



# 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.

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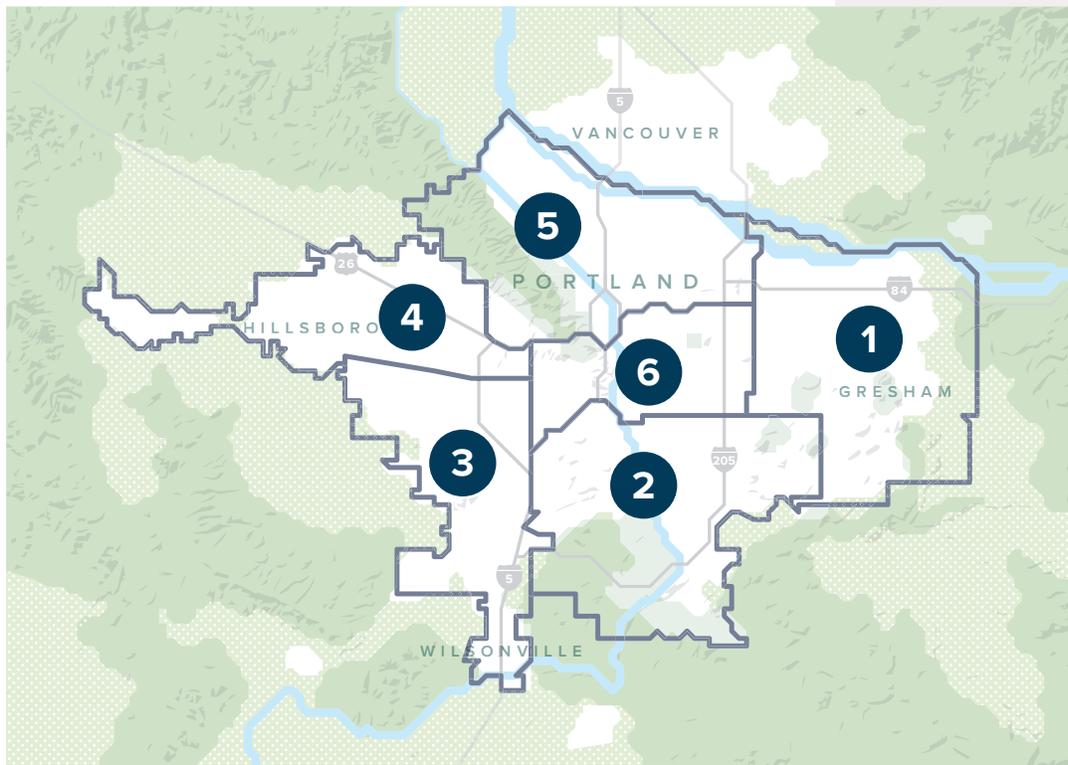
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# Adopted Budget Fiscal Year 2019-20

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**FY 2019-20  
Adopted  
Budget**

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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.



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's Centers for the Arts (Portland's) will host 13 weeks of Broadway shows, nearly 38 shows booked by Portland's 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's 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 Metro's 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’s 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.

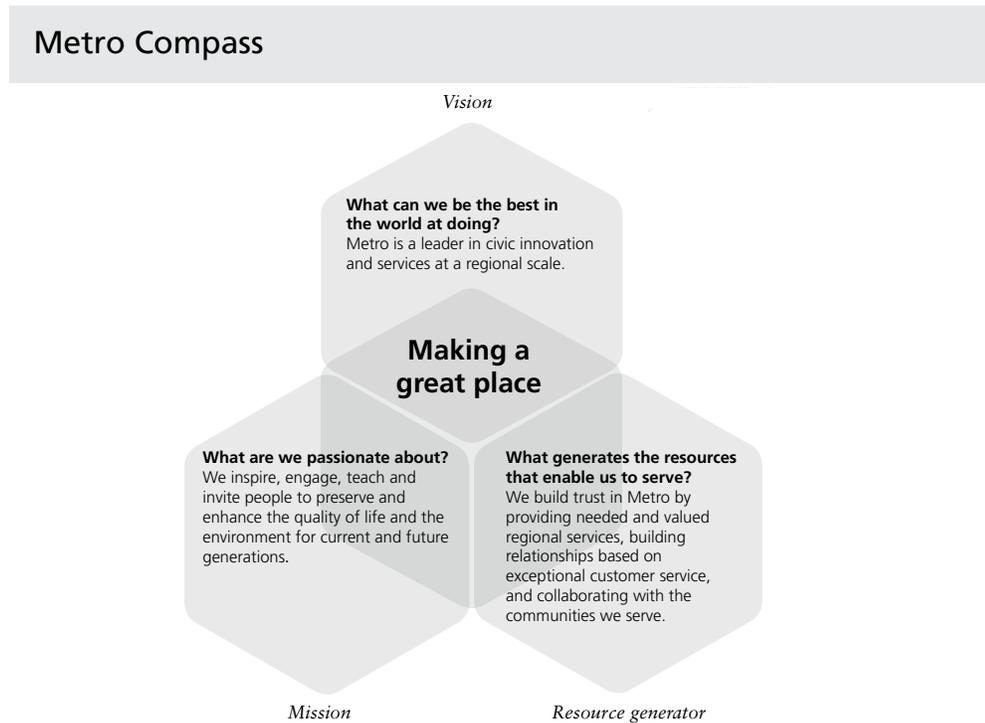
### How the budget proposal was developed

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.



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 Environmental 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's, 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's 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.

Sincerely,

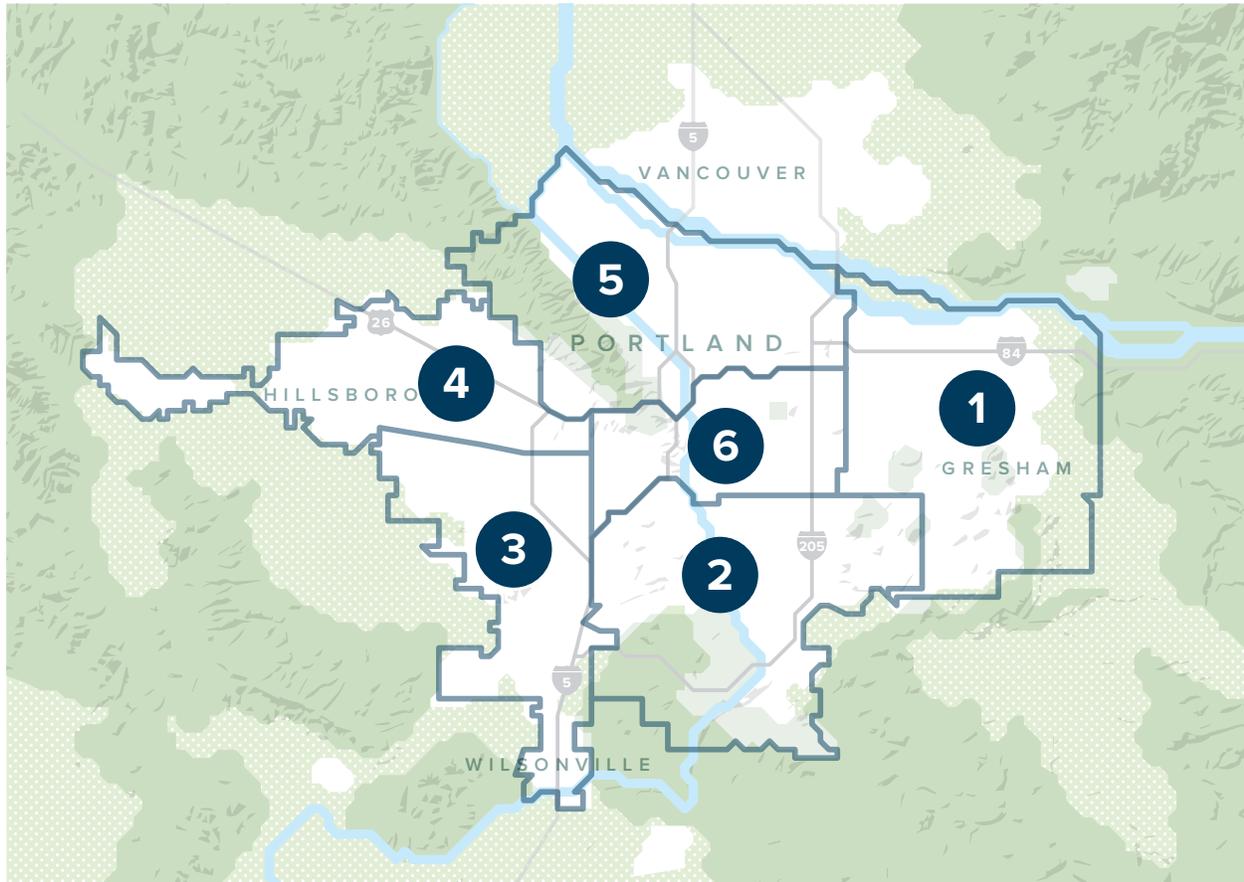


Martha J. Bennett  
Chief Operating Officer.



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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.

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's 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

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 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.

# 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.

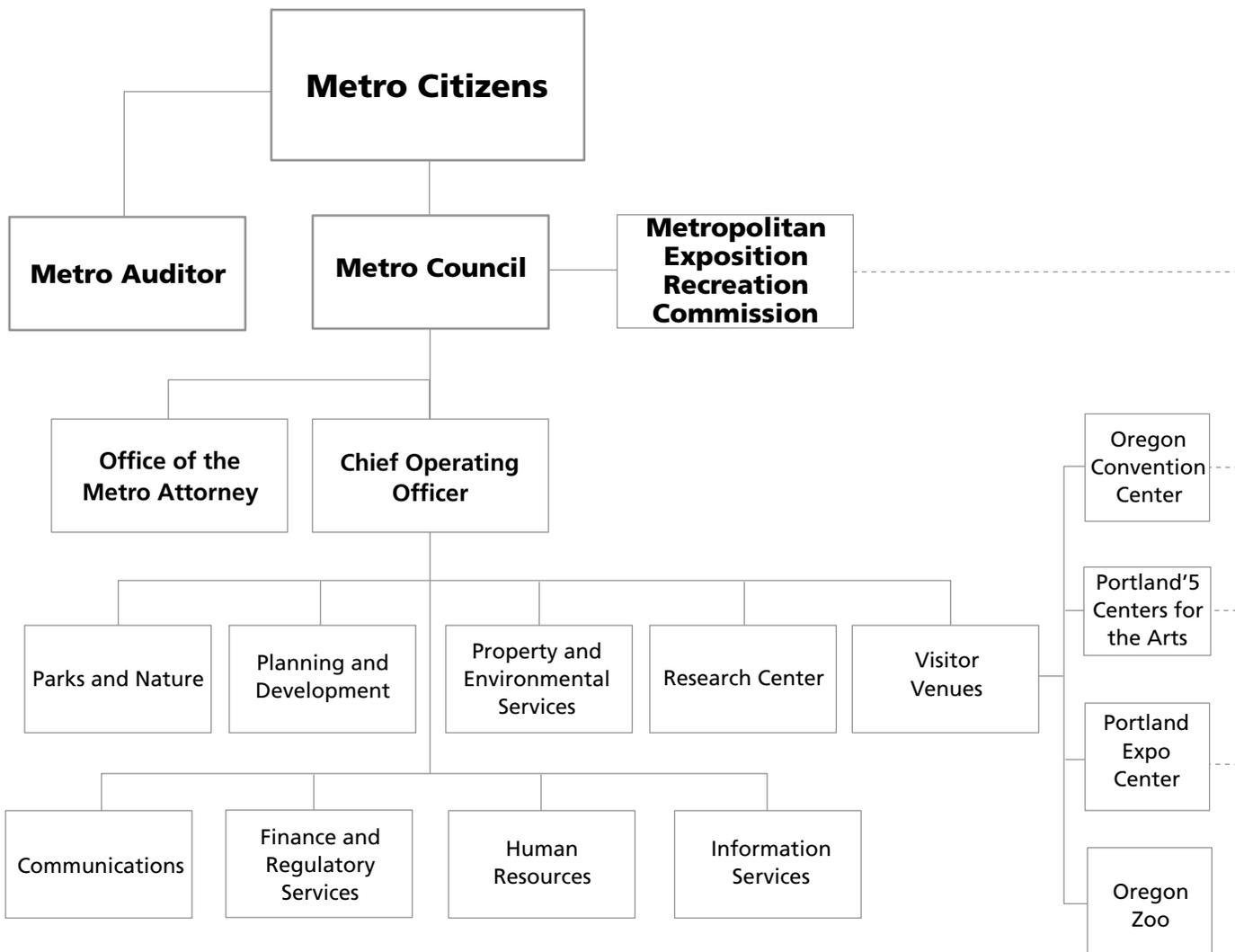
In June 2010 elected leaders from Clackamas, Multnomah and Washington counties and Metro worked together to identify the best places for future growth in the region and the most important lands to protect from development for the next half century. Because of the collaborative work, 266,954 acres of 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.

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.

## 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         |

# Organizational Structure

Metro’s organizational structure includes three offices (Metro Council, Metro Auditor and Metro Attorney), Visitor Venues (Oregon Convention Center, Portland Expo Center, Portland’s 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’s 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’s Centers for the Arts (Portland’s) and the Portland Expo Center (Expo). The management of the Portland’s 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





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.

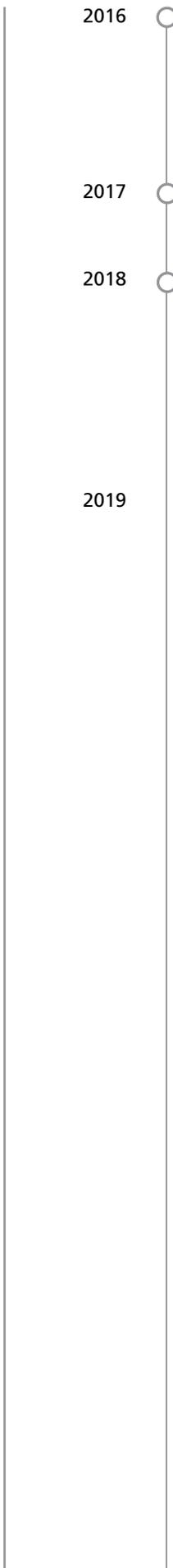
The 2018 Affordable Housing bond program includes an oversight committee requirement. The 13 member committee will review the plans for housing development from the seven jurisdictional partners and also review bond expenditures. The Committee brings great diversity of experience from varied backgrounds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

## Metro milestones

- 1979 ○ 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 ○ Solid waste operations (including the management of the St. Johns Landfill) added to Metro's functions.
- 1983 ○ Clackamas Transfer and Recycling Center (now named Metro South Transfer Station) opens.
- 1986 ○ Voters approve \$65 million general obligation bond issue to build the Oregon Convention Center.
- 1987 ○ Metropolitan Exposition Recreation Commission established.
- 1988 ○ Metro assumes responsibility of appointing members of the Portland Metropolitan Area Local Government Boundary Commission.
- 1989 ○ Attendance at the Metro Washington Park Zoo breaks the one million mark.
- 1990 ○ 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 ○ Metro Central Transfer Station opens.
- 1992 ○ 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 ○ Management of the Memorial Coliseum is returned to the City of Portland and subsequently transferred to the management of the Oregon Arena Corporation.
- 1994 ○ Metro assumes management responsibility for the Multnomah County parks system and the Portland Expo Center.
- Region 2040 Concept Plan adopted.
- 1995 ○ 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 ○ Transfer of ownership of the Multnomah County Parks and Portland Expo Center to Metro.





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- 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 its 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**

























































































































## Summary of Metro Auditor

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$622,365</b>      | <b>\$645,077</b>      | <b>\$764,147</b>      | <b>\$821,704</b>       | <b>\$821,704</b>       | <b>\$821,704</b>      | <b>7.53%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| General Fund                                       | 622,365               | 645,077               | 764,147               | 821,704                | 821,704                | 821,704               | 7.53%                                  |
| <b>TOTAL</b>                                       | <b>\$622,365</b>      | <b>\$645,077</b>      | <b>\$764,147</b>      | <b>\$821,704</b>       | <b>\$821,704</b>       | <b>\$821,704</b>      | <b>7.53%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>            | <b>6.00</b>            | <b>6.00</b>           | <b>0.00%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                            |

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 hours per audit completed.

| 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 issued 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   |



**Parks and  
Nature**

## Summary of Parks and Nature

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%)                               |
| <b>TOTAL</b>                                       | <b>\$39,530,146</b>   | <b>\$33,889,699</b>   | <b>\$55,174,013</b>   | <b>\$38,783,983</b>    | <b>\$38,783,983</b>    | <b>\$40,089,983</b>   | <b>(27.34%)</b>                        |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%)                               |
| <b>TOTAL</b>                                       | <b>\$39,530,146</b>   | <b>\$33,889,699</b>   | <b>\$55,174,013</b>   | <b>\$38,783,983</b>    | <b>\$38,783,983</b>    | <b>\$40,089,983</b>   | <b>(27.34%)</b>                        |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>99.80</b>          | <b>103.95</b>         | <b>112.06</b>         | <b>113.20</b>          | <b>113.20</b>          | <b>113.20</b>         | <b>1.02%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>1.14</b>                            |

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.

## **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.

| <b>16/17</b> | <b>17/18</b> | <b>18/19</b> | <b>19/20</b> | <b>20/21</b> | <b>21/22</b> | <b>22/23</b> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>150</b>   | <b>500</b>   | <b>287</b>   | <b>150</b>   | <b>0</b>     | <b>0</b>     | <b>0</b>     |

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

| <b>16/17</b> | <b>17/18</b> | <b>18/19</b> | <b>19/20</b> | <b>20/21</b> | <b>21/22</b> | <b>22/23</b> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>64.9%</b> | <b>70.9%</b> | <b>63.4%</b> | <b>68.5%</b> | <b>68.5%</b> | <b>68.5%</b> | <b>68.5%</b> |

# **Planning and Development**

## Summary of Planning and Development

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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                                    |
| <b>TOTAL</b>                                       | <b>\$11,728,103</b>   | <b>\$14,544,279</b>   | <b>\$32,921,733</b>   | <b>\$238,827,269</b>   | <b>\$238,827,269</b>   | <b>\$239,239,339</b>  | <b>626.69%</b>                         |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%                               |
| <b>TOTAL</b>                                       | <b>\$11,728,103</b>   | <b>\$14,544,279</b>   | <b>\$32,921,733</b>   | <b>\$238,827,269</b>   | <b>\$238,827,269</b>   | <b>\$239,239,339</b>  | <b>626.69%</b>                         |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>57.30</b>          | <b>56.80</b>          | <b>62.06</b>          | <b>62.80</b>           | <b>62.80</b>           | <b>62.80</b>          | <b>1.19%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.74</b>                            |

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

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

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%)                                |
| <b>TOTAL</b>                                       | <b>\$64,121,431</b>   | <b>\$72,482,517</b>   | <b>\$91,551,278</b>   | <b>\$98,104,351</b>    | <b>\$98,104,351</b>    | <b>\$100,063,964</b>  | <b>9.30%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$64,121,431</b>   | <b>\$72,482,517</b>   | <b>\$91,551,278</b>   | <b>\$98,104,351</b>    | <b>\$98,104,351</b>    | <b>\$100,063,964</b>  | <b>9.30%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>132.21</b>         | <b>138.76</b>         | <b>156.68</b>         | <b>164.76</b>          | <b>164.76</b>          | <b>166.76</b>         | <b>6.43%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>10.08</b>                           |

### **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 (SJJ) 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 SJJ.

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.

### **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 communities.
- 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.



## Summary of the Research Center

|  | Audited            | Audited            | Amended            | Proposed           | Approved           | Adopted            | % Change<br>From<br>Amended |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|
|  | FY 2016-17         | FY 2017-18         | FY 2018-19         | FY 2019-20         | FY 2019-20         | FY 2019-20         | 2018-19                     |
| <b>BUDGET BY CLASSIFICATION</b>                    |                    |                    |                    |                    |                    |                    |                             |
| 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%                       |
| <b>TOTAL</b>                                       | <b>\$4,215,674</b> | <b>\$3,967,881</b> | <b>\$5,278,753</b> | <b>\$5,289,459</b> | <b>\$5,289,459</b> | <b>\$5,585,459</b> | <b>5.81%</b>                |
| <b>BUDGET BY FUND</b>                              |                    |                    |                    |                    |                    |                    |                             |
| General Fund                                       | 4,215,674          | 3,967,881          | 5,278,753          | 5,289,459          | 5,289,459          | 5,585,459          | 5.81%                       |
| <b>TOTAL</b>                                       | <b>\$4,215,674</b> | <b>\$3,967,881</b> | <b>\$5,278,753</b> | <b>\$5,289,459</b> | <b>\$5,289,459</b> | <b>\$5,585,459</b> | <b>5.81%</b>                |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>28.00</b>       | <b>28.00</b>       | <b>31.00</b>       | <b>31.00</b>       | <b>31.00</b>       | <b>31.00</b>       | <b>0.00%</b>                |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                    |                    |                    |                    |                    |                    | <b>0.00</b>                 |

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.

## 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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>71%</b>   | <b>76%</b>   | --           | --           | --           | --           | --           |

External Clients: Percent Rating RLIS relevancy to their needs Excellent

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>71%</b>   | <b>67%</b>   | --           | --           | --           | --           | --           |

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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>91%</b>   | --           | --           | --           | --           | --           | --           |

# Visitor Venues

## Summary of Visitor Venues

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| Personnel Services                                 | \$41,743,269          | \$43,460,147          | \$48,882,728          | \$49,151,260           | \$49,151,260           | \$49,151,260          | 0.55%                                  |
| Materials and Services                             | 51,542,154            | 129,946,164           | 95,519,597            | 83,063,416             | 83,063,416             | 84,063,416            | (11.99%)                               |
| Capital Outlay                                     | 13,806,197            | 10,236,799            | 25,179,670            | 39,387,616             | 39,387,616             | 40,648,616            | 61.43%                                 |
| Debt Service                                       | 9,412,867             | 3,918,490             | 4,418,575             | 4,420,375              | 4,420,375              | 4,420,375             | 0.04%                                  |
| <b>TOTAL</b>                                       | <b>\$116,504,487</b>  | <b>\$187,561,601</b>  | <b>\$174,000,570</b>  | <b>\$176,022,667</b>   | <b>\$176,022,667</b>   | <b>\$178,283,667</b>  | <b>2.46%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$116,504,487</b>  | <b>\$187,561,601</b>  | <b>\$174,000,570</b>  | <b>\$176,022,667</b>   | <b>\$176,022,667</b>   | <b>\$178,283,667</b>  | <b>2.46%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>390.55</b>         | <b>403.25</b>         | <b>410.22</b>         | <b>409.45</b>          | <b>409.45</b>          | <b>409.45</b>         | <b>(0.19%)</b>                         |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>(0.77)</b>                          |

## Summary of MERC Administration

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                 |
| <b>TOTAL</b>                                       | <b>\$1,064,127</b>    | <b>\$1,393,085</b>    | <b>\$1,106,800</b>    | <b>\$1,232,303</b>     | <b>\$1,232,303</b>     | <b>\$1,232,303</b>    | <b>11.34%</b>                          |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| MERC Fund  | 1,064,127             | 1,393,085             | 1,106,800             | 1,232,303              | 1,232,303              | 1,232,303             | 11.34%                                 |
| <b>TOTAL</b>                                       | <b>\$1,064,127</b>    | <b>\$1,393,085</b>    | <b>\$1,106,800</b>    | <b>\$1,232,303</b>     | <b>\$1,232,303</b>     | <b>\$1,232,303</b>    | <b>11.34%</b>                          |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>6.60</b>           | <b>7.80</b>           | <b>4.42</b>           | <b>4.35</b>            | <b>4.35</b>            | <b>4.35</b>           | <b>(1.58%)</b>                         |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>(0.07)</b>                          |

## Visitor Venues

Metro’s visitor venues group is comprised of the Oregon Convention Center (OCC), Portland’s Centers for the Arts (Portland’s), 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’s 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’s 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’s | \$104 | \$85  | \$90  | \$100 | \$100 | \$110 | \$110 |
| Expo       | \$47  | \$55  | \$50  | \$60  | \$60  | \$60  | \$70  |

## Summary of the Oregon Convention Center

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$34,408,041</b>   | <b>\$117,260,519</b>  | <b>\$79,756,073</b>   | <b>\$61,062,178</b>    | <b>\$61,062,178</b>    | <b>\$61,662,178</b>   | <b>(22.69%)</b>                        |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%)                               |
| <b>TOTAL</b>                                       | <b>\$34,408,041</b>   | <b>\$117,260,519</b>  | <b>\$79,756,073</b>   | <b>\$61,062,178</b>    | <b>\$61,062,178</b>    | <b>\$61,662,178</b>   | <b>(22.69%)</b>                        |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>115.65</b>         | <b>115.65</b>         | <b>118.42</b>         | <b>117.70</b>          | <b>117.70</b>          | <b>117.70</b>         | <b>(0.61%)</b>                         |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>(0.72)</b>                          |

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

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.

| <u>16/17</u> | <u>17/18</u> | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 |
|--------------|--------------|-------|-------|-------|-------|-------|
| <b>53</b>    | <b>53</b>    | 50    | 50    | 50    | 56    | 56    |

Food and Beverage Margin.\*

| <u>16/17</u> | <u>17/18</u> | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 |
|--------------|--------------|-------|-------|-------|-------|-------|
| <b>18.6%</b> | <b>14.3%</b> | 21.8% | 22.2% | 22.2% | 22.2% | 22.2% |

Ratio Operating Revenue to Expenditures.

| <u>16/17</u>  | <u>17/18</u>  | 18/19  | 19/20  | 20/21  | 21/22  | 22/23  |
|---------------|---------------|--------|--------|--------|--------|--------|
| <b>112.5%</b> | <b>112.4%</b> | 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's Centers for the Arts

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                |
| <b>TOTAL</b>                                       | <b>\$18,157,014</b>   | <b>\$19,784,114</b>   | <b>\$23,978,665</b>   | <b>\$28,480,532</b>    | <b>\$28,480,532</b>    | <b>\$29,830,532</b>   | <b>24.40%</b>                          |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| MERC Fund  | 18,157,014            | 19,784,114            | 23,978,665            | 28,480,532             | 28,480,532             | 29,830,532            | 24.40%                                 |
| <b>TOTAL</b>                                       | <b>\$18,157,014</b>   | <b>\$19,784,114</b>   | <b>\$23,978,665</b>   | <b>\$28,480,532</b>    | <b>\$28,480,532</b>    | <b>\$29,830,532</b>   | <b>24.40%</b>                          |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>52.40</b>          | <b>56.40</b>          | <b>60.71</b>          | <b>61.35</b>           | <b>61.35</b>           | <b>61.35</b>          | <b>1.05%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.64</b>                            |

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.

## **METRO'S EQUITY STRATEGY**

Through the education program, Portland's 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's total weeks of Broadway performances.

| <b>16/17</b> | <b>17/18</b> | <b>18/19</b> | <b>19/20</b> | <b>20/21</b> | <b>21/22</b> | <b>22/23</b> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>11.5</b>  | <b>9.5</b>   | <b>9</b>     | <b>13</b>    | <b>10</b>    | <b>10</b>    | <b>10</b>    |

Food and Beverage Margin.

| <b>16/17</b> | <b>17/18</b> | <b>18/19</b> | <b>19/20</b> | <b>20/21</b> | <b>21/22</b> | <b>22/23</b> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>25.3%</b> | <b>25.5%</b> | <b>23.4%</b> | <b>26.3%</b> | <b>25.0%</b> | <b>25.0%</b> | <b>25.0%</b> |

Ratio Operating Revenue to Expenditures.

| <b>16/17</b>  | <b>17/18</b>  | <b>18/19</b>  | <b>19/20</b>  | <b>20/21</b>  | <b>21/22</b> | <b>22/23</b> |
|---------------|---------------|---------------|---------------|---------------|--------------|--------------|
| <b>111.1%</b> | <b>110.5%</b> | <b>103.1%</b> | <b>102.4%</b> | <b>102.6%</b> | <b>99.9%</b> | <b>99.8%</b> |



## Summary of the Portland Expo Center

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%)                                |
| <b>TOTAL</b>                                       | <b>\$16,152,803</b>   | <b>\$8,434,221</b>    | <b>\$8,774,387</b>    | <b>\$8,299,655</b>     | <b>\$8,299,655</b>     | <b>\$8,610,655</b>    | <b>(1.87%)</b>                         |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%)                                |
| <b>TOTAL</b>                                       | <b>\$16,152,803</b>   | <b>\$8,434,221</b>    | <b>\$8,774,387</b>    | <b>\$8,299,655</b>     | <b>\$8,299,655</b>     | <b>\$8,610,655</b>    | <b>(1.87%)</b>                         |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>15.30</b>          | <b>15.80</b>          | <b>17.42</b>          | <b>17.30</b>           | <b>17.30</b>           | <b>17.30</b>          | <b>(0.69%)</b>                         |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>(0.12)</b>                          |

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.

## 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

| <u>16/17</u>  | <u>17/18*</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21*</u> | <u>21/22</u> | <u>22/23*</u> |
|---------------|---------------|--------------|--------------|---------------|--------------|---------------|
| <b>\$5.67</b> | <b>\$4.87</b> | \$4.79       | \$4.79       | \$4.86        | \$4.97       | \$5.08        |

### Food and Beverage Margin.

| <u>16/17</u> | <u>17/18*</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21*</u> | <u>21/22</u> | <u>22/23*</u> |
|--------------|---------------|--------------|--------------|---------------|--------------|---------------|
| <b>15.8%</b> | <b>11.8%</b>  | 18.4%        | 17.9%        | 24.0%         | 20.4%        | 23.9%         |

### Ratio Operating Revenue to Expenditures.

| <u>16/17</u> | <u>17/18*</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21*</u> | <u>21/22</u> | <u>22/23*</u> |
|--------------|---------------|--------------|--------------|---------------|--------------|---------------|
| <b>95.0%</b> | <b>102.9%</b> | 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

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$46,722,503</b>   | <b>\$40,689,661</b>   | <b>\$60,384,645</b>   | <b>\$76,947,999</b>    | <b>\$76,947,999</b>    | <b>\$76,947,999</b>   | <b>27.43%</b>                          |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$46,722,503</b>   | <b>\$40,689,661</b>   | <b>\$60,384,645</b>   | <b>\$76,947,999</b>    | <b>\$76,947,999</b>    | <b>\$76,947,999</b>   | <b>27.43%</b>                          |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>200.60</b>         | <b>207.60</b>         | <b>209.25</b>         | <b>208.75</b>          | <b>208.75</b>          | <b>208.75</b>         | <b>(0.24%)</b>                         |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>(0.50)</b>                          |

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):

| <b>16/17</b> | <b>17/18</b> | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 |
|--------------|--------------|-------|-------|-------|-------|-------|
| <b>200</b>   | <b>215</b>   | 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.

| <b>16/17</b> | <b>17/18</b> | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 |
|--------------|--------------|-------|-------|-------|-------|-------|
| <b>95%</b>   | <b>105%</b>  | 100%  | 100%  | 100%  | 100%  | 100%  |





## Summary of Communications

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                 |
| <b>TOTAL</b>                                       | <b>\$1,796,491</b>    | <b>\$1,877,889</b>    | <b>\$2,072,803</b>    | <b>\$2,491,021</b>     | <b>\$2,491,021</b>     | <b>\$2,631,021</b>    | <b>26.93%</b>                          |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| General Fund                                       | 1,796,491             | 1,877,889             | 2,072,803             | 2,491,021              | 2,491,021              | 2,631,021             | 26.93%                                 |
| <b>TOTAL</b>                                       | <b>\$1,796,491</b>    | <b>\$1,877,889</b>    | <b>\$2,072,803</b>    | <b>\$2,491,021</b>     | <b>\$2,491,021</b>     | <b>\$2,631,021</b>    | <b>26.93%</b>                          |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>13.00</b>          | <b>13.00</b>          | <b>12.00</b>          | <b>14.00</b>           | <b>14.00</b>           | <b>14.00</b>          | <b>16.67%</b>                          |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>2.00</b>                            |

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 and advocacy.

## **SIGNIFICANT CHANGES IN THE BUDGET**

- 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.

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.

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 55%          |              |              |              |              |              |              |

\*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, open-ended 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.”

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 75%**        |              | 79%          |              |              |              |              |

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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 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

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%)                               |
| <b>TOTAL</b>                                       | <b>\$7,881,797</b>    | <b>\$6,520,613</b>    | <b>\$9,770,184</b>    | <b>\$9,715,644</b>     | <b>\$9,715,644</b>     | <b>\$9,965,644</b>    | <b>2.00%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$7,881,797</b>    | <b>\$6,520,613</b>    | <b>\$9,770,184</b>    | <b>\$9,715,644</b>     | <b>\$9,715,644</b>     | <b>\$9,965,644</b>    | <b>2.00%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>37.50</b>          | <b>39.50</b>          | <b>37.50</b>          | <b>38.50</b>           | <b>38.50</b>           | <b>38.50</b>          | <b>2.67%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>1.00</b>                            |

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

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.

|             | <b>16/17</b> | <b>17/18</b> | <b>18/19</b> | <b>19/20</b> | <b>20/21</b> | <b>21/22</b> | <b>22/23</b> |
|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Contract \$ | 16%          | 19%          | 20%          | 20%          | 20%          | 20%          | 20%          |
| Contract #  | 25%          | 10%          | 25%          | 25%          | 25%          | 25%          | 25%          |

Total Cost of Risk

|  | <b>16/17</b> | <b>17/18</b> | <b>18/19</b> | <b>19/20</b> | <b>20/21</b> | <b>21/22</b> | <b>22/23</b> |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  | <1.0%        | <1.0%        | <1.0%        | <1.0%        | <1.0%        | <1.0%        | <1.0%        |

# Human Resources

## Summary of Human Resources

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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                                    |
| <b>TOTAL</b>                                       | <b>\$2,755,612</b>    | <b>\$2,854,644</b>    | <b>\$3,402,673</b>    | <b>\$3,605,235</b>     | <b>\$3,605,235</b>     | <b>\$3,568,235</b>    | <b>4.87%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| General Fund                                       | 2,755,612             | 2,854,644             | 3,402,673             | 3,605,235              | 3,605,235              | 3,568,235             | 4.87%                                  |
| <b>TOTAL</b>                                       | <b>\$2,755,612</b>    | <b>\$2,854,644</b>    | <b>\$3,402,673</b>    | <b>\$3,605,235</b>     | <b>\$3,605,235</b>     | <b>\$3,568,235</b>    | <b>4.87%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>21.80</b>          | <b>21.80</b>          | <b>22.30</b>          | <b>22.80</b>           | <b>22.80</b>           | <b>22.80</b>          | <b>2.24%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.50</b>                            |

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.

## PERFORMANCE MEASURES

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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>1:88</b>  | <b>1:91</b>  | 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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>11</b>    | <b>14*</b>   | 14*          |              |              |              |              |

\*Metro achieved its goals in 14 of 16 areas and continues to have additional goals

# Information Services

## Summary of Information Services

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$5,065,053</b>    | <b>\$5,136,016</b>    | <b>\$7,913,498</b>    | <b>\$7,954,059</b>     | <b>\$7,954,059</b>     | <b>\$8,284,059</b>    | <b>4.68%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$5,065,053</b>    | <b>\$5,136,016</b>    | <b>\$7,913,498</b>    | <b>\$7,954,059</b>     | <b>\$7,954,059</b>     | <b>\$8,284,059</b>    | <b>4.68%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>28.50</b>          | <b>30.50</b>          | <b>31.00</b>          | <b>32.00</b>           | <b>32.00</b>           | <b>32.00</b>          | <b>3.23%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>1.00</b>                            |

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.

## PERFORMANCE MEASURES

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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 92%          | 92%          | 92%          | 92%          | 92%          | 92%          | 92%          |

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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 82%          | 82%          | 82%          | 82%          | 82%          | 82%          | 82%          |

\*As measured by annual customer survey

Percent uptime of HR Finance and timekeeping software.

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 99.5%        | 99.5%        | 99.5%        | 99.5%        | 99.5%        | 99.5%        | 99.5         |

Percent uptime of network, internet and email availability.

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 99.4%        | 99.4%        | 99.7%        | 99.7%        | 99.7%        | 99.7%        | 99.7%        |

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

| <u>16/17</u> | <u>17/18</u> | <u>18/19</u> | <u>19/20</u> | <u>20/21</u> | <u>21/22</u> | <u>22/23</u> |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 30%          | 30%          | 30%          | 30%          | 30%          | 30%          | 30%          |

\* As measured by annual customer survey



## Summary of the Office of Metro Attorney

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| 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%                                  |
| <b>TOTAL</b>                                       | <b>\$2,373,201</b>    | <b>\$2,558,501</b>    | <b>\$2,733,469</b>    | <b>\$2,928,917</b>     | <b>\$2,928,917</b>     | <b>\$2,928,917</b>    | <b>7.15%</b>                           |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| General Fund                                       | 2,373,201             | 2,558,501             | 2,733,469             | 2,928,917              | 2,928,917              | 2,928,917             | 7.15%                                  |
| <b>TOTAL</b>                                       | <b>\$2,373,201</b>    | <b>\$2,558,501</b>    | <b>\$2,733,469</b>    | <b>\$2,928,917</b>     | <b>\$2,928,917</b>     | <b>\$2,928,917</b>    | <b>7.15%</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>16.00</b>          | <b>16.00</b>          | <b>16.00</b>          | <b>16.00</b>           | <b>16.00</b>           | <b>16.00</b>          | <b>0.00%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                            |

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.



