



# Adopted Budget

FY 2021-22

600 NE Grand Ave  
Portland, OR 97232-2362

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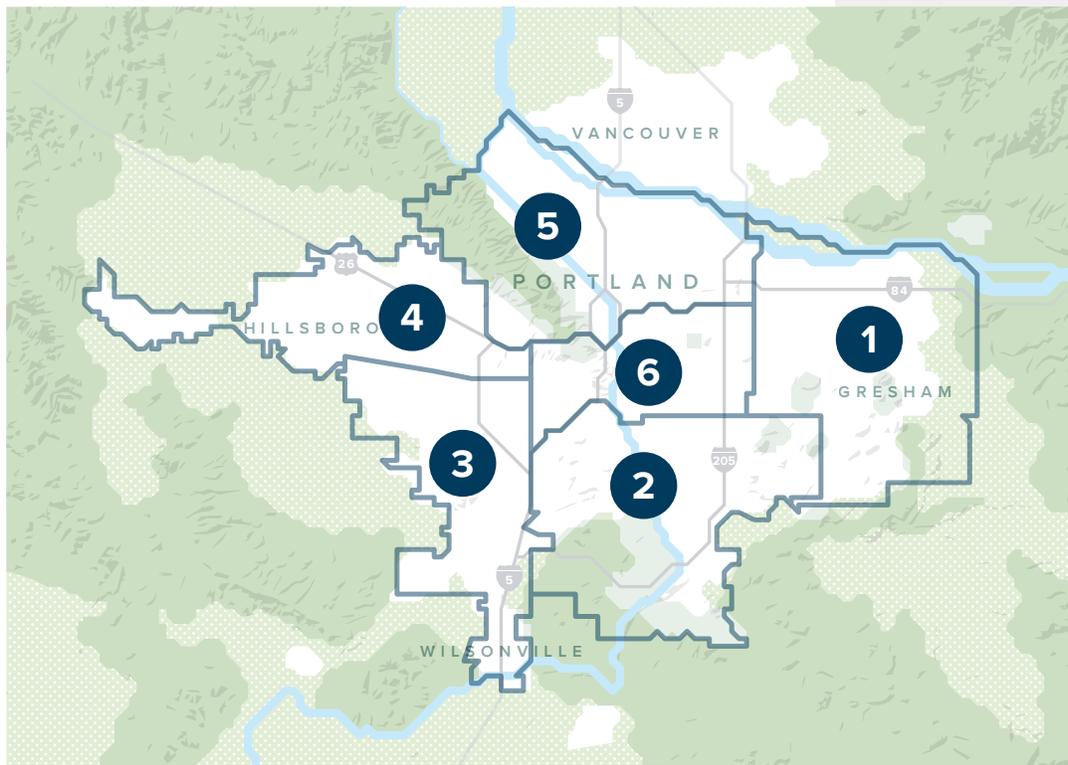
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# Adopted Budget Fiscal Year 2021-22

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Metro's Adopted budget for FY 2021-22 is provided in one volume. It is optimized to be read digitally. When printed double-sided, please be aware that some tables of contents or new sections may print on the back of a page, or on the left hand side of the document.

## **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.

## **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 adopted budget.

## **Fund Summaries and Detail**

This section presents detailed financial information and analysis for each of Metro's 18 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 2021-22 through 2025-26 is included in the FY 2021-22 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, pension obligation bonds, general obligation bonds, and full faith and credit bonds.

## **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, excise tax, budget transfers, GASB 54 fund balance designation, General Fund reserves detail, limited duration positions and FTE history, and other general information. The glossary is also located in this section.



April 2021

## **To the Metro Council, residents, valued employees and community and regional partners:**

The past year has taken us far through uncharted waters. The last proposed budget you received in the spring of 2020 contained the hopes and aspirations of a Metro yet untouched by a global pandemic. In the time between the COO's budget recommendations in February 2020 and the final printing in March 2020, our world fundamentally – and irrevocably - changed.

The fiscal year 2022 proposed budget before you represents a plan for a year in which we hope to begin a careful emergence from our protective financial crouch. But to understand where I believe we must go as an organization, it is important to honestly articulate and assess where we've been.

The budget you eventually adopted in June of 2020 reflected unprecedented deep cuts to our venues and programs that were necessary for Metro to halt a financial freefall. You later also approved multiple tranches of cost saving measures and cuts in the first and second quarters of FY 2021 as the true duration of the crisis came to light.

These changes were necessary to prevent the financial impact of the pandemic on our venues from overrunning Metro's limited general fund. However, there was a steep cost to those cuts in jobs and workplace stress caused by the spread of our remaining work across fewer people. Teams were stripped to the bare minimum necessary to keep the HVAC running, the animals cared for and our assets preserved for a re-opening that we have yet to experience.

Despite the cuts, much work at Metro didn't slow down, it continued to accelerate: with more demands on safety; operating parks, natural areas and the Zoo with masks, physical distancing and liberal quantities of hand sanitizer; absorbing an 80% increase in self-haul traffic at our transfer stations; passing and standing up a new supportive housing service program; negotiating 31 Letters of Agreement with our labor partners as we developed 16 new policies to keep our remaining employees safe; navigating a racial reckoning in our region and our nation, as the murder of George Floyd compounded the disproportionate suffering of COVID-19 in the Black community, the Latinx community and other communities stranded by structural barriers and the devastation in our economy.

Despite the pressure, Metro successfully navigated the immediate unknown with key values: safety, integrity, racial justice, accountability. Employees across Metro rallied to support each other and work through the obstacles with grace and professionalism. Metro's workforce fought (and continues to fight) through personal and professional loss, fear, anxiety, burnout, isolation, parenting – to move critical work forward. While there have been silver linings – pet and child sightings on zoom meetings, shorter commutes for those working from home, buffers from isolation for those working on-site – most of us are living the hardest year of our lives. Many ordinarily plucky go-getters are struggling to offer a bold vision of future success, or creative solutions to the region's most vexing problems.

As you read about our plans for 2022, consider that individually and organizationally we must create space to recover from the multi-layered tragedy wrought by COVID-19. We know from experience that no one is capable of their best when they are nursing an injury and limping along. If we hope to make good on the promises we've made to greater Portland, healing is a must have – not a nice to have – and that will mean something different for everyone and every department. As managers, we'll be creating the conditions for people to use the vacation time they've earned and continue to be flexible as childcare and school remains in flux. We'll be re-engineering our yearly performance evaluation from a paper-intensive writing process into an in-depth one-

on-one check-in between managers and staff with the simple goal of connecting and supporting our people.

The FY 2022 budget seeks to minimize disruption as much as possible to aid in our recovery. To that end, the budget reflects an almost status quo continuation of the spending levels we achieved by the end of calendar year 2020. The general fund reserve is funded at 9% to hedge against continued uncertainty. There are no proposed furloughs or pay freezes, including for non-represented staff. We stabilized the Research Center budget by addressing a structural deficit through the elimination of two management positions and moving it into Planning and Development. Lastly, we have added positions in human resources to prepare for the welcome - but massive - amount of work involved in re-calling and re-orienting returning employees to the Oregon Zoo, Oregon Convention Center, EXPO and Portland's Centers for the Arts.

