual	2,000	7,000	2,000
6,992	7,155	383,406	527000	Insurance	377,989	377,989	377,989
26,172	69,644	44,211	528000	Other Purchased Services	185,063	185,063	185,063
24,865	29,707	31,425	528030	Other Purchased Services - Delivery, Shipping and Courier	•	•	•
7,566	1,762	7,350	528060	Other Purchased Services - EMT and Medical	•	•	
1,812	1,183	1	528070	Other Purchased Services - Trade Shows	•	•	•
1,131,212	1,260,399	1,147,696	528080	Other Purchased Services - Agency Fees	1,250,000	1,250,000	1,250,000
•	•	1	528090	Other Purchased Svs - Event	42,040	42,040	42,040
93,203	80,757	82,010	528091	Other Purchased Services - City Police	•	•	•
21,880	70,740	26,000	528092	Other Purchased Services - Traffic Control	•	•	
23,245	27,452	23,871	528093	Other Purchased Services - Piano Tuning	•	•	•
13,920	14,280	14,100	528094	Other Purchased Services - Linens	•	•	•
3,623	1,466	2,050	528095	Other Purchased Services - Physical Capacity Testing	•	•	•
1,671	18,929	47,500	528099	Other Purchased Services - Sustainability	•	1	1
3,473	2,806	2,000	528110	Other Purch Services - Reimb - Show Services	•	•	•
300,607	321,183	447,104	528120	Other Purch Services - Reimb - Security	523,003	553,003	553,003
580,851	650,942	537,212	528130	Other Purch Services - Reimb - Stagehand	541,713	541,713	541,713
137,607	49,230	25,000	528150	Other Purch Services - Reimb - Audio Visual	•	•	•
•	09	6,378	528200	Banking Services	6,902	6,902	9,902
753,347	066'686	946,956	528210	Credit Card Fees	1,148,075	1,148,075	1,148,075
149,371	134,904	222,903	528300	Other Purchased Services - Temporary Help Services	296,750	296,750	296,750
36,865	27,085	83,300	528400	Other Purchased Services - Printing and Graphics	100,750	100,750	100,750
725,265	736,444	496,375	528600	Other Purchased Services - Artist and Talent	724,695	724,695	724,695
70,838	48,710	71,700	528610	Other Purchased Services - Artist Hosp	68,765	68,765	68,765
92,539	46,822	92,776	528620	Other Purchased Services - Music License and Royalty	46,746	46,746	46,746
5,277	5,945	1	528630	Promoter Rev Share Payment	•	•	•
1,673	(2,072)	1	529101	Food and Beverage Services - Advertising and Promotion	701	701	701
528	528	1	529102	Food and Beverage Services - Banking Fees	•	•	•
155,241	157,198	1	529103	Food and Beverage Services - Credit Card Expense	•	1	1
(91)	705	1	529104	Food and Beverage Services - Postage	1	1	1
299,432	334,464	1	529106	Food and Beverage Services - General Insurance	•	1	1
2,217	23,949	ı	529107	Food and Beverage Services - Cash Over/Short	1	ı	ı
1,059	856	ı	529109	Food and Beverage Services - Services - Vehicles	•	ı	i

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
MERC Fund							
5,093	5,945	ı	529110	Food and Beverage Services - Freight Chargeouts	•	•	ı
609'6	11,044	ı	529111	Food and Beverage Services - Recruiting	1	1	ı
28,484	53,576	•	529112	Food and Beverage Services - Other		•	
2,373,540	2,402,788	2,634,150	529120	Food and Beverage Services - Food Cost	2,678,846	2,678,846	2,678,846
598,193	582,514	623,342	529121	Food and Beverage Services - Beverage Cost	621,143	621,143	621,143
134,436	150,305	161,680	529122	Food and Bev Svcs-Liquor Cost	153,508	153,508	153,508
208,656	295,293	265,458	529123	Food and Beverage Services - Wine Cost	257,610	257,610	257,610
269,308	301,851	303,609	529124	Food and Beverage Services - Beer Cost	293,986	293,986	293,986
(1,132)	1	1	529125	Food and Beverage Services - Specialty Coffee	•	1	•
(261,706)	(330,984)	(305,000)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(306,953)	(306,953)	(306,953)
1,716,942	1,822,698	1,690,000	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	1,779,753	1,779,753	1,779,753
4,760,240	5,263,564	5,771,573	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	4,162,676	4,162,676	4,162,676
24,733	20,745	Ī	529132	Food and Beverage Services - Payroll Laundry	•	ı	
405,493	377,504	474,975	529133	Food and Beverage Services - Subcontractor Payout	420,716	420,716	420,716
33,345	19,289	Ī	529134	Food and Beverage Services - Rental Exp - Equipment	•	1	
12,896	28,704	1	529135	Food and Beverage Services - Replacements	1	1	1
803	2,544	•	529136	Food and Beverage Services - Travel - Meals and Entertainment	•		•
3,657	1,381	ı	529137	Food and Beverage Services - Travel - Lodging	•	ı	
1,712,418	2,147,899	2,273,279	529139	Food and Beverage Services - Other Labor and Related	2,227,626	2,227,626	2,227,626
60'6	18,113	1	529140	Food and Beverage Services - Employee Welfare	•	1	•
•	1	1	529141	Food and Beverage Services - Gratuity Paid To Employee	1,552,518	1,552,518	1,552,518
2,950	3,388	1	529150	Food and Beverage Services - Services - Software License Fees	1	1	1
58,410	48,568	Ī	529151	Food and Beverage Services - Services - Contract Cleaning	•	ı	
2,086	1,338	Ī	529152	Food and Beverage Services - Services - Consulting	•	ı	
1,632	2,612	•	529153	Food and Beverage Services - Services - Legal		•	
32,243	34,369	1	529154	Food and Beverage Services - Services - Repair and Maintenance	1	1	1
1,080	2,712	ı	529155	Food and Beverage Services - Services - Professional	1	1	1
45,521	62,383	1	529157	Food and Beverage Services - Services - Security	•	ı	
ı	ı	Ī	529158	Food and Beverage Services - Services - Technology R and M	•	ı	
20,241	24,197	1	529159	Food and Beverage Services - Services - Telecommunications	1	1	
•	(450)	1	529161	Food and Beverage Services - Supplies - Equipment	1	1	
7,360	1,649	1	529169	Food and Beverage Services - Services - Other		•	
168,492	232,460	1	529170	Food and Beverage Services - Supplies - Cafeteria	1	1	1
1,767	3,448	•	529171	Food and Beverage Services - Supplies - Flowers and Decoration	•		•
223,988	251,841	ı	529172	Food and Beverage Services - Supplies - Linen, Uniform and Laundry	•	ı	
3,189	20,328	1	529173	Food and Beverage Services - Supplies - Misc.	•		•
18,697	15,522	ı	529174	Food and Beverage Services - Supplies - Office	•		•
13,063	3,502	1	529175	Food and Beverage Services - Supplies - Operating	•	1	•
74	457	1	529176	Food and Beverage Services - Supplies - Serviceware	ı	1	1

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
MERC Fund							
137,040	177,140	349,365	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	58,015	58,015	58,015
•	ı	(315,191)	529190	Food and Beverage Services - Reserve Capital 2%	1		ı
408,561	511,764	698,729	529191	Food and Beverage Services - Spent Capital Reserve 2%	803,324	803,324	803,324
(219)	0	(157,595)	529192	Food and Beverage Services - Reserve Maintenance 1%	•	•	1
225,861	153,651	349,365	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	58,015	58,015	58,015
447	(242)	(157,595)	529194	Food and Beverage Services - Reserve Utilities 1%	•	•	1
70,553	63,261	349,365	529195	Food and Beverage Services - Spent Utility Reserve 1%	58,015	58,015	58,015
2,457	0	(157,595)	529196	Food and Beverage Services - Reserve Marketing 1%	•	•	1
276,056	76,916		529197	Food and Beverage Services - Qualitative Incentive	97,951	97,951	97,951
567,818	591,188	623,249	529198	Food and Beverage Services - Net Gross Receipts Percent	635,291	635,291	635,291
433,314	366,264	443,938	529199	Food and Beverage Services - Percent of Net Profit	425,873	425,873	425,873
281	•	•	529200	Parking Services	308,713	308,713	308,713
271,923	332,401	287,242	529210	Parking Services - Parking Lot Management	•	•	1
205,334	1	1	530000	Payments to Other Agencies	1	•	1
140,412	126,879	135,950	530010	License and Permit Fees	118,360	118,360	118,360
16,779	26,305	25,000	531000	Taxes (Non-Payroll)	25,000	25,000	25,000
3,392	1	4,500	532000	Government Assessments	1	•	1
143,325	260,266	2,564,209	540000	Charges for Services	2,771,257	2,771,257	2,771,257
•	1	57,050	545000	Travel	•	•	1
156,839	178,070	155,224	545100	Travel and Lodging	261,769	261,769	261,769
41,881	48,399	26,385	545200	Mileage, Taxi and Parking	1,721	1,721	1,721
60,964	57,993	85,040	545300	Meals and Entertainment	101,609	101,609	101,609
62,138	78,801	118,770	545500	Staff Development	238,885	238,885	238,885
74,455	28,697	90,640	545520	Conference Fees	•		1
90,255	83,781	96,424	549000	Miscellaneous Expenditures	199,024	199,024	199,024
293,662	492,232	530,099	549010	Tri-Met Transit Pass	569,772	569,772	569,772
47,048	17,171	35,000	552000	Bad Debt Expense	35,000	35,000	35,000
36,035,529	40,565,454	78,920,232		Total Materials and Services	62,005,163	62,005,163	63,005,163
				Capital Outlay			
615,904	3,677,668	2,230,000	571000	Improve-Other than Bldg	200,000	200,000	200,000
2,787,878	2,057,736	45,000	572000	Buildings and Related	1	1	ı
555,829	874,649	4,120,000	574000	Equipment and Vehicles	6,180,000	6,180,000	7,441,000
157,856	189,370	ı	575000	Office Furn and Equip	1		ı
148,309	3,143	40,000	579000	Intangible Assets	250,000	250,000	250,000
4,265,776	6,802,565	6,435,000		Total Capital Outlay	000'089'9	000'0E9'9	7,891,000

Metropolitan Exposition Recreation Commission Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
MERC Fund							
				Interfund Transfers			
4,080,228	4,606,925	4,956,558	280000	Transfer for Indirect Costs	5,584,560	5,584,560	5,584,560
5,471,120	1,024,500	1,024,345	581000	Transfer of Resources	1,020,275	1,020,275	1,020,275
72,212	2,500	25,000	582000	Transfer for Direct Costs	168,752	168,752	168,752
179,988	179,988	719,952	286000	Interfund Loan - Principal	•	1	•
10,574	12,599	1	586500	Interfund Loan - Interest	•	ı	1
9,814,122	5,829,512	6,725,855		Total Interfund Transfers	6,773,587	6,773,587	6,773,587
				Contingency			
•	1	4,508,805	701002	Contingency - Operating	4,763,546	4,763,546	4,763,546
	1	14,539,076	701003	Contingency - New Capital-Business Strategy Reserve	5,603,231	5,603,231	5,603,231
	•	(1,186,879)	706000	Contingency - Renew and Replacement	1,135,000	1,135,000	885,000
1	1	5,212,200	709000	Contingency - All Other	10,443,126	10,443,126	10,443,126
•	1	23,073,202		Total Contingency	21,944,903	21,944,903	21,694,903
				Unappropriated Fund Balance			
19,029,847	17,280,037	1	801001	Unapp FB - Restricted by TLT Agreement	•	1	
8,412,086	8,485,428		805000	Unapp FB - Reserves	1		
23,903,959	27,196,234	1	805200	Unapp FB - Renew and Replace Reserve	•	ı	1
938,790	1,588,417	1	805900	Unapp FB - Other Reserves and Designations	•	•	
6,139,157	7,262,952	ı	805910	Unapp FB - New Capital Business Strategy	1	ı	ı
58,423,839	61,813,068	1		Total Unappropriated Fund Balance	•	•	•
\$128,275,164	\$136,389,414	\$138,996,407 TOTAL REQUIREMENT	OTAL REQ	UIREMENTS	\$123,372,783	\$123,372,783	\$125,383,783
189.95	195.65	200.97 F	ULL-TIME E	200.97 FULL-TIME EOUIVALENTS	200.70	200.70	200.70
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1)				,		



Natural Areas Fund

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
RESOURCES							
Beginning Fund Balance	36,934,540	16,426,032	31,946,208	22,265,058	22,265,058	22,265,058	(30.30%)
Current Revenues							
Interest Earnings	203,942	244,208	175,000	556,626	556,626	556,626	218.07%
Grants	1,686,670	175,000	261,638	30,000	30,000	30,000	(88.53%)
Contributions from Private Sources	6,770	-	-	-	-	-	n/a
Miscellaneous Revenue	50,074	144,643	-	-	-	-	n/a
Other Financing Sources	400,436	-	-	-	-	-	n/a
Bond Proceeds	-	30,688,409	-	-	-	-	n/a
Subtotal Current Revenues	2,347,891	31,252,261	436,638	586,626	586,626	586,626	34.35%
TOTAL RESOURCES	\$39,282,431	\$47,678,293	\$32,382,846	\$22,851,684	\$22,851,684	\$22,851,684	(29.43%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	2,303,409	1,961,496	2,350,461	2,201,820	2,201,820	2,201,820	(6.32%)
Materials and Services	4,506,646	4,172,554	3,301,196	2,794,550	2,794,550	2,794,550	(15.35%)
Capital Outlay	12,935,417	4,912,919	10,061,638	3,560,000	3,560,000	3,560,000	(64.62%)
Subtotal Current Expenditures	19,745,473	11,046,970	15,713,295	8,556,370	8,556,370	8,556,370	(45.55%)
Interfund Transfers							
Internal Service Transfers	673,984	663,968	829,910	803,244	803,244	803,244	(3.21%)
Interfund Reimbursements	1,408,117	1,277,586	1,397,672	921,234	921,234	921,234	(34.09%)
Fund Equity Transfers	1,028,825	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	n/a
Subtotal Interfund Transfers	3,110,926	2,941,554	3,227,582	2,724,478	2,724,478	2,724,478	(15.59%)
Contingency	-	-	3,810,284	4,000,000	4,000,000	4,000,000	4.98%
Unappropriated Fund Balance	16,426,032	33,689,769	9,631,685	7,570,836	7,570,836	7,570,836	(21.40%)
Subtotal Contigency/Ending Balance	16,426,032	33,689,769	13,441,969	11,570,836	11,570,836	11,570,836	(13.92%)
TOTAL REQUIREMENTS	\$39,282,431	\$47,678,293	\$32,382,846	\$22,851,684	\$22,851,684	\$22,851,684	(29.43%)
FULL-TIME EQUIVALENTS	20.49	16.34	17.59	15.25	15.25	15.25	(13.30%)
FTE CHANGE FROM FY 2018-19 AMENDED	BUDGET		_			_	(2.34)

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

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

The first series of bonds under the 2006 authorization was issued in April 2007 for \$124,295,000. The agency issued \$75 million in additional bonds in May 2012 and will issue the remaining \$28 million in May 2018. Metro's AAA bond rating and strong financial position resulted in a \$15 million premium to the fund. The Natural Areas Fund is used to account for proceeds and expenditures related to the Natural Areas general obligation bonds.

BEGINNING FUND BALANCE

The Natural Areas Fund's estimated beginning fund balance for FY 2019-20 is \$22.3 million.

CURRENT REVENUES

Interest earnings

Interest is budgeted at \$557,000 for FY 2019-20. Bond proceeds are invested in compliance with bond and arbitrage requirements.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits are included for acquisition, stabilization, grants and capital projects of Metro's parks and natural areas. Legal, due diligence and communication staff associated with the program are budgeted in the in the General Fund. Due to the sunset of the Bond activities, 2.35 FTE were reallocated to the Local Option Levy for a total FTE in FY 2019-20 of 15.25.

Materials and services

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

Capital outlay

The capital outlay budget provides for the acquisition of land and the capital improvements of some existing properties as authorized under the bond measure. The Natural Areas program is a willing seller program, with actual expenditures dependent on available property. For FY 2019-20 \$2 million is budgeted for land acquisition and \$1.4 million for capital expenditures projects to increase access to natural areas acquired through the 2006 Natural Areas Bond Program.

Interfund transfers

Expenditures in this category include transfers to the General and Risk Management funds for central services, insurance, and costs for the use of offices and shared meeting spaces, which are incurred on behalf of the Natural Areas program. These charges are allocated based on an approved central services cost allocation plan.

Contingency

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

ENDING FUND BALANCE

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

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Natural Areas Fund	pun						
Revenues							
36,934,540	16,426,032	31,946,208	324000	Beginning Fund Balance Fund Bal-Restr for Bond Cap	22,265,058	22,265,058	22,265,058
36,934,540	16,426,032	31,946,208		Total Beginning Fund Balance	22,265,058	22,265,058	22,265,058
				Current Revenue			
268,774	ı	•	411000	State Grants - Direct	•	•	1
1,417,896	1	•	412000	Local Grants - Direct	30,000	30,000	30,000
•	•	261,638	412500	Local Grants - Indirect	•	ı	1
1	175,000	1	412800	Local Capital Grants	•	1	ı
•	100,000	•	414200	Intergovernmental Misc Revenue	•	•	•
(269,962)	244,208	175,000	470000	Interest on Investments	556,626	526,626	556,626
473,903	1	1	471900	Unrealized Gain/Loss -FMV Adj	1	1	1
6,770		1	475500	Capital Contrib and Donations	•	•	1
400,436		1	481000	Sale of Capital Assets	•	•	1
50,074	44,643	•	489000	Miscellaneous Revenue	•	•	ı
	28,105,000		490000	Gen Obligation Bond Proceeds	•	1	•
1	2,583,409	1	491500	Premium on Bonds Sold	1	ı	•
2,347,891	31,252,261	436,638		Total Current Revenue	586,626	586,626	586,626
¢39 282 431	£47 678 203	\$32 382 846 TOTAL BESOLIBCES	OTAL RESC	N INCES	¢22 851 684	¢22 851 684	¢22 851 694

Expenditures

				Personnel Services			
1,449,945	1,114,501	1,318,990		Reg Employees-Full Time-Exempt	1,331,680	1,331,680	1,331,680
214,738	195,899	235,935		Reg Empl-Full Time-Non-Exempt	79,341	79,341	79,341
16,028	81,258	101,163		Reg Employees-Part Time-Exempt	103,692	103,692	103,692
11,250	5,970	ı		Overtime	•		,
2,625	2,301	ı		Mobile Comm Allowance	•		,
137,369	114,719	137,464		Fringe - Payroll Taxes	124,951	124,951	124,951
186,661	210,223	257,336		Fringe - Retirement PERS	292,558	292,558	292,558
239,241	209,845	260,050		Fringe - Health and Welfare	238,997	238,997	238,997
1,200	9,075	1		Health Savings - Metro Contrib/HSA Contrb			1
	•	ı		Fringe - Unemployment	9,664	9,664	9,664
4,589	3,433	6,403	515000	Fringe - Other Benefits	5,790	2,790	2,790

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Natural Areas Fund	pun ₋						
35,413	13,767	33,120	519000	Pension Oblig Bonds Contrib	15,147	15,147	15,147
4,350	909	1	519500	Fringe - Insurance - Opt Out	1	•	1
2,303,409	1,961,496	2,350,461		Total Personnel Services	2,201,820	2,201,820	2,201,820
				Materials and Services			
•	2,542	•	520100	Office Supplies	•	1	1
3,897	2,562	•	520110	Computer Equipment	•	•	•
1,818	1,103	•	520120	Meetings Expenditures	•	•	1
1,590	1,199	1	520500	Operating Supplies	2,600	2,600	2,600
1,742	4,531	1	520510	Operating Supplies - Small Tools, Equip	1	ı	1
•	808	•	520520	Operating Supplies - Audio Visual	•	1	
•	295	1	520530	Operating Supplies - Coat Check	•	1	1
3,613	3,091	1	521100	Membership and Professional Dues	•	1	•
270	204	•	521200	Publications and Subscriptions	•	1	
4,850	4,267	1	521400	Fuels and Lubricants - General	1	ı	1
122	924	1	521500	Maintenance and Repairs Supplies	1	ı	1
1,494	3,217	1	521520	Maintenance and Repairs Supplies - Building	•	1	1
330	450	1	521521	Maintenance and Repairs Supplies - HVAC	•	1	•
151	566	•	521550	Maintenance and Repairs Supplies - Grounds/Landscape	•	1	
70	Î	1	521560	Maintenance and Repairs Supplies - Equipment	1	1	1
40	i	1	521570	Maintenance and Repairs Supplies - Vehicles	1	ı	1
284	ı	•	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	•	1	
64,224	162,027	000'059	524000	Contracted Professional Svcs	090,750	090,750	690,750
4,245	4,500	1	524010	Contracted Prof Svcs - Accounting and Auditing	•	1	•
477	1,451	•	524050	Contracted Prof Svcs - Advertising	•	1	
693	1	1	524500	Marketing Expenditures	1	1	1
1,798	33,767	1	525000	Contracted Property Services	20,000	20,000	20,000
(0)	1,121	1	525120	Utility Services - Telecommunications	•	1	1
198	204	•	525130	Utility Services - Electricity	•	1	
25	625	•	525150	Utility Services - Sanitation and Refuse Removal	•	1	•
•	1,143	1	525160	Utility Services - Water and Sewer	1	1	1
1	13,417	1	526000	Maintenance and Repair Services	•	1	•
•	30,923	1	526010	Maintenance and Repair Services - Building	•	ı	•
•	1,456	•	526014	Maintenance and Repair Services - HVAC	•	1	
138	42	•	526050	Maintenance and Repair Services - Vehicles	•	1	
•	1,292	1	526200	Capital Maintenance - Non-CIP		•	
2,035	135	1	526500	Rentals	•	1	•
(3)	1,993	1	526520	Rentals - Equipment	•	1	1
102	ı	1	526540	Rentals - Vehicle	1	ı	1

EV 2016-17	EV 2017.18	FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Natural Areas	Fund						
2,280	2,360	•	526560	Rentals - Parking Space	•	•	•
29	25,425	1	528000	Other Purchased Services	•	•	•
15	295	1	528030	Other Purchased Services - Delivery, Shipping and Courier	•	•	
1	162	•	528080	Other Purchased Services - Agency Fees	•	•	•
1	58	•	528090	Other Purchased Svs - Event	•	•	1
1	406	•	528400	Other Purchased Services - Printing and Graphics	•	•	1
1,939,613	1,029,668	550,000	530000	Payments to Other Agencies	550,000	250,000	550,000
4,710	3,781	•	530010	License and Permit Fees	•	•	•
7,402	10,987	•	531000	Taxes (Non-Payroll)	•	•	•
535,975	1,775,672	•	531500	Grants to Other Governments	•	•	•
870,297	93,830	000'009	531800	Contributions to Other Govt	•	•	•
1,040,394	941,964	1,500,000	544500	Grants and Loans	1,500,000	1,500,000	1,500,000
284	ı	•	545000	Travel	•	•	•
3,929	3,294	•	545100	Travel and Lodging	•	•	•
267	752	•	545200	Mileage, Taxi and Parking	•	•	•
813	799	1	545300	Meals and Entertainment	•	1	1
1,190	255	1,196	545500	Staff Development	1,200	1,200	1,200
58	•	•	545510	Tuition Reimbursement	•	•	•
5,189	3,296	1	545520	Conference Fees	•	•	1
1	(9)	1	549000	Miscellaneous Expenditures		1	1
4,506,646	4,172,554	3,301,196		Total Materials and Services	2,794,550	2,794,550	2,794,550
				Capital Outlay			
10,707,227	4,680,548	7,261,638	570000	Land	2,060,000	2,060,000	2,060,000
1,470,539	103,445	2,700,000	571000	Improve-Other than Bldg	1,400,000	1,400,000	1,400,000
535,810	18,114	1	571500	Intangibles - Non-Depreciable	•	•	
06,670	10,812	•	572000	Buildings and Related	•	•	
125,170	100,000	100,000	579000	Intangible Assets	100,000	100,000	100,000
12,935,417	4,912,919	10,061,638		Total Capital Outlay	3,560,000	3,560,000	3,560,000
				Interfund Transfers			
1,408,117	1,277,586	1,397,672	280000	Transfer for Indirect Costs	921,234	921,234	921,234
1,028,825	1,000,000	1,000,000	581000	Transfer of Resources	1,000,000	1,000,000	1,000,000
673,984	896'899	829,910	582000	Transfer for Direct Costs	803,244	803,244	803,244
3,110,926	2,941,554	3,227,582		Total Interfund Transfers	2,724,478	2,724,478	2,724,478

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Natural Areas Fund	Fund						
				Contingency			
•	•	3,810,284	700000	Contingency	4,000,000	4,000,000	4,000,000
1		3,810,284		Total Contingency	4,000,000	4,000,000	4,000,000
				Unappropriated Fund Balance			
16,426,032	33'660'769	9,631,685	801000	Unapp FB - Restricted	7,570,836	7,570,836	7,570,836
1	29,000	1	805450	Unapp FB - PERS Reserve	1	1	1
16,426,032	33,689,769	9,631,685		Total Unappropriated Fund Balance	7,570,836	7,570,836	7,570,836
\$39,282,431	\$47,678,293	\$32,382,846 TOTAL REQUIREMEN	OTAL REQI	IREMENTS	\$22,851,684	\$22,851,684	\$22,851,684
20.40	16.34	47.50	TIME	DUINALENIT	4E 2E	16.26	16.36
20.49	10.34	1 V.39 F	17.39 FULL-HIME EQUIVAL	COLVALENI	C7:C1	C7:C1	C7'C1

Open Spaces Fund

Open Spaces Fund

RESOURCES Beginning Fund Balance	Audited FY 2016-17 521,791	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20 29,761	Approved FY 2019-20	Adopted FY 2019-20	% Change From Amended FY 2018-19 (90.95%)
Current Revenues							
Interest Earnings	2,785	4,660	4,105	-	-	-	(100.00%)
Miscellaneous Revenue	-	20,000	-	-	-	-	n/a
Subtotal Current Revenues	2,785	24,660	4,105	-	-	-	(100.00%)
TOTAL RESOURCES	\$524,576	\$401,546	\$332,940	\$29,761	\$29,761	\$29,761	(91.06%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	147,690	212,086	33,449	-	-	-	(100.00%)
Capital Outlay	-	-	169,491	-	-	-	(100.00%)
Subtotal Current Expenditures	147,690	212,086	202,940	-	-	-	(100.00%)
Interfund Transfers							
Internal Service Transfers	-	-	130,000	-	-	-	(100.00%)
Fund Equity Transfers	-	-	-	29,761	29,761	29,761	
Subtotal Interfund Transfers	-	-	130,000	29,761	29,761	29,761	(77.11%)
Unappropriated Fund Balance	376,886	189,460	-	-	-	-	n/a
Subtotal Contigency/Ending Balance	376,886	189,460	-	-	-	-	2/2
							n/a
TOTAL REQUIREMENTS	\$524,576	\$401,546	\$332,940	\$29,761	\$29,761	\$29,761	(91.06%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET	·	·				0.00

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

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

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Interfund transfers

The transfer appropriation reflects the final remaining amount dollars to be moved in the Parks Capital Fund to close the fund.

ENDING FUND BALANCE

The fund balance represents zero holdings to close the fund in FY 2019-20.

Open Spaces Fund



Open Spaces Fund

FY 2016-17	FY 2017-18	FY 2018-19 Amended	ţ	DECCEDITION	FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 <u>Adopted</u>
Open Spaces Fund Revenues	pun						
521,791	376,886	310,386	324000	Beginning Fund Balance Fund Bal-Restr for Bond Cap Fund Ral-Hosesignadd Indesignated	29,761	29,761	29,761
521,791	376,886	328,835		Total Beginning Fund Balance	29,761	29,761	29,761
				Current Revenue			
2,974	4,660	4,105	471900	Interest on Investments Threalized Gain/Loce -FMV Adi	1 1	1 1	
	20,000	1	489100	Christians Carinization (1974) Refunds/Reimbursements	ı	1	1
2,785	24,660	4,105		Total Current Revenue	1	'	•
\$524,576	\$401,546	\$332,940 TOTAL RESOURCES	OTAL RESC	URCES	\$29,761	\$29,761	\$29,761
ì			1 1 0	Materials and Services			
715	- 077 0	, оо	520510	Operating Supplies - Small Tools, Equip رومیلی طوط التصویر	ı	1	1
7,0,0†	3,7,8	000	526000	Volitiacted in Openiy Services Maintenance and Repair Services			
100,000	200,000	18,449	531800	Contributions to Other Govt	1	1	ı
147,690	212,086	33,449		Total Materials and Services	1	1	1
				Capital Outlay			
	1	169,491	220000	Land	1	1	1
•	•	169,491		Total Capital Outlay		1	•
				Interfund Transfers			
		130,000	581000	Iranster of Kesources Transfer for Direct Costs	- 19/,67	- 29, 75	- 29,781
		130,000		Total Interfund Transfers	29,761	29,761	29,761
376,886	189,460	1	801000	<i>Unappropriated Fund Balanc</i> e Unapp FB - Restricted		1	,
376,886	189,460	•		Total Unappropriated Fund Balance	1	•	1
\$524,576	\$401,546	\$332,940 T	OTAL REQI	\$332,940 TOTAL REQUIREMENTS	\$29,761	\$29,761	\$29,761



Oregon Zoo Asset Management **Fund**

Oregon Zoo Asset Management Fund

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
RESOURCES	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
Beginning Fund Balance	4,970,642	4,366,738	4,574,189	4,986,144	4,986,144	4,986,144	9.01%
Current Revenues							
Interest Earnings	31,431	56,410	35,000	-	-	-	(100.00%)
Contributions from Private Sources	862,210	1,180,240	400,000	384,000	384,000	384,000	(4.00%)
Miscellaneous Revenue	196,413	138,293	-	-	-	-	n/a
Other Financing Sources	22,259	3,100	-	-	-	-	n/a
Subtotal Current Revenues	1,112,313	1,378,044	435,000	384,000	384,000	384,000	(11.72%)
Interfund Transfers							
Internal Service Transfers	-	215,000	-	-	-	-	
Fund Equity Transfers	997,308	877,400	941,249	977,382	977,382	977,382	3.84%
Subtotal Interfund Transfers	997,308	1,092,400	941,249	977,382	977,382	977,382	3.84%
TOTAL RESOURCES	\$7,080,263	\$6,837,182	\$5,950,438	\$6,347,526	\$6,347,526	\$6,347,526	6.67%
REQUIREMENTS							
Current Expenditures							
Materials and Services	313,768	334,822	260,000	978,242	978,242	978,242	276.25%
Capital Outlay	2,399,757	1,103,883	4,797,241	4,902,241	4,902,241	4,902,241	2.19%
Subtotal Current Expenditures	2,713,525	1,438,705	5,057,241	5,880,483	5,880,483	5,880,483	16.28%
Interfund Transfers							
Fund Equity Transfers	-	135,318	-	-	-	-	n/a
Subtotal Interfund Transfers	-	135,318	-	-	-	-	n/a
Contingency	-	_	893,197	467,043	467,043	467,043	(47.71%)
Unappropriated Fund Balance	4,366,738	5,263,159	-	-	-	-	
Subtotal Contigency/Ending Balance	4,366,738	5,263,159	893,197	467,043	467,043	467,043	(47.71%)
TOTAL REQUIREMENTS	\$7,080,263	\$6,837,182	\$5,950,438	\$6,347,526	\$6,347,526	\$6,347,526	6.67%
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						0.00

The Oregon Zoo Asset Management Fund was established in FY 2015-16 and was created by segregating the zoo-designated resources in the General Asset Management Fund. This fund accounts for major non-bond capital acquisition and construction projects and provides for the ongoing and future renewal and replacement of the Oregon Zoo's assets.

BEGINNING FUND BALANCE

This amount is fund balance from the Oregon Zoo Capital Projects Account, previously a part of the General Asset Management Fund, is a designated resource for non-bond funded capital projects supplementing bond activities, major repair work funded by an interfund loan from the Solid Waste Fund taken in FY 2014-15 and FY 2015-16, and unassigned resources available for renewal and replacement projects.

CURRENT REVENUES

Donations

Anticipated capital contributions from Oregon Zoo Foundation for miscellaneous capital projects.

Interfund transfers

Two transfers are budgeted to occur in FY 2019-20: from the Metro General Fund and the Oregon Zoo Operating Fund to support renewal and replacement projects.

CURRENT EXPENDITURES

Materials and services

Expenditures in this category reflect potential renewal and replacement projects that do not meet the threshold of major capital improvement and which, by definition, are considered capital maintenance. Capital maintenance projects exceeding \$100,000 are called out separately in the capital improvement plan in this budget document.

Capital outlay

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

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2019-20 contingency is comprised of a general contingency and reserve to provide for unforeseen events and a specific contingency for renewal and replacement projects in case a planned project is accelerated or becomes necessary due to failure.

Oregon Zoo Asset Management Fund



Oregon Zoo Asset Management Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Asset Management Fund Revenues	sset Managem	ent Fund					
				Beginning Fund Balance			
3,665,920	2,894,135	3,420,737	320500	Fund Bal-Restr for Capital	3,501,483	3,501,483	3,501,483
4.970.642	4.366.738	4.574.189	000010	Total Beginning Fund Balance	4.986.144	4.986.144	4.986.144
				Current Revenue			
20,556	•	•	414200	Intergovernmental Misc Revenue	•	1	•
32,430	56,410	35,000	470000	Interest on Investments	•	1	•
(666)	1	•	471900	Unrealized Gain/Loss -FMV Adj	1	•	•
214,210	311,080	1	475000	Donations and Bequests - Oper	1	1	•
648,000	869,161	400,000	475500	Capital Contrib and Donations	384,000	384,000	384,000
22,259	3,100	•	481000	Sale of Capital Assets	1	•	•
171,012	138,293	•	489000	Miscellaneous Revenue	1	•	•
4,845	•	•	489100	Refunds/Reimbursements	•	1	•
1,112,313	1,378,044	435,000		Total Current Revenue	384,000	384,000	384,000
				Interfund Transfers			
802'266	877,400	941,249	497000	Transfer of Resources	977,382	977,382	977,382
•	215,000	•	498000	Transfer for Direct Costs	•	•	'
80£'266	1,092,400	941,249		Total Interfund Transfers	977,382	977,382	977,382
\$7,080,263	\$6.837.182	\$5,950,438 TOTAL RESOU	OTAL RESO	URCES	\$6.347.526	\$6,347,526	\$6,347,526
204,000,14	301,100,0¢	このでしないでき	טואר ארט	JOHNES	040,170,04	030,170,04	7

Expenditures

	ı	1	1	1	1	1	1	1	1	1
		1				1	1			•
Materials and Services	OfficeSupply-PromoandConsult Sup	Operating Supplies	Maintenance and Repairs Supplies	Maintenance and Repairs Supplies - Electrical	Contracted Professional Svcs	Contracted Prof Svcs - Advertising	Contracted Prof Svcs - Information Technology Services	Contracted Prof Svcs - Architectural and Design (non-cap)	Maintenance and Repair Services - Building	Maintenance and Repair Services - Damage Repair (Non-Risk)
	520140	520500	521500	521540	524000	524050	524060	524080	526010	526015
	ı	ı	1	1	ı	•	ı	1	1	ı
	106	40,000			1	114	1	1,101	108,538	81,182
	ı		9,154	438	132	833	4,994	89,569	164,222	24,581

Oregon Zoo Asset Management Fund

FY 2016-17 FY 2017-18 Amount Amount Amount Amount Amount Amount Amount Amount Amount Living Actual Amount Amount Amount Amount Amount Coregon Zoo Asset Management Fund 10,890 Actual Amount Amount Coregon Science 260,000 52 10,890 100,962 260,000 52 200 - 52 52 3,018 50 - 52 500 - 53 53 4,139 2,765 - 53 4,139 2,765 - 53 313,768 334,822 260,000 57 15,426 142,391 125,000 57 158,513 428,721 300,000 57 200,033 - - - - 13,278 - - - - - - <th>526100 Capital Maintenance - CIP 528000 Other Purchased Services 528030 Other Purchased Services - Deli 528400 Other Purchased Services - Prin 530000 Payments to Other Agencies 530010 License and Permit Fees 530010 License and Permit Fees 545200 Mileage, Taxi and Parking Total Materials and Services 571000 Improve-Other than Bldg 572000 Exhibits and Related 573000 Exhibits and Related</th> <th>DESCRIPTION Capital Maintenance - CIP Other Purchased Services Other Purchased Services - Delivery, Shipping and Courier Other Purchased Services - Printing and Graphics Payments to Other Agencies License and Permit Fees</th> <th><u>Proposed</u> Amount</th> <th>Approved Amount</th> <th>Adopted</th>	526100 Capital Maintenance - CIP 528000 Other Purchased Services 528030 Other Purchased Services - Deli 528400 Other Purchased Services - Prin 530000 Payments to Other Agencies 530010 License and Permit Fees 530010 License and Permit Fees 545200 Mileage, Taxi and Parking Total Materials and Services 571000 Improve-Other than Bldg 572000 Exhibits and Related 573000 Exhibits and Related	DESCRIPTION Capital Maintenance - CIP Other Purchased Services Other Purchased Services - Delivery, Shipping and Courier Other Purchased Services - Printing and Graphics Payments to Other Agencies License and Permit Fees	<u>Proposed</u> Amount	Approved Amount	Adopted
,000 ,000 ,000 ,000 ,000 ,000 ,000 ,00		CIP tes tes - Delivery, Shipping and Courier tes - Printing and Graphics encies			ALIONIL
,000 ,000 ,000 ,000 ,000 ,000 ,000 ,00		CIP Les Les - Delivery, Shipping and Courier Les - Printing and Graphics Les - Printing and Graphics Les - S			
50 2,765 334,822 260,000 142,391 125,000 464,315 2,150,000 428,721 300,000 - 1,103,883 4,797,241 - 135,318 - 135,318 - 135,318 - 135,318		res Les - Delivery, Shipping and Courier Les - Printing and Graphics encies s	978,242	978,242	978,242
50 2,765 334,822 260,000 142,391 125,000 68,457 115,000 464,315 2,150,000 428,721 300,000 - 1,200,000 - 1,200,000 1,103,883 4,797,241		ies - Delivery, Shipping and Courier ies - Printing and Graphics encies s	•	•	•
50 - 2,765 - 334,822 260,000 142,391 125,000 68,457 115,000 464,315 2,150,000 428,721 300,000 907,241 - 1,200,000 1,103,883 4,797,241 135,318 - 135,318 -		es - Printing and Graphics encies s	•	•	•
2,765 334,822 260,000 142,391 125,000 68,457 115,000 428,721 300,000 907,241 1,200,000 1,103,883 4,797,241 135,318		encies s	•	•	1
2,765 334,822 260,000 142,391 142,391 115,000 464,315 2,150,000 428,721 300,000 - 1,103,883 4,797,241 135,318 - 135,318 - 135,318 -		S	•	•	1
334,822 260,000 142,391 125,000 68,457 115,000 428,721 300,000 907,241 1,200,000 1,103,883 4,797,241 135,318 135,318			•	•	1
334,822 260,000 142,391 125,000 68,457 115,000 464,315 2,150,000 428,721 300,000 907,241 - 1,103,883 4,797,241 135,318 - 135,318		ing	•	•	1
142,391 125,000 68,457 115,000 464,315 2,150,000 428,721 300,000 - 907,241 - 1,103,883 4,797,241 135,318 - 135,318 -	·	services	978,242	978,242	978,242
142,391 125,000 68,457 115,000 464,315 2,150,000 428,721 300,000 907,241 - 1,200,000 1,103,883 4,797,241 135,318 - 135,318					
68,457 115,000 464,315 2,150,000 428,721 300,000 907,241 - 1,200,000 1,103,883 4,797,241 135,318 - 135,318 -		бр	•	•	'
464,315 2,150,000 428,721 300,000 -			1,000,000	1,000,000	1,000,000
428,721 300,000 -			2,175,000	2,175,000	2,175,000
- 907,241 - 1,200,000 1,103,883 4,797,241 135,318 - 135,318 - 135,318	4000 Equipment and venicles	St	120,000	120,000	120,000
- 907,241 - 1,200,000 - 1,200,000 - 1,103,883 4,797,241 - 135,318	574500 Vehicles		907,241	907,241	907,241
- 907,241 - 1,200,000 1,103,883 4,797,241 135,318 - 135,318 - 135,318 - 135,318	575000 Office Furn and Equip		200,000	200,000	200,000
1,103,883 4,797,241 1,103,883 4,797,241 135,318 -	576000 Railroad Equip and Facilities	ilities	•	1	ı
1,103,883 4,797,241 135,318 -	578800 Art and Collections		•	1	ı
1,103,883 4,797,241 135,318 - 135,318 -	579000 Intangible Assets		200,000	200,000	200,000
135,318 - 135,318 -	Total Capital Outlay		4,902,241	4,902,241	4,902,241
135,318 -	Interfund Transfers 581000 Transfer of Resources			1	ı
		sfers			
	Contingency				
	700000 Contingency		467,043	467,043	467,043
- 893,197	Total Contingency		467,043	467,043	467,043
	Unappropriated Fund Balance	d Balance			
4,366,738 5,263,159 - 80	801000 Unapp FB - Restricted		•	-	-
4,366,738 5,263,159 -	Total Unappropriated Fund Balance	d Fund Balance	•	1	•
\$7,080,263 \$6,837,182 \$5,950,438 TOTA	\$5,950,438 TOTAL REQUIREMENTS		\$6,347,526	\$6,347,526	\$6,347,526

							% Change From
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	43,711,956	35,027,342	40,375,000	30,500,000	30,500,000	30,500,000	(24.46%)
Current Revenues							
Interest Earnings	177,418	459,045	300,000	600,000	600,000	600,000	100.00%
Miscellaneous Revenue	495	-	-	-	-	-	
Bond Proceeds	-	11,511,697	-	-	-	-	
Subtotal Current Revenues	177,913	11,970,742	300,000	600,000	600,000	600,000	100.00%
Interfund Transfers							
Fund Equity Transfers	-	135,318	-	-	-	-	n/a
Subtotal Interfund Transfers	-	135,318	-	-	-	-	n/a
TOTAL RESOURCES	\$43,889,869	\$47,133,402	\$40,675,000	\$31,100,000	\$31,100,000	\$31,100,000	(23.54%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	666,011	626,435	722,658	564,916	564,916	564,916	(21.83%)
Materials and Services	525,051	269,517	15,000	25,000	25,000	25,000	66.67%
Capital Outlay	6,995,596	2,273,442	13,867,429	27,766,375	27,766,375	27,766,375	100.23%
Subtotal Current Expenditures	8,186,659	3,169,394	14,605,087	28,356,291	28,356,291	28,356,291	94.15%
Interfund Transfers							
Interfund Reimbursements	667,418	515,894	446,647	243,709	243,709	243,709	(45.44%)
Fund Equity Transfers	8,450	-	-	-	-	-	
Subtotal Interfund Transfers	675,868	515,894	446,647	243,709	243,709	243,709	(45.44%)
Contingency	-	-	2,500,000	2,500,000	2,500,000	2,500,000	0.00%
Unappropriated Fund Balance	35,027,342	43,448,114	23,123,266	-	-	-	(100.00%)
Subtotal Contigency/Ending Balance	35,027,342	43,448,114	25,623,266	2,500,000	2,500,000	2,500,000	(90.24%)
TOTAL REQUIREMENTS	\$43,889,869	\$47,133,402	\$40,675,000	\$31,100,000	\$31,100,000	\$31,100,000	(23.54%)
FULL-TIME EQUIVALENTS	6.00	6.00	6.00	4.90	4.90	4.90	(18.33%)
FTE CHANGE FROM FY 2018-19 AMENDED	BUDGET						(1.10)

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

BEGINNING FUND BALANCE

The beginning fund balance represents funds carried over from the previous year, which are reserved for the execution of capital construction projects.