**Non-  
departmental  
summary**

## Summary of Non-departmental expenses

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|--|
| <b>BUDGET BY CLASSIFICATION</b>                    |                       |                       |                       |                        |                        |                       |  |
| Personnel Services                                 | 8,573                 | \$126,847             | \$123,204             | \$136,087              | \$136,087              | \$136,087             | 10.46%                                 |
| Materials and Services                             | 4,346,307             | 3,851,341             | 5,448,058             | 4,578,061              | 4,578,061              | 4,688,061             | (13.95%)                               |
| Capital Outlay                                     | 63,793                | 5,275                 | -                     | -                      | -                      | -                     | 0.00%                                  |
| Debt Service                                       | 33,242,780            | 36,981,625            | 48,856,140            | 90,900,427             | 90,900,427             | 84,428,122            | 72.81%                                 |
| 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%)                               |
| <b>TOTAL</b>                                       | <b>\$89,468,016</b>   | <b>\$84,378,205</b>   | <b>\$116,972,888</b>  | <b>\$141,024,594</b>   | <b>\$141,024,594</b>   | <b>\$134,862,613</b>  | <b>15.29%</b>                          |
| <b>BUDGET BY FUND</b>                              |                       |                       |                       |                        |                        |                       |  |
| General Fund                                       | 24,880,568            | 22,951,137            | 25,528,644            | 25,263,488             | 25,263,488             | 25,573,812            | 0.18%                                  |
| Affordable Housing Fund                            | -                     | -                     | -                     | -                      | -                      | -                     | 0.00%                                  |
| Cemetery Perpetual Care Fund                       | -                     | 50,000                | 50,000                | -                      | -                      | -                     | (100.00%)                              |
| Community Enhancement Fund                         | 17,310                | 872,388               | 867,435               | 18,394                 | 18,394                 | 18,394                | (97.88%)                               |
| General Asset Management Fund                      | 214,625               | 222,500               | 1,732,000             | 50,000                 | 50,000                 | 50,000                | (97.11%)                               |
| 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 Revenue Bond Fund                          | -                     | -                     | 15,100,000            | -                      | -                      | -                     | (100.00%)                              |
| MERC Fund  | 9,814,122             | 5,829,512             | 6,725,855             | 6,773,587              | 6,773,587              | 6,773,587             | 0.71%                                  |
| Natural Areas Fund                                 | 3,110,926             | 2,941,554             | 3,227,582             | 2,724,478              | 2,724,478              | 2,724,478             | (15.59%)                               |
| Open Spaces Fund                                   | -                     | -                     | 130,000               | 29,761                 | 29,761                 | 29,761                | (77.11%)                               |
| Oregon Zoo Asset Management Fund                   | -                     | 135,318               | -                     | -                      | -                      | -                     | 0.00%                                  |
| Oregon Zoo Infrastructure/Animal Welfare Fund      | 675,868               | 515,894               | 446,647               | 243,709                | 243,709                | 243,709               | (45.44%)                               |
| Oregon Zoo Operating Fund                          | 4,719,173             | 4,643,729             | 4,656,862             | 4,832,387              | 4,832,387              | 4,832,387             | 3.77%                                  |
| 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%)                                |
| Risk Management                                    | -                     | -                     | -                     | -                      | -                      | -                     | 0.00%                                  |
| Smith and Bybee Wetlands Fund                      | 121,752               | 72,510                | 78,671                | 84,853                 | 84,853                 | 84,853                | 7.86%                                  |
| Solid Waste Fund                                   | 8,347,456             | 6,110,323             | 6,322,306             | 7,018,314              | 7,018,314              | 7,018,314             | 11.01%                                 |
| <b>TOTAL</b>                                       | <b>\$89,468,016</b>   | <b>\$84,378,205</b>   | <b>\$116,972,888</b>  | <b>\$141,024,594</b>   | <b>\$141,024,594</b>   | <b>\$134,862,613</b>  | <b>15.29%</b>                          |
| <b>FULL-TIME EQUIVALENTS</b>                       | <b>0.00</b>           | <b>1.00</b>           | <b>1.00</b>           | <b>1.00</b>            | <b>1.00</b>            | <b>1.00</b>           | <b>0.00%</b>                           |
| <b>FTE CHANGE FROM FY 2018-2019 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                            |

## Non-departmental summary

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 | 19/20 | 20/21 | 21/22 | 22/23 |
|-------|-------|-------|-------|-------|-------|-------|
| YES   | YES   | YES   | YES   | YES   | YES   | YES   |

Maintains agency's underlying AAA/Aaa Bond Rating.

| 16/17 | 17/18 | 18/19 | 19/20 | 20/21 | 21/22 | 22/23 |
|-------|-------|-------|-------|-------|-------|-------|
| YES   | YES   | YES   | YES   | YES   | YES   | 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.

- 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)

|  |       |
|--|-------|
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## **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  |
|---|----------------------|-------------------------|------------------------------|----------------------------|-------------------------------|--------------------------------------|---------------------------|----------------------|---------------------|
| <b>RESOURCES</b>                          |                      |                         |                              |                            |                               |                                      |                           |                      |                     |
| 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        |
| <b>Current Revenues</b>                   |                      |                         |                              |                            |                               |                                      |                           |                      |                     |
| 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              | -                   |
| <b>Subtotal Current Revenues</b>          | <b>67,329,718</b>    | <b>12,400,000</b>       | <b>63,937</b>                | <b>1,114,799</b>           | <b>4,692,744</b>              | <b>80,698,113</b>                    | <b>3,419,663</b>          | <b>86,601,988</b>    | <b>586,626</b>      |
| <b>Interfund Transfers:</b>               |                      |                         |                              |                            |                               |                                      |                           |                      |                     |
| 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              | -                   |
| <b>Subtotal Interfund Transfers</b>       | <b>21,696,554</b>    | <b>500,000</b>          | <b>-</b>                     | <b>-</b>                   | <b>2,731,357</b>              | <b>-</b>                             | <b>2,994,067</b>          | <b>400,000</b>       | <b>-</b>            |
| <b>TOTAL RESOURCES</b>                    | <b>\$142,277,286</b> | <b>\$664,900,000</b>    | <b>\$753,113</b>             | <b>\$1,528,020</b>         | <b>\$42,512,665</b>           | <b>\$82,255,113</b>                  | <b>\$10,802,035</b>       | <b>\$125,383,783</b> | <b>\$22,851,684</b> |
| <b>REQUIREMENTS</b>                       |                      |                         |                              |                            |                               |                                      |                           |                      |                     |
| <b>Current Expenditures:</b>              |                      |                         |                              |                            |                               |                                      |                           |                      |                     |
| 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                 | -                    | -                   |
| <b>Subtotal Current Expenditures</b>      | <b>92,971,335</b>    | <b>202,717,100</b>      | <b>-</b>                     | <b>1,343,485</b>           | <b>17,724,642</b>             | <b>82,255,113</b>                    | <b>6,394,667</b>          | <b>96,915,293</b>    | <b>8,556,370</b>    |
| <b>Interfund Transfers:</b>               |                      |                         |                              |                            |                               |                                      |                           |                      |                     |
| 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                        | -                                    | -                         | -                    | -                   |
| <b>Subtotal Interfund Transfers</b>       | <b>19,576,655</b>    | <b>-</b>                | <b>-</b>                     | <b>18,394</b>              | <b>50,000</b>                 | <b>-</b>                             | <b>-</b>                  | <b>6,773,587</b>     | <b>2,724,478</b>    |
| 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           |
| <b>Subtotal Designated Ending Balance</b> | <b>29,729,296</b>    | <b>462,182,900</b>      | <b>753,113</b>               | <b>166,141</b>             | <b>24,738,023</b>             | <b>-</b>                             | <b>4,407,368</b>          | <b>21,694,903</b>    | <b>11,570,836</b>   |
| <b>TOTAL REQUIREMENTS</b>                 | <b>\$142,277,286</b> | <b>\$664,900,000</b>    | <b>\$753,113</b>             | <b>\$1,528,020</b>         | <b>\$42,512,665</b>           | <b>\$82,255,113</b>                  | <b>\$10,802,035</b>       | <b>\$125,383,783</b> | <b>\$22,851,684</b> |
| <b>Full-Time Equivalents (FTE)</b>        | <b>323.65</b>        | <b>6.15</b>             | <b>0.00</b>                  | <b>0.00</b>                | <b>4.80</b>                   | <b>0.00</b>                          | <b>0.00</b>               | <b>200.70</b>        | <b>15.25</b>        |

## Summary of all funds, *continued*

|   | Open Spaces<br>Fund | Oregon Zoo<br>Asset<br>Management<br>Fund | Oregon Zoo<br>Infrastructure/<br>Animal<br>Welfare Fund | Oregon Zoo<br>Operating<br>Fund | Parks and<br>Natural Areas<br>Local Option<br>Levy Fund | Risk<br>Management | Smith and<br>Bybee<br>Wetlands<br>Fund | Solid Waste<br>Fund  | Total                  |
|---|---------------------|---|---|---------------------------------|---|--------------------|--|----------------------|------------------------|
| <b>RESOURCES</b>                          |                     |   |   |                                 |   |                    |  |                      |                        |
| 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          |
| <b>Current Revenues</b>                   |                     |   |   |                                 |   |                    |  |                      |                        |
| 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                |
| <b>Subtotal Current Revenues</b>          | -                   | <b>384,000</b>                            | <b>600,000</b>  | <b>34,031,713</b>               | <b>15,824,921</b>                                       | <b>216,499</b>     | <b>41,355</b>                          | <b>77,264,904</b>    | <b>385,270,980</b>     |
| <b>Interfund Transfers:</b>               |                     |   |   |                                 |   |                    |  |                      |                        |
| Internal Service Transfers                | -                   | -   | -   | 225,000                         | -   | -                  | -                                      | 283,718              | 6,400,064              |
| Interfund Reimbursements                  | -                   | -   | -   | -                               | -   | 1,677,533          | -                                      | -                    | 18,108,741             |
| Interfund Loans                           | -                   | -   | -   | -                               | -   | -                  | -                                      | 522,650              | 522,650                |
| Fund Equity Transfers                     | -                   | 977,382                                   | -   | 13,397,000                      | -   | -                  | -                                      | 205,082              | 20,578,888             |
| <b>Subtotal Interfund Transfers</b>       | -                   | <b>977,382</b>                            | -   | <b>13,622,000</b>               | -   | <b>1,677,533</b>   | -                                      | <b>1,011,450</b>     | <b>45,610,343</b>      |
| <b>TOTAL RESOURCES</b>                    | <b>\$29,761</b>     | <b>\$6,347,526</b>                        | <b>\$31,100,000</b>                                     | <b>\$51,746,486</b>             | <b>\$22,031,635</b>                                     | <b>\$4,126,643</b> | <b>\$1,695,566</b>                     | <b>\$138,512,578</b> | <b>\$1,348,853,894</b> |
| <b>REQUIREMENTS</b>                       |                     |   |   |                                 |   |                    |  |                      |                        |
| <b>Current Expenditures:</b>              |                     |   |   |                                 |   |                    |  |                      |                        |
| 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             |
| <b>Subtotal Current Expenditures</b>      | -                   | <b>5,880,483</b>                          | <b>28,356,291</b>                                       | <b>42,711,225</b>               | <b>13,354,504</b>                                       | <b>3,921,931</b>   | <b>325,000</b>                         | <b>85,012,844</b>    | <b>688,440,283</b>     |
| <b>Interfund Transfers:</b>               |                     |   |   |                                 |   |                    |  |                      |                        |
| 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                |
| <b>Subtotal Interfund Transfers</b>       | <b>29,761</b>       | -   | <b>243,709</b>  | <b>4,832,387</b>                | <b>4,258,205</b>  | -                  | <b>84,853</b>                          | <b>7,018,314</b>     | <b>45,610,343</b>      |
| 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               | -                   | -   | -   | -                               | -   | 80,517             | 785,713                                | 31,189,775           | 507,926,111            |
| <b>Subtotal Designated Ending Balance</b> | -                   | <b>467,043</b>                            | <b>2,500,000</b>  | <b>4,202,874</b>                | <b>4,418,926</b>  | <b>204,712</b>     | <b>1,285,713</b>                       | <b>46,481,420</b>    | <b>614,803,268</b>     |
| <b>TOTAL REQUIREMENTS</b>                 | <b>\$29,761</b>     | <b>\$6,347,526</b>                        | <b>\$31,100,000</b>                                     | <b>\$51,746,486</b>             | <b>\$22,031,635</b>                                     | <b>\$4,126,643</b> | <b>\$1,695,566</b>                     | <b>\$138,512,578</b> | <b>\$1,348,853,894</b> |
| <b>Full-Time Equivalents (FTE)</b>        | <b>0.00</b>         | <b>0.00</b>                               | <b>4.90</b>   | <b>203.85</b>                   | <b>47.60</b>  | <b>0.00</b>        | <b>0.00</b>                            | <b>151.81</b>        | <b>958.71</b>          |



**General  
Fund**

# General Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 32,298,432            | 39,786,597            | 41,432,348            | 52,059,944             | 52,059,944             | 53,251,014            | 28.53%                                    |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Current Revenues</b>                 | <b>61,970,913</b>     | <b>61,725,427</b>     | <b>69,478,582</b>     | <b>67,329,718</b>      | <b>67,329,718</b>      | <b>67,329,718</b>     | <b>(3.09%)</b>                            |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Interfund Transfers</b>              | <b>20,672,544</b>     | <b>19,810,832</b>     | <b>20,948,385</b>     | <b>21,696,554</b>      | <b>21,696,554</b>      | <b>21,696,554</b>     | <b>3.57%</b>                              |
| <b>TOTAL RESOURCES</b>                           | <b>\$114,941,889</b>  | <b>\$121,322,856</b>  | <b>\$131,859,315</b>  | <b>\$141,086,216</b>   | <b>\$141,086,216</b>   | <b>\$142,277,286</b>  | <b>7.90%</b>                              |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Current Expenditures</b>             | <b>55,300,880</b>     | <b>59,723,587</b>     | <b>76,839,390</b>     | <b>91,746,265</b>      | <b>91,746,265</b>      | <b>92,971,335</b>     | <b>20.99%</b>                             |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Interfund Transfers</b>              | <b>19,854,412</b>     | <b>17,710,618</b>     | <b>19,096,795</b>     | <b>19,376,331</b>      | <b>19,376,331</b>      | <b>19,576,655</b>     | <b>2.51%</b>                              |
| 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%)                                  |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>39,786,597</b>     | <b>43,888,651</b>     | <b>35,923,130</b>     | <b>29,963,620</b>      | <b>29,963,620</b>      | <b>29,729,296</b>     | <b>(17.24%)</b>                           |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$114,941,889</b>  | <b>\$121,322,856</b>  | <b>\$131,859,315</b>  | <b>\$141,086,216</b>   | <b>\$141,086,216</b>   | <b>\$142,277,286</b>  | <b>7.90%</b>                              |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>302.43</b>         | <b>307.00</b>         | <b>316.76</b>         | <b>323.65</b>          | <b>323.65</b>          | <b>323.65</b>         | <b>2.18%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>6.89</b>                               |

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's Centers for the Arts (Portland's) 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.

# General Fund

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
|                      |                      |                                 |        |                                     |                                  |                                  |                                 |
| -                    | -                    | -                               |        |                                     |                                  |                                  |                                 |
| 11,849,453           | 15,474,585           | 16,067,298                      | 310000 | <b>Beginning Fund Balance</b>       | 8,307,072                        | 8,307,072                        | 8,307,072                       |
| 7,735,522            | 8,916,557            | 9,957,941                       | 326100 | Net Assets-Restricted               | 15,300,000                       | 15,300,000                       | 15,300,000                      |
| 3,966,257            | 5,996,471            | 7,245,287                       | 330300 | Fund Bal-Restr by TOD IGA           | 11,910,657                       | 11,910,657                       | 11,910,657                      |
| 1,264,965            | 1,353,773            | 1,495,281                       | 340000 | Fund Bal-Comm for CET               | 9,296,000                        | 9,296,000                        | 9,296,000                       |
| 495,000              | -                    | -                               | 340300 | Fund Bal-Unassigned/Undesignated    | 2,046,447                        | 2,046,447                        | 2,046,447                       |
| 3,425,587            | -                    | 2,627,924                       | 340500 | Fund Bal-Dsg Debt Service           | -                                | -                                | -                               |
| 3,561,648            | 8,045,211            | 4,038,617                       | 341500 | Fund Bal-Dsg RISE                   | 1,938,030                        | 1,938,030                        | 1,938,030                       |
|                      |                      |                                 | 349000 | Fund Bal-Dsg PERS                   | 3,261,738                        | 3,261,738                        | 4,452,808                       |
|                      |                      |                                 |        | Fund Balance-Unassigned/Reserved    |                                  |                                  |                                 |
| <b>32,298,432</b>    | <b>39,786,597</b>    | <b>41,432,348</b>               |        | <b>Total Beginning Fund Balance</b> | <b>52,059,944</b>                | <b>52,059,944</b>                | <b>53,251,014</b>               |
|                      |                      |                                 |        | <b>Current Revenue</b>              |                                  |                                  |                                 |
| 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               | -                               | 401800 | Payment in Lieu of R Prop Tax       | -                                | -                                | -                               |
| 12,717               | 12,951               | -                               | 401900 | Interest and Penalty-R Prop Tax     | -                                | -                                | -                               |
| 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                       |
| 37,695               | 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                         |
| 585,062              | 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      | -                                | -                                | -                               |
| 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 Serv      | 189,964                          | 189,964                          | 189,964                         |
| 6,756                | 7,672                | -                               | 421000 | Documents and Publications          | -                                | -                                | -                               |
| 2,005                | 863                  | -                               | 421100 | Public Record Request Fees          | -                                | -                                | -                               |
| 76,592               | 87,965               | 67,000                          | 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                         |

# General Fund

|                                       | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT                              | DESCRIPTION          | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---------------------------------------|----------------------|----------------------|---------------------------------|-----------------------------------|----------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund - Total Resources</b> |                      |                      |                                 |                                   |                      |                                  |                                  |                                 |
| 205,933                               | 355,757              | 220,000              | 428500                          | Cemetery Property Sales           | 236,100              | 236,100                          | 236,100                          |                                 |
| 87,379                                | 105,698              | 56,000               | 428800                          | Cemetery Merchandise Sales        | 89,690               | 89,690                           | 89,690                           |                                 |
| 496,238                               | 558,494              | 550,000              | 450000                          | Admission Fees                    | 556,500              | 556,500                          | 556,500                          |                                 |
| 8,992                                 | 10,138               | 9,000                | 451000                          | Rentals - Equipment               | 10,100               | 10,100                           | 10,100                           |                                 |
| 3,135                                 | 3,412                | -                    | 451090                          | Rentals - Liquidated Damages      | -                    | -                                | -                                |                                 |
| (42,600)                              | (55,103)             | -                    | 451110                          | Comp Services (Contra)            | -                    | -                                | -                                |                                 |
| 446,137                               | 465,720              | 450,500              | 452000                          | Rentals - Space                   | 1,079,032            | 1,079,032                        | 1,079,032                        |                                 |
| 601,128                               | 548,138              | 566,070              | 452100                          | Rentals - Building                | -                    | -                                | -                                |                                 |
| -                                     | -                    | 35,000               | 452109                          | Rentals - Other Space             | -                    | -                                | -                                |                                 |
| 2,865,349                             | 3,025,715            | 3,290,500            | 453000                          | Golf Course Revenues              | 3,022,097            | 3,022,097                        | 3,022,097                        |                                 |
| 2,452                                 | 2,778                | 5,000                | 455000                          | Food and Beverage Service Revenue | -                    | -                                | -                                |                                 |
| -                                     | -                    | -                    | 459000                          | Commissions                       | 9,500                | 9,500                            | 9,500                            |                                 |
| 7,475                                 | 7,675                | 9,500                | 459200                          | Commissions - Outside Catering    | -                    | -                                | -                                |                                 |
| 6,794                                 | -                    | -                    | 461000                          | Contract Revenue                  | -                    | -                                | -                                |                                 |
| 953,230                               | 1,089,230            | 1,104,000            | 462000                          | Parking Fees                      | 1,090,920            | 1,090,920                        | 1,090,920                        |                                 |
| -                                     | 10,275               | 13,000               | 463000                          | Tuition and Lectures              | 10,500               | 10,500                           | 10,500                           |                                 |
| -                                     | 5,460                | -                    | 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                        |                                 |
| 254,472                               | 622,476              | 250,000              | 470000                          | Interest on Investments           | 610,000              | 610,000                          | 610,000                          |                                 |
| (7,555)                               | -                    | -                    | 471900                          | Unrealized Gain/Loss -FMV Adj     | -                    | -                                | -                                |                                 |
| 6,800                                 | -                    | -                    | 476000                          | Sponsorship Revenue               | -                    | -                                | -                                |                                 |
| 6,207                                 | (12,963)             | -                    | 480000                          | Cash Over and Short               | -                    | -                                | -                                |                                 |
| 29,660                                | 47,060               | -                    | 481000                          | Sale of Capital Assets            | -                    | -                                | -                                |                                 |
| 1,810,979                             | 13,000               | -                    | 482000                          | Program Income                    | -                    | -                                | -                                |                                 |
| 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               | -                    | 489110                          | Damage Reimbursements             | -                    | -                                | -                                |                                 |
| <b>61,970,913</b>                     | <b>61,725,427</b>    | <b>69,478,582</b>    |                                 | <b>Total Current Revenue</b>      | <b>67,329,718</b>    | <b>67,329,718</b>                | <b>67,329,718</b>                |                                 |
| 179,988                               | 179,988              | 719,952              | 496000                          | <i>Interfund Transfers</i>        | -                    | -                                | -                                |                                 |
| 10,574                                | 12,599               | -                    | 496500                          | Interfund Loan - Principal        | -                    | -                                | -                                |                                 |
| 950,950                               | -                    | -                    | 497000                          | Interfund Loan - Interest         | -                    | -                                | -                                |                                 |
| 14,882,848                            | 14,660,254           | 15,147,740           | 497500                          | Transfer of Resources             | -                    | -                                | -                                |                                 |
| 4,648,184                             | 4,957,991            | 5,080,693            | 498000                          | Transfer for Indirect Costs       | 16,431,208           | 16,431,208                       | 16,431,208                       |                                 |
| <b>20,672,544</b>                     | <b>19,810,832</b>    | <b>20,948,385</b>    |                                 | <b>Total Interfund Transfers</b>  | <b>21,696,554</b>    | <b>21,696,554</b>                | <b>21,696,554</b>                |                                 |
| <b>\$114,941,889</b>                  | <b>\$121,322,856</b> | <b>\$131,859,315</b> |                                 | <b>TOTAL RESOURCES</b>            | <b>\$141,086,216</b> | <b>\$141,086,216</b>             | <b>\$142,277,286</b>             |                                 |

# General Fund

|                                      | FY 2016-17       |                  | FY 2017-18 |   | FY 2018-19       |                  | DESCRIPTION      | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--------------------------------------|------------------|------------------|------------|---|------------------|------------------|------------------|----------------------------------|----------------------------------|---------------------------------|
|                                      | Actual           | Actual           | Actual     | Amended<br>Amount                                     | Actual           | ACCT             |                  |                                  |                                  |                                 |
| <b>General Fund (Communications)</b> |                  |                  |            |   |                  |                  |                  |                                  |                                  |                                 |
| <b>Expenditures</b>                  |                  |                  |            |   |                  |                  |                  |                                  |                                  |                                 |
| 1,097,857                            | 1,108,624        | 1,088,151        | 501000     | Reg Employees-Full Time-Exempt                        | 1,294,936        | 1,294,936        | 1,294,936        | 1,294,936                        | 1,294,936                        | 1,294,936                       |
| 50,490                               | 47,593           | 58,886           | 501500     | Reg Empl-Full Time-Non-Exempt                         | 64,965           | 64,965           | 64,965           | 64,965                           | 64,965                           | 64,965                          |
| 15,791                               | 38,613           | 39,634           | 502000     | Reg Employees-Part Time-Exempt                        | 40,625           | 40,625           | 40,625           | 40,625                           | 40,625                           | 40,625                          |
| 11,176                               | 20,188           | 28,041           | 502500     | Reg Empl-Part Time-Non-Exempt                         | 26,169           | 26,169           | 26,169           | 26,169                           | 26,169                           | 26,169                          |
| 30,909                               | 15,084           | -                | 503000     | Temporary Employees - Hourly                          | 20,000           | 20,000           | 20,000           | 20,000                           | 20,000                           | 20,000                          |
| 2,619                                | 2,153            | -                | 508000     | Overtime  | -                | -                | -                | -                                | -                                | -                               |
| 785                                  | 1,040            | -                | 508600     | Mobile Comm Allowance                                 | -                | -                | -                | -                                | -                                | -                               |
| 97,612                               | 99,364           | 99,327           | 511000     | Fringe - Payroll Taxes                                | 116,503          | 116,503          | 116,503          | 116,503                          | 116,503                          | 116,503                         |
| 151,606                              | 205,501          | 206,256          | 512000     | Fringe - Retirement PERS                              | 289,255          | 289,255          | 289,255          | 289,255                          | 289,255                          | 289,255                         |
| 172,780                              | 166,373          | 177,408          | 513000     | Fringe - Health and Welfare                           | 219,408          | 219,408          | 219,408          | 219,408                          | 219,408                          | 219,408                         |
| 2,000                                | 3,000            | -                | 513305     | Health Savings - Metro Contrib/HSA Contrib            | -                | -                | -                | -                                | -                                | -                               |
| -                                    | -                | 7,484            | 514000     | Fringe - Unemployment                                 | -                | -                | -                | -                                | -                                | -                               |
| 3,114                                | 2,903            | 4,631            | 515000     | Fringe - Other Benefits                               | 5,430            | 5,430            | 5,430            | 5,430                            | 5,430                            | 5,430                           |
| 25,089                               | 12,200           | 24,294           | 519000     | Pension Oblig Bonds Contrib                           | 14,269           | 14,269           | 14,269           | 14,269                           | 14,269                           | 14,269                          |
| 3,000                                | 1,800            | -                | 519500     | Fringe - Insurance - Opt Out                          | -                | -                | -                | -                                | -                                | -                               |
| <b>1,664,828</b>                     | <b>1,724,435</b> | <b>1,734,112</b> |            | <b>Total Personnel Services</b>                       | <b>2,091,560</b> | <b>2,091,560</b> | <b>2,091,560</b> | <b>2,091,560</b>                 | <b>2,091,560</b>                 | <b>2,091,560</b>                |
| <b>Materials and Services</b>        |                  |                  |            |   |                  |                  |                  |                                  |                                  |                                 |
| 10,980                               | 28,588           | 43,936           | 520100     | Office Supplies                                       | 30,122           | 30,122           | 30,122           | 30,122                           | 30,122                           | 30,122                          |
| 26,866                               | 10,997           | -                | 520110     | Computer Equipment                                    | -                | -                | -                | -                                | -                                | -                               |
| 1,356                                | 1,664            | -                | 520120     | Meetings Expenditures                                 | -                | -                | -                | -                                | -                                | -                               |
| 428                                  | 1,577            | -                | 520140     | OfficeSupply-PromoandConsult Sup                      | -                | -                | -                | -                                | -                                | -                               |
| -                                    | -                | 5,160            | 520500     | Operating Supplies                                    | 5,300            | 5,300            | 5,300            | 5,300                            | 5,300                            | 5,300                           |
| 11,755                               | 1,503            | -                | 520520     | Operating Supplies - Audio Visual                     | -                | -                | -                | -                                | -                                | -                               |
| 572                                  | 3,368            | -                | 520580     | Operating Supplies - Uniforms                         | -                | -                | -                | -                                | -                                | -                               |
| 5,642                                | 8,601            | 3,243            | 521000     | Subscriptions and Dues                                | -                | -                | -                | -                                | -                                | -                               |
| 1,265                                | 1,084            | -                | 521100     | Membership and Professional Dues                      | -                | -                | -                | -                                | -                                | -                               |
| 635                                  | 7,097            | -                | 521200     | Publications and Subscriptions                        | 3,330            | 3,330            | 3,330            | 3,330                            | 3,330                            | 3,330                           |
| 310                                  | -                | -                | 521540     | Maintenance and Repairs Supplies - Electrical         | -                | -                | -                | -                                | -                                | -                               |
| 47,473                               | 47,558           | 223,041          | 524000     | Contracted Professional Svcs                          | 250,688          | 250,688          | 250,688          | 250,688                          | 250,688                          | 390,688                         |
| 150                                  | -                | -                | 524020     | Contracted Prof Svcs - Attorney and Legal             | -                | -                | -                | -                                | -                                | -                               |
| 449                                  | -                | -                | 524040     | Contracted Prof Svcs - Promotion and Public Relations | -                | -                | -                | -                                | -                                | -                               |
| 3,330                                | 4,304            | -                | 524050     | Contracted Prof Svcs - Advertising                    | -                | -                | -                | -                                | -                                | -                               |
| 45                                   | 45               | -                | 524075     | Contracted Prof Svcs - Recruiting Services            | -                | -                | -                | -                                | -                                | -                               |
| 140                                  | -                | -                | 524500     | Marketing Expenditures                                | -                | -                | -                | -                                | -                                | -                               |
| -                                    | -                | 3,297            | 525100     | Utility Services                                      | 3,386            | 3,386            | 3,386            | 3,386                            | 3,386                            | 3,386                           |

## General Fund

|                                      | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                                      | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--------------------------------------|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Communications)</b> |                      |                      |                                 |        |  |                                  |                                  |                                 |
| 723                                  | 723                  | 583                  | -                               | 525120 | Utility Services - Telecommunications            | -                                | -                                | -                               |
| -                                    | -                    | -                    | 5,985                           | 526000 | Maintenance and Repair Services                  | 6,146                            | 6,146                            | 6,146                           |
| 136                                  | 136                  | -                    | -                               | 526500 | Rentals  | -                                | -                                | -                               |
| 1,159                                | 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 | -                                | -                                | -                               |
| 146                                  | -                    | -                    | 2,528                           | 545000 | Travel   | -                                | -                                | -                               |
| 2,445                                | 7,332                | -                    | -                               | 545100 | Travel and Lodging                               | 32,597                           | 32,597                           | 32,597                          |
| 416                                  | 472                  | -                    | -                               | 545200 | Mileage, Taxi and Parking                        | -                                | -                                | -                               |
| 904                                  | 973                  | -                    | -                               | 545300 | Meals and Entertainment                          | -                                | -                                | -                               |
| 1,098                                | -                    | 18,911               | -                               | 545500 | Staff Development                                | 61,922                           | 61,922                           | 61,922                          |
| -                                    | 745                  | -                    | -                               | 545510 | Tuition Reimbursement                            | -                                | -                                | -                               |
| 4,767                                | 4,612                | -                    | -                               | 545520 | Conference Fees                                  | -                                | -                                | -                               |
| -                                    | -                    | 8,405                | -                               | 549000 | Miscellaneous Expenditures                       | 1,132                            | 1,132                            | 1,132                           |
| -                                    | 1,235                | -                    | -                               | 549010 | Tri-Met Transit Pass                             | -                                | -                                | -                               |
| <b>131,663</b>                       | <b>153,454</b>       | <b>338,691</b>       | <b>338,691</b>                  |        | <b>Total Materials and Services</b>              | <b>399,461</b>                   | <b>399,461</b>                   | <b>539,461</b>                  |
| <b>\$1,796,491</b>                   | <b>\$1,877,889</b>   | <b>\$2,072,803</b>   | <b>\$2,072,803</b>              |        | <b>TOTAL REQUIREMENTS</b>                        | <b>\$2,491,021</b>               | <b>\$2,491,021</b>               | <b>\$2,631,021</b>              |
| <b>13.00</b>                         | <b>13.00</b>         | <b>12.00</b>         | <b>12.00</b>                    |        | <b>12.00 FULL-TIME EQUIVALENT</b>                | <b>14.00</b>                     | <b>14.00</b>                     | <b>14.00</b>                    |

# General Fund

|                               | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|-------------------------------|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Council)</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| <b>Expenditures</b>           |                      |                      |                                 |        |   |                                  |                                  |                                 |
|                               | 395,428              | 399,043              | 423,113                         | 500000 | <b>Personnel Services</b>                             | 472,056                          | 472,056                          | 472,056                         |
|                               | 1,808,630            | 1,854,309            | 2,664,165                       | 501000 | Elected Official Salaries                             | 3,430,713                        | 3,430,713                        | 3,430,713                       |
|                               | 261,959              | 212,622              | 219,854                         | 501500 | Reg Employees-Full Time-Exempt                        | 362,179                          | 362,179                          | 362,179                         |
|                               | 84,443               | 54,319               | 63,500                          | 502000 | Reg Empl-Full Time-Non-Exempt                         | 195,937                          | 195,937                          | 195,937                         |
|                               | 6,985                | 4,669                | -                               | 502500 | Reg Employees-Part Time-Exempt                        | -                                | -                                | -                               |
|                               | 102,528              | 167,826              | 98,851                          | 503000 | Reg Empl-Part Time-Non-Exempt                         | 146,350                          | 146,350                          | 146,350                         |
|                               | 13,879               | 17,301               | 5,353                           | 508000 | Temporary Employees - Hourly                          | 5,487                            | 5,487                            | 5,487                           |
|                               | 11,600               | 11,965               | 11,400                          | 508600 | Overtime  | 11,400                           | 11,400                           | 11,400                          |
|                               | 197,006              | 198,927              | 267,548                         | 511000 | Mobile Comm Allowance                                 | 360,178                          | 360,178                          | 360,178                         |
|                               | 273,069              | 320,222              | 448,688                         | 512000 | Fringe - Payroll Taxes                                | 767,162                          | 767,162                          | 767,162                         |
|                               | 343,730              | 351,368              | 499,710                         | 513000 | Fringe - Retirement PERS                              | 692,702                          | 692,702                          | 692,702                         |
|                               | -                    | 3,000                | -                               | 513305 | Fringe - Health and Welfare                           | -                                | -                                | -                               |
|                               | 172                  | -                    | 7,938                           | 514000 | Health Savings - Metro Contrib/HSA Contnb             | -                                | -                                | -                               |
|                               | 6,484                | 5,984                | 12,551                          | 515000 | Fringe - Unemployment                                 | 17,223                           | 17,223                           | 17,223                          |
|                               | 50,863               | 23,268               | 64,072                          | 519000 | Fringe - Other Benefits                               | 44,712                           | 44,712                           | 44,712                          |
|                               | 5,400                | 6,600                | -                               | 519500 | Pension Oblig Bonds Contrib                           | -                                | -                                | -                               |
|                               |                      |                      |                                 |        | Fringe - Insurance - Opt Out                          | -                                | -                                | -                               |
|                               | <b>3,562,177</b>     | <b>3,631,422</b>     | <b>4,786,743</b>                |        | <b>Total Personnel Services</b>                       | <b>6,506,099</b>                 | <b>6,506,099</b>                 | <b>6,506,099</b>                |
|                               | 38,813               | 19,611               | 63,344                          | 520100 | <b>Materials and Services</b>                         | 86,245                           | 86,245                           | 86,245                          |
|                               | 13,617               | 23,425               | -                               | 520110 | Office Supplies                                       | 29,200                           | 29,200                           | 29,200                          |
|                               | 56,318               | 62,242               | 50,000                          | 520120 | Computer Equipment                                    | 41,045                           | 41,045                           | 41,045                          |
|                               | 8,121                | 85                   | -                               | 520130 | Meetings Expenditures                                 | -                                | -                                | -                               |
|                               | 815                  | 901                  | -                               | 520140 | Postage   | -                                | -                                | -                               |
|                               | 393                  | 8,156                | 10,969                          | 520500 | OfficeSupply-PromoandConsult Sup                      | 11,265                           | 11,265                           | 11,265                          |
|                               | -                    | 8,916                | -                               | 520510 | Operating Supplies                                    | -                                | -                                | -                               |
|                               | 36                   | 952                  | -                               | 520580 | Operating Supplies - Small Tools, Equip               | 500                              | 500                              | 500                             |
|                               | 2,733                | 5,929                | 2,550                           | 521000 | Operating Supplies - Uniforms                         | -                                | -                                | -                               |
|                               | 24,176               | 11,462               | 3,000                           | 521100 | Subscriptions and Dues                                | 7,266                            | 7,266                            | 7,266                           |
|                               | 638                  | 733                  | -                               | 521200 | Membership and Professional Dues                      | 7,138                            | 7,138                            | 7,138                           |
|                               | -                    | 23                   | -                               | 521500 | Publications and Subscriptions                        | -                                | -                                | -                               |
|                               | -                    | 100                  | -                               | 521560 | Maintenance and Repairs Supplies - Grounds/Landscape  | -                                | -                                | -                               |
|                               | 227,315              | 281,294              | 584,191                         | 524000 | Maintenance and Repairs Supplies - Equipment          | 661,176                          | 661,176                          | 681,176                         |
|                               | 16,136               | 4,964                | -                               | 524020 | Contracted Professional Svcs                          | -                                | -                                | -                               |
|                               | 135                  | 670                  | -                               | 524040 | Contracted Prof Svcs - Attorney and Legal             | -                                | -                                | -                               |
|                               | 2,498                | 3,483                | -                               | 524050 | Contracted Prof Svcs - Promotion and Public Relations | -                                | -                                | -                               |
|                               |                      |                      |                                 |        | Contracted Prof Svcs - Advertising                    | -                                | -                                | -                               |

## General Fund

|                               | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT  | DESCRIPTION        | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|-------------------------------|----------------------|----------------------|---------------------------------|---|--------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Council)</b> |                      |                      |                                 |   |                    |                                  |                                  |                                 |
| 25,698                        | 57,091               | -                    | 524070                          | Contracted Prof Svcs - Management, Consulting and Communication | 2,000              | 2,000                            | 2,000                            |                                 |
| 350                           | 1,524                | -                    | 524500                          | Marketing Expenditures  | -                  | -                                | -                                |                                 |
| 37,719                        | 24,897               | 20,000               | 524600                          | Sponsorship Expenditures  | 30,541             | 30,541                           | 30,541                           |                                 |
| -                             | -                    | 1,907                | 525100                          | Utility Services  | 1,958              | 1,958                            | 1,958                            |                                 |
| 2,221                         | 2,096                | -                    | 525120                          | Utility Services - Telecommunications                           | -                  | -                                | -                                |                                 |
| -                             | -                    | 1,121                | 526000                          | Maintenance and Repair Services                                 | 1,151              | 1,151                            | 1,151                            |                                 |
| 982                           | -                    | -                    | 526010                          | Maintenance and Repair Services - Building                      | -                  | -                                | -                                |                                 |
| 417                           | -                    | -                    | 526011                          | Maintenance and Repair Services - Painting                      | -                  | -                                | -                                |                                 |
| 3,489                         | -                    | -                    | 526012                          | Maintenance and Repair Services - Electricity                   | -                  | -                                | -                                |                                 |
| -                             | 250                  | 1,009                | 526500                          | Rentals   | 7,236              | 7,236                            | 7,236                            |                                 |
| -                             | 273                  | -                    | 526540                          | Rentals - Vehicle   | -                  | -                                | -                                |                                 |
| 1,140                         | 1,180                | -                    | 526560                          | Rentals - Parking Space   | -                  | -                                | -                                |                                 |
| 1,633                         | 847                  | 57,298               | 528000                          | Other Purchased Services  | 39,023             | 39,023                           | 39,023                           |                                 |
| -                             | 15                   | -                    | 528030                          | Other Purchased Services - Delivery, Shipping and Courier       | -                  | -                                | -                                |                                 |
| 3,735                         | -                    | -                    | 528090                          | Other Purchased Svs - Event                                     | -                  | -                                | -                                |                                 |
| -                             | 82                   | -                    | 528300                          | Other Purchased Services - Temporary Help Services              | -                  | -                                | -                                |                                 |
| 19,617                        | 23,110               | 4,000                | 528400                          | Other Purchased Services - Printing and Graphics                | 4,311              | 4,311                            | 4,311                            |                                 |
| 450                           | -                    | -                    | 530010                          | License and Permit Fees   | -                  | -                                | -                                |                                 |
| 13,106                        | 4,284                | 63,904               | 545000                          | Travel  | -                  | -                                | -                                |                                 |
| 35,254                        | 35,158               | -                    | 545100                          | Travel and Lodging  | 78,714             | 78,714                           | 98,714                           |                                 |
| 1,714                         | 4,551                | -                    | 545200                          | Mileage, Taxi and Parking                                       | 300                | 300                              | 300                              |                                 |
| 11,459                        | 3,240                | -                    | 545300                          | Meals and Entertainment   | 200                | 200                              | 200                              |                                 |
| 23,158                        | 2,320                | 49,761               | 545500                          | Staff Development   | 105,905            | 105,905                          | 113,905                          |                                 |
| 1,199                         | -                    | -                    | 545510                          | Tuition Reimbursement   | -                  | -                                | -                                |                                 |
| 18,000                        | 21,080               | -                    | 545520                          | Conference Fees   | -                  | -                                | -                                |                                 |
| 40                            | -                    | -                    | 545530                          | Outreach Development  | -                  | -                                | -                                |                                 |
| -                             | -                    | 27,468               | 547000                          | Council Costs   | -                  | -                                | -                                |                                 |
| -                             | 21                   | 3,445                | 549000                          | Miscellaneous Expenditures                                      | 31,748             | 31,748                           | 31,748                           |                                 |
| <b>593,123</b>                | <b>614,966</b>       | <b>943,967</b>       |                                 | <b>Total Materials and Services</b>                             | <b>1,146,922</b>   | <b>1,146,922</b>                 | <b>1,194,922</b>                 |                                 |
|                               |                      |                      |                                 | <b>Capital Outlay</b>   |                    |                                  |                                  |                                 |
| -                             | -                    | -                    | 574500                          | Vehicles  | 25,000             | 25,000                           | 25,000                           |                                 |
| -                             | -                    | -                    |                                 | <b>Total Capital Outlay</b>                                     | <b>25,000</b>      | <b>25,000</b>                    | <b>25,000</b>                    |                                 |
| <b>\$4,155,300</b>            | <b>\$4,246,388</b>   | <b>\$5,730,710</b>   |                                 | <b>TOTAL REQUIREMENTS</b>                                       | <b>\$7,678,021</b> | <b>\$7,678,021</b>               | <b>\$7,726,021</b>               |                                 |
| <b>30.00</b>                  | <b>31.00</b>         | <b>37.14</b>         |                                 | <b>FULL-TIME EQUIVALENTS</b>                                    | <b>45.20</b>       | <b>45.20</b>                     | <b>45.20</b>                     |                                 |