The FY 2022 budget also contains resources to help our region recover. WPES's budget includes a notable increase in the number of Regional Illegal Dumping (RID) crews from two to six. This additional capacity will create entry-level jobs for the community and aid the region in digging out from a year in which illegal dumping skyrocketed, polluting communities large and small. Staffing in Metro's fledging housing and homeless services program is expanded to ensure speed and precision as we tackle the public's number one priority – homelessness on the region's streets.

The budget includes \$170k for C2P2 (Construction Careers Pathways) to be strategically invested in state registered pre-apprenticeship programs and culturally responsive community-based organizations focusing on the recruitment, training and retention of diverse workers in construction. The Capacity Building Grant program is fully funded and staffed.

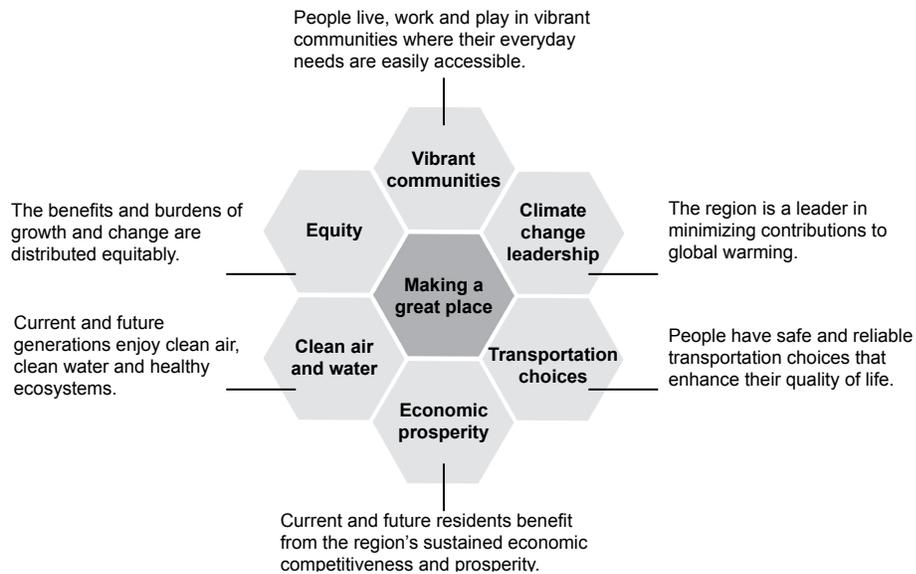
Next year, Planning and Development will implement the Economic Recovery Plan and complete a 5-year economic development strategy. Metro will also lead the regional congestion pricing study in conjunction with Oregon Department of Transportation and kick off a new transportation corridor plan for Tualatin-Valley Highway. In Parks and Nature, the budget includes additional staff capacity for Riverwalk design and construction at Willamette Falls, as well as investments in community and indigenous engagement and outreach.

### **How the budget proposal was developed**

The Chief Operating Officer provided direction about strategic priorities and key Council initiatives that would focus the Agency efforts through FY 2021-22. Based on this direction, department directors were instructed to prepare initial budget requests that emphasized these goals and initiatives, maintained the existing portfolio of Metro's programs and activities and to keep budgets relatively flat (with a few exceptions). Additional resources were provided to departments, as available, on either a one-time or on-going basis to advance the Council-directed priorities.

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

## Region's Six Desired Outcomes



### SUMMARY OF CHANGES BY DEPARTMENT

The proposed budget includes the following service level changes:

#### Metro Council

This department includes the functions performed by the Metro Council elected officials and their support staff, and offices of the Chief Operating Officer (COO) and Deputy COO (DCOO). The Council leads Metro towards developing climate mitigation and resiliency strategy, continued regional transportation planning, congestion pricing efforts, and partnerships with community based organizations to advance diversity, equity, and inclusion at a regional level. These, and other Council-directed programs, are outlined in department budgets. The 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 2021-22 budget includes funding for the GAPD team to support the Council's various regional investments strategies and resources for the DEI program to support civic and community engagement capacity among community based organizations who serve communities of color. The DCOO leads Metro's internal support departments and is instrumental in innovation, process improvement, and performance management.

#### 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 significant service level changes proposed for FY 2021-22.

## **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.

The Parks Operating Fund manages the resources and uses of the Parks and Natural Areas local option levy, which was renewed by the voters in November 2016 and is therefore in its ninth year. This budget also includes expenditures from the Parks and Natural areas bond recently approved by voters in November 2019. The budget includes the addition of 1.0 FTE to help the Community Visions Program.

The proposed budget for Parks and Nature also reflects continued work on the Willamette Falls Riverwalk, which continues despite a complex change of ownership that required additional work and engagement.

## **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.

The most significant change in the department budget is the reorganization of the Research Center into two consolidated divisions in the Planning and Development department. The budget objectives are the same and focus resources on providing better equity-related data, supporting transportation system analysis, and providing a variety of data and tools. Planning and Development is also focused on integrating the work of the Affordable Housing bond and the Supportive Housing Services program to address the region's housing crisis.

## **Waste Prevention and Environmental Services**

Waste Prevention 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, technical assistance and youth and adult education.

This budget includes significant new investments in Metro's Regional Illegal Dumping (RID) program. The FY 2021-22 budget will fund an increase from two cleanup teams to six. The budget also includes funding for a facility system plan and continuation of the Innovation and Investment grant program.

## **Visitor Venues**

Metro's Visitor Venues include 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 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 path to recovery from the COVID-19 crisis is uncertain and will be different for each of Metro's Visitor Venues. Work is underway to evaluate the best way to approach reopening in the face of considerable uncertainty. Additional investments in staff, capital projects and maintenance work, and operations are all being evaluated for the FY 2021-22 budget as well as for longer-term financial impacts.

## **Operational Support**

### **Capital Asset Management**

This department supports the management of over \$600 million in agency-wide capital assets and manages the operations of the Metro Regional Center. Additionally, this department provides construction project management and planning for future capital investments. The FY 2021-22 includes new investment in Metro's Construction Careers Pathway Program to ensure that Metro's capital investments also build opportunities for women and people of color to have access to the construction trades.

### **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.

### **Finance and Regulatory Services**

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. In addition, Finance and Regulatory Services licenses small contractors and sets rates for public solid waste disposal facilities.

For FY 2021-22 all FRS team members were moved to the Central team to provide better flexibility and support. In addition, the department requested an addition of 1.0 FTE to continue support for Metro's equity in the contracting program.

### **Human Resources**

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

The FY 2021-22 budget includes the addition of 4.0 FTE. New additions will focus on serving departments with dedicated business partners providing support in areas such as recruitment, classification and compensation, and employee engagement. These new investments will also increase the ability of the department to onboard new and returning employees as Metro builds back from the impact of the COVID-19 crisis.

### **Information Services**

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

The FY 2021-22 budget continues Information Services work focusing on the critical move away from outdated software systems that are no longer supported, and into cloud-hosted applications that allow for better business-continuity, collaboration, and mobile and teleworking arrangements.

### **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. There are no significant service level changes proposed for FY 2021-22.

### **Special Appropriations and Non-Departmental**

This 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 from investments are used to fund general operations. 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 2021-22 the proposed rate will increase by \$1.33 per ton; which is expected to generate \$19.8 million for the General Fund. Construction excise tax (CET) collections are expected to increase in FY 2021-22 and are estimated at \$3.7 million. CET funds are used to fund grants to local jurisdictions for concept planning such as revitalized town centers, housing and shopping opportunities, and growth planning in new neighborhoods.