CURRENT REVENUES

Interest earnings

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

CURRENT EXPENDITURES

Personnel services

This category includes salaries and benefits for 4.9 FTE to continue the implementation of the bond program.

Capital outlay

Capital projects during FY 2019-20 include the construction for the polar bear and primate habitats. In addition the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretive displays for the bond projects.

Interfund transfers

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

Contingency

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

ENDING FUND BALANCE

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

Oregon Zoo Infrastructure and Animal Welfare Fund



		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
7	FY 2017-18	Amended	ļ	TO LANGUE DE LA COLLEGIA DE LA COLLE	Proposed	Approved	Adopted
Actual Ac	Actual	Amount	ACCI	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Intrastructure/Anımal Weltare Fund <u>Revenues</u>	'ucture/An	ımal Weltare	Fund				
43,711,956	35,027,342	40,375,000	324000	Beginning Fund Balance Fund Bal-Restr for Bond Cap	30,500,000	30,500,000	30,500,000
43,711,956 3	35,027,342	40,375,000		Total Beginning Fund Balance	30,500,000	30,500,000	30,500,000
				Current Revenue			
290,399	459,045	300,000	470000	Interest on Investments	000'009	000'009	000'009
(112,982)	1	•	471900	Unrealized Gain/Loss -FMV Adj	•		1
495		•	489100	Refunds/Reimbursements	•		•
- 1	10,000,000	•	490000	Gen Obligation Bond Proceeds	•	•	•
	1,511,697	1	491500	Premium on Bonds Sold	•	ı	1
177,913	11,970,742	300,000		Total Current Revenue	000'009	000'009	000'009
				Interfund Transfers			
•	135,318	•	497000	Transfer of Resources	•	•	'
	135,318			Total Interfund Transfers			'
\$43,889,869	\$47,133,402	\$40,675,000 TOTAL RESOURCES	OTAL RESC	URCES	\$31,100,000	\$31,100,000	\$31,100,000

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564,916	564,916	564,916	Total Personnel Services		722,658	626,435	666,011
3,937	3,937	3,937	Pension Oblig Bonds Contrib	519000	10,192	4,495	10,361
1,500	1,500	1,500	Fringe - Other Benefits	515000	1,941	1,087	1,338
•	•		Fringe - Unemployment	514000	•	•	(220)
24,986	24,986	986'25	Fringe - Health and Welfare	513000	73,920	22,368	61,378
74,825	74,825	74,825	Fringe - Retirement PERS	512000	84,400	65,988	60,701
32,959	32,959	32,959	Fringe - Payroll Taxes	511000	42,598	38,255	41,145
1			Mobile Comm Allowance	208600	1	1,990	2,715
1	,		Overtime	208000	1	222	933
1			Reg Employees-Part Time-Exempt	502000	136,974	95,573	99,241
36,844	36,844	36,844	Reg Empl-Full Time-Non-Exempt	501500	71,891	79,187	120,997
326,865	326,865	326,865	Reg Employees-Full Time-Exempt	501000	300,742	282,270	267,952
			Personnel Services				

Mater Fund Mater 520100 Office 520110 Compt 520120 Meetir 520130 Postag 520140 Operat 520140 Operat 52050 Operat 52150 Maint 52400 Contra 52400 Contra 52400 Contra 52400 Maint 52600 Maint 52600 Maint 52600 Maint 52600 Maint 52600 Maint 52600 Other 52800 Other 52800 Other 52800 Other 52800 Other 52800 Other	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20
Mater Office Office Comp Doerat Operat Operat Operat Operat Operat Operat Mainte Capita Other O		Amount	Approved	Amount
Material 5,365 5,000 520100 Office - 520110 Component - 520120 Meetin - 520130 Postage - 520130 Postage - 520130 Operation - 520140 Office - 520140 Office - 52050 Operation - 52050 Operation - 52050 Operation - 52100 Subscr - 52100 Contract 4,500 - 52400 Contract 4,500 - 52400 Contract - 52400 Contract - - 52400 Contract - 52400 Contract - 52600 Mainte - 52600 Mainte - 52600 Other - 52600 Other - 52600 Other - 52600 <td< td=""><td>nal Welfare Fund</td><td></td><td></td><td></td></td<>	nal Welfare Fund			
1,412 5,000 520100 Office - 520110 Compute S,365 - 520120 Meetin Gentle	Materials and Services			
5,365 - 52010 Composition of the control of the con	520100	2,000	2,000	5,000
5,365 - 520120 Meetin - 520130 Postage - 520140 Offices 8 10,000 520500 Operat 1,640 - 52050 Operat 1,640 - 52050 Operat 242 - 52050 Operat 242 - 52050 Operat 242 - 52050 Operat 242 - 52050 Operat 242 - 52050 Operat 243 - 52050 Operat 244 - 52050 Operat 245 - 52050 Operat 245 - 52050 Operat 245 - 52050 Operat 2450 - 52050 Operat 2450 - 52000 Operat 2450 - 52000 Operat 2450 - 52000 Operat 2450 - 52000 Operat 2450 - 52000 Operat 25000 Opera		•	•	•
- 520130 Postage - 520140 Offices 8 10,000 520500 Operar 1,640 - 520510 Operar 1,640 - 520510 Operar 104 - 520580 Operar 104 - 521000 Subscr - 521000 Publics 9 - 521000 Publics 1,377 - 524000 Contrar 4,500 - 524010 Contrar 1,377 - 524080 Contrar 1,377 - 524080 Contrar 1,377 - 526010 Mainte 127,326 - 526010 Mainte 4,969 - 526010 Other 127,326 - 526010 Other 1,554 - 528000 Other 1,524 - 530010 License 114 - 54500 Confer 17,524 - 530010 License 1168 - 545500 Staff C 109 - 545510 Tuition 109 - 545510 Tuition	_	1	1	1
- 520140 Offices 8 10,000 520500 Operai 1,640 - 520510 Operai 104 - 520580 Operai 104 - 520580 Operai 104 - 520580 Operai 242 - 521000 Subscr - 521200 Publics 9 242 - 521200 Publics 1,377 - 524000 Contract 1,377 - 524080 Contract 1,377 - 524080 Contract 1,377 - 526020 Mainte 1,27,326 - 526030 Mainte 4,569 - 526030 Other 2,5679 - 528030 Other 1,7524 - 538000 Payme 1,7524 - 538000 Payme 1,7524 - 538000 Payme 1,7524 - 538000 Other 5,679 - 538000 Payme 1,7524 - 538000 Staff E		1	1	1
8 10,000 520500 Operary 1,640 - 520510 Operary 104 - 520550 Operary 104 - 520550 Operary 242 - 521200 Publics 9 - 521200 Publics 72,229 - 521500 Mainte 72,229 - 524000 Contrary 1,377 - 524080 Contrary 1,377 - 524080 Contrary 2,389 - 526030 Mainte 3,089 - 526030 Mainte 4,969 - 526030 Other 2,506 - 528030 Other 5,679 - 528030 Other 5,679 - 538000 Payme 17,524 - 538000 Payme 11,4 - 54550 Staff C - 54550 Conference 109 - 54550 Conference 109 - 54550 Conference 109 - 54550 Conference 109 - 54550 Conference 109 - 54550		•	1	'
1,640 - 520510 Operary - 520550 Operary 104 - 520580 Operary 242 - 521000 Subscr - 521000 Publics - 521500 ublics - 521500 Publics - 52100 Publics - 52100 Publ	520500	20,000	20,000	20,000
- 520550 Operary 242 - 521000 Subscr 242 - 521000 Subscr 243 - 521500 Publics 245 - 521500 Mainte 272,229 - 524000 Contra 4,500 - 524000 Contra 4,500 - 524000 Contra 2,089 - 526000 Mainte 2,089 - 526030 Mainte 3,089 - 526030 Mainte 4,969 - 526030 Other 2,506 - 528030 Other 5,679 - 528000 Other 5,679 - 530000 Payme 17,524 - 545200 Mileag 17,524 - 545500 Staff D 109 - 545500 Confei	- 520510 Operating Supplies - Small Tools, Equip	1	1	1
104 - 520580 Operary 242 - 521000 Subscr - 521200 Mainte - 521200 Mainte - 521500 Mainte - 524000 Contra 4,500 - 524000 Contra 1,377 - 524050 Contra - 526000 Mainte - 526000 Mainte - 526000 Mainte - 526000 Other - 526000 Other - 526000 Other - 526000 Other - 526000 Other - 526000 Other - 526000 Other - 52600 Other - 528000 Other - 52600 Sagno - 528000 Other - 52600 Sagno - 528000 Other - 52600 Other - 528000 Other	- 520550 Operating Supplies - Telecommunications	1	•	'
242 - 521000 Subscr - 521200 Publics - 521500 Mainte - 521500 Mainte - 521500 Contra 4,500 - 524010 Contra 4,500 - 524010 Contra 1,377 - 524050 Contra - 526000 Mainte - 526000 Mainte - 526000 Mainte - 526000 Mainte - 526000 Capita 8,849 - 526000 Capita 8,849 - 528000 Other - 528000 Other - 52600 Payme 17,524 - 530010 Licenss 114 - 54550 Confer - 54550 Confer - 54550 Confer - 54550 Confer - 54550 Confer		1	•	1
- 521200 Publica - 521500 Mainte - 521510 Mainte - 524000 Contra 4,500 - 524010 Contra 1,377 - 524050 Contra - 524050 Contra - 524050 Contra - 52600 Mainte - 52600 Mainte 3,089 - 526010 Mainte 4,969 - 526010 Capita 8,849 - 528000 Other - 5,506 - 528000 Other - 5,506 - 528000 Other 17,524 - 530010 Licens 114 - 54500 Staff E - 645500 Confer - 645500 Confer - 645500 Confer - 645500 Confer - 645500 Confer		•	•	'
9 - 521500 Mainte - 524000 Contra 4,500 - 524000 Contra 4,500 - 524010 Contra 1,377 - 524050 Contra 9,298 - 524050 Contra - 526000 Mainte - 52600 Mainte 3,089 - 526010 Mainte 4,969 - 526010 Mainte 4,969 - 526010 Capita 8,849 - 528000 Other - 5,506 - 528000 Other 5,506 - 528000 Other 17,524 - 530010 License 114 - 54500 Staff E - 645500 Confer - 645500 Confer - 645500 Confer - 645510 Tuition - 545510 Tuition		1	1	•
- 521510 Mainte 72,229 - 524000 Contra 4,500 - 524010 Contra 1,377 - 524080 Contra 9,298 - 524080 Contra - 526010 Mainte - 526010 Mainte 3,089 - 526010 Mainte 4,969 - 526010 Mainte 4,969 - 526010 Capita 8,849 - 528000 Other - 5,506 - 528000 Other 5,506 - 528000 Other 17,524 - 530010 License 114 - 54500 Staff E - 645500 Confer - 645500 Confer - 645500 Confer - 645500 Confer - 645510 Tuition	- 521500 Maintenance and Repairs Supplies	•	1	'
72,229 - 524000 Contra 4,500 - 524010 Contra 4,500 - 524010 Contra 9,298 - 524080 Contra 5,298 - 526020 Mainta 4,969 - 526020 Mainta 4,969 - 526020 Mainta 4,969 - 526020 Mainta 8,849 - 526020 Other 5,506 - 528000 Other 5,679 - 538000 Payme 17,524 - 538000 Payme 17,524 - 538000 Payme 17,524 - 538000 Payme 114 - 54520 Mileag 168 - 545500 Staff E - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 109 - 545500 Confer 1040 - 545500	- 521510 Maintenance and Repairs Supplies - Technology	1	•	1
4,500 - 524010 Contra 1,377 - 524080 Contra 9,298 - 524080 Contra - 526000 Mainta - 526010 Mainta - 526020 Mainta - 526020 Mainta 4,969 - 526030 Mainta 4,969 - 526030 Mainta 8,849 - 526000 Capita 8,849 - 528000 Capita - 5,506 - 5,506 - 5,28400 Capita - 5,507 - 5,507 Capita -		•	ı	1
1,377 - 524050 Contra 9,298 - 524080 Contra 9,298 - 526000 Maintte - 526000 Maintte - 526010 Maintte - 526020 Maintte - 526030 Maintte 4,969 - 526030 Maintte 4,969 - 526030 Maintte 8,849 - 528000 Other - 5,506 - 528000 Other 5,679 - 530000 Payme 17,524 - 530010 License 114 - 54520 Confer - 545500 Staff C - 545500 Confer - 545510 Tuition 109 - 545520 Confer 108 - 545520 Confer - 545510 Tuition 109 - 545520 Confer - 569,517 Tuition 109 - 545520 Confer - 546510 Tuition 109 - 545520 Confer - 546510 Tuition 109 - 545520 Confer - 546510 Tuition 109 - 545520 Confer - 546510 Tuition 109 - 545520 Confer - 546510 Tuition 109 - 545520 Confer - 546510 Tuition 109	- 524010 Contracted Prof Svcs - Accounting and Auditing	•	•	•
9,298 - 524080 Contra - 526000 Mainte - 526010 Mainte - 526010 Mainte - 526010 Mainte - 526020 Mainte 4,969 - 526030 Mainte 8,849 - 52600 Capita 8,849 - 52800 Other - 5,506 - 52800 Other 5,679 - 52800 Other 17,524 - 530010 License 114 - 54520 Mileag 115 - 54550 Staff D - 54550 Confer - 54550 Confer - 54550 Confer - 54550 Confer		1	1	1
- 526000 Mainte 3,089 - 526010 Mainte 3,089 - 526020 Mainte 4,969 - 526030 Mainte 8,849 - 528000 Other - 5,506 - 528000 Other 5,679 - 528000 Payme 17,524 - 530010 License 114 - 54520 Mileag 109 - 54550 Staff D - 54550 Confer 109 - 54550 Confer	- 524080 Contracted Prof Svcs - Architectural and Design (non-cap)	1	•	1
127,326 - 526010 Mainte 3,089 - 526020 Mainte 4,969 - 526030 Mainte 8,849 - 528000 Other - 5,506 - 528000 Other 5,679 - 528000 Payme 17,524 - 530010 License 114 - 54520 Mileag 109 - 54550 Confer 109 - 54550 Confer		1	1	1
- 526020 Mainte 3,089 - 526030 Mainte 4,969 - 526100 Capita 8,849 - 528000 Other - 5,506 - 528030 Other 5,679 - 538000 Payme 17,524 - 530010 Licens 114 - 545200 Mileag 168 - 545500 Staff C - 545500 Staff C - 545500 Confer	- 526010 Maintenance and Repair Services - Building	•	•	•
3,089 - 526030 Mainte 4,969 - 526100 Capita 8,849 - 528000 Other - 528030 Other 5,506 - 528030 Other 5,679 - 530000 Payme 17,524 - 530010 Licens 114 - 545200 Mileag 168 - 545500 Staff E - 545500 Confer 109 - 545510 Tuitior	- 526020 Maintenance and Repair Services - Equipment	1	•	1
4,969 - 526100 Capita 8,849 - 528000 Other - 5,506 - 528400 Other 5,679 - 530010 Licens 17,524 - 530010 Licens 114 - 54520 Mileag 168 - 54550 Staff E - 54550 Confer	- 526030 Maintenance and Repair Services - Grounds	1	1	1
8,849 - 528000 Other 528030 Other 5,506 - 528400 Other 5,679 - 530000 Payme 17,524 - 530010 Licenss 114 - 545200 Mileag 168 - 545500 Staff E - 545500 Staff E - 545500 Confer	Capita	•	•	•
5,506 - 528030 Other 5,506 - 528400 Other 5,679 - 530000 Payme	Other	1	1	ı
5,506 - 528400 Other 5,679 - 530000 Payme 17,524 - 530010 Licens 114 - 545200 Mileag 168 - 545500 Staff Diltion - - 545510 Tuitior 109 - 545520 Confeil 269,517 15,000 Total		1	•	1
5,679 - 53000 Payme 17,524 - 530010 License 114 - 545200 Mileag 168 - 545500 Staff E - - 545510 Tuitior 109 - 545520 Confeil 269,517 15,000 Total		1	1	1
. 17,524 - 530010 License 114 - 545200 Mileag 168 - 545500 Staff E - 545510 Tuitior 109 - 545520 Confer 15,000 Total		1	•	•
114 - 545200 Mileago 168 - 545500 Staff E - 545510 Tuition 109 - 545520 Conference 15,000 Total		1	•	1
168 - 545500 Staff C - 545510 Tuitior 109 - 545520 Conference 269,517 15,000 Total		•	ı	1
545510 Tuitior 109 - 545520 Confer 269,517 15,000 Total	Staff D	1	1	1
109 - 545520 Conference	Tuition	1	1	1
269,517 15,000 Total		1	1	1
	15,000 Total Materials and Services	25,000	25,000	25,000

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Infrastructure/Animal Welfare Fund	rastructure/Ar	nimal Welfare	Fund				
•				Capital Outlay			
6,028,825	61,528	1	572000	Buildings and Related	1	1	1
792,995	2,030,312	13,142,429	573000	Exhibits and Related	27,691,375	27,691,375	27,691,375
17,000	59,040	625,000	574000	Equipment and Vehicles	•	•	1
156,776	122,563	100,000	578800	Art and Collections	75,000	75,000	75,000
965'266'9	2,273,442	13,867,429		Total Capital Outlay	27,766,375	27,766,375	27,766,375
				Interfund Transfers			
667,418	515,894	446,647	580000	Transfer for Indirect Costs	243,709	243,709	243,709
8,450	•	•	581000	Transfer of Resources	•		1
675,868	515,894	446,647		Total Interfund Transfers	243,709	243,709	243,709
				Contingency			
•	-	2,500,000	700000	Contingency	2,500,000	2,500,000	2,500,000
•		2,500,000		Total Contingency	2,500,000	2,500,000	2,500,000
				Unappropriated Fund Balance			
35,027,342	43,448,114	23,123,266	801000	Unapp FB - Restricted	1	•	1
35,027,342	43,448,114	23,123,266		Total Unappropriated Fund Balance	1	•	•
\$43,889,869	\$47,133,402	\$40,675,000 TOTAL REQUIREMENTS	OTAL REQI	JIREMENTS	\$31,100,000	\$31,100,000	\$31,100,000
00.9	00'9	6.00 F	ULL-TIME E	6.00 FULL-TIME EQUIVALENTS	4.90	4.90	4.90



Oregon Zoo Operating Fund

Oregon Zoo Operating Fund

RAUdited FY 2016-17 Audited FY 2017-18 Amended FY 2018-19 Proposed FY 2019-20 Approved FY 2019-20 RESOURCES Beginning Fund Balance 927,568 868,662 1,435,154 4,092,773 4,092,773 4,092,773 Current Revenues 1 15,000 15,000 15,000 15,000 15,000 Grants 195,666 186,997 493,090 565,533 565,533 565,533 Charges for Services 25,321,552 28,760,782 29,28,956 31,371,461	From Amended FY 2018-19 185.18% 0.00% 14.69% 4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70% 4.22%
Beginning Fund Balance 927,568 868,662 1,435,154 4,092,773 4,092,773 4,092,773 Current Revenues Interest Earnings 22,281 62,770 15,000 <th>0.00% 14.69% 4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70%</th>	0.00% 14.69% 4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70%
Current Revenues Interest Earnings 22,281 62,770 15,000 13,397,000 13,397,000 13	0.00% 14.69% 4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70%
Interest Earnings 22,281 62,770 15,000 15,000 15,000 Grants 195,666 186,997 493,090 565,533 565,533 565,533 Charges for Services 25,321,552 28,760,782 29,928,956 31,371,461 31,371,461 31,371,461 31,371,461 31,371,461 20,29,719	14.69% 4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70%
Grants 195,666 186,997 493,090 565,533 565,533 565,533 Charges for Services 25,321,552 28,760,782 29,928,956 31,371,461 31,371,461 31,371,461 Contributions from Private Sources 1,687,020 1,935,395 1,586,979 2,029,719 2,029,719 2,029,719 Miscellaneous Revenue 78,858 45,935 50,000 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713 34,031,713	14.69% 4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70%
Charges for Services 25,321,552 28,760,782 29,928,956 31,371,461 31,371,461 31,371,461 20,29,719 20,200,719 20,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 34,031,713<	4.82% 27.90% 0.00% n/a 6.10% 800.00% 2.70%
Contributions from Private Sources 1,687,020 1,935,395 1,586,979 2,029,719 2,029,719 2,029,719 Miscellaneous Revenue 78,858 45,935 50,000 50,000 50,000 50,000 Other Financing Sources - - - - - - - Subtotal Current Revenues 27,305,377 30,991,878 32,074,025 34,031,713 34,031,7	27.90% 0.00% n/a 6.10% 800.00% 2.70%
Miscellaneous Revenue 78,858 45,935 50,000 50,000 50,000 Other Financing Sources - <td< td=""><td>0.00% n/a 6.10% 800.00% 2.70%</td></td<>	0.00% n/a 6.10% 800.00% 2.70%
Other Financing Sources -	n/a 6.10% 800.00% 2.70%
Subtotal Current Revenues 27,305,377 30,991,878 32,074,025 34,031,713 34,031,713 34,031,713 Interfund Transfers Interfund Service Transfers 465,384 230,524 25,000 225,000 13,397,000 13,397,000 13,397,000 13,397,000 13,622,000	6.10% 800.00% 2.70%
Interfund Transfers Internal Service Transfers 465,384 230,524 25,000 225,000 225,000 225,000 Fund Equity Transfers 12,546,000 12,727,000 13,045,000 13,397,000 13,397,000 13,397,000 13,622,000	800.00% 2.70%
Internal Service Transfers 465,384 230,524 25,000 225,000 225,000 225,000 Fund Equity Transfers 12,546,000 12,727,000 13,045,000 13,397,000 13,397,000 13,397,000 Subtotal Interfund Transfers 13,011,384 12,957,524 13,070,000 13,622,000 13,622,000 13,622,000 TOTAL RESOURCES \$41,244,329 \$44,818,064 \$46,579,179 \$51,746,486 \$51,746,486 \$51,746,486 REQUIREMENTS Current Expenditures Personnel Services 21,341,360 21,454,897 24,317,952 22,567,214 22,567,214 22,567,214 22,567,214 22,567,214 20,055,011 <th< td=""><td>2.70%</td></th<>	2.70%
Fund Equity Transfers 12,546,000 12,727,000 13,045,000 13,397,000 13,397,000 13,397,000 13,397,000 13,397,000 13,397,000 13,622,000	2.70%
Subtotal Interfund Transfers 13,011,384 12,957,524 13,070,000 13,622,000 13,622,000 13,622,000 TOTAL RESOURCES \$41,244,329 \$44,818,064 \$46,579,179 \$51,746,486 \$51,746,486 \$51,746,486 REQUIREMENTS Current Expenditures Personnel Services 21,341,360 21,454,897 24,317,952 22,567,214 22,567,214 22,567,214 22,567,214 Materials and Services 14,170,066 14,569,756 16,324,365 20,055,011 <t< td=""><td></td></t<>	
TOTAL RESOURCES \$41,244,329 \$44,818,064 \$46,579,179 \$51,746,486 \$51,746,486 \$51,746,486 REQUIREMENTS Current Expenditures Personnel Services 21,341,360 21,454,897 24,317,952 22,567,214 22,567,214 22,567,214 22,567,214 22,567,214 22,567,214 20,055,011 20,055,	4.22%
REQUIREMENTS Current Expenditures Personnel Services 21,341,360 21,454,897 24,317,952 22,567,214 22,567,214 22,567,214 Materials and Services 14,170,066 14,569,756 16,324,365 20,055,011 20,055,011 20,055,011 Capital Outlay 145,068 56,909 80,000 89,000 89,000 Subtotal Current Expenditures 35,656,494 36,081,562 40,722,317 42,711,225 42,711,225 42,711,225	
Current Expenditures Personnel Services 21,341,360 21,454,897 24,317,952 22,567,214 22,567,214 22,567,214 22,567,214 22,567,214 22,567,214 20,055,011 <td>11.09%</td>	11.09%
Personnel Services 21,341,360 21,454,897 24,317,952 22,567,214 22,567,214 22,567,214 Materials and Services 14,170,066 14,569,756 16,324,365 20,055,011 20,055,011 20,055,011 Capital Outlay 145,068 56,909 80,000 89,000 89,000 89,000 Subtotal Current Expenditures 35,656,494 36,081,562 40,722,317 42,711,225 42,711,225 42,711,225	
Materials and Services 14,170,066 14,569,756 16,324,365 20,055,011 20,055,011 20,055,011 Capital Outlay 145,068 56,909 80,000 89,000 89,000 89,000 Subtotal Current Expenditures 35,656,494 36,081,562 40,722,317 42,711,225 42,711,225 42,711,225	
Capital Outlay 145,068 56,909 80,000 89,000 89,000 89,000 Subtotal Current Expenditures 35,656,494 36,081,562 40,722,317 42,711,225 42,711,225 42,711,225	(7.20%)
Subtotal Current Expenditures 35,656,494 36,081,562 40,722,317 42,711,225 42,711,225 42,711,225	22.85%
·	11.25%
Intantum of Transferre	4.88%
Interfund Transfers	
Internal Service Transfers 203,030 387,084 47,965 38,600 38,600 38,600	(19.52%)
Interfund Reimbursements 3,470,260 3,557,215 3,882,997 4,021,137 4,021,137 4,021,137	3.56%
Fund Equity Transfers 781,275 257,500 265,000 300,000 300,000 300,000	13.21%
Interfund Loans 264,608 441,930 460,900 472,650 472,650	2.55%
Subtotal Interfund Transfers 4,719,173 4,643,729 4,656,862 4,832,387 4,832,387 4,832,387	3.77%
Contingency - 1,200,000 4,202,874 4,202,874 4,202,874	250.24%
Unappropriated Fund Balance 868,662 4,092,773	
Subtotal Contigency/Ending Balance 868,662 4,092,773 1,200,000 4,202,874 4,202,874 4,202,874	250.24%
TOTAL REQUIREMENTS \$41,244,329 \$44,818,064 \$46,579,179 \$51,746,486 \$51,746,486 \$51,746,486	11.09%
FULL-TIME EQUIVALENTS 194.60 201.60 203.25 203.85 203.85 203.85	0.30%
FTE CHANGE FROM FY 2018-19 AMENDED BUDGET	0.60

The Oregon Zoo Operating Fund is an enterprise fund that was created by segregating zoo activity from Metro's General Fund in FY 2015-16. The zoo's activities had historically been recorded in a sub-fund of the General Fund, and historical data was able to be isolated and moved into the new enterprise fund.

BEGINNING FUND BALANCE

The Oregon Zoo Operating Fund's beginning fund balance is \$4 million for FY 2019-20.

CURRENT REVENUES

Grants

The Oregon Zoo anticipates receiving about \$565,000 in grants to support conservation projects from various government agencies at the state and federal level. Grant funding fluctuates annually based on project need and available funding.

Enterprise revenue

These are revenues derived from the income producing activities of the Oregon Zoo, and include admissions fees, membership revenue, food and beverage sales, gift shop commissions, train and carousel rides, education fees and space rentals. Most revenue estimates are based upon per capita revenue projections combined with estimated attendance figures. As a seasonal attraction, zoo revenues are heavily dependent on weather conditions.

Budgeted enterprise revenues in FY 2019-20 are up 6 percent, or \$1.9 million dollars, from the prior fiscal year. The Oregon Zoo is anticipating attendance of 1.525 million, a slight decrease to the prior year budget due to construction on campus.

Donations

This category includes contributions from individuals and organizations in support of general operations or specific projects. The amount budgeted in this area is primarily, but not exclusively, support from the Oregon Zoo Foundation, and is not comprehensive of the support the zoo receives from the Oregon Zoo Foundation.

Miscellaneous revenue

The zoo receives a minor amount of revenue that cannot be classified in any other category. It is expected that these types of inflows will not exceed \$50,000 in FY 2019-20.

Interfund transfers

The Oregon Zoo Operating Fund receives support from several other Metro funds: the General Fund and the Solid Waste Reserve Fund. The General Fund transfer comprises 98.3 percent of the interfund transfers to the Oregon Zoo Operating Fund. The Solid Waste funds support specific educational programs housed and managed at the zoo and amounts are determined by direct costs.

Oregon Zoo Operating Fund

CURRENT EXPENDITURES

Personnel services

This category includes salary, wage and fringe benefits for the 203.85 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund.

A discussion of staff changes can be found in the budget summary. In addition to staffing changes, all divisions have experienced increases in personnel services costs related to salary increases, pension and health and welfare costs. The budget assumptions include a variety of anticipated salary adjustments for cost of living, merit pay and annual step. A detailed explanation of fringe benefits is included in the appendices. A 10-year comparison of Metro's salary and benefit costs is included in the budget summary.

Materials and services

Expenditures in this category have increased by 20 percent from FY 2018-19. This is largely due to the contracting out of food services.

Capital outlay

Most major capital projects and renewal and replacement projects are budgeted in the Oregon Zoo Asset Management Fund. Budgeted expenditures in this category are for capital equipment purchases that do not meet the threshold for projects in the Capital Improvement Plan.

Interfund Transfers

There are five types of transfers from the Oregon Zoo Operating Fund: (1) interfund reimbursements for risk management services, (2) an interfund loan payment to the Solid Waste Fund for funding two large capital renovation projects, (3) a transfer for direct costs of the Construction Project Management Office, (4) transfer to the Oregon Zoo Asset Management Fund for renewal and replacement projects, and (5) transfers for central service charges as allocated through the cost allocation plan.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2019-20 contingency is currently only a general contingency and reserve to provide for unforeseen events.

ENDING FUND BALANCE

All fund balances have been budgeted in contingency reserves to provide the most flexibility to the zoo in FY 2019-20 to respond to any material reduction in enterprise revenues or unforeseen needs. The contingency amount represents contingencies and fund balances combined.

Oregon Zoo Operating Fund

Oregon Zoo Operating Fund Revenues 927,568 868,662	A	Amount	ACCT	DESCRIPTION	Amount	Amount	Adopted
	pun						
	799	1,435,154	340000	<u>Beginning Fund Balance</u> Fund Bal-Unassigned/Undesignated	4,092,773	4,092,773	4,092,773
	868,662	1,435,154		Total Beginning Fund Balance	4,092,773	4,092,773	4,092,773
				Current Revenue			
	62,009	436,090	410000	Federal Grants - Direct	491,533	491,533	491,533
102,796 121,988	988	22,000	410500	Federal Grants - Indirect	74,000	74,000	74,000
	712	•	417000	Fines and Forfeits	1	•	•
7,996,131 9,549,168	168	10,586,481	450000	Admission Fees	11,065,084	11,065,084	11,065,084
172,442 188,864	864	202,472	450100	Conservation Surcharge	211,622	211,622	211,622
1,926,000 2,131,992	395	2,262,000	450200	Admission - Memberships	2,488,089	2,488,089	2,488,089
2,604,783 2,771,848	848	2,482,720	450300	Admission - Special Concerts	3,106,534	3,106,534	3,106,534
131,302 108,085	.085	141,241	451000	Rentals - Equipment	145,090	145,090	145,090
1,500 2,6	2,650	1	451090	Rentals - Liquidated Damages	1	1	1
(384,120) (305,898)	(868	(412,939)	451110	Comp Services (Contra)	(298,700)	(298,700)	(298,700)
442,934 312,946	946	455,000	452000	Rentals - Space	315,000	315,000	315,000
1,175 298,765	765	215,000	455000	Food and Beverage Service Revenue	140,000	140,000	140,000
545,790 488,342	342	744,373	455100	Food Service Revenue - Alcohol	•	1	1
•		1	455110	Food Service Revenue - Liquor	107,145	107,145	107,145
•		•	455120	Food Service Revenue - Beer	828,605	828,605	828,605
ı		•	455130	Food Service Revenue - Wine	238,267	238,267	238,267
	,	i	455200	Food Service Revenue - Beverage	1,331,570	1,331,570	1,331,570
6,276,891 6,459,456	456	5,818,959	455500	Food Service Revenue - Food	4,189,632	4,189,632	4,189,632
(178,481) (222,702)	702)	(177,538)	455510	Food Revenue Discounts(Contra)/Food Disc	1	1	ı
150,074 670,122	.122	697,603	456000	Retail Sales	732,217	732,217	732,217
2,967,817 3,074,182	182	3,218,475	457100	Gift Shop Sales	2,911,803	2,911,803	2,911,803
		ı	459000	Commissions	1,774	1,774	1,774
3,199 1,8	1,873	4,000	459100	Commissions - ATM	•	•	•
15,290 17,3	17,366	15,999	462000	Parking Fees	78,100	78,100	78,100
45,125 44,0	44,070	20,000	462120	Parking Fees - Employee	1	1	1
1,136,038 1,412,502	502	1,533,470	463000	Tuition and Lectures	1,621,300	1,621,300	1,621,300
255,092 333,689	689	748,473	463500	Exhibit Shows	668,462	668,462	668,462
835,422 991,305	305	907,453	464000	Railroad Rides	966,197	966,197	966,197
		•	464500	Reimbursed Services	•	•	1
32	458	277,714	464900	Reimbursed Labor	315,670	315,670	315,670
	8,718	8,000	465000	Miscellaneous Charges for Svc	8,000	8,000	8,000
23,201 62,7	62,770	15,000	470000	Interest on Investments	15,000	15,000	15,000

Oregon Zoo Operating Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended			Proposed	Approved	Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Oregon Zoo Operating Fund	perating Fund						
(056)	,	1	471900	Unrealized Gain/Loss -FMV Adj		•	1
1,687,020	1,935,395	1,586,979	475000	Donations and Bequests - Oper	2,029,719	2,029,719	2,029,719
122,600	086'86	150,000	476000	Sponsorship Revenue	200,000	200,000	200,000
18	(1,505)	1	480000	Cash Over and Short	1	•	ı
62,281	31,873	20,000	489000	Miscellaneous Revenue	20,000	20,000	20,000
16,294	14,855	1	489100	Refunds/Reimbursements	1	1	1
27,305,377	30,991,878	32,074,025		Total Current Revenue	34,031,713	34,031,713	34,031,713
				Interfund Transfers			
12,546,000	12,727,000	13,045,000	497000	Transfer of Resources	13,397,000	13,397,000	13,397,000
465,384	230,524	25,000	498000	Transfer for Direct Costs	225,000	225,000	225,000
13,011,384	12,957,524	13,070,000		Total Interfund Transfers	13,622,000	13,622,000	13,622,000
\$41,244,329	\$44,818,064	\$46,579,179 TOTAL RESOUR	OTAL RESC	OURCES	\$51,746,486	\$51,746,486	\$51,746,486
Expenditures							
				Personnel Services			
5,420,947	5,442,957	6,294,606	501000	Reg Employees-Full Time-Exempt	6,350,881	6,350,881	6,350,881
5,469,815	5,310,820	5,807,187	501500	Reg Empl-Full Time-Non-Exempt	5,759,227	5,759,227	5,759,227
34,372	38,328	35,946	502000	Reg Employees-Part Time-Exempt	66,302	66,302	66,302
1,163,322	1,057,164	1,457,098	502500	Reg Empl-Part Time-Non-Exempt	985,592	985,592	985,592
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22,567,214	22,567,214	22,567,214	Total Personnel Services		24,317,952	21,454,897	21,341,360
-	-	-	Fringe - Insurance - Opt Out	519500	1	27,600	36,746
131,558	131,558	131,558	Pension Oblig Bonds Contrib	519000	273,608	133,693	288,891
53,897	53,897	53,897	Fringe - Other Benefits	515000	920'29	38,408	43,336
47,605	47,605	47,605	Fringe - Unemployment	514000	65,351	1	86,787
1	•	1	Health Savings - Metro Contrib/HSA Contrb	513305	1	8,877	3,149
2,876,499	2,876,499	2,876,499	Fringe - Health and Welfare	513000	3,056,564	2,323,947	2,314,072
2,598,018	2,598,018	2,598,018	Fringe - Retirement PERS	512000	2,240,384	1,842,733	1,363,705
1,290,560	1,290,560	1,290,560	Fringe - Payroll Taxes	511000	1,449,111	1,300,836	1,312,222
23,660	23,660	23,660	Mobile Comm Allowance	208600	20,160	25,931	26,201
228,372	228,372	228,372	Overtime	208000	245,328	343,858	392,127
1	•	1	Seasonal Employees	504000	1	288	13,421
2,155,043	2,155,043	2,155,043	Temporary Employees - Hourly	203000	3,315,573	3,559,156	3,372,247
985,592	985,592	985,592	Reg Empl-Part Time-Non-Exempt	502500	1,457,098	1,057,164	1,163,322
66,302	66,302	66,302	Reg Employees-Part Time-Exempt	502000	35,946	38,328	34,372
5,759,227	5,759,227	5,759,227	Reg Empl-Full Time-Non-Exempt	501500	5,807,187	5,310,820	5,469,815
6,350,881	6,350,881	6,350,881	Reg Employees-Full Time-Exempt	501000	6,294,606	5,442,957	5,420,947
			Personnel Services				

88,130

88,130

88,130

Materials and Services Office Supplies

50,780 520100

41,783

34,935

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	<u>Adopted</u> Amount
Oregon Zoo Operating Fund	perating Fund						
28,007	48,658	45,500	520110	Computer Equipment	43,500	43,500	43,500
35,525	27,999	39,875	520120	Meetings Expenditures	42,495	42,495	42,495
2,240	2,529	2,380	520130	Postage	080'9	060'9	060'9
4,892	13,408	14,606	520140	OfficeSupply-PromoandConsult Sup	13,305	13,305	13,305
662,864	769,463	1,239,488	520500	Operating Supplies	1,454,008	1,454,008	1,454,008
98,114	102,513	94,008	520510	Operating Supplies - Small Tools, Equip	120,106	120,106	120,106
•	122	1	520520	Operating Supplies - Audio Visual	•		1
72,526	74,016	68,632	520535	Operating Supplies - Food for Prg Part	76,663	76,663	76,663
183,000	158,976	248,500	520540	Operating Supplies - Medical and Veterinary	255,250	255,250	255,250
86,628	45,897	80,400	520545	Exhibit Materials - Habitat/Exh Mat H	•	ı	•
6/9/9	8,838	14,000	520546	Enrichment Materials - Zoo An/Enrich Mat	•	1	1
2,495	270	1	520550	Operating Supplies - Telecommunications	•	ı	•
105,878	95,436	099'86	520580	Operating Supplies - Uniforms	139,198	139,198	139,198
479,329	455,650	525,000	520600	Animal Food	623,641	623,641	623,641
15,036	8,347	12,000	520610	Animal Food - Enrichment	•	1	1
270	265	1	521000	Subscriptions and Dues	1	1	1
70,458	75,174	65,726	521100	Membership and Professional Dues	69,151	69,151	69,151
7,491	12,933	13,380	521200	Publications and Subscriptions	13,301	13,301	13,301
		1	521300	Fuels - Waste Transport	52,220	52,220	52,220
38,274	43,086	20,000	521400	Fuels and Lubricants - General	•	1	1
13,759	108,349	20,000	521500	Maintenance and Repairs Supplies	28,000	28,000	28,000
496	240	1	521510	Maintenance and Repairs Supplies - Technology	1	1	1
109,228	132,806	165,000	521520	Maintenance and Repairs Supplies - Building	167,700	167,700	167,700
59,520	86,383	27,000	521521	Maintenance and Repairs Supplies - HVAC	58,539	58,539	58,539
•	1,546	1	521530	Maintenance and Repairs Supplies - Custodial		1	1
54,763	92,026	42,000	521540	Maintenance and Repairs Supplies - Electrical	43,134	43,134	43,134
10,075	43,491	7,000	521550	Maintenance and Repairs Supplies - Grounds/Landscape	1	1	1
138,005	213,612	138,100	521560	Maintenance and Repairs Supplies - Equipment	138,891	138,891	138,891
30,495	38,292	000'09	521570	Maintenance and Repairs Supplies - Vehicles	000'09	000'09	000'09
5,641	(36,468)	•	522000	Food	•	1	•
1,633,811	1,728,260	1,764,722	522100	Cost of Food and Beverage	134,104	134,104	134,104
109,316	35,630	130,221	522105	Cost of Food-Tableware Supplies	1	1	1
14,997	17,079	1	522500	Retail	1	1	1
2,313,431	2,328,595	2,900,344	524000	Contracted Professional Svcs	3,177,966	3,177,966	3,177,966
•	2,800	1	524010	Contracted Prof Svcs - Accounting and Auditing	•	ı	
15,190	2,936	1	524020	Contracted Prof Svcs - Attorney and Legal	•	•	
7,528	1	•	524030	Contracted Prof Svcs - Architect	•	1	
13,710	4,058	17,899	524040	Contracted Prof Svcs - Promotion and Public Relations	142,500	142,500	142,500
427,263	331,100	422,750	524050	Contracted Prof Svcs - Advertising	378,200	378,200	378,200

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Oregon Zoo Operating Fund	perating Fund						
1,071	5,052	44,204	524060	Contracted Prof Svcs - Information Technology Services	34,204	34,204	34,204
104,363	75,196	92,000	524070	Contracted Prof Svcs - Management, Consulting and Communication	82,000	82,000	82,000
169,688	•	32,000	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	32,000	32,000	32,000
8,900	28,400	2,000	524600	Sponsorship Expenditures	2,000	2,000	2,000
•	27	•	525100	Utility Services	•	•	•
1,803	1,660	•	525110	Utility Services - Internet	•	•	•
46,810	45,091	47,382	525120	Utility Services - Telecommunications	54,612	54,612	54,612
740,138	705,454	739,999	525130	Utility Services - Electricity	746,478	746,478	746,478
209,158	173,224	210,000	525140	Utility Services - Natural Gas	202,170	202,170	202,170
28,89	105,989	000'59	525150	Utility Services - Sanitation and Refuse Removal	209,400	209,400	209,400
1,218,297	988,643	1,220,000	525160	Utility Services - Water and Sewer	1,129,400	1,129,400	1,129,400
14,755	32,832	45,400	525500	Cleaning Services	49,183	49,183	49,183
15,986	30,918	95,350	526000	Maintenance and Repair Services	108,200	108,200	108,200
409,055	433,756	515,500	526010	Maintenance and Repair Services - Building	449,275	449,275	449,275
136,071	55,343	20,000	526012	Maintenance and Repair Services - Electricity	20,540	20,540	20,540
12,453	38,821	•	526013	Maintenance and Repair Services - Elevator and Escalator	•	•	•
20,560	53,593	30,000	526014	Maintenance and Repair Services - HVAC	30,810	30,810	30,810
672	•	•	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	•	•	•
243,377	320,569	289,450	526020	Maintenance and Repair Services - Equipment	262,687	262,687	262,687
294,819	136,463	87,675	526030	Maintenance and Repair Services - Grounds	98,594	98,594	98,594
2,771	2,431	24,617	526040	Maintenance and Repair Services - Technology	8,000	8,000	8,000
25,229	12,655	•	526050	Maintenance and Repair Services - Vehicles	•	•	•
250	3,809	•	526100	Capital Maintenance - CIP	25,675	25,675	25,675
•	•	25,000	526200	Capital Maintenance - Non-CIP	•	•	•
4,819	928	7,010	526300	Software Maintenance	15,131	15,131	15,131
106	1,004	86,000	526500	Rentals	107,500	107,500	107,500
27,451	28,637	32,872	526510	Rentals - Building	37,620	37,620	37,620
117,750	110,544	72,270	526520	Rentals - Equipment	99,129	99,129	99,129
3,845	1,605	2,000	526540	Rentals - Vehicle	•	•	•
•	•	7,500	526550	Rentals - Production	•	•	•
2,680	•	3,000	526560	Rentals - Parking Space	•	•	•
8,408	9,177	•	526580	Rentals - Audio Visual	59,465	59,465	59,465
•	•	•	527000	Insurance	100,000	100,000	100,000
189,596	205,346	148,725	528000	Other Purchased Services	159,025	159,025	159,025
1,116	1,337	•	528010	Other Purchased Services - Commissions	•	•	•
1,030	3,951	•	528020	Other Purchased Services - Audio Visual	•	•	•
29,322	22,780	3,650	528030	Other Purchased Services - Delivery, Shipping and Courier	•	•	•
•	612	•	528040	Other Purchased Services - Meeting Planner	•	•	•
•	4,114	•	528060	Other Purchased Services - EMT and Medical	•	1	•