## General Fund

|  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
|  |                      |                      |                                 |        | <b>General Fund (Finance and Regulatory Services)</b>     |                                  |                                  |                                 |
|  | 820                  | -                    | -                               | 526000 | Maintenance and Repair Services                           | -                                | -                                | -                               |
|  | 120                  | -                    | -                               | 526010 | Maintenance and Repair Services - Building                | -                                | -                                | -                               |
|  | -                    | 480                  | -                               | 526020 | Maintenance and Repair Services - Equipment               | -                                | -                                | -                               |
|  | 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                          |
|  | -                    | 49                   | -                               | 528030 | Other Purchased Services - Delivery, Shipping and Courier | -                                | -                                | -                               |
|  | 64,084               | 80,069               | 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               | -                               | 528300 | Other Purchased Services - Temporary Help Services        | -                                | -                                | -                               |
|  | 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                  | 50,000                          | 530010 | License and Permit Fees                                   | 50,000                           | 50,000                           | 50,000                          |
|  | 3,539                | 991                  | -                               | 545000 | Travel  | -                                | -                                | -                               |
|  | 16,517               | 6,851                | -                               | 545100 | Travel and Lodging  | -                                | -                                | -                               |
|  | 1,068                | 904                  | -                               | 545200 | Mileage, Taxi and Parking                                 | -                                | -                                | -                               |
|  | 3,244                | 1,230                | -                               | 545300 | Meals and Entertainment                                   | -                                | -                                | -                               |
|  | 7,599                | 24,451               | 63,950                          | 545500 | Staff Development   | 63,950                           | 63,950                           | 63,950                          |
|  | 7,445                | 264                  | -                               | 545510 | Tuition Reimbursement                                     | -                                | -                                | -                               |
|  | 1,537                | 2,765                | -                               | 545520 | Conference Fees   | -                                | -                                | -                               |
|  | 7                    | 954                  | -                               | 545530 | Outreach Development                                      | -                                | -                                | -                               |
|  | 649                  | -                    | -                               | 547500 | Claims Paid   | -                                | -                                | -                               |
|  | 868                  | 1,258                | 5,802                           | 549000 | Miscellaneous Expenditures                                | 6,195                            | 6,195                            | 6,195                           |
|  | -                    | 310                  | -                               | 549010 | Tri-Met Transit Pass                                      | -                                | -                                | -                               |
|  | <b>1,156,792</b>     | <b>1,055,648</b>     | <b>1,160,356</b>                |        | <b>Total Materials and Services</b>                       | <b>1,030,245</b>                 | <b>1,030,245</b>                 | <b>1,030,245</b>                |
|  | <b>\$5,099,586</b>   | <b>\$5,264,959</b>   | <b>\$5,669,072</b>              |        | <b>TOTAL REQUIREMENTS</b>                                 | <b>\$5,893,713</b>               | <b>\$5,893,713</b>               | <b>\$5,893,713</b>              |
|  | <b>37.00</b>         | <b>39.00</b>         | <b>37.50</b>                    |        | <b>FULL-TIME EQUIVALENTS</b>                              | <b>38.50</b>                     | <b>38.50</b>                     | <b>38.50</b>                    |

# General Fund

|                                       | FY 2016-17       |                  | FY 2017-18 |         | FY 2018-19 |      | DESCRIPTION   | FY 2019-20       |                  | FY 2019-20       |        |
|---------------------------------------|------------------|------------------|------------|---------|------------|------|---|------------------|------------------|------------------|--------|
|                                       | Actual           | Amended          | Actual     | Amended | Actual     | ACCT |   | Proposed         | Approved         | Adopted          | Amount |
| <b>General Fund (Human Resources)</b> |                  |                  |            |         |            |      |   |                  |                  |                  |        |
| <u>Expenditures</u>                   |                  |                  |            |         |            |      |   |                  |                  |                  |        |
| 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                                    | -                | -                | -                |        |
| 5,602                                 | 8,164            | -                | 508000     |         |            |      | Overtime  | 3,000            | 3,000            | 3,000            |        |
| 1,500                                 | 1,200            | -                | 508600     |         |            |      | Mobile Comm Allowance   | -                | -                | -                |        |
| 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           | -                | 513305     |         |            |      | Health Savings - Metro Contrib/HSA Contrib                      | -                | -                | -                |        |
| 278                                   | -                | 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            | -                | 519500     |         |            |      | Fringe - Insurance - Opt Out                                    | -                | -                | -                |        |
| <b>2,241,364</b>                      | <b>2,460,895</b> | <b>2,842,363</b> |            |         |            |      | <b>Total Personnel Services</b>                                 | <b>3,036,934</b> | <b>3,036,934</b> | <b>3,036,934</b> |        |
| <b>Materials and Services</b>         |                  |                  |            |         |            |      |   |                  |                  |                  |        |
| 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              | -                | 520580     |         |            |      | Operating Supplies - Uniforms                                   | -                | -                | -                |        |
| 2,298                                 | 1,710            | 6,928            | 521000     |         |            |      | Subscriptions and Dues  | -                | -                | -                |        |
| 7,102                                 | 5,562            | -                | 521100     |         |            |      | Membership and Professional Dues                                | 17,921           | 17,921           | 17,921           |        |
| 2,385                                 | 1,490            | -                | 521200     |         |            |      | Publications and Subscriptions                                  | -                | -                | -                |        |
| 300,898                               | 269,495          | 482,129          | 524000     |         |            |      | Contracted Professional Svcs                                    | 381,863          | 381,863          | 381,863          |        |
| -                                     | 5,793            | -                | 524050     |         |            |      | Contracted Prof Svcs - Advertising                              | -                | -                | -                |        |
| 20,800                                | -                | -                | 524070     |         |            |      | Contracted Prof Svcs - Management, Consulting and Communication | -                | -                | -                |        |
| -                                     | 50               | -                | 524075     |         |            |      | Contracted Prof Svcs - Recruiting Services                      | -                | -                | -                |        |
| 1,750                                 | 1,100            | -                | 524600     |         |            |      | Sponsorship Expenditures  | -                | -                | -                |        |
| 1,613                                 | 2,585            | -                | 525120     |         |            |      | Utility Services - Telecommunications                           | -                | -                | -                |        |
| 103,978                               | 59,890           | 31,650           | 528000     |         |            |      | Other Purchased Services  | 51,866           | 51,866           | 51,866           |        |
| -                                     | 30               | -                | 528030     |         |            |      | Other Purchased Services - Delivery, Shipping and Courier       | -                | -                | -                |        |
| 1,146                                 | 362              | -                | 528400     |         |            |      | Other Purchased Services - Printing and Graphics                | -                | -                | -                |        |
| -                                     | -                | 5,270            | 545000     |         |            |      | Travel  | -                | -                | -                |        |
| 11,657                                | 5,892            | -                | 545100     |         |            |      | Travel and Lodging  | 2,500            | 2,500            | 2,500            |        |
| 3,041                                 | 1,351            | -                | 545200     |         |            |      | Mileage, Taxi and Parking                                       | 588              | 588              | 588              |        |

## General Fund

| FY 2016-17<br>Actual                  | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---------------------------------------|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Human Resources)</b> |                      |                                 |        |                                     |                                  |                                  |                                 |
| 4,182                                 | 536                  | -                               | 545300 | Meals and Entertainment             | 150                              | 150                              | 150                             |
| 19,783                                | 6,068                | 13,488                          | 545500 | Staff Development                   | 57,106                           | 57,106                           | 20,106                          |
| 16,690                                | 6,829                | -                               | 545520 | Conference Fees                     | -                                | -                                | -                               |
| <b>514,248</b>                        | <b>393,749</b>       | <b>560,310</b>                  |        | <b>Total Materials and Services</b> | <b>533,301</b>                   | <b>533,301</b>                   | <b>496,301</b>                  |
| -                                     | -                    | -                               | 579000 | <b>Capital Outlay</b>               | 35,000                           | 35,000                           | 35,000                          |
| -                                     | -                    | -                               |        | Intangible Assets                   | 35,000                           | 35,000                           | 35,000                          |
|                                       |                      |                                 |        | <b>Total Capital Outlay</b>         | <b>35,000</b>                    | <b>35,000</b>                    | <b>35,000</b>                   |
| <b>\$2,755,612</b>                    | <b>\$2,854,644</b>   | <b>\$3,402,673</b>              |        | <b>TOTAL REQUIREMENTS</b>           | <b>\$3,605,235</b>               | <b>\$3,605,235</b>               | <b>\$3,568,235</b>              |
| <b>21.80</b>                          | <b>21.80</b>         | <b>22.30</b>                    |        |                                     | <b>22.80</b>                     | <b>22.80</b>                     | <b>22.80</b>                    |

# General Fund

|  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|----------------------|---------------------------------|--|-------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Information Services)</b> |                      |                      |                                 |  |             |                                  |                                  |                                 |
| <u>Expenditures</u>                        |                      |                      |                                 |  |             |                                  |                                  |                                 |
| 1,988,359                                  | 2,240,022            | 2,400,152            | 501000                          | <i>Personnel Services</i>                        |             | 2,546,508                        | 2,546,508                        | 2,546,508                       |
| 291,732                                    | 269,360              | 391,305              | 501500                          | Reg Employees-Full Time-Exempt                   |             | 392,203                          | 392,203                          | 392,203                         |
| -  | -                    | 30,301               | 502000                          | Reg Empl-Full Time-Non-Exempt                    |             | 62,117                           | 62,117                           | 62,117                          |
| 33,960                                     | -                    | -                    | 502500                          | Reg Employees-Part Time-Exempt                   |             | -                                | -                                | -                               |
| 45,501                                     | 74,510               | -                    | 503000                          | Reg Empl-Part Time-Non-Exempt                    |             | -                                | -                                | -                               |
| 10,186                                     | 4,774                | -                    | 508000                          | Temporary Employees - Hourly                     |             | -                                | -                                | -                               |
| 3,845                                      | 4,270                | -                    | 508600                          | Overtime   |             | -                                | -                                | -                               |
| 192,683                                    | 210,270              | 235,334              | 511000                          | Mobile Comm Allowance                            |             | 249,945                          | 249,945                          | 249,945                         |
| 342,887                                    | 462,537              | 481,750              | 512000                          | Fringe - Payroll Taxes                           |             | 610,413                          | 610,413                          | 610,413                         |
| 342,709                                    | 376,463              | 450,912              | 513000                          | Fringe - Retirement PERS                         |             | 501,504                          | 501,504                          | 501,504                         |
| -  | -                    | -                    | 514000                          | Fringe - Health and Welfare                      |             | 3,020                            | 3,020                            | 3,020                           |
| 6,266                                      | 6,056                | 10,945               | 515000                          | Fringe - Unemployment                            |             | 11,606                           | 11,606                           | 11,606                          |
| 49,845                                     | 25,561               | 56,434               | 519000                          | Fringe - Other Benefits                          |             | 30,011                           | 30,011                           | 30,011                          |
| 5,775                                      | 4,650                | -                    | 519500                          | Pension Oblig Bonds Contrib                      |             | -                                | -                                | -                               |
|  |                      |                      |                                 | Fringe - Insurance - Opt Out                     |             | -                                | -                                | -                               |
| <b>3,313,748</b>                           | <b>3,678,473</b>     | <b>4,057,133</b>     |                                 | <b>Total Personnel Services</b>                  |             | <b>4,407,327</b>                 | <b>4,407,327</b>                 | <b>4,407,327</b>                |
| <i>Materials and Services</i>              |                      |                      |                                 |  |             |                                  |                                  |                                 |
| 61,305                                     | 29,266               | 37,453               | 520100                          | Office Supplies                                  |             | 37,293                           | 37,293                           | 37,293                          |
| 27,194                                     | 15,573               | -                    | 520110                          | Computer Equipment                               |             | -                                | -                                | -                               |
| -  | 101                  | -                    | 520120                          | Meetings Expenditures                            |             | -                                | -                                | -                               |
| 51   | -                    | 100                  | 520130                          | Postage  |             | 100                              | 100                              | 100                             |
| 76   | -                    | -                    | 520510                          | Operating Supplies - Small Tools, Equip          |             | -                                | -                                | -                               |
| 668  | -                    | -                    | 520580                          | Operating Supplies - Uniforms                    |             | -                                | -                                | -                               |
| 1,655                                      | 2,359                | 4,650                | 521000                          | Subscriptions and Dues                           |             | -                                | -                                | -                               |
| 615  | 2,106                | -                    | 521100                          | Membership and Professional Dues                 |             | 4,400                            | 4,400                            | 4,400                           |
| 250  | 79                   | -                    | 521200                          | Publications and Subscriptions                   |             | 250                              | 250                              | 250                             |
| 1,884                                      | 2,575                | 5,000                | 521500                          | Maintenance and Repairs Supplies                 |             | 5,000                            | 5,000                            | 5,000                           |
| 264,132                                    | 255,972              | 1,060,628            | 524000                          | Contracted Professional Svcs                     |             | 746,432                          | 746,432                          | 896,432                         |
| 6,259                                      | 68,006               | 136,400              | 525100                          | Utility Services                                 |             | 140,201                          | 140,201                          | 140,201                         |
| 3,746                                      | 4,845                | -                    | 525120                          | Utility Services - Telecommunications            |             | -                                | -                                | -                               |
| -  | 32,216               | -                    | 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                  | -                    | 528400                          | Other Purchased Services - Printing and Graphics |             | -                                | -                                | -                               |
| 1,711                                      | 564                  | 8,100                | 545000                          | Travel   |             | -                                | -                                | -                               |
| 6,159                                      | 4,153                | -                    | 545100                          | Travel and Lodging                               |             | 8,750                            | 8,750                            | 8,750                           |

## General Fund

| FY 2016-17<br>Actual                       | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Information Services)</b> |                      |                                 |        |                                     |                                  |                                  |                                 |
| 109  | 32                   | -                               | 545200 | Mileage, Taxi and Parking           | 250                              | 250                              | 250                             |
| 527  | 418                  | -                               | 545300 | Meals and Entertainment             | 500                              | 500                              | 500                             |
| 9,144                                      | 2,555                | 24,000                          | 545500 | Staff Development                   | 29,500                           | 29,500                           | 29,500                          |
| 695  | 19,428               | -                               | 545510 | Tuition Reimbursement               | -                                | -                                | -                               |
| 6,603                                      | 9,820                | 5,000                           | 545520 | Conference Fees                     | -                                | -                                | -                               |
| <b>1,147,201</b>                           | <b>1,214,148</b>     | <b>2,286,176</b>                |        | <b>Total Materials and Services</b> | <b>2,009,896</b>                 | <b>2,009,896</b>                 | <b>2,159,896</b>                |
| <b>Capital Outlay</b>                      |                      |                                 |        |                                     |                                  |                                  |                                 |
| 6,347                                      | -                    | -                               | 572000 | Buildings and Related               | -                                | -                                | -                               |
| -  | 6,419                | -                               | 579000 | Intangible Assets                   | -                                | -                                | -                               |
| <b>6,347</b>                               | <b>6,419</b>         | <b>-</b>                        |        | <b>Total Capital Outlay</b>         | <b>-</b>                         | <b>-</b>                         | <b>-</b>                        |
| <b>\$4,467,296</b>                         | <b>\$4,899,040</b>   | <b>\$6,343,309</b>              |        | <b>TOTAL REQUIREMENTS</b>           | <b>\$6,417,223</b>               | <b>\$6,417,223</b>               | <b>\$6,567,223</b>              |
| <b>28.50</b>                               | <b>30.50</b>         | <b>31.00</b>                    |        | <b>31.00 FULL-TIME EQUIVALENTS</b>  | <b>32.00</b>                     | <b>32.00</b>                     | <b>32.00</b>                    |

# General Fund

## General Fund (Office of Metro Attorney) Expenditures

|                  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION      | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------|----------------------|----------------------|---------------------------------|--|------------------|----------------------------------|----------------------------------|---------------------------------|
| 1,262,256        | 1,275,191            | 1,339,374            | 501000                          | <b>Personnel Services</b>                          | 1,407,412        | 1,407,412                        | 1,407,412                        |                                 |
| 308,310          | 293,305              | 309,222              | 501500                          | Reg Employees-Full Time-Exempt                     | 324,895          | 324,895                          | 324,895                          |                                 |
| 135,452          | 229,692              | 255,813              | 502000                          | Reg Empl-Full Time-Non-Exempt                      | 268,763          | 268,763                          | 268,763                          |                                 |
| 6,303            | 13,785               | 4,692                | 503000                          | Reg Employees-Part Time-Exempt                     | 18,000           | 18,000                           | 18,000                           |                                 |
| 786              | 504                  | 5,100                | 508000                          | Temporary Employees - Hourly                       | 5,037            | 5,037                            | 5,037                            |                                 |
| 5,903            | 6,000                | 3,000                | 508600                          | Overtime   | 6,000            | 6,000                            | 6,000                            |                                 |
| 131,836          | 140,247              | 147,856              | 511000                          | Mobile Comm Allowance                              | 153,161          | 153,161                          | 153,161                          |                                 |
| 203,301          | 283,576              | 310,392              | 512000                          | Fringe - Payroll Taxes                             | 388,562          | 388,562                          | 388,562                          |                                 |
| 220,201          | 233,057              | 236,544              | 513000                          | Fringe - Retirement PERS                           | 250,752          | 250,752                          | 250,752                          |                                 |
| 1,000            | 2,500                | -                    | 513305                          | Fringe - Health and Welfare                        | -                | -                                | -                                |                                 |
| -                | -                    | 794                  | 514000                          | Health Savings - Metro Contrib/HSA Contrib         | 1,489            | 1,489                            | 1,489                            |                                 |
| 3,669            | 3,543                | 7,071                | 515000                          | Fringe - Unemployment                              | 7,372            | 7,372                            | 7,372                            |                                 |
| 34,920           | 18,037               | 38,284               | 519000                          | Fringe - Other Benefits                            | 20,112           | 20,112                           | 20,112                           |                                 |
| 3,600            | 3,600                | -                    | 519500                          | Pension Oblig Bonds Contrib                        | -                | -                                | -                                |                                 |
|                  |                      |                      |                                 | Fringe - Insurance - Opt Out                       | -                | -                                | -                                |                                 |
| <b>2,317,535</b> | <b>2,503,036</b>     | <b>2,658,142</b>     |                                 | <b>Total Personnel Services</b>                    | <b>2,851,555</b> | <b>2,851,555</b>                 | <b>2,851,555</b>                 |                                 |
| 2,871            | 6,580                | 14,516               | 520100                          | <b>Materials and Services</b>                      | 14,908           | 14,908                           | 14,908                           |                                 |
| 8,422            | 3,502                | -                    | 520110                          | Office Supplies                                    | -                | -                                | -                                |                                 |
| 356              | 374                  | -                    | 520120                          | Computer Equipment                                 | -                | -                                | -                                |                                 |
| 13               | 22                   | -                    | 520130                          | Meetings Expenditures                              | -                | -                                | -                                |                                 |
| -                | 95                   | -                    | 520140                          | Postage  | -                | -                                | -                                |                                 |
| -                | 197                  | -                    | 520580                          | OfficeSupply-PromoandConsult Sup                   | -                | -                                | -                                |                                 |
| -                | 843                  | 29,369               | 521000                          | Operating Supplies - Uniforms                      | -                | -                                | -                                |                                 |
| 8,400            | 8,001                | -                    | 521100                          | Subscriptions and Dues                             | -                | -                                | -                                |                                 |
| 12,442           | 12,277               | -                    | 521200                          | Membership and Professional Dues                   | 10,162           | 10,162                           | 10,162                           |                                 |
| 1,867            | (506)                | 3,363                | 524000                          | Publications and Subscriptions                     | 20,000           | 20,000                           | 20,000                           |                                 |
| 2,343            | -                    | -                    | 526000                          | Contracted Professional Svcs                       | 3,454            | 3,454                            | 3,454                            |                                 |
| 778              | 291                  | 7,006                | 526000                          | Maintenance and Repair Services                    | -                | -                                | -                                |                                 |
| 364              | 2,042                | -                    | 528300                          | Other Purchased Services                           | 7,195            | 7,195                            | 7,195                            |                                 |
| 3,845            | 109                  | 2,802                | 528400                          | Other Purchased Services - Temporary Help Services | -                | -                                | -                                |                                 |
| 4,257            | 4,658                | -                    | 545000                          | Other Purchased Services - Printing and Graphics   | -                | -                                | -                                |                                 |
| 927              | 1,142                | -                    | 545100                          | Travel   | -                | -                                | -                                |                                 |
| 1,456            | 937                  | -                    | 545200                          | Travel and Lodging                                 | 1,000            | 1,000                            | 1,000                            |                                 |
| 5,270            | 14,626               | 15,693               | 545300                          | Mileage, Taxi and Parking                          | 878              | 878                              | 878                              |                                 |
|                  |                      |                      | 545500                          | Meals and Entertainment                            | 1,000            | 1,000                            | 1,000                            |                                 |
|                  |                      |                      |                                 | Staff Development                                  | 16,117           | 16,117                           | 16,117                           |                                 |

## General Fund

| FY 2016-17<br>Actual                           | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Office of Metro Attorney)</b> |                      |                                 |        |                                     |                                  |                                  |                                 |
| 114  | -                    | -                               | 545520 | Conference Fees                     | -                                | -                                | -                               |
| 197  | 276                  | 2,578                           | 549000 | Miscellaneous Expenditures          | 2,648                            | 2,648                            | 2,648                           |
| <b>55,666</b>                                  | <b>55,465</b>        | <b>75,327</b>                   |        | <b>Total Materials and Services</b> | <b>77,362</b>                    | <b>77,362</b>                    | <b>77,362</b>                   |
| <b>\$2,373,201</b>                             | <b>\$2,558,501</b>   | <b>\$2,733,469</b>              |        | <b>TOTAL REQUIREMENTS</b>           | <b>\$2,928,917</b>               | <b>\$2,928,917</b>               | <b>\$2,928,917</b>              |
| <b>16.00</b>                                   | <b>16.00</b>         | <b>16.00</b>                    |        | <b>16.00 FULL-TIME EQUIVALENTS</b>  | <b>16.00</b>                     | <b>16.00</b>                     | <b>16.00</b>                    |

# General Fund

|                  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------|----------------------|----------------------|---------------------------------|--|-------------|----------------------------------|----------------------------------|---------------------------------|
| 105,451          | 108,671              | 112,843              | 500000                          | <b>Personnel Services</b>                        |             | 121,555                          | 121,555                          | 121,555                         |
| 346,713          | 365,064              | 383,077              | 501000                          | Elected Official Salaries                        |             | 404,309                          | 404,309                          | 404,309                         |
| 36,749           | 38,231               | 41,879               | 511000                          | Reg Employees-Full Time-Exempt                   |             | 44,451                           | 44,451                           | 44,451                          |
| 35,465           | 53,138               | 69,256               | 512000                          | Fringe - Payroll Taxes                           |             | 93,534                           | 93,534                           | 93,534                          |
| 50,781           | 51,040               | 88,704               | 513000                          | Fringe - Retirement PERS                         |             | 94,032                           | 94,032                           | 94,032                          |
| 4,000            | 4,000                | -                    | 513305                          | Fringe - Health and Welfare                      |             | -                                | -                                | -                               |
| 1,429            | 1,327                | 1,969                | 515000                          | Health Savings - Metro Contrib/HSA Contrib       |             | 2,064                            | 2,064                            | 2,064                           |
| 9,661            | 4,764                | 9,919                | 519000                          | Fringe - Other Benefits                          |             | 5,259                            | 5,259                            | 5,259                           |
| 1,800            | 2,700                | -                    | 519500                          | Pension Oblig Bonds Contrib                      |             | -                                | -                                | -                               |
|                  |                      |                      |                                 | Fringe - Insurance - Opt Out                     |             | -                                | -                                | -                               |
| <b>592,050</b>   | <b>628,935</b>       | <b>707,647</b>       |                                 | <b>Total Personnel Services</b>                  |             | <b>765,204</b>                   | <b>765,204</b>                   | <b>765,204</b>                  |
| 110              | 147                  | 5,000                | 520100                          | <b>Materials and Services</b>                    |             | 5,000                            | 5,000                            | 5,000                           |
| -                | 3,599                | -                    | 520110                          | Office Supplies                                  |             | -                                | -                                | -                               |
| 171              | 33                   | -                    | 520120                          | Computer Equipment                               |             | -                                | -                                | -                               |
| 319              | 328                  | 1,000                | 520500                          | Meetings Expenditures                            |             | 1,000                            | 1,000                            | 1,000                           |
| 448              | 489                  | -                    | 520550                          | Operating Supplies                               |             | -                                | -                                | -                               |
| 338              | 371                  | 2,000                | 521000                          | Operating Supplies - Telecommunications          |             | -                                | -                                | -                               |
| 1,470            | 935                  | -                    | 521100                          | Subscriptions and Dues                           |             | 1,500                            | 1,500                            | 1,500                           |
| 147              | -                    | -                    | 521200                          | Membership and Professional Dues                 |             | 500                              | 500                              | 500                             |
| 14,078           | 5,855                | 35,000               | 524000                          | Publications and Subscriptions                   |             | 35,000                           | 35,000                           | 35,000                          |
| 230              | 38                   | 1,000                | 528000                          | Contracted Professional Svcs                     |             | 1,000                            | 1,000                            | 1,000                           |
| 190              | 223                  | -                    | 528400                          | Other Purchased Services                         |             | -                                | -                                | -                               |
| 25               | -                    | 5,750                | 545000                          | Other Purchased Services - Printing and Graphics |             | -                                | -                                | -                               |
| 4,532            | 1,220                | -                    | 545100                          | Travel   |             | -                                | -                                | -                               |
| 182              | 53                   | -                    | 545200                          | Travel and Lodging                               |             | 5,500                            | 5,500                            | 5,500                           |
| 839              | 431                  | -                    | 545300                          | Mileage, Taxi and Parking                        |             | 250                              | 250                              | 250                             |
| 2,924            | 692                  | 6,500                | 545500                          | Meals and Entertainment                          |             | -                                | -                                | -                               |
| 4,243            | 1,729                | -                    | 545520                          | Staff Development                                |             | 6,500                            | 6,500                            | 6,500                           |
| 70               | -                    | 250                  | 549000                          | Conference Fees                                  |             | -                                | -                                | -                               |
|                  |                      |                      |                                 | Miscellaneous Expenditures                       |             | 250                              | 250                              | 250                             |
| <b>30,315</b>    | <b>16,142</b>        | <b>56,500</b>        |                                 | <b>Total Materials and Services</b>              |             | <b>56,500</b>                    | <b>56,500</b>                    | <b>56,500</b>                   |
| <b>\$622,365</b> | <b>\$645,077</b>     | <b>\$764,147</b>     |                                 | <b>TOTAL REQUIREMENTS</b>                        |             | <b>\$821,704</b>                 | <b>\$821,704</b>                 | <b>\$821,704</b>                |
| <b>6.00</b>      | <b>6.00</b>          | <b>6.00</b>          |                                 | <b>6.00 FULL-TIME EQUIVALENTS</b>                |             | <b>6.00</b>                      | <b>6.00</b>                      | <b>6.00</b>                     |

# General Fund

|  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                                 | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Parks and Nature)</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| <b>Expenditures</b>                    |                      |                      |                                 |        |   |                                  |                                  |                                 |
|  | 2,189,945            | 2,204,546            | 2,628,700                       | 501000 | <b>Personnel Services</b>                   | 2,427,396                        | 2,427,396                        | 2,427,396                       |
|  | 1,127,255            | 1,274,844            | 1,457,926                       | 501500 | Reg Employees-Full Time-Exempt              | 1,397,029                        | 1,397,029                        | 1,397,029                       |
|  | 10,486               | 18,552               | -                               | 502000 | Reg Employees-Part Time-Exempt              | 132,580                          | 132,580                          | 132,580                         |
|  | 28,015               | 14,722               | -                               | 502500 | Reg Empl-Part Time-Non-Exempt               | -                                | -                                | -                               |
|  | 212,655              | 160,285              | 115,286                         | 503000 | Temporary Employees - Hourly                | 126,000                          | 126,000                          | 126,000                         |
|  | -                    | -                    | 38,042                          | 503100 | Temporary Employees - Salaried              | -                                | -                                | -                               |
|  | 355,398              | 395,236              | 519,364                         | 504000 | Seasonal Employees                          | 458,728                          | 458,728                          | 458,728                         |
|  | 1,855                | -                    | -                               | 504500 | Reimbursable Labor                          | -                                | -                                | -                               |
|  | 59,974               | 53,415               | 53,300                          | 508000 | Overtime                                    | 51,500                           | 51,500                           | 51,500                          |
|  | 25,481               | 16,145               | -                               | 508600 | 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              | 670,599              | 728,024                         | 513000 | Fringe - Health and Welfare                 | 732,668                          | 732,668                          | 732,668                         |
|  | 4,000                | 11,802               | -                               | 513305 | Health Savings - Metro Contrib/HSA Contnb   | -                                | -                                | -                               |
|  | 35,004               | -                    | 33,839                          | 514000 | Fringe - Unemployment                       | 5,056                            | 5,056                            | 5,056                           |
|  | 9,903                | 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                | -                               | 519500 | Fringe - Insurance - Opt Out                | -                                | -                                | -                               |
|  | <b>5,492,874</b>     | <b>5,742,838</b>     | <b>6,628,214</b>                |        | <b>Total Personnel Services</b>             | <b>6,461,402</b>                 | <b>6,461,402</b>                 | <b>6,461,402</b>                |
|  | 29,755               | 117,835              | 41,394                          | 520100 | <b>Materials and Services</b>               | 45,975                           | 45,975                           | 45,975                          |
|  | 41,907               | 64,991               | 39,000                          | 520110 | Office Supplies                             | 39,000                           | 39,000                           | 39,000                          |
|  | 22,817               | 17,137               | 11,842                          | 520120 | Computer Equipment                          | 15,800                           | 15,800                           | 15,800                          |
|  | 23,878               | 6,255                | 250                             | 520130 | Meetings Expenditures                       | 500                              | 500                              | 500                             |
|  | 175                  | -                    | -                               | 520140 | Postage                                     | -                                | -                                | -                               |
|  | 74,163               | 114,960              | 81,900                          | 520500 | OfficeSupply-PromoandConsult-Sup            | 90,410                           | 90,410                           | 90,410                          |
|  | 31,275               | 41,627               | 36,336                          | 520510 | Operating Supplies                          | 39,746                           | 39,746                           | 39,746                          |
|  | 247                  | 113                  | -                               | 520520 | Operating Supplies - Small Tools, Equip     | -                                | -                                | -                               |
|  | -                    | 343                  | 550                             | 520535 | Operating Supplies - Audio Visual           | 1,000                            | 1,000                            | 1,000                           |
|  | 113                  | 212                  | -                               | 520540 | Operating Supplies - Food for Prg Part      | -                                | -                                | -                               |
|  | 957                  | 441                  | 4,500                           | 520550 | Operating Supplies - Medical and Veterinary | -                                | -                                | -                               |
|  | -                    | 11                   | -                               | 520560 | Operating Supplies - Telecommunications     | -                                | -                                | -                               |
|  | 19,476               | 24,439               | 17,650                          | 520580 | Operating Supplies - Tickets                | 17,725                           | 17,725                           | 17,725                          |
|  | 1,086                | 440                  | 3,500                           | 521000 | Operating Supplies - Uniforms               | -                                | -                                | -                               |
|  | 8,112                | 8,081                | 2,500                           | 521100 | Subscriptions and Dues                      | 4,250                            | 4,250                            | 4,250                           |
|  |                      |                      |                                 |        | Membership and Professional Dues            | -                                | -                                | -                               |



## General Fund

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION  | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
|                      |                      |                                 |        |  |                                  |                                  |                                 |
| 1,169                | 309                  | -                               | 526013 | Maintenance and Repair Services - Elevator and Escalator   | -                                | -                                | -                               |
| 3,194                | 17,009               | 5,500                           | 526014 | Maintenance and Repair Services - HVAC                     | 6,000                            | 6,000                            | 6,000                           |
| 38,241               | 3,969                | 5,500                           | 526015 | Maintenance and Repair Services - Damage Repair (Non-Risk) | -                                | -                                | -                               |
| 106,050              | 108,191              | 67,000                          | 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                   | -                                | -                                | -                               |
| -                    | -                    | -                               | 526100 | Capital Maintenance - CIP                                  | 2,500                            | 2,500                            | 2,500                           |
| -                    | -                    | 2,500                           | 526200 | Capital Maintenance - Non-CIP                              | -                                | -                                | -                               |
| -                    | 39,850               | 80,100                          | 526300 | Software Maintenance                                       | -                                | -                                | -                               |
| 450                  | -                    | 2,000                           | 526500 | Rentals  | 14,050                           | 14,050                           | 14,050                          |
| 130                  | -                    | -                               | 526510 | Rentals - Building   | -                                | -                                | -                               |
| 2,822                | -                    | 2,450                           | 526520 | Rentals - Equipment  | -                                | -                                | -                               |
| 2,719                | 6,377                | 3,225                           | 526540 | Rentals - Vehicle  | 2,250                            | 2,250                            | 2,250                           |
| 10,260               | 12,980               | 7,200                           | 526560 | Rentals - Parking Space                                    | -                                | -                                | -                               |
| 14,323               | 50,237               | 29,475                          | 528000 | Other Purchased Services                                   | 36,350                           | 36,350                           | 36,350                          |
| 18,685               | 160                  | -                               | 528010 | Other Purchased Services - Commissions                     | -                                | -                                | -                               |
| 159                  | -                    | -                               | 528020 | Other Purchased Services - Audio Visual                    | -                                | -                                | -                               |
| 1,810                | 278                  | 500                             | 528030 | Other Purchased Services - Delivery, Shipping and Courier  | -                                | -                                | -                               |
| 500                  | -                    | -                               | 528080 | Other Purchased Services - Agency Fees                     | -                                | -                                | -                               |
| -                    | 50                   | -                               | 528200 | Banking Services   | -                                | -                                | -                               |
| 83,145               | 82,701               | 82,200                          | 528210 | Credit Card Fees   | 88,600                           | 88,600                           | 88,600                          |
| 2,000                | -                    | -                               | 528300 | Other Purchased Services - Temporary Help Services         | -                                | -                                | -                               |
| 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                               | -                                | -                                | -                               |
| 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   | -                                | -                                | -                               |
| 11,127               | 24,439               | 4,000                           | 545100 | Travel and Lodging   | -                                | -                                | -                               |
| 1,965                | 7,066                | -                               | 545200 | Mileage, Taxi and Parking                                  | 34,700                           | 34,700                           | 34,700                          |
| 5,699                | 5,888                | -                               | 545300 | Meals and Entertainment                                    | -                                | -                                | -                               |
| 16,303               | 17,798               | 68,173                          | 545500 | Staff Development  | 200                              | 200                              | 200                             |
| 2,549                | 4,175                | -                               | 545510 | Tuition Reimbursement                                      | 79,150                           | 79,150                           | 79,150                          |
| 10,736               | 18,532               | 3,750                           | 545520 | Conference Fees  | -                                | -                                | -                               |
| 5,525                | -                    | -                               | 545530 | Outreach Development                                       | -                                | -                                | -                               |

# General Fund

| FY 2016-17<br>Actual                   | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Parks and Nature)</b> |                      |                                 |        |                                     |                                  |                                  |                                 |
| 16,000                                 | 110                  | 25,000                          | 548000 | Fee Reimbursements                  | 25,000                           | 25,000                           | 25,000                          |
| -                                      | 1,060                | -                               | 549000 | Miscellaneous Expenditures          | -                                | -                                | -                               |
| -                                      | 356                  | -                               | 549010 | Tri-Met Transit Pass                | -                                | -                                | -                               |
| <b>5,180,359</b>                       | <b>5,388,465</b>     | <b>5,800,451</b>                |        | <b>Total Materials and Services</b> | <b>5,658,221</b>                 | <b>5,658,221</b>                 | <b>5,764,221</b>                |
| <b>Capital Outlay</b>                  |                      |                                 |        |                                     |                                  |                                  |                                 |
| -                                      | (3,166)              | -                               | 570000 | Land                                | -                                | -                                | -                               |
| 34                                     | -                    | 210,000                         | 571000 | Improve-Other than Bldg             | -                                | -                                | -                               |
| 2,700                                  | -                    | 50,000                          | 574000 | Equipment and Vehicles              | 50,000                           | 50,000                           | 50,000                          |
| 1,951                                  | -                    | -                               | 574500 | Vehicles                            | -                                | -                                | -                               |
| 83,585                                 | 55,000               | 55,000                          | 579000 | Intangible Assets                   | 55,000                           | 55,000                           | 55,000                          |
| <b>88,270</b>                          | <b>51,834</b>        | <b>315,000</b>                  |        | <b>Total Capital Outlay</b>         | <b>105,000</b>                   | <b>105,000</b>                   | <b>105,000</b>                  |
| <b>\$10,761,503</b>                    | <b>\$11,183,137</b>  | <b>\$12,743,665</b>             |        | <b>TOTAL REQUIREMENTS</b>           | <b>\$12,224,623</b>              | <b>\$12,224,623</b>              | <b>\$12,330,623</b>             |
| <b>46.28</b>                           | <b>46.43</b>         | <b>49.04</b>                    |        | <b>FULL-TIME EQUIVALENTS</b>        | <b>46.55</b>                     | <b>46.55</b>                     | <b>46.55</b>                    |