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 \$17.4 million for discretionary purposes. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, raises about \$16.8 million a year. The levy for general obligation debt will be \$75.3 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 58 cents per thousand, or about \$146 for owners of property assessed at \$250,000.

### **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 and the Regional Arts and Culture Council. The proposed FY 2021-22 budget maintains \$50,000 for Reimagine Oregon organizational support and \$50,000 cost-sharing for Levee Ready Columbia.

### **CAPITAL IMPROVEMENT PLAN**

The five-year Capital Improvement Plan (CIP) identifies all capital projects that exceed \$100,000 and meet the State of Oregon's definition for public improvements. The \$217 million CIP plan includes 144 planned projects across six different organizational units. These are a mix of new capital projects and scheduled renewal and replacement projects. Funding comes from planned capital reserves (fund balance), local option levy, general obligation and full faith and credit bonds, as well as transient lodging tax pooled capital and grants and donations.

### **New Capital projects**

The Oregon Zoo Asset Management Fund will be using grant funds for two new capital projects: animal camera upgrades, and black bear climbing structure. The General Asset Management Fund is budgeting for the new capital project for Information Services technology upgrades for the MRC building. The Solid Waste Fund CIP includes land acquisition and facility design for a new solid waste facility, and upgrades for organics processing. Parks and Nature has significant capital projects planned, largely funded by the Natural Areas General Obligation Bond proceeds. In FY 2021-22 Parks and Nature has budgeted new land acquisitions within the Bond program.

## **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 2021-22 will be \$1.9 million. Various organizational units throughout the agency have planned significant renewal and replacement projects for FY 2021-22. Information Services is budgeting for upgrades to the Metro website and a migration to Microsoft Office's cloud offering. Solid Waste Fund's CIP includes concrete removal and installation and replacing transfer station conveyors and scales. Many of the Parks and Nature Bond initial investments include major infrastructure work at existing Metro parks and natural areas, such as Blue Lake Park and Oxbow Regional Park. And the Oregon Zoo is budgeting for boardwalk resurfacing.

## **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. The expenditure limit for FY 2021-22 is \$25.3 million; budgeted expenditures are \$20.3 million. The proposed budget does not exceed this limitation.

## **FORWARD PROGRESS**

In closing, this budget reflects the work of many months of deliberation and planning by people across the organization. The investments proposed within are designed to stabilize our organization and make good on the promises we have made to greater Portland: to build affordable housing; purchase new parks and natural areas; maintain our solid waste system; prepare venues for a triumphant return to events; plan for responsible growth and invest in regional housing services to move people from houselessness into housing. Thank you for your consideration.

Sincerely,

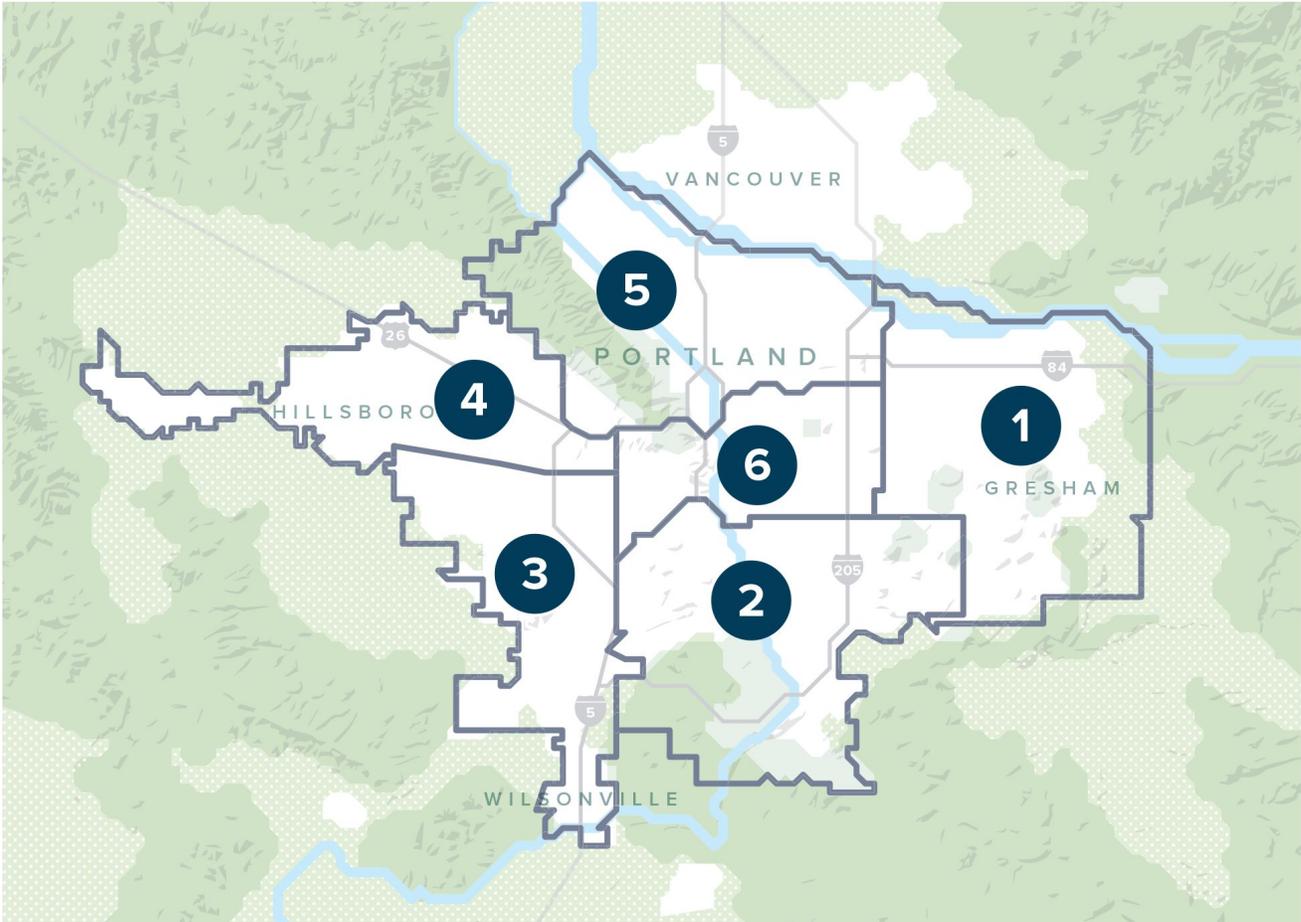


Marissa Madrigal  
Chief Operating Officer



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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 (\$17.2 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. Most recently, Metro has received approval from voters to issue bonds and collect tax to help with houselessness in the region.

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

approximately \$17 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.