FY 2016-17	FY 2017-18 Actual	FY 2018-19 Amended	TO V	DESCRIPTION	FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 Adopted
Oregon Zoo Operating Fund	perating Fund						
4,642	3,300	•	528070	Other Purchased Services - Trade Shows	•	•	
•	•	000'56	528090	Other Purchased Svs - Event	102,350	102,350	102,350
•	7,556	21,000	528091	Other Purchased Services - City Police	•	•	•
•	863	•	528092	Other Purchased Services - Traffic Control	•	•	
114,092	110,698	•	528094	Other Purchased Services - Linens	•	•	•
•	1,700	•	528100	Other Purch Services - Reimb	•	•	•
•	2,650	•	528150	Other Purch Services - Reimb - Audio Visual	•	•	
•	41	•	528200	Banking Services	400	400	400
397,418	461,239	426,000	528210	Credit Card Fees	477,400	477,400	477,400
75,861	44,608	20,000	528300	Other Purchased Services - Temporary Help Services	40,000	40,000	40,000
110,578	117,037	133,420	528400	Other Purchased Services - Printing and Graphics	168,595	168,595	168,595
2,013,246	2,459,332	2,729,270	529000	Operations Contracts	2,136,482	2,136,482	2,136,482
•	•	•	529120	Food and Beverage Services - Food Cost	1,047,408	1,047,408	1,047,408
•	•	1	529121	Food and Beverage Services - Beverage Cost	292,946	292,946	292,946
•	•	•	529122	Food and Bev Svcs-Liquor Cost	19,286	19,286	19,286
•	•	1	529123	Food and Beverage Services - Wine Cost	52,419	52,419	52,419
•	•	1	529124	Food and Beverage Services - Beer Cost	149,146	149,146	149,146
•	•	•	529127	Food and Beverage Services - National Vendor Rebate (contra)	(31,422)	(31,422)	(31,422)
•	•	•	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	300,000	300,000	300,000
•	1	1	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	1,650,891	1,650,891	1,650,891
•	•	40,000	529139	Food and Beverage Services - Other Labor and Related	803,779	803,779	803,779
•	•	1	529150	Food and Beverage Services - Services - Software License Fees	51,065	51,065	51,065
•	•	•	529191	Food and Beverage Services - Spent Capital Reserve 2%	337,828	337,828	337,828
•	•	•	529198	Food and Beverage Services - Net Gross Receipts Percent	219,585	219,585	219,585
•	•	•	529199	Food and Beverage Services - Percent of Net Profit	203,700	203,700	203,700
18,403	•	•	529400	Special Waste Disposal Fees	•	•	•
192	966	5,130	230000	Payments to Other Agencies	5,130	5,130	5,130
15,156	29,134	56,217	530010	License and Permit Fees	43,989	43,989	43,989
•	20,000	•	531500	Grants to Other Governments	•	•	•
159,022	116,985	25,300	544500	Grants and Loans	36,400	36,400	36,400
131	4,472	41,775	545000	Travel	•	•	•
908'56	125,857	129,428	545100	Travel and Lodging	215,949	215,949	215,949
10,184	8,120	1,220	545200	Mileage, Taxi and Parking	1,280	1,280	1,280
21,948	25,078	2,150	545300	Meals and Entertainment	2,150	2,150	2,150
12,868	31,524	82,930	545500	Staff Development	101,725	101,725	101,725
•	210	•	545510	Tuition Reimbursement	•	•	
25,191	25,238	008'6	545520	Conference Fees	•	•	•
1,119	9	•	548000	Fee Reimbursements		•	
8,872	20,943	14,450	549000	Miscellaneous Expenditures	160,700	160,700	160,700

Proposed Proposed			FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
5,700 5,700 5,700 5,700 5,700 5,700 5,700 5,700 5,700 8,000 5,700 9,000 5,700 9,000 <td< th=""><th>FY 2016-17 Actual</th><th>FY 2017-18 Actual</th><th><u>Amended</u> Amount</th><th>ACCT</th><th>DESCRIPTION</th><th><u>Proposed</u> Amount</th><th>Approved Amount</th><th>Adopted Amount</th></td<>	FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
5,700 Tri-Met Transit Pass 5,700 8,000 5,920 Miss. Exp Animal Purchases 8,000 75,000 5,920 Miss. Exp Animal Purchases 8,000 16,324,365 Total Materials and Services 20,055,011 20,0 16,324,365 Total Materials and Services 20,055,011 20,0	Oregon Zoo O	perating Fund						
11,000 8,000 549020 Misc. Exp. Animal Purchases 8,000 173,185 75,000 249020 Misc. Exp. Animal Purchases 173,185 75,000 249020 Misc. Exp. Animal Shipments 1,000	9,275	3,894	5,700	549010	Tri-Met Transit Pass	5,700	5,700	5,700
173,185 75,000 549025 Mixc. Exp Animal Shipments 173,185 16,324,365	1,861	11,000	8,000	549020	Misc. Exp - Animal Purchases	8,000	8,000	8,000
14,569,756 16,324,365 16ad Debt Expense 14,569,756 16,324,365 16ad Materials and Services 16,524,365 16ad Materials and Services 16,524,365 16ad Materials and Services 20,005 27,000 17	43,243	173,185	75,000	549025	Misc. Exp - Animal Shipments	ı	1	·
14,569,756 16,324,365 Total Materials and Services 20,055,011 20,0	1,849	(0)	•	552000	Bad Debt Expense	ı	•	•
So,125 Capital Outlay 6,784 - 571000 Exhibits and Related - - 20,000 57400 Exhibits and Related 29,000 - 60,000 57400 Vehicles 29,000 S6,909 80,000 Total Capital Outlay 89,000 Interfund Transfer Secures 3,557,215 3,882,997 580000 Transfer for Indirect Costs 300,000 257,500 265,000 586000 Transfer for Direct Costs 38,000 40,000 40,000 586000 Transfer for Direct Costs 38,000 41,930 586,000 Transfer for Direct Costs 38,000 44,937,22 4,656,862 Total Interfund Loan - Interest 54,650 4,643,729 4,656,862 Total Interfund Loan - Interest 4,202,874 4,2 4,092,773 - 1,200,000 Total Contingency 4,202,874 4,2 4,092,773 - 801000 Unappropriated Fund Balance - 201,60	14,170,066	14,569,756	16,324,365		Total Materials and Services	20,055,011	20,055,011	20,055,011
50,125 - 571000 Improve-Other than Bldg - 6,784 - 573000 Exhibits and Related - - 20,000 574000 Equipment and Vehicles 60,000 - - 60,000 574000 Fancher for Indeed Coats 89,000 - - 581000 Transfer for Indeed Coats 380,000 380,000 - - 47,965 582000 Transfer for Indeed Coats 418,000 - - 46,900 586000 Interfund Loan - Infraeds 54,650 - - 1,200,000 58600 Interfund Loan - Infraeds 4,202,874 4,202,874 - 1,200,000 70100 Contingency - Operating 4,020,773 4,202,874 4,202,874 <					Capital Outlay			
6,784 573000 Exhibits and Related 29,000 - 20,000 574000 Exhibits and Related 29,000 56,909 80,000 574500 Vehicles 89,000 35,57,215 3,882,997 58000 Transfer for Indirect Costs 4,021,137 4,021,137 257,500 265,000 58000 Transfer for Indirect Costs 380,000 38,600 387,084 47,965 58200 Transfer for Reconstructions 418,000 418,000 400,000 59,000 1nterfund Loan - Interest 54,650 418,000 4,643,729 4,656,862 Total Interfund Lan - Interest 4,832,387 4,8 4,643,729 4,656,862 Total Interfund Lan - Interest 4,832,387 4,8 4,643,729 4,656,862 Total Interfund Lan - Interest 4,632,387 4,8 4,092,773 1,200,000 701002 Contingency - Operating 4,202,874 4,2 4,092,773 - 1,200,000 Total Unappropriated Fund Balance - - 4,09	1	50,125		571000	Improve-Other than Bldg	1	1	•
56,909 57,4000 Equipment and Vehicles 29,000 59,000 59,000 59,000 Phicles 60,000 59,000 Phicles 60,000 50,000 S80,000 Interfund Transfers 60,000 89,000 Phicles 89,000 89,000 Phicles 99,000 Phicles 99,000 Phicles 99,000 Phicles 99,000 Phicles 98,000 Phicles 98,000 Phicles Phicles <th< td=""><td>•</td><td>6,784</td><td>•</td><td>573000</td><td>Exhibits and Related</td><td>1</td><td>1</td><td>•</td></th<>	•	6,784	•	573000	Exhibits and Related	1	1	•
56,909 \$74500 Vehicles 60,000 56,909 80,000 Total Capital Outlay 89,000 3,557,215 3,882,997 58000 Transfer for Indirect Costs 4,021,137 4,02 257,500 265,000 58000 Transfer for Direct Costs 38,600 38,600 387,084 47,965 58200 Interfund Loan - Pinteet 418,000 418,000 4,1930 51,900 58600 Interfund Loan - Pinteest 54,650 4,832,387 4,6 4,643,729 4,65,862 Total Interfund Transfers A,202,874 4,2 4,2 4,092,773 1,200,000 70100 Unappropriated Fund Balance 4,202,874 4,2 4,092,773 - 801000 Unappropriated Fund Balance - - 4,092,773 - 801000 Unappropriated Fund Balance - - 844,818,064 \$46,579,779 1 Ord Unappropriated Fund Balance - - - 201.60 203.25 FULL-TIME EQUIVALENTS 203.85 - -	145,068	1	20,000	574000	Equipment and Vehicles	29,000	29,000	29,000
56,909 80,000 Total Capital Outlay 89,000 3,557,215 3,882,997 580000 Transfer for Indirect Costs 4,021,137	1	1	000'09	574500	Vehicles	000'09	000'09	000'09
1,557,215 3,882,997 580000 Transfer for Indirect Costs 4,021,137 4,022,500 265,000 581000 Transfer of Resources 300,000 387,084 47,965 582000 Transfer of Resources 38,600 400,000 409,000 586500 Interfund Loan - Interest 4,643,729 4,656,862 Total Interfund Transfers 4,643,729 4,656,862 Total Interfund Transfers 4,643,729 4,656,862 Total Interfund Transfers 4,092,773 Total Unappropriated Fund Balance 5,01,80 203.25 FULL-TTIME EQUIVALENTS 203.85 2	145,068	56,909	80,000		Total Capital Outlay	000'68	000'68	000'68
3,557,215 3,882,997 580000 Transfer for Indirect Costs 4,021,137 4,02 257,500 265,000 581000 Transfer of Resources 300,000 38,600 387,084 47,965 582000 Transfer for Direct Costs 38,600 41,8000 43,600 40,000 409,000 586500 Interfund Loan - Interest 4,837,387 4,8 4,643,729 4,658,862 Total Interfund Transfers 4,832,387 4,8 - 1,200,000 701002 Contingency - Operating 4,202,874 4,2 - 1,200,000 Unappropriated Fund Balance - - - 4,092,773 - 801000 Unappropriated Fund Balance - - 4,092,773 - Total Unappropriated Fund Balance - - 4,092,773 - Total Unappropriated Fund Balance - 201,60 544,818,064 \$45,7746,486 \$51,746,486 531,746,486 203.25 FULL-TIME EQUINALENTS 203.85					Interfund Transfers			
257,500 265,000 581000 Transfer of Resources 300,000 38,600 38,600 41,930 7 ransfer for Direct Costs 38,600 41,800 41,200,80	3,470,260	3,557,215	3,882,997	580000	Transfer for Indirect Costs	4,021,137	4,021,137	4,021,137
387,084 47,965 582000 Transfer for Direct Costs 38,600 418,000 418,000 418,000 418,000 418,000 418,000 418,000 418,000 418,000 41,930 51,900 586500 Interfund Loan - Interest 4,63,729 4,832,387 4,820,537 4,832,387 4,832,387 4,832,387 4,832,387 4,832,387 4,202,874 4,202	781,275	257,500	265,000	581000	Transfer of Resources	300,000	300,000	300,000
400,000 409,000 586000 Interfund Loan - Principal 418,000 58,650 4,643,729 51,900 58650 Interfund Loan - Interest 4,832,387 4,8 4,643,729 4,656,862 Total Interfund Transfers 4,832,387 4,8 Contingency Operating 4,202,874 4,2 - 1,200,000 Total Contingency 4,202,874 4,2 4,092,773 - 801000 Unappropriated Fund Balance - - 4,092,773 - 801000 Unappropriated Fund Balance - - 544,818,064 \$46,579,179 TOTAL REQUIREMENTS S51,746,486 \$51,7	203,030	387,084	47,965	582000	Transfer for Direct Costs	38,600	38,600	38,600
41,930 51,900 586500 Interfund Loan - Interest 4,832,387 4,8 4,643,729 4,656,862 Total Interfund Transfers 4,832,387 4,8 - 1,200,000 701002 Contingency - Operating 4,202,874 4,2 - 1,200,000 Total Contingency - Operating 4,202,874 4,2 4,092,773 - 801000 Unappropriated Fund Balance - 4,092,773 - 10tal Unappropriated Fund Balance - 844,818,064 \$46,579,179 TOTAL REQUIREMENTS \$51,746,486 \$51,7 201.60 203.25 FULL-TIME EQUIVALENTS 203.85 203.85	233,000	400,000	409,000	286000	Interfund Loan - Principal	418,000	418,000	418,000
4,643,729 4,656,862 Total Interfund Transfers 4,832,387 4,832,387 4,832,387 - 1,200,000 701002 Contingency - Operating 4,202,874 4,202,874 4,202,874 - 1,200,000 Total Contingency - Operating 4,202,874 4,202,874 4,202,874 4,092,773 - 801000 Unappropriated Fund Balance - - 4,092,773 - Total Unappropriated Fund Balance - - 544,818,064 \$46,579,179 TOTAL REQUIREMENTS \$51,746,486 \$51,746,486 201.60 203.25 FULL-TIME EQUIVALENTS 203.85 203.88	31,608	41,930	51,900	286500	Interfund Loan - Interest	54,650	54,650	54,650
Contingency - Operating - 1,200,000 701002 Contingency - Operating 4,202,874 4,202,874 4,202,874 - 1,200,000 Total Contingency 4,202,874 4,202,874 4,202,874 4,092,773 - 801000 Unappropriated Fund Balance - - Total Unappropriated Fund Balance - 544,818,064 \$46,579,179 TOTAL REQUIREMENTS \$51,746,486 \$51,746,486 \$51,746,486 201.60 203.25 FULL-TIME EQUIVALENTS 203.85 203.85	4,719,173	4,643,729	4,656,862		Total Interfund Transfers	4,832,387	4,832,387	4,832,387
- 1,200,000 Total Contingency 4,202,874 4,202,874 - 1,200,000 Unapp FB - Restricted 4,092,773 - Rotal Unappropriated Fund Balance - Total Unappropriated Fund Balance - Total Unappropriated Fund Balance - S01.06 \$46,579,179 TOTAL REQUIREMENTS - Total Unappropriated Fund Balance - S01.06 203.25 FULL-TIME EQUIVALENTS - S03.85 203.87			1,200,000	701002	Contingency Contingency - Operating	4,202,874	4,202,874	4,202,874
4,092,773 - 801000 Unapp FB - Restricted 4,092,773 - Total Unappropriated Fund Balance - Total Unappropriated Fund Balance - Total Unappropriated Fund Balance - 551,746,486 \$51,746,486			1,200,000		Total Contingency	4,202,874	4,202,874	4,202,874
4,092,773 - Total Unappropriated Fund Balance - \$44,818,064 \$46,579,179 TOTAL REQUIREMENTS \$51,746,486 \$51,746,486 201.60 203.25 FULL-TIME EQUIVALENTS 203.85 203.85	868,662	4,092,773		801000	<i>Unappropriated Fund Balance</i> Unapp FB - Restricted	•	•	·
\$44,818,064 \$46,579,179 TOTAL REQUIREMENTS \$51,746,486 201.60 203.25 FULL-TIME EQUIVALENTS 203.85	868,662	4,092,773	•		Total Unappropriated Fund Balance			
201.60 203.25 FULL-TIME EQUIVALENTS 203.85	\$41,244,329	\$44,818,064	\$46,579,179 T	OTAL REQ	JIREMENTS	\$51,746,486	\$51,746,486	\$51,746,486
201.60 203.25 FULL-TIME EQUIVALENTS 203.85								
	194.60	201.60	203.25 F	ULL-TIME I	QUIVALENTS	203.85	203.85	203.85

	Audited	Audited	Amended	Proposed	Approved	Adopted	% Change From Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
RESOURCES							
Beginning Fund Balance	3,702,512	5,489,903	7,777,043	5,006,714	5,006,714	6,206,714	(20.19%)
Current Revenues							
Real Property Taxes	13,640,498	14,509,144	15,021,595	15,532,940	15,532,940	15,532,940	3.40%
Interest Earnings	59,849	112,666	6,000	132,481	132,481	132,481	2108.02%
Grants	952,984	29,257	100,000	35,000	35,000	35,000	(65.00%)
Contributions from Governments	-	-	200,000	124,500	124,500	124,500	(37.75%)
Charges for Services	-	2,392	-	-	-	-	0.00%
Miscellaneous Revenue	-	325,229	-	-	-	-	0.00%
Subtotal Current Revenues	14,653,332	14,978,688	15,327,595	15,824,921	15,824,921	15,824,921	3.24%
Interfund Transfers							
Internal Service Transfers	-	118,504	280,000	-	-	-	(100.00%)
Subtotal Interfund Transfers	-	118,504	280,000	-	-	-	(100.00%)
TOTAL RESOURCES	\$ 18,355,844	\$ 20,587,095	\$ 23,384,638	\$ 20,831,635	\$ 20,831,635	\$ 22,031,635	(5.79%)
REQUIREMENTS							
Current Expenditures							
Personnel Services	2,450,104	3,796,513	4,590,932	5,372,845	5,372,845	5,372,845	17.03%
Materials and Services	4,324,517	3,851,203	5,979,137	5,255,659	5,255,659	5,215,659	(12.77%)
Capital Outlay	1,160,400	2,777,023	6,675,440	1,526,000	1,526,000	2,766,000	(58.56%)
Subtotal Current Expenditures	7,935,021	10,424,738	17,245,509	12,154,504	12,154,504	13,354,504	(22.56%)
Interfund Transfers							
Internal Service Transfers	3,478,141	3,158,389	3,108,172	3,159,163	3,159,163	3,159,163	1.64%
Interfund Reimbursements	1,294,754	1,132,583	984,601	1,095,042	1,095,042	1,095,042	11.22%
Fund Equity Transfers	158,025	17,800	18,560	4,000	4,000	4,000	(78.45%)
Subtotal Interfund Transfers	4,930,920	4,308,772	4,111,333	4,258,205	4,258,205	4,258,205	3.57%
Contingency	-	-	2,027,796	4,418,926	4,418,926	4,418,926	117.92%
Unappropriated Fund Balance	5,489,903	5,853,585	-	-	-	-	
Subtotal Contigency/Ending Balance	5,489,903	5,853,585	2,027,796	4,418,926	4,418,926	4,418,926	117.92%
TOTAL REQUIREMENTS	\$ 18,355,844	\$ 20,587,095	\$ 23,384,638	\$ 20,831,635	\$ 20,831,635	\$ 22,031,635	(5.79%)
FULL-TIME EQUIVALENTS	29.73	37.18	44.23	47.60	47.60	47.60	7.62%
FTE CHANGE FROM FY 2018-19 AMENDI	ED BUDGET						3.37

The Parks and Natural Areas Local Option Levy, approved by the region's voters in May 2013, is directed toward operating and maintaining 17,000 acres of regional parks and natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more. Specifically, levy funds will improve water quality and restore wildlife habitat, wetlands, and floodplains in the region. The levy will also fund needed upkeep to parks, nature education and community partnerships throughout the region.

BEGINNING FUND BALANCE

The Parks and Natural Areas Local Option Levy's beginning fund balance is estimated to be \$5.0 million for FY 2019-20.

CURRENT REVENUES

Property taxes

Property tax revenues from the tax levy will stay in effect for five years, and will be assessed at a rate of \$0.096 per \$1,000 of assessed value for each of those years. The levy was renewed in November 2016 for another five years, through FY 2022-23, at the same rate. After losses from property tax compression, Metro expects to receive \$15.4 million in property tax revenues from the tax levy.

CURRENT EXPENDITURES

Personnel services

Salaries and benefits for 47.60 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. This is an increase of 5.6 FTE from FY 2018-19. The major increases is due to increase in Park Operations personnel resources for supervision and office coverage (1.5 FTE), re-allocation of personnel back to Willamette Falls project (decrease of 1.5), increase in administrative support for the entire department (increase 1.6 FTE) and personnel for Indigenous Community Liaison and a Diversity, Equity and Inclusion program coordinator (increase 2.0 FTE). The other FTE changes were a culmination of small personnel movements due to evaluation of job duties and the sunset of the Natural Areas Bond (increase of 1.95 FTE).

Materials and services

Spending on materials and services required to operate and to maintain the parks and natural areas accounts for 32.0 percent of the budgeted expenditures for FY 2019-20. These expenditures go toward property and professional services on parks and natural areas. Funds are also budgeted to expand volunteer opportunities, increase conservation education activities and expand the Nature in Neighborhoods restoration and enhancement grant program.

Capital outlay

Lands and capital improvements will account for \$2.7 million in spending, and will be used to replace pathways, aging sanitary systems, ADA improvements and other structures located in regional natural areas and expand public access to natural areas.

Interfund transfers

\$4.3 million will be spent on transfers to other funds to support and maintain existing parks and natural area programs.

Contingency

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

ENDING FUND BALANCE

The fund balance represents unexpended levy proceeds plus interest earned. The balance will decrease as the program goals are achieved. All anticipated unexpended funds for FY 2019-20 have been included in the Contingency category.

FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Parks and Natural Areas Local Option Levy Fund Revenues	ral Areas Loca	l Option Levy	Fund				
				Beginning Fund Balance			
3,702,512	5,473,903	•	323000	Funs Bal-Restricted for Parks Oper Levy	•	•	•
•	•	5,198,972	340000	Fund Bal-Unassigned/Undesignated	5,006,714	5,006,714	6,206,714
•	16,000	•	341500	Fund Bal-Dsg PERS	•	•	•
•	•	1,909,473	349000	Fund Balance-Unassigned/Reserved	•	•	•
•	•	868,598	350000	Fund Balance-Assigned	•	•	•
3,702,512	5,489,903	7,777,043		Total Beginning Fund Balance	5,006,714	5,006,714	6,206,714
				Current Revenue			
13,453,289	14,315,870	14,843,595	401000	Real Property Taxes-Current Yr	15,347,940	15,347,940	15,347,940
159,935	150,775	178,000	401500	Real Property Taxes-Prior Yrs	185,000	185,000	185,000
14,664	29,761	•	401800	Payment in Lieu of R Prop Tax	•	•	•
12,611	12,738	1	401900	Interest and Penalty-R Prop Tax	•	1	•
38,000	1	•	410000	Federal Grants - Direct	•	1	'
26,335	26,034	•	410500	Federal Grants - Indirect	•	•	'
31,604	3,223	100,000	411000	State Grants - Direct	32,000	32,000	35,000
107,046	1	1	411800	State Capital Grants	•	1	•
750,000	1	•	412000	Local Grants - Direct	•	•	'
•	325,229	•	414200	Intergovernmental Misc Revenue	•	•	•
•	1	200,000	414500	Government Contributions	124,500	124,500	124,500
•	2,192	•	463000	Tuition and Lectures	•	•	'
ı	200	•	465000	Miscellaneous Charges for Svc	•	1	'
60,911	112,666	000′9	470000	Interest on Investments	132,481	132,481	132,481
(1,062)	1	1	471900	Unrealized Gain/Loss -FMV Adj	•	1	'
14,653,332	14,978,688	15,327,595		Total Current Revenue	15,824,921	15,824,921	15,824,921
				Interfund Transfers			
•	118,504	280,000	498000	Transfer for Direct Costs	•	•	-
,	118,504	280,000		Total Interfund Transfers	•	•	•
¢10 2EE 044	£20 E07 00E	\$33 384 638 TOTAL BESOLIBCES	OTAL RES	IIRCES	\$20 831 635	\$20.831.635	¢22 031 635

Expenditures

	2,043,528	1,193,895
	2,043,528	1,193,895
	2,043,528	1,193,895
Personnel Services	Reg Employees-Full Time-Exempt	Reg Empl-Full Time-Non-Exempt
	501000	501500
	1,819,456	995,273
	1,458,258	845,173
	1,118,563	590,552

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
Parks and Natural Areas Local Option Levy	ıral Areas Loc	al Option Levy	14				
45,061	89,735	. 193'66	502000	Reg Employees-Part Time-Exempt	114,711	114,711	114,711
21,894	77,028	166,366	502500	Reg Empl-Part Time-Non-Exempt	131,772	131,772	131,772
4,805	244,814	116,128	503000	Temporary Employees - Hourly	117,500		117,500
51	29,469	•	504000	Seasonal Employees	80,000		80,000
21,627	31,374	•	508000	Overtime	•	•	•
5,123	10,390	•	508600	Mobile Comm Allowance	•	•	•
147,802	227,992	259,709	511000	Fringe - Payroll Taxes	293,911	293,911	293,911
150,271	312,830	419,529	512000	Fringe - Retirement PERS	604,265	604,265	604,265
293,362	418,953	636,402	513000	Fringe - Health and Welfare	738,149		738,149
1,500	6,448	•	513305	Health Savings - Metro Contrib/HSA Contrb	•	•	•
•	•	4,260	514000	Fringe - Unemployment	6,052	6,052	6,052
5,904	7,465	12,637	515000	Fringe - Other Benefits	14,227	14,227	14,227
37,292	25,980	61,615	519000	Pension Oblig Bonds Contrib	34,835	34,835	34,835
908'9	10,605	•	519500	Fringe - Insurance - Opt Out	•	•	•
2,450,104	3,796,513	4,590,932		Total Personnel Services	5,372,845	5,372,845	5,372,845
				Materials and Services			
5,349	3,497	21,890	520100	Office Supplies	23,264	23,264	23,264
5,170	7,723	•	520110	Computer Equipment	16,500		16,500
8,593	260'9	3,100	520120	Meetings Expenditures	3,216	3,216	3,216
28,547	1	•	520130	Postage	•	1	ı
338,740	136,788	6,400	520500	Operating Supplies	29,119	29,119	29,119
11,830	21,254	764	520510	Operating Supplies - Small Tools, Equip	785	785	785
•	260	•	520535	Operating Supplies - Food for Prg Part	•	•	•
905	429	•	520550	Operating Supplies - Telecommunications	•	•	•
11,425	119	177	520580	Operating Supplies - Uniforms	782	782	782
245	•	•	521000	Subscriptions and Dues	•	•	•
1,430	1,160	2,500	521100	Membership and Professional Dues	2,500	2,500	2,500
•	50	•	521200	Publications and Subscriptions	•	•	•
•	•	•	521300	Fuels - Waste Transport	800	800	800
2,949	5,115	•	521400	Fuels and Lubricants - General	•	•	•
•	1,039	•	521500	Maintenance and Repairs Supplies	•	•	•
•	94	•	521520	Maintenance and Repairs Supplies - Building	•	•	•
•	2,413	•	521540	Maintenance and Repairs Supplies - Electrical	•	•	•
•	17,764	1	521550	Maintenance and Repairs Supplies - Grounds/Landscape	•	•	•
•	41,255	•	521560	Maintenance and Repairs Supplies - Equipment	•	•	•
•	14,685	•	521580	Maintenance and Repairs Supplies - Security	•	•	•
740,394	579,874	1,120,856	524000	Contracted Professional Svcs	1,030,987	1,030,987	1,030,987
2,650	•	•	524040	Contracted Prof Svcs - Promotion and Public Relations	•	•	•

FY 2016-17 FY 2017-18 Amended Actual 304 Actual Actual Actual Actual Actual Actual Actual Supplements of Suppleme	rual reas Local (1,190 8,258 8,258 1,954,559 1,032 1,923 2,321 5,889 5,211 - 3,573 31,748 3,378 67 15,905	Amended Amount Option Levy 3,409,150	Fund 524050 524070 524600 524600 525120 525120 525160 525160 525100 525100	DESCRIPTION Contracted Prof Svcs - Advertising	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
Parks and Natural Are 304 304 1,575 8,080 1,526,047 1,121 922 1,869 2,174 6,925 22,013 3,550 1,894 1,894 1,425 - 243 1,425 - 5,946 210 184 318	eas Local (1,190 8,258 8,258 7,220 7,220 1,924,399 1,032 1,923 2,321 5,889 5,211 5,889 5,211 6,833 1,748 3,573 31,748	3,409,150	Fund 524050 524050 524070 524080 525000 525000 525120 525150 525150 525150 525160 5251	Contracted Prof Svcs - Advertising			
304 1,526,047 1,121 922 1,869 2,174 6,925 22,013 3,550 1,894 1,894 1,425 - 12,986 - 12,986 - 12,986 - 12,986 - 12,986 - 12,986 - 12,986 - 18,946 - 5,946 210 184 318	1,190 8,258 7,220 954,559 1,032 1,923 2,321 5,889 5,211 - 3,573 3,778 67	3,409,150	524050 524070 524600 524600 525120 525120 525150 525160 525160 525160 525160 525160 525160	Contracted Prof Svcs - Advertising			
	80 8,258 - 7,220 7,220 1,032 1,933 1,923 2,321 5,889 5,211 - 3,573 3,778 3,378 67	3,409,150	524070 524080 524500 524600 525120 525120 525150 525160 525160 525160 525160 525160		•		
	8,258 7,220 7,220 4,399 1,032 1,923 2,321 5,889 5,211 - 3,573 31,748 3,378 67	3,409,150	524080 524500 524600 525000 525120 525130 525160 525160 526000 526000	Contracted Prof Svcs - Management, Consulting and Communication	•	•	
	7,220 ,954,559 1,032 1,923 2,321 5,889 5,211 - 3,573 31,748 3,378 67	3,409,150	524500 524600 525000 525120 525130 525160 525160 526000 526010	Contracted Prof Svcs - Architectural and Design (non-cap)	•	•	
	7,220 4,399 1,032 1,923 2,321 5,889 5,211 - 3,573 3,778 3,378 67	3,409,150	524600 525000 525120 525130 525150 525160 526000 526010	Marketing Expenditures	•	•	
	4,399 1,032 1,923 2,321 5,889 5,211 - 3,573 31,748 3,378 67	3,409,150	525000 525120 525130 525150 525160 526000 526010	Sponsorship Expenditures	•	•	
1,121 922 1,869 2,174 6,925 22,013 3,550 1,894 1,425 1,425 1,425 2,10 5,109	4,399 1,032 1,923 2,321 5,211 - 3,573 31,748 3,378 67 15,905		525120 525130 525130 525160 526000 526010	Contracted Property Services	3,093,258	3,093,258	3,053,258
922 1,869 2,174 6,925 22,013 3,550 1,894 1,425 1,425 1,425 5,946 210 184 318	1,032 1,923 2,321 5,889 5,211 - 3,573 31,748 3,378 67	1 1 1 1 1 1	525130 525150 525160 526000 526010	Utility Services - Telecommunications	•	•	
1,869 2,174 6,925 22,013 3,550 1,894 1,286 1,425 1,425 5,946 210 184 318	1,923 2,321 5,889 5,211 - 3,573 31,748 3,378 67 15,905	1 1 1 1 1	525150 525160 526000 526010	Utility Services - Electricity	•	•	
2,174 6,925 22,013 3,550 1,894 12,986 1,425 1,425 5,946 210 184 318	2,321 5,889 5,211 - 3,573 31,748 3,378 67 15,905	1 1 1 1	525160 526000 526010	Utility Services - Sanitation and Refuse Removal	•	•	
6,925 22,013 3,550 1,894 12,986	5,889 5,211 - 3,573 31,748 3,378 67 15,905	1 1 1	526000 526010	Utility Services - Water and Sewer	•	•	
22,013 3,550 1,894 12,986 - - 243 1,425 - 5,946 210 184 318	5,211 - 3,573 31,748 3,378 67 15,905		526010	Maintenance and Repair Services	•	•	
3,550 1,894 12,986 - - 243 1,425 - 5,946 210 184 318 5,109	3,573 31,748 3,378 67 15,905			Maintenance and Repair Services - Building	•	•	
1,894 12,986 	3,573 31,748 3,378 67 15,905		526011	Maintenance and Repair Services - Painting	•	•	
12,986 	3,573 31,748 3,378 67 15,905		526012	Maintenance and Repair Services - Electricity	•	•	
12,986 	31,748 3,378 67 15,905	•	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	•	•	
243 1,425 1,425 5,946 210 184 318 5,109	3,378 67 15,905	•	526020	Maintenance and Repair Services - Equipment	•	•	
243 1,425 5,946 210 184 318 5,109	67 15,905	1	526030	Maintenance and Repair Services - Grounds	•	•	
243 1,425 1,425 5,946 210 184 318 5,109	15,905	•	526050	Maintenance and Repair Services - Vehicles	•	•	
243 1,425 1,425 - 5,946 210 184 318 5,109		•	526100	Capital Maintenance - CIP	•	•	
243 1,425 5,946 210 184 318 5,109		150,000	526200	Capital Maintenance - Non-CIP	•	•	
243 1,425 - 5,946 210 184 318 5,109	714	ı	526500	Rentals	4,600	4,600	4,600
1,425 - 5,946 210 184 318 5,109	520	1	526520	Rentals - Equipment	•	•	
5,946 210 184 318 5,109	3,741	1	526540	Rentals - Vehicle	•	•	
5,946 210 184 318 5,109	20	•	526560	Rentals - Parking Space	•	•	
5,946 210 184 318 5,109	221	•	527000	Insurance	•	•	
210 184 318 5,109	56,513	2,900	528000	Other Purchased Services	10,978	10,978	10,978
184 318 5,109	ı	•	528010	Other Purchased Services - Commissions	•	1	
318 5,109	24	•	528030	Other Purchased Services - Delivery, Shipping and Courier	•	•	
5,109	ı	•	528080	Other Purchased Services - Agency Fees	•	1	
	3,195	•	528400	Other Purchased Services - Printing and Graphics	•	•	
205,782	64,534	1	530000	Payments to Other Agencies	•	•	
23,866	49,353	•	530010	License and Permit Fees	•	•	
1	1	11,400	544000	Program Purchases	11,708	11,708	11,708
ı	3,266	2,500	545000	Travel	•	•	
1,201	7,373	•	545100	Travel and Lodging	2,500	2,500	2,500
93	723	•	545200	Mileage, Taxi and Parking	2,500	2,500	2,500
283	2,978	1	545300	Meals and Entertainment	•	•	
575	3,853	17,500	545500	Staff Development	22,162	22,162	22,162
10	7,584	•	545510	Tuition Reimbursement	•	•	

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	Amended Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	Approved Amount	Adopted Amount
arks and Nat	Parks and Natural Areas Local Option Levy Fund	al Option Levy	, Fund				
4,031	4,616		545520	Conference Fees	•	•	1
•	200	•	548000	Fee Reimbursements	1	•	•
•	14	•	549000	Miscellaneous Expenditures	ı	•	•
2,999,962	3,096,410	4,749,137		Total Materials and Services	4,255,659	4,255,659	4,215,659
				Capital Outlay			
109,124	277,983	472,650	570000	Land	•	•	•
804,792	1,440,997	3,738,439	571000	Improve-Other than Bldg	1,171,000	1,171,000	2,411,000
79,335	941,912	1,914,351	572000	Buildings and Related	1	•	•
104,564	29,872	220,000	574000	Equipment and Vehicles	50,000	20,000	50,000
•	29,445	130,000	574500	Vehicles	80,000	80,000	80,000
•	•	100,000	575000	Office Furn and Equip	75,000	75,000	75,000
62,585	56,814	100,000	579000	Intangible Assets	150,000	_	150,000
1,160,400	2,777,023	6,675,440		Total Capital Outlay	1,526,000	1,526,000	2,766,000
				Special Appropriations			
210,553	208,455	1	531500	Grants to Other Governments	•	•	•
1,114,002	546,339	1,230,000	544500	Grants and Loans	1,000,000	1,000,000	1,000,000
1,324,555	754,793	1,230,000		Total Special Appropriations	1,000,000	1,000,000	1,000,000
				Interfund Transfers			
1,294,754	1,132,583	984,601	280000	Transfer for Indirect Costs	1,095,042	1,095,042	1,095,042
158,025	17,800	18,560	581000	Transfer of Resources	4,000	4,000	4,000
3,478,141	3,158,389	3,108,172	582000	Transfer for Direct Costs	3,159,163	3,159,163	3,159,163
4,930,920	4,308,772	4,111,333		Total Interfund Transfers	4,258,205	4,258,205	4,258,205
				Contingency			
•	•	2,027,796	701002	Contingency - Operating	4,418,926	4,418,926	4,418,926
1		2,027,796		Total Contingency	4,418,926	4,418,926	4,418,926
				Unappropriated Fund Balance			
5,473,903	5,837,585	•	801000	Unapp FB - Restricted	•	•	•
16,000	16,000	1	805450	Unapp FB - PERS Reserve	•	•	•
5,489,903	5,853,585			Total Unappropriated Fund Balance	•		1
	100					1	
\$18,355,844	\$20,587,095	\$23,384,638 TOTAL REQUIREMENTS	OTAL REQU	JIREMENTS	\$20,831,635	\$20,831,635	\$22,031,635
27 00	07.10	3 60 77	TIME	AA 33 EI II THAE EQUIVALENTS	03.54	03.24	03.74
			OLL-11111-1	COLVACEINIS	22.7	??!	?

Risk Management Fund

Risk Management Fund

							% Change
	Audited	Audited	Amended	Proposed	Approved	Adopted	From Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
RESOURCES							
Beginning Fund Balance	519,997	1,888,260	1,816,176	2,232,611	2,232,611	2,232,611	22.93%
Current Revenues							
Interest Earnings	16,894	36,596	10,000	10,000	10,000	10,000	0.00%
Grants	111,556	29,743	50,000	50,000	50,000	50,000	0.00%
Charges for Services	319,961	128,361	_	-	_	-	n/a
Internal Charges for Services	203,088	_	204,933	146,499	146,499	146,499	(28.51%)
Miscellaneous Revenue	150,865	167,425	10,000	10,000	10,000	10,000	0.00%
Subtotal Current Revenues	802,364	362,125	274,933	216,499	216,499	216,499	(21.25%)
Interfund Transfers							
Interfund Reimbursements	1,673,704	2,171,308	2,416,375	1,677,533	1,677,533	1,677,533	(30.58%)
Fund Equity Transfers	1,500,000	-	-	-	-	-	n/a
Subtotal Interfund Transfers	3,173,704	2,171,308	2,416,375	1,677,533	1,677,533	1,677,533	(30.58%)
TOTAL RESOURCES	\$4,496,065	\$4,421,693	\$4,507,484	\$4,126,643	\$4,126,643	\$4,126,643	(8.45%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	2,607,805	1,207,833	3,701,112	3,821,931	3,821,931	3,921,931	5.97%
Subtotal Current Expenditures	2,607,805	1,207,833	3,701,112	3,821,931	3,821,931	3,921,931	5.97%
Contingency	-	_	760,855	224,195	224,195	124,195	(83.68%)
Unappropriated Fund Balance	1,888,260	3,213,860	45,517	80,517	80,517	80,517	76.89%
Subtotal Contigency/Ending Balance	1,888,260	3,213,860	806,372	304,712	304,712	204,712	(74.61%)
TOTAL REQUIREMENTS	\$4,496,065	\$4,421,693	\$4,507,484	\$4,126,643	\$4,126,643	\$4,126,643	(8.45%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						0.00

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

BEGINNING FUND BALANCE

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. The reserves are determined through an actuarial study updated every year.

CURRENT REVENUES

Grants

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

Enterprise revenues

Enterprise revenues include internal charges to departments for unemployment insurance premiums.

Interfund transfers

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. The Risk Management Fund is required to operate on an actuarially sound basis and as a result, Metro annually evaluates the interfund transfers assessed to each program. A significant factor in the annual evaluation is the most recent actuarial report. Metro received its last actuarial report in summer 2018 and Metro's Risk Management Fund exceeds the 90 percent confidence goal recommend by the actuary.

CURRENT EXPENDITURES

Materials and services

This classification includes the costs for the liability/property, workers' compensation and unemployment programs, including insurance premiums and claims costs. The actuarial study also identifies future contingent claims that require accrual (recognition of expense) under generally accepted accounting rules and as a result, Metro recognizes the required expense each fiscal year.

Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2019-20 contingency is a general contingency to provide for unforeseen events.

ENDING FUND BALANCE

As noted above, Metro receives an annual actuarial report. The report is used to evaluate interfund transfers, expected claims costs and recommended reserves. Metro recognizes the contingent liabilities and related expense outlined in the annual actuarial study and includes those factors in its assessment of the required amounts of interfund transfers. The transfer amounts and year end accruals impact ending fund

Risk Management Fund

balance.

Metro provides employees an "opt out" option from agency health insurance programs under certain restrictive conditions. In past years, the resulting net savings to Metro were transferred to the Risk Management fund for costs associated with health insurance or wellness programs. Beginning in FY 2012-13, Metro changed its policies and the net savings instead stay within the employees' departments. Approximately \$81,000 of the "opt out" savings from prior years remains in the Risk Management ending fund balance. The amount may only be used for health and wellness programs. Other than the "opt out" reserve, all fund balance has been budgeted in contingency to provide the maximum flexibility to respond to unforeseen events.