# General Fund

|   | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Planning and Development Department)</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| <b>Expenditures</b>                                       |                      |                      |                                 |        |   |                                  |                                  |                                 |
|   | 4,252,019            | 4,504,439            | 5,014,639                       | 501000 | <i>Personnel Services</i>                                       | 4,874,046                        | 4,874,046                        | 4,874,046                       |
|   | 343,059              | 393,976              | 360,361                         | 501500 | Reg Employees-Full Time-Exempt                                  | 434,184                          | 434,184                          | 434,184                         |
|   | 72,229               | 74,026               | -                               | 502000 | Reg Empl-Full Time-Non-Exempt                                   | 103,693                          | 103,693                          | 103,693                         |
|   | 43,572               | 49,753               | 69,352                          | 502500 | Reg Employees-Part Time-Exempt                                  | 75,636                           | 75,636                           | 75,636                          |
|   | 102,617              | 127,732              | 161,318                         | 503000 | Reg Empl-Part Time-Non-Exempt                                   | 135,583                          | 135,583                          | 135,583                         |
|   | 10,606               | 13,204               | -                               | 508000 | Temporary Employees - Hourly                                    | -                                | -                                | -                               |
|   | 3,025                | 3,005                | -                               | 508600 | Overtime  | -                                | -                                | -                               |
|   | 391,883              | 422,331              | 459,633                         | 511000 | Mobile Comm Allowance   | 457,783                          | 457,783                          | 457,783                         |
|   | 585,762              | 786,804              | 882,354                         | 512000 | Fringe - Payroll Taxes  | 1,095,174                        | 1,095,174                        | 1,095,174                       |
|   | 712,247              | 742,716              | 830,082                         | 513000 | Fringe - Retirement PERS  | 897,901                          | 897,901                          | 897,901                         |
|   | 3,500                | 15,500               | -                               | 513305 | Fringe - Health and Welfare                                     | -                                | -                                | -                               |
|   | (1,081)              | -                    | -                               | 514000 | Health Savings - Metro Contrib/HSA Contrib                      | 24,993                           | 24,993                           | 24,993                          |
|   | 12,509               | 12,037               | 20,830                          | 515000 | Fringe - Unemployment   | 21,044                           | 21,044                           | 21,044                          |
|   | 97,109               | 50,079               | 108,889                         | 519000 | Fringe - Other Benefits   | 54,877                           | 54,877                           | 54,877                          |
|   | 2,325                | 5,775                | -                               | 519500 | Pension Oblig Bonds Contrib                                     | -                                | -                                | -                               |
|   |                      |                      |                                 |        | Fringe - Insurance - Opt Out                                    | -                                | -                                | -                               |
|   | <b>6,631,383</b>     | <b>7,201,375</b>     | <b>7,907,458</b>                |        | <b>Total Personnel Services</b>                                 | <b>8,174,914</b>                 | <b>8,174,914</b>                 | <b>8,174,914</b>                |
|   | 21,606               | 54,652               | 90,000                          | 520100 | <i>Materials and Services</i>                                   | 92,738                           | 92,738                           | 92,738                          |
|   | 26,003               | 40,505               | -                               | 520110 | Office Supplies   | -                                | -                                | -                               |
|   | 15,051               | 13,648               | -                               | 520120 | Computer Equipment  | -                                | -                                | -                               |
|   | -                    | -                    | 10,500                          | 520500 | Meetings Expenditures   | 10,000                           | 10,000                           | 10,000                          |
|   | 8,058                | 2,191                | 93,500                          | 521000 | Operating Supplies  | -                                | -                                | -                               |
|   | 27,275               | 18,240               | -                               | 521100 | Subscriptions and Dues  | -                                | -                                | -                               |
|   | 1,004                | 12,908               | -                               | 521200 | Membership and Professional Dues                                | 94,063                           | 94,063                           | 94,063                          |
|   | 1,470,820            | 3,935,551            | 2,387,086                       | 524000 | Publications and Subscriptions                                  | 2,620,413                        | 2,620,413                        | 2,748,838                       |
|   | 278                  | -                    | -                               | 524040 | Contracted Professional Svcs                                    | -                                | -                                | -                               |
|   | -                    | -                    | 1,450,000                       | 524070 | Contracted Prof Svcs - Promotion and Public Relations           | -                                | -                                | -                               |
|   | 2,625                | -                    | -                               | 524080 | Contracted Prof Svcs - Management, Consulting and Communication | -                                | -                                | -                               |
|   | 87,082               | 29,338               | 244,840                         | 524500 | Contracted Prof Svcs - Architectural and Design (non-cap)       | 250,911                          | 250,911                          | 250,911                         |
|   | 51,412               | 62,234               | 90,000                          | 524600 | Marketing Expenditures  | 106,788                          | 106,788                          | 106,788                         |
|   | -                    | -                    | 500                             | 525100 | Sponsorship Expenditures  | 2,000                            | 2,000                            | 2,000                           |
|   | 970                  | 1,014                | -                               | 525120 | Utility Services  | -                                | -                                | -                               |
|   | -                    | 72                   | -                               | 525130 | Utility Services - Telecommunications                           | -                                | -                                | -                               |
|   | 117                  | 459                  | -                               | 525160 | Utility Services - Electricity                                  | -                                | -                                | -                               |
|   | 7,712                | 11,766               | 21,000                          | 526000 | Utility Services - Water and Sewer                              | 21,000                           | 21,000                           | 21,000                          |
|   |                      |                      |                                 |        | Maintenance and Repair Services                                 | -                                | -                                | -                               |

# General Fund

|   | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Planning and Development Department)</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| 1,565   | -                    | -                    | -                               | 526010 | Maintenance and Repair Services - Building                | -                                | -                                | -                               |
| 159   | -                    | -                    | -                               | 526020 | Maintenance and Repair Services - Equipment               | -                                | -                                | -                               |
| -   | 2,900                | -                    | -                               | 526030 | Maintenance and Repair Services - Grounds                 | -                                | -                                | -                               |
| 1,518   | 3,627                | 4,600                | 4,600                           | 526500 | Rentals   | 3,300                            | 3,300                            | 3,300                           |
| 700   | 450                  | -                    | -                               | 526510 | Rentals - Building  | -                                | -                                | -                               |
| 1,075   | -                    | -                    | -                               | 526520 | Rentals - Equipment                                       | -                                | -                                | -                               |
| 55,486  | 38,432               | 113,413              | 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              | 53,000               | 53,000                          | 530000 | Payments to Other Agencies                                | 1,053,905                        | 1,053,905                        | 1,075,905                       |
| 906,785   | 685,742              | 2,600,527            | 2,600,527                       | 531500 | Grants to Other Governments                               | 2,824,573                        | 2,824,573                        | 2,824,573                       |
| -   | 5,000                | 2,307,072            | 2,307,072                       | 531800 | Contributions to Other Govt                               | 4,903,538                        | 4,903,538                        | 4,903,538                       |
| 1,218   | -                    | -                    | -                               | 540000 | Charges for Services                                      | -                                | -                                | -                               |
| 684,034   | 1,548,328            | 4,000,000            | 4,000,000                       | 544000 | Program Purchases   | 11,500,000                       | 11,500,000                       | 11,500,000                      |
| 487,423   | 612,095              | 1,407,517            | 1,407,517                       | 544500 | Grants and Loans  | 4,249,573                        | 4,249,573                        | 4,511,218                       |
| 96  | 796                  | 96,620               | 96,620                          | 545000 | Travel  | -                                | -                                | -                               |
| 51,862  | 57,434               | -                    | -                               | 545100 | Travel and Lodging  | 100,665                          | 100,665                          | 100,665                         |
| 196   | 974                  | -                    | -                               | 545200 | Mileage, Taxi and Parking                                 | -                                | -                                | -                               |
| 7,995   | 9,445                | -                    | -                               | 545300 | Meals and Entertainment                                   | -                                | -                                | -                               |
| 19,161  | 40,064               | 44,100               | 44,100                          | 545500 | Staff Development   | 40,663                           | 40,663                           | 40,663                          |
| 335   | 715                  | -                    | -                               | 545520 | Conference Fees   | -                                | -                                | -                               |
| 52  | -                    | -                    | -                               | 549000 | Miscellaneous Expenditures                                | -                                | -                                | -                               |
| <b>5,096,720</b>  | <b>7,342,904</b>     | <b>15,014,275</b>    | <b>15,014,275</b>               |        | <b>Total Materials and Services</b>                       | <b>27,935,255</b>                | <b>27,935,255</b>                | <b>28,347,325</b>               |
| <b>\$11,728,103</b>                                       | <b>\$14,544,279</b>  | <b>\$22,921,733</b>  | <b>\$22,921,733</b>             |        | <b>TOTAL REQUIREMENTS</b>                                 | <b>\$36,110,169</b>              | <b>\$36,110,169</b>              | <b>\$36,522,239</b>             |
| <b>57.30</b>  | <b>56.80</b>         | <b>58.06</b>         | <b>58.06</b>                    |        | <b>FULL-TIME EQUIVALENTS</b>                              | <b>56.65</b>                     | <b>56.65</b>                     | <b>56.65</b>                    |

# General Fund

|   | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT  | DESCRIPTION               | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|----------------------|---------------------------------|---|---------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Property and Environmental Services)</b> |                      |                      |                                 |   |                           |                                  |                                  |                                 |
| <b>Expenditures</b>                                       |                      |                      |                                 |   |                           |                                  |                                  |                                 |
|   |                      |                      |                                 |   | <i>Personnel Services</i> |                                  |                                  |                                 |
| 509,955   | 562,396              | 479,005              | 501000                          | Reg Employees-Full Time-Exempt                | 258,944                   | 258,944                          | 258,944                          |                                 |
| 367,212   | 416,771              | 404,100              | 501500                          | Reg Empl-Full Time-Non-Exempt                 | 448,053                   | 448,053                          | 448,053                          |                                 |
| 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                  | 50,500                    | 50,500                           | 50,500                           |                                 |
| 17,983  | 7,490                | 24,750               | 508000                          | Overtime                                      | 24,500                    | 24,500                           | 24,500                           |                                 |
| 3,400   | 2,475                | -                    | 508600                          | Mobile Comm Allowance                         | -                         | -                                | -                                |                                 |
| 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                  | -                    | 513305                          | Health Savings - Metro Contrib/HSA Contrib    | -                         | -                                | -                                |                                 |
| -   | -                    | 523                  | 514000                          | Fringe - Unemployment                         | -                         | -                                | -                                |                                 |
| 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                | -                    | 519500                          | Fringe - Insurance - Opt Out                  | -                         | -                                | -                                |                                 |
| <b>1,467,828</b>  | <b>1,577,272</b>     | <b>1,514,129</b>     |                                 | <b>Total Personnel Services</b>               | <b>1,346,871</b>          | <b>1,346,871</b>                 | <b>1,346,871</b>                 |                                 |
|   |                      |                      |                                 | <i>Materials and Services</i>                 |                           |                                  |                                  |                                 |
| 38,989  | 50,075               | 54,465               | 520100                          | Office Supplies                               | 57,500                    | 57,500                           | 57,500                           |                                 |
| 17,942  | 13,606               | 13,400               | 520110                          | Computer Equipment                            | 9,900                     | 9,900                            | 9,900                            |                                 |
| 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                  | -                    | 520520                          | Operating Supplies - Audio Visual             | -                         | -                                | -                                |                                 |
| 363   | 239                  | -                    | 520540                          | Operating Supplies - Medical and Veterinary   | -                         | -                                | -                                |                                 |
| (339)   | (200)                | -                    | 520550                          | Operating Supplies - Telecommunications       | -                         | -                                | -                                |                                 |
| 6,915   | 9,601                | 500                  | 520580                          | Operating Supplies - Uniforms                 | 7,550                     | 7,550                            | 7,550                            |                                 |
| 25  | -                    | 3,397                | 521000                          | Subscriptions and Dues                        | -                         | -                                | -                                |                                 |
| 1,963   | 1,774                | 500                  | 521100                          | Membership and Professional Dues              | 1,120                     | 1,120                            | 1,120                            |                                 |
| 438   | -                    | -                    | 521200                          | Publications and Subscriptions                | 500                       | 500                              | 500                              |                                 |
| -   | -                    | -                    | 521300                          | Fuels - Waste Transport                       | 9,650                     | 9,650                            | 9,650                            |                                 |
| 6,607   | 9,580                | 5,236                | 521400                          | Fuels and Lubricants - General                | -                         | -                                | -                                |                                 |
| 2,183   | 384                  | 28,176               | 521500                          | Maintenance and Repairs Supplies              | 600                       | 600                              | 600                              |                                 |
| 1,539   | -                    | -                    | 521510                          | Maintenance and Repairs Supplies - Technology | -                         | -                                | -                                |                                 |
| 4,350   | 13,600               | -                    | 521520                          | Maintenance and Repairs Supplies - Building   | 13,600                    | 13,600                           | 13,600                           |                                 |
| 4   | -                    | -                    | 521521                          | Maintenance and Repairs Supplies - HVAC       | -                         | -                                | -                                |                                 |



## General Fund

|   | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT                                | DESCRIPTION        | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|----------------------|---------------------------------|-------------------------------------|--------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Property and Environmental Services)</b> |                      |                      |                                 |                                     |                    |                                  |                                  |                                 |
| 335   | 752                  | 600                  | 545300                          | Meals and Entertainment             | -                  | -                                | -                                | -                               |
| 9,592   | 4,736                | 46,679               | 545500                          | Staff Development                   | 13,550             | 13,550                           | 13,550                           | 13,550                          |
| -   | 188                  | -                    | 545510                          | Tuition Reimbursement               | -                  | -                                | -                                | -                               |
| 5,224   | 5,889                | 3,000                | 545520                          | Conference Fees                     | -                  | -                                | -                                | -                               |
| <b>831,766</b>  | <b>863,999</b>       | <b>1,233,078</b>     |                                 | <b>Total Materials and Services</b> | <b>1,052,152</b>   | <b>1,052,152</b>                 | <b>1,052,152</b>                 | <b>1,052,152</b>                |
| <b>\$2,299,594</b>  | <b>\$2,441,271</b>   | <b>\$2,747,207</b>   |                                 | <b>TOTAL REQUIREMENTS</b>           | <b>\$2,399,023</b> | <b>\$2,399,023</b>               | <b>\$2,399,023</b>               | <b>\$2,399,023</b>              |
| <b>18.55</b>  | <b>17.47</b>         | <b>15.72</b>         |                                 | <b>FULL-TIME EQUIVALENTS</b>        | <b>13.95</b>       | <b>13.95</b>                     | <b>13.95</b>                     | <b>13.95</b>                    |

# General Fund

|                                       | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---------------------------------------|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Research Center)</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| <b>Expenditures</b>                   |                      |                      |                                 |        |   |                                  |                                  |                                 |
|                                       | 2,105,412            | 2,168,590            | 2,639,123                       | 501000 | <i>Personnel Services</i>                                 | 2,749,539                        | 2,749,539                        | 2,749,539                       |
|                                       | 17,932               | 48,425               | 53,193                          | 501500 | Reg Emps-Full Time-Exempt                                 | 57,255                           | 57,255                           | 57,255                          |
|                                       | 194,391              | 160,174              | 131,512                         | 502000 | Reg Emps-Part Time-Exempt                                 | 134,802                          | 134,802                          | 134,802                         |
|                                       | 14,907               | 16,194               | -                               | 503000 | Temporary Employees - Hourly                              | -                                | -                                | -                               |
|                                       | 237                  | 1,613                | -                               | 508000 | 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 Contrib                | -                                | -                                | -                               |
|                                       | 5,657                | 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                | -                               | 519500 | Fringe - Insurance - Opt Out                              | -                                | -                                | -                               |
|                                       | <b>3,226,772</b>     | <b>3,345,389</b>     | <b>4,008,685</b>                |        | <b>Total Personnel Services</b>                           | <b>4,263,099</b>                 | <b>4,263,099</b>                 | <b>4,263,099</b>                |
|                                       | 26,873               | 39,148               | 112,766                         | 520100 | <i>Materials and Services</i>                             | 81,499                           | 81,499                           | 81,499                          |
|                                       | 57,334               | 34,816               | -                               | 520110 | Office Supplies   | -                                | -                                | -                               |
|                                       | 968                  | 14,925               | -                               | 520120 | Computer Equipment  | -                                | -                                | -                               |
|                                       | 18,521               | 10,408               | 8,600                           | 520500 | Meetings Expenditures                                     | -                                | -                                | -                               |
|                                       | -                    | 4,150                | -                               | 520510 | Operating Supplies  | 28,600                           | 28,600                           | 28,600                          |
|                                       | 540                  | 26,945               | 35,100                          | 521000 | Operating Supplies - Small Tools, Equip                   | -                                | -                                | -                               |
|                                       | 1,249                | 3,982                | -                               | 521100 | Subscriptions and Dues                                    | -                                | -                                | -                               |
|                                       | 198                  | 216                  | -                               | 521200 | Membership and Professional Dues                          | -                                | -                                | -                               |
|                                       | 626,936              | 251,047              | 581,791                         | 524000 | Publications and Subscriptions                            | 84,175                           | 84,175                           | 84,175                          |
|                                       | 1,750                | 11,750               | 110,000                         | 524060 | Contracted Professional Svcs                              | 549,025                          | 549,025                          | 845,025                         |
|                                       | 30                   | -                    | 4,500                           | 524600 | Contracted Prof Svcs - Information Technology Services    | -                                | -                                | -                               |
|                                       | 151,219              | 130,479              | 161,635                         | 525120 | Sponsorship Expenditures                                  | 3,500                            | 3,500                            | 3,500                           |
|                                       | 5,014                | 7,601                | 2,500                           | 526000 | Utility Services - Telecommunications                     | -                                | -                                | -                               |
|                                       | (173)                | -                    | 171,676                         | 526040 | Maintenance and Repair Services                           | 163,885                          | 163,885                          | 163,885                         |
|                                       | 216                  | 127                  | -                               | 528000 | Maintenance and Repair Services - Technology              | 19,176                           | 19,176                           | 19,176                          |
|                                       | 41,899               | 5,386                | 5,000                           | 528020 | Other Purchased Services                                  | 2,500                            | 2,500                            | 2,500                           |
|                                       | 1,130                | -                    | 42,000                          | 528030 | Other Purchased Services - Audio Visual                   | -                                | -                                | -                               |
|                                       | 24,402               | 28,270               | -                               | 528040 | Other Purchased Services - Delivery, Shipping and Courier | -                                | -                                | -                               |
|                                       |                      |                      |                                 | 530000 | Other Purchased Services - Printing and Graphics          | -                                | -                                | -                               |
|                                       |                      |                      |                                 | 545000 | Payments to Other Agencies                                | 5,000                            | 5,000                            | 5,000                           |
|                                       |                      |                      |                                 | 545100 | Travel  | -                                | -                                | -                               |
|                                       |                      |                      |                                 | 545100 | Travel and Lodging  | 44,000                           | 44,000                           | 44,000                          |

## General Fund

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| 52                   | 87                   | -                               | 545200 | Mileage, Taxi and Parking           | -                                | -                                | -                               |
| 3,044                | 5,765                | -                               | 545300 | Meals and Entertainment             | -                                | -                                | -                               |
| 27,700               | 47,380               | 34,500                          | 545500 | Staff Development                   | 45,000                           | 45,000                           | 45,000                          |
| <b>988,902</b>       | <b>622,493</b>       | <b>1,270,068</b>                |        | <b>Total Materials and Services</b> | <b>1,026,360</b>                 | <b>1,026,360</b>                 | <b>1,322,360</b>                |
| <b>\$4,215,674</b>   | <b>\$3,967,881</b>   | <b>\$5,276,753</b>              |        | <b>TOTAL REQUIREMENTS</b>           | <b>\$5,289,459</b>               | <b>\$5,289,459</b>               | <b>\$5,585,459</b>              |
| <b>28.00</b>         | <b>28.00</b>         | <b>31.00</b>                    |        | <b>FULL-TIME EQUIVALENTS</b>        | <b>31.00</b>                     | <b>31.00</b>                     | <b>31.00</b>                    |

# General Fund

|                  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT  | DESCRIPTION | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------|----------------------|----------------------|---------------------------------|---|-------------|----------------------------------|----------------------------------|---------------------------------|
| 6,965            | 85,246               | 87,836               | 501000                          | <b>Personnel Services</b>                                       |             | 95,389                           | 95,389                           | 95,389                          |
| -                | 5,182                | -                    | 503000                          | Reg Employees-Full Time-Exempt                                  |             | -                                | -                                | -                               |
| -                | 600                  | -                    | 508600                          | Temporary Employees - Hourly                                    |             | -                                | -                                | -                               |
| 534              | 7,034                | 7,416                | 511000                          | Mobile Comm Allowance   |             | 8,060                            | 8,060                            | 8,060                           |
| 219              | 8,547                | 11,067               | 512000                          | Fringe - Payroll Taxes  |             | 15,644                           | 15,644                           | 15,644                          |
| 758              | 19,141               | 14,784               | 513000                          | Fringe - Retirement PERS  |             | 15,672                           | 15,672                           | 15,672                          |
| 10               | 223                  | 344                  | 515000                          | Fringe - Health and Welfare                                     |             | 368                              | 368                              | 368                             |
| 87               | 874                  | 1,757                | 519000                          | Fringe - Other Benefits   |             | 954                              | 954                              | 954                             |
|                  |                      |                      |                                 | Pension Oblig Bonds Contrib                                     |             |                                  |                                  |                                 |
| <b>8,573</b>     | <b>126,847</b>       | <b>123,204</b>       |                                 | <b>Total Personnel Services</b>                                 |             | <b>136,087</b>                   | <b>136,087</b>                   | <b>136,087</b>                  |
| -                | 11,836               | -                    | 520120                          | <b>Materials and Services</b>                                   |             | -                                | -                                | -                               |
| 15,000           | -                    | -                    | 521000                          | Meetings Expenditures   |             | -                                | -                                | -                               |
| 29,080           | 15,000               | 25,800               | 521100                          | Subscriptions and Dues  |             | 25,800                           | 25,800                           | 200,500                         |
| 55,109           | 686,477              | 784,510              | 524000                          | Membership and Professional Dues                                |             | 413,913                          | 413,913                          | 513,913                         |
| 140,336          | 153,234              | 162,000              | 524010                          | Contracted Professional Svcs                                    |             | 167,000                          | 167,000                          | 167,000                         |
| 14,848           | -                    | -                    | 524070                          | Contracted Prof Svcs - Accounting and Auditing                  |             | -                                | -                                | -                               |
| -                | 500                  | -                    | 524500                          | Contracted Prof Svcs - Management, Consulting and Communication |             | -                                | -                                | -                               |
| 236,078          | 208,194              | 272,000              | 524600                          | Marketing Expenditures  |             | 272,600                          | 272,600                          | 47,900                          |
| 418              | -                    | -                    | 526500                          | Sponsorship Expenditures  |             | -                                | -                                | -                               |
| 31,521           | -                    | -                    | 528000                          | Rentals   |             | -                                | -                                | -                               |
| 331              | -                    | -                    | 528400                          | Other Purchased Services  |             | -                                | -                                | -                               |
| 2,205,390        | 1,669,712            | 2,501,000            | 530000                          | Other Purchased Services - Printing and Graphics                |             | -                                | -                                | -                               |
| 84,693           | 84,754               | 100,000              | 530500                          | Payments to Other Agencies                                      |             | 2,200,000                        | 2,200,000                        | 2,260,000                       |
| 634              | 50,760               | 145,748              | 532000                          | Election Expenses   |             | 125,000                          | 125,000                          | 125,000                         |
| -                | 302                  | -                    | 545000                          | Government Assessments  |             | 145,748                          | 145,748                          | 145,748                         |
| 617              | 5,281                | -                    | 545100                          | Travel  |             | -                                | -                                | -                               |
| 172              | 192                  | -                    | 545200                          | Travel and Lodging  |             | -                                | -                                | -                               |
| 1,030            | 1,363                | -                    | 545300                          | Mileage, Taxi and Parking                                       |             | -                                | -                                | -                               |
| 395              | 131                  | -                    | 545500                          | Meals and Entertainment   |             | -                                | -                                | -                               |
| -                | 626                  | -                    | 545520                          | Staff Development   |             | -                                | -                                | -                               |
| 184              | -                    | -                    | 549000                          | Conference Fees   |             | -                                | -                                | -                               |
| 205,916          | 208,185              | 227,000              | 549010                          | Miscellaneous Expenditures                                      |             | -                                | -                                | -                               |
|                  |                      |                      |                                 | Tri-Met Transit Pass  |             | 228,000                          | 228,000                          | 228,000                         |
| <b>3,021,752</b> | <b>3,096,548</b>     | <b>4,218,058</b>     |                                 | <b>Total Materials and Services</b>                             |             | <b>3,578,061</b>                 | <b>3,578,061</b>                 | <b>3,688,061</b>                |

## General Fund

| FY 2016-17<br>Actual  | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                                | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>General Fund (Special Appropriations and Non-Departmental)</b> |                      |                                 |        |  |                                  |                                  |                                 |
|   |                      |                                 |        | <b><u>Debt Service</u></b>                 |                                  |                                  |                                 |
| 930,000   | 1,055,000            | 1,185,000                       | 563000 | 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                         |
| <b>1,932,038</b>  | <b>2,011,850</b>     | <b>2,090,587</b>                |        | <b>Total Debt Service</b>                  | <b>2,173,009</b>                 | <b>2,173,009</b>                 | <b>2,173,009</b>                |
|   |                      |                                 |        | <b><u>Capital Outlay</u></b>               |                                  |                                  |                                 |
| 63,793  | 5,275                | -                               | 579000 | Intangible Assets                          | -                                | -                                | -                               |
| <b>63,793</b>   | <b>5,275</b>         | <b>-</b>                        |        | <b>Total Capital Outlay</b>                | <b>-</b>                         | <b>-</b>                         | <b>-</b>                        |
|   |                      |                                 |        | <b><u>Interfund Transfers</u></b>          |                                  |                                  |                                 |
| 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              | 550,000                         | 582000 | Transfer for Direct Costs                  | 691,000                          | 691,000                          | 891,324                         |
| <b>19,854,412</b>   | <b>17,710,618</b>    | <b>19,096,795</b>               |        | <b>Total Interfund Transfers</b>           | <b>19,376,331</b>                | <b>19,376,331</b>                | <b>19,576,655</b>               |
|   |                      |                                 |        | <b><u>Contingency</u></b>                  |                                  |                                  |                                 |
| -   | -                    | -                               | 700000 | Contingency                                | 3,800,000                        | 3,800,000                        | 3,800,000                       |
| -   | -                    | 1,359,308                       | 701002 | Contingency - Operating                    | 5,000,000                        | 5,000,000                        | 4,765,676                       |
| -   | -                    | 215,000                         | 709000 | Contingency - All Other                    | 615,000                          | 615,000                          | 615,000                         |
| <b>-</b>  | <b>-</b>             | <b>1,574,308</b>                |        | <b>Total Contingency</b>                   | <b>9,415,000</b>                 | <b>9,415,000</b>                 | <b>9,180,676</b>                |
|   |                      |                                 |        | <b><u>Unappropriated Fund Balance</u></b>  |                                  |                                  |                                 |
| -   | -                    | -                               | 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                        | -                                | -                                | -                               |
| -   | -                    | 1,957,000                       | 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                       |
| <b>39,786,597</b>   | <b>43,888,651</b>    | <b>34,348,822</b>               |        | <b>Total Unappropriated Fund Balance</b>   | <b>20,548,620</b>                | <b>20,548,620</b>                | <b>20,548,620</b>               |
| <b>\$64,667,165</b>   | <b>\$66,839,788</b>  | <b>\$61,451,774</b>             |        | <b>TOTAL REQUIREMENTS</b>                  | <b>\$55,227,108</b>              | <b>\$55,227,108</b>              | <b>\$55,303,108</b>             |
| <b>0.00</b>   | <b>1.00</b>          | <b>1.00</b>                     |        | <b>1.00 FULL-TIME EQUIVALENTS</b>          | <b>1.00</b>                      | <b>1.00</b>                      | <b>1.00</b>                     |

**Affordable  
Housing  
Fund**

## Affordable Housing Fund

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

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

|                                | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT                   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--------------------------------|----------------------|----------------------|---------------------------------|------------------------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>Affordable Housing Fund</b> |                      |                      |                                 |                        |  |                                  |                                  |                                 |
| <b>Revenues</b>                |                      |                      |                                 |                        |  |                                  |                                  |                                 |
| -                              | -                    | -                    | -                               | 323500                 | <b>Beginning Fund Balance</b>            | 652,000,000                      | 652,000,000                      | 652,000,000                     |
| -                              | -                    | -                    | -                               | -                      | Fund Bal-Restr Affordable Hsg/FBR-AffHsg | 652,000,000                      | 652,000,000                      | 652,000,000                     |
| -                              | -                    | -                    | -                               | -                      | <b>Total Beginning Fund Balance</b>      | <b>652,000,000</b>               | <b>652,000,000</b>               | <b>652,000,000</b>              |
| -                              | -                    | -                    | -                               | 470000                 | <b>Current Revenue</b>                   | 12,400,000                       | 12,400,000                       | 12,400,000                      |
| -                              | -                    | -                    | -                               | 490000                 | Interest on Investments                  | 12,400,000                       | 12,400,000                       | 12,400,000                      |
| -                              | -                    | -                    | 10,000,000                      | 490000                 | Gen Obligation Bond Proceeds             | -                                | -                                | -                               |
| -                              | -                    | -                    | 10,000,000                      | -                      | <b>Total Current Revenue</b>             | <b>12,400,000</b>                | <b>12,400,000</b>                | <b>12,400,000</b>               |
| -                              | -                    | -                    | -                               | 498000                 | <b>Interfund Transfers</b>               | 500,000                          | 500,000                          | 500,000                         |
| -                              | -                    | -                    | -                               | -                      | Transfer for Direct Costs                | 500,000                          | 500,000                          | 500,000                         |
| -                              | -                    | -                    | -                               | -                      | <b>Total Interfund Transfers</b>         | <b>500,000</b>                   | <b>500,000</b>                   | <b>500,000</b>                  |
| <b>\$0</b>                     | <b>\$0</b>           | <b>\$10,000,000</b>  | <b>\$10,000,000</b>             | <b>TOTAL RESOURCES</b> |  | <b>\$664,900,000</b>             | <b>\$664,900,000</b>             | <b>\$664,900,000</b>            |

## Expenditures

|   |         |        |         |                                 |                |                |                |
|---|---------|--------|---------|---------------------------------|----------------|----------------|----------------|
| - | 120,277 | 501000 | 558,236 | <b>Personnel Services</b>       | 558,236        | 558,236        | 558,236        |
| - | 10,179  | 511000 | 47,114  | Reg Employees-Full Time-Exempt  | 47,114         | 47,114         | 47,114         |
| - | 15,177  | 512000 | 94,713  | Fringe - Payroll Taxes          | 94,713         | 94,713         | 94,713         |
| - | 24,640  | 513000 | 96,383  | Fringe - Retirement PERS        | 96,383         | 96,383         | 96,383         |
| - | 494     | 515000 | 2,173   | Fringe - Health and Welfare     | 2,173          | 2,173          | 2,173          |
| - | 2,409   | 519000 | 5,584   | Fringe - Other Benefits         | 5,584          | 5,584          | 5,584          |
| - | 173,176 | -      | 804,203 | Pension Oblig Bonds Contrib     | 804,203        | 804,203        | 804,203        |
| - | -       | -      | -       | <b>Total Personnel Services</b> | <b>804,203</b> | <b>804,203</b> | <b>804,203</b> |
| - | 5,000   | 520100 | 5,000   | <b>Materials and Services</b>   | 5,000          | 5,000          | 5,000          |
| - | 8,000   | 520500 | 500     | Office Supplies                 | 500            | 500            | 500            |
| - | -       | 521200 | 500     | Operating Supplies              | 500            | 500            | 500            |
| - | 500,000 | 524000 | 195,797 | Publications and Subscriptions  | 195,797        | 195,797        | 195,797        |
| - | 2,000   | 524500 | 2,000   | Contracted Professional Svcs    | 2,000          | 2,000          | 2,000          |
| - | 2,000   | 524600 | 1,000   | Marketing Expenditures          | 1,000          | 1,000          | 1,000          |
| - | -       | 525100 | 1,000   | Sponsorship Expenditures        | 1,000          | 1,000          | 1,000          |
| - | 20,000  | 526000 | 20,000  | Utility Services                | 20,000         | 20,000         | 20,000         |
| - | -       | 526500 | 100     | Maintenance and Repair Services | 100            | 100            | 100            |
| - | -       | -      | -       | Rentals                         | -              | -              | -              |

## Affordable Housing Fund

|                                    | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------------------------|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>Affordable Housing Fund</b>     |                      |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | -                    | -                    | -                               | 528000 | Other Purchased Services                 | 1,000                            | 1,000                            | 1,000                           |
| -                                  | -                    | 1,680,000            | 1,680,000                       | 531800 | Contributions to Other Govt              | 1,680,000                        | 1,680,000                        | 1,680,000                       |
| -                                  | -                    | 6,000,000            | 6,000,000                       | 544000 | Program Purchases                        | -                                | -                                | -                               |
| -                                  | -                    | 1,603,824            | 1,603,824                       | 544500 | Grants and Loans                         | 170,000,000                      | 170,000,000                      | 170,000,000                     |
| -                                  | -                    | 3,000                | 3,000                           | 545000 | Travel                                   | -                                | -                                | -                               |
| -                                  | -                    | -                    | -                               | 545100 | Travel and Lodging                       | 3,000                            | 3,000                            | 3,000                           |
| -                                  | -                    | 3,000                | 3,000                           | 545500 | Staff Development                        | 3,000                            | 3,000                            | 3,000                           |
| -                                  | -                    | <b>9,826,824</b>     | <b>9,826,824</b>                |        | <b>Total Materials and Services</b>      | <b>171,912,897</b>               | <b>171,912,897</b>               | <b>171,912,897</b>              |
| <b>Capital Outlay</b>              |                      |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | -                    | -                    | -                               | 570000 | Land                                     | 30,000,000                       | 30,000,000                       | 30,000,000                      |
| -                                  | -                    | -                    | -                               |        | <b>Total Capital Outlay</b>              | <b>30,000,000</b>                | <b>30,000,000</b>                | <b>30,000,000</b>               |
| <b>Contingency</b>                 |                      |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | -                    | -                    | -                               | 700000 | Contingency                              | 35,000,000                       | 35,000,000                       | 35,000,000                      |
| -                                  | -                    | -                    | -                               |        | <b>Total Contingency</b>                 | <b>35,000,000</b>                | <b>35,000,000</b>                | <b>35,000,000</b>               |
| <b>Unappropriated Fund Balance</b> |                      |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | -                    | -                    | -                               | 801000 | Unapp FB - Restricted                    | 427,182,900                      | 427,182,900                      | 427,182,900                     |
| -                                  | -                    | -                    | -                               |        | <b>Total Unappropriated Fund Balance</b> | <b>427,182,900</b>               | <b>427,182,900</b>               | <b>427,182,900</b>              |
| <b>\$0</b>                         | <b>\$0</b>           | <b>\$10,000,000</b>  | <b>\$10,000,000</b>             |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$664,900,000</b>             | <b>\$664,900,000</b>             | <b>\$664,900,000</b>            |
| <b>0.00</b>                        | <b>0.00</b>          | <b>4.00</b>          | <b>4.00</b>                     |        | <b>FULL TIME EQUIVALENTS</b>             | <b>6.15</b>                      | <b>6.15</b>                      | <b>6.15</b>                     |

**Cemetery  
Perpetual  
Care Fund**

## Cemetery Perpetual Care Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 566,146               | 617,808               | 666,808               | 689,176                | 689,176                | 689,176               | 3.35%                                     |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| 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%                                   |
| <b>Subtotal Current Revenues</b>                 | <b>51,662</b>         | <b>59,671</b>         | <b>50,246</b>         | <b>63,937</b>          | <b>63,937</b>          | <b>63,937</b>         | <b>27.25%</b>                             |
| <b>TOTAL RESOURCES</b>                           | <b>\$617,808</b>      | <b>\$677,479</b>      | <b>\$717,054</b>      | <b>\$753,113</b>       | <b>\$753,113</b>       | <b>\$753,113</b>      | <b>5.03%</b>                              |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Fund Equity Transfers                            | -                     | 50,000                | 50,000                | -                      | -                      | -                     | (100.00%)                                 |
| <b>Subtotal Interfund Transfers</b>              | <b>-</b>              | <b>50,000</b>         | <b>50,000</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>(100.00%)</b>                          |
| Unappropriated Fund Balance                      | 617,808               | 627,479               | 667,054               | 753,113                | 753,113                | 753,113               | 12.90%                                    |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>617,808</b>        | <b>627,479</b>        | <b>667,054</b>        | <b>753,113</b>         | <b>753,113</b>         | <b>753,113</b>        | <b>12.90%</b>                             |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$617,808</b>      | <b>\$677,479</b>      | <b>\$717,054</b>      | <b>\$753,113</b>       | <b>\$753,113</b>       | <b>\$753,113</b>      | <b>5.03%</b>                              |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>           | <b>0.00%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                               |

# Cemetery Perpetual Care Fund

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

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

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

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

|                                     | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|-------------------------------------|----------------------|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>Cemetery Perpetual Care Fund</b> |                      |                      |                                 |        |                                     |                                  |                                  |                                 |
| <b>Revenues</b>                     |                      |                      |                                 |        |                                     |                                  |                                  |                                 |
|                                     | 508,485              | 555,580              | 604,901                         | 302000 | <b>Beginning Fund Balance</b>       | 680,979                          | 680,979                          | 680,979                         |
|                                     | 57,661               | 62,228               | 61,907                          | 350000 | Fund Bal-Nonspend-Intact            | 8,197                            | 8,197                            | 8,197                           |
|                                     | <b>566,146</b>       | <b>617,808</b>       | <b>666,808</b>                  |        | Fund Balance-Assigned               | <b>689,176</b>                   | <b>689,176</b>                   | <b>689,176</b>                  |
|                                     |                      |                      |                                 |        | <b>Total Beginning Fund Balance</b> |                                  |                                  |                                 |
|                                     | 47,095               | 51,480               | 46,000                          | 406000 | <b>Current Revenue</b>              | 48,250                           | 48,250                           | 48,250                          |
|                                     | 4,691                | 8,191                | 4,246                           | 470000 | Cemetery Revenue Surcharge          | 15,687                           | 15,687                           | 15,687                          |
|                                     | (124)                | -                    | -                               | 471900 | Interest on Investments             | -                                | -                                | -                               |
|                                     |                      |                      |                                 |        | Unrealized Gain/Loss -FMV Adj       |                                  |                                  |                                 |
|                                     | <b>51,662</b>        | <b>59,671</b>        | <b>50,246</b>                   |        | <b>Total Current Revenue</b>        | <b>63,937</b>                    | <b>63,937</b>                    | <b>63,937</b>                   |
|                                     | <b>\$617,808</b>     | <b>\$677,479</b>     | <b>\$717,054</b>                |        | <b>TOTAL RESOURCES</b>              | <b>\$753,113</b>                 | <b>\$753,113</b>                 | <b>\$753,113</b>                |

## Expenditures

|  |                  |                  |                  |        |  |                  |                  |                  |
|--|------------------|------------------|------------------|--------|--|------------------|------------------|------------------|
|  | -                | 50,000           | 50,000           | 581000 | <b>Interfund Transfers</b>                 | -                | -                | -                |
|  |                  |                  |                  |        | Transfer of Resources                      |                  |                  |                  |
|  |                  | <b>50,000</b>    | <b>50,000</b>    |        | <b>Total Interfund Transfers</b>           |                  |                  |                  |
|  | 555,580          | 607,059          | 644,913          | 801000 | <b>Unappropriated Fund Balance</b>         | 729,229          | 729,229          | 729,229          |
|  | 62,228           | 20,420           | 22,141           | 805900 | Unapp FB - Restricted                      | 23,884           | 23,884           | 23,884           |
|  |                  |                  |                  |        | Unapp FB - Other Reserves and Designations |                  |                  |                  |
|  | <b>617,808</b>   | <b>627,479</b>   | <b>667,054</b>   |        | <b>Total Unappropriated Fund Balance</b>   | <b>753,113</b>   | <b>753,113</b>   | <b>753,113</b>   |
|  | <b>\$617,808</b> | <b>\$677,479</b> | <b>\$717,054</b> |        | <b>TOTAL REQUIREMENTS</b>                  | <b>\$753,113</b> | <b>\$753,113</b> | <b>\$753,113</b> |



**Community  
Enhancement  
Fund**

## Community Enhancement Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 1,551,386             | 1,582,501             | 1,184,245             | 413,221                | 413,221                | 413,221               | (65.11%)                                  |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Current Revenues</b>                 | <b>1,046,479</b>      | <b>1,075,044</b>      | <b>1,058,918</b>      | <b>1,114,799</b>       | <b>1,114,799</b>       | <b>1,114,799</b>      | <b>5.28%</b>                              |
| <b>TOTAL RESOURCES</b>                           | <b>\$2,597,865</b>    | <b>\$2,657,545</b>    | <b>\$2,243,163</b>    | <b>\$1,528,020</b>     | <b>\$1,528,020</b>     | <b>\$1,528,020</b>    | <b>(31.88%)</b>                           |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| Materials and Services                           | 998,054               | 1,199,830             | 1,347,728             | 1,343,485              | 1,343,485              | 1,343,485             | (0.31%)                                   |
| <b>Subtotal Current Expenditures</b>             | <b>998,054</b>        | <b>1,199,830</b>      | <b>1,347,728</b>      | <b>1,343,485</b>       | <b>1,343,485</b>       | <b>1,343,485</b>      | <b>(0.31%)</b>                            |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| 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%)                                 |
| <b>Subtotal Interfund Transfers</b>              | <b>17,310</b>         | <b>872,388</b>        | <b>867,435</b>        | <b>18,394</b>          | <b>18,394</b>          | <b>18,394</b>         | <b>(97.88%)</b>                           |
| 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%                                  |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>1,582,501</b>      | <b>585,327</b>        | <b>28,000</b>         | <b>166,141</b>         | <b>166,141</b>         | <b>166,141</b>        | <b>493.36%</b>                            |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$2,597,865</b>    | <b>\$2,657,545</b>    | <b>\$2,243,163</b>    | <b>\$1,528,020</b>     | <b>\$1,528,020</b>     | <b>\$1,528,020</b>    | <b>(31.88%)</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>           | <b>0.00%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                               |

## Community Enhancement Fund

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 intergovernmental 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).