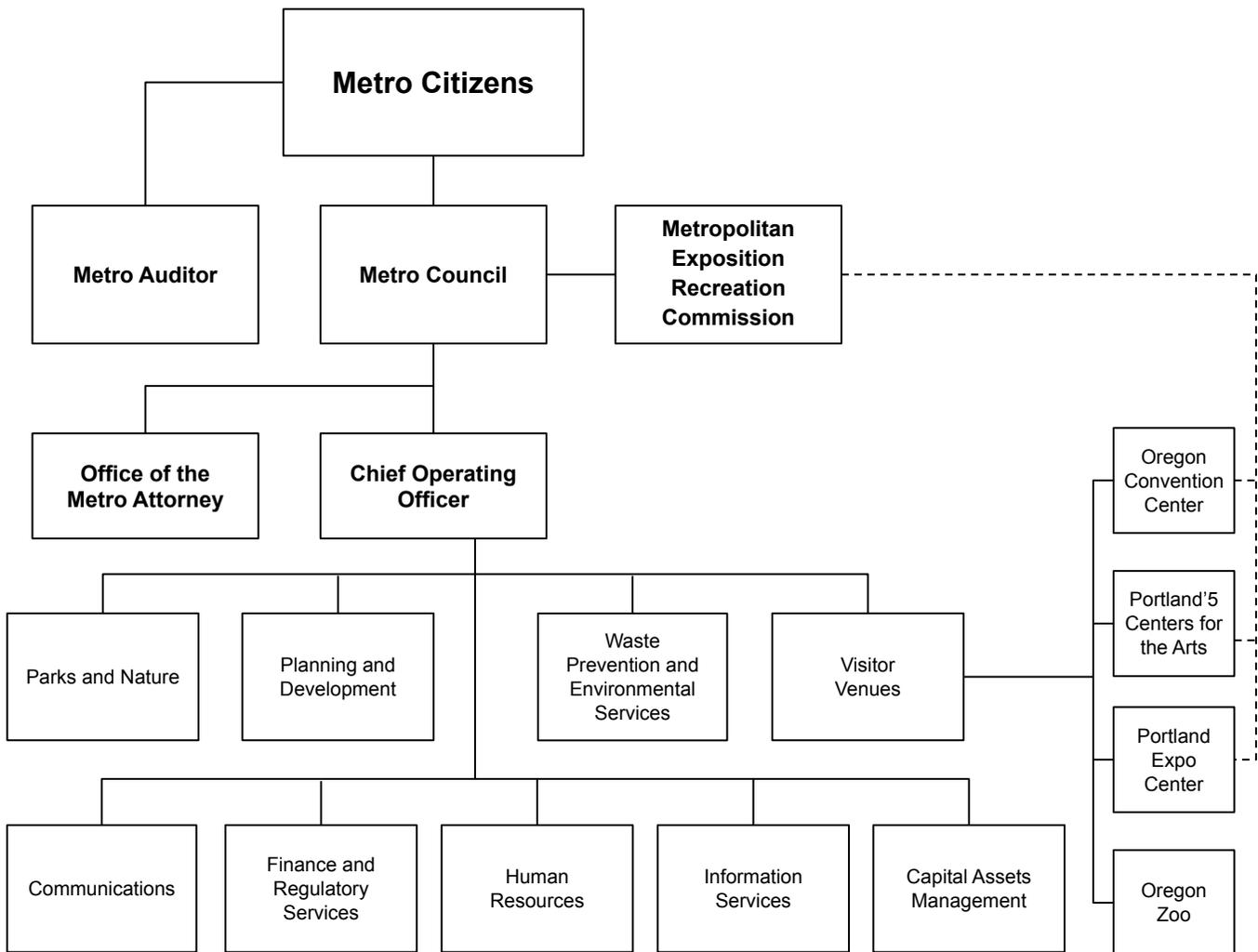
In June 2010 elected leaders from Clackamas, Multnomah and Washington counties and Metro worked together to identify the best places for future growth in the region and the most important lands to protect from development for the next half century. Because of the collaborative work, 266,954 acres of 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. 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
Gerritt Rosenthal	Councilor- District 3	January 2021	January 2025
Juan Carlos González	Councilor- District 4	January 2019	January 2023
Mary Nolan	Councilor- District 5	January 2021	January 2025
Bob Stacey	Councilor- District 6	January 2013	January 2025
Brian Evans	Metro Auditor	January 2015	January 2023

Metro’s organizational structure includes three offices (Metro Council, Metro Auditor and Metro Attorney), Visitor Venues (Oregon Convention Center, Portland Expo Center, Portland’s Centers for the Arts and Oregon Zoo) and eight departments (Parks and Nature, Waste Prevention and Environmental Services, Planning and Development, Capital Asset Management, 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); the Deputy Chief Operating Officer (DCOO); Government Affairs and Policy Development; and, the Diversity, Equity and Inclusion 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 of the facility transferred in July 1996. The seven-member MERC advises the General Manager and Metro's COO. The commissioners are appointed by Metro to serve four-year terms. The Metropolitan Exposition Recreation Commission does not oversee the Oregon Zoo.

## **Oregon Zoo**

The Oregon Zoo provides important conservation learning opportunities to people of all ages. The zoo strives to motivate people to care and act on behalf of wildlife by offering opportunities for observation, discovery and engagement. The zoo also contributes cutting edge science and research about species conservation and breeding. The zoo supports economic development as a tourist attraction and community asset. As the state's top paid attraction, the zoo draws approximately 1.5 million visitors annually.

## **Parks and Nature**

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

## **Planning and Development**

Planning and Development facilitates the creation of great places in centers and corridors and throughout the region. It manages the regional urban growth boundary, the primary urban growth management tool mandated by state land-use planning laws. Planning and Development is also responsible for regional transportation planning, which includes preparing the Regional Transportation Plan, securing and allocating federal highway and transit funds for the region and conducting all regional transit and light rail planning under contract with TriMet, the regional transit agency. This department manages the expenditures for the Affordable Housing and the Supportive Housing Services programs, which was approved by voters in 2018 and 2020.

This department is responsible for coordinating data and research activities with government partners, academic institutions and the private sector. This function was managed within the Research Center, but as of July 1 is being reorganized and moved within Planning and Development. This division supports the Metro Council, Metro staff, external clients and the public by providing information, mapping and technical services to support public policy and regulatory compliance.

## **Waste Prevention and Environmental Services**

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

## **Capital Asset Management**

Capital Asset Management supports planning and management of more than \$600 million in capital assets throughout the agency. This department is tasked with facility sustainability, emergency planning, and construction project management. It manages the Metro Regional Center (MRC) building operations, which is Metro's headquarters location.

## **Communications**

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

## **Finance and Regulatory Services**

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

## **Human Resources**

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

## **Information Services**

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

## **METRO ADVISORY COMMITTEES**

Metro's charter requires three advisory committees:

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

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

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

## **METRO OVERSIGHT COMMITTEES**

Both the 2006 and 2019 Natural Areas Bond and the 2008 Oregon Zoo Infrastructure and Animal Welfare Bond programs include an oversight committee requirement. The Natural Areas Capital Program Performance Oversight Committee includes citizens from throughout the region representing the fields of finance, auditing, accounting, real estate, banking, grant making and law. The 15-member committee is charged with providing the Metro Council and the citizens of the region an independent, outside review of the program in order to help Metro achieve the best results for clean water, fish, wildlife and future generations.

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

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

The 2020 Supportive Housing Services voter approved initiative includes a regional oversight committee of volunteer public officials to provide independent and transparent oversight of the regional program. The committee includes individuals with diverse personal and professional experience and expertise, including people with lived experience of housing instability and homelessness. The committee will evaluate implementation, provide advice and produce reporting and presentation to Metro Council and the board of commissioners of Clackamas, Multnomah and Washington counties regarding the program's challenges, successes and outcomes.