1,177,205

1,177,205

1,177,205

Visitor Develop Marketing

524700 527000

Insurance

1,055,374

1,009,743

9,465 1,128,367

Risk Management Fund

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCI	DESCRIPTION	FY 2019-20 <u>Proposed</u> Amount	FY 2019-20 <u>Approved</u> Amount	FY 2019-20 <u>Adopted</u> Amount
Risk Management Revenues	ent						
				Beginning Fund Balance			
439,480	1,807,743	1,770,659	340000	Fund Bal-Unassigned/Undesignated	402,094	402,094	402,094
62,170	62,170	35,150	344000	Fund Bal-Dsg Health Non-Rep	62,170	62,170	62,170
18,347	18,347	10,367	344200	Fund Bal-Dsg Health Othr Rep	18,347	18,347	18,347
•	•	•	349000	Fund Balance-Unassigned/Reserved	1,750,000	1,750,000	1,750,000
519,997	1,888,260	1,816,176		Total Beginning Fund Balance	2,232,611	2,232,611	2,232,611
				Current Revenue			
16,162	ı	ı	410500	Federal Grants - Indirect	•	•	•
95,394	29,743	20,000	411500	State Grants - Indirect	20,000	20,000	20,000
319,961	128,361	•	445000	Insurance Recovery Revenue	•	1	1
203,088		204,933	445500	Insurance Premiums-Unemploymnt	146,499	146,499	146,499
17,514	36,596	10,000	470000	Interest on Investments	10,000	10,000	10,000
(620)	1	1	471900	Unrealized Gain/Loss -FMV Adj	1	1	•
•		10,000	489000	Miscellaneous Revenue	10,000	10,000	10,000
150,865	167,425	•	489100	Refunds/Reimbursements	1	1	
802,364	362,125	274,933		Total Current Revenue	216,499	216,499	216,499
				Interfund Transfers			
1,500,000	1	ı	497000	Transfer of Resources	1	1	1
1,673,704	2,171,308	2,416,375	497500	Transfer for Indirect Costs	1,677,533	1,677,533	1,677,533
3,173,704	2,171,308	2,416,375		Total Interfund Transfers	1,677,533	1,677,533	1,677,533
\$4,496,065	\$4,421,693	\$4,507,484 TOTAL RESOURCES	OTAL RESC	DURCES	\$4,126,643	\$4,126,643	\$4,126,643
Expenditures							
				Materials and Services			
20	1	1	520100	Office Supplies	1	ı	,
225	95	2,259	520500	Operating Supplies	2,320	2,320	2,320
2,493	1	1	521520	Maintenance and Repairs Supplies - Building	1	ı	1
75,996	35,510	58,797	524000	Contracted Professional Svcs	60,384	60,384	160,384

Risk Management Fund

nent 239 5,514 528000 Orther Purchased Services - - 528030 Orther Purchased Services - Delivery, Shipping and Courier - - 54500 Staff Development - - 54500 Council Costs - - 54700 Council Costs - - 54700 Council Costs - - 54700 Actuarial Claims Expense - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <th>FY 2016-17 F Actual</th> <th>FY 2017-18 Actual</th> <th>FY 2018-19 Amended Amount</th> <th>ACCT</th> <th>DESCRIPTION</th> <th>FY 2019-20 <u>Proposed</u> Amount</th> <th>FY 2019-20 Approved Amount</th> <th>FY 2019-20 <u>Adopted</u> Amount</th>	FY 2016-17 F Actual	FY 2017-18 Actual	FY 2018-19 Amended Amount	ACCT	DESCRIPTION	FY 2019-20 <u>Proposed</u> Amount	FY 2019-20 Approved Amount	FY 2019-20 <u>Adopted</u> Amount
239 5,514 528030 Other Purchased Services - 528030 Other Purchased Services - Delivery, Shipping and Courier - 545500 Staff Development - 547000 Council Costs 267,160 828,611 547500 Claims Paid (106,000) 1,750,000 547600 Atuarial Claims Expense 1,75 1,207,833 3,701,112 Total Materials and Services 3,82 - - 582000 Transfer for Direct Costs 22 - - 760,855 700000 Contingency 22 - 760,855 700000 Contingency 22 - 760,855 700000 Contingency 22 - 760,855 700000 Unapprentated Fund Balance 8 80,517 45,517 805000 Unapprentated Fund Balance 8	Risk Managemen	ıt						
- 528030 Other Purchased Services - Delivery, Shipping and Courier - 547000 Council Costs 267,160 828,611 547500 Calmins Paid (106,000) 1,750,000 547600 Actuarial Claims Expense 1,087 557 549000 Miscellaneous Expenditures 1,207,833 3,701,112 Total Materials and Services - 582000 Transfer for Direct Costs - 760,855 700000 Contingency - 760,855 700000 Contingency - 760,855 700000 Contingency - 760,855 700000 Unappropriated Fund Balance 3,133,343 - 805500 Unappre Be Other Reserves and Designations 80,517 80,517 45,517 805900 Unappre Perother Reserves 80,517 45,517 Rotal Unapprropriated Fund Balance 80,517	504	239	5,514	528000	Other Purchased Services	2,663	2,663	2,663
1,087 245500 Staff Development 267,160 828,611 547500 Council Costs 825,78 1,087 257 54900 Atuarial Claims Expense 1,750,000 1,087 557 54900 Miscellaneous Expenditures 577 1,207,833 3,701,112 Total Materials and Services 3,821,93 1,207,833 3,701,112 Total Materials and Services 3,821,93 1,207,833 3,701,112 Total Materials and Services 3,821,93 1,207,833 3,701,112 Total Interfund Transfers 3,821,93 1,207,833 3,701,112 Contingency Transfer for Direct Costs Contingency 46	1	ı	528030	Other Purchased Services - Delivery, Shipping and Courier	1	1	ı	
267,160 828,611 547000 Council Costs 825,78 (106,000) 1,750,000 547600 Actuarial Claims Expense 1,750,000 1,087 557 549000 Miscellaneous Expenditures 57 1,207,833 3,701,112 Total Materials and Services 3,821,93 - - 582000 Transfer for Direct Costs - - Total Interfund Transfers 224,19 - 760,855 700000 Contingency 224,19 - 760,855 700000 Contingency 224,19 - 760,855 10tal Contingency 224,19 - 760,855 10tal Contingency 224,19 - 760,855 10tal Contingency 224,19 - 760,855 10tal Contingency 224,19 - 760,855 10tal Contingency 224,19 - 80,517 805000 Unappropriated Fund Balance 80,517 3,213,860 45,517 Total Unappropriated Fund Balance 80,517	7,415	•	1	545500	Staff Development	•	•	'
267,160 828,611 547500 Claims Paid 825,78 (106,000) 1,750,000 547600 Actuarial Claims Expenditures 1,750,000 1,087 557 549000 Miscellaneous Expenditures 57 1,207,833 3,701,112 Total Materials and Services 57 - - 582000 Transfer for Direct Costs 7 - - Total Interfund Transfers 224,19 - 760,855 70000 Contringency 224,19 - 760,855 70000 Contingency 224,19 - 760,855 70000 Unappropriated Eund Balance 224,19 80,513,343 - 805000 Unapp FB - Other Reserves and Designations 80,51 80,517 45,517 805900 Unappropriated Fund Balance 80,51 3,213,860 45,517 Rotal Unappropriated Fund Balance 80,51	169	1	1	547000	Council Costs	•	1	1
(106,000) 1,750,000 557 549600 Attuarial Claims Expenditures 1,750,000 1,087 557 549000 Miscellaneous Expenditures 577 1,207,833 3,701,112 Total Materials and Services 571,138 - 582000 Transfer for Direct Costs 760,855 700000 Contingency 224,19 - 760,855 70000 Contingency 224,19 224,19 - 760,855 Total Contingency 224,19 80,513 45,517 805000 Unappropriated Fund Balance 224,19 3,133,343 - 80500 Unappropriated Fund Balance 80,51 3,213,860 45,517 Total Unappropriated Fund Balance 80,51	2,677,702	267,160	828,611	547500	Claims Paid	825,787	825,787	825,787
1,007 557 549000 Miscellaneous Ependitures 5721,93 1,207,833 3,701,112 Total Materials and Services 3,821,93 - - 582000 Transfer for Direct Costs 224,19 - - Total Interfund Transfers 224,19 - 760,855 700000 Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 80,517 805000 Unapp FB - Reserves 80,51 80,517 45,517 805000 Unapp FB - Other Reserves and Designations 80,51 3,213,860 45,517 Total Unappropriated Fund Balance 80,51	(1,308,266)	(106,000)	1,750,000	547600	Actuarial Claims Expense	1,750,000	1,750,000	1,750,000
1,207,833 3,701,112 Total Materials and Services 3,821,93 - - 582000 Transfer for Direct Costs - - Total Interfund Transfers 224,19 - 760,855 700000 Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 - 80,517 805000 Unapp FB - Reserves and Designations 80,517 80,517 45,517 80500 Unapp FB - Other Reserves and Designations 80,517 3,213,860 45,517 Total Unappropriated Fund Balance 80,517	13,668	1,087	557	549000	Miscellaneous Expenditures	572	572	572
Interfund Transfers - 582000 Transfer for Direct Costs - Total Interfund Transfers 224,19 - 760,855 700000 Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Contingency 224,19 - 760,855 Total Unappropriated Fund Balance 80,51 3,133,343 - 805000 Unapp FB - Other Reserves 80,51 80,517 45,517 805900 Unappropriated Fund Balance 80,51 3,213,860 45,517 Total Unappropriated Fund Balance 80,51	2,607,805	1,207,833	3,701,112		Total Materials and Services	3,821,931	3,821,931	3,921,931
582000 Transfer for Direct Costs Total Interfund Transfers - Total Interfund Transfers - 760,855 700000 Contingency - 760,855 Total Contingency - 760,855 Total Contingency - 760,855 Total Contingency - 760,855 Total Contingency - 760,855 Total Contingency - 805000 Unapp FB - Reserves - 80,517 805900 Unapp FB - Other Reserves and Designations - 80,517 45,517 Total Unappropriated Fund Balance - 80,517 805900 Unappropriated Fund Balance - 80,517 805900 Unappropriated Fund Balance - 80,517 805900 Unappropriated Fund Balance					Interfund Transfers			
- Total Interfund Transfers - 760,855 700000 Contingency 224,199 - 760,855 70000 Contingency 224,199 - 760,855 Total Contingency 224,199 - 760,855 Total Contingency 224,199 - 805000 Unapp FB - Reserves 80,517 80,517 45,517 805900 Unapp FB - Other Reserves and Designations 80,517 3,213,860 45,517 Total Unappropriated Fund Balance 80,517	1	1	ı	582000	Transfer for Direct Costs	1	ı	ı
Contingency - 760,855 700000 Contingency - 760,855 Total Contingency - 760,855 Total Contingency 3,133,343 - 805000 Unapp FB - Reserves 80,517 45,517 805900 Unapp FB - Other Reserves and Designations 3,213,860 45,517 Total Unappropriated Fund Balance					Total Interfund Transfers		•	•
- 760,855 700000 Contingency - 760,855 Total Contingency 3,133,343 - 805000 Unapp FB - Reserves 80,517 45,517 805900 Unapp FB - Other Reserves and Designations 3,213,860 45,517 Total Unappropriated Fund Balance					Contingency			
- 760,855 Total Contingency - 760,855 Total Contingency - 805000 Unapp FB - Reserves - 80,517 805900 Unapp FB - Other Reserves and Designations - 3,213,860 45,517 Total Unappropriated Fund Balance	1	1	760,855	700000	Contingency	224,195	224,195	124,195
3,133,343 - 805000 Unapp FB - Reserves 80,517 45,517 805900 Unapp FB - Other Reserves and Designations 3,213,860 45,517 Total Unappropriated Fund Balance			760,855		Total Contingency	224,195	224,195	124,195
3,133,343 - 805000 Unapp FB - Reserves 80,517 805900 Unapp FB - Other Reserves and Designations 3,213,860 45,517 Total Unappropriated Fund Balance					Unappropriated Fund Balance			
80,517 45,517 805900 Unapp FB - Other Reserves and Designations 3,213,860 45,517 Total Unappropriated Fund Balance	1,807,743	3,133,343	ı	805000	Unapp FB - Reserves	1	1	1
3,213,860 45,517 Total Unappropriated Fund Balance	80,517	80,517	45,517	805900	Unapp FB - Other Reserves and Designations	80,517	80,517	80,517
	1,888,260	3,213,860	45,517		Total Unappropriated Fund Balance	80,517	80,517	80,517
\$4,421,693 \$4,507,484 TOTAL REQUIREMENTS	\$4,496,065	\$4,421,693	\$4,507,484 T	OTAL REQI	JIREMENTS	\$4,126,643	\$4,126,643	\$4,126,643

Smith and Bybee Wetlands **Fund**

Smith and Bybee Wetlands Fund

							% Change From
	Audited	Audited	Amended	Proposed	Approved	Adopted	Amended
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2019-20	FY 2019-20	FY 2018-19
RESOURCES							
Beginning Fund Balance	2,985,333	2,509,866	2,027,306	1,654,211	1,654,211	1,654,211	(18.40%)
Current Revenues							
Interest Earnings	20,873	29,680	19,950	41,355	41,355	41,355	107.29%
Subtotal Current Revenues	20,873	29,680	19,950	41,355	41,355	41,355	107.29%
Interfund Transfers							
Internal Service Transfers	-	69,058	-	-	-	-	n/a
Subtotal Interfund Transfers	-	69,058	-	-	-	-	n/a
TOTAL RESOURCES	\$3,006,206	\$2,608,604	\$2,047,256	\$1,695,566	\$1,695,566	\$1,695,566	(17.18%)
REQUIREMENTS							
Current Expenditures							
Materials and Services	374,588	118,792	525,000	325,000	325,000	325,000	(38.10%)
Capital Outlay	-	197,297	-	-	-	-	
Subtotal Current Expenditures	374,588	316,089	525,000	325,000	325,000	325,000	(38.10%)
Interfund Transfers							
Internal Service Transfers	121,752	72,510	78,671	84,853	84,853	84,853	7.86%
Subtotal Interfund Transfers	121,752	72,510	78,671	84,853	84,853	84,853	7.86%
Contingency	-	-	1,000,000	500,000	500,000	500,000	(50.00%)
Unappropriated Fund Balance	2,509,866	2,220,005	443,585	785,713	785,713	785,713	77.13%
Subtotal Contigency/Ending Balance	2,509,866	2,220,005	1,443,585	1,285,713	1,285,713	1,285,713	(10.94%)
TOTAL REQUIREMENTS	\$3,006,206	\$2,608,604	\$2,047,256	\$1,695,566	\$1,695,566	\$1,695,566	(17.18%)
FULL-TIME EQUIVALENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						0.00

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

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

The fund is managed by Parks and Nature.

BEGINNING FUND BALANCE

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

CURRENT EXPENDITURES

Materials and services

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

Interfund Transfers

The fund reimburses Parks and Nature for costs associated with management and oversight of the natural area.

Contingency

Contingency funds are provided to meet unforeseen needs throughout the year. The Metro Council must authorize the appropriation and expenditure of contingency by resolution.

ENDING FUND BALANCE

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

Smith and Bybee Wetlands Fund



E-149

Smith and Bybee Wetlands Fund

FY 2016-17	FY 2017-18	FY 2018-19 Amended	ţ	NOLEGIALDE	FY 2019-20 <u>Proposed</u>	FY 2019-20 Approved	Adopted
Smith and Bybee Wetlands Fund Revenues	ee Wetlands F	pun					
2,985,333	2,509,866	2,027,306	326000	Beginning Fund Balance Fund Bal-Restr by IGA	1,654,211	1,654,211	1,654,211
2,985,333	2,509,866	2,027,306		Total Beginning Fund Balance	1,654,211	1,654,211	1,654,211
				Current Revenue			
21,534 (661)	29,680	19,950	470000 471900	Interest on Investments Unrealized Gain/Loss -FMV Adi	41,355	41,355	41,355
20,873	29,680	19,950		Total Current Revenue	41,355	41,355	41,355
				Interfund Transfers			
	69,058		498000	Transfer for Direct Costs Total Interfund Transfers			1
\$3,006,206	\$2,608,604	\$2,047,256 TOTAL RESOURCES	OTAL RESC	URCES	\$1,695,566	\$1,695,566	\$1,695,566
Expenditures							
				Materials and Services			
209	672	ı	520120	Meetings Expenditures	1	ı	1
57,176	30	1	520500	Operating Supplies	•	•	•
41,266	7,228	475,000	524000	Contracted Professional Svcs	325,000	325,000	325,000
569	•	1	524050	Contracted Prof Svcs - Advertising	•	1	•
9,840	•	1	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	•	1	•
229,881	109,617	20,000	525000	Contracted Property Services	•	•	1
28	3,178	•	528000	Other Purchased Services	•	1	1
29,515	•	1	230000	Payments to Other Agencies	•	•	•
900'9	(1,932)	1	530010	License and Permit Fees	•	•	1
374,588	118,792	525,000		Total Materials and Services	325,000	325,000	325,000
1	797 791	1	571000	Capital Outlay Improve-Other than Bldo	1	1	,
	, CZ, , CI						

Smith and Bybee Wetlands Fund

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Smith and Byb	Smith and Bybee Wetlands Fund	pun ₋					
	, ,	1	C	Interfund Transfers		0 7	, , , , , , , , , , , , , , , , , , ,
121,752	72,510	1/9/8/	282000	I ranster for Direct Costs	84,853	84,853	84,853
121,752	72,510	78,671		Total Interfund Transfers	84,853	84,853	84,853
				Contingency			
•	•	1,000,000 700000	700000	Contingency	200,000	200,000	200,000
		1,000,000		Total Contingency	200,000	200,000	200,000
				Unappropriated Fund Balance			
2,509,866	2,220,005	443,585	805000	Unapp FB - Reserves	785,713	785,713	785,713
2,509,866	2,220,005	443,585		Total Unappropriated Fund Balance	785,713	785,713	785,713
\$3,006,206	\$2,608,604	\$2,047,256 TOTAL REQUIREMENT	OTAL REQI	JIREMENTS	\$1,695,566	\$1,695,566	\$1,695,566

							% Change
	Audited FY 2016-17	Audited FY 2017-18	Amended FY 2018-19	Proposed FY 2019-20	Approved FY 2019-20	Adopted FY 2019-20	From Amended FY 2018-19
RESOURCES							
Beginning Fund Balance	50,726,062	55,153,181	59,784,264	59,722,424	59,722,424	60,236,224	0.76%
Current Revenues							
Excise Tax	-	-	-	-	-	-	0.00%
Interest Earnings	394,057	701,615	391,600	624,170	624,170	624,170	59.39%
Grants	45,000	-	-	-	-	-	0.00%
Contributions from Governments	-	-	40,000	40,000	40,000	40,000	0.00%
Charges for Services	70,636,956	71,719,072	71,240,610	76,579,634	76,579,634	76,579,634	7.49%
Miscellaneous Revenue	103,051	92,538	17,000	21,100	21,100	21,100	24.12%
Other Financing Sources	18,051	14,295	-	-	-	-	0.00%
Subtotal Current Revenues	71,197,115	72,527,521	71,689,210	77,264,904	77,264,904	77,264,904	7.78%
Interfund Transfers							
Internal Service Transfers	17,310	21,388	16,435	83,394	83,394	283,718	1626.30%
Interfund Loans	474,608	664,430	2,042,900	522,650	522,650	522,650	(74.42%)
Fund Equity Transfers	133,667	88,209	185,570	205,082	205,082	205,082	10.51%
Subtotal Interfund Transfers	625,585	774,027	2,244,905	811,126	811,126	1,011,450	(54.94%)
TOTAL RESOURCES	\$ 122,548,762	\$ 128,454,729	\$ 133,718,379	\$ 137,798,454	\$ 137,798,454	\$ 138,512,578	3.59%
REQUIREMENTS							_
Current Expenditures							
Personnel Services	12,460,028	14,007,606	16,731,494	19,188,300	19,188,300	19,419,113	16.06%
Materials and Services	45,377,502	47,995,419	54,955,834	58,175,031	58,175,031	58,562,031	6.56%
Capital Outlay	1,210,595	4,423,753	6,003,900	6,589,900	6,589,900	7,031,700	17.12%
Subtotal Current Expenditures	59,048,125	66,426,779	77,691,228	83,953,231	83,953,231	85,012,844	9.42%
Interfund Transfers							
Internal Service Transfers	734,449	925,966	1,015,975	1,235,734	1,235,734	1,235,734	21.63%
Interfund Reimbursements	5,150,099	5,159,882	5,280,811	5,777,080	5,777,080	5,777,080	9.40%
Fund Equity Transfers	462,908	24,475	25,520	5,500	5,500	5,500	(78.45%)
Interfund Loans	2,000,000	-	-	-	-	-	0.00%
Subtotal Interfund Transfers	8,347,456	6,110,323	6,322,306	7,018,314	7,018,314	7,018,314	11.01%
Contingency	-	-	19,099,782	15,637,134	15,637,134	15,291,645	(19.94%)
Unappropriated Fund Balance	55,153,181	55,917,627	30,605,063	31,189,775	31,189,775	31,189,775	1.91%
Subtotal Contigency/Ending Balance	55,153,181	55,917,627	49,704,845	46,826,909	46,826,909	46,481,420	(6.49%)
TOTAL REQUIREMENTS	\$ 122,548,762	\$ 128,454,729	\$ 133,718,379	\$ 137,798,454	\$ 137,798,454	\$ 138,512,578	3.59%
FULL-TIME EQUIVALENTS	114.17	121.79	139.96	149.81	149.81	151.81	8.47%
FTE CHANGE FROM FY 2018-19 AMENDE	D BUDGET						11.85

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

Metro Ordinance No. 89-319, established the following accounts within the fund facilitating compliance with bond covenants: operating, debt service, debt service reserve, landfill closure, construction, renewal and replacement and general account. Metro continues to use the account system established in the Ordinance for its budget.

BEGINNING FUND BALANCE

The Solid Waste Fund's beginning fund balance of \$60.2 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and good business practice. The beginning fund balance includes \$5.3 million in reserves for landfill closure, \$6.8 million in the Renewal and Replacement Account, \$6.2 million for capital reserves, \$14.9 million for rate stabilization, \$5.2 million for environmental impairment and \$21.8 million in a general working capital reserve. The general working capital reserve is designed to hold, at a minimum, the equivalent of 45 days of operating expenses.

CURRENT REVENUES

Enterprise revenues

Metro's solid waste system is funded largely by three user fees: the Regional System Fee, the Metro Tip Fee and transaction fees. These fees total more than \$72.2 million in forecasted revenues for the solid waste system. The Regional System Fee is imposed on all waste generated in the Metro region and ultimately disposed of for a fee. The Metro Tip Fee is a user charge collected only at Metro-owned transfer stations and includes the Regional System Fee. The Transaction Fee is a flat fee charged for each transaction at Metro transfer stations. The transaction fee at the staffed scales (scalehouses) will be \$10.00 and the transaction fee at automated scale houses will be \$2.00 in FY 2019-20, staying consistent with prior years. The adopted rates for FY 2019-20 include a \$0.47 increase in the Regional System Fee to \$18.58 per ton but still keeping the Metro Tip Fee at \$97.45 per ton. The healthy economy has continued to see increases in solid waste generation but tonnage is expected to be less for recoverable waste streams, while costs to recover those materials still continue to rise. Total tonnage for FY 2019-20 at Metro transfer stations and at the regional level, in aggregate, is forecasted to increase approximately 6.0 percent compared to the FY 2018-19 forecast.

CURRENT EXPENDITURES

Personnel services

Budgeted FTE for FY 2019-20 totals 151.81, which is 13.85 increase over FY 2019-20. The department's Administration Division had the following changes. Communications added 1.0 FTE to help with digital storytelling but moved 0.27 FTE for the videographer to central services. Administrative Finance team had a net change of 0.50 FTE of assistant management analysts due to changes in process determined by central services. These brings the total FTE of the Administration Division to 15.4.

Solid Waste Operations had the following changes. A senior solid waste planner and program assistant moved to the Solid Waste Compliance and Cleanup division due to changes in job duties (2.0 FTE). A solid waste facility project manager and

a construction project manager were added to help with capital and infrastructure projects. This had a net zero change and keeps the total FTE of the Solid Waste Operations Division to 77.8.

The Resource Conservation and Recycling Division increased their educator support by 3.35 FTE. In addition, the division added a program assistant to help manage the popular Investment and Innovation program, added an associate regional planner to the sustainability team for climate change initiatives and moved an administrative specialist into this division from the Administrative team for additional 3.0 FTE. Finally, one limited duration position expired at 0.30 which brings the total FTE of the Resource Conservation and Recycling Division to 32.55.

The Solid Waste Compliance and Cleanup division had the largest changes to FTE for the Department. A total of 3.5 FTE moved into this team due to work reassignments. Additionally, 3.0 FTE were added to help with data analysis and resilience planning and 1.0 FTE for the new Metro Conservation Corps program for a total FTE of 27.05.

Materials and services

Materials and services are budgeted to increase by 6.6 percent (\$3.6 million) from the FY 2018-19 budget. The biggest contributor this large jump is the department increased the Investment and Innovation program by another \$3 million. Outside of this increase in programmatic decisions, the Department costs are consistent and flat with the prior fiscal year.

Capital outlay

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

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

About \$7.0 million of total current expenditures will be spent on capital projects, as scheduled in Metro's capital budget. The largest item in this fiscal year's capital expenditures is the dollars budgeted land purchase of \$3.0 million. All of the other projects are \$500,000 and smaller for various infrastructure replacements and improvements. The St. Johns Landfill Remediation project is estimated to cost \$300,000 in FY 2019-20.

Transfers

Transfers to other funds include internal service charges for central services, the construction management office costs, Geographic Information System services provided by the Research Center and support for plastic reduction at Zoo.

Contingency

The total Solid Waste Fund contingency for FY 2019-20 is \$15.3 million. The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses. For FY 2019-20 the operating contingency is budgeted at \$6.1 million. The remaining contingency of \$9.2 million consists of restricted funds in the Renewal and Replacement and St. Johns Landfill accounts.

ENDING FUND BALANCE The unappropriated ending fund balance of \$31.2 million consists of designated and restricted funds, including funds reserved for rate stabilization and available as working capital to meet cash flow needs, a capital reserve account and a reserve for probable Environmental Impairment Liability.



FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2019-20 Proposed Amount	FY 2019-20 Approved Amount	FY 2019-20 <u>Adopted</u> Amount
Solid Waste Fund Revenues							
	() () () () () () () () () ()	() () () () () () () () () ()	0	Beginning Fund Balance			, , , , , , , , , , , , , , , , , , ,
44,210,535	48,552,869	53,597,352	340000	Fund Bal-Unassigned/Undesignated	54,269,101	54,269,101	54,730,101
726,616,0	149,500	214,750,0	341500	Fund Bal-Dsa PERS	5,50,505,6	570,505,6	520,000,0
•		149,500	349000	Fund Balance-Unassigned/Reserved	149,500	149,500	149,500
50,726,062	55,153,181	59,784,264		Total Beginning Fund Balance	59,722,424	59,722,424	60,236,224
				Current Revenue			
45,000	ı	ı	411000	State Grants - Direct	•	•	•
•	1	40,000	414500	Government Contributions	40,000	40,000	40,000
8,518	8,716	2,000	417000	Fines and Forfeits	8,600	8,600	8,600
250	1	950	421000	Documents and Publications		1	1
1,149,887	1,064,341	1,200,000	423000	Product Sales	1,123,500	1,123,500	1,123,500
33,323,939	33,837,085	34,076,365	430000	Disposal Fees	35,910,171	35,910,171	35,910,171
25,659,818	26,114,814	25,048,387	430500	Regional System Fee	28,263,226	28,263,226	28,263,226
•	•	ı	432500	Rehabilitation and Enhance Fee	•	•	•
2,668,803	2,880,826	2,935,349	433000	Transaction Fee - Manual	3,049,270	3,049,270	3,049,270
199,148	208,866	195,102	433100	Transaction Fee - Automation	219,760	219,760	219,760
1,024	12,567	•	433300	Uncovered Surcharge	•	•	•
2,873	2,696	8,000	434000	Tire Disposal Fee	•	•	1
931,944	891,180	786,535	434200	Organics Fee - Commercial	1,081,810	1,081,810	1,081,810
3,268,693	2,937,989	3,254,664	434300	Organics Fee - Residential	2,807,912	2,807,912	2,807,912
680,540	812,261	787,380	434500	Yard Debris Disposal Fee	854,788	854,788	854,788
71,179	71,464	100,947	435000	Orphan Site Account Fee	72,381	72,381	72,381
894,826	908,615	861,931	435500	DEQ Promotion Fee	978,316	978,316	978,316
17,183	18,443	40,000	436000	RefrigerationUnit Disposal Fee	1	1	1
146,161	156,145	150,000	436500	H2W Disposal Fee	179,000	179,000	179,000
10	1	i	436800	Paint Recycling Fees	1	•	
1,481,834	1,650,050	1,700,000	436900	Paint Care Revenue	1,940,000	1,940,000	1,940,000
106,402	103,548	80,000	437000	Conditionally Exempt Gen. Fees	84,000	84,000	84,000
26,300	14,625	15,000	441000	Franchise Fees	15,500	15,500	15,500
75	100	1	460000	Administrative Fees	•	1	1
9	1	•	462000	Parking Fees	•	•	ı
090'9	29,431	1	464500	Reimbursed Services		1	1
•	4,027	•	464900	Reimbursed Labor		•	•
404,987	701,615	391,600	470000	Interest on Investments	624,170	624,170	624,170
(10,930)	1	1	471900	Unrealized Gain/Loss -FMV Adj	•	•	ı

		FY 2018-19				FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DE	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
Solid Waste Fund	pu							
2,931	4,956	•	480000	Cash Over and Short		•	ı	•
4,889	18,689	•	480020	Finance Charges		•	ı	•
18,051	14,295	•	481000	Sale of Capital Assets		•	ı	•
14,650	18,528	12,000	489000	Miscellaneous Revenue		12,500	12,500	12,500
72,062	41,648	1	489100	Refunds/Reimbursements		•	1	1
71,197,115	72,527,521	71,689,210		Total Current Revenue		77,264,904	77,264,904	77,264,904
				Interfund Transfers				
433,000	000'009	1,959,000	496000	Interfund Loan - Principal		468,000	468,000	468,000
41,608	64,430	83,900	496500	Interfund Loan - Interest		54,650	54,650	54,650
133,667	88,209	185,570	497000	Transfer of Resources		205,082	202,082	202,082
17,310	21,388	16,435	498000	Transfer for Direct Costs		83,394	83,394	283,718
625,585	774,027	2,244,905		Total Interfund Transfers		811,126	811,126	1,011,450
\$122,548,762	\$128,454,729	\$133,718,379 TOTAL RESOUR	OTAL RESC	OURCES		\$137,798,454	\$137,798,454	\$138,512,578

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				Personnel Services			
6,896,973	5,376,538	6,313,561	501000	Reg Employees-Full Time-Exempt	7,598,904	7,598,904	7,760,298
2,816,738	3,123,422	3,975,455	501500	Reg Empl-Full Time-Non-Exempt	3,785,048	3,785,048	3,785,048
140,139	224,733	274,699	502000	Reg Employees-Part Time-Exempt	298,700	298,700	298,700
573,864	536,959	406,226	502500	Reg Empl-Part Time-Non-Exempt	545,041	545,041	545,041
394,459	545,039	604,818	503000	Temporary Employees - Hourly	816,500	816,500	816,500
70,231	109,771	170,288	508000	Overtime	177,235	177,235	177,235
4,870	6,070	ı	208600	Mobile Comm Allowance	ı	•	1
731,425	813,037	919,520	511000	Fringe - Payroll Taxes	1,029,089	1,029,089	1,042,330
1,215,553	1,638,629	1,773,191	512000	Fringe - Retirement PERS	2,422,740	2,422,740	2,445,491
1,360,261	1,452,295	2,027,874	513000	Fringe - Health and Welfare	2,334,339	2,334,339	2,365,569
8,300	27,765	1	513305	Health Savings - Metro Contrib/HSA Contrb	ı	1	1
8,867	•	2,504	514000	Fringe - Unemployment	8,930	8,930	8,930
35,800	35,904	43,968	515000	Fringe - Other Benefits	48,890	48,890	49,520
181,796	93,798	219,390	519000	Pension Oblig Bonds Contrib	122,884	122,884	124,451
20,753	23,678	1	519500	Fringe - Insurance - Opt Out	ı	•	ı
12,460.028	14,007,606	16,731,494		Total Personnel Services	19.188.300	19,188,300	19,419,113

FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Amended Amount	ACC	DESCRIPTION	FY 2019-20 Proposed Amount	FY 2019-20 Approved Amount	FY 2019-20 Adopted Amount
Solid Waste Fund							
				Materials and Services			
60,259	85,831	81,060	520100	Office Supplies	79,363	29,363	79,363
153,333	115,523	38,100	520110	Computer Equipment	83,165	83,165	83,165
10,707	16,185	7,500	520120	Meetings Expenditures	11,732	11,732	11,732
22,060	1,063	200	520130	Postage	28,300	28,300	28,300
1,351	ı	•	520140	OfficeSupply-PromoandConsult Sup	•	1	•
849,588	991,077	1,073,415	520500	Operating Supplies	1,008,570	1,008,570	1,008,570
42,189	28,772	125	520510	Operating Supplies - Small Tools, Equip	128	128	128
4,586	1,383	1	520520	Operating Supplies - Audio Visual	1	1	1
2,206	1,126	125	520540	Operating Supplies - Medical and Veterinary	130	130	130
1,558	10,608	3,000	520550	Operating Supplies - Telecommunications	1	ı	•
30	ı	1	520560	Operating Supplies - Tickets	1	ı	•
27,009	45,206	2,250	520580	Operating Supplies - Uniforms	3,240	3,240	3,240
5,738	ı	1	520590	Operating Supplies - Sustainability	1	ı	,
186	1,577	29,300	521000	Subscriptions and Dues	1	ı	1
25,308	28,763	19,700	521100	Membership and Professional Dues	21,000	21,000	21,000
2,447	3,568	ı	521200	Publications and Subscriptions	33,162	33,162	33,162
1,757,773	2,207,789	2,854,909	521300	Fuels - Waste Transport	2,793,556	2,793,556	2,793,556
30,497	37,497	50,320	521400	Fuels and Lubricants - General	•		•
5,075	6,335	197,200	521500	Maintenance and Repairs Supplies	274,548	274,548	274,548
06	ı	1	521510	Maintenance and Repairs Supplies - Technology	1	ı	1
13,706	42,110	1,500	521520	Maintenance and Repairs Supplies - Building	1,535	1,535	1,535
2,476	7,139	200	521521	Maintenance and Repairs Supplies - HVAC	205	205	205
2,147	4,015	450	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	1	ı	,
862	226	1	521530	Maintenance and Repairs Supplies - Custodial	1	ı	1
2,476	2,980	200	521540	Maintenance and Repairs Supplies - Electrical	205	205	205
5,870	674	8,300	521550	Maintenance and Repairs Supplies - Grounds/Landscape	•		•
93,764	149,276	2,000	521560	Maintenance and Repairs Supplies - Equipment	2,054	2,054	2,054
15,968	19,105	1,750	521570	Maintenance and Repairs Supplies - Vehicles	1,757	1,757	1,757
574	1,027	1	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	1	ı	,
21,937	83,411	25,000	522500	Retail	88,500	88,500	88,500
2,097,251	2,298,228	4,180,646	524000	Contracted Professional Svcs	2,950,383	2,950,383	3,187,383
4,489	1	ı	524010	Contracted Prof Svcs - Accounting and Auditing	•	1	•
2,855	6,083	ı	524020	Contracted Prof Svcs - Attorney and Legal	•		•
18,160	7,858	•	524040	Contracted Prof Svcs - Promotion and Public Relations	240,000	240,000	240,000
80,328	129,710	10,000	524050	Contracted Prof Svcs - Advertising	200,000	760,000	760,000
98,156	8,949	1	524060	Contracted Prof Svcs - Information Technology Services	28,400	28,400	28,400
40,584	3,884	•	524070	Contracted Prof Svcs - Management, Consulting and Communication	•	1	•

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17 Actual	FY 2017-18 Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
Solid Waste Fund							
	634	4,000	524075	Contracted Prof Svcs - Recruiting Services	•	1	1
14,724	94,474	•	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	•		•
10,849	178,774	•	524500	Marketing Expenditures	20,000	20,000	20,000
104,931	209,277	245,200	524600	Sponsorship Expenditures	130,500	130,500	130,500
•	1,683	•	524710	Marketing Incentives	•	•	•
13,151	19,630	12,576	525000	Contracted Property Services	12,910	12,910	12,910
(1,463)	12,034	130,250	525100	Utility Services	137,200	137,200	137,200
317	959	•	525110	Utility Services - Internet	•	•	•
33,288	35,810	10,700	525120	Utility Services - Telecommunications	13,175	13,175	13,175
50,143	50,801	•	525130	Utility Services - Electricity	•	•	•
9,064	9,253	•	525140	Utility Services - Natural Gas	•	•	•
130,344	159,767	138,000	525150	Utility Services - Sanitation and Refuse Removal	168,500	168,500	168,500
34,527	26,246	•	525160	Utility Services - Water and Sewer	•	•	•
23,184	15,734	18,200	525500	Cleaning Services	18,756	18,756	18,756
13,848	510	239,830	526000	Maintenance and Repair Services	218,125	218,125	218,125
69,017	149,803	11,000	526010	Maintenance and Repair Services - Building	16,162	16,162	16,162
32,795	5,473	•	526012	Maintenance and Repair Services - Electricity	•	•	ı
5,740	17,866	1,000	526014	Maintenance and Repair Services - HVAC	1,027	1,027	1,027
71,464	476,540	85,750	526020	Maintenance and Repair Services - Equipment	26,772	26,772	26,772
60,891	147,499	40,000	526030	Maintenance and Repair Services - Grounds	36,000	36,000	36,000
2,177	8,359	250	526040	Maintenance and Repair Services - Technology	257	257	257
18,110	21,226	250	526050	Maintenance and Repair Services - Vehicles	257	257	257
•	257	•	526060	Maintenance and Repair Services - Safety	ı	1	ı
116,715	(19,945)	125,000	526100	Capital Maintenance - CIP	400,000	400,000	400,000
523,624	45,147	1	526200	Capital Maintenance - Non-CIP	•	1	ı
12,440	666	14,800	526300	Software Maintenance	15,700	15,700	15,700
2,975	5,106	177,650	526500	Rentals	199,685	199,685	199,685
139,396	163,084	•	526510	Rentals - Building	ı	1	ı
1,414	2,027	•	526520	Rentals - Equipment	•		1
1,247	ı	•	526530	Rentals - Office Equipment	•	1	1
616	9,714	1	526540	Rentals - Vehicle	•	1	ı
10,528	11,170	3,500	526560	Rentals - Parking Space	1	1	i
104,084	167,738	90,165	528000	Other Purchased Services	164,974	164,974	164,974
16,699	27,666	10,000	528030	Other Purchased Services - Delivery, Shipping and Courier	ı	1	1
877	1	25,000	528200	Banking Services	2,000	2,000	2,000
363,551	370,511	374,000	528210	Credit Card Fees	386,000	386,000	386,000
663,952	776,242	000'099	528300	Other Purchased Services - Temporary Help Services	440,000	440,000	440,000
117,339	174,557	28,700	528400	Other Purchased Services - Printing and Graphics	144,345	144,345	144,345
5	ı	•	529000	Operations Contracts	•	•	ı

		FY 2018-19			FY 2019-20	FY 2019-20	FY 2019-20
FY 2016-17	FY 2017-18	Amended	7	NOLLABORIO	Proposed	Approved	Adopted
Solid Waste Fund			7	NOT INDICATE			
9,511,793	9,764,241	10,434,689	529300	Disposal Fees - Landfill	10,207,173	10,207,173	10,207,173
966,232	1,113,482	999,400	529400	Special Waste Disposal Fees	1,123,650	1,123,650	1,123,650
000'808'6	10,663,996	12,050,212	529500	Waste Transport	11,102,932	11,102,932	11,102,932
9,021,965	9,439,568	10,158,730	529600	Transfer Station Operations	10,792,924	10,792,924	10,792,924
3,604,977	3,354,184	3,663,130	529700	Organics Processing Fees	3,442,710	3,442,710	3,442,710
78,024	222,473	769,844	530000	Payments to Other Agencies	279,150	279,150	429,150
649,877	648,324	15,710	530010	License and Permit Fees	859,971	859,971	859,971
3,243,500	2,663,043	2,537,000	531500	Grants to Other Governments	2,927,200	2,927,200	2,927,200
45,000	10,173	2,979,689	544500	Grants and Loans	000'080'9	000'080'9	000'080'9
33,572	39,878	25,000	544600	Intra-Metro Grants	25,000	25,000	25,000
9,489	3,733	71,125	545000	Travel	1	•	1
21,593	31,022	3,500	545100	Travel and Lodging	93,737	93,737	93,737
6,170	9,871	ı	545200	Mileage, Taxi and Parking	•	•	1
06'9	12,509	1	545300	Meals and Entertainment		•	1
26,549	47,792	168,434	545500	Staff Development	259,306	259,306	259,306
090'9	17,737	4,000	545510	Tuition Reimbursement	4,000	4,000	4,000
46,088	30,909	ı	545520	Conference Fees	•	1	•
306	1	•	547500	Claims Paid	•	1	•
2,851	3,777	1	549000	Miscellaneous Expenditures	•	•	1
14,374	1	12,000	549010	Tri-Met Transit Pass	15,000	15,000	15,000
	189,103	1	552000	Bad Debt Expense	1	•	1
45,377,502	47,995,419	54,955,834		Total Materials and Services	58,175,031	58,175,031	58,562,031
				Capital Outlay			
•	•	3,000,000	570000	Land	3,000,000	3,000,000	3,000,000
835,251	269,637	(2,360,000)	571000	Improve-Other than Bldg	1,790,000	1,790,000	1,842,800
35,033	104,996	20,000	572000	Buildings and Related	250,000	250,000	250,000
194,818	3,763,889	5,288,900	574000	Equipment and Vehicles	1,400,000	1,400,000	1,789,000
56,614	483,728	25,000	574500	Vehicles	149,900	149,900	149,900
1	1,503	ı	575000	Office Furn and Equip		•	1
88,879	1	ı	219000	Intangible Assets		•	1
1,210,595	4,423,753	006'800'9		Total Capital Outlay	006'685'9	006'685'9	7,031,700
				Interfund Transfers			
5,150,099	5,159,882	5,280,811	280000	Transfer for Indirect Costs	5,777,080	5,777,080	5,777,080
462,908	24,475	25,520	581000	Transfer of Resources	2,500	2,500	2,500
734,449	9522,966	1,015,975	582000	Transfer for Direct Costs	1,235,734	1,235,734	1,235,734
2,000,000	1	ı	286900	Internal Loan Advances	•	1	1
8,347,456	6,110,323	6,322,306		Total Interfund Transfers	7,018,314	7,018,314	7,018,314

FY 2016-17	FY 2017-18	FY 2018-19 Amended			FY 2019-20 Proposed	FY 2019-20 Approved	FY 2019-20 Adopted
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
Solid Waste Fund	pu						
				Contingency			
•	1	1	700000	Contingency	250,000	250,000	250,000
•	1	7,854,001	701002	Contingency - Operating	6,201,797	6,201,797	5,856,308
•	1	5,999,012	705000	Contingency - Landfill Closure	4,657,418	4,657,418	4,657,418
•	1	5,246,769	706000	Contingency - Renew and Replacement	4,527,919	4,527,919	4,527,919
	·	19,099,782		Total Contingency	15,637,134	15,637,134	15,291,645
				Unappropriated Fund Balance			
5,843,665	10,678,662	1	805000	Unapp FB - Reserves	1	1	1
8,533,669	4,813,098	•	805200	Unapp FB - Renew and Replace Reserve	1	•	•
149,500	149,500	1	805450	Unapp FB - PERS Reserve	1	1	•
6,450,812	6,103,571	1	805539	Unapp FB - Landfill Closure Reserve	1	1	•
34,175,535	34,172,796	30,605,063	805900	Unapp FB - Other Reserves and Designations	31,189,775	31,189,775	31,189,775
55,153,181	55,917,627	30,605,063		Total Unappropriated Fund Balance	31,189,775	31,189,775	31,189,775
\$122,548,762	\$128,454,729	\$133,718,379 TOTAL REQUIREMENTS	OTAL REQU	IIREMENTS	\$137,798,454	\$137,798,454	\$138,512,578
11116	121 70	120 06			140 04	140 04	15101
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Capital Improvement Plan Summary



A capital project is defined in Metro's capital improvement plan (CIP) as any asset acquired or constructed by Metro with a total capital cost of \$100,000 or more and a useful life of at least five years. Significant capital maintenance and renewal and replacement projects are also included in Metro's CIP. The CIP for the next five years, FY 2019-20 through FY 2023-24, includes 187 projects with anticipated new spending of \$255 million.

Each year, departments assess the condition of existing capital assets, the status of current capital projects and future capital needs. The Chief Operating Officer reviews budget requests and includes selected projects in the proposed budget. The Metro Council reviews and acts on the proposed CIP following a public hearing. The Council adopts the five-year plan in its entirety and makes appropriations for the first year through budget adoption. Changes to the plan require Council action by resolution.