**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

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
|                      |                      |                                 |        | <b>Community Enhancement Fund</b>        |                                  |                                  |                                 |
|                      |                      |                                 |        | <i>Interfund Transfers</i>               |                                  |                                  |                                 |
| -                    | 851,000              | 851,000                         | 581000 | Transfer of Resources                    | -                                | -                                | -                               |
| 17,310               | 21,388               | 16,435                          | 582000 | Transfer for Direct Costs                | 18,394                           | 18,394                           | 18,394                          |
| <b>17,310</b>        | <b>872,388</b>       | <b>867,435</b>                  |        | <b>Total Interfund Transfers</b>         | <b>18,394</b>                    | <b>18,394</b>                    | <b>18,394</b>                   |
|                      |                      |                                 |        | <i>Contingency</i>                       |                                  |                                  |                                 |
| -                    | -                    | 19,000                          | 700000 | Contingency                              | 29,500                           | 29,500                           | 29,500                          |
| -                    | -                    | <b>19,000</b>                   |        | <b>Total Contingency</b>                 | <b>29,500</b>                    | <b>29,500</b>                    | <b>29,500</b>                   |
|                      |                      |                                 |        | <i>Unappropriated Fund Balance</i>       |                                  |                                  |                                 |
| 1,582,501            | 585,327              | 9,000                           | 805000 | Unapp FB - Reserves                      | 136,641                          | 136,641                          | 136,641                         |
| <b>1,582,501</b>     | <b>585,327</b>       | <b>9,000</b>                    |        | <b>Total Unappropriated Fund Balance</b> | <b>136,641</b>                   | <b>136,641</b>                   | <b>136,641</b>                  |
| <b>\$2,597,865</b>   | <b>\$2,657,545</b>   | <b>\$2,243,163</b>              |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$1,528,020</b>               | <b>\$1,528,020</b>               | <b>\$1,528,020</b>              |

**General  
Asset  
Management  
Fund**



# General Asset Management Fund

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.









**General  
Obligation  
Bond Debt  
Service  
Fund**











**General  
Revenue  
Bond Fund**









## General Revenue Bond Fund

| FY 2016-17<br>Actual               | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>General Revenue Bond Fund</b>   |                      |                                 |        |  |                                  |                                  |                                 |
| 2,385,000                          | 2,780,000            | 2,970,000                       | 563000 | <b>Debt Service</b>                      | 3,055,000                        | 3,055,000                        | 3,055,000                       |
| 346,311                            | 2,534,357            | 3,437,627                       | 563500 | Revenue Bond Pmts-Principal              | 3,339,667                        | 3,339,667                        | 3,339,667                       |
| 8,064,998                          | -                    | -                               | 565000 | Revenue Bond Payments-Interest           | -                                | -                                | -                               |
|                                    |                      |                                 |        | Defeasance Payments to Escrow            |                                  |                                  |                                 |
| <b>10,796,309</b>                  | <b>5,314,357</b>     | <b>6,407,627</b>                |        | <b>Total Debt Service</b>                | <b>6,394,667</b>                 | <b>6,394,667</b>                 | <b>6,394,667</b>                |
| <b>Interfund Transfers</b>         |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | -                    | 15,100,000                      | 581000 | Transfer of Resources                    | -                                | -                                | -                               |
| -                                  | -                    | <b>15,100,000</b>               |        | <b>Total Interfund Transfers</b>         | -                                | -                                | -                               |
| <b>Unappropriated Fund Balance</b> |                      |                                 |        |  |                                  |                                  |                                 |
| 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                         |
| <b>17,212,731</b>                  | <b>19,389,289</b>    | <b>4,137,720</b>                |        | <b>Total Unappropriated Fund Balance</b> | <b>4,407,368</b>                 | <b>4,407,368</b>                 | <b>4,407,368</b>                |
| <b>\$28,506,780</b>                | <b>\$99,028,844</b>  | <b>\$25,645,347</b>             |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$10,802,035</b>              | <b>\$10,802,035</b>              | <b>\$10,802,035</b>             |

**Metropolitan  
Exposition  
Recreation  
Commission  
Fund**



# Metropolitan Exposition Recreation Commission Fund

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's Centers for the Arts (Portland's) 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's and capital funding for OCC and Expo, and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland's. 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's.

### **Contributions from other governments**

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

### **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's 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's 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.

























**Natural  
Areas Fund**



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.





# Natural Areas Fund

| FY 2016-17<br>Actual       | FY 2017-18<br>Actual | FY 2018-19        |        | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------------|----------------------|-------------------|--------|--------|---|----------------------------------|----------------------------------|---------------------------------|
|                            |                      | Amended<br>Amount | Amount |        |   |                                  |                                  |                                 |
| <b>Natural Areas Fund</b>  |                      |                   |        |        |   |                                  |                                  |                                 |
| 2,280                      | 2,360                | -                 | -      | 526560 | Rentals - Parking Space                                   | -                                | -                                | -                               |
| 29                         | 25,425               | -                 | -      | 528000 | Other Purchased Services                                  | -                                | -                                | -                               |
| 15                         | 295                  | -                 | -      | 528030 | Other Purchased Services - Delivery, Shipping and Courier | -                                | -                                | -                               |
| -                          | 162                  | -                 | -      | 528080 | Other Purchased Services - Agency Fees                    | -                                | -                                | -                               |
| -                          | 58                   | -                 | -      | 528090 | Other Purchased Svs - Event                               | -                                | -                                | -                               |
| -                          | 406                  | -                 | -      | 528400 | Other Purchased Services - Printing and Graphics          | -                                | -                                | -                               |
| 1,939,613                  | 1,029,668            | 550,000           | -      | 530000 | Payments to Other Agencies                                | 550,000                          | 550,000                          | 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               | 600,000           | -      | 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                        | -                    | -                 | -      | 545000 | Travel  | -                                | -                                | -                               |
| 3,929                      | 3,294                | -                 | -      | 545100 | Travel and Lodging  | -                                | -                                | -                               |
| 267                        | 752                  | -                 | -      | 545200 | Mileage, Taxi and Parking                                 | -                                | -                                | -                               |
| 813                        | 799                  | -                 | -      | 545300 | Meals and Entertainment                                   | -                                | -                                | -                               |
| 1,190                      | 255                  | 1,196             | -      | 545500 | Staff Development   | 1,200                            | 1,200                            | 1,200                           |
| 58                         | -                    | -                 | -      | 545510 | Tuition Reimbursement                                     | -                                | -                                | -                               |
| 5,189                      | 3,296                | -                 | -      | 545520 | Conference Fees   | -                                | -                                | -                               |
| -                          | (6)                  | -                 | -      | 549000 | Miscellaneous Expenditures                                | -                                | -                                | -                               |
| <b>4,506,646</b>           | <b>4,172,554</b>     | <b>3,301,196</b>  | -      |        | <b>Total Materials and Services</b>                       | <b>2,794,550</b>                 | <b>2,794,550</b>                 | <b>2,794,550</b>                |
| <b>Capital Outlay</b>      |                      |                   |        |        |   |                                  |                                  |                                 |
| 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               | -                 | -      | 571500 | Intangibles - Non-Depreciable                             | -                                | -                                | -                               |
| 96,670                     | 10,812               | -                 | -      | 572000 | Buildings and Related                                     | -                                | -                                | -                               |
| 125,170                    | 100,000              | 100,000           | -      | 579000 | Intangible Assets   | 100,000                          | 100,000                          | 100,000                         |
| <b>12,935,417</b>          | <b>4,912,919</b>     | <b>10,061,638</b> | -      |        | <b>Total Capital Outlay</b>                               | <b>3,560,000</b>                 | <b>3,560,000</b>                 | <b>3,560,000</b>                |
| <b>Interfund Transfers</b> |                      |                   |        |        |   |                                  |                                  |                                 |
| 1,408,117                  | 1,277,586            | 1,397,672         | -      | 580000 | 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                    | 663,968              | 829,910           | -      | 582000 | Transfer for Direct Costs                                 | 803,244                          | 803,244                          | 803,244                         |
| <b>3,110,926</b>           | <b>2,941,554</b>     | <b>3,227,582</b>  | -      |        | <b>Total Interfund Transfers</b>                          | <b>2,724,478</b>                 | <b>2,724,478</b>                 | <b>2,724,478</b>                |

## Natural Areas Fund

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| -                    | -                    | 3,810,284                       | 700000 | <u>Contingency</u>                       | 4,000,000                        | 4,000,000                        | 4,000,000                       |
| -                    | -                    | <b>3,810,284</b>                |        | <b>Total Contingency</b>                 | <b>4,000,000</b>                 | <b>4,000,000</b>                 | <b>4,000,000</b>                |
| 16,426,032           | 33,660,769           | 9,631,685                       | 801000 | <u>Unappropriated Fund Balance</u>       | 7,570,836                        | 7,570,836                        | 7,570,836                       |
| -                    | 29,000               | -                               | 805450 | Unapp FB - Restricted                    | -                                | -                                | -                               |
| -                    | -                    | -                               | -      | Unapp FB - PERS Reserve                  | -                                | -                                | -                               |
| <b>16,426,032</b>    | <b>33,689,769</b>    | <b>9,631,685</b>                |        | <b>Total Unappropriated Fund Balance</b> | <b>7,570,836</b>                 | <b>7,570,836</b>                 | <b>7,570,836</b>                |
| <b>\$39,282,431</b>  | <b>\$47,678,293</b>  | <b>\$32,382,846</b>             |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$22,851,684</b>              | <b>\$22,851,684</b>              | <b>\$22,851,684</b>             |
| <b>20.49</b>         | <b>16.34</b>         | <b>17.59</b>                    |        | <b>FULL-TIME EQUIVALENT</b>              | <b>15.25</b>                     | <b>15.25</b>                     | <b>15.25</b>                    |

**Open  
Spaces  
Fund**

## Open Spaces Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 521,791               | 376,886               | 328,835               | 29,761                 | 29,761                 | 29,761                | (90.95%)                                  |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| Interest Earnings                                | 2,785                 | 4,660                 | 4,105                 | -                      | -                      | -                     | (100.00%)                                 |
| Miscellaneous Revenue                            | -                     | 20,000                | -                     | -                      | -                      | -                     | n/a                                       |
| <b>Subtotal Current Revenues</b>                 | <b>2,785</b>          | <b>24,660</b>         | <b>4,105</b>          | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>(100.00%)</b>                          |
| <b>TOTAL RESOURCES</b>                           | <b>\$524,576</b>      | <b>\$401,546</b>      | <b>\$332,940</b>      | <b>\$29,761</b>        | <b>\$29,761</b>        | <b>\$29,761</b>       | <b>(91.06%)</b>                           |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| Materials and Services                           | 147,690               | 212,086               | 33,449                | -                      | -                      | -                     | (100.00%)                                 |
| Capital Outlay                                   | -                     | -                     | 169,491               | -                      | -                      | -                     | (100.00%)                                 |
| <b>Subtotal Current Expenditures</b>             | <b>147,690</b>        | <b>212,086</b>        | <b>202,940</b>        | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>(100.00%)</b>                          |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Internal Service Transfers                       | -                     | -                     | 130,000               | -                      | -                      | -                     | (100.00%)                                 |
| Fund Equity Transfers                            | -                     | -                     | -                     | 29,761                 | 29,761                 | 29,761                |   |
| <b>Subtotal Interfund Transfers</b>              | <b>-</b>              | <b>-</b>              | <b>130,000</b>        | <b>29,761</b>          | <b>29,761</b>          | <b>29,761</b>         | <b>(77.11%)</b>                           |
| Unappropriated Fund Balance                      | 376,886               | 189,460               | -                     | -                      | -                      | -                     | n/a                                       |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>376,886</b>        | <b>189,460</b>        | <b>-</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>n/a</b>                                |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$524,576</b>      | <b>\$401,546</b>      | <b>\$332,940</b>      | <b>\$29,761</b>        | <b>\$29,761</b>        | <b>\$29,761</b>       | <b>(91.06%)</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>           | <b>0.00%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                               |

## **Open Spaces Fund**

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

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

### **BEGINNING FUND BALANCE**

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

### **CURRENT EXPENDITURES**

#### **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

| FY 2016-17<br>Actual    | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|-------------------------|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
|                         |                      |                                 |        |                                     |                                  |                                  |                                 |
| <b>Open Spaces Fund</b> |                      |                                 |        |                                     |                                  |                                  |                                 |
| <b>Revenues</b>         |                      |                                 |        |                                     |                                  |                                  |                                 |
| 521,791                 | 376,886              | 310,386                         | 324000 | <b>Beginning Fund Balance</b>       |                                  |                                  |                                 |
| -                       | -                    | 18,449                          | 340000 | Fund Bal-Restr for Bond Cap         | 29,761                           | 29,761                           | 29,761                          |
| <b>521,791</b>          | <b>376,886</b>       | <b>328,835</b>                  |        | <b>Total Beginning Fund Balance</b> | <b>29,761</b>                    | <b>29,761</b>                    | <b>29,761</b>                   |
| <b>Current Revenue</b>  |                      |                                 |        |                                     |                                  |                                  |                                 |
| 2,974                   | 4,660                | 4,105                           | 470000 | Interest on Investments             | -                                | -                                | -                               |
| (188)                   | -                    | -                               | 471900 | Unrealized Gain/Loss - FMV Adj      | -                                | -                                | -                               |
| -                       | 20,000               | -                               | 489100 | Refunds/Reimbursements              | -                                | -                                | -                               |
| <b>2,785</b>            | <b>24,660</b>        | <b>4,105</b>                    |        | <b>Total Current Revenue</b>        | <b>-</b>                         | <b>-</b>                         | <b>-</b>                        |
| <b>\$524,576</b>        | <b>\$401,546</b>     | <b>\$332,940</b>                |        | <b>TOTAL RESOURCES</b>              | <b>\$29,761</b>                  | <b>\$29,761</b>                  | <b>\$29,761</b>                 |

## Expenditures

|                                    |                  |                  |        |  |                 |                 |                 |
|------------------------------------|------------------|------------------|--------|--|-----------------|-----------------|-----------------|
| 715                                | -                | -                | 520510 | <b>Materials and Services</b>            |                 |                 |                 |
| 46,975                             | 8,778            | 15,000           | 525000 | Operating Supplies - Small Tools, Equip  | -               | -               | -               |
| -                                  | 3,308            | -                | 526000 | Contracted Property Services             | -               | -               | -               |
| 100,000                            | 200,000          | 18,449           | 531800 | Maintenance and Repair Services          | -               | -               | -               |
| <b>147,690</b>                     | <b>212,086</b>   | <b>33,449</b>    |        | <b>Total Materials and Services</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>Capital Outlay</b>              |                  |                  |        |  |                 |                 |                 |
| -                                  | -                | 169,491          | 570000 | Land                                     | -               | -               | -               |
| -                                  | -                | <b>169,491</b>   |        | <b>Total Capital Outlay</b>              | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>Interfund Transfers</b>         |                  |                  |        |  |                 |                 |                 |
| -                                  | -                | -                | 581000 | Transfer of Resources                    | 29,761          | 29,761          | 29,761          |
| -                                  | -                | 130,000          | 582000 | Transfer for Direct Costs                | -               | -               | -               |
| -                                  | -                | <b>130,000</b>   |        | <b>Total Interfund Transfers</b>         | <b>29,761</b>   | <b>29,761</b>   | <b>29,761</b>   |
| <b>Unappropriated Fund Balance</b> |                  |                  |        |  |                 |                 |                 |
| 376,886                            | 189,460          | -                | 801000 | Unapp FB - Restricted                    | -               | -               | -               |
| <b>376,886</b>                     | <b>189,460</b>   | <b>-</b>         |        | <b>Total Unappropriated Fund Balance</b> | <b>-</b>        | <b>-</b>        | <b>-</b>        |
| <b>\$524,576</b>                   | <b>\$401,546</b> | <b>\$332,940</b> |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$29,761</b> | <b>\$29,761</b> | <b>\$29,761</b> |



**Oregon Zoo  
Asset  
Management  
Fund**

## Oregon Zoo Asset Management Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 4,970,642             | 4,366,738             | 4,574,189             | 4,986,144              | 4,986,144              | 4,986,144             | 9.01%                                     |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| 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                                       |
| <b>Subtotal Current Revenues</b>                 | <b>1,112,313</b>      | <b>1,378,044</b>      | <b>435,000</b>        | <b>384,000</b>         | <b>384,000</b>         | <b>384,000</b>        | <b>(11.72%)</b>                           |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Internal Service Transfers                       | -                     | 215,000               | -                     | -                      | -                      | -                     |   |
| Fund Equity Transfers                            | 997,308               | 877,400               | 941,249               | 977,382                | 977,382                | 977,382               | 3.84%                                     |
| <b>Subtotal Interfund Transfers</b>              | <b>997,308</b>        | <b>1,092,400</b>      | <b>941,249</b>        | <b>977,382</b>         | <b>977,382</b>         | <b>977,382</b>        | <b>3.84%</b>                              |
| <b>TOTAL RESOURCES</b>                           | <b>\$7,080,263</b>    | <b>\$6,837,182</b>    | <b>\$5,950,438</b>    | <b>\$6,347,526</b>     | <b>\$6,347,526</b>     | <b>\$6,347,526</b>    | <b>6.67%</b>                              |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Current Expenditures</b>             | <b>2,713,525</b>      | <b>1,438,705</b>      | <b>5,057,241</b>      | <b>5,880,483</b>       | <b>5,880,483</b>       | <b>5,880,483</b>      | <b>16.28%</b>                             |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Fund Equity Transfers                            | -                     | 135,318               | -                     | -                      | -                      | -                     | n/a                                       |
| <b>Subtotal Interfund Transfers</b>              | <b>-</b>              | <b>135,318</b>        | <b>-</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>n/a</b>                                |
| Contingency                                      | -                     | -                     | 893,197               | 467,043                | 467,043                | 467,043               | (47.71%)                                  |
| Unappropriated Fund Balance                      | 4,366,738             | 5,263,159             | -                     | -                      | -                      | -                     |   |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>4,366,738</b>      | <b>5,263,159</b>      | <b>893,197</b>        | <b>467,043</b>         | <b>467,043</b>         | <b>467,043</b>        | <b>(47.71%)</b>                           |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$7,080,263</b>    | <b>\$6,837,182</b>    | <b>\$5,950,438</b>    | <b>\$6,347,526</b>     | <b>\$6,347,526</b>     | <b>\$6,347,526</b>    | <b>6.67%</b>                              |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>           | <b>0.00%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                               |

# Oregon Zoo Asset Management Fund

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

| FY 2016-17<br>Actual                    | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION  | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Asset Management Fund</b> |                      |                                 |        |  |                                  |                                  |                                 |
| <b>Revenues</b>                         |                      |                                 |        |  |                                  |                                  |                                 |
| 3,665,920                               | 2,894,135            | 3,420,737                       | 320500 | <b>Beginning Fund Balance</b>                              | 3,501,483                        | 3,501,483                        | 3,501,483                       |
| 1,304,722                               | 1,472,603            | 1,153,452                       | 340000 | Fund Bal-Restr for Capital                                 | 1,484,661                        | 1,484,661                        | 1,484,661                       |
| <b>4,970,642</b>                        | <b>4,366,738</b>     | <b>4,574,189</b>                |        | <b>Total Beginning Fund Balance</b>                        | <b>4,986,144</b>                 | <b>4,986,144</b>                 | <b>4,986,144</b>                |
| <b>Current Revenue</b>                  |                      |                                 |        |  |                                  |                                  |                                 |
| 20,556                                  | -                    | -                               | 414200 | Intergovernmental Misc Revenue                             | -                                | -                                | -                               |
| 32,430                                  | 56,410               | 35,000                          | 470000 | Interest on Investments                                    | -                                | -                                | -                               |
| (999)                                   | -                    | -                               | 471900 | Unrealized Gain/Loss - FMV Adj                             | -                                | -                                | -                               |
| 214,210                                 | 311,080              | -                               | 475000 | Donations and Bequests - Oper                              | -                                | -                                | -                               |
| 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                                     | -                                | -                                | -                               |
| 171,012                                 | 138,293              | -                               | 489000 | Miscellaneous Revenue                                      | -                                | -                                | -                               |
| 4,845                                   | -                    | -                               | 489100 | Refunds/Reimbursements                                     | -                                | -                                | -                               |
| <b>1,112,313</b>                        | <b>1,378,044</b>     | <b>435,000</b>                  |        | <b>Total Current Revenue</b>                               | <b>384,000</b>                   | <b>384,000</b>                   | <b>384,000</b>                  |
| <b>Interfund Transfers</b>              |                      |                                 |        |  |                                  |                                  |                                 |
| 997,308                                 | 877,400              | 941,249                         | 497000 | Transfer of Resources                                      | 977,382                          | 977,382                          | 977,382                         |
| -                                       | 215,000              | -                               | 498000 | Transfer for Direct Costs                                  | -                                | -                                | -                               |
| <b>997,308</b>                          | <b>1,092,400</b>     | <b>941,249</b>                  |        | <b>Total Interfund Transfers</b>                           | <b>977,382</b>                   | <b>977,382</b>                   | <b>977,382</b>                  |
| <b>\$7,080,263</b>                      | <b>\$6,837,182</b>   | <b>\$5,950,438</b>              |        | <b>TOTAL RESOURCES</b>                                     | <b>\$6,347,526</b>               | <b>\$6,347,526</b>               | <b>\$6,347,526</b>              |
| <b>Expenditures</b>                     |                      |                                 |        |  |                                  |                                  |                                 |
| -                                       | 106                  | -                               | 520140 | <b>Materials and Services</b>                              | -                                | -                                | -                               |
| -                                       | 40,000               | -                               | 520500 | Office Supply-Promo and Consult Sup                        | -                                | -                                | -                               |
| 9,154                                   | -                    | -                               | 521500 | Operating Supplies   | -                                | -                                | -                               |
| 438                                     | -                    | -                               | 521540 | Maintenance and Repairs Supplies                           | -                                | -                                | -                               |
| 132                                     | -                    | -                               | 524000 | Maintenance and Repairs Supplies - Electrical              | -                                | -                                | -                               |
| 833                                     | 114                  | -                               | 524050 | Contracted Professional Svcs                               | -                                | -                                | -                               |
| 4,994                                   | -                    | -                               | 524060 | Contracted Prof Svcs - Advertising                         | -                                | -                                | -                               |
| 89,569                                  | 1,101                | -                               | 524080 | Contracted Prof Svcs - Information Technology Services     | -                                | -                                | -                               |
| 164,222                                 | 108,538              | -                               | 526010 | Contracted Prof Svcs - Architectural and Design (non-cap)  | -                                | -                                | -                               |
| 24,581                                  | 81,182               | -                               | 526015 | Maintenance and Repair Services - Building                 | -                                | -                                | -                               |
| -                                       | -                    | -                               | -      | Maintenance and Repair Services - Damage Repair (Non-Risk) | -                                | -                                | -                               |

## Oregon Zoo Asset Management Fund

| FY 2016-17<br>Actual                    | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|---|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Asset Management Fund</b> |                      |                                 |        |   |                                  |                                  |                                 |
| 10,890                                  | 100,962              | 260,000                         | 526100 | Capital Maintenance - CIP                                 | 978,242                          | 978,242                          | 978,242                         |
| 1,098                                   | -                    | -                               | 528000 | Other Purchased Services                                  | -                                | -                                | -                               |
| 200                                     | -                    | -                               | 528030 | Other Purchased Services - Delivery, Shipping and Courier | -                                | -                                | -                               |
| 3,018                                   | 50                   | -                               | 528400 | Other Purchased Services - Printing and Graphics          | -                                | -                                | -                               |
| 500                                     | -                    | -                               | 530000 | Payments to Other Agencies                                | -                                | -                                | -                               |
| 4,139                                   | 2,765                | -                               | 530010 | License and Permit Fees                                   | -                                | -                                | -                               |
| -                                       | 3                    | -                               | 545200 | Mileage, Taxi and Parking                                 | -                                | -                                | -                               |
| <b>313,768</b>                          | <b>334,822</b>       | <b>260,000</b>                  |        | <b>Total Materials and Services</b>                       | <b>978,242</b>                   | <b>978,242</b>                   | <b>978,242</b>                  |
| <b>Capital Outlay</b>                   |                      |                                 |        |   |                                  |                                  |                                 |
| 13,426                                  | 142,391              | 125,000                         | 571000 | Improve-Other than Bldg                                   | -                                | -                                | -                               |
| 1,043,334                               | 68,457               | 115,000                         | 572000 | Buildings and Related                                     | 1,000,000                        | 1,000,000                        | 1,000,000                       |
| 939,543                                 | 464,315              | 2,150,000                       | 573000 | Exhibits and Related                                      | 2,175,000                        | 2,175,000                        | 2,175,000                       |
| 158,513                                 | 428,721              | 300,000                         | 574000 | Equipment and Vehicles                                    | 120,000                          | 120,000                          | 120,000                         |
| 31,630                                  | -                    | -                               | 574500 | Vehicles  | 907,241                          | 907,241                          | 907,241                         |
| -                                       | -                    | -                               | 575000 | Office Furn and Equip                                     | 500,000                          | 500,000                          | 500,000                         |
| 200,033                                 | -                    | 907,241                         | 576000 | Railroad Equip and Facilities                             | -                                | -                                | -                               |
| 13,278                                  | -                    | -                               | 578800 | Art and Collections                                       | -                                | -                                | -                               |
| -                                       | -                    | 1,200,000                       | 579000 | Intangible Assets   | 200,000                          | 200,000                          | 200,000                         |
| <b>2,399,757</b>                        | <b>1,103,883</b>     | <b>4,797,241</b>                |        | <b>Total Capital Outlay</b>                               | <b>4,902,241</b>                 | <b>4,902,241</b>                 | <b>4,902,241</b>                |
| <b>Interfund Transfers</b>              |                      |                                 |        |   |                                  |                                  |                                 |
| -                                       | 135,318              | -                               | 581000 | Transfer of Resources                                     | -                                | -                                | -                               |
| -                                       | <b>135,318</b>       | -                               |        | <b>Total Interfund Transfers</b>                          | -                                | -                                | -                               |
| <b>Contingency</b>                      |                      |                                 |        |   |                                  |                                  |                                 |
| -                                       | -                    | 893,197                         | 700000 | Contingency   | 467,043                          | 467,043                          | 467,043                         |
| -                                       | -                    | <b>893,197</b>                  |        | <b>Total Contingency</b>                                  | <b>467,043</b>                   | <b>467,043</b>                   | <b>467,043</b>                  |
| <b>Unappropriated Fund Balance</b>      |                      |                                 |        |   |                                  |                                  |                                 |
| 4,366,738                               | 5,263,159            | -                               | 801000 | Unapp FB - Restricted                                     | -                                | -                                | -                               |
| <b>4,366,738</b>                        | <b>5,263,159</b>     | -                               |        | <b>Total Unappropriated Fund Balance</b>                  | -                                | -                                | -                               |
| <b>\$7,080,263</b>                      | <b>\$6,837,182</b>   | <b>\$5,950,438</b>              |        | <b>TOTAL REQUIREMENTS</b>                                 | <b>\$6,347,526</b>               | <b>\$6,347,526</b>               | <b>\$6,347,526</b>              |

**Oregon Zoo  
Infrastructure  
and Animal  
Welfare Fund**

## Oregon Zoo Infrastructure and Animal Welfare Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 43,711,956            | 35,027,342            | 40,375,000            | 30,500,000             | 30,500,000             | 30,500,000            | (24.46%)                                  |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| Interest Earnings                                | 177,418               | 459,045               | 300,000               | 600,000                | 600,000                | 600,000               | 100.00%                                   |
| Miscellaneous Revenue                            | 495                   | -                     | -                     | -                      | -                      | -                     |   |
| Bond Proceeds                                    | -                     | 11,511,697            | -                     | -                      | -                      | -                     |   |
| <b>Subtotal Current Revenues</b>                 | <b>177,913</b>        | <b>11,970,742</b>     | <b>300,000</b>        | <b>600,000</b>         | <b>600,000</b>         | <b>600,000</b>        | <b>100.00%</b>                            |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Fund Equity Transfers                            | -                     | 135,318               | -                     | -                      | -                      | -                     | n/a                                       |
| <b>Subtotal Interfund Transfers</b>              | <b>-</b>              | <b>135,318</b>        | <b>-</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>n/a</b>                                |
| <b>TOTAL RESOURCES</b>                           | <b>\$43,889,869</b>   | <b>\$47,133,402</b>   | <b>\$40,675,000</b>   | <b>\$31,100,000</b>    | <b>\$31,100,000</b>    | <b>\$31,100,000</b>   | <b>(23.54%)</b>                           |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| 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%                                   |
| <b>Subtotal Current Expenditures</b>             | <b>8,186,659</b>      | <b>3,169,394</b>      | <b>14,605,087</b>     | <b>28,356,291</b>      | <b>28,356,291</b>      | <b>28,356,291</b>     | <b>94.15%</b>                             |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Interfund Reimbursements                         | 667,418               | 515,894               | 446,647               | 243,709                | 243,709                | 243,709               | (45.44%)                                  |
| Fund Equity Transfers                            | 8,450                 | -                     | -                     | -                      | -                      | -                     |   |
| <b>Subtotal Interfund Transfers</b>              | <b>675,868</b>        | <b>515,894</b>        | <b>446,647</b>        | <b>243,709</b>         | <b>243,709</b>         | <b>243,709</b>        | <b>(45.44%)</b>                           |
| 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%)                                 |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>35,027,342</b>     | <b>43,448,114</b>     | <b>25,623,266</b>     | <b>2,500,000</b>       | <b>2,500,000</b>       | <b>2,500,000</b>      | <b>(90.24%)</b>                           |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$43,889,869</b>   | <b>\$47,133,402</b>   | <b>\$40,675,000</b>   | <b>\$31,100,000</b>    | <b>\$31,100,000</b>    | <b>\$31,100,000</b>   | <b>(23.54%)</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>           | <b>4.90</b>            | <b>4.90</b>            | <b>4.90</b>           | <b>(18.33%)</b>                           |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>(1.10)</b>                             |

# **Oregon Zoo Infrastructure and Animal Welfare Fund**

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

## **BEGINNING FUND BALANCE**

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 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| 1,181                | 1,412                | 5,000                           | 520100 | <b>Materials and Services</b>                             |                                  |                                  |                                 |
| 25,428               | -                    | -                               | 520110 | Office Supplies   | 5,000                            | 5,000                            | 5,000                           |
| 6,402                | 5,365                | -                               | 520120 | Computer Equipment  | -                                | -                                | -                               |
| 37                   | -                    | -                               | 520130 | Meetings Expenditures                                     | -                                | -                                | -                               |
| 1,300                | -                    | -                               | 520140 | Postage   | -                                | -                                | -                               |
| 30,072               | 8                    | 10,000                          | 520500 | OfficeSupply-PromoandConsult Sup                          | 20,000                           | 20,000                           | 20,000                          |
| 8,687                | 1,640                | -                               | 520510 | Operating Supplies  | -                                | -                                | -                               |
| 1,539                | -                    | -                               | 520550 | Operating Supplies - Small Tools, Equip                   | -                                | -                                | -                               |
| 250                  | 104                  | -                               | 520580 | Operating Supplies - Telecommunications                   | -                                | -                                | -                               |
| -                    | 242                  | -                               | 521000 | Operating Supplies - Uniforms                             | -                                | -                                | -                               |
| 230                  | -                    | -                               | 521200 | Subscriptions and Dues                                    | -                                | -                                | -                               |
| -                    | 9                    | -                               | 521500 | Publications and Subscriptions                            | -                                | -                                | -                               |
| 7,152                | -                    | -                               | 521510 | Maintenance and Repairs Supplies                          | -                                | -                                | -                               |
| 10,869               | 72,229               | -                               | 524000 | Maintenance and Repairs Supplies - Technology             | -                                | -                                | -                               |
| 4,245                | 4,500                | -                               | 524010 | Contracted Professional Svcs                              | -                                | -                                | -                               |
| 114                  | 1,377                | -                               | 524050 | Contracted Prof Svcs - Accounting and Auditing            | -                                | -                                | -                               |
| -                    | 9,298                | -                               | 524080 | Contracted Prof Svcs - Advertising                        | -                                | -                                | -                               |
| 6,716                | -                    | -                               | 526000 | Contracted Prof Svcs - Architectural and Design (non-cap) | -                                | -                                | -                               |
| -                    | 127,326              | -                               | 526010 | Maintenance and Repair Services                           | -                                | -                                | -                               |
| 4,226                | -                    | -                               | 526020 | Maintenance and Repair Services - Building                | -                                | -                                | -                               |
| -                    | 3,089                | -                               | 526030 | Maintenance and Repair Services - Equipment               | -                                | -                                | -                               |
| 404,769              | 4,969                | -                               | 526100 | Maintenance and Repair Services - Grounds                 | -                                | -                                | -                               |
| 900                  | 8,849                | -                               | 528000 | Capital Maintenance - CIP                                 | -                                | -                                | -                               |
| 38                   | -                    | -                               | 528030 | Other Purchased Services                                  | -                                | -                                | -                               |
| 3,457                | 5,506                | -                               | 528400 | Other Purchased Services - Delivery, Shipping and Courier | -                                | -                                | -                               |
| -                    | 5,679                | -                               | 530000 | Other Purchased Services - Printing and Graphics          | -                                | -                                | -                               |
| 6,334                | 17,524               | -                               | 530010 | Payments to Other Agencies                                | -                                | -                                | -                               |
| -                    | 114                  | -                               | 545200 | License and Permit Fees                                   | -                                | -                                | -                               |
| 555                  | 168                  | -                               | 545500 | Mileage, Taxi and Parking                                 | -                                | -                                | -                               |
| 450                  | -                    | -                               | 545510 | Staff Development   | -                                | -                                | -                               |
| 100                  | 109                  | -                               | 545520 | Tuition Reimbursement                                     | -                                | -                                | -                               |
|                      |                      |                                 |        | Conference Fees   | -                                | -                                | -                               |
| <b>525,051</b>       | <b>269,517</b>       | <b>15,000</b>                   |        | <b>Total Materials and Services</b>                       | <b>25,000</b>                    | <b>25,000</b>                    | <b>25,000</b>                   |

# Oregon Zoo Infrastructure and Animal Welfare Fund

| FY 2016-17<br>Actual                                 | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT                      | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--|----------------------|---------------------------------|---------------------------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Infrastructure/Animal Welfare Fund</b> |                      |                                 |                           |  |                                  |                                  |                                 |
|  |                      |                                 |                           | <u>Capital Outlay</u>                    |                                  |                                  |                                 |
| 6,028,825  | 61,528               | -                               | 572000                    | Buildings and Related                    | -                                | -                                | -                               |
| 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                   | -                                | -                                | -                               |
| 156,776  | 122,563              | 100,000                         | 578800                    | Art and Collections                      | 75,000                           | 75,000                           | 75,000                          |
| <b>6,995,596</b>                                     | <b>2,273,442</b>     | <b>13,867,429</b>               |                           | <b>Total Capital Outlay</b>              | <b>27,766,375</b>                | <b>27,766,375</b>                | <b>27,766,375</b>               |
|  |                      |                                 |                           | <u>Interfund Transfers</u>               |                                  |                                  |                                 |
| 667,418  | 515,894              | 446,647                         | 580000                    | Transfer for Indirect Costs              | 243,709                          | 243,709                          | 243,709                         |
| 8,450  | -                    | -                               | 581000                    | Transfer of Resources                    | -                                | -                                | -                               |
| <b>675,868</b>                                       | <b>515,894</b>       | <b>446,647</b>                  |                           | <b>Total Interfund Transfers</b>         | <b>243,709</b>                   | <b>243,709</b>                   | <b>243,709</b>                  |
|  |                      |                                 |                           | <u>Contingency</u>                       |                                  |                                  |                                 |
| -  | -                    | 2,500,000                       | 700000                    | Contingency                              | 2,500,000                        | 2,500,000                        | 2,500,000                       |
|  |                      | <b>2,500,000</b>                |                           | <b>Total Contingency</b>                 | <b>2,500,000</b>                 | <b>2,500,000</b>                 | <b>2,500,000</b>                |
|  |                      |                                 |                           | <u>Unappropriated Fund Balance</u>       |                                  |                                  |                                 |
| 35,027,342   | 43,448,114           | 23,123,266                      | 801000                    | Unapp FB - Restricted                    | -                                | -                                | -                               |
| <b>35,027,342</b>                                    | <b>43,448,114</b>    | <b>23,123,266</b>               |                           | <b>Total Unappropriated Fund Balance</b> | <b>-</b>                         | <b>-</b>                         | <b>-</b>                        |
| <b>\$43,889,869</b>                                  | <b>\$47,133,402</b>  | <b>\$40,675,000</b>             | <b>TOTAL REQUIREMENTS</b> |  | <b>\$31,100,000</b>              | <b>\$31,100,000</b>              | <b>\$31,100,000</b>             |
| <b>6.00</b>  | <b>6.00</b>          | <b>6.00</b>                     | <b>6.00</b>               | <b>FULL-TIME EQUIVALENTS</b>             | <b>4.90</b>                      | <b>4.90</b>                      | <b>4.90</b>                     |



**Oregon Zoo  
Operating  
Fund**

## Oregon Zoo Operating Fund

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

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.