# Metro Milestones

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- 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.

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- 1995
- New seven-member Metro Council, Executive Officer and Auditor take office under home rule charter.
  - Voters approve a \$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.
  - Voters approve \$28.8 million general obligation bond measure to fund construction of the Great Northwest Project at the Metro Washington Park Zoo.
  - Urban Growth Management Functional Plan adopted.
- 1997
- Open Spaces bond acquisition: 2,323 acres.
- 1998
- Metro Washington Park Zoo renamed the Oregon Zoo.
  - The Washington Park light rail station serving the Oregon Zoo opens.
  - Great Northwest Phase II opens at Oregon Zoo, including a new entrance designed with mountain goat exhibit, catering and restaurant facilities and new gift shop.
- 1999
- Open Spaces bond acquisition: 4,400 acres.
- 2000
- Voters approve charter amendment eliminating the Executive Officer position, establishing a regionally elected Council President and reducing council districts from seven to six.
  - Steller Cove opens at the Oregon Zoo, setting a new attendance record of 1.2 million visitors.
- 2001
- The reconstructed Expo Hall D opens, adding 72,000 feet of modern exhibit space, new meeting rooms and a full service commercial kitchen. Expo now offers 330,000 square feet of exhibition space and 3,000 parking spaces on a 60-acre campus.
  - Work on the Oregon Convention Center expansion project begins. The expansion will provide an additional 105,000 square feet of exhibit space, 35,000 square feet of ballroom space and 30,000 square feet of meeting room space.
- 2002
- Election of new Council President reflecting changes to the Charter adopted by the voters in November 2000.
- 2003
- On Jan. 6, 2003, a new regionally elected Council President absorbs or delegates the authorities and functions previously vested in the Executive Officer.
  - Work on the Oregon Convention Center expansion was completed, opening to the public in April 2003.
  - The first endangered California Condors arrive at the Oregon Zoo's Condor Creek Conservation Facility.
- 2004
- Oregon Zoo opens Eagle Canyon Exhibit and the Trillium Creek Family Farm, completing Phase IV of the Great Northwest Project.
- 2005
- Tusko, a 13,500-pound, 33-year-old male Asian elephant arrives to join Packy and Rama in the Oregon Zoo's bull elephant group.
- 2006
- Construction Excise Tax collections began on July 1, 2006.
  - Voters approve a \$227.4 million bond measure directing Metro to purchase natural areas, parks and streams.

- 2007
- Metro achieves a bond rating of Aaa from Moody's Investors Service as well as a reaffirmation of its AAA rating from Standard & Poor's.
  - The Oregon Legislature approves Senate Bill 1011, enabling Metro and the counties of the region to establish urban and rural reserves that provide greater predictability regarding where future growth may be accommodated and what valuable farm and forestland will be protected.
- 2008
- Metro opens Mt. Talbert nature park, which stretches from Portland's Rocky Butte southward to the Clackamas River. Mt. Talbert is the largest of the undeveloped buttes in northern Clackamas County.
- 2009
- Cooper Mountain, a restored 231-acre nature park complete with a nature house and three and a half miles of trails, opens to the public.
  - Metro Council extends the construction excise tax for an additional five years, to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary.
  - The zoo opens the Predators of the Serengeti exhibit, bringing lions back to the zoo.
- 2010
- Metro collaborates with counties, cities and a wide variety of stakeholders to reach agreements on the Urban and Rural Reserves that protect 270,000 acres of farms, forests and natural areas and provide up to 28,000 land for growth if needed.
  - Zoo Red Ape Reserve exhibit opens.
  - Metro opens Graham Oaks nature park which contains three miles of trails traversing 250 acres of restored oak woodland habitat, a conifer forest, wetlands, five creeks, interpretative plazas and scenic overlooks, a picnic area and the beginning of the regional Tonquin Trail, which will eventually connect Wilsonville, Tualatin and Sherwood.
- 2011
- Metro Council adopts Community Investment Strategy and capacity ordinance to set the stage for meeting the region's 20-year growth needs.
  - The Portland Expo Center opens West Delta Bar and Grill, providing needed onsite food services to visitors.
- 2012
- Oregon Zoo opens a new Veterinary Medical Center in January. The center is the first major new facility to be completed with funding from the community-supported Oregon Zoo Bond.
  - The Oregon Convention Center's outdoor plaza opens between Grand Avenue and Martin Luther King Jr. Boulevard, providing an open space for outdoor events in the Lloyd District.
  - The Oregon Zoo was granted a conditional use approval for its elephant habitat, releasing \$58 million in bonds for construction activity.
  - Metro's AAA bond rating was reaffirmed and the regional government was issued \$140 million of general obligation bonds, receiving a \$25 million premium.
- 2013
- Flamingo Aviary opens at the Oregon Zoo.
  - Voters in the Metro region approve the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.

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- 2014
- Condors of the Columbia exhibit opens at the Oregon Zoo.
  - Metro Council approves the Development and Financing Agreement on the planned Oregon Convention Center Headquarters Hotel.
  - The Oregon Convention Center achieves LEED Platinum Certification. It is the first convention center in the US to reach that level.
  - Metro implements the Unclaimed Burial Spaces strategy to clarify ownership, eliminate risks, improve customer service, and create available inventory in Metro's historic cemeteries.
- 2015
- Elephant Lands opens, a major project of the voter-approved 2008 Oregon Zoo bond measure, dramatically increasing the elephant habitat from 1.5 to 6 acres. The LEED Gold facility features a 160,000-gallon pool, hilly corridors, shady areas, an expansive indoor space, and automatic feeders to promote natural behavior.
- 2016
- Metro's AAA bond rating was reaffirmed and received \$30 million from the 200 Oregon Zoo voter-approved bond measure.
  - Metro Council adopted the Parks and Nature System Plan which lays out Metro's mission and role, the state of the portfolio today, trends that will shape this work and a slate of strategies to guide the future of Metro's park and natural areas system.
- 2017
- Metro received an 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.
  - Metro voters approved a \$475 million measure to protect natural areas and connect people to nature.
- 2020
- Metro issued the first \$200 million in bonds related to the 2019 Natural Areas measure approved by voters in 2019.
  - In May 2020, voters approved the Supportive Housing Services measure.

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## **Budget Summary**



Metro uses many important tools in building the budget, but one of the most important is the five-year forecast, which is done for all operating funds. This includes the General Fund, Oregon Zoo Operating Fund, the Solid Waste Revenue Fund, the Metropolitan Exposition Recreation Commission (MERC) Fund and the Parks and Nature Operating Fund. Each budget cycle begins with a review of how the funds are performing, what factors affect the funds in the same way and become the global assumptions, and what factors are related to the nature of the operations and need individual assumptions.

## **COVID-19 Pandemic Economic Impact on FY 2021-22 Budget**

Metro has considered the economic impacts throughout the budget and departments have applied a fiscally prudent financial policy for the next five years while still pushing forward with Agency objectives. The most impacted activity is in the Zoo Operating Fund and the MERC Funds due to restrictions on mass gatherings and travel. The venue related budget impacts directly impacted the General Fund's intergovernmental revenue sources and the pandemic also impacted the Fund's revenues and costs from the remote work policy.