Five-year CIP Summary: FY 2019-20 through FY 2023-24

The summary table below presents the capital costs of projects by fiscal year, by operating unit. As in previous years, this year's CIP projects are primarily funded by capital reserves (61 percent). FY 2019-20 is the first year that Planning and Development has capital projects. This addition is due to the successful passage of the Affordable Housing Bond ballot measure. Planned costs include purchases of land for the affordable housing projects. Property and Environmental Services spending includes Solid Waste and the Metro Regional Center. Parks and Nature includes General Fund spending for regional parks projects, bond funding for land purchases and natural area projects funded by the Parks and Natural Areas Local Option Levy. Projects at the Oregon Zoo reflect expenditures in the zoo bond program approved by voters in 2008 as well as other capital and renewal and replacement projects. MERC includes capital projects for the OCC, Portland'5 Centers for Arts (Portland'5) and the Portland Expo Center (Expo). Most Information Services projects fund network infrastructure and agency software.

Total projects costs by organization unit

	Total											
	Projects		FY 2019-20	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		Total
Information Services	18	\$	2,270,223	\$ 684,788	\$	426,993	\$	158,098	9	5 -	\$	3,540,102
Parks and Nature	45		13,409,928	16,279,604		8,306,000		2,095,000		55,000		40,145,532
Property and Enviornmental Services	42		16,634,865	7,853,805		12,706,953		9,686,367		350,000		47,231,990
Planning - Affordable Housing	1		30,000,000	15,000,000		15,000,000		-		-		60,000,000
Venues - MERC	66		28,801,000	11,457,908		11,304,000		8,280,000		10,335,000		70,177,908
Venues - Zoo	15		26,154,000	5,939,280		590,000		750,000		700,000		34,133,280
Tota	187	¢	117 270 016	¢ 57 215 385	¢	18 333 016	¢	20 969 465	¢	11 440 000	¢	255 228 812

SOURCES OF FUNDS

Expected spending for the next five years is \$255.2 million, funded as follows:

General Obligation Bonds

The Natural Areas, Oregon Zoo Infrastructure and Animal Welfare and Affordable Housing bond proceeds provide 39 percent of funding for CIP projects.

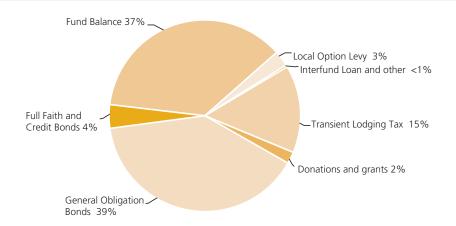
Fund balance

Fund balance provides 37 percent of funding for CIP projects Metro uses an accumulating strategy for its renewal and replacement funding, resulting in a more predictable and level annual contribution, no matter what projects start in any given year. The Solid Waste Revenue Fund employed this technique as a condition of its now retired bond financing for the transfer stations and continues to do so.

Overview

The General Fund established its General Renewal and Replacement Fund (now housed in the General Asset Management Fund) in 2008, fueled by a \$5.7 million initial contribution. A portion of this reserve was split out in 2015 with the creation of a dedicated Oregon Zoo Asset Management Fund. The remaining balance is comprised of dedicated reserves for the Metro Regional Center, Information Services and Regional Parks. In 2011 the MERC Fund also designated dedicated renewal and replacement funding for each of its venues. This financing technique is particularly well suited for small- to medium-sized projects. Fund Balance also supports new capital projects.

Major funding sources



Transient Lodging Tax

The MERC Fund maintains a capital reserve funded by transient lodging tax for capital refurbishment and replacement at all three visitor venues. This reserve provides 15 percent of CIP project funding.

Full Faith and Credit Bonds

Proceeds from full faith and credit bonds represent 4 percent of CIP project funding. The funding will be dedicated to projects at the Metro Regional Center.

Local Option Levy

The Parks and Natural Areas Local Option Levy will make up about 3 percent of funding for CIP projects. All local option levy funding in the CIP will support capital and renewal and replacement projects at Metro's parks and natural areas.

Donations and Grants

Donations and grants account for 2 percent of the total and vary annually. This year they include parks grants and contributions from the Oregon Zoo Foundation, targeted to specific projects, and \$12.8 million in Oregon State Lottery funds dedicated to construction of the Willamette Falls Legacy Project.

Interfund Loans and Other

The Solid Waste Fund issued a loan in FY 2016-17 to Property Services to fund improvements to the Metro Regional Center building and surrounding facilities. The majority of these funds were expended in FY 2018-19. This loan will be paid off in full in FY 2019-20. A loan with similar terms was issued by the Solid Waste Fund to the Oregon Zoo to fund train renovations and other projects.

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

Total projects summary by year

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

Overview of projects

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

Project funding

This section of the narrative discusses the sources of funding for the various projects and any significant funding issues. The contribution to the General Fund Renewal and Replacement Account increases each fiscal year for existing assets. When significant new assets are added, the contribution to this fund also increases. For FY 2019-20, the increase is 3 percent.

Organizational unit summary and analysis



Information Services

Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
GENERAL FUND							
Honey Badger Horizon 3	I3002E	114,200	-	-	-	-	114,200
Payroll Project Phase II	I1501E	100,000	-	-	-	-	100,000
TOTAL IS - GENERAL FUND		\$214,200	\$0	\$0	\$0	\$0	\$214,200
INFORMATION SVCS R&R SUBFUND							
IMS - Network Management	65200	292,229	353,503	177,872	158,098	-	981,702
Website - R&R	ISTBD02	264,113	-	-	-	-	264,113
PeopleSoft LMS	I1001E	215,000	-	-	-	-	215,000
MRC Wiring Plant (twisted cooper and fiber)	ISTBD03	190,236	-	-	-	-	190,236
PeopleSoft Upgrade	65612	150,191	-	156,258	-	-	306,449
PeopleSoft Upgrades	01521	108,758	-	-	-	-	108,758
RLI Training Software	01524	57,639	-	60,863	-	-	118,502
KRONOS Timeclocks	65630B	31,516	31,000	32,000	-	-	94,516
Council Chamber Broadcast Video	01326	-	180,000	-	-	-	180,000
Palo Alto Firewall (2)	ISTBD04	-	120,285	-	-	-	120,285
TOTAL IS - INFORMATION SVCS R&R SUBFUND		\$1,309,682	\$684,788	\$426,993	\$158,098	\$0	\$2,579,561
METRO REG CENTER R&R SUBFUND							
VOIP Phone System Upgrade	65701B	200,341	-	-	-	-	200,341
TOTAL IS - METRO REG CENTER R&R SUBFUND		\$200,341	\$0	\$0	\$0	\$0	\$200,341
NEW CAPITAL SUB-FUND							
PeopleSoft Upgrades	01521	150,000	-	-	-	-	150,000
PeopleSoft Benefits Module	I1002E	150,000	-	-	-	-	150,000
Automatic Switch for Data Center at OCC	ISTBD14	126,000	-	-	-	-	126,000
PCI-Network Remediation	01570	20,000	-	-	-	-	20,000
TOTAL IS - NEW CAPITAL SUB-FUND		\$446,000	\$0	\$0	\$0	\$0	\$446,000
OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND							
VOIP Phone System Upgrade	65701B	100,000	-	-	-	-	100,000
TOTAL IS - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND		\$100,000	\$0	\$0	\$0	\$0	\$100,000
TOTAL IS (18 Projects)		\$2,270,223	\$684,788	\$426,993	\$158,098	\$0	\$3,540,102

Major funding sources

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Fund Balance - General Fund	214,200	-	-	-	-	214,200
Fund Balance - Capital Subfund	446,000	-	-	-	-	446,000
Fund Balance - Renewal & Replacement	1,610,023	684,788	426,993	158,098	-	2,879,902
IS DEPARTMENT TOTAL:	\$2,270,223	\$684,788	\$426,993	\$158,098	\$0	\$3,540,102

The Information Services capital improvement plan (CIP) includes most agencywide hardware and applications. Applications and hardware specific to individual programs are generally found within those programs.

OVERVIEW OF PROJECTS

The FY 2019-20 through FY 2023-24 Information Services CIP contains 18 projects; 12 are renewal and replacement projects. Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software. In FY 2019-20, projects include multiple server upgrades, work on the voice over IP system, and updates to Metro's website.

PROJECT FUNDING

Projects for agency-wide applications are generally funded by the general fund, transfers from the participating funds into the General Asset Management Fund, or are funded directly by those other funds.

OPERATIONAL IMPACTS

The operational impact of most of these projects is the ongoing cost to fund renewal and replacement, system support and maintenance cost. Voice over IP will facilitate communications throughout the agency while the updates to Metro's website will make it even easier for parties across the agency to work together to serve the public.

Information Services



Parks and Nature
Nature

Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
GENERAL FUND							
N. Columbia Slough Bridge	BA011	75,000	_	-	_	_	75,000
Levy Terramet Database Improvement	LS010	55,000	55,000	55,000	55,000	55,000	275,000
TOTAL PARKS - GENERAL FUND		\$130,000	\$55,000	\$55,000	\$55,000	\$55,000	\$350.000
NATURAL AREAS FUND		,,	, ,	, , , , , , ,	******	, ,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Natural Areas Acquisition	TEMP98	2,000,000	_	-	-	_	2,000,000
Chehalem Ridge Comp Plan	LA110	800,000	1,875,000	490,000	_	_	3,165,000
Marine Drive Trail	BA020	250,000	750,000	1,200,000	_	_	2,200,000
Gabbert Hill Access Improvements Phase 1	LA200	200,000	1,741,000	-	_	_	1,941,000
Columbia Blvd Bridge Crossing	BA010	150,000	850,000	1,000,000	_	_	2,000,000
Levy Terramet Database Improvement	LS010	100,000	100,000	100,000	100,000	_	400,000
Cazadero North Stream & Wetland Restoration	G46015	60,000	200,000	100,000	100,000		260,000
River Island Restoration	BA030	50,000	200,000				50,000
Aus Farms	G12007	10,000	-	-	-	-	10,000
TOTAL PARKS - NATURAL AREAS FUND	G12007	\$3,620,000	\$5,516,000	\$2,790,000	\$100,000	\$0	\$12,026,000
PARKS AND NATURAL AREAS LOCAL OPTION LEVY FUND		\$3,020,000	\$5,510,000	\$2,790,000	\$100,000	30	\$12,020,000
	1 4 2 5 0	1 900 000	040.000				2 740 000
Newell Creek Canyon Nature Park	LA250	1,800,000	940,000	-	-	-	2,740,000
N. Multnomah Channel Marsh Ecotone Enhancement	LR665	419,800			-	-	419,800
Gales Forest Grove Stream Restoration in partnership with CWS	LR146	237,500	30,000	12,000	-	-	279,500
McCarthy Creek Road Repair	LR902	206,000	-	-	-	-	206,000
Oxbow Park Sanitary System Replacement	LI011	200,000	-	-	-	-	200,000
Johnson/Brigman Creek Stream Restoration	LR167	145,000	-	-	-	-	145,000
Levy: East Council Creek	LA121	103,000	-	-	500,000	-	603,000
P&N ADA Transition Plan	PNDEI2	100,000	100,000	100,000	100,000	-	400,000
Levy Terramet Database Improvement	LS010	100,000	100,000	100,000	100,000	-	400,000
Quamash Prairie Prescribed Burn	LR507	100,000	-	-	-	-	100,000
Oxbow Campground Improvements	LI007	100,000	-	-	-	-	100,000
Fleet : PARKS	70001P	80,000	-	-	-	-	80,000
Beaver Creek Stream Restoration	LR220	75,000	160,000	15,000	-	-	250,000
Blue Lake Curry Space Plan & Furniture Replacement (formerly	LI218	75,000	-	-	-	-	75,000
PKSTBD35)		F0 000	50.000				400.000
Grant Butte Nature Park	LA201	50,000	50,000	-	-	-	100,000
Ennis Creek Road Repair	LR903	40,000	206,000	-	-	-	246,000
Borland Infrastructure Phase 2	LR751	40,000	-	-	-	-	40,000
Oxbow Forest Restoration	LR241	35,000	50,000	15,000	-	-	100,000
Killin Wetland Access/Site Evaluation	LA300	25,000	-	-	-	-	25,000
Oxbow Park Stream Restoration	LR240	15,000	-	-	-	-	15,000
North Tualatin Mountains Nature Park	LA120	-	1,422,604	-	-	-	1,422,604
Chinook: Floats & Gangway	PCK001	-	750,000	-	-	-	750,000
TOTAL PARKS - PARKS AND NATURAL AREAS LOCAL OPTION		\$3,946,300	\$3,808,604	\$242,000	\$700,000	\$0	\$8,696,904
PARKS CAPITAL SUB-FUND							
	PTR001	150,000	800,000		_		950,000
Trails: St Johns Prairie TOTAL PARKS - PARKS CAPITAL SUB-FUND	FINUUI			\$0	\$0	\$0	\$950,000
PARKS OPERATIONS R&R SUBFUND		\$150,000	\$800,000	30	30	30	\$950,000
	CEN 410C	700 000	1 500 000				2 200 000
Lone Fir Retaining Wall	CEM106	700,000	1,500,000	-	-	-	2,200,000
Fleet : PARKS	70001P	174,378	-	-	-	-	174,378
Oxbow: Trail System Assessment	POX004	152,000	-	-	-	-	152,000
Chinook Landing Improvements	PCK002	100,000	100,000	219,000	-	-	419,000
Blue Lake Shoreline/Walkway Assessment	PBL008	84,750	-	-	-	-	84,750
Blue Lake: Fencing	PBL002	65,000	-	-	-	-	65,000
Blue Lake Inclusive Play Assessment	PBL004	62,500	-	-	-	-	62,500
Cemetery Paving Projects	PKSTBD11	-	-	-	240,000	-	240,000
TOTAL PARKS - PARKS OPERATIONS R&R SUBFUND		\$1,338,628	\$1,600,000	\$219,000	\$240,000	\$0	\$3,397,628
SMITH AND BYBEE WETLANDS FUND		Ţ.,550,020	4.,030,000	4=15,000	4-10,000		75,557,020
N. Columbia Slough Bridge	BA011	75,000					75,000
TOTAL PARKS - SMITH AND BYBEE WETLANDS FUND	DAUTT	\$75,000	\$0	\$0	\$0	\$0	\$75,000
WILLAMETTE FALLS CAPITAL SUB-FUND		<i>⊋13,</i> 000	3 U	3 U	3 U	3 0	<i>∌13,</i> 00€
	\A/FO14	2 150 000					2 150 000
WF Conceptual Design	WF011	2,150,000	4 500 000	F 000 000	1 000 000	-	2,150,000
WF Construction	WF013	2,000,000	4,500,000	5,000,000	1,000,000	-	12,500,000
TOTAL PARKS - WILLAMETTE FALLS CAPITAL SUB-FUND		\$4,150,000	\$4,500,000	\$5,000,000	\$1,000,000	\$0	\$14,650,000
TOTAL PARKS (45 Projects)		\$13,409,928	\$16,279,604	\$8,306,000	\$2,095,000	\$55,000	\$40,145,53

Parks and Nature's capital improvement plan (CIP) includes the acquisition of natural areas, improvements at Metro regional parks and the planning and development of new facilities for the parks system.

OVERVIEW OF PROJECTS

Parks General Fund Renewal and Replacement

The CIP includes a variety of Parks and Natural areas renewal and replacement projects. Among the projects scheduled in FY 2019-20 are work on the Lone Fir Cemetery retaining wall, multiple fleet replacements, and trail improvements at Oxbow Park.

Parks and Natural Areas Local Option Levy

The voter-approved Parks and Natural Areas Local Option Levy includes a variety of projects dedicated to restoring natural areas and improving facilities at regional parks. Major projects include numerous stream and habitat restorations, as well as substantial renovations to offices and play areas at Blue Lake and Oxbow parks.

Natural Areas Bond

This capital plan includes the continued acquisition of natural areas and several design and construction projects. Significant natural areas access projects in FY 2019-20 include the Chehalem Ridge Comprehensive Plan, work on the Marine Drive Trail, and improvements to Gabbert Hill.

Regional Parks Capital

Regional Parks Capital includes one new project for the construction a new trail and overlook at the old St. Johns landfill site that is being restored as a natural area.

Willamette Falls Capital Fund

Major construction on the Willamette Falls Riverwalk is projected to begin in FY 2019-20.

PROJECTS FUNDING

Land purchases are funded by the Natural Areas Bond Fund. The Parks and Natural Areas Local Option Levy, periodic grants, and reserves provide funding for restoration, improvements and increased public access at Metro's regional parks and natural areas. The Willamette Falls Riverwalk also receives funding from Oregon Lottery and non-Metro jurisdictions involved in the project. Parks projects are commonly funded by multiple sources.

OPERATIONAL IMPACTS

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

Major funding sources FY 2019-20 FY 2020-21 FY 2021-22 FY 2022-23 FY 2023-24 Total Fund Balance - General Fund 130,000 55,000 55,000 55.000 55,000 350,000 Fund Balance - Capital Reserve 150,000 800,000 950,000 1,600,000 Fund Balance - Renewal & Replacement 1,338,628 219,000 240,000 3,397,628 Fund Balance - Smith & Bybee Wetlands Fund 75,000 75,000 Fund Balance - Willamette Falls Capital Subfund 4,150,000 4,500,000 5,000,000 1,000,000 14,650,000 G. O. Bonds - Natural Areas 3,620,000 5,516,000 2,790,000 100,000 12,026,000 3.946.300 3.808.604 242.000 700.000 8.696.904 Local option levy PARKS DEPARTMENT TOTAL: \$13,409,928 \$16,279,604 \$8,306,000 \$2,095,000 \$55,000 \$40,145,532

Parks and

Nature



	Planning and Development

Total projects summary by year

PLAN DEPARTMENT TOTAL:

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
AFFORDABLE HOUSING FUND							
Affordable Housing Fund land acquisition	AFFHSG	30,000,000	15,000,000	15,000,000	-	-	60,000,000
TOTAL PLAN - AFFORDABLE HOUSING FUND		\$30,000,000	\$15,000,000	\$15,000,000	\$0	\$0	\$60,000,000
TOTAL PLAN (1 Projects)		\$30,000,000	\$15,000,000	\$15,000,000	\$0	\$0	\$60,000,000
Major funding sources							
		FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
G. O. Bonds - Affordable Housing Fund		30,000,000	15,000,000	15,000,000	-	-	60,000,000

\$30,000,000 \$15,000,000 \$15,000,000

\$0

\$0 \$60,000,000

The Planning and Development's capital improvement plan (CIP) includes Affordable Housing Fund projects planned to address the region's affordable housing needs.

OVERVIEW OF PROJECTS

The FY 2019-20 through FY 2023-24 Planning CIP contains one amount, which encompasses the planned spending for FY 2019-20, but which is not currently tied to particular named projects.

PROJECTS FUNDING

All funding for the Affordable Housing projects comes from general obligation bonds, approved by the region's voters, anticipated to be issued in May 2019.

OPERATIONAL IMPACTS

The operational impact of these projects aligns with other affordable housing planned programs.

Planning and Development



Property and Environmental Services

Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
METRO REG CENTER R&R SUBFUND							
MRC Furniture Reconfiguration	MRC005	2,600,000	-	-	-	-	2,600,000
MRC: HVAC & BAS Replacement	MRC001	2,481,756	-	-	-	-	2,481,756
MRC Tower Elevator Retrofit	MRC006	900,000	625,000	-	-	-	1,525,000
MRC Lighting Upgrades	PSTBD031	850,000	-	-	-	-	850,000
MRC Bldg Envlp Rprs-Phase 2	01325A	700,000	-	-	-	-	700,000
MRC Fire Stoppage	01332	400,000	-	-	-	-	400,000
MRC Kitchen, Bathroom and ADA Upgrades	PSTBD030	400,000	-	-	-	-	400,000
MRC IS System Upgrades	PSTBD029	300,000	-	-	-	-	300,000
MRC Daycare Improvements	MRC003	235,000	-	-	-	-	235,000
MRC Concrete Repairs	PSTBD004	100,000	400,000	-	-	-	500,000
Fleet: MRC	70001M	51,409	30,655	31,853	106,867	-	220,784
MRC Lobby Security Improvements	PSTBD028	-	300,000	-	-	-	300,000
MRC Undergound Garage Entrance	PSTBD026	-	250,000	-	-	-	250,000
MRC Emergency Generator	MRC004	-	190,000	760,000	-	-	950,000
MRC Irving Garage Concrete and Steel	PSTBD011	-	150,000	400,000	-	-	550,000
MRC Plaza Drainage	PSTBD032	-	-	700,000	-	-	700,000
TOTAL PES - METRO REG CENTER R&R SUBFUND		\$9,018,165	\$1,945,655	\$1,891,853	\$106,867	\$0	\$12,962,540
SOLID WASTE GENERAL ACCOUNT							
Solid Waste System Land Acquisition	SWTBD08	3,000,000		-	-	-	3,000,000
Fleet: Solid Waste	70001S	389,000	-	-	-	-	389,000
MCS Bay 4 Improvements for Organics	SWTBD15	250,000	1,250,000	_	_		1,500,000
Metro Paint Processing Room Expansion	SWTBD16	250,000	1,150,000	200,000	_	_	1,600,000
New Facility CRC Design	SWTBD18	250,000	1,000,000	750,000	500,000	_	2,500,000
MSS Office Renovations (2 stories)	SWTBD26	150,000	200,000	-	-	_	350,000
MSS Pest Prevention Engineering & Design	SWTBD28	50,000	150,000	100,000	_	_	300,000
							300,000
MCS Pest Prevention Engineering & Design	SWTBD29	50,000	150,000	100,000	-	-	
MCS Covered Storage HHW	SWTBD27	-	200,000			-	200,000
New Facility CRC Construction	SWTBD19	-	-	8,750,000	8,750,000	-	17,500,000
TOTAL PES - SOLID WASTE GENERAL ACCOUNT		\$4,389,000	\$4,100,000	\$9,900,000	\$9,250,000	\$0	\$27,639,000
SOLID WASTE LANDFILL CLOSURE							
St. Johns Landfill - Remediation	76995	352,800	-	-	-	-	352,800
TOTAL PES - SOLID WASTE LANDFILL CLOSURE SOLID WASTE OPERATING ACCOUNT		\$352,800	\$0	\$0	\$0	\$0	\$352,800
	77125	300.000	200,000	100.000	100.000	100.000	700.000
Metro Central - Annual Concrete Repair	77125	200,000	200,000	100,000	100,000	100,000	700,000
MSS Annual Concrete Maintenance	77124	200,000	100,000	100,000	100,000	100,000	600,000
TOTAL PES - SOLID WASTE OPERATING ACCOUNT		\$400,000	\$300,000	\$200,000	\$200,000	\$200,000	\$1,300,000
SOLID WASTE RENEWAL AND REPLACEMENT							
MSS Transfer Scale Replacement	SWTBD20	500,000	-	-	-	-	500,000
Metro Central - Conveyor #1	SWTBD05	400,000	350,000	-	-	-	750,000
MCS Exterior Renovations	SMC005	400,000	-	-	-	-	400,000
MCS Gate Replacement	SWTBD21	300,000	-	-	-	-	300,000
SW Branding & Signage	SWTBD22	200,000	200,000	-	-	-	400,000
MSS Pond Reconstruction and Clean-Up	SWTBD23	200,000	-	-	-	-	200,000
MCS Replace Storage Tank	SWTBD25	200,000	-	-	-	-	200,000
MSS Transfer Station Renovation - Restroom/Showers	SWTBD24	150,000	200,000	-	-	-	350,000
Fleet: Solid Waste	70001S	124,900	58,150	115,100	129,500	150,000	577,650
Metro Central - Conveyor #3	SWTBD07	-	500,000	-	-	-	500,000
Metro South Bays - 1&2 Ventilations System	76836	-	200,000	-	-	-	200,000
Platform Scale MSS #2	SWTBD02	-	-	300,000	-	-	300,000
Platform Scale MCS-B	SWTBD03	-	-	300,000	-	-	300,000
TOTAL PES - SOLID WASTE RENEWAL AND REPLACEMENT		\$2,474,900	\$1,508,150	\$715,100	\$129,500	\$150,000	\$4,977,650
TOTAL PES (42 Projects)		\$16,634,865	\$7,853,805	\$12,706,953	\$9,686,367	\$350,000	\$47,231,990
TALVELPS (45 LIOROS)		\$10,034,003	\$1,000,000 000	\$12,700,333	\$0,000,50 <i>/</i>	000,000	טעע,ו כש, <i>ו</i> דינ

Property and Environmental Services' capital improvement plan (CIP) includes some fleet replacements in the motor pool, as well as improvements at the Metro Regional Center (MRC) and Solid Waste Facilities.

OVERVIEW OF PROJECTS

General Renewal and Replacement and Capital

In FY 2019-20 major projects that will take place at MRC include a major upgrade to the building's HVAC system and a furniture reconfiguration.

Solid Waste Revenue Fund

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

General and Operating Accounts

Projects financed through the Solid Waste General Account are typically new capital assets designed to increase the efficiency and effectiveness of Metro's two transfer stations. The current five-year plan includes General Account projects to acquire additional land needed to build a new consumer recycling center near the Metro South Transfer Station, to expand capacity at the Metro Paint facility and to improve facilities at Metro Central.

Landfill Closure

The St. Johns Landfill Account is restricted to financing capital projects needed to close the St. Johns Landfill and maintain post-closure performance standards. The project in the capital budget represent a series of ongoing improvements that are needed to minimize erosion damage, restore native vegetation and replace the landfill flare system.

Renewal and Replacement Account

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

MAJOR FUNDING SOURCES

Many capital projects associated with Property Services are funded via proceeds from a full faith and credit bond issued in May 2018, with additional funding coming from renewal and replacement reserves. Primary financing for Solid Waste projects derives from reserves established for that purpose.

Major funding sources

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Fund Balance - Capital Reserve	4,789,000	4,400,000	10,100,000	9,450,000	200,000	28,939,000
Fund Balance - Landfill Closure	352,800	-	-	-	-	352,800
Fund Balance - General Renewal & Replacement	286,409	577,411	1,891,853	106,867	-	2,862,540
Fund Balance - Solid Waste Renewal & Replacement	2,474,900	1,508,150	715,100	129,500	150,000	4,977,650
Full Faith and Credit Bond - MRC Bond	8,731,756	1,368,244	-	-	-	10,100,000
PES DEPARTMENT TOTAL:	\$16,634,865	\$7,853,805	\$12,706,953	\$9,686,367	\$350,000	\$47,231,990

Property and Environmental Services



	Visitor Venues
Capital Improvement Plan Summary- Visitor Venues	F-23



Metro's Visitor Venues include OCC, Portland'5, Expo and the Oregon Zoo. Consolidated in July 2010 to enhance collaboration on operational issues, the team actively works toward a common mission of maintaining world-class gathering and entertainment spaces.

Visitor Venues

OCC Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
CONVENTION CENTER OPERATING FUND							
Master Plan Renovation	8R082	10,730,000	-	-	-	-	10,730,000
Chair Replacement	8N073	2,800,000	-	-	-	-	2,800,000
Staff Support Area Programming: King BR/Admin Lobby	8R224A	690,000	-	-	-	-	690,000
Tower/Crown Glazing	8R222	500,000	160,000	-	-	-	660,000
Audio Visual Equipment	8R118	450,000	150,000	150,000	150,000	150,000	1,050,000
Table Replacement	8R244	375,000	-	-	-	-	375,000
Water Heater Replacement	8R210	350,000	-	-	-	-	350,000
Integrated Door Access Controls	8N025	250,000	-	-	-	-	250,000
Vertical Transportation: Elevator Door & Operator Replacement	8R207C	250,000	-	-	-	-	250,000
Waterproofing: Rain Garden	8R223C	250,000	-	-	-	-	250,000
OCC - Lighting Control System	88174	200,000	-	-	-	-	200,000
Prefunction A and C Restroom Renovations	8R246	195,000	2,600,000	-	-	_	2,795,000
Vertical Transportation: Elevator Modernizations	8R207	175,000	300,000	300,000	_	_	775,000
Mass Notification Consulting & Implementation	8N087	150,000	_	_	_	_	150,000
Rain Garden Tree Replacement	8R209	130,000	_	_	_	_	130,000
VIP B Renovation	8R245	120,000	1,000,000	_	_	_	1,120,000
OCC - WiFi & Show Network Upgrades	8R226	120,000	130,000	130,000	130,000	130,000	640,000
ADA Assessment and Improvements	8N086	100,000	130,000	150,000	130,000	130,000	100,000
Vertical Transportation: Escalator Safety Skirt Brush Installation	8R207B	100,000	-	-	-	-	100,000
Parking Pay Station Signage/Elevator lobby Refresh	8R243	100,000					100,000
			-	-	-	-	
Lobby Lighting Retrofit	8R242	80,000	600,000	-	-	-	680,000
Waterproofing: SW Exterior & Egress Doors	8R223D	60,000	400,000	-	-	-	460,000
Staff Support Area Programming: Guest Services	8R224B	-	1,165,000	-	-	-	1,165,000
CCTV Security Camera Replacement	OCCTBD81	-	500,000	-	-	-	500,000
Food & Beverage Programming: Planning & Design	OCCTBD87	-	300,000	-	-	-	300,000
Security Console/Entrance area Renovation	OCCTBD77	-	230,000	1,400,000	-	-	1,630,000
OCC - AV Audio System Upgrade	OCCTBD42	-	100,000	750,000	-	-	850,000
Facility Security Hardening	OCCTBD84	-	80,000	300,000	-	-	380,000
Interior Digital Signage Additions	OCCTBD73	-	75,000	1,000,000	-	-	1,075,000
OCC - Crbrd Baler & Cnpy	8N067	-	75,000	350,000	-	-	425,000
Exhibit Hall Sound Panel Replacement	OCCTBD74	-	65,000	650,000	-	-	715,000
Waterproofing: Miscellaneous	8R223E	-	60,000	300,000	-	-	360,000
Waterproofing: Parking Garage Traffic Coating	8R223F	-	60,000	250,000	-	-	310,000
OCC Cooling System phase II	8R188B	-	20,000	4,000,000	-	-	4,020,000
Gingko Lane Renovation	OCCTBD75	-	-	750,000	5,000,000	-	5,750,000
Exhibit Hall Restroom Renovation	OCCTBD70	-	-	224,000	1,700,000	-	1,924,000
ABC Meeting Room Renovation	OCCTBD72	-	-	-	1,200,000	7,000,000	8,200,000
DEF Meeting Rooms/Lobbies/Restrooms Renovation	OCCTBD78	-	-	-	-	1,200,000	1,200,000
Holladay & 1st Ave Exterior Improvements	OCCTBD80	-	-	-	-	750,000	750,000
Glass Tower Structural Reinforcement	OCCTBD66	-	-	-	-	100,000	100,000
OCC - Boiler Replacement	OCCTBD29	-	-	-	-	100,000	100,000
Exhibit Hall Lighting Retrofit	OCCTBD85	-	-	-	-	75,000	75,000
Employee Locker Room Renovation	OCCTBD67	-	-	-	-	70,000	70,000
Holladay Suites Renovation TOTAL OCC - CONVENTION CENTER OPERATING FUND	OCCTBD76	\$18,175,000	\$8,070,000	\$10,554,000	\$8,180,000	60,000 \$9,635,000	60,000 \$54,614,000
IOTAL OCC - CONVENTION CENTER OPERATING FUND		318 1/5 000	38 U/U UU()	3 10 334 000			

OCC Major funding sources

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Fund Balance - Renewal & Replacement	11,415,641	1,437,844	3,828,110	1,245,533	2,485,873	20,413,002
TLT Pooled Capital	6,659,359	6,632,156	6,725,890	6,934,467	7,149,127	34,100,998
Other - Grants	100,000	-	-	-	-	100,000
OCC DEPARTMENT TOTAL:	\$18,175,000	\$8,070,000	\$10,554,000	\$8,180,000	\$9,635,000	\$54,614,000

OCC is owned by Metro, managed by MERC, and is home to regional and national conventions and trade shows.

OVERVIEW OF PROJECTS

The FY 2019-20 through FY 2023-24 OCC capital improvement plan contains 44 projects; most projects are renewal and replacement. The largest projects during FY 2019-20 include renovation of the Oregon Ballroom, plaza and related areas, a large-scale chair replacement, and renovations of the interior support spaces. Most new capital projects at OCC involve technology upgrades that are key to maintaining business in a competitive environment.

PROJECT FUNDING

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

Oregon Convention Center

Portland'5 Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
PORTLAND'5 CENTERS FOR THE ARTS FUND							
Schnitzer Acoustical Enhancements	8R092	3,900,000	1,442,908	-	-	-	5,342,908
P5 AHH Roof	8R179	3,010,000	-	-	-	-	3,010,000
Keller Stage Cooling	8R247	2,000,000	-	-	-	-	2,000,000
P5 KA Elevator Modernizations	8R175	250,000	550,000	-	-	-	800,000
KA Generator Fuel Storage	8R214	200,000	-	-	-	-	200,000
ASCH Sound Reinforcement System	8R240	100,000	400,000	-	-	-	500,000
P5 ADA Improvements	8R182	50,000	95,000	-	-	-	145,000
AHH Digital Signage	P5TBD82	-	200,000	100,000	-	-	300,000
TOTAL PCPA - PORTLAND'5 CENTERS FOR THE ARTS FUND		\$9,510,000	\$2,687,908	\$100,000	\$0	\$0	\$12,297,908
TOTAL PCPA (8 Projects)		\$9,510,000	\$2,687,908	\$100,000	\$0	\$0	\$12,297,908

Portland'5 Major funding sources

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Fund Balance - Renewal & Replacement	6,010,000	2,687,908	100,000	-	-	8,797,908
Other Contributions	3,500,000	-	-	-	-	3,500,000
PCPA DEPARTMENT TOTAL:	\$9,510,000	\$2,687,908	\$100,000	\$0	\$0	\$12,297,908

Portland'5 facilities are owned by the City of Portland and managed by MERC through an intergovernmental agreement between Metro and the City of Portland. Portland'5 provides world class entertainment spaces for residents and visitors in three buildings:

- Antoinette Hatfield Hall, containing Dolores Winningstad Theatre, Newmark Theatre and Brunish Hall
- Arlene Schnitzer Concert Hall
- Keller Auditorium

OVERVIEW OF PROJECTS

The FY 2019-20 through FY 2023-24 Portland'5 capital improvement plan contains eight projects, including Schnitzer acoustical enhancements, a roof replacement at Antoinette Hatfield Hall, and upgrades to the Broadway and Park Marquees.

PROJECT FUNDING

Most projects in this five-year plan are funded by renewal and replacement reserves. Other projects are funded through contributions from Metro's catering contractor and Portland'5 partners.

Portland'5 Centers for the Arts

Expo Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
EXPO FUND							
Expo - Lower Parking Lot 1 Improvements	8N072	300,000	250,000	450,000	-	-	1,000,000
Hall C Structural Repairs	8R235	200,000	200,000	-	-	-	400,000
Expo - Lighting Control review and install - Halls ABCDE	8R169	161,000	-	-	-	-	161,000
Expo Hall E Flat Roof	8R234	150,000	-	-	-	-	150,000
Expo - ADA Compliance Assessment	8N085	100,000	-	-	-	-	100,000
Expo - Expo Website Update	8R229	100,000	-	-	-	-	100,000
Expo - Facility Wide door improvements	8R230	50,000	-	75,000	-	-	125,000
Expo - Main Entry Improvements	8N084	35,000	150,000	-	-	-	185,000
Campus Master Plan	8N083	20,000	100,000	-	-	-	120,000
Expo - Facility Wide Overhead Door improvements	EXTBD28	-	-	125,000	100,000	-	225,000
Halls D&E Interior Improvements	EXTBD62	-	-	-	-	250,000	250,000
Expo - Hall C Roof Recoat	8R227	-	-	-	-	150,000	150,000
Expo - UP2 North Walkway Cover	EXTBD22	-	-	-	-	150,000	150,000
Expo - Hall D&E HVAC	EXTBD60	-	-	-	-	150,000	150,000
TOTAL EXPO - EXPO FUND		\$1,116,000	\$700,000	\$650,000	\$100,000	\$700,000	\$3,266,000
TOTAL EXPO (14 Projects)		\$1,116,000	\$700,000	\$650,000	\$100,000	\$700,000	\$3,266,000

Expo Major funding sources

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
TLT Pooled Capital	1,116,000	700,000	650,000	100,000	700,000	3,266,000
EXPO DEPARTMENT TOTAL:	\$1,116,000	\$700,000	\$650,000	\$100,000	\$700,000	\$3,266,000

Expo is owned by Metro and managed by the MERC. Expo is Oregon's largest multipurpose facility. The 53-acre campus boasts five spacious exhibit halls totaling more than 333,000 square feet and ten varied meeting rooms.

OVERVIEW OF PROJECTS

The FY 2019-20 through FY 2023-24 Expo capital improvement plan contains 14 projects, including improvements to the parking lot used for *Cirque Du Soleil*, structural repairs to Hall C and upgrades to meet Americans with Disabilities Act standards.

PROJECT FUNDING

Funding in this five-year plan comes from transient lodging tax.

Portland Expo Center

Oregon Zoo Total projects summary by year

	ID	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
OREGON ZOO CAPITAL PROJECTS SUB-FUND							
Railroad Rolling Stock Replacement	ZRW193	700,000	-	-	-	-	700,000
Animal Area Cameras	Z0078	175,000	100,000	100,000	100,000	100,000	575,000
Zoo New Capital < \$100K	ZOOTBD22	150,000	-	-	-	-	150,000
Elephant transfer area modification	ZOOTBD19-2	144,000	-	-	-	-	144,000
Offsite condor facility improvements	ZOOTBD20-1	140,000	75,000	50,000	50,000	200,000	515,000
Polar Bear/Primate/Rhino Habitats	ZIP004	-	2,000,000	-	-	-	2,000,000
Black bear stream and pool	ZOOTBD19-3	-	-	200,000	-	-	200,000
TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB- FUND		\$1,309,000	\$2,175,000	\$350,000	\$150,000	\$300,000	\$4,284,000
OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUN	D						
Polar Bear/Primate/Rhino Habitats	ZIP004	23,800,000	3,514,280	-	-	-	27,314,280
One-Percent for Art Design and Installation	ZIP012	75,000	-	-	-	-	75,000
TOTAL ZOO - OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND		\$23,875,000	\$3,514,280	\$0	\$0	\$0	\$27,389,280
OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND							
Food facilities & equipment	ZOOTBD20-3	500,000	250,000	240,000	200,000	250,000	1,440,000
Website Redesign	ZRW196	200,000	-	-	-	-	200,000
Campus Accessibility Assessment	ZOOTBD20-2	150,000	-	-	-	-	150,000
Stellar Cove Digital Control System	ZGFRR07	120,000	-	-	-	-	120,000
Carpet Replacements	ZOOTBD20-4	-	-	-	400,000	-	400,000
Trimet water project	ZOOTBD20-5	-	-	-	-	150,000	150,000
TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND		\$970,000	\$250,000	\$240,000	\$600,000	\$400,000	\$2,460,000
TOTAL ZOO (15 Projects)		\$26,154,000	\$5,939,280	\$590,000	\$750,000	\$700,000	\$34,133,280

Oregon Zoo Major funding sources

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total
Fund Balance - Capital Subfund	-	2,000,000	-	-	-	2,000,000
Fund Balance - Oregon Zoo Renewal and Replacement Subfund	970,000	250,000	240,000	600,000	400,000	2,460,000
G. O. Bond - Oregon Zoo Infrustructure/Animal Welfare Fund	23,875,000	3,514,280	-	-	-	27,389,280
Grant - Oregon Zoo Foundation	609,000	175,000	150,000	150,000	300,000	1,384,000
Interfund Loan - Solid Waste Fund	700,000	-	200,000	-	-	900,000
ZOO DEPARTMENT TOTAL:	\$26,154,000	\$5,939,280	\$590,000	\$750,000	\$700,000	\$34,133,280

Oregon Zoo

The Oregon Zoo is owned and operated by Metro and attracts approximately 1.5 million in annual attendance. The 64-acre campus has five major exhibit areas: Great Northwest, Fragile Forests, Asia, Pacific Shores and Africa. Within these large areas are 23 specialized exhibits.

OVERVIEW OF PROJECTS

The FY 2019-20 through FY 2023-24 Oregon Zoo capital improvement plan includes 15 projects. Six projects are renewal and replacement, with the remaining funded by the zoo capital projects subfund and by the Oregon Zoo Infrastructure and Animal Welfare bond measure.

Adjustments to the scope and budget of zoo bond projects will continue as designs are completed. Bond projects in the current five-year plan include One percent for Art design and installation and the polar bear and primate habitats.

Non-bond projects in FY 2019-20 include railroad rolling stock replacements, upgrades to food facilities and equipment, and a website redesign.

PROJECT FUNDING

Most of the significant capital projects are funded by the proceeds of general obligation bonds issued in past years. Additional funding comes from interfund loan proceedes received from the Solid Waste Revenue Fund and grants from the Oregon Zoo Foundation.



Debt summary G-3 Summary of planned debt _______G-4 Outstanding debt issues ______G-5 Debt ratios ______G-6 Debt limitation comparison G-6 Debt service payments G-8 Debt schedules Oregon Convention Hotel Project, Series 2017 G-9 Affordable Housing, Series 2019 G-10 Natural Areas Program, 2012 Series A G-11 Natural Areas Program, Refunding Series 2014 ______ G-12 Natural Areas Program, Series 2018 _____ G-13 Oregon Zoo Infrastructure and Animal Welfare, 2012 Series A _____ G-14 Oregon Zoo Infrastructure and Animal Welfare, 2016 Series G-15 Oregon Zoo Infrastructure and Animal Welfare, 2018 Series _____ G-16 Full Faith and Credit Refunding Bonds, 2013 Series G-17 Full Faith and Credit Refunding Bonds, 2016 Series _____ G-18 Full Faith and Credit Bonds, 2018 Series G-19 Limited Tax Pension Obligation Bonds, 2005 Series _____ G-20

Debt Summary



Metro uses long and short-term debt to finance capital projects and some capital equipment. The following pages provide a summary of Metro's overall debt level as well as an explanation of Metro's outstanding debt by type and issue.

In January 2013 Standard & Poor's awarded Metro a AAA rating for its Full Faith and Credit obligation issue, affirming Metro's strong financial practices. The value of the high grade rating was confirmed in the successful 2016 bond sale which netted Metro both a favorable interest rate and high yield premiums. In May 2017 Moody's Investor Services assigned an Aa3 rating to Metro's Dedicated Tax Revenue bonds, series 2017 which resulted in a favorable interest rate and high yield premium when the sale occurred in August 2017. Metro maintained this gold standard in bond rating when it was reviewed by a ratings agency in spring 2018 in anticipation of the May 2018 general obligation and full faith and credit bond issuances for the remainder of the Natural Areas and Oregon Zoo Infrastructure and Animal Welfare issuances. In spring 2019, Standard and Poor's and Moody's Investor Service again reaffirmed their respective AAA and Aaa ratings for Metro's Affordable Housing general obligation bond issuance.

SUMMARY OF OVERALL DEBT

Metro has a relatively low level of outstanding debt. As of July 1, 2019, Metro has ten debt issues outstanding, totaling \$886,675,000. This total includes \$652.8 million in authorized debt for Affordable Housing issued in May 2019.

The graphs and charts on the following pages summarize Metro's total outstanding debt by fiscal year as well as total debt as a percentage of real market value and assessed value. In addition, the Debt Ratios table shows Metro's level of outstanding debt on a per capita basis and as compared to the estimated real market value of the Metro region. With the passage of Ballot Measure 50 in May 1997, assessed values were rolled back to FY 1994-95 levels less 10 percent and capped at no more than a 3 percent annual increase with exceptions for new construction. In the first 15 years following passage of the measure, real market values rose significantly faster than assessed values. As the economy struggled, real market value decreased by almost 17 percent between 2009 and 2013. As a result the ratio of assessed value to real market value rose from 53 percent in 2009 to 71 percent in 2014. With the economy continuing at a more normal pace, real market value increases are outpacing the changes to assessed value and the result is that the ratio of assessed value to real market value has declined from 71 percent in 2014 to 52 percent in 2019 (see chart on the next page). New construction is also on the rise allowing for an average growth in assessed values greater than the 3 percent annual limit allowed under Ballot Measure 50. Bonded debt is not subject to compression under Oregon's property tax laws.