## **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

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19        |        | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|-------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
|                      |                      | Amended<br>Amount | ACCT   |  |                                  |                                  |                                 |
| 927,568              | 868,662              | 1,435,154         | 340000 | <b>Beginning Fund Balance</b>            | 4,092,773                        | 4,092,773                        | 4,092,773                       |
| <b>927,568</b>       | <b>868,662</b>       | <b>1,435,154</b>  |        | Fund Bal-Unassigned/Undesignated         | <b>4,092,773</b>                 | <b>4,092,773</b>                 | <b>4,092,773</b>                |
|                      |                      |                   |        | <b>Total Beginning Fund Balance</b>      |                                  |                                  |                                 |
|                      |                      |                   |        | <b>Current Revenue</b>                   |                                  |                                  |                                 |
| 92,870               | 65,009               | 436,090           | 410000 | Federal Grants - Direct                  | 491,533                          | 491,533                          | 491,533                         |
| 102,796              | 121,988              | 57,000            | 410500 | Federal Grants - Indirect                | 74,000                           | 74,000                           | 74,000                          |
| 266                  | 712                  | -                 | 417000 | Fines and Forfeits                       | -                                | -                                | -                               |
| 7,996,131            | 9,549,168            | 10,586,481        | 450000 | Admission Fees                           | 11,065,084                       | 11,065,084                       | 11,065,084                      |
| 172,442              | 188,864              | 202,472           | 450100 | Conservation Surcharge                   | 211,622                          | 211,622                          | 211,622                         |
| 1,926,000            | 2,131,992            | 2,262,000         | 450200 | Admission - Memberships                  | 2,488,089                        | 2,488,089                        | 2,488,089                       |
| 2,604,783            | 2,771,848            | 2,482,720         | 450300 | Admission - Special Concerts             | 3,106,534                        | 3,106,534                        | 3,106,534                       |
| 131,302              | 108,085              | 141,241           | 451000 | Rentals - Equipment                      | 145,090                          | 145,090                          | 145,090                         |
| 1,500                | 2,650                | -                 | 451090 | Rentals - Liquidated Damages             | -                                | -                                | -                               |
| (384,120)            | (305,898)            | (412,939)         | 451110 | Comp Services (Contra)                   | (298,700)                        | (298,700)                        | (298,700)                       |
| 442,934              | 312,946              | 455,000           | 452000 | Rentals - Space                          | 315,000                          | 315,000                          | 315,000                         |
| 1,175                | 298,765              | 215,000           | 455000 | Food and Beverage Service Revenue        | 140,000                          | 140,000                          | 140,000                         |
| 545,790              | 488,342              | 744,373           | 455100 | Food Service Revenue - Alcohol           | -                                | -                                | -                               |
| -                    | -                    | -                 | 455110 | Food Service Revenue - Liquor            | 107,145                          | 107,145                          | 107,145                         |
| -                    | -                    | -                 | 455120 | Food Service Revenue - Beer              | 828,605                          | 828,605                          | 828,605                         |
| -                    | -                    | -                 | 455130 | Food Service Revenue - Wine              | 238,267                          | 238,267                          | 238,267                         |
| -                    | -                    | -                 | 455200 | Food Service Revenue - Beverage          | 1,331,570                        | 1,331,570                        | 1,331,570                       |
| 6,276,891            | 6,459,456            | 5,818,959         | 455500 | Food Service Revenue - Food              | 4,189,632                        | 4,189,632                        | 4,189,632                       |
| (178,481)            | (222,702)            | (177,538)         | 455510 | Food Revenue Discounts(Contra)/Food Disc | -                                | -                                | -                               |
| 150,074              | 670,122              | 697,603           | 456000 | Retail Sales                             | 732,217                          | 732,217                          | 732,217                         |
| 2,967,817            | 3,074,182            | 3,218,475         | 457100 | Gift Shop Sales                          | 2,911,803                        | 2,911,803                        | 2,911,803                       |
| -                    | -                    | -                 | 459000 | Commissions                              | 1,774                            | 1,774                            | 1,774                           |
| 3,199                | 1,873                | 4,000             | 459100 | Commissions - ATM                        | -                                | -                                | -                               |
| 15,290               | 17,366               | 15,999            | 462000 | Parking Fees                             | 78,100                           | 78,100                           | 78,100                          |
| 45,125               | 44,070               | 50,000            | 462120 | Parking Fees - Employee                  | -                                | -                                | -                               |
| 1,136,038            | 1,412,502            | 1,533,470         | 463000 | Tuition and Lectures                     | 1,621,300                        | 1,621,300                        | 1,621,300                       |
| 255,092              | 333,689              | 748,473           | 463500 | Exhibit Shows                            | 668,462                          | 668,462                          | 668,462                         |
| 835,422              | 991,305              | 907,453           | 464000 | Railroad Rides                           | 966,197                          | 966,197                          | 966,197                         |
| 1,032                | -                    | -                 | 464500 | Reimbursed Services                      | -                                | -                                | -                               |
| 247,246              | 324,458              | 277,714           | 464900 | Reimbursed Labor                         | 315,670                          | 315,670                          | 315,670                         |
| 6,272                | 8,718                | 8,000             | 465000 | Miscellaneous Charges for Svc            | 8,000                            | 8,000                            | 8,000                           |
| 23,201               | 62,770               | 15,000            | 470000 | Interest on Investments                  | 15,000                           | 15,000                           | 15,000                          |

## Oregon Zoo Operating Fund

| FY 2016-17<br>Actual             | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                      | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------------------|----------------------|---------------------------------|--------|----------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Operating Fund</b> |                      |                                 |        |                                  |                                  |                                  |                                 |
| (920)                            | -                    | -                               | 471900 | Unrealized Gain/Loss -FMV Adj    | -                                | -                                | -                               |
| 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                          | 98,980               | 150,000                         | 476000 | Sponsorship Revenue              | 200,000                          | 200,000                          | 200,000                         |
| 18                               | (1,505)              | -                               | 480000 | Cash Over and Short              | -                                | -                                | -                               |
| 62,281                           | 31,873               | 50,000                          | 489000 | Miscellaneous Revenue            | 50,000                           | 50,000                           | 50,000                          |
| 16,294                           | 14,855               | -                               | 489100 | Refunds/Reimbursements           | -                                | -                                | -                               |
| <b>27,305,377</b>                | <b>30,991,878</b>    | <b>32,074,025</b>               |        | <b>Total Current Revenue</b>     | <b>34,031,713</b>                | <b>34,031,713</b>                | <b>34,031,713</b>               |
| <b>Interfund Transfers</b>       |                      |                                 |        |                                  |                                  |                                  |                                 |
| 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                         |
| <b>13,011,384</b>                | <b>12,957,524</b>    | <b>13,070,000</b>               |        | <b>Total Interfund Transfers</b> | <b>13,622,000</b>                | <b>13,622,000</b>                | <b>13,622,000</b>               |
| <b>\$41,244,329</b>              | <b>\$44,818,064</b>  | <b>\$46,579,179</b>             |        | <b>TOTAL RESOURCES</b>           | <b>\$51,746,486</b>              | <b>\$51,746,486</b>              | <b>\$51,746,486</b>             |

### Expenditures

|                               |                   |                   |        |   |                   |                   |                   |
|-------------------------------|-------------------|-------------------|--------|---|-------------------|-------------------|-------------------|
| 5,420,947                     | 5,442,957         | 6,294,606         | 501000 | <b>Personnel Services</b><br>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           |
| 3,372,247                     | 3,559,156         | 3,315,573         | 503000 | Temporary Employees - Hourly                                | 2,155,043         | 2,155,043         | 2,155,043         |
| 13,421                        | 588               | -                 | 504000 | Seasonal Employees  | -                 | -                 | -                 |
| 392,127                       | 343,858           | 245,328           | 508000 | Overtime  | 228,372           | 228,372           | 228,372           |
| 26,201                        | 25,931            | 20,160            | 508600 | Mobile Comm Allowance                                       | 23,660            | 23,660            | 23,660            |
| 1,312,222                     | 1,300,836         | 1,449,111         | 511000 | Fringe - Payroll Taxes                                      | 1,290,560         | 1,290,560         | 1,290,560         |
| 1,363,705                     | 1,842,733         | 2,240,384         | 512000 | Fringe - Retirement PERS                                    | 2,598,018         | 2,598,018         | 2,598,018         |
| 2,314,072                     | 2,323,947         | 3,056,564         | 513000 | Fringe - Health and Welfare                                 | 2,876,499         | 2,876,499         | 2,876,499         |
| 3,149                         | 8,877             | -                 | 513305 | Health Savings - Metro Contrib/HSA Contrb                   | -                 | -                 | -                 |
| 86,787                        | -                 | 65,351            | 514000 | Fringe - Unemployment                                       | 47,605            | 47,605            | 47,605            |
| 43,336                        | 38,408            | 57,036            | 515000 | Fringe - Other Benefits                                     | 53,897            | 53,897            | 53,897            |
| 288,891                       | 133,693           | 273,608           | 519000 | Pension Oblig Bonds Contrib                                 | 131,558           | 131,558           | 131,558           |
| 36,746                        | 27,600            | -                 | 519500 | Fringe - Insurance - Opt Out                                | -                 | -                 | -                 |
| <b>21,341,360</b>             | <b>21,454,897</b> | <b>24,317,952</b> |        | <b>Total Personnel Services</b>                             | <b>22,567,214</b> | <b>22,567,214</b> | <b>22,567,214</b> |
| <b>Materials and Services</b> |                   |                   |        |   |                   |                   |                   |
| 34,935                        | 41,783            | 50,780            | 520100 | Office Supplies   | 88,130            | 88,130            | 88,130            |



## Oregon Zoo Operating Fund

|                                  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------------------|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Operating Fund</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
|                                  | 7,071                | 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               | 5,000                           | 524600 | Sponsorship Expenditures  | 5,000                            | 5,000                            | 5,000                           |
|                                  | -                    | 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                         |
|                                  | 68,897               | 105,989              | 65,000                          | 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                | 958                  | 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                | 5,000                           | 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                      | -                                | -                                | -                               |

# Oregon Zoo Operating Fund

|                                  | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------------------|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Operating Fund</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| 4,642                            | 3,300                | -                    | -                               | 528070 | Other Purchased Services - Trade Shows                        | -                                | -                                | -                               |
| -                                | -                    | 95,000               | 95,000                          | 528090 | Other Purchased Svs - Event                                   | 102,350                          | 102,350                          | 102,350                         |
| -                                | 7,556                | 21,000               | 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              | 426,000                         | 528210 | Credit Card Fees  | 477,400                          | 477,400                          | 477,400                         |
| 75,861                           | 44,608               | 50,000               | 50,000                          | 528300 | Other Purchased Services - Temporary Help Services            | 40,000                           | 40,000                           | 40,000                          |
| 110,578                          | 117,037              | 133,420              | 133,420                         | 528400 | Other Purchased Services - Printing and Graphics              | 168,595                          | 168,595                          | 168,595                         |
| 2,013,246                        | 2,459,332            | 2,729,270            | 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                       |
| -                                | -                    | -                    | -                               | 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                          |
| -                                | -                    | -                    | -                               | 529123 | Food and Beverage Services - Wine Cost                        | 52,419                           | 52,419                           | 52,419                          |
| -                                | -                    | -                    | -                               | 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                         |
| -                                | -                    | -                    | -                               | 529131 | Food and Beverage Services - Direct Salary and Wage - Hourly  | 1,650,891                        | 1,650,891                        | 1,650,891                       |
| -                                | -                    | 40,000               | 40,000                          | 529139 | Food and Beverage Services - Other Labor and Related          | 803,779                          | 803,779                          | 803,779                         |
| -                                | -                    | -                    | -                               | 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                              | 996                  | 5,130                | 5,130                           | 530000 | Payments to Other Agencies                                    | 5,130                            | 5,130                            | 5,130                           |
| 15,156                           | 29,134               | 56,217               | 56,217                          | 530010 | License and Permit Fees                                       | 43,989                           | 43,989                           | 43,989                          |
| -                                | 20,000               | -                    | -                               | 531500 | Grants to Other Governments                                   | -                                | -                                | -                               |
| 159,022                          | 116,985              | 55,300               | 55,300                          | 544500 | Grants and Loans  | 36,400                           | 36,400                           | 36,400                          |
| 131                              | 4,472                | 41,775               | 41,775                          | 545000 | Travel  | -                                | -                                | -                               |
| 95,806                           | 125,857              | 129,428              | 129,428                         | 545100 | Travel and Lodging  | 215,949                          | 215,949                          | 215,949                         |
| 10,184                           | 8,120                | 1,220                | 1,220                           | 545200 | Mileage, Taxi and Parking                                     | 1,280                            | 1,280                            | 1,280                           |
| 21,948                           | 25,078               | 2,150                | 2,150                           | 545300 | Meals and Entertainment                                       | 2,150                            | 2,150                            | 2,150                           |
| 12,868                           | 31,524               | 82,930               | 82,930                          | 545500 | Staff Development   | 101,725                          | 101,725                          | 101,725                         |
| -                                | 210                  | -                    | -                               | 545510 | Tuition Reimbursement   | -                                | -                                | -                               |
| 25,191                           | 25,238               | 9,800                | 9,800                           | 545520 | Conference Fees   | -                                | -                                | -                               |
| 1,119                            | 6                    | -                    | -                               | 548000 | Fee Reimbursements  | -                                | -                                | -                               |
| 8,872                            | 20,943               | 14,450               | 14,450                          | 549000 | Miscellaneous Expenditures                                    | 160,700                          | 160,700                          | 160,700                         |

## Oregon Zoo Operating Fund

| FY 2016-17<br>Actual               | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>Oregon Zoo Operating Fund</b>   |                      |                                 |        |  |                                  |                                  |                                 |
| 9,275                              | 3,894                | 5,700                           | 549010 | Tri-Met Transit Pass                     | 5,700                            | 5,700                            | 5,700                           |
| 1,861                              | 11,000               | 8,000                           | 549020 | Misc. Exp - Animal Purchases             | 8,000                            | 8,000                            | 8,000                           |
| 43,243                             | 173,185              | 75,000                          | 549025 | Misc. Exp - Animal Shipments             | -                                | -                                | -                               |
| 1,849                              | (0)                  | -                               | 552000 | Bad Debt Expense                         | -                                | -                                | -                               |
| <b>14,170,066</b>                  | <b>14,569,756</b>    | <b>16,324,365</b>               |        | <b>Total Materials and Services</b>      | <b>20,055,011</b>                | <b>20,055,011</b>                | <b>20,055,011</b>               |
| <b>Capital Outlay</b>              |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | 50,125               | -                               | 571000 | Improve-Other than Bldg                  | -                                | -                                | -                               |
| -                                  | 6,784                | -                               | 573000 | Exhibits and Related                     | -                                | -                                | -                               |
| 145,068                            | -                    | 20,000                          | 574000 | Equipment and Vehicles                   | 29,000                           | 29,000                           | 29,000                          |
| -                                  | -                    | 60,000                          | 574500 | Vehicles                                 | 60,000                           | 60,000                           | 60,000                          |
| <b>145,068</b>                     | <b>56,909</b>        | <b>80,000</b>                   |        | <b>Total Capital Outlay</b>              | <b>89,000</b>                    | <b>89,000</b>                    | <b>89,000</b>                   |
| <b>Interfund Transfers</b>         |                      |                                 |        |  |                                  |                                  |                                 |
| 3,470,260                          | 3,557,215            | 3,882,997                       | 580000 | Transfer for Indirect Costs              | 4,021,137                        | 4,021,137                        | 4,021,137                       |
| 781,275                            | 257,500              | 265,000                         | 581000 | Transfer of Resources                    | 300,000                          | 300,000                          | 300,000                         |
| 203,030                            | 387,084              | 47,965                          | 582000 | Transfer for Direct Costs                | 38,600                           | 38,600                           | 38,600                          |
| 233,000                            | 400,000              | 409,000                         | 586000 | Interfund Loan - Principal               | 418,000                          | 418,000                          | 418,000                         |
| 31,608                             | 41,930               | 51,900                          | 586500 | Interfund Loan - Interest                | 54,650                           | 54,650                           | 54,650                          |
| <b>4,719,173</b>                   | <b>4,643,729</b>     | <b>4,656,862</b>                |        | <b>Total Interfund Transfers</b>         | <b>4,832,387</b>                 | <b>4,832,387</b>                 | <b>4,832,387</b>                |
| <b>Contingency</b>                 |                      |                                 |        |  |                                  |                                  |                                 |
| -                                  | -                    | 1,200,000                       | 701002 | Contingency - Operating                  | 4,202,874                        | 4,202,874                        | 4,202,874                       |
| -                                  | -                    | <b>1,200,000</b>                |        | <b>Total Contingency</b>                 | <b>4,202,874</b>                 | <b>4,202,874</b>                 | <b>4,202,874</b>                |
| <b>Unappropriated Fund Balance</b> |                      |                                 |        |  |                                  |                                  |                                 |
| 868,662                            | 4,092,773            | -                               | 801000 | Unapp FB - Restricted                    | -                                | -                                | -                               |
| <b>868,662</b>                     | <b>4,092,773</b>     | -                               |        | <b>Total Unappropriated Fund Balance</b> | -                                | -                                | -                               |
| <b>\$41,244,329</b>                | <b>\$44,818,064</b>  | <b>\$46,579,179</b>             |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$51,746,486</b>              | <b>\$51,746,486</b>              | <b>\$51,746,486</b>             |
| <b>194.60</b>                      | <b>201.60</b>        | <b>203.25</b>                   |        | <b>FULL-TIME EQUIVALENTS</b>             | <b>203.85</b>                    | <b>203.85</b>                    | <b>203.85</b>                   |

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



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

The Parks and Natural Areas Local Option Levy, approved by the region's voters in May 2013, is directed toward operating and maintaining 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.





# Parks and Natural Areas Local Option Levy Fund

| FY 2016-17 |           | FY 2017-18 |         | FY 2018-19 |         | FY 2019-20 |           | FY 2019-20 |           |
|------------|-----------|------------|---------|------------|---------|------------|-----------|------------|-----------|
| Actual     | Actual    | Actual     | Amended | Actual     | Amended | Proposed   | Proposed  | Approved   | Adopted   |
|            |           |            | Amount  |            |         | Amount     | Amount    | Amount     | Amount    |
| 304        | 1,190     | -          | 524050  | -          | 524050  | -          | -         | -          | -         |
| -          | 80        | -          | 524070  | -          | 524070  | -          | -         | -          | -         |
| -          | 8,258     | -          | 524080  | -          | 524080  | -          | -         | -          | -         |
| 1,575      | -         | -          | 524500  | -          | 524500  | -          | -         | -          | -         |
| 8,080      | 7,220     | -          | 524600  | -          | 524600  | -          | -         | -          | -         |
| 1,526,047  | 1,954,559 | 3,409,150  | 525000  | 3,409,150  | 525000  | 3,093,258  | 3,093,258 | 3,093,258  | 3,053,258 |
| 1,121      | 4,399     | -          | 525120  | -          | 525120  | -          | -         | -          | -         |
| 922        | 1,032     | -          | 525130  | -          | 525130  | -          | -         | -          | -         |
| 1,869      | 1,923     | -          | 525150  | -          | 525150  | -          | -         | -          | -         |
| 2,174      | 2,321     | -          | 525160  | -          | 525160  | -          | -         | -          | -         |
| 6,925      | 5,889     | -          | 526000  | -          | 526000  | -          | -         | -          | -         |
| 22,013     | 5,211     | -          | 526010  | -          | 526010  | -          | -         | -          | -         |
| 3,550      | -         | -          | 526011  | -          | 526011  | -          | -         | -          | -         |
| 1,894      | -         | -          | 526012  | -          | 526012  | -          | -         | -          | -         |
| -          | 3,573     | -          | 526015  | -          | 526015  | -          | -         | -          | -         |
| 12,986     | 31,748    | -          | 526020  | -          | 526020  | -          | -         | -          | -         |
| -          | 3,378     | -          | 526030  | -          | 526030  | -          | -         | -          | -         |
| -          | 67        | -          | 526050  | -          | 526050  | -          | -         | -          | -         |
| -          | 15,905    | -          | 526100  | -          | 526100  | -          | -         | -          | -         |
| -          | -         | 150,000    | 526200  | -          | 526200  | -          | -         | -          | -         |
| -          | 714       | -          | 526500  | -          | 526500  | 4,600      | 4,600     | 4,600      | 4,600     |
| 243        | 520       | -          | 526520  | -          | 526520  | -          | -         | -          | -         |
| 1,425      | 3,741     | -          | 526540  | -          | 526540  | -          | -         | -          | -         |
| -          | 20        | -          | 526560  | -          | 526560  | -          | -         | -          | -         |
| -          | 221       | -          | 527000  | -          | 527000  | -          | -         | -          | -         |
| 5,946      | 56,513    | 2,900      | 528000  | 2,900      | 528000  | 10,978     | 10,978    | 10,978     | 10,978    |
| 210        | -         | -          | 528010  | -          | 528010  | -          | -         | -          | -         |
| 184        | 24        | -          | 528030  | -          | 528030  | -          | -         | -          | -         |
| 318        | -         | -          | 528080  | -          | 528080  | -          | -         | -          | -         |
| 5,109      | 3,195     | -          | 528400  | -          | 528400  | -          | -         | -          | -         |
| 205,782    | 64,534    | -          | 530000  | -          | 530000  | -          | -         | -          | -         |
| 23,866     | 49,353    | -          | 530010  | -          | 530010  | -          | -         | -          | -         |
| -          | -         | 11,400     | 544000  | 11,400     | 544000  | 11,708     | 11,708    | 11,708     | 11,708    |
| -          | 3,266     | 2,500      | 545000  | 2,500      | 545000  | -          | -         | -          | -         |
| 1,201      | 7,373     | -          | 545100  | -          | 545100  | 2,500      | 2,500     | 2,500      | 2,500     |
| 93         | 723       | -          | 545200  | -          | 545200  | 2,500      | 2,500     | 2,500      | 2,500     |
| 283        | 2,978     | -          | 545300  | -          | 545300  | -          | -         | -          | -         |
| 575        | 3,853     | 17,500     | 545500  | 17,500     | 545500  | 22,162     | 22,162    | 22,162     | 22,162    |
| 10         | 7,584     | -          | 545510  | -          | 545510  | -          | -         | -          | -         |

## Parks and Natural Areas Local Option Levy Fund

|   |                  |  |  | FY 2018-19 |                     | FY 2019-20          |          | FY 2019-20                                    |                     | FY 2019-20          |                     |
|---|------------------|--|--|------------|---------------------|---------------------|----------|---|---------------------|---------------------|---------------------|
|   |                  |  |  | Actual     | Amended             | Proposed            | Approved | Proposed                                      | Approved            | Adopted             | Adopted             |
|   |                  |  |  | FY 2016-17 | FY 2017-18          | Actual              | Amount   | Amount  | Amount              | Amount              | Amount              |
|   |                  |  |  | Actual     | Actual              | Amount              | ACCT     | DESCRIPTION                                   | Amount              | Amount              | Amount              |
| <b>Parks and Natural Areas Local Option Levy Fund</b> |                  |  |  |            |                     |                     |          |   |                     |                     |                     |
|   | 2,999,962        |  |  |            | 3,096,410           | 4,749,137           |          |   | 4,255,659           | 4,255,659           | 4,215,659           |
| <b>Capital Outlay</b>                                 |                  |  |  |            |                     |                     |          |   |                     |                     |                     |
|   | 109,124          |  |  |            | 277,983             | 472,650             | 570000   | Land  | -                   | -                   | -                   |
|   | 804,792          |  |  |            | 1,440,997           | 3,738,439           | 571000   | Improve-Other than Bldg Buildings and Related | 1,171,000           | 1,171,000           | 2,411,000           |
|   | 79,335           |  |  |            | 941,912             | 1,914,351           | 572000   | Equipment and Vehicles                        | -                   | -                   | -                   |
|   | 104,564          |  |  |            | 29,872              | 220,000             | 574000   | Vehicles                                      | 50,000              | 50,000              | 50,000              |
|   | -                |  |  |            | 29,445              | 130,000             | 574500   | Office Furn and Equip                         | 80,000              | 80,000              | 80,000              |
|   | -                |  |  |            | -                   | 100,000             | 575000   | Intangible Assets                             | 75,000              | 75,000              | 75,000              |
|   | 62,585           |  |  |            | 56,814              | 100,000             | 579000   |   | 150,000             | 150,000             | 150,000             |
|   | <b>1,160,400</b> |  |  |            | <b>2,777,023</b>    | <b>6,675,440</b>    |          | <b>Total Capital Outlay</b>                   | <b>1,526,000</b>    | <b>1,526,000</b>    | <b>2,766,000</b>    |
| <b>Special Appropriations</b>                         |                  |  |  |            |                     |                     |          |   |                     |                     |                     |
|   | 210,553          |  |  |            | 208,455             | -                   | 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           |
|   | <b>1,324,555</b> |  |  |            | <b>754,793</b>      | <b>1,230,000</b>    |          | <b>Total Special Appropriations</b>           | <b>1,000,000</b>    | <b>1,000,000</b>    | <b>1,000,000</b>    |
| <b>Interfund Transfers</b>                            |                  |  |  |            |                     |                     |          |   |                     |                     |                     |
|   | 1,294,754        |  |  |            | 1,132,583           | 984,601             | 580000   | 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           |
|   | <b>4,930,920</b> |  |  |            | <b>4,308,772</b>    | <b>4,111,333</b>    |          | <b>Total Interfund Transfers</b>              | <b>4,258,205</b>    | <b>4,258,205</b>    | <b>4,258,205</b>    |
| <b>Contingency</b>                                    |                  |  |  |            |                     |                     |          |   |                     |                     |                     |
|   | -                |  |  |            | -                   | 2,027,796           | 701002   | Contingency - Operating                       | 4,418,926           | 4,418,926           | 4,418,926           |
|   | -                |  |  |            | -                   | <b>2,027,796</b>    |          | <b>Total Contingency</b>                      | <b>4,418,926</b>    | <b>4,418,926</b>    | <b>4,418,926</b>    |
| <b>Unappropriated Fund Balance</b>                    |                  |  |  |            |                     |                     |          |   |                     |                     |                     |
|   | 5,473,903        |  |  |            | 5,837,585           | -                   | 801000   | Unapp FB - Restricted                         | -                   | -                   | -                   |
|   | 16,000           |  |  |            | 16,000              | -                   | 805450   | Unapp FB - PERS Reserve                       | -                   | -                   | -                   |
|   | <b>5,489,903</b> |  |  |            | <b>5,853,585</b>    | -                   |          | <b>Total Unappropriated Fund Balance</b>      | -                   | -                   | -                   |
| <b>\$18,355,844</b>                                   |                  |  |  |            | <b>\$20,587,095</b> | <b>\$23,384,638</b> |          | <b>TOTAL REQUIREMENTS</b>                     | <b>\$20,831,635</b> | <b>\$20,831,635</b> | <b>\$22,031,635</b> |
| <b>29.73</b>  |                  |  |  |            | <b>37.18</b>        | <b>44.23</b>        |          | <b>FULL-TIME EQUIVALENTS</b>                  | <b>47.60</b>        | <b>47.60</b>        | <b>47.60</b>        |

**Risk  
Management  
Fund**

## Risk Management Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 519,997               | 1,888,260             | 1,816,176             | 2,232,611              | 2,232,611              | 2,232,611             | 22.93%                                    |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Current Revenues</b>                 | <b>802,364</b>        | <b>362,125</b>        | <b>274,933</b>        | <b>216,499</b>         | <b>216,499</b>         | <b>216,499</b>        | <b>(21.25%)</b>                           |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| 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                                       |
| <b>Subtotal Interfund Transfers</b>              | <b>3,173,704</b>      | <b>2,171,308</b>      | <b>2,416,375</b>      | <b>1,677,533</b>       | <b>1,677,533</b>       | <b>1,677,533</b>      | <b>(30.58%)</b>                           |
| <b>TOTAL RESOURCES</b>                           | <b>\$4,496,065</b>    | <b>\$4,421,693</b>    | <b>\$4,507,484</b>    | <b>\$4,126,643</b>     | <b>\$4,126,643</b>     | <b>\$4,126,643</b>    | <b>(8.45%)</b>                            |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| Materials and Services                           | 2,607,805             | 1,207,833             | 3,701,112             | 3,821,931              | 3,821,931              | 3,921,931             | 5.97%                                     |
| <b>Subtotal Current Expenditures</b>             | <b>2,607,805</b>      | <b>1,207,833</b>      | <b>3,701,112</b>      | <b>3,821,931</b>       | <b>3,821,931</b>       | <b>3,921,931</b>      | <b>5.97%</b>                              |
| 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%                                    |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>1,888,260</b>      | <b>3,213,860</b>      | <b>806,372</b>        | <b>304,712</b>         | <b>304,712</b>         | <b>204,712</b>        | <b>(74.61%)</b>                           |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$4,496,065</b>    | <b>\$4,421,693</b>    | <b>\$4,507,484</b>    | <b>\$4,126,643</b>     | <b>\$4,126,643</b>     | <b>\$4,126,643</b>    | <b>(8.45%)</b>                            |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>           | <b>0.00%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                               |

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

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.

# Risk Management Fund

|                        | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT  | DESCRIPTION | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------------|----------------------|----------------------|---------------------------------|---|-------------|----------------------------------|----------------------------------|---------------------------------|
| <b>Risk Management</b> |                      |                      |                                 |   |             |                                  |                                  |                                 |
| <b>Revenues</b>        |                      |                      |                                 |   |             |                                  |                                  |                                 |
| 439,480                | 1,807,743            | 1,770,659            | 340000                          | <b>Beginning Fund Balance</b>               |             | 402,094                          | 402,094                          | 402,094                         |
| 62,170                 | 62,170               | 35,150               | 344000                          | Fund Bal-Unassigned/Undesignated            |             | 62,170                           | 62,170                           | 62,170                          |
| 18,347                 | 18,347               | 10,367               | 344200                          | Fund Bal-Dsg Health Non-Rep                 |             | 18,347                           | 18,347                           | 18,347                          |
| -                      | -                    | -                    | 349000                          | Fund Bal-Dsg Health Othr Rep                |             | 1,750,000                        | 1,750,000                        | 1,750,000                       |
| <b>519,997</b>         | <b>1,888,260</b>     | <b>1,816,176</b>     |                                 | Fund Balance-Unassigned/Reserved            |             | <b>2,232,611</b>                 | <b>2,232,611</b>                 | <b>2,232,611</b>                |
|                        |                      |                      |                                 | <b>Total Beginning Fund Balance</b>         |             |                                  |                                  |                                 |
|                        |                      |                      |                                 | <b>Current Revenue</b>                      |             |                                  |                                  |                                 |
| 16,162                 | -                    | -                    | 410500                          | Federal Grants - Indirect                   |             | -                                | -                                | -                               |
| 95,394                 | 29,743               | 50,000               | 411500                          | State Grants - Indirect                     |             | 50,000                           | 50,000                           | 50,000                          |
| 319,961                | 128,361              | -                    | 445000                          | Insurance Recovery Revenue                  |             | -                                | -                                | -                               |
| 203,088                | -                    | 204,933              | 445500                          | Insurance Premiums-Unemployment             |             | 146,499                          | 146,499                          | 146,499                         |
| 17,514                 | 36,596               | 10,000               | 470000                          | Interest on Investments                     |             | 10,000                           | 10,000                           | 10,000                          |
| (620)                  | -                    | -                    | 471900                          | Unrealized Gain/Loss -FMV Adj               |             | -                                | -                                | -                               |
| -                      | -                    | 10,000               | 489000                          | Miscellaneous Revenue                       |             | 10,000                           | 10,000                           | 10,000                          |
| 150,865                | 167,425              | -                    | 489100                          | Refunds/Reimbursements                      |             | -                                | -                                | -                               |
| <b>802,364</b>         | <b>362,125</b>       | <b>274,933</b>       |                                 | <b>Total Current Revenue</b>                |             | <b>216,499</b>                   | <b>216,499</b>                   | <b>216,499</b>                  |
|                        |                      |                      |                                 | <b>Interfund Transfers</b>                  |             |                                  |                                  |                                 |
| 1,500,000              | -                    | -                    | 497000                          | Transfer of Resources                       |             | -                                | -                                | -                               |
| 1,673,704              | 2,171,308            | 2,416,375            | 497500                          | Transfer for Indirect Costs                 |             | 1,677,533                        | 1,677,533                        | 1,677,533                       |
| <b>3,173,704</b>       | <b>2,171,308</b>     | <b>2,416,375</b>     |                                 | <b>Total Interfund Transfers</b>            |             | <b>1,677,533</b>                 | <b>1,677,533</b>                 | <b>1,677,533</b>                |
| <b>\$4,496,065</b>     | <b>\$4,421,693</b>   | <b>\$4,507,484</b>   |                                 | <b>TOTAL RESOURCES</b>                      |             | <b>\$4,126,643</b>               | <b>\$4,126,643</b>               | <b>\$4,126,643</b>              |
| <b>Expenditures</b>    |                      |                      |                                 |   |             |                                  |                                  |                                 |
| 20                     | -                    | -                    | 520100                          | <b>Materials and Services</b>               |             | -                                | -                                | -                               |
|                        |                      |                      |                                 | Office Supplies                             |             | -                                | -                                | -                               |
| 225                    | 95                   | 2,259                | 520500                          | Operating Supplies                          |             | 2,320                            | 2,320                            | 2,320                           |
| 2,493                  | -                    | -                    | 521520                          | Maintenance and Repairs Supplies - Building |             | -                                | -                                | -                               |
| 75,996                 | 35,510               | 58,797               | 524000                          | Contracted Professional Svcs                |             | 60,384                           | 60,384                           | 60,384                          |
| 9,465                  | -                    | -                    | 524700                          | Visitor Develop Marketing                   |             | -                                | -                                | -                               |
| 1,128,367              | 1,009,743            | 1,055,374            | 527000                          | Insurance                                   |             | 1,177,205                        | 1,177,205                        | 1,177,205                       |

## Risk Management Fund

|                        | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION   | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------------|----------------------|----------------------|---------------------------------|--------|---|----------------------------------|----------------------------------|---------------------------------|
| <b>Risk Management</b> |                      |                      |                                 |        |   |                                  |                                  |                                 |
| 504                    |                      | 239                  | 5,514                           | 528000 | Other Purchased Services                                  | 5,663                            | 5,663                            | 5,663                           |
| 46                     |                      | -                    | -                               | 528030 | Other Purchased Services - Delivery, Shipping and Courier | -                                | -                                | -                               |
| 7,415                  |                      | -                    | -                               | 545500 | Staff Development   | -                                | -                                | -                               |
| 169                    |                      | -                    | -                               | 547000 | Council Costs   | -                                | -                                | -                               |
| 2,677,702              |                      | 267,160              | 828,611                         | 547500 | Claims Paid   | 825,787                          | 825,787                          | 825,787                         |
| (1,308,266)            |                      | (106,000)            | 1,750,000                       | 547600 | Actuarial Claims Expense                                  | 1,750,000                        | 1,750,000                        | 1,750,000                       |
| 13,668                 |                      | 1,087                | 557                             | 549000 | Miscellaneous Expenditures                                | 572                              | 572                              | 572                             |
| <b>2,607,805</b>       | <b>1,207,833</b>     | <b>3,701,112</b>     |                                 |        | <b>Total Materials and Services</b>                       | <b>3,821,931</b>                 | <b>3,821,931</b>                 | <b>3,921,931</b>                |
|                        |                      |                      |                                 |        | <b>Interfund Transfers</b>                                |                                  |                                  |                                 |
| -                      | -                    | -                    | -                               | 582000 | Transfer for Direct Costs                                 | -                                | -                                | -                               |
| -                      | -                    | -                    | -                               |        | <b>Total Interfund Transfers</b>                          | -                                | -                                | -                               |
|                        |                      |                      |                                 |        | <b>Contingency</b>  |                                  |                                  |                                 |
| -                      | -                    | -                    | 760,855                         | 700000 | Contingency   | 224,195                          | 224,195                          | 124,195                         |
| -                      | -                    | -                    | <b>760,855</b>                  |        | <b>Total Contingency</b>                                  | <b>224,195</b>                   | <b>224,195</b>                   | <b>124,195</b>                  |
|                        |                      |                      |                                 |        | <b>Unappropriated Fund Balance</b>                        |                                  |                                  |                                 |
| 1,807,743              | 3,133,343            | -                    | 805000                          |        | Unapp FB - Reserves                                       | -                                | -                                | -                               |
| 80,517                 | 80,517               | 45,517               | 805900                          |        | Unapp FB - Other Reserves and Designations                | 80,517                           | 80,517                           | 80,517                          |
| <b>1,888,260</b>       | <b>3,213,860</b>     | <b>45,517</b>        |                                 |        | <b>Total Unappropriated Fund Balance</b>                  | <b>80,517</b>                    | <b>80,517</b>                    | <b>80,517</b>                   |
| <b>\$4,496,065</b>     | <b>\$4,421,693</b>   | <b>\$4,507,484</b>   |                                 |        | <b>TOTAL REQUIREMENTS</b>                                 | <b>\$4,126,643</b>               | <b>\$4,126,643</b>               | <b>\$4,126,643</b>              |

**Smith and  
Bybee  
Wetlands  
Fund**

## Smith and Bybee Wetlands Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 2,985,333             | 2,509,866             | 2,027,306             | 1,654,211              | 1,654,211              | 1,654,211             | (18.40%)                                  |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| Interest Earnings                                | 20,873                | 29,680                | 19,950                | 41,355                 | 41,355                 | 41,355                | 107.29%                                   |
| <b>Subtotal Current Revenues</b>                 | <b>20,873</b>         | <b>29,680</b>         | <b>19,950</b>         | <b>41,355</b>          | <b>41,355</b>          | <b>41,355</b>         | <b>107.29%</b>                            |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Internal Service Transfers                       | -                     | 69,058                | -                     | -                      | -                      | -                     | n/a                                       |
| <b>Subtotal Interfund Transfers</b>              | <b>-</b>              | <b>69,058</b>         | <b>-</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>              | <b>n/a</b>                                |
| <b>TOTAL RESOURCES</b>                           | <b>\$3,006,206</b>    | <b>\$2,608,604</b>    | <b>\$2,047,256</b>    | <b>\$1,695,566</b>     | <b>\$1,695,566</b>     | <b>\$1,695,566</b>    | <b>(17.18%)</b>                           |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| Materials and Services                           | 374,588               | 118,792               | 525,000               | 325,000                | 325,000                | 325,000               | (38.10%)                                  |
| Capital Outlay                                   | -                     | 197,297               | -                     | -                      | -                      | -                     | -   |
| <b>Subtotal Current Expenditures</b>             | <b>374,588</b>        | <b>316,089</b>        | <b>525,000</b>        | <b>325,000</b>         | <b>325,000</b>         | <b>325,000</b>        | <b>(38.10%)</b>                           |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| Internal Service Transfers                       | 121,752               | 72,510                | 78,671                | 84,853                 | 84,853                 | 84,853                | 7.86%                                     |
| <b>Subtotal Interfund Transfers</b>              | <b>121,752</b>        | <b>72,510</b>         | <b>78,671</b>         | <b>84,853</b>          | <b>84,853</b>          | <b>84,853</b>         | <b>7.86%</b>                              |
| 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%                                    |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>2,509,866</b>      | <b>2,220,005</b>      | <b>1,443,585</b>      | <b>1,285,713</b>       | <b>1,285,713</b>       | <b>1,285,713</b>      | <b>(10.94%)</b>                           |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$3,006,206</b>    | <b>\$2,608,604</b>    | <b>\$2,047,256</b>    | <b>\$1,695,566</b>     | <b>\$1,695,566</b>     | <b>\$1,695,566</b>    | <b>(17.18%)</b>                           |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>           | <b>0.00</b>            | <b>0.00</b>            | <b>0.00</b>           | <b>0.00%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>0.00</b>                               |

## **Smith and Bybee Wetlands Fund**

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

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

The fund is managed by Parks and 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 earnings were higher. More recently interest earnings have not kept pace with expenditures and the fund balance has been declining.