As the year marches on, Metro leadership will continue to closely monitor the economic environment of the region, important economic and financial indicators and overall health of the Agency.

## **Global Labor Assumptions**

Most labor costs affect the primary funds in the same way. There are some differences in individual collective bargaining agreements which are implemented and carried throughout the forecast period; benefit costs follow the same assumptions. The exception for FY 2021-22 budget planning is that the five-year forecast did not include non-represented pay increases for FY 2021-22 and very modest increases for the following four years.

The Public Employee Retirement System (PERS) sets the employer contribution rate for a two-year period, with the next increase beginning on July 1, 2021. Employees at Metro are eligible for two different levels of PERS membership, either Tier 1/Tier 2 or OPSRP based on eligibility as of August 28, 2003. The employer contribution rate is different for the two memberships, however, for budgeting purposes, the Agency estimates and uses a single blended rate to determine annual contribution amounts. The blended rate used in the FY 2021-22 budget is 18.7% compared to the blended rate of 16.4% used in the FY 2020-21 budget. Due to changes in legislation affecting how PERS is calculated, it is anticipated that the next change in PERS rate, effective July 1, 2023 will be a decrease.

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

## **Global Operating Assumptions**

The principles of Metro's financial policies are followed throughout the five-year forecasts. Each department's operational activity assumes a growth rate based on objectives and outcomes determined by their leadership. In the absence of contractual escalators tied to specific indices, general inflationary increases are allowed and are modest and uniform. Each operating fund must budget for conservative revenue projections, prudent contingency and operational fund reserves. Each department's capital improvement plan costs are included and their annual renewal and replacement contributions.

## **Unique Operating Assumptions**

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

## **Understanding the Importance of the Forecasts**

The purpose of the forecasts is to accomplish a balanced budget in all future years and evaluate the ending fund balance. This evaluation identifies vulnerabilities, highlights trends and provides a line of sight to help guide decision making. Metro evaluates each forecast to see if there are early warnings and any strategic decisions that have to be made. The five-year forecast keeps Metro focused on how decisions today set the path for future choices.

## **General Fund**

The General Fund has more complex challenges because of its mix of enterprise, grant and general governance activities. The parks system has become less dependent on general support, as voters have renewed the Parks and Natural Areas Local Option Levy for a second five-year period effective July 1, 2018 through June 30, 2023. Planning and Development is heavily reliant on federal transportation funding for general transportation system planning and for specific project planning, both areas where federal support has flattened or modestly increased.

The General Fund includes three important discretionary revenues for FY 2021-22 property tax (\$17.4 million), general excise tax (\$19.8 million) and interest earnings. Throughout the forecast period property taxes maintain their solid collection rate and continue to grow at a modest rate. Excise tax is established in Metro code and grows at the rate of the Consumer Price Index. Over the forecast period excise tax does grow modestly. The General Fund also includes the construction excise tax, which is expected to only slightly increase over the forecast period. The construction excise tax is a dedicated tax used to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary.

Enterprise revenues in the General Fund are generated by and MRC parking. Discretionary federal funding for general system planning, the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, is expected to increase slightly, however the increased revenues are not expected to keep pace with the rise in expenses necessary to run the programs.

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

excise tax granted to other agencies is considered passed through and does not fall under the charter limitation on excise tax spending. The budget and the forecast years do not exceed the spending limit.

### **Metropolitan Exposition Recreation Commission Fund**

MERC Fund continues to face challenges and has been exceptionally prudent due to the financial implications of pandemic. General expectations are that event based revenue will have slow growth over the next five years, even with vaccines, due to fear of large gatherings and travel. Therefore, transient lodging tax is expected to be very modest but will start to return to healthy numbers in two to three years.

Revenues throughout the forecast reflect confirmed bookings. Food and beverage margins are based on current performance and maintained throughout. Revenues and expenditures directly related to event activity rise and fall with bookings. Fixed costs, facility maintenance and capital improvements require operational support from public resources, primarily transient lodging taxes. The Portland Expo Center continues to face challenges on the expenditure side over the long-term. Current projects include a detailed review to develop options for the future.

### **Solid Waste Revenue Fund**

The Council sets fees to fund the current expenditures of the Solid Waste Revenue Fund, balancing the public's interest in its facilities with the pocketbook issues of its fee payers. Fees are expected to rise over the next five year period, as Metro initiates significant infrastructure investments into the waste system. Metro has been able to accumulate sufficient resources to help fund current capital improvements that has helped fees stay stable in past years. In FY 2021-22 the disposal fees will have its first significant fee increase in years due to important programmatic initiatives such as the Regional Waste Plan 2030 and equity goals. Also, operation costs continue to climb due to increased customer counts, pay equity goals and overall inflationary factors. The department is still using reserves to help subsidize commercial and residential organics and to fund capital purchases to keep rates under 16 percent increase. After 30 years the disposal contract and 90 percent flow guarantee to the current operator of the contract changed January 1, 2020. Reserves are established to provide some assistance in the event of an economic downturn with rates being adjusted to compensate in future budget years.

### **Oregon Zoo Operating Fund**

The Zoo is expecting limited openings through the summer, which is impacting FY 2021-22 revenue. Additionally, the department has eliminated concerts for the next five years and is evaluating attendance expectations. The Zoo is increasing admission fees aligned with the openings of new habitats for the Polar Passage and Primates and improved habitat for rhinos.

**Adopting Resolution**

BEFORE THE METRO COUNCIL

FOR THE PURPOSE OF ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2021-22, MAKING APPROPRIATIONS AND LEVYING AD VALOREM TAXES

RESOLUTION NO 21-5174A

Introduced by Marissa Madrigal, Chief Operating Officer, with the concurrence of Council President Lynn Peterson

WHEREAS, the Multnomah County Tax Supervising and Conservation Commission held its public hearing on the annual Metro budget for the fiscal year beginning July 1, 2021, and ending June 30, 2022; and

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

BE IT RESOLVED,

1. The “Fiscal Year 2021-22 Metro Budget,” in the total amount of ONE BILLION, FIVE HUNDRED FIFTY NINE MILLION, THREE HUNDRED EIGHTY SIX THOUSAND, NINE HUNDRED FOUR (\$1,559,386,904), attached hereto as Exhibit B, and the Schedule of Appropriations, attached hereto as Exhibit C, are hereby adopted.

2. The Metro Council does hereby levy ad valorem taxes, as provided in the budget adopted by Section 1 of this Resolution, at the rate of \$0.0966 per ONE THOUSAND DOLLARS (\$1,000) of assessed value for operating rate levy; at the rate of \$0.0960 per ONE THOUSAND DOLLARS (\$1,000) of assessed values for local option rate levy and in the amount of SEVENTY FIVE MILLION TWO HUNDRED EIGHTY FOUR THOUSAND TWO HUNDRED THIRTY (\$75,284,230) for general obligation bond debt, said taxes to be levied upon taxable properties within the Metro District for the fiscal year 2021-22. The following allocation and categorization subject to the limits of Section 11b, Article XI of the Oregon Constitution constitute the above aggregate levy.