Periodically Metro will refund bond issues to take advantage of lower interest rates. Metro currently has two refunding bond issues outstanding. The net present value of the savings from refunding is calculated when the new bonds are issued and is included on the debt service schedules.

General Obligation Debt: \$794,805,000 outstanding

Metro's Charter and Oregon state law require Metro to obtain voter approval prior to issuing any general obligation bonds. Voters have approved six general obligation bond measures, three of which have outstanding debt: 1) \$84.2 million is outstanding on the Natural Areas measure approved by voters in 2006 for \$227.4 million. Three issuances of the Natural Areas bonds are outstanding: Natural Areas 2014 series

Debt Summary

Debt summary G-3

(refunding) matures in 2020, and Natural Areas 2012A series and 2018 series both mature in 2026; 2) \$57.8 million remains on the \$125 million 2008 measure for Oregon Zoo infrastructure and projects related to animal welfare. There have been five total issuances, three of which remain outstanding: Oregon Zoo Infrastructure 2016 series matures in 2020, and the 2012A and 2018 series both mature in 2028; 3) \$652.8 million for Affordable Housing issued in a single issuance in May 2019.

State law establishes a limit of 10 percent of real market value on Metro's total general obligation indebtedness. Metro's general obligation debt is 0.22 percent of real market value. The Metro Debt Limitation Comparison table (page F-6) shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit.

Full Faith and Credit Bonds: \$24,215,000 outstanding

In 2013, Metro issued bonds to refund a portion of previously issued obligations for Metro Regional Center (MRC) acquisition and construction. Metro received a net present value savings of 10.1 percent due to the refunding. Assessments are made by Metro departments occupying Metro's headquarters building to pay for the debt service. The outstanding obligation is \$5.3 million, maturing in 2022.

In 2016, Metro issued bonds to refund outstanding loans that were used to finance the construction of a new building to replace the existing Hall D at Expo. Metro received a net present value savings of 14.7 percent. The loan is paid from Expo revenues. \$5.6 million remains on the outstanding bonds which mature in 2024.

In 2018 Metro issued a Council-authorized full faith and credit bond for \$13.29 million, maturing in 2033. This bond is used to fund renovation projects and necessary upgrades and repairs to the Metro Regional Center building and the Lone Fir Cemetery. The debt service payments are paid by General Fund revenue, including assessments on various Metro departments based on their shared used of the facilities.

The full faith and credit bonds are backed by a broader pledge of Metro revenues, including property taxes used to support operations and excise taxes levied on users of certain Metro services. The prior funding sources will continue to be used to pay debt service on the full faith and credit bonds, but the additional backing from other Metro revenues provides greater security for bondholders.

Pension Obligation Bonds: \$16,985,000 outstanding

In fall 2005 Metro joined with a pool of other local governments in the State of Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon Public Employees Retirement System unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on operating units in exchange for a lower pension cost. The bonds mature in 2028.

Dedicated Tax Revenue Bonds: \$50,670,000 outstanding

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. Approximately \$52.3 million in bonds were issued in August 2017, which are backed by the site specific transient lodging tax revenue. The bonds mature in 2047. Completion of the hotel is expected in late 2019.

PLANNED DEBT

As part of Metro's ongoing commitment to creating a livable community, Metro anticipates seeking voter authorization for a \$475 million bond issuance to continue developing regional parks and natural areas in 2019 and a possible \$2 billion bond issuance for regional transportation projects in 2020. Other revenue sources to support regional transportation projects are also under consideration. They would be in addition to or instead of a bond issuance.

G-4 Debt summary

Outstanding debt issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
GENERAL OBLIGATION BONDS					
General Obligation Refunding Bonds					
Natural Areas 2014 Series	57,955,000	11/5/2014	15,115,000	6/1/2020	Property Taxes
General Obligation Bonds					
Natural Areas 2012A Series	75,000,000	5/23/2012	48,630,000	6/1/2026	Property Taxes
Natural Areas 2018 Series	28,105,000	5/15/2018	20,480,000	6/1/2026	Property Taxes
Oregon Zoo Infrastructure 2012A Series	65,000,000	5/23/2012	39,790,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2016 Series	30,000,000	3/24/2016	8,105,000	6/1/2020	Property Taxes
Oregon Zoo Infrastructure 2018 Series	10,000,000	5/15/2018	9,885,000	6/1/2028	Property Taxes
Affordable Housing 2019 Series	652,800,000	5/15/2019	652,800,000	6/1/2038	Property Taxes
TOTAL GENERAL OBLIGATION BONDS OUTSTANDING			\$794,805,000		
THE TAXES AND CREEK BOARD					
FULL FAITH AND CREDIT BONDS					
Full Faith and Credit Refunding Bonds					
2013 Series 2016 Series	12,600,000	2/26/2013	5,330,000	8/1/2022	General Revenues General Revenues
Full Faith and Credit	7,385,000	9/7/2016	5,595,000	12/1/2024	General Revenues
2018 Series	13,290,000	5/24/2018	13,290,000	6/1/2033	General Revenues
TOTAL FULL FAITH & CREDIT BONDS OUTSTANDING	13,230,000	3/24/2010	\$24,215,000	0/1/2033	General Nevertues
PENSION OBLIGATION BONDS					
Limited Tax Pension Obligation Bonds					
Series 2005	24,290,000	9/23/2005	\$16,985,000	6/1/2028	Department Assessments
TOTAL PENSION OBLIGATION BONDS OUTSTANDING			\$16,985,000		
DEDICATED TAX REVENUE BONDS					
Dedicated Tax Revenue Bonds					
Oregon Convention Center Hotel Project, Series 2017	52,260,000	8/8/2017	50,670,000	6/15/2047	Transient Lodging Taxes
, ,	32,200,000	0/0/2017		0/13/204/	manisient Louging Takes
TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING			\$50,670,000		
GRAND TOTAL – METRO DEBT OUTSTANDING			\$886,675,000		

Comparison of Assessed Value to Real Market Value

								Ratio		
	Year			% Change in			% Change in	Assessed Value	M5: Loss	% Change in
	ending	Assessed	Change in	Assessed	Real Market	Change in Real	Real Market	to Real Market	due to	Loss due to
	June 30,	Value	Assessed Value	Value	Value	Market Value	Value	Value	Compression	Compression
(1)	1997	77,721,485,259			77,721,485,259			100.0%		
	1998	66,711,834,456	(11,009,650,803)	(14.2%)	87,320,546,481	9,599,061,222	12.4%	76.4%		
	1999	71,935,532,500	5,223,698,044	7.8%	94,157,744,893	6,837,198,412	7.8%	76.4%		
	2000	76,258,210,803	4,322,678,303	6.0%	105,147,450,817	10,989,705,924	11.7%	72.5%		
	2001	81,009,866,113	4,751,655,310	6.2%	113,011,064,594	7,863,613,777	7.5%	71.7%	Data not t	racked
	2002	86,489,564,017	5,479,697,904	6.8%	123,050,948,638	10,039,884,044	8.9%	70.3%	prior to FY	2006-07
	2003	89,837,920,089	3,348,356,072	3.9%	128,542,544,330	5,491,595,692	4.5%	69.9%		
	2004	92,737,859,477	2,899,939,388	3.2%	138,455,070,187	9,912,525,857	7.7%	67.0%		
	2005	96,486,155,140	3,748,295,663	4.0%	146,360,729,671	7,905,659,484	5.7%	65.9%		
	2006	100,603,570,790	4,117,415,650	4.3%	156,692,361,468	10,331,631,797	7.1%	64.2%		
	2007	105,614,559,121	5,010,988,331	5.0%	181,787,247,525	25,094,886,057	16.0%	58.1%	103,618	
	2008	111,760,381,863	6,145,822,742	5.8%	207,455,843,980	25,668,596,455	14.1%	53.9%	106,945	3.2%
	2009	116,514,323,505	4,753,941,642	4.3%	218,478,090,509	11,022,246,529	5.3%	53.3%	122,926	14.9%
	2010	120,667,474,935	4,153,151,430	3.6%	208,123,520,973	(10,354,569,536)	(4.7%)	58.0%	135,553	10.3%
	2011	124,354,465,812	3,686,990,877	3.1%	196,930,643,603	(11,192,877,370)	(5.4%)	63.1%	161,385	19.1%
	2012	127,913,281,573	3,558,815,761	2.9%	186,113,692,723	(10,816,950,880)	(5.5%)	68.7%	223,065	38.2%
	2013	130,835,372,208	2,922,090,635	2.3%	182,115,877,804	(3,997,814,919)	(2.1%)	71.8%	295,537	32.5%
(2)	2014	136,104,534,535	5,269,162,327	4.0%	191,403,168,645	9,287,290,841	5.1%	71.1%	3,155,397	967.7%
	2015	142,461,651,630	6,357,117,095	4.7%	211,844,217,262	20,441,048,617	10.7%	67.2%	2,934,009	(7.0%)
	2016	149,640,510,698	7,178,859,068	5.0%	232,729,794,715	20,885,577,453	9.9%	64.3%	2,387,817	(18.6%)
	2017	155,925,555,797	6,285,045,099	4.2%	266,256,751,631	33,526,956,916	14.4%	58.6%	1,996,223	(16.4%)
	2018	163,411,189,734	7,485,633,937	4.8%	299,124,101,408	32,867,349,777	12.3%	54.6%	1,892,780	(5.2%)
	2019	169,417,906,145	6,006,716,411	3.7%	326,072,241,004	26,948,139,596	9.0%	52.0%	1,833,647	(3.1%)
(3)	2020	176,194,622,391	6,776,716,246	4.0%	353,788,381,489	27,716,140,485	8.5%	49.8%	1,994,225	8.8%

⁽¹⁾ The passage of ballot measure 50 converted the State of Oregon from a levy based to a rate based property tax system with reductions in assessed values.

Debt summary G-5

⁽²⁾ Dramatic increase in compression is due to first year of 5-year Natural Areas local option levy

⁽³⁾ Estimate for FY 2019-20 budget.

Debt ratios as of July 1, 2019

FY 2019-20 Estimated Real Market Value **2019 Estimated Population**

\$353,788,381,489 1,869,349

	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$794,805,000	\$425.18	0.22%
Full Faith and Credit Bonds	24,215,000	12.95	0.01%
Pension Obligation Bonds	16,985,000	9.09	0.00%
Dedicated Tax Revenue Debt	\$50,670,000	\$27.11	0.01%
TOTAL METRO DEBT	\$886,675,000	\$474.32	0.25%

Debt ratios as of June 30, 2020

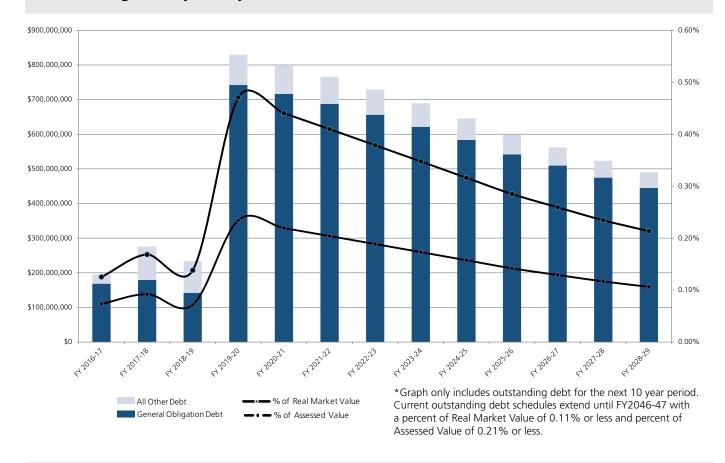
	Debt Outstanding	Debt per Capita	Debt as % of Real Market Value
General Obligation Debt	\$742,030,000	396.95	0.21%
Full Faith & Credit Bonds	\$22,055,000	11.80	0.01%
Pension Obligation Bonds	\$15,660,000	8.38	0.00%
Dedicated Tax Revenue Debt	\$49,775,000	26.63	0.01%
TOTAL METRO DEBT	\$829,520,000	\$443.75	0.23%

Debt limitation comparison Statutory general obligation bond limit – 10 percent of Real Market Value

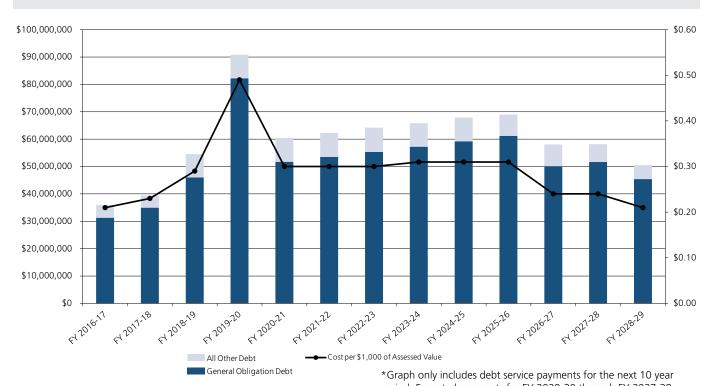
FY 2019-20 Estimated Real Market Value	353,788,381,489
General Obligation Debt Limit Percentage	10%
Statutory General Obligation Bond Limit	\$35,378,838,149
Less General Obligation Debt Outstanding	\$794,805,000
General Obligation Bond Limit Remaining	\$34,584,033,149
Metro's General Obligation Debt Percentage	0.22%

G-6 Debt summary

Outstanding debt by fiscal year*



Debt service payments by fiscal year*



period. Expected payments for FY 2029-30 through FY 2037-38 range from \$60 million to \$75 million per year and for FY 2038-39 through FY 2046-47 are approximately \$3.4 million per year,

Debt summary G-7

FY 2019-20 Summary of debt service payments

	Deinging	Interest	Fiscal Year Debt Service
General Obligation Refunding Bonds	Principal	Interest	Dept Service
3	45.445.000		45.000.000
Natural Areas 2014 Series	15,115,000	755,750	15,870,750
General Obligation Bonds			
Natural Areas 2012A Series	4,610,000	2,335,950	6,945,950
Natural Areas 2018 Series	8,110,000	1,024,000	9,134,000
Oregon Zoo Infrastructure 2012A Series	3,050,000	1,791,325	4,841,325
Oregon Zoo Infrastructure 2016 Series	8,105,000	405,250	8,510,250
Oregon Zoo Infrastructure 2018 Series	1,645,000	494,250	2,139,250
Affordable Housing 2019 Series	12,140,000	22,673,588	34,813,588
Full Faith and Credit Refunding Bonds			
2013 Series	1,295,000	92,842	1,387,842
2016 Series	865,000	154,775	1,019,775
Full Faith and Credit			
2018 Series	0	586,450	586,450
Limited Tax Pension Obligation Bonds, Series 2005	1,325,000	848,009	2,173,009
Revenue Bonds			
OCC Hotel Project, Series 2017	895,000	2,505,600	3,400,600
TOTAL FY 2019-20 DEBT SERVICE PAYMENTS	\$57,155,000	\$33,667,789	\$90,822,789

G-8 Debt summary

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. In August 2017 Metro issued \$52.3 million in bonds to fund a \$60 million contribution to the project. The bonds are backed by site specific transient lodging tax revenue.

Amount issued \$52,260,000
Issue date August 8, 2017
Original issue True Interest Rate (TIC) 3.7393%
Ratings as of date of issuance
Moody's Aa3
Principal outstanding balance as of July 1, 2019 \$50,670,000

Semi-annual debt service schedule

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
12/15/2019			1,252,800	1,252,800	
6/15/2020	4.00%	895,000	1,252,800	2,147,800	3,400,600
12/15/2020			1,234,900	1,234,900	
6/15/2021	4.00%	930,000	1,234,900	2,164,900	3,399,800
12/15/2021			1,216,300	1,216,300	
6/15/2022	4.00%	965,000	1,216,300	2,181,300	3,397,600
12/15/2022		,	1,197,000	1,197,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
6/15/2023	5.00%	1,005,000	1,197,000	2,202,000	3,399,000
12/15/2023	3.0070	1,005,000	1,171,875	1,171,875	3,333,000
6/15/2024	5.00%	1,055,000	1,171,875	2,226,875	3,398,750
12/15/2024	3.00 /0	1,033,000	1,145,500	1,145,500	3,330,730
6/15/2025	5.00%	1,105,000	1,145,500	2,250,500	3,396,000
12/15/2025	3.00 /0	1,103,000	1,117,875	1,117,875	3,330,000
6/15/2026	5.00%	1,160,000	1,117,875	2,277,875	3,395,750
12/15/2026	3.00 /0	1,100,000	1,088,875	1,088,875	3,393,730
	E 000/	1 220 000			2 207 750
6/15/2027	5.00%	1,220,000	1,088,875	2,308,875	3,397,750
12/15/2027	F 000/	1 200 000	1,058,375	1,058,375	2 206 750
6/15/2028	5.00%	1,280,000	1,058,375	2,338,375	3,396,750
12/15/2028			1,026,375	1,026,375	
6/15/2029	5.00%	1,345,000	1,026,375	2,371,375	3,397,750
12/15/2029			992,750	992,750	
6/15/2030	5.00%	1,410,000	992,750	2,402,750	3,395,500
12/15/2030			957,500	957,500	
6/15/2031	5.00%	1,485,000	957,500	2,442,500	3,400,000
12/15/2031			920,375	920,375	
6/15/2032	5.00%	1,555,000	920,375	2,475,375	3,395,750
12/15/2032			881,500	881,500	
6/15/2033	5.00%	1,635,000	881,500	2,516,500	3,398,000
12/15/2033			840,625	840,625	
6/15/2034	5.00%	1,715,000	840,625	2,555,625	3,396,250
12/15/2034			797,750	797,750	
6/15/2035	5.00%	1,800,000	797,750	2,597,750	3,395,500
12/15/2035			752,750	752,750	
6/15/2036	5.00%	1,895,000	752,750	2,647,750	3,400,500
12/15/2036		, ,	705,375	705,375	,,
6/15/2037	5.00%	1,985,000	705,375	2,690,375	3,395,750
12/15/2037		.,,	655,750	655,750	-,,
6/15/2038	5.00%	2,085,000	655,750	2,740,750	3,396,500
12/15/2038	3.0070	2,003,000	603,625	603,625	3,330,300
6/15/2039	5.00%	2,190,000	603,625	2,793,625	3,397,250
12/15/2039	3.00 /0	2,190,000	548,875	548,875	3,397,230
6/15/2040	5.00%	2,300,000	548,875	2,848,875	3,397,750
12/15/2040	3.00 %	2,300,000	491,375	491,375	3,387,730
	F 000/	2 415 000			2 207 750
6/15/2041	5.00%	2,415,000	491,375	2,906,375	3,397,750
12/15/2041	E 000/	2 525 000	431,000	431,000	2 207 000
6/15/2042	5.00%	2,535,000	431,000	2,966,000	3,397,000
12/15/2042	F 000/	2.662.000	367,625	367,625	2 225 25
6/15/2043	5.00%	2,660,000	367,625	3,027,625	3,395,250
12/15/2043	F 0557	2 76	301,125	301,125	
6/15/2044	5.00%	2,795,000	301,125	3,096,125	3,397,250
12/15/2044			231,250	231,250	
6/15/2045	5.00%	2,935,000	231,250	3,166,250	3,397,500
12/15/2045			157,875	157,875	
6/15/2046	5.00%	3,080,000	157,875	3,237,875	3,395,750
12/15/2046			80,875	80,875	
6/15/2047	5.00%	3,235,000	80,875	3,315,875	3,396,750
Total		\$50,670,000	\$44,455,750	\$95,125,750	\$95,125,750

Dedicated
Tax
Revenue
Bond,
Oregon
Convention
Hotel
Project,
Series 2017

General Obligation Bond, Affordable Housing, Series 2019

In November 2018 the region's voters approved the Affordable Housing Measure, a \$652.8 million general obligation bond measure, that directed Metro to fund affordable housing for low-income families, seniors, veterans and people with disabilities. The bond creates affordable housing for an estimated 12,000 people in the greater Portland region. Metro issued the full amount authorized of \$652.8 million in May 2019.

Amount issued	\$652,800,000
Issue date	May 15, 2019
Original issue True Interest Rate (TIC)	3.3118%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$652,800,000

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
12/1/2019			11,819,211	11,819,211	
6/1/2020	3.50%	12,140,000	10,854,377	22,994,377	34,813,588
12/1/2020			10,641,927	10,641,927	
6/1/2021	3.50%	14,575,000	10,641,927	25,216,927	35,858,854
12/1/2021			10,386,864	10,386,864	
6/1/2022	3.50%	16,160,000	10,386,864	26,546,864	36,933,729
12/1/2022			10,104,064	10,104,064	
6/1/2023	3.50%	17,835,000	10,104,064	27,939,064	38,043,129
12/1/2023			9,791,952	9,791,952	
6/1/2024	3.50%	19,600,000	9,791,952	29,391,952	39,183,904
12/1/2024			9,448,952	9,448,952	
6/1/2025	3.50%	21,465,000	9,448,952	30,913,952	40,362,904
12/1/2025			9,073,314	9,073,314	
6/1/2026	3.25%	23,425,000	9,073,314	32,498,314	41,571,629
12/1/2026			8,692,658	8,692,658	
6/1/2027	3.25%	25,435,000	8,692,658	34,127,658	42,820,316
12/1/2027			8,279,339	8,279,339	
6/1/2028	3.25%	27,545,000	8,279,339	35,824,339	44,103,679
12/1/2028			7,831,733	7,831,733	
6/1/2029	3.00%	29,765,000	7,831,733	37,596,733	45,428,466
12/1/2029			7,385,258	7,385,258	
6/1/2030	3.00%	32,020,000	7,385,258	39,405,258	46,790,516
12/1/2030			6,904,958	6,904,958	
6/1/2031	3.10%	34,380,000	6,904,958	41,284,958	48,189,916
12/1/2031			6,372,068	6,372,068	
6/1/2032	3.13%	36,895,000	6,372,068	43,267,068	49,639,136
12/1/2032			5,795,584	5,795,584	
6/1/2033	3.20%	39,535,000	5,795,584	45,330,584	51,126,168
12/1/2033			5,163,024	5,163,024	
6/1/2034	3.25%	42,335,000	5,163,024	47,498,024	52,661,048
12/1/2034			4,475,080	4,475,080	
6/1/2035	3.30%	45,290,000	4,475,080	49,765,080	54,240,160
12/1/2035			3,727,795	3,727,795	
6/1/2036	3.40%	48,410,000	3,727,795	52,137,795	55,865,590
12/1/2036			2,904,825	2,904,825	
6/1/2037	3.50%	51,735,000	2,904,825	54,639,825	57,544,650
12/1/2037			1,999,463	1,999,463	. , , , , , , , , , , , , , , , , , , ,
6/1/2038	3.50%	55,270,000	1,999,463	57,269,463	59,268,925
12/1/2038			1,032,238	1,032,238	
6/1/2039	3.50%	58,985,000	1,032,238	60,017,238	61,049,475
Total		\$652,800,000	\$282,695,780	\$935,495,780	\$935,495,780

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. The second series of \$75 million was issued in May 2012. The balance of the authorization was issued in May 2018.

Amount issued \$75,000,000 June 6, 2012 Issue date **Original issue True Interest Rate (TIC)** 2.2256% Ratings as of date of issuance Moody's Aaa Standard & Poor's AAAPrincipal outstanding balance as of July 1, 2019 \$48,630,000

Semi-annual debt service schedule

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
12/1/2019			1,167,975	1,167,975	
6/1/2020	5.00%	4,610,000	1,167,975	5,777,975	6,945,950
12/1/2020			1,052,725	1,052,725	
6/1/2021	5.00%	5,300,000	1,052,725	6,352,725	7,405,450
12/1/2021			920,225	920,225	
6/1/2022	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/2022			769,100	769,100	
6/1/2023	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/2023			598,100	598,100	
6/1/2024	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/2024			405,850	405,850	
6/1/2025	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/2025			191,100	191,100	
6/1/2026	4.00%	9,555,000	191,100	9,746,100	9,937,200
Total		\$48,630,000	\$10,210,150	\$58,840,150	\$58,840,150

General **Obligation** Bonds, **Natural** Areas, 2012A **Series**

General Obligation Bonds, Natural Areas, Refunding Series 2014

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. In November 2014 Metro refunded the callable portion of the Natural Areas Series 2007 bonds. At the same time, the debt was restructured to shorten the maturity date from June 2026 to June 2020. The combination of actions resulted in a net present savings of \$9,656,437, almost 15 percent of refunded bonds.

Amount issued	\$57,955,000
Issue date	Nov. 5, 2014
Original issue True Interest Rate (TIC)	1.1121%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$15,115,000

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2019	-		377,875	377,875	
6/1/2020	5.00%	15,115,000	377,875	15,492,875	15,870,750
Total		\$15,115,000	\$755,750	\$15,870,750	\$15,870,750

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. The second series of \$75 million was issued in May 2012. In May 2018, Metro issued the remaining balance of \$28.1 million, which is the final issuance of bonds authorized under the 2006 voter approved measure.

General
Obligation
Bonds,
Natural
Areas,
Series
2018

Amount to be issued	\$28,105,000
Issue date	May 15, 2018
Original issue True Interest Rate (TIC)	2.2530%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$20,480,000

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
12/1/2019			512,000	512,000	
6/1/2020	5.00%	8,110,000	512,000	8,622,000	9,134,000
12/1/2020			309,250	309,250	
6/1/2021	5.00%	1,705,000	309,250	2,014,250	2,323,500
12/1/2021			266,625	266,625	
6/1/2022	5.00%	1,835,000	266,625	2,101,625	2,368,250
12/1/2022			220,750	220,750	
6/1/2023	5.00%	1,975,000	220,750	2,195,750	2,416,500
12/1/2023			171,375	171,375	
6/1/2024	5.00%	2,125,000	171,375	2,296,375	2,467,750
12/1/2024			118,250	118,250	
6/1/2025	5.00%	2,280,000	118,250	2,398,250	2,516,500
12/1/2025			61,250	61,250	
6/1/2026	5.00%	2,450,000	61,250	2,511,250	2,572,500
					_
Total		\$20,480,000	\$3,319,000	\$23,799,000	\$23,799,000

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

In November 2008 the region's voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two-year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million of bonds was issued in May 2012. Two final issuances in March 2016 and May 2018, issued the remaining balance of the authorization.

Amount issued	\$65,000,000
Issue date	May 23, 2012
Original issue True Interest Rate (TIC)	2.3822%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$39,790,000

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
12/1/2019			895,663	895,663	
6/1/2020	5.00%	3,050,000	895,663	3,945,663	4,841,325
12/1/2020			819,413	819,413	
6/1/2021	5.00%	3,350,000	819,413	4,169,413	4,988,825
12/1/2021			735,663	735,663	
6/1/2022	5.00%	3,665,000	735,663	4,400,663	5,136,325
12/1/2022			644,038	644,038	
6/1/2023	5.00%	4,000,000	644,038	4,644,038	5,288,075
12/1/2023			544,038	544,038	
6/1/2024	5.00%	4,360,000	544,038	4,904,038	5,448,075
12/1/2024			435,038	435,038	
6/1/2025	5.00%	4,740,000	435,038	5,175,038	5,610,075
12/1/2025			316,538	316,538	
6/1/2026	4.00%	5,145,000	316,538	5,461,538	5,778,075
12/1/2026			213,638	213,638	
6/1/2027	4.50%	5,525,000	213,638	5,738,638	5,952,275
12/1/2027			89,325	89,325	
6/1/2028	3.00%	5,955,000	89,325	6,044,325	6,133,650
Total		\$39,790,000	\$9,386,700	\$49,176,700	\$49,176,700

In November 2008 the region's voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two-year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million of bonds was issued in May 2012. This series issues \$30 million of the remaining \$40 million authorization. The balance of \$10 million was issued in May 2018.

Amount issued \$30,000,000

Issue date Mar. 24, 2016

Original issue True Interest Rate (TIC) 0.9180%

Ratings as of date of issuance

Moody's Aaa

Standard & Poor's AAA

Principal outstanding balance as of July 1, 2019 \$8,105,000

Semi-annual debt service schedule

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
12/1/2019	-		202,625	202,625	
6/1/2020	5.00%	8,105,000	202,625	8,307,625	8,510,250
'					
Total		\$8,105,000	\$405,250	\$8,510,250	\$8,510,250

General
Obligation
Bonds,
Oregon Zoo
Infrastructure
and Animal
Welfare Bonds,
2016 Series

General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, 2018 Series

In November 2008 the region's voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two-year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million and \$30 million of bonds was issued in May 2012 and March 2016. In May 2018, Metro issued the remaining balance of \$10 million, which is the final issuance of bonds authorized under the 2008 voter approved measure.

Amount issued	\$10,000,000
Estimated Issue date	May 15, 2018
Original issue True Interest Rate (TIC)	2.2530%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$9,885,000

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2019			247,125	247,125	
6/1/2020	5.00%	1,645,000	247,125	1,892,125	2,139,250
12/1/2020			206,000	206,000	
6/1/2021	5.00%	745,000	206,000	951,000	1,157,000
12/1/2021			187,375	187,375	
6/1/2022	5.00%	815,000	187,375	1,002,375	1,189,750
12/1/2022			167,000	167,000	
6/1/2023	5.00%	890,000	167,000	1,057,000	1,224,000
12/1/2023			144,750	144,750	
6/1/2024	5.00%	975,000	144,750	1,119,750	1,264,500
12/1/2024			120,375	120,375	
6/1/2025	5.00%	1,060,000	120,375	1,180,375	1,300,750
12/1/2025			93,875	93,875	
6/1/2026	5.00%	1,150,000	93,875	1,243,875	1,337,750
12/1/2026			65,125	65,125	
6/1/2027	5.00%	1,250,000	65,125	1,315,125	1,380,250
12/1/2027			33,875	33,875	
6/1/2028	5.00%	1,355,000	33,875	1,388,875	1,422,750
Total		\$9,885,000	\$2,531,000	\$12,416,000	\$12,416,000

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

Amount issued \$12,600,000

Issue date Feb. 26, 2013

Original Issue True Interest Rate (TIC) 1.668%

Ratings as of date of issuance

Moody's AAA

Principal Outstanding Balance as of July 1, 2019 \$5,330,000

Semi-annual debt service schedule

Payment	Interest	Principal	Interest	Total	Total FY
Due	Rate	Due	Due	Debt Service	Debt Service
 8/1/2019	1.550%	1,295,000	51,439	1,346,439	_
2/1/2020			41,403	41,403	1,387,841
8/1/2020	1.850%	1,320,000	41,403	1,361,403	
2/1/2021			29,193	29,193	1,390,595
8/1/2021	2.100%	1,345,000	29,193	1,374,193	
2/1/2022			15,070	15,070	1,389,263
8/1/2022	2.200%	1,370,000	15,070	1,385,070	1,385,070
Total		\$5,330,000	\$222,769	\$5,552,769	\$5,552,769

Full Faith and Credit Refunding Bonds, 2013 Series

Full Faith and Credit Refunding Bonds, 2016 Series

In April 2000, Metro obtained a loan from the Oregon Bond Bank through the Oregon Economic Development Department (OEDD) Special Public Works Fund (SPWF) to pay for the construction of a new building to replace the existing Hall D at the Expo Center. The loan was divided into two parts with the first being used to finance the construction of the Hall D replacement. The second part of the loan was for infrastructure improvements associated with the new building. In April 2006, Metro joined with two other Oregon local governments to issue full faith and credit refunding bonds to refund the outstanding obligation remaining on the loan. The refunding realized a net present value savings of \$758,683; 5.05 percent of refunding proceeds. In September 2016, the callable portion of the 2006 bonds were refunded realizing a net present value savings of \$1,196,739; 14.678 percent of refunding bonds.

Amount issued	\$7,385,000
Issue date	Sept. 7, 2016
Original issue True Interest Rate (TIC)	1.0617%
Ratings as of date of issuance	
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2019	\$5,595,000

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2019	5.00%	865,000	88,200	953,200	
6/1/2020			66,575	66,575	1,019,775
12/1/2020	1.50%	890,000	66,575	956,575	
6/1/2021			59,900	59,900	1,016,475
12/1/2021	4.00%	920,000	59,900	979,900	
6/1/2022			41,500	41,500	1,021,400
12/1/2022	1.50%	950,000	41,500	991,500	
6/1/2023			34,375	34,375	1,025,875
12/1/2023	4.00%	965,000	34,375	999,375	
6/1/2024			15,075	15,075	1,014,450
12/1/2024	3.00%	1,005,000	15,075	1,020,075	1,020,075
Total		\$5,595,000	\$523,050	\$6,118,050	\$6,118,050

In May 2018, Metro issued \$13.3 million in bonds to fund renovations, upgrades and repairs to two existing Metro properties , the Metro Regional Center (MRC) building and Lone Fir Cemetery. The MRC building projects include exterior and interior replacements and upgrades and IS infrastructure. The Lone Fir Cemetery projects include retaining wall replacement, fencing, and security and safety upgrades. The debt service will be repaid through existing Metro revenues which includes assessments on departments to pay for their share of the MRC building upgrade costs along with other General Fund revenues.

\$13,290,000

Amount issued \$13,290,000
Issue date May 24, 2018
Original issue True Interest Rate (TIC) 2.8053%
Ratings as of date of issuance
Standard & Poor's AAA

Semi-annual debt service schedule

Principal outstanding balance as of July 1, 2019

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2019			293,225	293,225	
6/1/2020			293,225	293,225	586,450
12/1/2020			293,225	293,225	
6/1/2021			293,225	293,225	586,450
12/1/2021			293,225	293,225	
6/1/2022			293,225	293,225	586,450
12/1/2022			293,225	293,225	
6/1/2023			293,225	293,225	586,450
12/1/2023			293,225	293,225	
6/1/2024	5.00%	1,060,000	293,225	1,353,225	1,646,450
12/1/2024			266,725	266,725	
6/1/2025	5.00%	1,115,000	266,725	1,381,725	1,648,450
12/1/2025			238,850	238,850	
6/1/2026	5.00%	1,170,000	238,850	1,408,850	1,647,700
12/1/2026			209,600	209,600	
6/1/2027	5.00%	1,230,000	209,600	1,439,600	1,649,200
12/1/2027			178,850	178,850	
6/1/2028	5.00%	1,290,000	178,850	1,468,850	1,647,700
12/1/2028			146,600	146,600	
6/1/2029	5.00%	1,355,000	146,600	1,501,600	1,648,200
12/1/2029			112,725	112,725	
6/1/2030	5.00%	1,420,000	112,725	1,532,725	1,645,450
12/1/2030			77,225	77,225	
6/1/2031	4.00%	1,495,000	77,225	1,572,225	1,649,450
12/1/2031			47,325	47,325	
6/1/2032	3.00%	1,555,000	47,325	1,602,325	1,649,650
12/1/2032			24,000	24,000	
6/1/2033	3.00%	1,600,000	24,000	1,624,000	1,648,000
Total		\$13,290,000	\$5,536,050	\$18,826,050	\$18,826,050

Full Faith and Credit Bonds, 2018 Series

Pension Obligation Bonds, 2005 Series

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 23, 2005. Debt service will be repaid through assessments on departments in exchange for a lower pension cost. The underlying Moody's rating is A3. The issue was insured to receive a Aaa rating.

Amount issued	\$24,290,000
Issue date	Sept. 23, 2005
Original Issue True Interest Rate (TIC)	5.0420%
Ratings as of date of issuance	
Moody's	АЗ
Insured to:	Aaa
Principal Outstanding Balance as of July 1, 2019	\$16,985,000

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/2019		0	424,004	424,004	
6/1/2020	4.859%	1,325,000	424,004	1,749,004	2,173,008
12/1/2020		0	391,813	391,813	
6/1/2021	5.004%	1,480,000	391,813	1,871,813	2,263,626
12/1/2021		0	354,784	354,784	
6/1/2022	5.004%	1,645,000	354,784	1,999,784	2,354,567
12/1/2022		0	313,626	313,626	
6/1/2023	5.004%	1,820,000	313,626	2,133,626	2,447,251
12/1/2023		0	268,089	268,089	
6/1/2024	5.004%	2,010,000	268,089	2,278,089	2,546,179
12/1/2024		0	217,799	217,799	
6/1/2025	5.004%	2,210,000	217,799	2,427,799	2,645,598
12/1/2025		0	162,505	162,505	
6/1/2026	5.004%	2,430,000	162,505	2,592,505	2,755,010
12/1/2026		0	101,706	101,706	
6/1/2027	5.004%	2,660,000	101,706	2,761,706	2,863,413
12/1/2027		0	35,153	35,153	
6/1/2028	5.004%	1,405,000	35,153	1,440,153	1,475,306
Total	_	\$16,985,000	\$4,538,959	\$21,523,959	\$21,523,959

Appendices

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

Section 14. Limitations on Expenditures of Certain Tax Revenues

- 1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12.5 million in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued. The Portland-Vancouver price index was discontinued as of January 2018 and Metro now uses the Consumer Price Index, All Urban Consumers, West Size Class A in determining the limitation on expenditures.
- 2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro or the Metropolitan Service District and interest and other earnings on those taxes, (b) payroll taxes specified in section 11 of this charter, and (c) tax increment financing charges on property.

The following table reflects a 15-year history of the dollar limitation on expenditures from these tax revenues for each fiscal year. The Consumer Price Index (CPI) is calculated using the latest calendar year-end data available at budget adoption time and comparing that with the prior year. Data is from the U.S. Department of Labor, Bureau of Labor Statistics.

The Consumer Price Index for All Urban Consumers, West Size Class A now stands at 273.37 on the 1982–84=100 reference base.

For FY 2019-20 the budget authorizes 76 percent of the limit.

15-year Histor	ry		
Fiscal Year	CPI Prior Year End	% Change	Limit
2005–06	192.50	3.20	17,066,000
2006–07	197.50	2.60	17,510,000
2007–08	202.50	2.50	17,948,000
2008-09	210.50	4.00	18,666,000
2009-10	216.20	2.70	19,170,000
2010-11	217.20	0.50	19,266,000
2011-12	219.20	0.90	19,439,000
2012-13	226.10	3.20	20,061,000
2013-14	230.81	2.10	20,482,000
2014-15	237.32	2.80	21,055,000
2015-16	242.68	2.30	21,539,000
2016-17	245.41	1.10	21,776,000
2017-18	251.71	2.60	22,342,000
2018-19	261.62	3.90	23,213,000
2019-20	273.37	4.50	24,258,000

Charter limitation on expenditures

Cost Allocation Plan for Federal Grant Purposes

			٠.	olid Waste	Daulse and		aal Ontion	N.	-t A
Department	Total	Council	30	Fund	Parks and Nature	LO	cal Option Levy Fund	IV	atural Areas Bond Fund
Office of the Chief Operating Officer	\$ 1,009,509	\$ 16,799	\$	293,241	\$ 37,521	\$	46,020	\$	48,766
Office of the Auditor	708,415	13,069		212,935	29,011		26,265		21,066
Office of the Metro Attorney	2,636,986	45,339		791,423	101,265		36,643		131,616
Communications	1,574,489	201,345		579,778	190,806		127,048		136,578
Design and Standards	415,466	32,890		148,360	61,432		45,291		19,905
Accounting	2,149,553	46,819		591,923	99,666		83,271		61,416
Budget and Financial Management	516,542	8,596		150,045	19,199		23,547		24,953
Office of the CFO	1,049,849	17,471		304,959	39,020		47,859		50,715
Procurement	1,042,742	5,945		375,072	19,724		47,427		65,009
Risk Management (General Fund)	313,121	11,229		52,877	21,678		14,331		7,404
Risk Management-Liability and Property	1,401,478	4,028		70,232	429,847		1,306		1,509
Risk Management-Worker's Compensation	276,055	0		19,499	16,442		49,770		0
Human Resources	2,840,433	101,860		479,662	196,651		130,004		67,167
Information Services	4,923,854	147,942		1,070,788	182,060		164,802		132,160
Records Information Management	411,879	14,770		69,554	28,516		18,851		9,739
Non Departmental	293,534	12,568		60,783	13,724		18,930		10,190
MRC Building Management	2,095,420	396,182		373,242	133,583		206,953		127,647
Total Actual Costs	23,659,325	1,076,852		5,644,373	1,620,145		1,088,318		915,840
Total Claimable Costs	\$ 23,659,325	\$ 1,076,852	\$	5,644,373	\$ 1,620,145	\$	1,088,318	\$	915,840

Cost Allocation Plan for Federal Grant Purposes, continued

_			Oregon										roperty and
Z	oo Bond		Convention					MERC		anning and	Research	Env	vironmental
	Fund	Oregon Zoo	Center	Expo	Center	Portland'5	Αc	lministration	De	velopment	Center		Services
\$	13,991	\$ 165,634	\$ 177,279	\$	32,718	\$ 87,337	\$	6,150	\$	64,205	\$ 17,516	\$	2,332
	3,077	124,869	123,938		24,059	59,953		4,784		49,949	13,626		1,814
	37,761	447,024	478,453		88,302	235,712		16,597		173,283	47,274		6,294
	416	67,462	24,594		11,778	9,328		(5,500)		180,084	34,986		15,786
	0	0	0		0	0		0		69,191	34,109		4,288
	10,656	412,786	358,627		68,285	184,248		16,828		158,271	50,027		6,730
	7,159	84,750	90,709		16,741	44,688		3,147		32,852	8,963		1,193
	14,550	172,252	184,362		34,026	90,827		6,395		66,772	18,216		2,425
	18,196	114,952	208,661		39,678	87,966		2,625		52,540	4,454		493
	2,365	80,989	41,509		7,045	28,275		3,873		27,184	12,628		1,734
	188	500,144	259,422		51,316	69,062		187		6,307	4,885		3,045
	0	102,277	39,223		5,961	41,458		0		0	19		1,406
	21,451	734,679	376,542		63,902	256,491		35,140		246,597	114,556		15,731
	109,395	787,281	676,296		238,545	376,212		17,428		483,734	488,105		49,106
	3,110	106,534	54,601		9,266	37,193		5,095		35,758	16,611		2,281
	604	87,541	24,344		4,726	11,776		2,792		30,849	13,047		1,660
	0	0	14,562		0	0		19,028		570,767	224,983		28,473
	242,919	3,989,174	3,133,122	(696,348	1,620,526		134,569		2,248,343	1,104,005		144,791
\$	242,919	\$ 3,989,174	\$ 3,133,122	\$ (696,348	\$ 1,620,526	\$	134,569	\$	2,248,343	\$ 1,104,005	\$	144,791

Excise tax

Chapter III Section 10 of the Metro Charter authorizes Metro to levy and collect taxes except as prohibited by law or restricted by the Charter. The Metro Code Chapter 7.01.020 imposes a tax on each user for the privilege of using the facilities, equipment, systems, functions, services or improvements owned, operated, franchised or provided by Metro. Certain exemptions to the tax are specified in Section 7.01.050 of the Code. The tax is not applied to the Portland'5 Centers for the Arts under terms of the Consolidation Agreement with the City of Portland. By Council action, Metro does not charge an excise tax to the Oregon Zoo, the Oregon Convention Center, or the Portland Expo Center. The excise tax is Metro's primary General Fund revenue source. It supports the Council Office and transfers of indirect costs of associated central services. The tax also supports various planning, parks facility activities and marketing efforts.