### **CURRENT EXPENDITURES**

#### **Materials and services**

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

#### **Interfund Transfers**

The fund reimburses Parks and 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

|                                      | FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                         | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|--------------------------------------|----------------------|----------------------|---------------------------------|--------|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|
| <b>Smith and Bybee Wetlands Fund</b> |                      |                      |                                 |        |                                     |                                  |                                  |                                 |
| <b>Revenues</b>                      |                      |                      |                                 |        |                                     |                                  |                                  |                                 |
|                                      | 2,985,333            | 2,509,866            | 2,027,306                       | 326000 | <b>Beginning Fund Balance</b>       | 1,654,211                        | 1,654,211                        | 1,654,211                       |
|                                      |                      |                      |                                 |        | Fund Bal-Restr by IGA               |                                  |                                  |                                 |
|                                      | <b>2,985,333</b>     | <b>2,509,866</b>     | <b>2,027,306</b>                |        | <b>Total Beginning Fund Balance</b> | <b>1,654,211</b>                 | <b>1,654,211</b>                 | <b>1,654,211</b>                |
|                                      |                      |                      |                                 |        | <b>Current Revenue</b>              |                                  |                                  |                                 |
|                                      | 21,534               | 29,680               | 19,950                          | 470000 | Interest on Investments             | 41,355                           | 41,355                           | 41,355                          |
|                                      | (661)                | -                    | -                               | 471900 | Unrealized Gain/Loss - FMV Adj      | -                                | -                                | -                               |
|                                      | <b>20,873</b>        | <b>29,680</b>        | <b>19,950</b>                   |        | <b>Total Current Revenue</b>        | <b>41,355</b>                    | <b>41,355</b>                    | <b>41,355</b>                   |
|                                      |                      |                      |                                 |        | <b>Interfund Transfers</b>          |                                  |                                  |                                 |
|                                      | -                    | 69,058               | -                               | 498000 | Transfer for Direct Costs           | -                                | -                                | -                               |
|                                      | -                    | <b>69,058</b>        | -                               |        | <b>Total Interfund Transfers</b>    | -                                | -                                | -                               |
|                                      | <b>\$3,006,206</b>   | <b>\$2,608,604</b>   | <b>\$2,047,256</b>              |        | <b>TOTAL RESOURCES</b>              | <b>\$1,695,566</b>               | <b>\$1,695,566</b>               | <b>\$1,695,566</b>              |

## Expenditures

|                |                |                |        |   |                |                |                |                |
|----------------|----------------|----------------|--------|---|----------------|----------------|----------------|----------------|
| 607            | 672            | -              | 520120 | <b>Materials and Services</b>                             | -              | -              | -              | -              |
|                |                |                |        | Meetings Expenditures                                     |                |                |                |                |
| 57,176         | 30             | -              | 520500 | Operating Supplies  | -              | -              | -              | -              |
| 41,266         | 7,228          | 475,000        | 524000 | Contracted Professional Svcs                              | 325,000        | 325,000        | 325,000        | 325,000        |
| 269            | -              | -              | 524050 | Contracted Prof Svcs - Advertising                        | -              | -              | -              | -              |
| 9,840          | -              | -              | 524080 | Contracted Prof Svcs - Architectural and Design (non-cap) | -              | -              | -              | -              |
| 229,881        | 109,617        | 50,000         | 525000 | Contracted Property Services                              | -              | -              | -              | -              |
| 28             | 3,178          | -              | 528000 | Other Purchased Services                                  | -              | -              | -              | -              |
| 29,515         | -              | -              | 530000 | Payments to Other Agencies                                | -              | -              | -              | -              |
| 6,006          | (1,932)        | -              | 530010 | License and Permit Fees                                   | -              | -              | -              | -              |
| <b>374,588</b> | <b>118,792</b> | <b>525,000</b> |        | <b>Total Materials and Services</b>                       | <b>325,000</b> | <b>325,000</b> | <b>325,000</b> | <b>325,000</b> |
|                |                |                |        | <b>Capital Outlay</b>                                     |                |                |                |                |
| -              | 197,297        | -              | 571000 | Improve-Other than Bldg                                   | -              | -              | -              | -              |
| -              | <b>197,297</b> | -              |        | <b>Total Capital Outlay</b>                               | -              | -              | -              | -              |

## Smith and Bybee Wetlands Fund

| FY 2016-17<br>Actual | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT   | DESCRIPTION                              | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|----------------------|----------------------|---------------------------------|--------|--|----------------------------------|----------------------------------|---------------------------------|
| 121,752              | 72,510               | 78,671                          | 582000 | <i>Interfund Transfers</i>               | 84,853                           | 84,853                           | 84,853                          |
|                      |                      |                                 |        | Transfer for Direct Costs                |                                  |                                  |                                 |
| <b>121,752</b>       | <b>72,510</b>        | <b>78,671</b>                   |        | <b>Total Interfund Transfers</b>         | <b>84,853</b>                    | <b>84,853</b>                    | <b>84,853</b>                   |
|                      |                      |                                 |        | <i>Contingency</i>                       |                                  |                                  |                                 |
| -                    | -                    | 1,000,000                       | 700000 | Contingency                              | 500,000                          | 500,000                          | 500,000                         |
|                      |                      |                                 |        | <b>Total Contingency</b>                 | <b>500,000</b>                   | <b>500,000</b>                   | <b>500,000</b>                  |
|                      |                      |                                 |        | <i>Unappropriated Fund Balance</i>       |                                  |                                  |                                 |
| 2,509,866            | 2,220,005            | 443,585                         | 805000 | Unapp FB - Reserves                      | 785,713                          | 785,713                          | 785,713                         |
| <b>2,509,866</b>     | <b>2,220,005</b>     | <b>443,585</b>                  |        | <b>Total Unappropriated Fund Balance</b> | <b>785,713</b>                   | <b>785,713</b>                   | <b>785,713</b>                  |
| <b>\$3,006,206</b>   | <b>\$2,608,604</b>   | <b>\$2,047,256</b>              |        | <b>TOTAL REQUIREMENTS</b>                | <b>\$1,695,566</b>               | <b>\$1,695,566</b>               | <b>\$1,695,566</b>              |

**Solid  
Waste  
Revenue  
Fund**

# Solid Waste Revenue Fund

|  | Audited<br>FY 2016-17 | Audited<br>FY 2017-18 | Amended<br>FY 2018-19 | Proposed<br>FY 2019-20 | Approved<br>FY 2019-20 | Adopted<br>FY 2019-20 | % Change<br>From<br>Amended<br>FY 2018-19 |
|--|-----------------------|-----------------------|-----------------------|------------------------|------------------------|-----------------------|---|
| <b>RESOURCES</b>                                 |                       |                       |                       |                        |                        |                       |   |
| Beginning Fund Balance                           | 50,726,062            | 55,153,181            | 59,784,264            | 59,722,424             | 59,722,424             | 60,236,224            | 0.76%                                     |
| <b>Current Revenues</b>                          |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Current Revenues</b>                 | <b>71,197,115</b>     | <b>72,527,521</b>     | <b>71,689,210</b>     | <b>77,264,904</b>      | <b>77,264,904</b>      | <b>77,264,904</b>     | <b>7.78%</b>                              |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| 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%                                    |
| <b>Subtotal Interfund Transfers</b>              | <b>625,585</b>        | <b>774,027</b>        | <b>2,244,905</b>      | <b>811,126</b>         | <b>811,126</b>         | <b>1,011,450</b>      | <b>(54.94%)</b>                           |
| <b>TOTAL RESOURCES</b>                           | <b>\$ 122,548,762</b> | <b>\$ 128,454,729</b> | <b>\$ 133,718,379</b> | <b>\$ 137,798,454</b>  | <b>\$ 137,798,454</b>  | <b>\$ 138,512,578</b> | <b>3.59%</b>                              |
| <b>REQUIREMENTS</b>                              |                       |                       |                       |                        |                        |                       |   |
| <b>Current Expenditures</b>                      |                       |                       |                       |                        |                        |                       |   |
| 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%                                    |
| <b>Subtotal Current Expenditures</b>             | <b>59,048,125</b>     | <b>66,426,779</b>     | <b>77,691,228</b>     | <b>83,953,231</b>      | <b>83,953,231</b>      | <b>85,012,844</b>     | <b>9.42%</b>                              |
| <b>Interfund Transfers</b>                       |                       |                       |                       |                        |                        |                       |   |
| 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%                                     |
| <b>Subtotal Interfund Transfers</b>              | <b>8,347,456</b>      | <b>6,110,323</b>      | <b>6,322,306</b>      | <b>7,018,314</b>       | <b>7,018,314</b>       | <b>7,018,314</b>      | <b>11.01%</b>                             |
| 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%                                     |
| <b>Subtotal Contingency/Ending Balance</b>       | <b>55,153,181</b>     | <b>55,917,627</b>     | <b>49,704,845</b>     | <b>46,826,909</b>      | <b>46,826,909</b>      | <b>46,481,420</b>     | <b>(6.49%)</b>                            |
| <b>TOTAL REQUIREMENTS</b>                        | <b>\$ 122,548,762</b> | <b>\$ 128,454,729</b> | <b>\$ 133,718,379</b> | <b>\$ 137,798,454</b>  | <b>\$ 137,798,454</b>  | <b>\$ 138,512,578</b> | <b>3.59%</b>                              |
| <b>FULL-TIME EQUIVALENTS</b>                     | <b>114.17</b>         | <b>121.79</b>         | <b>139.96</b>         | <b>149.81</b>          | <b>149.81</b>          | <b>151.81</b>         | <b>8.47%</b>                              |
| <b>FTE CHANGE FROM FY 2018-19 AMENDED BUDGET</b> |                       |                       |                       |                        |                        |                       | <b>11.85</b>                              |

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 2018-19. 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 to 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.













## Solid Waste Revenue Fund

| FY 2016-17<br>Actual               | FY 2017-18<br>Actual | FY 2018-19<br>Amended<br>Amount | ACCT                      | DESCRIPTION                                | FY 2019-20<br>Proposed<br>Amount | FY 2019-20<br>Approved<br>Amount | FY 2019-20<br>Adopted<br>Amount |
|------------------------------------|----------------------|---------------------------------|---------------------------|--|----------------------------------|----------------------------------|---------------------------------|
| <b>Solid Waste Fund</b>            |                      |                                 |                           |  |                                  |                                  |                                 |
| -                                  | -                    | -                               | 700000                    | <b>Contingency</b>                         | 250,000                          | 250,000                          | 250,000                         |
| -                                  | -                    | 7,854,001                       | 701002                    | Contingency                                | 6,201,797                        | 6,201,797                        | 5,856,308                       |
| -                                  | -                    | 5,999,012                       | 705000                    | Contingency - Operating                    | 4,657,418                        | 4,657,418                        | 4,657,418                       |
| -                                  | -                    | 5,246,769                       | 706000                    | Contingency - Landfill Closure             | 4,527,919                        | 4,527,919                        | 4,527,919                       |
| -                                  | -                    | <b>19,099,782</b>               |                           | <b>Total Contingency</b>                   | <b>15,637,134</b>                | <b>15,637,134</b>                | <b>15,291,645</b>               |
| <b>Unappropriated Fund Balance</b> |                      |                                 |                           |  |                                  |                                  |                                 |
| 5,843,665                          | 10,678,662           | -                               | 805000                    | Unapp FB - Reserves                        | -                                | -                                | -                               |
| 8,533,669                          | 4,813,098            | -                               | 805200                    | Unapp FB - Renew and Replace Reserve       | -                                | -                                | -                               |
| 149,500                            | 149,500              | -                               | 805450                    | Unapp FB - PERS Reserve                    | -                                | -                                | -                               |
| 6,450,812                          | 6,103,571            | -                               | 805539                    | Unapp FB - Landfill Closure Reserve        | -                                | -                                | -                               |
| 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                      |
| <b>55,153,181</b>                  | <b>55,917,627</b>    | <b>30,605,063</b>               |                           | <b>Total Unappropriated Fund Balance</b>   | <b>31,189,775</b>                | <b>31,189,775</b>                | <b>31,189,775</b>               |
| <b>\$122,548,762</b>               | <b>\$128,454,729</b> | <b>\$133,718,379</b>            | <b>TOTAL REQUIREMENTS</b> |  | <b>\$137,798,454</b>             | <b>\$137,798,454</b>             | <b>\$138,512,578</b>            |
| <b>114.16</b>                      | <b>121.79</b>        | <b>139.96</b>                   |                           |  | <b>149.81</b>                    | <b>149.81</b>                    | <b>151.81</b>                   |

|  |      |
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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’s Centers for Arts (Portland’s) 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           | \$ -                 | \$ 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 Environmental 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            |
| <b>Total</b>                        | <b>187</b>     | <b>\$ 117,270,016</b> | <b>\$ 57,215,385</b> | <b>\$ 48,333,946</b> | <b>\$ 20,969,465</b> | <b>\$ 11,440,000</b> | <b>\$ 255,228,812</b> |

**SOURCES OF FUNDS**

Expected spending for the next five years is \$255.2 million, funded as follows:

**General Obligation Bonds**

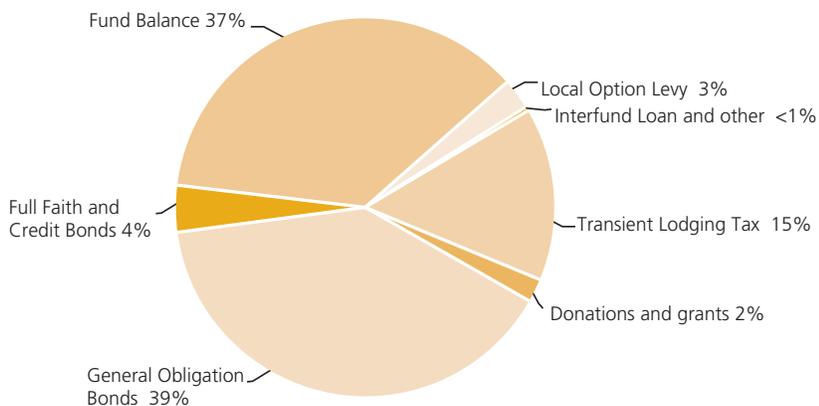
The Natural Areas, Oregon Zoo Infrastructure and Animal Welfare and Affordable Housing bond proceeds provide 39 percent of funding for CIP projects.

**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.

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              |
|---|---------|--------------------|------------------|------------------|------------------|------------|--------------------|
| <b>GENERAL FUND</b>   |         |                    |                  |                  |                  |            |                    |
| Honey Badger Horizon 3  | I3002E  | 114,200            | -                | -                | -                | -          | 114,200            |
| Payroll Project Phase II                                      | I1501E  | 100,000            | -                | -                | -                | -          | 100,000            |
| <b>TOTAL IS - GENERAL FUND</b>                                |         | <b>\$214,200</b>   | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b> | <b>\$214,200</b>   |
| <b>INFORMATION SVCS R&amp;R SUBFUND</b>                       |         |                    |                  |                  |                  |            |                    |
| 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            |
| <b>TOTAL IS - INFORMATION SVCS R&amp;R SUBFUND</b>            |         | <b>\$1,309,682</b> | <b>\$684,788</b> | <b>\$426,993</b> | <b>\$158,098</b> | <b>\$0</b> | <b>\$2,579,561</b> |
| <b>METRO REG CENTER R&amp;R SUBFUND</b>                       |         |                    |                  |                  |                  |            |                    |
| VOIP Phone System Upgrade                                     | 65701B  | 200,341            | -                | -                | -                | -          | 200,341            |
| <b>TOTAL IS - METRO REG CENTER R&amp;R SUBFUND</b>            |         | <b>\$200,341</b>   | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b> | <b>\$200,341</b>   |
| <b>NEW CAPITAL SUB-FUND</b>                                   |         |                    |                  |                  |                  |            |                    |
| 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             |
| <b>TOTAL IS - NEW CAPITAL SUB-FUND</b>                        |         | <b>\$446,000</b>   | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b> | <b>\$446,000</b>   |
| <b>OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>            |         |                    |                  |                  |                  |            |                    |
| VOIP Phone System Upgrade                                     | 65701B  | 100,000            | -                | -                | -                | -          | 100,000            |
| <b>TOTAL IS - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b> |         | <b>\$100,000</b>   | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b> | <b>\$100,000</b>   |
| <b>TOTAL IS (18 Projects)</b>                                 |         | <b>\$2,270,223</b> | <b>\$684,788</b> | <b>\$426,993</b> | <b>\$158,098</b> | <b>\$0</b> | <b>\$3,540,102</b> |

## 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          |
| <b>IS DEPARTMENT TOTAL:</b>          | <b>\$2,270,223</b> | <b>\$684,788</b> | <b>\$426,993</b> | <b>\$158,098</b> | <b>\$0</b> | <b>\$3,540,102</b> |

The Information Services capital improvement plan (CIP) includes most agency-wide 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.



**Parks and  
Nature**



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             |
| Fund Balance - Renewal & Replacement            | 1,338,628           | 1,600,000           | 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          |
| Local option levy                               | 3,946,300           | 3,808,604           | 242,000            | 700,000            | -               | 8,696,904           |
| <b>PARKS DEPARTMENT TOTAL:</b>                  | <b>\$13,409,928</b> | <b>\$16,279,604</b> | <b>\$8,306,000</b> | <b>\$2,095,000</b> | <b>\$55,000</b> | <b>\$40,145,532</b> |



# Planning and Development

## Total projects summary by year

|   | ID     | FY 2019-20          | FY 2020-21          | FY 2021-22          | FY 2022-23 | FY 2023-24 | Total               |
|---|--------|---------------------|---------------------|---------------------|------------|------------|---------------------|
| <b>AFFORDABLE HOUSING FUND</b>              |        |                     |                     |                     |            |            |                     |
| Affordable Housing Fund land acquisition    | AFFHSG | 30,000,000          | 15,000,000          | 15,000,000          | -          | -          | 60,000,000          |
| <b>TOTAL PLAN - AFFORDABLE HOUSING FUND</b> |        | <b>\$30,000,000</b> | <b>\$15,000,000</b> | <b>\$15,000,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$60,000,000</b> |
| <b>TOTAL PLAN (1 Projects)</b>              |        | <b>\$30,000,000</b> | <b>\$15,000,000</b> | <b>\$15,000,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$60,000,000</b> |

## 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          |
| <b>PLAN DEPARTMENT TOTAL:</b>         | <b>\$30,000,000</b> | <b>\$15,000,000</b> | <b>\$15,000,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$60,000,000</b> |

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.



# **Property and Environmental Services**



# Property and Environmental Services

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          |
| <b>PES DEPARTMENT TOTAL:</b>                     | <b>\$16,634,865</b> | <b>\$7,853,805</b> | <b>\$12,706,953</b> | <b>\$9,686,367</b> | <b>\$350,000</b> | <b>\$47,231,990</b> |



**Visitor  
Venues**



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 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               |
|--|---------|--------------------|--------------------|------------------|------------|------------|---------------------|
| <b>PORTLAND'5 CENTERS FOR THE ARTS FUND</b>              |         |                    |                    |                  |            |            |                     |
| 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             |
| <b>TOTAL PCPA - PORTLAND'5 CENTERS FOR THE ARTS FUND</b> |         | <b>\$9,510,000</b> | <b>\$2,687,908</b> | <b>\$100,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,297,908</b> |
| <b>TOTAL PCPA (8 Projects)</b>                           |         | <b>\$9,510,000</b> | <b>\$2,687,908</b> | <b>\$100,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,297,908</b> |

## 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           |
| <b>PCPA DEPARTMENT TOTAL:</b>        | <b>\$9,510,000</b> | <b>\$2,687,908</b> | <b>\$100,000</b> | <b>\$0</b> | <b>\$0</b> | <b>\$12,297,908</b> |

## **Portland's Centers for the Arts**

Portland's facilities are owned by the City of Portland and managed by MERC through an intergovernmental agreement between Metro and the City of Portland. Portland's 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's 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's partners.

## Expo Total projects summary by year

|  | ID      | FY 2019-20         | FY 2020-21       | FY 2021-22       | FY 2022-23       | FY 2023-24       | Total              |
|--|---------|--------------------|------------------|------------------|------------------|------------------|--------------------|
| <b>EXPO FUND</b>   |         |                    |                  |                  |                  |                  |                    |
| 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            |
| <b>TOTAL EXPO - EXPO FUND</b>                            |         | <b>\$1,116,000</b> | <b>\$700,000</b> | <b>\$650,000</b> | <b>\$100,000</b> | <b>\$700,000</b> | <b>\$3,266,000</b> |
| <b>TOTAL EXPO (14 Projects)</b>                          |         | <b>\$1,116,000</b> | <b>\$700,000</b> | <b>\$650,000</b> | <b>\$100,000</b> | <b>\$700,000</b> | <b>\$3,266,000</b> |

## 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          |
| <b>EXPO DEPARTMENT TOTAL:</b> | <b>\$1,116,000</b> | <b>\$700,000</b> | <b>\$650,000</b> | <b>\$100,000</b> | <b>\$700,000</b> | <b>\$3,266,000</b> |

Expo is owned by Metro and managed by the MERC. Expo is Oregon's largest multi-purpose facility. The 53-acre campus boasts five spacious exhibit halls totaling more than 333,000 square feet and 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.

## Oregon Zoo Total projects summary by year

|  | ID         | FY 2019-20          | FY 2020-21         | FY 2021-22       | FY 2022-23       | FY 2023-24       | Total               |
|--|------------|---------------------|--------------------|------------------|------------------|------------------|---------------------|
| <b>OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>                      |            |                     |                    |                  |                  |                  |                     |
| Railroad Rolling Stock Replacement                               | ZRW193     | 700,000             | -                  | -                | -                | -                | 700,000             |
| Animal Area Cameras  | ZOO78      | 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             |
| <b>TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>          |            | <b>\$1,309,000</b>  | <b>\$2,175,000</b> | <b>\$350,000</b> | <b>\$150,000</b> | <b>\$300,000</b> | <b>\$4,284,000</b>  |
| <b>OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND</b>             |            |                     |                    |                  |                  |                  |                     |
| 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              |
| <b>TOTAL ZOO - OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND</b> |            | <b>\$23,875,000</b> | <b>\$3,514,280</b> | <b>\$0</b>       | <b>\$0</b>       | <b>\$0</b>       | <b>\$27,389,280</b> |
| <b>OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>               |            |                     |                    |                  |                  |                  |                     |
| 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                              | ZGFR07     | 120,000             | -                  | -                | -                | -                | 120,000             |
| Carpet Replacements  | ZOOTBD20-4 | -                   | -                  | -                | 400,000          | -                | 400,000             |
| Trimet water project   | ZOOTBD20-5 | -                   | -                  | -                | -                | 150,000          | 150,000             |
| <b>TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>   |            | <b>\$970,000</b>    | <b>\$250,000</b>   | <b>\$240,000</b> | <b>\$600,000</b> | <b>\$400,000</b> | <b>\$2,460,000</b>  |
| <b>TOTAL ZOO (15 Projects)</b>                                   |            | <b>\$26,154,000</b> | <b>\$5,939,280</b> | <b>\$590,000</b> | <b>\$750,000</b> | <b>\$700,000</b> | <b>\$34,133,280</b> |

## 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 Infrastructure/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             |
| <b>ZOO DEPARTMENT TOTAL:</b>                               | <b>\$26,154,000</b> | <b>\$5,939,280</b> | <b>\$590,000</b> | <b>\$750,000</b> | <b>\$700,000</b> | <b>\$34,133,280</b> |

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 proceeds received from the Solid Waste Revenue Fund and grants from the Oregon Zoo Foundation.



## Debt Summary

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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

(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 use 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.



## Debt ratios as of July 1, 2019

|  |                   |
|--|-------------------|
| FY 2019-20 Estimated Real Market Value | \$353,788,381,489 |
| 2019 Estimated Population              | 1,869,349         |

|                             | Debt Outstanding     | Debt per Capita | Debt as % of<br>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%                             |
| <b>TOTAL METRO DEBT</b>     | <b>\$886,675,000</b> | <b>\$474.32</b> | <b>0.25%</b>                      |

## Debt ratios as of June 30, 2020

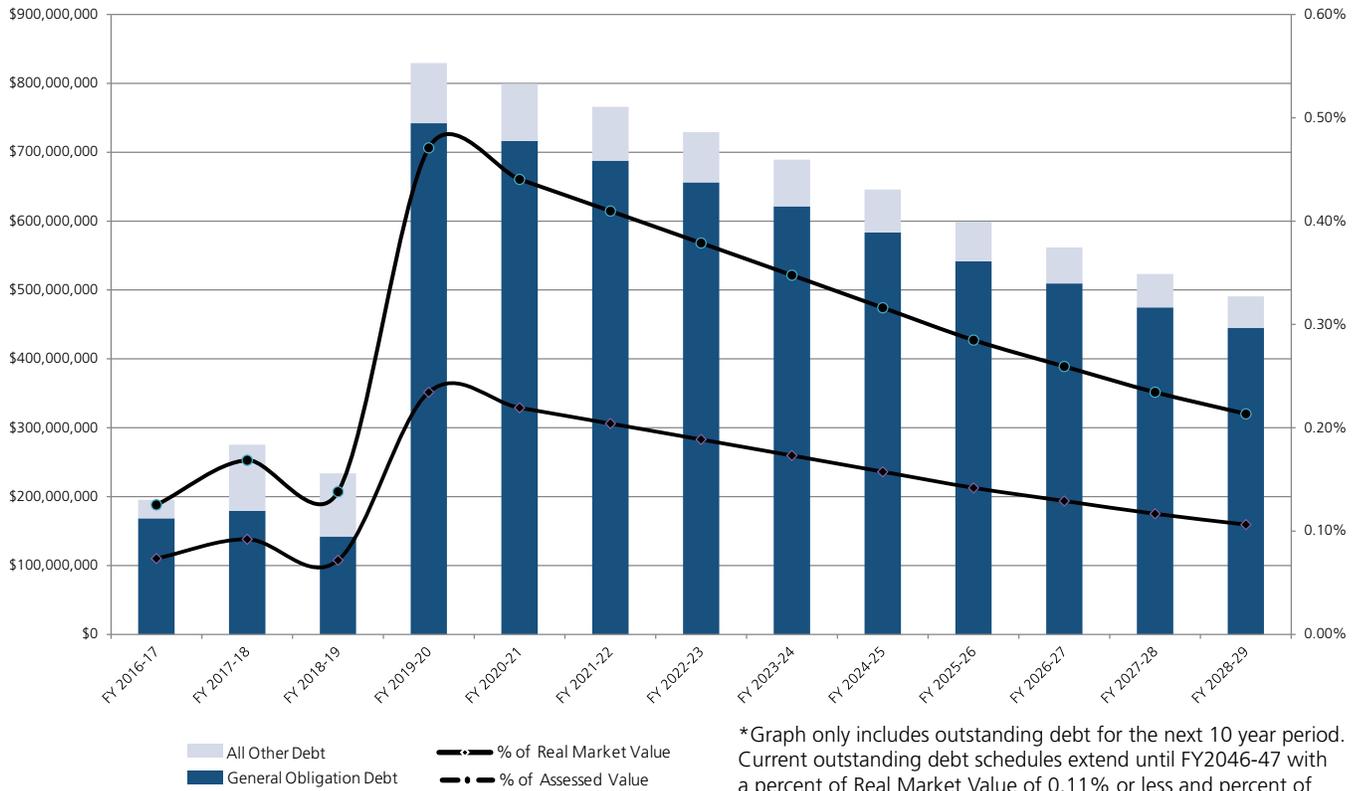
|                            | Debt Outstanding     | Debt per Capita | Debt as % of<br>Real Market Value |
|----------------------------|----------------------|-----------------|-----------------------------------|
| General Obligation Debt    | \$742,030,000        | 396.95          | 0.21%                             |
| 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%                             |
| <b>TOTAL METRO DEBT</b>    | <b>\$829,520,000</b> | <b>\$443.75</b> | <b>0.23%</b>                      |

## Debt limitation comparison

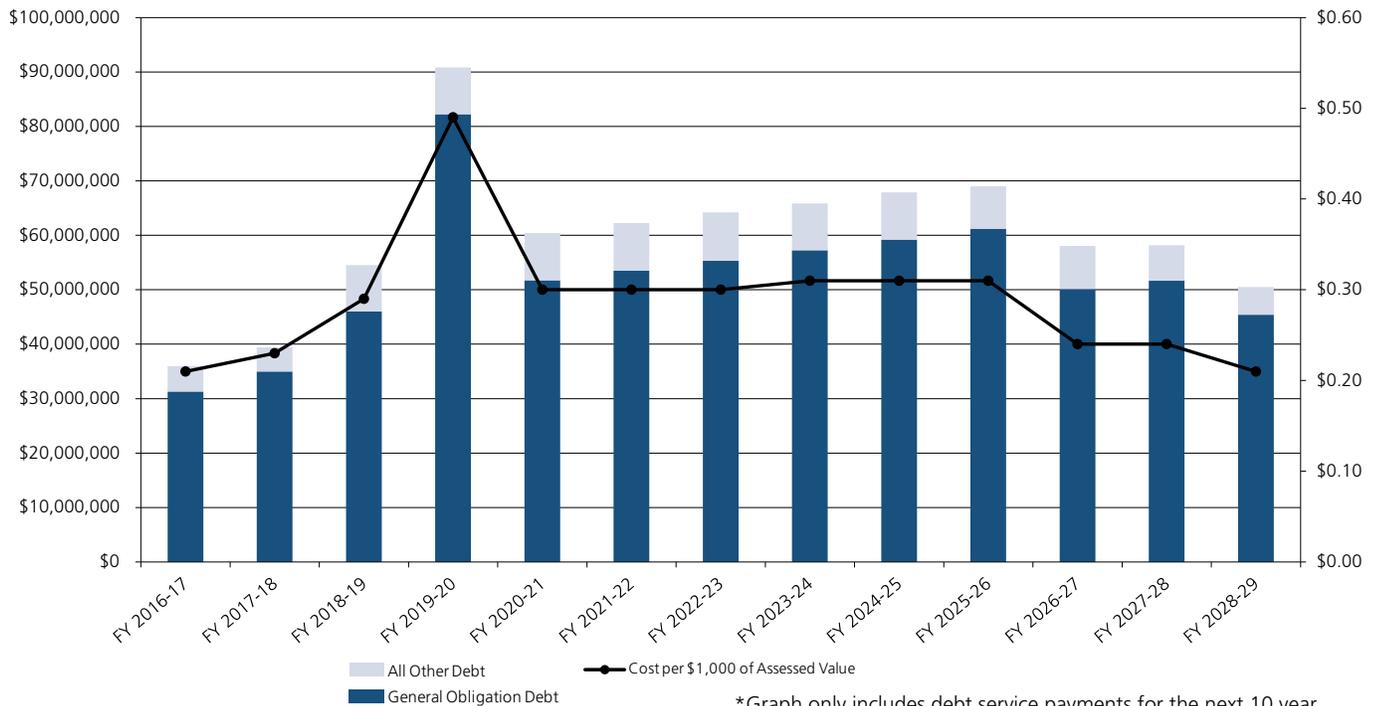
Statutory general obligation bond limit – 10 percent of Real Market Value

|  |                  |
|--|------------------|
| 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%            |

## Outstanding debt by fiscal year\*



## Debt service payments by fiscal year\*



## FY 2019-20 Summary of debt service payments

|   | Principal           | Interest            | Fiscal Year<br>Debt Service |
|---|---------------------|---------------------|-----------------------------|
| General Obligation Refunding Bonds                |                     |                     |                             |
| 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                   |
| <b>TOTAL FY 2019-20 DEBT SERVICE PAYMENTS</b>     | <b>\$57,155,000</b> | <b>\$33,667,789</b> | <b>\$90,822,789</b>         |

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.

|   |                |
|---|----------------|
| <b>Amount issued</b>                                    | \$52,260,000   |
| <b>Issue date</b>                                       | August 8, 2017 |
| <b>Original issue True Interest Rate (TIC)</b>          | 3.7393%        |
| <b>Ratings as of date of issuance</b>                   |                |
| <b>Moody's</b>  | Aa3            |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$50,670,000   |

**Dedicated  
Tax  
Revenue  
Bond,  
Oregon  
Convention  
Hotel  
Project,  
Series 2017**

**Semi-annual debt service schedule**

| Payment Due  | Interest Rate | Principal Due       | Interest Due        | Total Debt Service  | Total FY 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   |               |                     | 1,171,875           | 1,171,875           |                       |
| 6/15/2024    | 5.00%         | 1,055,000           | 1,171,875           | 2,226,875           | 3,398,750             |
| 12/15/2024   |               |                     | 1,145,500           | 1,145,500           |                       |
| 6/15/2025    | 5.00%         | 1,105,000           | 1,145,500           | 2,250,500           | 3,396,000             |
| 12/15/2025   |               |                     | 1,117,875           | 1,117,875           |                       |
| 6/15/2026    | 5.00%         | 1,160,000           | 1,117,875           | 2,277,875           | 3,395,750             |
| 12/15/2026   |               |                     | 1,088,875           | 1,088,875           |                       |
| 6/15/2027    | 5.00%         | 1,220,000           | 1,088,875           | 2,308,875           | 3,397,750             |
| 12/15/2027   |               |                     | 1,058,375           | 1,058,375           |                       |
| 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   |               |                     | 603,625             | 603,625             |                       |
| 6/15/2039    | 5.00%         | 2,190,000           | 603,625             | 2,793,625           | 3,397,250             |
| 12/15/2039   |               |                     | 548,875             | 548,875             |                       |
| 6/15/2040    | 5.00%         | 2,300,000           | 548,875             | 2,848,875           | 3,397,750             |
| 12/15/2040   |               |                     | 491,375             | 491,375             |                       |
| 6/15/2041    | 5.00%         | 2,415,000           | 491,375             | 2,906,375           | 3,397,750             |
| 12/15/2041   |               |                     | 431,000             | 431,000             |                       |
| 6/15/2042    | 5.00%         | 2,535,000           | 431,000             | 2,966,000           | 3,397,000             |
| 12/15/2042   |               |                     | 367,625             | 367,625             |                       |
| 6/15/2043    | 5.00%         | 2,660,000           | 367,625             | 3,027,625           | 3,395,250             |
| 12/15/2043   |               |                     | 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             |
| <b>Total</b> |               | <b>\$50,670,000</b> | <b>\$44,455,750</b> | <b>\$95,125,750</b> | <b>\$95,125,750</b>   |

# 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.

|   |               |
|---|---------------|
| <b>Amount issued</b>                                    | \$652,800,000 |
| <b>Issue date</b>                                       | May 15, 2019  |
| <b>Original issue True Interest Rate (TIC)</b>          | 3.3118%       |
| <b>Ratings as of date of issuance</b>                   |               |
| <b>Moody’s</b>  | Aaa           |
| <b>Standard &amp; Poor’s</b>                            | AAA           |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$652,800,000 |

## Semi-annual debt service schedule

| Payment Due  | Interest Rate | Principal Due        | Interest Due         | Total Debt Service   | Total FY 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            |
|              |               |                      |                      |                      |                       |
| <b>Total</b> |               | <b>\$652,800,000</b> | <b>\$282,695,780</b> | <b>\$935,495,780</b> | <b>\$935,495,780</b>  |

## General Obligation Bonds, Natural Areas, 2012A Series

In November 2006 the region's voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 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.

|   |              |
|---|--------------|
| <b>Amount issued</b>                                    | \$75,000,000 |
| <b>Issue date</b>                                       | June 6, 2012 |
| <b>Original issue True Interest Rate (TIC)</b>          | 2.2256%      |
| <b>Ratings as of date of issuance</b>                   |              |
| <b>Moody's</b>  | Aaa          |
| <b>Standard &amp; Poor's</b>                            | AAA          |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$48,630,000 |

### Semi-annual debt service schedule

| <b>Payment Due</b> | <b>Interest Rate</b> | <b>Principal Due</b> | <b>Interest Due</b> | <b>Total Debt Service</b> | <b>Total FY Debt Service</b> |
|--------------------|----------------------|----------------------|---------------------|---------------------------|------------------------------|
| 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                    |
| <b>Total</b>       |                      | <b>\$48,630,000</b>  | <b>\$10,210,150</b> | <b>\$58,840,150</b>       | <b>\$58,840,150</b>          |

# 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.

|   |              |
|---|--------------|
| <b>Amount issued</b>                                    | \$57,955,000 |
| <b>Issue date</b>                                       | Nov. 5, 2014 |
| <b>Original issue True Interest Rate (TIC)</b>          | 1.1121%      |
| <b>Ratings as of date of issuance</b>                   |              |
| <b>Moody's</b>  | Aaa          |
| <b>Standard &amp; Poor's</b>                            | AAA          |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$15,115,000 |

## Semi-annual debt service schedule

| <b>Payment Due</b> | <b>Interest Rate</b> | <b>Principal Due</b> | <b>Interest Due</b> | <b>Total Debt Service</b> | <b>Total FY Debt Service</b> |
|--------------------|----------------------|----------------------|---------------------|---------------------------|------------------------------|
| 12/1/2019          | -                    |                      | 377,875             | 377,875                   |                              |
| 6/1/2020           | 5.00%                | 15,115,000           | 377,875             | 15,492,875                | 15,870,750                   |
| <b>Total</b>       |                      | <b>\$15,115,000</b>  | <b>\$755,750</b>    | <b>\$15,870,750</b>       | <b>\$15,870,750</b>          |

## General Obligation Bonds, Natural Areas, Series 2018

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.

|   |              |
|---|--------------|
| <b>Amount to be issued</b>                              | \$28,105,000 |
| <b>Issue date</b>                                       | May 15, 2018 |
| <b>Original issue True Interest Rate (TIC)</b>          | 2.2530%      |
| <b>Ratings as of date of issuance</b>                   |              |
| <b>Standard &amp; Poor's</b>                            | AAA          |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$20,480,000 |

### Semi-annual debt service schedule

| Payment Due  | Interest Rate | Principal Due       | Interest Due       | Total Debt Service  | Total FY 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             |
| <b>Total</b> |               | <b>\$20,480,000</b> | <b>\$3,319,000</b> | <b>\$23,799,000</b> | <b>\$23,799,000</b>   |

**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.

|   |              |
|---|--------------|
| <b>Amount issued</b>                                    | \$65,000,000 |
| <b>Issue date</b>                                       | May 23, 2012 |
| <b>Original issue True Interest Rate (TIC)</b>          | 2.3822%      |
| <b>Ratings as of date of issuance</b>                   |              |
| <b>Moody’s</b>  | Aaa          |
| <b>Standard &amp; Poor’s</b>                            | AAA          |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$39,790,000 |

**Semi-annual debt service schedule**

| <b>Payment Due</b> | <b>Interest Rate</b> | <b>Principal Due</b> | <b>Interest Due</b> | <b>Total Debt Service</b> | <b>Total FY Debt Service</b> |
|--------------------|----------------------|----------------------|---------------------|---------------------------|------------------------------|
| 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                    |
| <b>Total</b>       |                      | <b>\$39,790,000</b>  | <b>\$9,386,700</b>  | <b>\$49,176,700</b>       | <b>\$49,176,700</b>          |

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.