SUMMARY OF AD VALOREM TAX LEVY

	Subject to the General Government <u>Limitation</u>	Excluded from <u>the Limitation</u>
Operating Tax Rate Levy	\$0.0966/\$1,000	
Local Option Tax Rate Levy	\$0.0960/\$1,000	
General Obligation Bond Levy		\$75,284,230

3. In accordance with Section 2.02.040 of the Metro Code, the Metro Council hereby authorizes positions and expenditures in accordance with the Annual Budget adopted by Section 1 of this Resolution, and hereby appropriates funds for the fiscal year beginning July 1, 2020, from the funds and for the purposes listed in the Schedule of Appropriations, Exhibit C.

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

ADOPTED by the Metro Council on this 17th day of June 2021.

# Schedule of Appropriations

	Adopted Budget
<b>GENERAL FUND</b>	
Council	\$8,708,256
Office of the Auditor	856,976
Office of Metro Attorney	3,139,062
Information Services	6,266,283
Communications	4,409,016
Finance and Regulatory Services	8,453,848
Human Resources	4,255,445
Capital Asset Management	3,333,313
Planning and Development	33,537,470
Parks and Nature	3,262,559
Special Appropriations	2,113,803
Non-Departmental	
Debt Service	14,388,655
Interfund Transfers	25,159,184
Contingency	19,096,050
<i>Total Appropriations</i>	<b>136,979,920</b>
Unappropriated Balance	27,665,482
<b>Total Fund Requirements</b>	<b>\$164,645,402</b>
<b>AFFORDABLE HOUSING FUND</b>	
Planning and Development	\$285,801,997
Non-Departmental	
Interfund Transfers	2,719,708
Contingency	35,000,000
<i>Total Appropriations</i>	<b>323,521,705</b>
Unappropriated Balance	249,978,295
<b>Total Fund Requirements</b>	<b>\$573,500,000</b>
<b>CEMETERY PERPETUAL CARE FUND</b>	
Interfund Transfers	\$64,284
<i>Total Appropriations</i>	<b>64,284</b>
Unappropriated Balance	692,447
<b>Total Fund Requirements</b>	<b>\$756,731</b>
<b>COMMUNITY ENHANCEMENT FUND</b>	
Waste Prevention and Environmental Services	\$1,484,912
Non-Departmental	
Interfund Transfers	20,764
Contingency	69,500
<i>Total Appropriations</i>	<b>1,575,176</b>
Unappropriated Balance	105,427
<b>Total Fund Requirements</b>	<b>\$1,680,603</b>
<b>GENERAL ASSET MANAGEMENT FUND</b>	
Asset Management Program	\$20,077,247
Non-Departmental	
Contingency	4,327,062
<i>Total Appropriations</i>	<b>24,404,309</b>
Unappropriated Balance	8,131,775
<b>Total Fund Requirements</b>	<b>\$32,536,084</b>
<b>GENERAL OBLIGATION DEBT SERVICE FUND</b>	
Non-Departmental	
Debt Service	\$74,459,598
<i>Total Appropriations</i>	<b>74,459,598</b>
<b>Total Fund Requirements</b>	<b>\$74,459,598</b>
<b>GENERAL REVENUE BOND FUND</b>	
Bond Account	
Debt Service	\$6,394,713
<i>Total Appropriations</i>	<b>6,394,713</b>
Unappropriated Balance	4,106,602
<b>Total Fund Requirements</b>	<b>\$10,501,315</b>
<b>MERC FUND</b>	
MERC	\$41,331,049
Non-Departmental	
Interfund Transfers	9,701,091
Contingency	7,991,712
<i>Total Appropriations</i>	<b>59,023,852</b>
<b>Total Fund Requirements</b>	<b>\$59,023,852</b>
<b>Adopted Budget</b>	
<b>NATURAL AREAS FUND</b>	
Parks and Nature	\$4,209,566
Non-Departmental	
Interfund Transfers	910,627
Contingency	1,189,807
<i>Total Appropriations</i>	<b>6,310,000</b>
<b>Total Fund Requirements</b>	<b>\$6,310,000</b>
<b>OREGON ZOO ASSET MANAGEMENT FUND</b>	

Visitor Venues - Oregon Zoo	\$7,775,147
Non-Departmental	
Interfund Transfers	595,352
Contingency	154,648
<i>Total Appropriations</i>	<b>8,525,147</b>
<b>Total Fund Requirements</b>	<b>\$8,525,147</b>
<b>OREGON ZOO INFRASTRUCTURE/ANIMAL WELFARE FUND</b>	
Visitor Venues - Oregon Zoo	\$1,000,000
<i>Total Appropriations</i>	<b>1,000,000</b>
<b>Total Fund Requirements</b>	<b>\$1,000,000</b>
<b>OREGON ZOO OPERATING FUND</b>	
Visitor Venues - Oregon Zoo	\$35,034,126
Non-Departmental	
Interfund Transfers	6,782,919
Contingency	3,033,717
<i>Total Appropriations</i>	<b>44,850,762</b>
<b>Total Fund Requirements</b>	<b>\$44,850,762</b>
<b>PARKS AND NATURE BOND FUND</b>	
Parks and Nature	\$54,300,185
Non-Departmental	
Interfund Transfers	3,000,967
Contingency	8,500,000
<i>Total Appropriations</i>	<b>65,801,152</b>
Unappropriated Balance	137,271,438
<b>Total Fund Requirements</b>	<b>\$203,072,590</b>
<b>PARKS AND NATURE OPERATING FUND</b>	
Parks and Nature	\$19,887,388
Non-Departmental	
Interfund Transfers	4,009,074
Contingency	8,018,671
<i>Total Appropriations</i>	<b>31,915,133</b>
<b>Total Fund Requirements</b>	<b>\$31,915,133</b>
<b>RISK MANAGEMENT</b>	
Finance and Regulatory Services	\$3,775,691
Non-Departmental	
Interfund Transfers	318,572
Contingency	235,000
<i>Total Appropriations</i>	<b>4,329,263</b>
Unappropriated Balance	200,844
<b>Total Fund Requirements</b>	<b>\$4,530,107</b>
<b>SMITH AND BYBEE WETLANDS FUND</b>	
Parks and Nature	\$250,000
Non-Departmental	
Interfund Transfers	81,240
Contingency	500,000
<i>Total Appropriations</i>	<b>831,240</b>
Unappropriated Balance	797,760
<b>Total Fund Requirements</b>	<b>\$1,629,000</b>
<b>SOLID WASTE FUND</b>	
Waste Prevention and Environmental Services	\$105,056,015
Non-Departmental	
Interfund Transfers	9,263,844
Contingency	11,475,294
<i>Total Appropriations</i>	<b>125,795,153</b>
Unappropriated Balance	10,796,947
<b>Total Fund Requirements</b>	<b>\$136,592,100</b>
<b>Supportive Housing Services Fund</b>	
Supportive Housing Services Fund	\$173,864,603
Non-Departmental	
Interfund Transfers	13,873,816
Contingency	16,120,061
<i>Total Appropriations</i>	<b>203,858,480</b>
Unappropriated Balance	-
<b>Total Fund Requirements</b>	<b>\$203,858,480</b>
<b>Total Appropriations</b>	<b>\$1,119,639,887</b>
<b>Total Unappropriated Balance</b>	<b>439,747,017</b>
<b>TOTAL BUDGET</b>	<b>\$1,559,386,904</b>