Approximately 99 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, solid waste excise tax is calculated by a per-ton fee instead of a percentage of the tipping fee. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$17.8 million in FY 2019-20. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index. The flat rate per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2019-20 will be \$11.57 per ton, a decrease of \$0.84, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

History of Excise Tax Collections

	Actual	Budgeted	Budgeted						
EXCISE TAX RATE: 7.50%*	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Planning	7,374	6,665	6,687	6,107	5,486	-	-	-	-
Property and Environmental Services	232,462	306,802	596,496	677,811	673,975	197,611	203,579	268,174	241,484
Portland Expo Center **	453,167	429,998	449,897	425,966	443,824	462,535	507,729	-	-
Oregon Convention Center**	1,351,302	1,585,421	1,393,700	1,794,326	2,126,668	1,873,863	1,968,841	-	-
Solid Waste	-	-	-	-	-	-	15,663,108	17,505,848	17,602,789
Solid Waste - Metro Facilities	5,168,875	5,055,955	5,293,764	5,581,100	5,883,566	6,212,944	-	-	-
Solid Waste - Non-Metro Facilities	7,199,734	7,972,419	8,262,246	8,102,628	9,011,250	10,083,079	-	-	-
TOTAL EXCISE TAX EARNED	\$14,412,914	\$15,357,261	\$16,002,790	\$16,587,938	\$18,144,769	\$18,830,032	\$18,343,257	\$17,774,022	\$17,844,273

^{*}Rate only applies to non solid-waste activities. Solid waste activities are charged on a per ton rate. The per ton rate is set annually during the budget process and is \$11.57 per ton for the FY 2019-20 budget.

H-6 Appendices- Excise Tax

^{**}Effective July 1, 2018, the Portland Expo Center and Oregon Convention Center pay management fees and are no longer assessed excise tax.

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

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

FY 2019-20 budget transfers

From (Expenditures)	To (Resources)	Туре	\$ Amount	Purpose
General Fund	Risk Management Fund	Indirect	\$465,979	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Zoo Operating Fund Zoo Renewal and Replacement Fund	Resource Resource		Allocation for general operations Renewal and replacement contribution to provide for Zoo assets
	General Revenue Bond Fund (Debt Service Account)	Resource	\$1,974,292	Charges for debt service payments on Metro Regional Center. Charges are included in each department's indirect transfer to the General Fund and passed through to the General Revenue Bond Fund when debt service payments are due.
	Solid Waste Revenue Fund MERC Fund General Asset Management Fund	Resource Resource Resource	\$400,000	Support for the agency Sustainability program. Support for Expo general operations Annual renewal and replacement contribution to provide for General Fund assets including Metro Regional Center, Parks, Sustainability, and Information Services. Also including transfer of merchandise revenue from Glendoveer.
	Affordable Housing Fund General Asset Management Fund	Direct Direct		Personnel services costs in the Affordable Housing Fund One-time transfer to pay for a data center switch at the Oregon Convention Center
	Solid Waste Revenue Fund	Direct	\$200,324	Support for the development and implementation of an updated climate action plan for internal operations.
	Solid Waste Revenue Fund	Direct	\$65,000	Return of funds to the Solid Waste Fund as reimbursement for unspent funds on the agency-wide community partnerships initiative.
MERC Fund	General Fund	Indirect	\$5,117,931	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program
	Risk Management Fund	Indirect	\$466,629	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund General Revenue Bond Fund (Debt Service Account)	Direct Resource		Funding for the construction project management office. Expo Center operations payment of debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.

FY 2019-20 Budget transfers, continued

From (Expenditures)	To (Resources)	Туре	\$ Amount	Purpose
Natural Areas Fund	General Fund	Indirect	\$919,725	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$1,509	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund General Fund Willamette Falls Capital Fund	Direct Direct Resource	\$249,514	Communications operating expenditures Project expenses for the Data Resource Center Annual portion of a \$5,000,000 overall contribution to the Willamette Falls Riverwalk Project.
Open Spaces Fund	General Asset Management Fund	Resource	\$29,761	Moving funds to close out the Open Spaces Fund
Parks and Natural Areas Local Option Levy Fund	General Fund	Indirect	\$837,013	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$258,029	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund General Fund General Fund General Fund General Fund General Fund General Fund Renewal and Replacement Fund	Direct Direct Direct Direct Direct Direct Direct Resources	\$2,287,129 \$99,144 \$77,025 \$5,000 \$137,135	Communications operating expenses Property Taxes Legal counsel costs for 0.5 FTE Administrative support Sponsorship expenses Use of Planning and Development and Research Center personnel for Active Transportation Levy share of the R&R Loan Repayment to the Solid Waste Fund for a \$2,000,000 loan for MRC Capital projects.
Solid Waste Revenue Fund	General Fund	Indirect	\$5,687,349	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$89,731	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Parks and Nature)	Direct		Natural Technician Support for St. Johns Landfill
	General Fund (Property and Environmental Services) General Fund	Direct Direct	\$34,600	Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service. Reimbursement for asset management position
	Zoo Operating Fund	Direct		Support of zoo programs, including Washed Ashore and waste reduction education
	General Fund	Direct		Charges for services and personnel to the Data Resource Center and for data maintenance
	General Asset Management Fund	Resource	\$5,500	Share of funding for the solid waste loan repayment

FY 2019-20 Budget transfers, continued

From (Expenditures)	To (Resources)	Туре	\$ Amount	Purpose
Zoo Operating Fund	General Fund	Indirect	\$3,418,716	Charges for services provided, including but not limited to, accounting, human resources, communications, legal and information services support. Also includes charges for office and shared space, such as conference rooms, as well as a share of the Chief Operating Officer program.
	Risk Management Fund	Indirect	\$602,421	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund Zoo Renewal and Replacement	Direct Resource		Construction project management office Services Renewal and replacement contribution to provide for zoo assets
	Solid Waste Operating Account	Interfund Loan	\$472,650	Principal and Interest on outstanding interfund loan.
Community Enhancement Fund	Solid Waste Revenue Fund	Direct	\$18,394	Charges for administrative support
General Asset Management Fund	Solid Waste Revenue Fund	Interfund Loan	\$50,000	Principal and interest on loan for MRC projects
Oregon Zoo Infrastructure and Animal Welfare Fund	General Fund	Indirect	\$243,521	Charges for services provided, including but not limited to, accounting, human resources, legal and information services support. Also includes a share of the Chief Operating Officer program.
runa	Risk Management Fund	Indirect	\$188	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
Smith and Bybee Wetlands Fund	General Fund Total FY 2019-20 Transfers	Direct	\$84,853 \$45,610,343	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.

GASB 54 fund balance designations

Governmental Accounting Standards Board Statement 54 introduced a restructuring and redefinition of fund balance components for governmental fund types. Enterprise funds such as the Solid Waste and MERC funds are not included. The statement is intended to improve the usefulness of the amount reported in fund balance by providing more structured classification. To improve the reporting of fund balance, a hierarchy of fund balance classifications has been created based primarily on the extent to which governments are bound by constraints on resources reported in the funds. This approach is intended to provide users more consistent and understandable information about a fund's net resources.

The hierarchy of five possible classifications of fund balance is:

- Nonspendable balances in permanent funds and inventories that are permanently precluded from conversion to cash.
- Restricted constrained to a specific purpose by enabling legislation, external parties or constitutional provisions.
- Committed constraints imposed by the government using the highest level of decision-making authority.
- Assigned amounts intended for a specific purpose by a government's management.
- Unassigned amounts available for any purpose.

Estimated July 1, 2019, fund balance designations are:

		FY 2019-20 DESIGNATIONS						
Fund	FY 2019-20 Beginning Fund Balance	Non- spendable	Restricted	Committed	Assigned	Unassigned		
General Fund	\$53,251,014	\$ -	\$23,607,072	\$11,910,657	\$ -	\$17,733,285		
General Obligation Bond Debt Service Fund	1,557,000	-	1,557,000	-	-	-		
General Revenue Bond Fund	4,388,305	-	3,702,474	-	-	685,831		
General Asset Management Fund	35,088,564	-	23,856,664	524,780	1,284,889	9,422,231		
Natural Areas Fund	22,265,058	-	22,265,058	-	-	-		
Natural Areas Local Option Levy Fund	6,206,714	-	6,206,714	-	-	-		
Open Spaces Fund	29,761	-	29,761	-	-	-		
Oregon Zoo Infrastructure & Animal Welfare Fund	30,500,000	-	30,500,000	-	-	-		
Affordable Housing Fund	652,000,000	-	652,000,000	-	-	-		
Cemetery Perpetual Care Fund	689,176	680,979	-	-	8,197	-		
Community Enhancement Fund	413,221	-	385,853	-	-	27,368		
Smith and Bybee Wetlands Fund	1,654,211	-	1,654,211	-	-	-		
TOTAL FUND BALANCE DESIGNATIONS	\$808,043,024	\$680,979	\$765,764,807	\$12,435,437	\$1,293,086	\$27,868,715		

The General Fund beginning and ending reserve balances include a variety of restricted, committed, reserved and unassigned balances. The following is a detailed listing of the balances included in the FY 2019-20 General Fund.

Total Beginning Fund Balance / Reserves \$53,251,014 \$23,607,072 Restricted Restricted for Transit Oriented Development Program 15,300,000 Restricted for IGA Projects 8,307,072 Committed \$11,910,657 Committed for Local Gov't Grants (CET) 11,910,657 Unassigned/Reserved \$17,733,285 Reserve for Future Debt Service - Metro Regional Center 1,416,803 Reserve for Future Debt Service Pension Bonds 629,644 Reserve for PERS 1,938,030 Reserve for Cost Allocation Plan adjustments 1,784,834 Reserve for carryover 1,781,270 Unassigned 10,182,704 **Total Ending Reserves (Contingency / Unappropriated Balance)** \$29,729,296 **Contingency - Opportunity Account** \$0 Council Opportunity Account (per Council policy) 500,000 Reduction: Contribution Regional Investment Strategy (500,000)**Contingency - Operating** \$9,180,676 General Contingency 4,765,676 **TOD Contingency** 3,800,000 **CET Contingency** 400,000 Contingency Reserved for Pay Equity 215,000 Restricted \$2,820,679 Restricted for Transit Oriented Development Program 332,759 Restricted for IGA Projects 2,487,920 Committed \$12,736,407 Committed for Local Gov't Grants (CET) 12,736,407 Unassigned/Reserved \$4,991,534 Reserve for Future Debt Service - Metro Regional Center 928,090 Reserve for Future Debt Service Pension Bonds 665,680 Reserve for PERS 775,475 Reserve for Cost Allocation Plan adjustments 1,784,834 Reserve for Carryover 837,455

General Fund Reserves Detail



Metro has interfund capital loans made in accordance with Oregon Budget Law. An interfund capital loan is made for the purpose of financing the design, acquisition, construction, installation or improvement of real or personal property. The loans are repaid over a period not to exceed ten years. Interest is charged at a rate equal to the average yield on Metro's pooled investments.

Solid Waste Revenue Fund to Oregon Zoo Asset Management Fund

Purpose	Oregon Zoo capital proj	ects	
Initial Loan Amount	\$3,228,000		
Initial Fiscal Year	FY 2014-15		
Balance due as of	FY 2019-20	Balance due as of	FY 2019-20 Budgeted
June 30, 2019	Principal Repayment	June 30, 2020	Interest
2,186,000	418,000	1,768,000	54,650

Solid Waste Revenue Fund to General Asset Management Fund

Purpose	Metro Regional Center capital projects								
Initial Loan Amount	\$2,000,000								
Initial Fiscal Year	FY 2016-17								
Balance due as of	FY 2019-20	Balance due as of	FY 2019-20 Budgeted						
June 30, 2019	Principal Repayment	June 30, 2020	Interest						
50,000	50,000	-	-						

Interfund loans

Appendices- Interfund loans H-13

Fringe benefit rate calculation

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

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

The pension obligation bond reserve continues to offset a portion of the costs that would otherwise be paid by departments. In FY 2019-20, the offset is 2 percent of the 3 percent PERS bond recovery rate (the other 1 percent being paid by departments, as the PERS Bond Debt Recovery).

Explanation of individual benefits

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

TriMet Payroll Tax: Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.7687 percent of salary.

Long-Term Disability: Benefit paid to employees in the event of qualified non-work related injury or illness. Benefit is calculated at 0.31 percent of eligible salaries and wages.

Pension: Metro's pension is provided through PERS. PERS contribution rates are divided into two components: employee contribution and employer contribution. The employer rate is determined through actuarial studies performed every two years. For FY 2019-20 Metro's average composite employer rate is estimated at 16.4 percent. The employee pick-up rate is set at 6 percent. As of July 1, 2014 almost all newly hired employees began paying their own PERS employee contributions. Metro's functions employ a number of temporary, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria.

PERS Bond Recovery Rate: Percent applied against pension eligible salaries to fund the annual debt service payments on the pension obligation bonds. The rate will vary from year to year depending on annual debt service payments and the estimated salaries. Historically, it has ranged from 3.0 percent to 3.2 percent. Beginning in FY 2011-12 the accumulated PERS Reserve began to be used to offset all or a portion of the costs of the PERS Bond Recovery rate. As the offset continues into FY 2019-20, the rate charged to departments will be 1.0 percent.

Workers' Compensation Tax: State tax calculated at \$0.014 per hour worked.

Life Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.07 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.02 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

Dependent Life Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.24 per employee per month.

Dependent Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.10 per employee per month.

Health and Welfare Program: Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Metro shares the cost of health and welfare premiums with employees. Metro pays a set percentage of the premium based on and employee's health and welfare elections, with the employee paying the remaining portion. As of July 1, 2016 all employee groups utilize a 92 percent/8 percent cost sharing plan. The FY 2019-20 budget assumes a 6 percent increase in health care premiums effective upon renewal in January.

Variable rate components

	Elected officials	Non-represented employees	AFSCME 3580 represented e employees	Other represented employees with pick-up	Other represented employees w/o pick-up	Pension eligible temporary/ seasonal employees	Non-pension eligible temporary/ seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.77%	0.77%	0.77%	0.77%	0.77%	0.77%	0.77%
Long Term Disability	0.31%	0.31%	0.31%	0.31%	0.31%	0.00%	0.00%
Pension (PERS) Employee Pick-up*	6.00%	6.00%	6.00%	6.00%	0.00%	0.00%	0.00%
Pension (PERS)- Employer Rate	16.40%	16.40%	16.40%	16.40%	16.40%	16.40%	0.00%
TOTAL VARIABLE RATE COMPONENT	31.13%	31.13%	31.13%	31.13%	25.13%	24.82%	8.42%
PERS BOND RECOVERY RATE							
PERS Bond recovery rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	0.00%
PERS Reserve offset	(2.00%)	(2.00%)	(2.00%)	(2.00%)	(2.00%)	(2.00%)	0.00%
TOTAL PERS BOND RECOVERY RATE	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%	0.00%

 $[\]ensuremath{^{\star}}$ Almost all newly hired employees pay the 6 percent employee rate.

Fixed rate components (annual budgeted cost)

	Elected and non- represented benefit eligible employees	AFSCME 3580-1 represented employees	Other represented benefit eligible employees	Temporary/ seasonal employees
Worker Comp Tax	\$30	\$30	\$30	\$30
Life Insurance	\$42	\$42	\$42	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$4	\$4	\$4	\$0
Health and Welfare	\$15,672	\$15,672	\$15,672	\$0
TOTAL FIXED RATE COMPONENT	\$15,760	\$15,760	\$15,760	\$30

^{*}Includes Dependent Accidental Death Insurance

Positions approved by the Metro Council for specific projects funded by non-recurring or one-time sources of revenues are authorized for limited duration time periods only. Unless specifically re-authorized by the Council during a budget action the position is eliminated at the end of the authorized duration. The following changes are budgeted for FY 2019-20:

Position Pos # Organizational Unit Duration FTE Program/Project Position Eliminated in FY 2018-19 1336 MERC Admin 6/30/2019 Director of Strategic Initiatives - Visitor 1.00 MERC Strategic Initiatives Venues Position Converted to Regular Status Senior Public Affairs Specialist 1124 Planning & Development N/A 1.00 Regional Transportation Options Park Ranger 1187 Parks and Nature N/A 1.00 Local Option Levy Park Ranger 1188 Parks and Nature N/A 1.00 Local Option Levy Senior Regional Planner 1189 Parks and Nature 1.00 Local Option Levy N/A Construction Project Managr II 1190 Parks and Nature N/A 1.00 Local Option Levy Assistant Management Analyst 1191 Parks and Nature N/A 1.00 Local Option Levy Natural Resource Technician 1192 Parks and Nature N/A 1.00 Local Option Levy Natural Resource Technician 1193 Parks and Nature 1.00 Local Option Levy N/A Natural Resource Technician 1194 Parks and Nature N/A 1.00 Local Option Levy Natural Resource Technician 1195 Parks and Nature N/A 1.00 Local Option Levy Volunteer Coordinator II 1196 Parks and Nature N/A 1.00 Local Option Levy Volunteer Coordinator II 1197 Parks and Nature N/A 1.00 Local Option Levy Associate Natural Resource Scientist 1198 Parks and Nature N/A 1.00 Local Option Levy Associate Natural Resource Scientist 1199 Parks and Nature N/A 1.00 Local Option Levy Program Assistant II 1200 Parks and Nature N/A 1.00 Local Option Levy Program Director 1223 Parks and Nature N/A 1.00 Local Option Levy Senior Regional Planner 1224 Parks and Nature N/A 1.00 Local Option Levy Associate Management Analyst 1225 Parks and Nature N/A 1.00 Local Option Levy Senior Regional Planner 1226 Parks and Nature N/A 1.00 Local Option Levy Associate Public Affairs Specialist 1240 Parks and Nature 1.00 Local Option Levy N/A Manager I 1263 Parks and Nature 1.00 Local Option Levy N/A Park Ranger 1264 Parks and Nature N/A 1.00 Local Option Levy Park Ranger 1265 Parks and Nature 1.00 Local Option Levy N/A Assistant Management Analyst 1295 Parks and Nature N/A 1.00 Levy/NA Bond/SW Maintenance Worker I 1296 Parks and Nature 1.00 Local Option Levy N/A Administrative Specialist II 1297 Parks and Nature N/A 1.00 Local Option Levy 1298 Parks and Nature 0.80 Local Option Levy **Event Coordinator** N/A Administrative Specialist II 1299 Parks and Nature N/A 0.50 Local Option Levy **Education Specialist II** 1201 Oregon Zoo N/A 1.00 Local Option Levy Education Specialist II 1202 Oregon Zoo N/A 0.60 Local Option Levy Senior Public Affairs Specialist 1216 Communications N/A 1.00 Local Option Levy Senior Public Affairs Specialist 1304 Communications N/A 1.00 Willamette Falls Program Program Assistant II 1316 Parks & Nature N/A 1.00 Willamette Falls Program Program Analyst III 1212 Council N/A 1.00 Diversity, Equity, Inclusion program

Limited duration positions

Position	Pos # Organizational Unit	Duration	FTE Program/Project
New Limited Duration Positions			
Education Specialist II	1395 Oregon Zoo	6/30/2020	0.50 OZF funds
Associate Transportation Planner	1398 Planning & Development	12/30/2021	1.00 FTA Grant funds
Animal Keeper	1399 Oregon Zoo	6/30/2021	1.00 Grant funds
Apprentice Operating Engineer	1409 MERC, P'5	6/30/2021	1.00 Portland 5 Centers for the Arts
Associate Transportation Planner	1410 Planning & Development	6/30/2021	1.00 T2020
Continued without Change			
Program Analyst IV	1349 Non-departmental	12/1/2020	1.00 Regional Transportation Funding Strategy
Legal Counsel II	1210 Metro Attorney	6/30/2023	1.00 Local Option Levy
Education Specialist III	1250 Oregon Zoo	6/30/2021	1.00 Grant/OZF funds

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

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
Position Converted to Regular Sta	atus				
Program Director	1125	Oregon Zoo Bond	N/A	1.00	Oregon Zoo Bond
Senior Public Affairs Specialist	1239	Parks and Nature	N/A	1.00	Natural Areas bond program
Senior Regional Planner	1241	Parks and Nature	N/A	1.00	Natural Areas bond program
Senior Regional Planner	1242	Parks and Nature	N/A	1.00	Natural Areas bond program
Senior Regional Planner	1243	Parks and Nature	N/A	1.00	Natural Areas bond program
New Limited Duration Position					
Construction Project Manager I	1394	Property and Environmental Services	12/1/2022	1.00	FFC 2018 Bond (MRC Building)
Continued without Change					
Manager II	1127	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Assistant Management Analyst	1137	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Construction Project Manager I	1215	Oregon Zoo Bond	6/30/2020	1.00	Oregon Zoo Bond
Senior Public Affairs Specialist	275	Communications	program duration	1.00	Natural Areas bond program
Legal Counsel II	1023	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Legal Assistant II	1024	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Paralegal II	1025	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Legal Counsel II	1066	Office of Metro Attorney	program duration	1.00	Natural Areas bond program
Construction Project Manager II	1026	Property & Environmental Services	program duration	1.00	Natural Areas bond program
Property Management Technician	1034	Property & Environmental Services	program duration	1.00	Natural Areas bond program
Natural Resources Specialist	1036	Property & Environmental Services	program duration	1.00	Natural Areas bond program
Senior GIS Specialist	1031	Research Center	program duration	1.00	Natural Areas bond program
Program Director	1022	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1027	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Real Estate Analyst	1028	Parks and Nature	program duration	1.00	Natural Areas bond program
Real Estate Negotiator	1029	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Management Analyst	1032	Parks and Nature	program duration	1.00	Natural Areas bond program
SeniorNatural Resource Scientist	1033	Parks and Nature	program duration	1.00	Natural Areas bond program
Associate Management Analyst	1035	Parks and Nature	program duration	1.00	Natural Areas bond program
Senior Regional Planner	1103	Parks and Nature	program duration	1.00	Natural Areas bond program
Natural Resources Specialist	1132	Parks and Nature	program duration	1.00	Natural Areas bond program
Program Supervisor II	1222	Parks and Nature	program duration	0.50	Natural Areas bond program

Four-year FTE history

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
OTAL AGENCY	860.66	889.56	934.96	958.71
eneral Fund	302.43	307.00	316.76	323.65
Communications	13.00	13.00	12.00	14.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Visual Communication Designer			0.50	0.50
Associate Public Affairs Specialist	1.00	1.00	1.00	1.00
Digital Media Specialist	2.00	2.00	2.00	2.00
Director	1.00	1.00	1.00	1.00
Manager II	2.00	2.00	2.00	2.00
Principal Public Affairs Specialist			1.00	1.00
Program Assistant II		0.50		
Senior Management Analyst	1.00	1.00	1.00	1.00
Senior Program Analyst				1.00
Senior Public Affairs Specialist	3.00	3.00	2.00	2.00
Senior Visual Communication Designer	1.00	0.50	0.50	0.50
Video and Photography Tech	1.00	1.00		1.00
Council	30.00	31.00	37.14	45.20
Administrative Assistant II	1.00			
Administrative Assistant III	1.00	1.00	1.00	
Administrative Assistant IV			1.00	1.00
Assistant Management Analyst				1.00
Associate Management Analyst				1.00
Chief of Staff				1.00
Chief Operating Officer	1.00	1.00	1.00	1.00
Construction Project Manager II				0.50
Council President	1.00	1.00	1.00	1.00
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	1.00	1.00	1.00
Manager II	1.00	1.00		0.70
Policy Advisor	4.00	4.00	7.00	5.00
Policy Advisor III				2.00
Policy Analyst	7.00	9.00	8.00	8.00
Program Analyst				1.00
Program Analyst III	1.00	1.00	2.00	
Program Analyst IV	3.00	3.00	3.00	2.00
Program Analyst V	2.00	2.00	2.00	2.00
Program Assistant III				1.00
Program Director	1.00	1.00	3.00	3.00
Program Specialist				3.00
Program Supervisor II				1.00
Senior Management Analyst			1.00	1.00
Senior Program Analyst				2.00
Video and Photography Tech			0.14	
Finance and Regulatory Services	37.00	39.00	37.50	38.50
Accountant I	2.00	2.00	2.00	2.00
Accountant II	6.70	5.70	5.70	5.70
Accountant III		1.00	1.00	1.00
Accounting Technician II	4.00	4.00	4.00	4.00

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
Assistant Management Analyst				1.00
Associate Management Analyst	5.00	5.00	6.00	6.00
Budget Coordinator	1.00	1.00		
Director	1.00	1.00	1.00	1.00
Investment Coordinator	1.00			
Manager I	4.00	4.00	4.00	5.00
Manager II	1.00			
Payroll Specialist	1.80	1.80	2.80	2.80
Payroll Technician		1.00		
Program Analyst I	1.00	1.00	1.00	
Program Analyst II		1.00		1.00
Program Analyst III	1.00	1.00	1.00	
Program Analyst IV	1.00	1.00	1.00	2.00
Program Analyst V	1.00	1.00	1.00	1.00
Program Director	1.00	2.00	1.00	1.00
Program Supervisor II		1.00	2.00	1.00
Senior Management Analyst	4.50	4.50	4.00	4.00
uman Resources	21.80	21.80	22.30	22.80
Administrative Assistant III	2.00	2.00	2.00	
Director	1.00	1.00	1.00	1.00
Manager II	2.00	3.00	3.00	3.00
Program Analyst I	3.80	3.80	3.80	
Program Analyst II			0.50	5.00
Program Analyst III	4.00	3.00	3.00	3.80
Program Analyst IV	6.00	6.00	4.00	4.00
Program Analyst V	3.00	3.00	5.00	5.00
Program Technician				1.00
formation Services	28.50	30.50	31.00	32.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	3.00	3.00	2.00	1.00
Manager II			1.00	2.00
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	2.50	2.50	3.00	3.00
Systems Administrator II	1.00	1.00	1.00	1.00
Systems Administrator III	3.00	3.00	3.00	3.00
Systems Administrator IV	1.00	1.00	1.00	1.00
Systems Analyst II	2.00	3.00	2.00	3.00
Systems Analyst III	6.00	7.00	7.00	7.00
Systems Analyst IV	3.00	3.00	3.00	3.00
Technical Specialist II	4.00	4.00	5.00	5.00
ffice of Metro Attorney	16.00	16.00	16.00	16.00
Deputy Metro Attorney	1.00	1.00	1.00	1.00
Legal Assistant I	2.00	2.00	2.00	2.00
Legal Assistant II	2.00	2.00	2.00	2.00
Legal Assistant II				
Legal Counsel I	1.00	1.00		
-		1.00 7.00	8.00	8.00

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
Paralegal II	2.00	2.00	1.00	1.00
Program Analyst V			1.00	1.00
Office of the Auditor	6.00	6.00	6.00	6.00
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Assistant	1.00	1.00	1.00	1.00
Principal Management Auditor	3.00	3.00	3.00	3.00
Senior Management Auditor	1.00	1.00	1.00	1.00
Parks and Nature	46.28	46.43	49.04	46.55
Administrative Specialist II	1.00	1.00	1.00	1.00
Administrative Specialist IV	0.50	0.50	0.50	0.50
Arborist	1.00	1.00	1.00	1.00
Associate Management Analyst	2.85	2.85	0.70	0.70
Associate Natural Resource Scientist	0.80	0.80	0.80	0.80
Associate Public Affairs Specialist	2.00	2.10	1.80	1.80
Director	0.65	0.65	0.65	0.65
Education Specialist II		1.00	1.00	1.00
Event Coordinator			1.00	1.00
Maintenance Technician	1.00	1.00	1.00	1.00
Manager I	1.70	2.75	2.35	2.40
Manager II	2.70	2.70	2.80	2.70
Natural Resource Specialist	1.00	1.00	1.00	1.00
Natural Resource Specialist Lead	2.00	2.00	2.00	2.00
Natural Resource Technician	1.00	1.00	1.00	1.00
Park Ranger	6.00	6.00	6.00	6.00
Park Ranger Lead	3.00	3.00	3.00	3.00
Principal Regional Planner	2.00	2.00	2.60	2.20
Program Analyst III			0.40	0.40
Program Assistant II			0.50	
Program Assistant III	2.50	2.50	2.50	2.00
Program Director	1.33	1.33	1.33	0.80
Program Supervisor II	1.65	0.65	0.55	1.00
Property Management Specialist	0.80	0.80	0.80	0.80
Property Management Technician	0.80	0.80	0.80	0.80
Senior Management Analyst	2.00	1.00	3.00	3.00
Senior Natural Resource Scientist	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist	3.00	3.00	3.70	3.00
Video and Photography Tech			0.26	
Volunteer Coordinator II	1.00	1.00	1.00	1.00
Planning and Development Department	57.30	56.80	58.06	56.65
Administrative Specialist II	3.50	3.50	3.50	
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Transportation Planner	1.00			
Associate Management Analyst	1.00	1.00	1.00	1.00
Associate Managment Analyst				0.10
Associate Transportation Planner	2.00	3.00	4.00	5.00
Deputy Director	2.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I	3.00	4.00	4.00	4.90
<u></u>	5.00	7.00	7.00	7.50

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
Manager II	2.00	2.00	2.00	1.70
Principal Regional Planner	7.50	7.00	7.00	6.60
Principal Transportatin Planner	6.00	6.00	6.00	6.00
Program Assistant II	1.80	1.80	1.80	3.50
Program Assistant III	1.00	1.00	1.00	2.80
Program Supervisor I	1.00	1.00	1.00	1.00
Program Supervisor II	1.00	1.00	1.00	
Senior Management Analyst	4.00	4.00	4.00	4.00
Senior Public Affairs Specialist	5.00	5.00	5.00	5.00
Senior Regional Planner	4.50	4.50	4.50	3.05
Senior Transportation Planner	8.00	8.00	8.00	8.00
Transportation Engineer	1.00	1.00	1.00	1.00
Video and Photography Tech			0.26	
Property and Environmental Services	18.55	17.47	15.72	13.95
Administrative Specialist II	2.00	1.40	1.40	1.30
Assistant Management Analyst	0.25	0.25	0.25	
Associate Management Analyst	1.30	1.30	1.30	0.30
Building Custodian - MRC	3.00	3.00	3.00	3.00
Construction Coordinator	1.00	1.00		
Director	0.10	0.10	0.10	0.10
Facilities Maintenance Technician	1.00	1.00	1.00	1.00
Facilities Maintenance Worker	1.00	1.00	1.00	1.00
Lead Building Custodian - MRC	0.50	0.75	0.75	0.75
Manager I	1.30	1.30	0.05	0.15
Manager II	0.45	0.40	1.00	
Principal Regional Planner	1.00	1.00	0.50	
Printing/Mail Services Clerk	1.00	1.00	1.00	1.00
Program Assistant II	1.55	0.75	0.75	0.75
Program Assistant III		0.12	0.12	
Program Director			0.40	1.00
Program Supervisor II	0.10	0.10	0.10	0.10
Safety and Security Officer	2.00	2.00	2.00	2.50
Service Supervisor II	1.00	1.00	1.00	1.00
Research Center	28.00	28.00	31.00	31.00
Administrative Specialist IV	1.00			
Assistant GIS Specialist	1.00	1.00	1.00	1.00
Associate GIS Specialist	1.00	1.00	2.00	1.00
Associate Researcher & Modeler	1.00	1.00	1.00	1.00
Associate Transportation Model	1.00	1.00	1.00	1.00
Director	1.00	1.00	1.00	1.00
GIS Technician		1.00	1.00	1.00
Manager I	1.00	1.00	2.00	2.00
Manager II	2.00	2.00	2.00	2.00
Principal GIS Specialist	3.00	2.00	2.00	2.00
Principal Researcher & Modeler	4.00	4.00	3.00	5.00
Program Analyst IV		1.00	1.00	
Program Analyst V	1.00			1.00
Senior GIS Specialist	5.00	5.00	5.00	6.00
	2.30			

	Amended		Amended	Adopted
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Senior Researcher & Modeler	6.00	6.00	6.00	4.00
Systems Analyst III			2.00	2.00
Systems Analyst IV		1.00	1.00	1.00
Non-Departmental	0.00	1.00	1.00	1.00
Program Analyst IV		1.00	1.00	1.00
Affordable Housing Fund`	0.00	0.00	4.00	6.15
Planning and Development Department	0.00	0.00	4.00	6.15
Associate Managment Analyst			1.00	0.90
Manager I				0.10
Manager II				0.30
Principal Regional Planner			1.00	1.40
Senior Public Affairs Specialist			2.00	2.00
Senior Regional Planner				1.45
MERC Fund	189.95	195.65	200.97	200.70
Expo Center	15.30	15.80	17.42	17.30
Administrative Assistant	1.50	2.00	1.00	1.00
Administrative Technician	0.05	0.05	0.05	0.55
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Assistant Management Analyst			0.07	
Assistant Operations Manager				1.00
Construction Project Manager II				0.50
Director - Expo Center	1.00	1.00	1.00	
Executive Director				1.00
Electrician	0.50	0.50	0.50	
Event Manager				1.00
Event Manager I			1.00	
Operating Engineer II	1.00	1.00	1.00	1.00
Operations Manager - Expo Center	1.00	1.00	1.00	1.00
Principal Regional Planner			0.50	
Program Assistant III			0.02	
Program Director			0.03	
Sales Associate			1.00	1.00
Sales Manager II	1.00	1.00	1.00	1.00
Security Manager	0.05	0.05	0.05	0.05
Senior Account Executive	2.00	2.00	2.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Lead	2.00	2.00	2.00	3.00
Utility Maintenance Lead	1.00	1.00	1.00	
Utility Maintenance Specialist	3.00	3.00	3.00	3.00
MERC Administration	6.60	7.80	4.42	4.35
Administrative Assistant IV	0.85	0.85	0.85	0.85
Assistant Management Analyst	0.75	0.75		
Communications and Policy Development Manager			0.75	
Construction Coordinator	1.00	1.00		
Director of Strategic Initiatives - Visitor Venues		1.00		
General Manager, Visitor Venues	0.75	0.75	0.75	0.75
Manager I	1.00	1.00	1.00	1.00
Manager II	0.25	0.30		

Policy Analyst		Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
Program Analyst 0.15 Program Decetor 0.15 Senior Regional Planner 1.00 Video and Photospratry Tech 0.07 Oregan Convention Center 115.65 118.22 117.70 Assistant Guest Services Manager 1.00 1.00 1.00 Administrative Assistant 4.00 4.00 1.00 1.00 Administrative Operations Supervisor 1.00 1.00 1.00 1.00 Administrative Technician 3.15 3.15 6.15 6.15 Administrative Technician 3.10 1.00 1.00 1.00 Assistant December December 1.00 1.00 1.00 1.00 1.00 Assistant December December 1.00 1.00 1.00 1.00 1.00 Audio Visual Production Super	Policy Advisor	1.00	1.00		0.75
Program Director 1.00 Program Director 1.00 Senior Regional Planere 1.00 Video and Photography Tech 15.65 115.65 118.42 117.70 Oregon Convention Center 115.65 115.65 118.42 117.70 Assistant Guest Services Manager 1.00 1.00 1.00 Administrative Operations Supervioor 1.00 1.00 1.00 Administrative Operations Supervioor 3.15 6.15 6.15 Administrative Operations Supervioor 1.00 1.00 1.00 Administrative Operations Manager 0.25	Policy Analyst	1.00			
Program Director Regional Planner	Program Analyst				1.00
Note	Program Assistant III		0.15		
Video and Photography Tech 115.65 115.65 118.42 117.70 Assistant Guest Services Manager 4.00 4.00 1.00 1.00 Administrative Assistant 4.00 4.00 1.00 1.00 Administrative Poperations Supervisor 1.00 1.00 1.01 Admissions Staffing Manager 0.25 0.25 0.25 Assistant Director of Marketing 1.00 1.00 1.00 Assistant Executive Director 1.00 1.00 1.00 Assistant Assistant Manager 1.00 1.00 1.00 Assistant Operations Manager 1.00 1.00 1.00 Audio Visual Manager 1.00 1.00 1.00 Audio Visual Services Supervisor 1.00 1.00 1.00 Audio Visual Services Supervisor 2.00 2.00 2.00 Audio Visual Services Supervisor 1.00 1.00 1.00 Audio Visual Services Supervisor 1.00 1.00 1.00 Audio Visual Services Supervisor 2.00 2.00 2.00	Program Director			1.00	
Oregon Convention Center 115.65 118.65 118.42 117.70 Assistant Guest Services Manager	Senior Regional Planner		1.00		
Assistant Guest Services Manager	Video and Photography Tech			0.07	
Administrative Assistant	Oregon Convention Center	115.65	115.65	118.42	117.70
Administrative Operations Supervisor 1.00 Administrative Technician 3.15 3.15 6.15 6.15 Admissions Staffing Manager 0.25 0.25 0.25 0.25 Assistant Director of Marketing 1.00 1.00 1.00 1.00 Assistant Managerment Analyst 1.00 1.00 1.00 1.00 Audio Visual Manager 1.00 1.00 1.00 1.00 Audio Visual Production Supervisor 1.00 1.00 1.00 1.00 Audio Visual Services Supervisor 2.00 2.00 2.00 1.00	Assistant Guest Services Manager				1.00
Administrative Technician 3.15 3.15 6.15 6.15 Administrative Technician 0.25 0.25 0.25 0.25 Assistant Director of Marketing 1.00 1.00 1.00 1.00 Assistant Executive Director 1.00 1.00 1.00 1.00 Assistant Management Analyst 0.45 1.00 1.00 1.00 Audio Visual Production Supervisor 1.00 1.00 1.00 1.00 Audio Visual Production Supervisor 2.00 1.00 1.00 1.00 Audio Visual Supervisor 2.00 2.00 2.00 2.00 Audio Visual Supervisor 2.00 2.00 2.00 2.00 Audio Visual Supervisor 2.00 3.00 3.00 3.00 Construction Project Manager II 2.00 1.00 1.00 1.00 Director of Event Services 1.00 1.00 1.00 1.00 Director of Public Safety and Occupational Health 1.00 1.00 1.00 Director of Sales 1.00<	Administrative Assistant	4.00	4.00	1.00	1.00
Admissions Staffing Manager 0.25 0.25 0.25 Assistant Director of Marketing 1.00 1.00 1.00 Assistant Management Analyst	Administrative Operations Supervisor		1.00		
Assistant Director of Marketing 1.00 1.00 1.00 Assistant Kanagement Analyst 0.45	Administrative Technician	3.15	3.15	6.15	6.15
Assistant Director of Marketing 1.00 1	Admissions Staffing Manager	0.25	0.25	0.25	0.25
Assistant Executive Director 1.00 1.00 1.00 1.00 Assistant Managerent Analyst 0.45 Assistant Operations Manager 1.00 1.00 1.00 1.00 Audio Visual Production Supervisor 1.00 1.00 1.00 1.00 Audio Visual Production Supervisor 2.00					1.00
Assistant Managerment Analyst 0.45 Assistant Operations Manager 1.00 Audio Visual Manager 1.00 1.00 1.00 Audio Visual Production Supervisor 1.00 1.00 1.00 Audio Visual Services Supervisor 2.00	<u> </u>	1.00	1.00	1.00	
Assistant Operations Manager 1.00 1.00 1.00 1.00 Audio Visual Aranger 1.00 1.00 1.00 1.00 Audio Visual Production Supervisor 1.00 1.00 1.00 Audio Visual Supervisor 2.00	Assistant Management Analyst			0.45	
Audio Visual Production Supervisor 1.00 1.00 1.00 1.00 Audio Visual Services Supervisor 1.00 1.00 1.00 Audio Visual Services Supervisor 2.00 Audio Visual Technician Lead 3.00 3.00 3.00 Construction Project Manager II 2.00 Director of Event Services 1.00 1.00 1.00 1.00 Director of Public Safety and Occupational Health 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 Event Manager I 1.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 2.00 2.00 Event Manager III 1.00 1.00 1.00 1.00 Event Manager III 1.00 1.00 1.00 1.00 Event Wanager III 1.00 1.00 1.00 1.00 Event Wanager III 1.00 1.00 1.00 1.00 Event Wanager III 1.00 1.00 1.00 <t< td=""><td></td><td></td><td>1.00</td><td></td><td></td></t<>			1.00		
Audio Visual Production Supervisor 1.00 1.00 1.00 Audio Visual Supervisor 2.00 Audio Visual Technician Lead 3.00 3.00 3.00 3.00 Construction Project Manager II 2.00 Director of Event Services 1.00 1.00 1.00 1.00 Director of Operations 1.00 1.00 1.00 1.00 Director of Public Safety and Occupational Health 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 2.00 2.00 2.00 Event Manager III 4.00 2.00 2.00 2.00 Event Manager III 4.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 1.00 Gazility Security Agent 8.00 9.00 9.00 9.00 9.00		1.00		1.00	1.00
Audio Visual Services Supervisor 1.00 1.00 1.00 Audio Visual Technician Lead 3.00 3.00 3.00 3.00 Construction Project Manager II 2.00 1.00 1.00 1.00 1.00 Director of Event Services 1.00 1.00 1.00 1.00 1.00 Director of Operations 1.00 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 1.00 1.00 Event Manager II 4.00 2.0	·				
Audio Visual Supervisor 2.00 Audio Visual Technician Lead 3.00 3.00 3.00 3.00 Construction Project Manager II 2.00 Director of Event Services 1.00 1.00 1.00 1.00 Director of Public Safety and Occupational Health 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 2.00 Event Manager II 4.00 2.00 2.00 2.00 2.00 Event Manager III 1.00 1.00 1.00 1.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Executive Supervisor 1.00 1.00 1.00 1.00 Graphic Designer 1.00 1.00 1.00 1.00 Guest Services Supervisor 1.00 1.00 1.00 1.00 Lead Cletrician 1.00 1.00	·				
Audio Visual Technician Lead 3.00 3.00 3.00 3.00 Construction Project Manager II 2.00 Director of Event Services 1.00 1.00 1.00 1.00 Director of Operations 1.00 1.00 1.00 1.00 Director of Safety and Occupational Health 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 3.00 4.00 Event Manager III 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 Lead Electri	·	2.00	1.00	1.00	1.00
Construction Project Manager II 2.00 Director of Event Services 1.00 1.00 1.00 1.00 Director of Operations 1.00 1.00 1.00 1.00 Director of Public Safety and Occupational Health 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 2.00 2.00 Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 0.75 0.75	·		3.00	3.00	3.00
Director of Event Services 1,00 1,00 1,00 1,00 Director of Operations 1,00 1,00 1,00 1,00 Director of Public Safety and Occupational Health 1,00 1,00 1,00 1,00 Director of Sales 1,00 1,00 1,00 1,00 Electrician 5,00 5,00 5,00 5,00 Event Manager I 1,00 2,00 2,00 2,00 Event Manager III 4,00 2,00 2,00 2,00 Event Manager III 1,00 2,00 2,00 2,00 Executive Assistant 1,00 1,00 1,00 1,00 Executive Director 1,00 1,00 1,00 1,00 Facility Security Agent 8,00 9,00 9,00 9,00 Graphic Designer 1,00 1,00 1,00 1,00 House /Event Manager 0,75 0,75 0,75 0,75 0,75 0,75 0,75 0,75 0,75 0,75 0,75		3.00	3.00	3.00	
Director of Operations 1.00 1.00 1.00 1.00 Director of Public Safety and Occupational Health 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 2.00 2.00 Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 1.00 Guest Services Supervisor 1.00 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 <	<u> </u>	1.00	1.00	1.00	
Director of Public Safety and Occupational Health 1.00 1.00 1.00 1.00 Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 3.00 4.00 Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 1.00 Guest Services Supervisor 1.00 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75 0.75					
Director of Sales 1.00 1.00 1.00 1.00 Electrician 5.00 5.00 5.00 5.00 Event Manager 2.00 2.00 2.00 1.00 Event Manager II 4.00 2.00 3.00 4.00 Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 </td <td>·</td> <td>1.00</td> <td>1.00</td> <td>1.00</td> <td></td>	·	1.00	1.00	1.00	
Electrician 5.00	· · · · · · · · · · · · · · · · · · ·	1.00	1.00	1.00	
Event Manager I 1.00 Event Manager II 4.00 2.00 3.00 4.00 Event Manager III 1.00 2.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 1.00 1.00 Guest Services Supervisor 1.00 1.00 1.00 1.00 1.00 House /Event Manager 0.75					
Event Manager I 1.00 Event Manager III 4.00 2.00 3.00 4.00 Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 Guest Services Supervisor 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 <td></td> <td></td> <td></td> <td></td> <td></td>					
Event Manager II 4.00 2.00 3.00 4.00 Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 1.00 1.00 Guest Services Supervisor 1.00 1.00 1.00 House /Event Manager 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 Lead Operating Engineer 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operations Mgr - Hskpg and Setup	-	2.00		2.00	1.00
Event Manager III 1.00 2.00 2.00 2.00 Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 Guest Services Supervisor 1.00 House / Event Manager 0.75 0	•	4.00		2.00	4.00
Executive Assistant 1.00 1.00 1.00 1.00 Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 Guest Services Supervisor 1.00 House /Event Manager 0.75	<u>, </u>				
Executive Director 1.00 1.00 1.00 1.00 Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00					
Facility Security Agent 8.00 9.00 9.00 9.00 Graphic Designer 1.00 Guest Services Supervisor 1.00 House /Event Manager 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 Lead Operating Engineer 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00 2.00					
Graphic Designer 1.00 Guest Services Supervisor 1.00 House /Event Manager 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 Lead Operating Engineer 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00					
Guest Services Supervisor 1.00 House /Event Manager 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 Lead Operating Engineer 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00	, , , ,		9.00	9.00	9.00
House /Event Manager 0.75 0.75 0.75 0.75 Lead Electrician 1.00 1.00 1.00 1.00 Lead Operating Engineer 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00	· · · · · · · · · · · · · · · · · · ·	1.00		1.00	
Lead Electrician 1.00 1.00 1.00 1.00 Lead Operating Engineer 1.00 1.00 1.00 1.00 Lead Security Agent Incompany Incompany Incompany Incomp					
Lead Operating Engineer 1.00 1.00 1.00 1.00 Lead Security Agent 1.00 1.00 1.00 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00	<u> </u>				
Lead Security Agent 1.00 Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00					
Maintenance Supervisor 1.00 1.00 1.00 1.00 Marketing & Promotions Coordinator II 2.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00	· · · ·	1.00	1.00	1.00	
Marketing & Promotions Coordinator II 2.00 1.00 Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00					
Marketing & Web Srvcs Manager 1.00 1.00 1.00 1.00 Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00		1.00			1.00
Operating Engineer II 5.00 5.00 5.00 5.00 Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00 2.00	·				
Operations Mgr - Hskpg and Setup 1.00 1.00 1.00 1.00 Operations Mgr - OCC 2.00 2.00 2.00 2.00					
Operations Mgr - OCC 2.00 2.00 2.00 2.00	· · · ·				
Principal Regional Planner 2.00		2.00	2.00		2.00
	Principal Regional Planner			2.00	