## General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, 2016 Series

|   |               |
|---|---------------|
| <b>Amount issued</b>                                    | \$30,000,000  |
| <b>Issue date</b>                                       | Mar. 24, 2016 |
| <b>Original issue True Interest Rate (TIC)</b>          | 0.9180%       |
| <b>Ratings as of date of issuance</b>                   |               |
| <b>Moody's</b>  | Aaa           |
| <b>Standard &amp; Poor's</b>                            | AAA           |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$8,105,000   |

### Semi-annual debt service schedule

| <b>Payment Due</b> | <b>Interest Rate</b> | <b>Principal Due</b> | <b>Interest Due</b> | <b>Total Debt Service</b> | <b>Total FY Debt Service</b> |
|--------------------|----------------------|----------------------|---------------------|---------------------------|------------------------------|
| 12/1/2019          | -                    |                      | 202,625             | 202,625                   |                              |
| 6/1/2020           | 5.00%                | 8,105,000            | 202,625             | 8,307,625                 | 8,510,250                    |
| <b>Total</b>       |                      | <b>\$8,105,000</b>   | <b>\$405,250</b>    | <b>\$8,510,250</b>        | <b>\$8,510,250</b>           |

**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.

|   |              |
|---|--------------|
| <b>Amount issued</b>                                    | \$10,000,000 |
| <b>Estimated Issue date</b>                             | May 15, 2018 |
| <b>Original issue True Interest Rate (TIC)</b>          | 2.2530%      |
| <b>Ratings as of date of issuance</b>                   |              |
| <b>Standard &amp; Poor’s</b>                            | AAA          |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$9,885,000  |

Semi-annual debt service schedule

| 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             |
| <b>Total</b> |               | <b>\$9,885,000</b> | <b>\$2,531,000</b> | <b>\$12,416,000</b> | <b>\$12,416,000</b>   |

## Full Faith and Credit Refunding Bonds, 2013 Series

Full faith and credit bonds were issued in October 2003 to refund outstanding obligations for Metro Regional Center (MRC) acquisition and construction, and for loans from the Oregon Economic and Community Development Department's (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.

|   |               |
|---|---------------|
| <b>Amount issued</b>                                    | \$12,600,000  |
| <b>Issue date</b>                                       | Feb. 26, 2013 |
| <b>Original Issue True Interest Rate (TIC)</b>          | 1.668%        |
| <b>Ratings as of date of issuance</b>                   |               |
| <b>Moody's</b>  | AAA           |
| <b>Principal Outstanding Balance as of July 1, 2019</b> | \$5,330,000   |

### Semi-annual debt service schedule

| Payment Due  | Interest Rate | Principal Due      | Interest Due     | Total Debt Service | Total FY 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             |
| <b>Total</b> |               | <b>\$5,330,000</b> | <b>\$222,769</b> | <b>\$5,552,769</b> | <b>\$5,552,769</b>    |

# 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.

|   |               |
|---|---------------|
| <b>Amount issued</b>                                    | \$7,385,000   |
| <b>Issue date</b>                                       | Sept. 7, 2016 |
| <b>Original issue True Interest Rate (TIC)</b>          | 1.0617%       |
| <b>Ratings as of date of issuance</b>                   |               |
| <b>Standard &amp; Poor's</b>                            | AAA           |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$5,595,000   |

## Semi-annual debt service schedule

| 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             |
| <b>Total</b> |               | <b>\$5,595,000</b> | <b>\$523,050</b> | <b>\$6,118,050</b> | <b>\$6,118,050</b>    |

## Full Faith and Credit Bonds, 2018 Series

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.

|   |              |
|---|--------------|
| <b>Amount issued</b>                                    | \$13,290,000 |
| <b>Issue date</b>                                       | May 24, 2018 |
| <b>Original issue True Interest Rate (TIC)</b>          | 2.8053%      |
| <b>Ratings as of date of issuance</b>                   |              |
| <b>Standard &amp; Poor's</b>                            | AAA          |
| <b>Principal outstanding balance as of July 1, 2019</b> | \$13,290,000 |

### Semi-annual debt service schedule

| 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             |
| <b>Total</b> |               | <b>\$13,290,000</b> | <b>\$5,536,050</b> | <b>\$18,826,050</b> | <b>\$18,826,050</b>   |

# Limited Tax Pension Obligation Bonds, 2005 Series

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 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.

|   |                |
|---|----------------|
| <b>Amount issued</b>                                    | \$24,290,000   |
| <b>Issue date</b>                                       | Sept. 23, 2005 |
| <b>Original Issue True Interest Rate (TIC)</b>          | 5.0420%        |
| <b>Ratings as of date of issuance</b>                   |                |
| <b>Moody's</b>  | A3             |
| <b>Insured to:</b>                                      | Aaa            |
| <b>Principal Outstanding Balance as of July 1, 2019</b> | \$16,985,000   |

## Semi-annual debt service schedule

| 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             |
| <b>Total</b> |               | <b>\$16,985,000</b> | <b>\$4,538,959</b> | <b>\$21,523,959</b> | <b>\$21,523,959</b>   |

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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 History |                    |          |            |
|-----------------|--------------------|----------|------------|
| 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 |

## Cost Allocation Plan for Federal Grant Purposes

| <b>Department</b>                      | <b>Total</b>         | <b>Council</b>      | <b>Solid Waste<br/>Fund</b> | <b>Parks and<br/>Nature</b> | <b>Local Option<br/>Levy Fund</b> | <b>Natural Areas<br/>Bond Fund</b> |
|--|----------------------|---------------------|-----------------------------|-----------------------------|-----------------------------------|------------------------------------|
| 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                            |
| <b>Total Actual Costs</b>              | <b>23,659,325</b>    | <b>1,076,852</b>    | <b>5,644,373</b>            | <b>1,620,145</b>            | <b>1,088,318</b>                  | <b>915,840</b>                     |
| <b>Total Claimable Costs</b>           | <b>\$ 23,659,325</b> | <b>\$ 1,076,852</b> | <b>\$ 5,644,373</b>         | <b>\$ 1,620,145</b>         | <b>\$ 1,088,318</b>               | <b>\$ 915,840</b>                  |

## Cost Allocation Plan for Federal Grant Purposes, *continued*

| Zoo Bond Fund | Oregon Zoo   | Oregon Convention Center | Expo Center | Portland'5   | MERC Administration | Planning and Development | Research Center | Property and Environmental 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's 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              | Actual              | Actual              | Actual              | Actual              | Actual              | 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          | -                   | -                   | -                   |
| <b>TOTAL EXCISE TAX EARNED</b>      | <b>\$14,412,914</b> | <b>\$15,357,261</b> | <b>\$16,002,790</b> | <b>\$16,587,938</b> | <b>\$18,144,769</b> | <b>\$18,830,032</b> | <b>\$18,343,257</b> | <b>\$17,774,022</b> | <b>\$17,844,273</b> |

\*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.

\*\*Effective July 1, 2018, the Portland Expo Center and Oregon Convention Center pay management fees and are no longer assessed excise tax.

## FY 2019-20 budget transfers

Interfund transfers are a significant part of the annual budget. Generally, transfers are made between funds when the revenue is received in one fund for an expenditure that occurs in another fund. Another primary reason for transfers is for a fund to pay for services provided by another fund. For example, the Solid Waste Revenue Fund transfers money to the Risk Management Fund for insurance coverage.

A transfer is 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.

| From<br>(Expenditures) | To (Resources)  | Type               | \$ Amount                | Purpose  |
|------------------------|---|--------------------|--------------------------|--|
| <b>General Fund</b>    | 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  | Resource           | \$13,397,000             | Allocation for general operations  |
|                        | Zoo Renewal and Replacement Fund                                    | Resource           | \$677,382                | Renewal and replacement contribution to provide for Zoo assets   |
|                        | General Revenue Bond Fund<br>(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  | Resource           | \$205,082                | Support for the agency Sustainability program.   |
|                        | MERC Fund   | Resource           | \$400,000                | Support for Expo general operations  |
|                        | General Asset Management Fund                                       | Resource           | \$1,565,596              | 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   | Direct             | \$500,000                | Personnel services costs in the Affordable Housing Fund  |
|                        | General Asset Management Fund                                       | Direct             | \$126,000                | 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.   |
| <b>MERC Fund</b>       | 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<br>General Revenue Bond Fund<br>(Debt Service Account) | Direct<br>Resource | \$168,752<br>\$1,019,775 | Funding for the construction project management office.<br>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*

| <b>From<br/>(Expenditures)</b>                                | <b>To (Resources)</b>               | <b>Type</b>  | <b>\$ Amount</b> | <b>Purpose</b>  |
|---|-------------------------------------|--------------|------------------|---|
| <b>Natural Areas<br/>Fund</b>                                 | 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                        | Direct       | \$553,730        | Communications operating expenditures   |
|   | General Fund                        | Direct       | \$249,514        | Project expenses for the Data Resource Center   |
|   | Willamette Falls Capital Fund       | Resource     | \$1,000,000      | Annual portion of a \$5,000,000 overall contribution to the Willamette Falls Riverwalk Project.   |
| <b>Open Spaces Fund</b>                                       | General Asset Management Fund       | Resource     | \$29,761         | Moving funds to close out the Open Spaces Fund  |
| <b>Parks and Natural<br/>Areas Local<br/>Option Levy Fund</b> | 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                        | Direct       | \$553,730        | Communications operating expenses   |
|   | General Fund                        | Direct       | \$2,287,129      | Property Taxes  |
|   | General Fund                        | Direct       | \$99,144         | Legal counsel costs for 0.5 FTE   |
|   | General Fund                        | Direct       | \$77,025         | Administrative support  |
|   | General Fund                        | Direct       | \$5,000          | Sponsorship expenses  |
|   | General Fund                        | Direct       | \$137,135        | Use of Planning and Development and Research Center personnel for Active Transportation   |
|   | Renewal and Replacement Fund        | Resources    | \$4,000          | Levy share of the R&R Loan Repayment to the Solid Waste Fund for a \$2,000,000 loan for MRC Capital projects.   |
|   | <b>Solid Waste<br/>Revenue Fund</b> | General Fund | Indirect         | \$5,687,349   |
| 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<br>(Parks and Nature)                            |                                     | Direct       | \$7,328          | Natural Technician Support for St. Johns Landfill   |
| General Fund<br>(Property and Environmental Services)         |                                     | Direct       | \$17,500         | Charges for services incurred on behalf of and directly related to solid waste issues, including weekend security service.  |
| General Fund  |                                     | Direct       | \$34,600         | Reimbursement for asset management position   |
| Zoo Operating Fund  |                                     | Direct       | \$225,000        | Support of zoo programs, including Washed Ashore and waste reduction education  |
| General Fund  |                                     | Direct       | \$951,306        | 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<br>(Expenditures)                                   | To (Resources)                | Type           | \$ Amount           | Purpose   |
|--|-------------------------------|----------------|---------------------|---|
| <b>Zoo Operating Fund</b>                                | 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                  | Direct         | \$38,600            | Construction project management office Services   |
|  | Zoo Renewal and Replacement   | Resource       | \$300,000           | Renewal and replacement contribution to provide for zoo assets  |
|  | Solid Waste Operating Account | Interfund Loan | \$472,650           | Principal and Interest on outstanding interfund loan.   |
| <b>Community Enhancement Fund</b>                        | Solid Waste Revenue Fund      | Direct         | \$18,394            | Charges for administrative support  |
| <b>General Asset Management Fund</b>                     | Solid Waste Revenue Fund      | Interfund Loan | \$50,000            | Principal and interest on loan for MRC projects   |
| <b>Oregon Zoo Infrastructure and Animal Welfare Fund</b> | 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.   |
|  | Risk Management Fund          | Indirect       | \$188               | Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.   |
| <b>Smith and Bybee Wetlands Fund</b>                     | General Fund                  | Direct         | \$84,853            | Charges for education staff managing operations and providing education at Smith and Bybee Lakes.   |
| <b>Total FY 2019-20 Transfers</b>                        |                               |                | <b>\$45,610,343</b> |   |

# **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:

| <b>Fund</b>                                     | <b>FY 2019-20<br/>Beginning<br/>Fund Balance</b> | <b>FY 2019-20 DESIGNATIONS</b> |                      |                     |                    |                     |
|---|--|--------------------------------|----------------------|---------------------|--------------------|---------------------|
|   |  | <b>Non-<br/>spendable</b>      | <b>Restricted</b>    | <b>Committed</b>    | <b>Assigned</b>    | <b>Unassigned</b>   |
| 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            | -                   | -                  | -                   |
| <b>TOTAL FUND BALANCE DESIGNATIONS</b>          | <b>\$808,043,024</b>                             | <b>\$680,979</b>               | <b>\$765,764,807</b> | <b>\$12,435,437</b> | <b>\$1,293,086</b> | <b>\$27,868,715</b> |

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.

## General Fund Reserves Detail

|   |            |                     |
|---|------------|---------------------|
| <b>Total Beginning Fund Balance / Reserves</b>                      |            | <b>\$53,251,014</b> |
| <b>Restricted</b>   |            | <b>\$23,607,072</b> |
| Restricted for Transit Oriented Development Program                 | 15,300,000 |                     |
| Restricted for IGA Projects   | 8,307,072  |                     |
| <b>Committed</b>  |            | <b>\$11,910,657</b> |
| Committed for Local Gov't Grants (CET)                              | 11,910,657 |                     |
| <b>Unassigned/Reserved</b>  |            | <b>\$17,733,285</b> |
| 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 |                     |
| <b>Total Ending Reserves (Contingency / Unappropriated Balance)</b> |            | <b>\$29,729,296</b> |
| <b>Contingency - Opportunity Account</b>                            |            | <b>\$0</b>          |
| Council Opportunity Account (per Council policy)                    | 500,000    |                     |
| Reduction: Contribution Regional Investment Strategy                | (500,000)  |                     |
| <b>Contingency - Operating</b>                                      |            | <b>\$9,180,676</b>  |
| General Contingency   | 4,765,676  |                     |
| TOD Contingency   | 3,800,000  |                     |
| CET Contingency   | 400,000    |                     |
| Contingency Reserved for Pay Equity                                 | 215,000    |                     |
| <b>Restricted</b>   |            | <b>\$2,820,679</b>  |
| Restricted for Transit Oriented Development Program                 | 332,759    |                     |
| Restricted for IGA Projects   | 2,487,920  |                     |
| <b>Committed</b>  |            | <b>\$12,736,407</b> |
| Committed for Local Gov't Grants (CET)                              | 12,736,407 |                     |
| <b>Unassigned/Reserved</b>  |            | <b>\$4,991,534</b>  |
| 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    |                     |



## Interfund loans

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 projects |                   |                     |
| 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                                 | -                 | -                   |

## **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 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%   |
| <b>TOTAL VARIABLE RATE COMPONENT</b> | <b>31.13%</b>     | <b>31.13%</b>             | <b>31.13%</b>                     | <b>31.13%</b>                            | <b>25.13%</b>                           | <b>24.82%</b>                                 | <b>8.42%</b>                                      |
| <b>PERS BOND RECOVERY RATE</b>       |                   |                           |                                   |  |   |   |   |
| 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%   |
| <b>TOTAL PERS BOND RECOVERY RATE</b> | <b>1.00%</b>      | <b>1.00%</b>              | <b>1.00%</b>                      | <b>1.00%</b>                             | <b>1.00%</b>                            | <b>1.00%</b>                                  | <b>0.00%</b>                                      |

\* 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                          |
| <b>TOTAL FIXED RATE COMPONENT</b> | <b>\$15,760</b>  | <b>\$15,760</b>                     | <b>\$15,760</b>                              | <b>\$30</b>                  |

\*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:

## Limited duration positions

| Position   | Pos # | Organizational Unit    | Duration  | FTE  | Program/Project                      |
|--|-------|------------------------|-----------|------|--------------------------------------|
| <i>Position Eliminated in FY 2018-19</i>           |       |                        |           |      |                                      |
| Director of Strategic Initiatives - Visitor Venues | 1336  | MERC Admin             | 6/30/2019 | 1.00 | MERC Strategic Initiatives           |
| <i>Position Converted to Regular Status</i>        |       |                        |           |      |                                      |
| 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       | N/A       | 1.00 | Local Option Levy                    |
| 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       | N/A       | 1.00 | Local Option Levy                    |
| 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       | N/A       | 1.00 | Local Option Levy                    |
| Manager I  | 1263  | Parks and Nature       | N/A       | 1.00 | Local Option Levy                    |
| Park Ranger  | 1264  | Parks and Nature       | N/A       | 1.00 | Local Option Levy                    |
| Park Ranger  | 1265  | Parks and Nature       | N/A       | 1.00 | Local Option Levy                    |
| Assistant Management Analyst                       | 1295  | Parks and Nature       | N/A       | 1.00 | Levy/NA Bond/SW                      |
| Maintenance Worker I                               | 1296  | Parks and Nature       | N/A       | 1.00 | Local Option Levy                    |
| Administrative Specialist II                       | 1297  | Parks and Nature       | N/A       | 1.00 | Local Option Levy                    |
| Event Coordinator                                  | 1298  | Parks and Nature       | N/A       | 0.80 | Local Option Levy                    |
| 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 |

| <b>Position</b>                       | <b>Pos #</b> | <b>Organizational Unit</b> | <b>Duration</b> | <b>FTE</b> | <b>Program/Project</b>                   |
|---------------------------------------|--------------|----------------------------|-----------------|------------|--|
| <i>New Limited Duration Positions</i> |              |                            |                 |            |  |
| 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                                    |
| <i>Continued without Change</i>       |              |                            |                 |            |  |
| 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                  |
|---|-------|-------------------------------------|------------------|--------------------------------------|
| <i>Position Converted to Regular Status</i> |       |                                     |                  |                                      |
| 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      |
| <i>New Limited Duration Position</i>        |       |                                     |                  |                                      |
| Construction Project Manager I              | 1394  | Property and Environmental Services | 12/1/2022        | FFC 2018 Bond (MRC Building)<br>1.00 |
| <i>Continued without Change</i>             |       |                                     |                  |                                      |
| 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      |
| Senior Natural 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<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>FY 2019-20 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>TOTAL AGENCY</b>                     | <b>860.66</b>         | <b>889.56</b>         | <b>934.96</b>         | <b>958.71</b>         |
| <b>General Fund</b>                     | <b>302.43</b>         | <b>307.00</b>         | <b>316.76</b>         | <b>323.65</b>         |
| <b>Communications</b>                   | <b>13.00</b>          | <b>13.00</b>          | <b>12.00</b>          | <b>14.00</b>          |
| 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                  |
| <b>Council</b>                          | <b>30.00</b>          | <b>31.00</b>          | <b>37.14</b>          | <b>45.20</b>          |
| 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                  |                       |
| <b>Finance and Regulatory Services</b>  | <b>37.00</b>          | <b>39.00</b>          | <b>37.50</b>          | <b>38.50</b>          |
| 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                  |

## Four-year FTE history, *continued*

|                                 | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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                  |
| <b>Human Resources</b>          | <b>21.80</b>          | <b>21.80</b>          | <b>22.30</b>          | <b>22.80</b>          |
| 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                  |
| <b>Information Services</b>     | <b>28.50</b>          | <b>30.50</b>          | <b>31.00</b>          | <b>32.00</b>          |
| 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                  |
| <b>Office of Metro Attorney</b> | <b>16.00</b>          | <b>16.00</b>          | <b>16.00</b>          | <b>16.00</b>          |
| 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 Counsel I                 | 1.00                  | 1.00                  |                       |                       |
| Legal Counsel II                | 7.00                  | 7.00                  | 8.00                  | 8.00                  |
| Metro Attorney                  | 1.00                  | 1.00                  | 1.00                  | 1.00                  |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>FY 2019-20 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| Paralegal II                               | 2.00                  | 2.00                  | 1.00                  | 1.00                  |
| Program Analyst V                          |                       |                       | 1.00                  | 1.00                  |
| <b>Office of the Auditor</b>               | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>           |
| 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                  |
| <b>Parks and Nature</b>                    | <b>46.28</b>          | <b>46.43</b>          | <b>49.04</b>          | <b>46.55</b>          |
| 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                  |
| <b>Planning and Development Department</b> | <b>57.30</b>          | <b>56.80</b>          | <b>58.06</b>          | <b>56.65</b>          |
| 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 Management 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                  |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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                  |                       |
| <b>Property and Environmental Services</b> | <b>18.55</b>          | <b>17.47</b>          | <b>15.72</b>          | <b>13.95</b>          |
| 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                  |
| <b>Research Center</b>                     | <b>28.00</b>          | <b>28.00</b>          | <b>31.00</b>          | <b>31.00</b>          |
| 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                  |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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                  |
| <b>Non-Departmental</b>                            | <b>0.00</b>           | <b>1.00</b>           | <b>1.00</b>           | <b>1.00</b>           |
| Program Analyst IV                                 |                       | 1.00                  | 1.00                  | 1.00                  |
| <b>Affordable Housing Fund<sup>1</sup></b>         | <b>0.00</b>           | <b>0.00</b>           | <b>4.00</b>           | <b>6.15</b>           |
| <b>Planning and Development Department</b>         | <b>0.00</b>           | <b>0.00</b>           | <b>4.00</b>           | <b>6.15</b>           |
| Associate Management 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                  |
| <b>MERC Fund</b>                                   | <b>189.95</b>         | <b>195.65</b>         | <b>200.97</b>         | <b>200.70</b>         |
| <b>Expo Center</b>                                 | <b>15.30</b>          | <b>15.80</b>          | <b>17.42</b>          | <b>17.30</b>          |
| 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                  |
| <b>MERC Administration</b>                         | <b>6.60</b>           | <b>7.80</b>           | <b>4.42</b>           | <b>4.35</b>           |
| 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                  |                       |                       |

## Four-year FTE history, *continued*

|   | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>FY 2019-20 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| Policy Advisor                                    | 1.00                  | 1.00                  |                       | 0.75                  |
| Policy Analyst                                    | 1.00                  |                       |                       |                       |
| Program Analyst                                   |                       |                       |                       | 1.00                  |
| Program Assistant III                             |                       | 0.15                  |                       |                       |
| Program Director                                  |                       |                       | 1.00                  |                       |
| Senior Regional Planner                           |                       | 1.00                  |                       |                       |
| Video and Photography Tech                        |                       |                       | 0.07                  |                       |
| <b>Oregon Convention Center</b>                   | <b>115.65</b>         | <b>115.65</b>         | <b>118.42</b>         | <b>117.70</b>         |
| Assistant Guest Services Manager                  |                       |                       |                       | 1.00                  |
| Administrative Assistant                          | 4.00                  | 4.00                  | 1.00                  | 1.00                  |
| 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                  |
| Assistant Executive Director                      | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Assistant Management Analyst                      |                       |                       | 0.45                  |                       |
| Assistant Operations Manager                      |                       | 1.00                  |                       |                       |
| Audio Visual Manager                              | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Audio Visual Production Supervisor                |                       | 1.00                  | 1.00                  | 1.00                  |
| Audio Visual Services 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                  |
| 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 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                  |
| 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                  | 0.75                  | 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                  |
| Maintenance Supervisor                            | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Marketing & Promotions Coordinator II             |                       | 2.00                  | 1.00                  |                       |
| Marketing & Web Svcs 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                  |
| Principal Regional Planner                        |                       |                       | 2.00                  |                       |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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                  |
| <b>Portland'5 Centers for the Arts</b>     | <b>52.40</b>          | <b>56.40</b>          | <b>60.71</b>          | <b>61.35</b>          |
| 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                  | 3.80                  |
| Admissions Staffing Manager                | 0.55                  | 0.55                  | 0.55                  | 0.55                  |
| Apprentice Operating Engineer              |                       |                       |                       | 1.00                  |
| Assistant Director of Marketing            |                       | 1.00                  | 1.00                  |                       |
| Assistant Event Services Mgr               | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Assistant Management Analyst               |                       |                       | 0.23                  |                       |
| Assistant Operations Manager               | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Assistant Production Supervisor            | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Assistant Ticket Services Mgr              | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Booking, Sales & Marketing Director - P'5  |                       | 1.00                  |                       |                       |
| Construction Project Manager II            |                       |                       |                       | 1.00                  |
| Dept Head Stagehand                        | 15.00                 | 15.00                 | 15.00                 | 15.00                 |
| Director of Educ & Comm Engagemnt          |                       |                       |                       | 1.00                  |
| Director of Marketing                      |                       |                       |                       | 1.00                  |
| Director of Operations                     |                       |                       | 1.00                  | 1.00                  |
| Director of Operations - P'5               |                       | 1.00                  |                       |                       |
| Director of Ticket Services                |                       |                       |                       | 1.00                  |
| Educ & Comm Engagemnt Coord                |                       | 1.00                  | 1.00                  |                       |
| Education and Community Engagement Manager | 1.00                  |                       |                       |                       |
| Event Services Director - P'5              |                       | 1.00                  |                       |                       |
| Event Services Manager - P'5               | 1.00                  |                       | 1.00                  | 1.00                  |
| Executive Assistant                        | 1.00                  | 1.00                  | 1.00                  | 1.00                  |

## Four-year FTE history, *continued*

|                                       | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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 Servcs         |                       |                       |                       | 1.00                  |
| Ticket Services Coordinator           | 2.00                  | 2.00                  | 2.00                  | 2.00                  |
| Ticket Services Director - P5         |                       | 1.00                  |                       |                       |
| Ticket Services Manager               | 1.00                  |                       | 1.00                  |                       |
| 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                  |
| <b>Natural Areas Fund</b>             | <b>20.49</b>          | <b>16.34</b>          | <b>17.59</b>          | <b>15.25</b>          |
| <b>Parks and Nature</b>               | <b>20.49</b>          | <b>16.34</b>          | <b>17.59</b>          | <b>15.25</b>          |
| 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      |                       | 0.50                  |                       |                       |
| Senior Regional Planner               | 4.00                  | 3.50                  | 3.50                  | 3.50                  |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>FY 2019-20 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>Oregon Zoo Infrastructure/Animal Welfare Fund</b> | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>           | <b>4.90</b>           |
| <b>Oregon Zoo</b>                                    | <b>6.00</b>           | <b>6.00</b>           | <b>6.00</b>           | <b>4.90</b>           |
| Assistant Management Analyst                         | 2.00                  | 2.00                  | 1.00                  | 0.50                  |
| Construction Coordinator                             | 2.00                  | 2.00                  | 3.00                  |                       |
| Construction Project Manager I                       |                       |                       |                       | 3.00                  |
| Manager II   | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Program Director                                     | 1.00                  | 1.00                  | 1.00                  | 0.40                  |
| <b>Oregon Zoo Operating Fund</b>                     | <b>194.60</b>         | <b>201.60</b>         | <b>203.25</b>         | <b>203.85</b>         |
| <b>Oregon Zoo</b>                                    | <b>194.60</b>         | <b>201.60</b>         | <b>203.25</b>         | <b>203.85</b>         |
| 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        |                       |                       | 0.25                  |                       |
| 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   | 1.00                  | 1.00                  | 1.00                  | 1.00                  |
| Dive Safety Officer                                  |                       |                       |                       | 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                                |                       | 5.60                  | 5.60                  |                       |
| 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                                |                       |                       |                       | 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                           |                       |                       |                       | 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                                 |                       | 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                  |

## Four-year FTE history, *continued*

|   | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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                  |
| <b>Parks and Natural Areas Local Option Levy Fund</b> | <b>29.73</b>          | <b>37.18</b>          | <b>44.23</b>          | <b>47.60</b>          |
| <b>Parks and Nature</b>                               | <b>29.73</b>          | <b>37.18</b>          | <b>44.23</b>          | <b>47.60</b>          |
| 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                  |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>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                  |
| <b>Solid Waste Fund</b>                    | <b>114.16</b>         | <b>121.79</b>         | <b>139.96</b>         | <b>151.81</b>         |
| <b>Finance and Regulatory Services</b>     | <b>0.50</b>           | <b>0.50</b>           | <b>0.00</b>           | <b>0.00</b>           |
| Senior Management Analyst                  | 0.50                  | 0.50                  |                       |                       |
| <b>Property and Environmental Services</b> | <b>113.66</b>         | <b>121.29</b>         | <b>139.96</b>         | <b>151.81</b>         |
| 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        |                       | 1.00                  | 1.00                  | 1.00                  |
| Associate Regional Planner                 |                       | 1.00                  |                       | 1.00                  |
| Associate Solid Waste Planner              | 3.00                  | 3.00                  | 3.00                  | 2.00                  |
| Construction Project Manager I             |                       |                       | 1.00                  | 2.00                  |
| Construction Project Manager II            |                       |                       |                       | 1.00                  |
| Director                                   | 0.90                  | 0.90                  | 0.90                  | 0.90                  |
| Education Specialist I                     | 2.40                  | 2.40                  |                       |                       |
| Education Specialist II                    |                       | 0.50                  | 3.30                  | 5.90                  |
| Education Specialist III                   | 2.00                  | 2.00                  | 2.00                  | 3.00                  |
| Hazardous Waste Specialist                 | 5.00                  | 5.00                  | 5.00                  | 5.00                  |
| Hazardous Waste Technician                 | 21.00                 | 21.00                 | 21.00                 | 20.75                 |
| Landfill & Environmental Specialist        | 4.00                  | 4.00                  | 4.00                  | 5.00                  |
| Landfill and Environmental Sepcialist      |                       |                       | 1.00                  |                       |
| Latex Operations Specialist                | 2.00                  |                       |                       |                       |
| Latex Operations Technician                | 1.00                  |                       |                       |                       |
| Latex Retail Technician                    | 1.00                  |                       |                       |                       |

## Four-year FTE history, *continued*

|  | Amended<br>FY 2016-17 | Amended<br>FY 2017-18 | Amended<br>FY 2018-19 | Adopted<br>FY 2019-20 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|
| 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                  |                       |
| <b>General Asset Management Fund</b>       | <b>3.30</b>           | <b>4.00</b>           | <b>2.20</b>           | <b>4.80</b>           |
| <b>Parks and Nature</b>                    | <b>3.30</b>           | <b>4.00</b>           | <b>1.20</b>           | <b>3.80</b>           |
| 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                  |
| <b>Property and Environmental Services</b> | <b>0.00</b>           | <b>0.00</b>           | <b>1.00</b>           | <b>1.00</b>           |
| Construction Project Manager I             |                       |                       | 1.00                  | 1.00                  |



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.

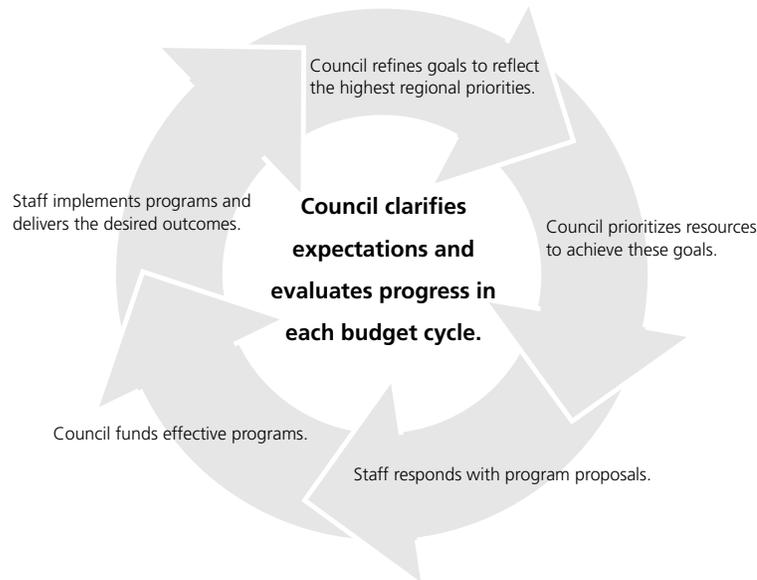
## THE STRATEGIC BUDGET PROCESS

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



### 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

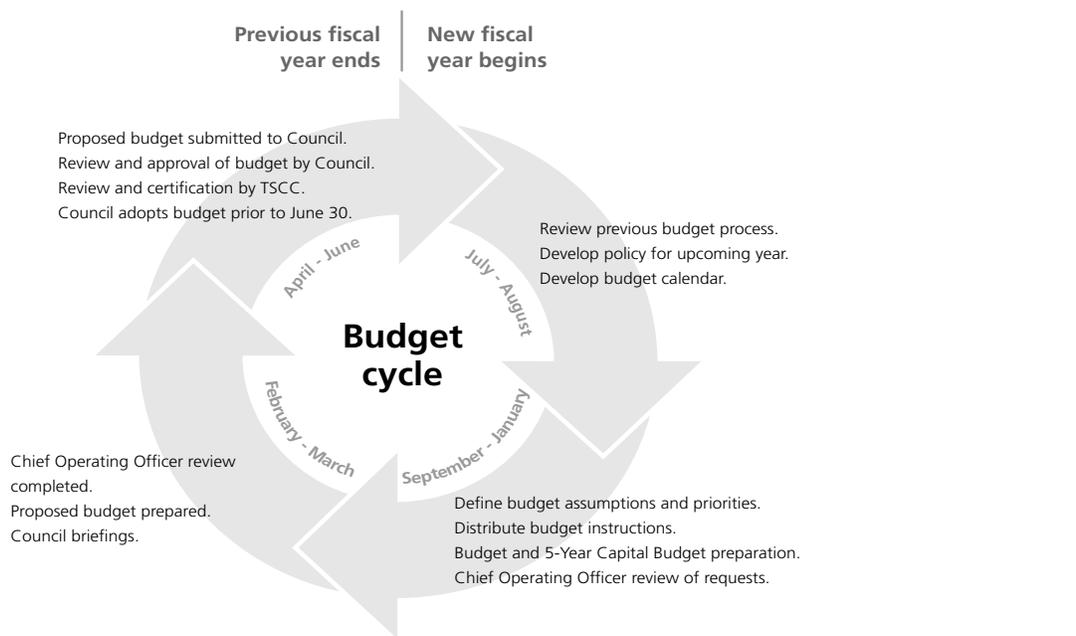
Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation 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 is 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 five-year 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.

## Budget calendar

|  |                               |
|--|-------------------------------|
| 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              |

## 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's 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

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.

**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.

**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.

**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).

**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.

**FTA:** Federal Transit Administration (formerly UMTA, Urban Mass Transit Administration).

**Full-time Equivalent (FTE):** The ratio of time expended in any position to that of a full-time position. One person working full-time for one year is one FTE.

**Functional Plan:** Urban Growth Management Functional Plan.

**Fund:** An independent fiscal and accounting entity with a self-balancing set of accounts that is segregated for the purpose of carrying on specific activities or attaining certain objectives. Metro maintains several types of funds, including:

General: Revenues may be spent for any legitimate Metro purpose.

Enterprise: A fiscal and budgeting entity that accounts for a specific Metro operation that earns a substantial portion of its money through enterprise activities. An example of a Metro enterprise fund is the Solid Waste Revenue Fund.

Special Revenue: Resources are restricted to expenditures for specific purposes, generally in support of the department that manages the fund.

Capital Projects: Dedicated to acquisition, construction or improvement of the fixed assets managed by a particular department.

Internal Service: Accounts for the financing of goods or services provided by a central service department, with revenues coming from benefiting units on a cost-reimbursement basis.

Debt Service: Dedicated to paying debt service obligations.

Trust: Expenditures are dedicated to a specified purpose, as stipulated by the entity or entities that provided money to establish the fund.

**Fund Balance:** The difference between a fund's assets and its liabilities; a fund's net resources.

**FY:** Fiscal Year.

**GAAP:** See *Generally Accepted Accounting Principles*.

**GASB:** See *Governmental Accounting Standards Board*.

**General Fund:** See description under *Fund*.

**General Obligation Bonds:** Bonds that are backed by the full faith and credit of the issuing government. General obligation bonds must be approved by the voters, and are paid through property taxes.

**General Renewal and Replacement Fund:** The General Renewal and Replacement Fund was created as a separate fund in FY 2008-09 to provide for Metro's general assets including the Oregon Zoo, Regional Parks, Metro Regional Center and Information Services. Now a subfund of the General Asset Management Fund.

**Generally Accepted Accounting Principles (GAAP):** A standard established by the Accounting Practices Board of the American Institute of Certified Public Accountants. These rules, conventions and procedures define accepted accounting practices.

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information System.

**Governmental Accounting Standards Board (GASB):** A private, non-profit organization established in 1984; responsible for setting generally accepted accounting principals for state and local governments.

**Grant:** A contribution of assets by one entity to another. Grants are generally designated for a specific expenditure or project.

**Greater Portland Pulse:** Greater Portland Pulse is a joint Metro/Portland State University collaborative effort to establish, maintain and utilize a common set of regional performance indicators and data that tracks the interconnected social equity, economic and environmental objectives for Clackamas, Washington, and Multnomah Counties in Oregon and Clark County, Washington. The indicators are intended to guide policy and resource decisions across nine key community livability categories including the economy, education, access to culture, civic engagement, health and safety, access and mobility, housing and the environment (all within an equity framework).

**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*.

**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 seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland's 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*.

**MTAC:** Metro Technical Advisory Committee.

**MTIP:** Metropolitan Transportation Improvement Program.

**MTOCA:** Metropolitan Tourism Opportunity and Competitiveness Account.

**MTP:** Metropolitan Transportation Plan (Clark County, Washington).

**Natural Areas Program (2006):** Program designed to conserve a regional system that protects the very best remaining fish and wildlife habitats, lands around local rivers and streams that are important to water quality and natural areas threatened by urban development. It establishes target areas for protection by incorporating some of the target areas established in the 1995 open spaces, parks and streams bond measure and adding new areas that have been recognized as priorities during the past decade.

**Natural Areas Bond Measure:** A voter-approved bond measure passed in November 2006. The \$227.4 million bond measure protects natural areas and lands near rivers and streams throughout the metro region, safeguarding the quality of our water while managing the impacts of growth and maintaining the area's quality of life for future generations.

**Nature in Neighborhoods:** A regional habitat protection, restoration and greenspaces program that inspires, strengthens, coordinates and focuses the activities of individuals and organizations with a stake in the region's fish and wildlife habitat, natural beauty, clean air and water and outdoor recreation.

**OCC:** See *Oregon Convention Center*.

**ODOT:** See *Oregon Department of Transportation*.

**OECD:** See *Oregon Economic and Community Development Department*.

**OMA:** Office of Metro Attorney.

**One-time Revenue:** A source of funding that cannot reasonably be expected to recur. Examples include single-purpose grants, use of reserves and proceeds from the sale of property or other assets.

**Open Spaces:** Undeveloped land, preserved for its natural, environmental or recreational benefits.

**Open Spaces Bond Measure:** The Metro bond measure approved by the voters in 1995, authorizing \$135.6 million for public acquisition of open spaces and natural areas in and near the Metro region.

**Open Spaces Program:** Metro's program of acquiring and preserving open spaces and natural areas. The program is administered by the Sustainability Center and funded by bond proceeds through the Open Spaces Fund.

**Oregon Convention Center (OCC):** The Oregon Convention Center, located at 777 N.E. Martin Luther King Jr. Boulevard in Portland, consists of 50 meeting rooms and 255,000 square feet of exhibition space.

**Oregon Department of Transportation (ODOT):** A department of the Oregon state government responsible for systems and transportation.

**Oregon Economic and Community Development Department (OECD):** 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*.

**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's 5 Centers for the Arts (Portland's 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.

**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.

**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's 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.