	Amended	Amended	Amended	Adopted
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Program Assistant III			0.09	
Program Director			0.18	
Receptionist			1.00	1.00
Sales Coordinator			1.00	
Sales Manager I				1.00
Sales Manager II	4.00	4.00	4.00	4.00
Secretary	1.00	1.00		
Security Manager	0.90	0.90	0.95	0.95
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Services Sales Coordinator I	1.00	1.00	1.00	1.00
Services Sales Coordinator II	2.00	4.00	4.00	3.00
Setup & Operations Supervisor	5.00	5.00	5.00	5.00
Supervisor of Security Services			1.00	
Sustainability Coordinator	1.00	1.00	1.00	1.00
Technology Sales Coordinator				1.00
Technology Services Manager	1.00	1.00	1.00	1.00
Telecom & Info Systems Technician	1.00	1.00	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Maintenance	3.00	3.00	3.00	3.00
Utility Worker			34.00	33.00
Utility Worker II	40.00	34.00		
Volunteer Services Coordinator	0.60	0.60	0.60	0.60
ortland'5 Centers for the Arts	52.40	56.40	60.71	61.3
Admin Operations Supervisor	1.00	1.00	1.00	
Administrative Assistant	1.00	2.00	2.00	2.00
Administrative Lead				1.00
Administrative Technician	1.80	2.80	4.80	3.8
Admissions Staffing Manager	0.55	0.55	0.55	0.5
Apprentice Operating Engineer				1.0
Assistant Director of Marketing		1.00	1.00	
Assistant Event Services Mgr	1.00	1.00	1.00	1.0
Assistant Management Analyst				
Assistant Operations Manager			0.23	
7 Issistant Operations Manager	1.00	1.00	0.23 1.00	1.0
Assistant Production Supervisor	1.00	1.00		
-			1.00	1.00
Assistant Production Supervisor	1.00	1.00	1.00 1.00	1.00
Assistant Production Supervisor Assistant Ticket Services Mgr	1.00	1.00 1.00	1.00 1.00	1.0
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5	1.00	1.00 1.00	1.00 1.00	1.00 1.00
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II	1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.0 1.0 1.0 15.0
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand	1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00 15.00 1.00
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt	1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00 15.00 1.00
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt Director of Marketing	1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00 15.00 1.00
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt Director of Marketing Director of Operations	1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.0 1.0 1.0 15.0 1.0 1.0
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt Director of Marketing Director of Operations Director of Operations - P'5	1.00 1.00	1.00 1.00 1.00	1.00 1.00 1.00	1.0 1.0 1.0 15.0 1.0 1.0
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt Director of Marketing Director of Operations Director of Operations - P'5 Director of Ticket Services	1.00 1.00	1.00 1.00 1.00 15.00	1.00 1.00 1.00 15.00	1.00 1.00 15.00 1.00 1.00
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt Director of Marketing Director of Operations Director of Operations - P'5 Director of Ticket Services Educ & Comm Engagemnt Coord	1.00 1.00	1.00 1.00 1.00 15.00	1.00 1.00 1.00 15.00	1.00 1.00 1.00 15.00 1.00 1.00
Assistant Production Supervisor Assistant Ticket Services Mgr Booking, Sales & Marketing Director - P'5 Construction Project Manager II Dept Head Stagehand Director of Educ & Comm Engagemnt Director of Marketing Director of Operations Director of Operations - P'5 Director of Ticket Services Educ & Comm Engagemnt Coord Education and Community Engagement Manager	1.00 1.00	1.00 1.00 1.00 15.00	1.00 1.00 1.00 15.00	1.00 1.00 1.00 1.00 15.00 1.00 1.00

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
Executive Director	1.00	1.00	1.00	1.00
Facility Maintenance Supervisor	1.00	1.00		
Facility Manager- P5			1.00	1.00
Facility Security Agent	1.00	2.00	3.00	3.00
Lead Electrician		1.00	1.00	1.00
Marketing & Promotions Coordinator II	3.00	3.00	3.00	3.00
Operating Engineer II	4.00	3.00	3.00	3.00
Operations Manager - P'5	1.00			
Principal Regional Planner			1.00	
Program Assistant III			0.04	
Program Director			0.09	
Sales & Booking Manager - P'5	1.00		1.00	1.00
Sales Manager	1.00	1.00	1.00	
Sales Manager II				1.00
Security Manager	0.05	0.05		
Senior Setup Supervisor	1.00	1.00	1.00	1.00
Setup & Operations Supervisor	2.00	2.00	2.00	2.00
Stage Supervisor	1.00	1.00	1.00	1.00
Supervisor of Security Serves	1.00	1.00	1.00	1.00
Ticket Services Coordinator	2.00	2.00	2.00	2.00
Ticket Services Coordinator Ticket Services Director - P5	2.00	1.00	2.00	2.00
	1.00	1.00	1.00	
Ticket Services Manager	1.00	2.00	1.00	2.00
Utility Lead	3.00	3.00	3.00	3.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
Volunteer Services Coordinator	1.00	1.00	1.00	1.00
Assistant Sales & Booking Manager	1.00	1.00	1.00	1.00
Natural Areas Fund	20.49	16.34	17.59	15.25
Parks and Nature	20.49	16.34	17.59	15.25
Administrative Specialist IV	0.50	0.50	0.50	0.50
Assistant Management Analyst	0.20	0.20	0.20	0.20
Associate Management Analyst				1.00
Director	0.35	0.35	0.35	0.35
Manager I	0.35		0.25	0.35
Manager II	0.20		0.50	
Natural Resource Specialist	1.00	1.00	1.00	1.00
Natural Resource Technician	1.00	1.00	1.00	
Principal Regional Planner	0.20		1.00	1.00
Program Assistant III	1.00	1.00	1.00	
Program Director	1.34	1.34	1.34	1.35
Program Supervisor II	1.95	0.95	0.95	0.50
Property Management Specialist	1.20			
Property Management Technician	0.20			
Real Estate Negotiator	2.00	2.00	2.00	2.00
Senior GIS Specialist	1.00	1.00	1.00	1.00
Senior Management Analyst	3.00	2.00	2.00	1.50
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	1.00	0.50	1.00	1.00
Senior Regional Planner	4.00	3.50	3.50	3.50
Semol Regional Flatinei	4.00	3.30	3.30	5.50

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
regon Zoo Infrastructure/Animal Welfare Fund	6.00	6.00	6.00	4.90
Oregon Zoo	6.00	6.00	6.00	4.90
Assistant Management Analyst	2.00	2.00	1.00	0.50
Construction Coordinator	2.00	2.00	3.00	0.50
Construction Project Manager I	2.00	2.00	3.00	3.00
Manager II	1.00	1.00	1.00	1.00
Program Director	1.00	1.00	1.00	0.40
regon Zoo Operating Fund	194.60	201.60	203.25	203.85
Oregon Zoo	194.60	201.60	203.25	203.85
Administrative Assistant IV	1.15	1.15	1.15	1.15
Administrative Specialist III	5.50	4.50	4.50	4.50
Administrative Specialist IV	1.00	2.00	2.00	2.00
Admissions Lead	2.60	2.60	2.60	2.60
Animal Keeper	36.00	35.50	36.50	36.50
Associate Management Analyst	1.00	1.00	1.00	1.00
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	1.00	1.00	1.00	2.00
Associate Visual Communication Designer	2.00	2.50	2.50	2.50
Cash Office Clerk	0.75	0.75	0.75	0.75
Communications and Policy Development Manager	0.73	0.73	0.75	0.73
Custodian	6.00	6.00	6.00	6.00
Deputy Conservation Manager	1.00	1.00	1.00	1.00
Deputy Director	2.00	2.00	2.00	2.00
Digital Media Specialist	1.00	1.00	1.00	1.00
Director Director	1.00	1.00	1.00	1.00
Dive Safety Officer	1.00	1.00	1.00	0.50
Education Specialist I	6.10	9.10	9.25	9.00
Education Specialist II	3.75	0.75	0.50	0.50
Education Specialist III	6.00	5.00	5.00	5.00
Electrician II	1.00	1.00	1.00	1.00
Endocrinology Research Technician	1.00	1.00	1.00	1.00
Event Coordinator	1.00	2.00	2.00	2.00
Food Service Worker 1	0.80	0.80	0.80	0.80
Food Service Worker 2	0.00	5.60	5.60	0.00
Food Service Worker 3	3.20	6.20	6.20	2.60
Food Service/Retail Specialist	4.80	4.80	4.80	4.80
General Manager, Visitor Venues	0.25	0.25	0.25	0.25
Guest Services Worker	0.23	0.25	0.23	5.60
Horticulturist	8.00	8.00	8.00	7.00
Lead Cash Office Clerk	0.85	0.85	0.85	0.85
Lead Guest Services Worker	0.03	0.03	0.03	3.60
Maintenance Lead	1.00	1.00	1.00	2.00
Maintenance Technician	2.00	2.00	3.00	2.00
Maintenance Worker 1	2.00	1.00	1.00	1.00
Maintenance Worker 2	11.00	11.00	10.00	10.00
Maintenance Worker 3	3.00	2.00	2.00	2.00
Manager I	3.00	2.00	1.00	1.00
Manager II	6.00	6.00	7.00	7.00

	Amended FY 2016-17	Amended FY 2017-18	Amended FY 2018-19	Adopted FY 2019-20
Nutrition Technician 1	2.00	2.00	2.00	1.50
Nutritionist	1.00	1.00	1.00	1.00
Operations Lead	2.00	2.00	2.75	2.75
Operations/Warehouse Worker	2.00	2.00	2.00	2.00
Policy Advisor				0.25
Program Analyst IV	2.00	2.00	2.00	1.00
Program Analyst V				1.00
Program Assistant I	1.75	1.75	1.00	
Program Assistant II	2.50	2.50	2.00	2.50
Program Assistant III	0.60			
Program Director	1.00	1.00	1.00	1.60
Program Supervisor I	3.00	3.00	3.00	3.00
Program Supervisor II	5.00	6.00	7.00	7.00
Project Coordinator	1.00	1.00	1.00	2.00
Safety and Security Officer	5.00	5.00	5.00	5.00
Senior Animal Keeper	8.50	8.50	8.50	8.00
Senior Horticulturist	1.00	1.00	1.00	1.00
Senior Public Affairs Specialist	3.00	3.00	3.00	2.00
Service Supervisor I	3.00	2.00	2.00	2.00
Service Supervisor II	7.00	4.00	4.00	4.00
Service Supervisor III	4.00	8.00	8.00	8.00
Service Supervisor IV	2.00	1.00	1.00	1.00
Storekeeper	1.00	1.00	1.00	1.00
Veterinarian I	2.00	2.00	3.00	3.00
Veterinarian II	1.00	1.00		
Veterinary Technician	3.00	3.00	3.00	3.00
Senior Visual Communication Designer	1.00	1.00	1.00	1.00
Video and Photography Tech	0.50	0.50	0.50	0.50
Volunteer Coordinator I				1.25
Volunteer Coordinator II	2.00	2.00	2.00	2.00
Zoo Registrar	1.00	1.00	1.00	1.00
Parks and Natural Areas Local Option Levy Fund	29.73	37.18	44.23	47.60
Parks and Nature	29.73	37.18	44.23	47.60
Administrative Specialist I			0.50	1.00
Administrative Specialist II	0.75	1.30	1.50	2.50
Administrative Specialist III			0.50	
Assistant Management Analyst	1.50	1.50	1.50	0.50
Assistant Regional Planner	1.00			
Associate Management Analyst	1.95	1.15	1.00	1.00
Associate Natural Resource Scientist	2.20	2.20	2.20	2.20
Associate Public Affairs Specialist		0.70		
Associate Regional Planner	1.00	1.00		
Construction Coordinator	1.00	1.00		
Construction Project Manager II				1.00
Education Specialist II		2.60	2.60	3.00
Education Specialist III		1.00	1.00	1.00
Event Coordinator	0.50			
Maintenance Worker 1	0.50	1.00	1.00	1.00

	Amended		Amended	Adopted
	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Manager I		0.30	2.90	2.75
Manager II	0.10	1.30	1.70	2.30
Natural Resource Technician	4.00	4.00		5.00
Operations Worker			4.00	
Operations/Warehouse Worker				4.00
Park Ranger	4.00	4.00	8.00	4.00
Principal Regional Planner		1.00	1.00	
Program Analyst III			0.10	0.10
Program Assistant II	2.00	2.00	1.00	1.00
Program Assistant III	0.50	0.50	0.50	1.00
Program Director	0.33	0.33	0.33	0.85
Program Supervisor II	1.40	0.40		
Property Management Specialist		1.20	0.20	0.20
Property Management Technician		0.20	0.20	0.20
Senior Management Analyst	1.00	2.00	3.00	3.50
Senior Real Estate Analyst			1.00	1.00
Senior Regional Planner	3.00	2.50	4.50	4.50
Service II Supervisor			1.00	
Service Supervisor II				1.00
Service Supervisor III			1.00	1.00
Service Supervisor IV	2.00	2.00		
Volunteer Coordinator II	1.00	2.00	2.00	2.00
d Waste Fund	114.16	121.79	139.96	151.81
nance and Regulatory Services	0.50	0.50	0.00	0.00
Senior Management Analyst	0.50	0.50		
roperty and Environmental Services	113.66	121.29	139.96	151.81
Administrative Specialist			2.00	
Administrative Specialist II		0.60	1.60	1.70
Administrative Specialist III	1.00	1.00	1.00	1.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Management Analyst	1.30	1.30	1.30	1.80
Associate Management Analyst	1.30	1.30	2.00	1.00
Associate Public Affairs Specialist	1.50	1.00	1.00	1.00
Associate Regional Planner		1.00	1.00	1.00
Associate Solid Waste Planner		1.00		
7 ISSOCIATE SONA WASTE HAITHEI	3.00	3.00	3.00	/ ()(
Construction Project Manager I	3.00	3.00	3.00	
Construction Project Manager I	3.00	3.00	3.00 1.00	2.00
Construction Project Manager II			1.00	2.00
Construction Project Manager II Director	0.90	0.90		2.00
Construction Project Manager II Director Education Specialist I		0.90 2.40	0.90	2.00 1.00 0.90
Construction Project Manager II Director Education Specialist I Education Specialist II	0.90 2.40	0.90 2.40 0.50	0.90	2.00 1.00 0.90 5.90
Construction Project Manager II Director Education Specialist I Education Specialist II Education Specialist III	0.90 2.40 2.00	0.90 2.40 0.50 2.00	1.00 0.90 3.30 2.00	2.00 1.00 0.90 5.91 3.00
Construction Project Manager II Director Education Specialist I Education Specialist II Education Specialist III Hazardous Waste Specialist	0.90 2.40 2.00 5.00	0.90 2.40 0.50 2.00 5.00	1.00 0.90 3.30 2.00 5.00	2.00 1.00 0.90 5.90 3.00 5.00
Construction Project Manager II Director Education Specialist I Education Specialist II Education Specialist III Hazardous Waste Specialist Hazardous Waste Technician	0.90 2.40 2.00 5.00 21.00	0.90 2.40 0.50 2.00 5.00 21.00	1.00 0.90 3.30 2.00 5.00 21.00	2.00 1.00 0.91 5.99 3.00 5.00 20.7
Construction Project Manager II Director Education Specialist I Education Specialist II Education Specialist III Hazardous Waste Specialist Hazardous Waste Technician Landfill & Environmental Specialist	0.90 2.40 2.00 5.00	0.90 2.40 0.50 2.00 5.00	1.00 0.90 3.30 2.00 5.00 21.00 4.00	2.00 1.00 0.91 5.99 3.00 5.00 20.7
Construction Project Manager II Director Education Specialist I Education Specialist II Education Specialist III Hazardous Waste Specialist Hazardous Waste Technician Landfill & Environmental Specialist Landfill and Environmental Specialist	0.90 2.40 2.00 5.00 21.00 4.00	0.90 2.40 0.50 2.00 5.00 21.00	1.00 0.90 3.30 2.00 5.00 21.00	2.00 1.00 0.90 5.90 3.00 5.00 20.79
Construction Project Manager II Director Education Specialist I Education Specialist II Education Specialist III Hazardous Waste Specialist Hazardous Waste Technician Landfill & Environmental Specialist	0.90 2.40 2.00 5.00 21.00	0.90 2.40 0.50 2.00 5.00 21.00	1.00 0.90 3.30 2.00 5.00 21.00 4.00	2.00 2.00 1.00 0.90 5.90 3.00 5.00 20.75 5.00

	Amended	Amended FY 2017-18	Amended	Adopted FY 2019-20
	FY 2016-17		FY 2018-19	
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Manager I	6.65	4.65	3.45	6.35
Manager II	0.30	2.30	5.00	5.30
Metro Paint Operat Specialist		2.00	2.00	2.00
Metro Paint Operat Technician		2.00	2.00	8.00
Metro Paint Operations Technician			4.00	
Policy Advisor	1.00			
Principal Regional Planner		1.00	1.00	
Principal Solid Waste Planner	5.65	5.65	7.65	7.65
Program Analyst III			0.50	0.50
Program Assistant II	3.00	3.80	3.80	3.80
Program Assistant III	4.00	5.73	4.73	6.00
Program Director	3.00	3.00	4.30	4.00
Program Supervisor I	2.00	2.00	2.00	2.00
Program Supervisor II	5.90	6.90	7.90	6.90
Scalehouse Technician	8.76	8.76	9.76	9.76
Senior Engineer	3.00	3.00	3.00	3.00
Senior Management Analyst	3.00	3.00	4.00	3.00
Senior Public Affairs Specialist	4.00	4.00	4.00	5.00
Senior Regional Planner	2.00	1.00	2.00	2.00
Senior Solid Waste Planner	11.50	13.50	12.50	17.50
Service Supervisor III	1.00	1.00	2.00	2.00
Systems Administrator II				1.00
Systems Analyst II			1.00	
Video and Photography Tech			0.27	
neral Asset Management Fund	3.30	4.00	2.20	4.80
arks and Nature	3.30	4.00	1.20	3.80
Administrative Specialist III	1.00	1.00	0.50	
Associate Public Affairs Specialist		1.00		
Principal Regional Planner	0.80	1.00	0.40	0.80
Program Analyst IV	1.00			
Program Assistant II				1.00
Senior Public Affairs Specialist	0.50	0.00	0.30	1.00
Senior Regional Planner		1.00		1.00
roperty and Environmental Services	0.00	0.00	1.00	1.00
Construction Project Manager I			1.00	1.00

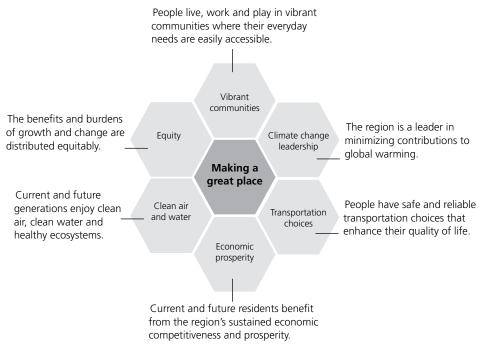


Budget process

Development of the budget is an important and legally required process. The result is a policy and financial plan covering all of Metro's programs and services. The budget document presents a strategically focused discussion of goals and objectives, programs and outcomes and spending priorities within resource constraints. The budget process at Metro includes two concurrent, complementary cycles: (1) the strategic process for evaluating progress and setting future expectations and (2) the development of the final policy and financial document.

THE STRATEGIC BUDGET PROCESS

Metro follows a strategic budgeting process that guides not only the development of its annual budget but also provides focus for multi-year funding commitments toward specific objectives. In 2008 under Metro's leadership, regional leaders agreed on six desired outcomes for communities throughout the region. By embracing measurable outcomes, leaders shifted from talking about abstract concepts like "compact urban form" to focusing on what really matters in the everyday lives of the region's 1.8 million residents. Identifying regional values ensures decisions are guided by a clear focus. The following six desired outcomes for the region were adopted by the Metro Council in 2010 as part of the region's growth management policies:



With this regional framework in mind, Metro adopts its agency goals and operates programs and projects that make positive contributions to the regional outcomes. Metro adopts program goals and measures performance, including the internal efficiency and effectiveness of its business practices. During the year the Metro Council reviews quarterly program and financial reports to track performance towards these outcomes. Every fall the Council provides direction to the Budget Officer, increasing focus in particular areas or redirecting efforts to adjust to changing circumstances within the region. The diagram at the top of next page illustrates this year-round dynamic process.

Annual strategic budget process

Council refines goals to reflect the highest regional priorities.

Staff implements programs and delivers the desired outcomes.

Council clarifies expectations and evaluates progress in

each budget cycle.

Council prioritizes resources to achieve these goals.

Council funds effective programs

Staff responds with program proposals.

THE BUDGET CYCLE

The budget cycle focuses on the development of an annual budget document that incorporates the Metro Council's strategic direction into a comprehensive policy and financial plan for all Metro programs and services. It is a process designed to meet the expectations of the general public, the Metro Council and the requirements of Oregon Budget Law.

Review of prior year

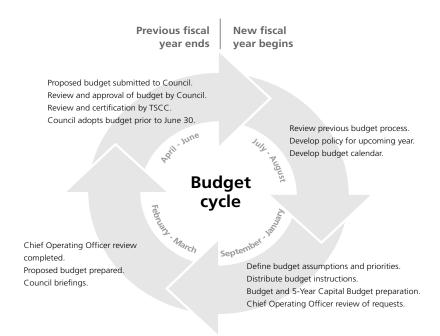
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation of their budgets. These parameters are incorporated with the policies and priorities set by the Metro Council and the Chief Operating Officer.

Five Year Forecast Development

An important tool in the evaluation of operating fund performance is the development of the five-year forecasts. The principles of Metro's financial policies are followed throughout the five-year forecast. A factor for historic underspending is included. In the absence of contractual escalators tied to specific indices, general inflationary increases are allowed. A prudent contingency reserve is assumed for each fund. Annual renewal and replacement contributions are required. Basic labor assumptions for salaries, wages, COLA, health and welfare, PERS and other benefits are included. The purpose of the forecasts is not to display a balanced budget in all future years. The purpose it to identify vulnerabilities, highlight trends and provide a line of sight to decision making. The forecasts serve as an early warning system for future concerns. Issues identified in the forecasts are considered when setting budget instructions and parameters for the ensuing process.

Budget instructions

The Financial Planning division of Finance and Regulatory Services provides detailed instructions for the preparation of the requested operating and capital budgets. The instructions provide the universal assumptions for increasing or decreasing staff, calculating changes in personnel costs and costing out commonly purchased items such as office furniture and computer software. The instructions also give operating



units detailed information for budgeting capital projects already approved in the fiveyear Capital Improvement Plan, for proposing new capital projects for future years and for undertaking scheduled renewal and replacement projects to safeguard Metro's public assets.

Budget requests

Staff in operating units apply the instructions and assumptions from Financial Planning and the direction received from the COO to forecast their base program activities and financial needs for the next fiscal year. In addition, programs prepare a series of proposals to add, cut or change program activities, functions or funding levels. The base forecasts along with the add, cut or change proposals form the basis of the requested budgets.

Review and analysis resulting in proposed budget

The Financial Planning division reviews, analyzes and consolidates the base budget requests, meeting with each operating unit to verify and refine the requests, as needed. The COO, serving as the agency's Budget Officer, conducts review meetings to discuss identified issues and program changes. The COO presents preliminary budget information to the Metro Council identifying early issues and revenue constraints, seeking additional guidance on program and policy direction. Following additional review, analysis and discussion and budget modification, the COO may hold a work session with the Senior Leadership Team and the Finance Team to discuss the Council's additional guidance, the operating proposals and budget balancing options. The COO, as Budget Officer, makes the final decisions, and delivers a budget message and proposed budget to the Metro Council and the public.

Review and analysis by the Metro Council resulting in approved budget

The Metro Council, sitting as the Budget Committee, holds one or more public work sessions to review the budget, take program and public testimony, and make any additions, deletions or modifications to the proposed budget. After due consideration, the Metro Council approves a budget and determines the amount required and allowed to be levied from property taxes. The approved budget and tax levy are then submitted to the Multnomah County Tax Supervising and Conservation Commission (TSCC).

Tax Supervising and Conservation Commission review and certification

Oregon law requires local governments to establish a budget committee that reviews the budget and makes decisions regarding the approved budget. For most jurisdictions this committee comprises members of the governing body and an equal number of citizens. In counties where the population is greater than 500,000 (currently Multnomah County and Washington County), a TSCC may be established. Members of this commission are appointed by the governor to supervise local government budgeting and taxing activities. Currently, Multnomah County is the only county with a TSCC. Washington County has chosen to retain its citizen budget committee and implement the alternative publication option allowed under Oregon Budget Law. Because more than 50 percent of Metro's total assessed value is within Multnomah County, Metro submits its budget to the Multnomah County TSCC. After the commission reviews Metro's budget, it holds a public hearing and asks for clarification on items within the budget or items affecting the financial health of the organization. Upon completion of the public hearing, the TSCC issues a letter of certification, which becomes part of the official record included with the adoption of the budget.

Metro Council adoption and submission to County Tax Assessors

After receiving certification by the TSCC, the Metro Council makes any necessary and final adjustments and adopts the budget prior to June 30, the end of the fiscal year. Legally required documentation to levy property taxes for the ensuing year is filed with each county tax assessor in the region prior to July 15th. The final adopted budget document is prepared, printed and submitted to each of the county tax assessors in the region and to the TSCC.

Changes to the budget after adoption

Oregon Budget Law provides ways for a budget to be changed after adoption. Amendments to transfer appropriations within a fund (between appropriation categories such as organizational unit and contingency) or between funds may be made through Council approval of a resolution. Certain increases in appropriations due to recognition of new revenues are allowed under narrowly defined exceptions contained in Oregon Revised Statutes. In these circumstances, the budget may be amended through Metro Council approval of a resolution. In most circumstances, however, the recognition of new revenues and equal amounts of appropriations require the preparation of a supplemental budget.

The five-year capital improvement plan

Metro's five-year capital planning process identifies the agency's capital asset needs for projects that cost \$100,000 or more and have a useful life of five years or more. The Metro Council adopted the agency's first capital improvement plan in January 1997. Metro Council reviews the capital budget concurrently to promote improved coordination between capital spending and the overall budget.

Preparation and analysis of Five Year Forecasts for all major operating areas	September – December 2018	
Council holds strategic planning work sessions to provide direction on programs and upcoming budget	November 2018 - February 2019	
Financial Planning issues budget instructions and assumptions	Mid-December 2018	
Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning	January 11, 2019	
Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages	January 14 – 25, 2019	
COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests	February 4 – March 1, 2019	
COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget	By March 1, 2019	
Final Proposed budgets due from all departments	March 8, 2019	
Financial Planning produces Proposed Budget documents	March 11 – 28, 2019	
Proposed Budget released to Council for individual review	March 28, 2019	
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 11, 2019	
Council work session on proposed budget	April 16, 2019	
Council public hearing; budget approval and tax levies (Resolution No. 19-4976)	May 2, 2019	
Metro submits approved budget to Tax Supervising and Conservation Commission	By May 15, 2019	
Tax Supervising and Conservation Commission public comment period	May 16-June 5, 2019	
Tax Supervising and Conservation Commission public hearing on approved budget	June 6, 2019	
Council work session on approved budget and final amendments	June 4, 2019	
Council considers and approves final amendments to budget; public hearing	June 13, 2019	
Council budget public hearing; adoption (Resolution No. 19-4977)	June 20, 2019	
File property tax levies with Tax Supervising and Conservation Commission and three counties	By July 15, 2019	

Budget calendar

Fund structure

GENERAL FUND

In accordance with GAAP, the General Fund accounts for all activities not required to be accounted for in another fund. This includes Metro's general government activities (including Council and Communications functions, regional transportation and growth planning and regional parks and nature operations), as well as all administrative support functions (such as Finance and Regulatory Services, Human Resources, Information Services, Metro Auditor, Office of Metro Attorney and Metro headquarters building operations). The principal resources of the fund are an excise tax on Metro's facilities and services levied in accordance with the Metro Code, general property taxes derived from a tax levy approved by voters in May 1990, charges for services provided by the various activities of Metro, intergovernmental revenues in the form of grants and contracts, charges for services provided to Metro functions not accounted for within the General Fund and investment earnings.

ENTERPRISE FUNDS

Solid Waste Revenue Fund

This fund accounts for revenues and expenditures for the implementation, administration, and enforcement of Metro's Solid Waste Management Plan. The primary revenue source is from fees collected for the disposal of solid waste. This fund also accounts for the operation of the Metro South and Metro Central transfer stations and recycling facilities, and the closed St. Johns Landfill.

Metropolitan Exposition Recreation Commission Fund

This fund accounts for the revenues and expenditures of the Metropolitan Exposition Recreation Commission (MERC), which includes the Oregon Convention Center, Portland'5 Centers for the Arts and the Portland Expo Center. The fund maintains the facilities and administration as divisions within the fund but is appropriated at the following levels: total operating expenditure including capital outlay for all venues, debt service, transfers and contingency. Principal sources of revenues are user fees and charges, food service revenues and hotel/motel tax.

Oregon Zoo Operating Fund

This fund accounts for the revenues and expenditures of the Oregon Zoo operations. Principal sources of revenues are various admissions fees and charges, food service revenues and tuition and lecture fees. The fund also receives a contribution from the General Fund for operating support.

SPECIAL REVENUE FUNDS

Affordable Housing Fund

This fund accounts for the bond proceeds and expenditures related to the implementation and administration of the regional Affordable Housing program approved by voters in 2018. The primary revenue source in FY 2018-19 was the issuance of \$652.8 million in general obligation bonds. The primary revenue source in FY 2019-20 and future years will be investment earnings. Expenditures are governed by the bond measure and are related to the creation of permanently affordable housing in the greater Portland region.

Smith and Bybee Wetlands Fund

This fund accounts for the implementation of the Smith and Bybee Lakes management plan, managed by Metro's Parks and Environmental Services. A natural Resources Plan for Smith and Bybee Lakes was adopted by the City of Portland and Metro in December 1990. Primary resources are grants and interest.

General Asset Management Fund

This fund accounts for major non-general obligation bond funded capital acquisition and construction projects undertaken by General Fund assets of Metro as well as provides for the ongoing and future renewal and replacement needs of Metro's assets acquired by the General Fund. Included are projects for regional parks and facilities, Metro Regional Center and Information Services as well as significant capital expenditures for other non-enterprise related Metro activities. In addition, this fund accounts for designated funds transferred from Multnomah County as of January 1, 1994. The funds are restricted for use at Oxbow Regional Park. Major capital project revenue sources include, but are not limited to, grants, donations, contributions from the General Fund and other revenues and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annual scheduled contributions from the General Fund and interest earnings. Expenditures are made in accordance with an approved renewal and replacement schedule reviewed and updated on a regular basis, with physical inventory and evaluation at least once every five years. In the CAFR, this fund is consolidated as part of the General Fund to be in compliance with GAAP.

General Revenue Bond Fund

General revenue bonds and other financing proceeds are accounting for in this fund. The proceeds are used to finance projects such as construction, renovations and repairs at the Metro Regional Center, the Lone Fir Cemetery and the Washington Park parking lot. Proceeds have also been used for contributions to TriMet for the zoo light rail station, construction of the Expo Center Hall D replacement and the revenues and expenditures associated with the Oregon Convention Center Hotel project. This fund also accounts for the payments on outstanding debt associated with these projects. The principal sources of revenues are charges to organization units for debt service, bond and loan proceeds and interest earnings. In the CAFR, this fund is segregated and then combined with other applicable funds for proper GAAP classification within the General Fund (building and property management and OCC hotel) and the MERC and Oregon Zoo enterprise funds on a GAAP basis.

Community Enhancement Fund

This fund accounts for funds received and expenditures for rehabilitation and enhancement of the area in and around the solid waste transfer facilities and St. Johns Landfill. Primary resources are rehabilitation and enhancement fees and interest. Expenditures are for planning and implementation of rehabilitation and enhancement programs in the area.

Parks and Natural Areas Local Option Levy Fund

This fund accounts for proceeds received from the five-year local option levy approved by the voters of the Metro region in May 2013 and renewed in November 2016. Primary resources of the fund are property taxes. These resources are restricted by the local option levy measure for specified expenditures related to the operation, restoration and development of regional parks and natural areas and do not include debt service expenditures or expenditures on large capital projects.

Oregon Zoo Asset Management Fund

This fund accounts for major non-bond funded capital acquisition and construction projects undertaken by the Oregon Zoo as well as provides for the ongoing and future renewal and replacement needs of the Oregon Zoo assets. Major capital project revenue sources include, but are not limited to grants, donations, contributions from the General Fund and other revenues and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annual scheduled

Appendices- Fund structure H-39

contributions from the General Fund and interest earnings. Expenditures are made in accordance with an approved renewal and replacement schedule reviewed and updated on a regular basis, with physical inventory and evaluation at least once every five years. In the CAFR, this fund is consolidated as part of the Oregon Zoo Operating Fund to be in compliance with GAAP.

CAPITAL PROJECTS FUNDS

Open Spaces Fund

This fund accounts for the bond proceeds and expenditures related to the Open Spaces, Parks and Streams general obligation bonds approved by the voters in 1995. Primary sources of revenue include interest earnings on the bond proceeds and public and private contributions toward the acquisition program. Expenditures are governed by the bond measure and are related to the acquisition of land and the establishment of trails.

Natural Areas Fund

This fund accounts for the bond proceeds and expenditures related to the Natural Areas general obligation bonds approved by the voters in 2006. Primary sources of revenues include bond proceeds, interest earnings on the bond proceeds and public and private contributions toward the acquisition program. Expenditures are governed by the bond measure and are related to the acquisition of land and the preservation of natural areas.

Oregon Zoo Infrastructure and Animal Welfare Bond Fund

This fund accounts for bond proceeds and expenditures related to the Oregon Zoo general obligation bonds approved by the voters in 2008. Primary sources of revenue include bond proceeds and interest earnings on the bonds. Expenditures are governed by the bond measure and are related to design and construction of capital projects for infrastructure and animal welfare at the Oregon Zoo.

INTERNAL SERVICE FUNDS

Risk Management Fund

This fund accounts for insured, self-insured and risk management activities performed for the organizational units within Metro. The fund purchases property and liability insurance and maintains reserves for self-insured deductible expenses. Workers' compensation costs are also a combination of purchased and self-insurance. In addition, the fund accounts for unemployment insurance. Primary revenues are charges to user funds and interest. Primary expenditures are insurance premiums, claims costs and actuarial evaluations.

DEBT SERVICE FUND

General Obligation Bond Debt Service Fund

This fund accounts for payments of general obligation bond principal and interest to bond holders. The principal source of revenue is property taxes.

PERMANENT FUND

Cemetery Perpetual Care Fund

This fund was created in 2003 to provide financial support for the long-term maintenance of the Metro Pioneer Cemeteries after the cemeteries are no longer receiving revenue from grave sales and burial services. The fund will receive revenue from a 25 percent surcharge on grave sales. It is anticipated that no expenditures will be made from this fund until grave sites are exhausted at the cemeteries.

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Glossary

2040: See Metro 2040 Growth Concept.

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

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

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

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

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

Arbitrage: Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds. Arbitrage earnings must be reported to the Internal Revenue Service.

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

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

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

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

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

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

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

Brownfield: Land previously used for industrial purposes or certain commercial uses. The land may be contaminated by low concentrations of hazardous waste or pollution, and has the potential to be reused once it is cleaned up.

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

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

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

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

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

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

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

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

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

CAFR: See Comprehensive Annual Financial Report.

Capital Improvement Plan (CIP): a long-range plan prepared annually to identify capital projects to be funded over a five-year period. The five-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years. The document is included in the agency budget document. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

Capital Outlay: A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a cost of more than \$10,000 and a useful life of one or more years.

Capital Project: A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of \$100,000 or more and a useful life of at least five years. It can include land, facilities, trails, roads, other infrastructure, major equipment and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

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

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

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

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CET: See Construction Excise Tax.

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

CII: See Community Investment Initiative.

CIP: See Capital Improvement Plan.

CIS: See Community Investment Strategy.

COLA: Cost of Living Adjustment.

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

Compensation Plan: A listing of all Metro position classifications, their classification number and the rates of pay authorized.

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

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

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

Concept Plan: See Metro 2040 Growth Concept.

Construction Excise Tax (CET): Effective July 1, 2006, Metro imposed a 0.12 percent Construction Excise Tax on eligible construction throughout the region to fund concept planning for areas brought into the Urban Growth Boundary in 2002 and 2004. All jurisdictions issuing permits have signed intergovernmental agreements to collect the tax on Metro's behalf. The CET is authorized through 2020.

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

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

COO: Chief Operating Officer.

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

CPI: Consumer Price Index.

CRAG: Columbia Region Association of Governments.

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

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

DEIS: Draft Environmental Impact Statement.

Department: A functional unit of Metro.

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

DEQ: See Department of Environmental Quality.

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

DRC: See Data Resource Center.

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

EBMS: See Event Business Management System.

EEO: Equal Employment Opportunity.

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

Enhancement Grants: Grants for community projects made to local communities that contain major solid waste disposal facilities. These grant programs are funded out of the Community Enhancement Fund by a surcharge of \$1.00 per ton on waste deposited at the facility.

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

Enterprise Revenues: Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities; solid waste fees for disposal and waste processing.

EPA: Environmental Protection Agency (Federal agency).

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

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

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

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

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

FRS: Finance and Regulatory Services.

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

FMLA: Family Medical Leave Act.

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

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

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

Functional Plan: Urban Growth Management Functional Plan.

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

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

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

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

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

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

Debt Service: Dedicated to paying debt service obligations.

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

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

FY: Fiscal Year.

GAAP: See Generally Accepted Accounting Principles.

GASB: See Governmental Accounting Standards Board.

General Fund: See description under Fund.

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

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

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

GFOA: Government Finance Officers Association.

GIS: Geographical Information System.

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

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

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Greater Portland Pulse: Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

Growth Concept: See Metro 2040 Growth Concept.

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

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

IGA: See Intergovernmental Agreement.

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

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

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

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

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

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

IT: Information Technology.

IS: Information Services.

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

KFD: Killingsworth Fast Disposal (landfill site).

Latex Paint Facility: Metro facility which treats, recycles and disposes of latex paint.

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

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

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Line Item Budget: An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

LIU: Laborers International Union.

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

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

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

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

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

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

MERC: See Metropolitan Exposition Recreation Commission.

Metropolitan Exposition Recreation Commission (MERC): An appointed sevenmember board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland'5 Centers for the Arts and the Portland Expo Center.

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

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

Metro Export Initiative (MEI): a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

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

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

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

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

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

MPAC: Metro Policy Advisory Committee.

MPO: Metropolitan Planning Organization.

MRF: See Material Recovery Facility.

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MTAC: Metro Technical Advisory Committee.

MTIP: Metropolitan Transportation Improvement Program.

MTOCA: Metropolitan Tourism Opportunity and Competitiveness Account.

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

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

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

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

OCC: See Oregon Convention Center.

ODOT: See Oregon Department of Transportation.

OECDD: See Oregon Economic and Community Development Department.

OMA: Office of Metro Attorney.

One-time Revenue: A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

Open Spaces: Undeveloped land, preserved for its natural, environmental or recreational benefits.

Open Spaces Bond Measure: The Metro bond measure approved by the voters in 1995, authorizing \$135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

Open Spaces Program: Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

Oregon Convention Center (OCC): The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

Oregon Department of Transportation (ODOT): A department of the Oregon state government responsible for systems and transportation.

Oregon Economic and Community Development Department (OECDD): Invests lottery, federal and other funds to help communities and regions build a healthy business climate that stimulates employment, enhances quality of life and sustains Oregon's long-term prosperity.

ORS: Oregon Revised Statute.

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

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

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PDC: Portland Development Commission.

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

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

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

PERS: See Public Employees Retirement System.

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

Portland Expo Center: See Expo.

Portland'5 Centers for the Arts (Portland'5): This leading cultural institution encompasses five venues that include Keller Auditorium, Arlene Schnitzer Concert Hall, and the Newmark Theater, Dolores Winningstad Theater and Brunish Hall, all located in the Antoinette Hatfield Hall.

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

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

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

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

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

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

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

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

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

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

Region: The area inside Metro's boundary.

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

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

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

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

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

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

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

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

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

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

RIC: See Recycling Information Center.

RISE: Regional Infrastructure Supporting Our Economy.

RLIS: See Regional Land Information System.

RSWMP: See Regional Solid Waste Management Plan.

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

RTO: See Regional Travel Options.

RTP: See Regional Transportation Plan.

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

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

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

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

SOV: Single Occupancy Vehicle.

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

Supplemental Budget: A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required to create a new fund or appropriation category, to increase appropriation authority, or to transfer more than 15 percent of total appropriations from contingency to another appropriation category. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by resolution. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption by resolution.

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

SWIS: See Solid Waste Information System.

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

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

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

TOD: See Transit Oriented Development.

TPAC: Transportation Policy Alternatives Committee.

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

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

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

TSCC: See Tax Supervising and Conservation Commission.

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

UGA: Urban Growth Area.

UGB: See Urban Growth Boundary.

UPWP: Unified Planning Work Program.

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

Visitor Development Initiative (VDI): The initiative to fund the expansion of the Oregon Convention Center and capital improvements to the Portland'5 Centers for the Arts and PGE Park (Civic Stadium).

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

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