# Property Tax Levy

## Permanent Tax Rate Levy Calculation

FY 2020-21 Assessed Value	\$184,791,690,713
Assessed Value Increase:	
Within 3% Statutory allowable	5,543,750,721
Estimate for new construction @ 1.0%	1,847,916,907
<b>ESTIMATED FY 2021-22 ASSESSED VALUE</b>	<b>\$192,183,358,342</b>
Tax Rate=	\$0.0966 /\$1000
<b>FY 2021-22 TAX RATE LEVY</b> (estimated assessed value x tax rate)	\$18,564,912
Less: Loss due to Measure 5 compression @ 1.7%	(315,604)
Estimated uncollectable @ 5.5%	(1,003,712)
<b>ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED</b>	<b>\$17,245,596</b>
Previously levied taxes estimated to be received	\$207,000
<b>ESTIMATED TOTAL TAXES TO BE RECEIVED</b>	<b>\$17,452,596</b>

## Local Option Rate Levy Calculation

FY 2020-21 Assessed Value	\$196,522,905,777
Assessed Value Increase:	
Within 3% Statutory allowable	5,895,687,173
Estimate for new construction @ 1.0%	1,965,229,058
<b>ESTIMATED FY 2021-22 ASSESSED VALUE</b>	<b>\$204,383,822,008</b>
Tax Rate=	\$0.0960 /\$1000
<b>FY 2021-22 TAX RATE LEVY</b> (estimated assessed value x tax rate)	\$19,620,846
Less: Loss due to Measure 5 compression @ 10.2%	(2,001,326)
Estimated uncollectable @ 5.5%	(969,074)
<b>ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED</b>	<b>\$16,650,446</b>
Previously levied taxes estimated to be received	\$200,000
<b>ESTIMATED TOTAL TAXES TO BE RECEIVED</b>	<b>\$16,850,446</b>

## General Obligation Bond Debt Service Tax Levy Calculation

<b>FY 2021-22 REQUIREMENTS</b>	
Natural Areas (2012A Series)	\$7,885,450
Zoo Infrastructure (2012A Series)	5,136,325
Natural Areas (2018 Series)	2,368,250
Zoo Infrastructure (2018 Series)	1,189,750
Affordable Housing (2019 Series)	36,933,729
Natural Areas (2020A Series)	3,526,179
Natural Areas (2020B Series)	17,419,915
<b>TOTAL REQUIREMENTS</b>	<b>\$74,459,598</b>
Sources available for cash flow:	
Fund balance	\$2,466,000
Previously levied taxes estimated to be received	450,000
Interest earned, FY 2021-22	400,000
<b>Total non-tax sources available in FY 2021-22</b>	<b>3,316,000</b>
Tax resources required to balance	71,143,598
Levy (assume 94.5% collectable rate)	75,284,230
Estimated FY 2021-22 Assessed Value	192,183,358,342
Levy rate per \$1,000 of assessed value	0.3917
On \$100,000 of assessed property value	39.17
<b>FY 2021-22 GO DEBT TAX LEVY AMOUNT</b>	<b>\$75,284,230</b>

## Property Tax Rates History

<b>Fiscal Year</b>	<b>Permanent Rate</b>	<b>Local Option Levy Rate</b>	<b>General Obligation Bond Levy Rate</b>	<b>Total Rate</b>
FY 2012-13	\$0.0966	\$-	\$0.4140	\$0.5106
FY 2013-14	\$0.0966	\$0.0960	\$0.2768	\$0.4694
FY 2014-15	\$0.0966	\$0.0960	\$0.2683	\$0.4609
FY 2015-16	\$0.0966	\$0.0960	\$0.1982	\$0.3908
FY 2016-17	\$0.0966	\$0.0960	\$0.2057	\$0.3983
FY 2017-18	\$0.0966	\$0.0960	\$0.2203	\$0.4129
FY 2018-19	\$0.0966	\$0.0960	\$0.2827	\$0.4753
FY 2019-20	\$0.0966	\$0.0960	\$0.4806	\$0.6732
FY 2020-21	\$0.0966	\$0.0960	\$0.4071	\$0.5997
FY 2021-22	\$0.0966	\$0.0960	\$0.3917	\$0.5843

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

### **Budget Note 1: Departmental Capital Planning**

Each department will advance capital planning work to identify assets, needs, capacities, and strategies.

Metro's Build Back Better framework will inform policy and practices across the agency going forward, but this directive is specific to mapping out the future of our sites and facilities. Each department will be starting from a different place, and the work product is expected to take the shape that will be most helpful to that department.

The Capital Asset Management team will be asked to come to Council with investment strategy options prior to the FY 2022-23 Metro Budget Process.

Departments will be asked to update Council on their specific strategies either via work session or written summary by September of 2022.

### **Budget Note 2: Workplace Culture Work Session**

"A culture is defined by the worst behavior tolerated." John Amaechi

Metro Council and Metro Leadership will not tolerate harassment, discrimination, or targeting of employees based on protected class. We need the power of every tool available to investigate and remedy incidents.

Metro Council will hold a work session between February and June 2022 with the Chief Operating Officer (COO), Office of Metro Attorney (OMA), and Human Resources (HR) in order to review worksite culture, incident reports, investigations, and tools used to improve conditions for Metro staff.

We need a general awareness of what is happening within our workforce and at our worksites, for the purposes of public accountability and collaborative leadership to reshape systems and policies.

The materials prepared for the work session will include:

- A comprehensive high-level (anonymized) report of worksite complaints filed related to safety, harassment, discrimination, or protected class status. The complaints should be listed along with relevant information including department, if the complaint was substantiated, investigation status, and any resulting remedy (disciplinary action, mediation, etc.). The purpose of this report is to help capture the magnitude and breadth of complaints filed within a reasonable timeframe dating back at least 2 years.
- A protocol summary of investigatory procedures, decision points, and communication tools or techniques (both with involved parties and more broadly within the workforce). This can be a high level document prepared for Council or a compilation of documents already written and in place with HR, OMA, and the COO's offices.

### **Budget Note 3: Willamette Cove Future Funding**

The Willamette Cove property is made up of 27 acres and approximately 3000 feet of Willamette River shoreline. For anyone that has had a chance to visit this remarkable property it's clear that there are tremendous opportunities and challenges on this site. Metro has worked with partners over the years on several cleanup efforts, however contamination remains throughout the site. As the landowner, Metro has a responsibility to current residents and future generations to clean up the site and make it safe for a range of passive recreational activities. Metro also has a responsibility to engage with stakeholders at the site including tribes that have historical uses at the site, community groups and neighbors.

In December 2020, the Metro Council voted to include Willamette Cove in the list of projects that would be eligible for funding from the 2019 Parks and Nature bond measure. Since that time, the Department of Environmental Quality (DEQ) has selected a cleanup plan for the upland portion of Willamette Cove that would leave some contaminated soil on-site under a cap. While the selected environmental remedy does not have universal support from the community, Metro Council recognizes that a different cleanup may have serious drawbacks including prohibitive costs, and that there are other portions of work at Willamette Cove beyond the uplands cleanup for which the costs are still unknown.

Because the extent of the costs associated with a different cleanup of the upland portion of Willamette Cove are not known in May 2021, the Metro Council directs staff to return in November 2021 and provide a report on the project and receive further direction regarding the type of cleanup the Council will authorize. To ensure adequate funds are at the Council's disposal, the Council directs the COO to reserve \$10 million of beginning fund balance in the Parks Bond Fund for potential allocation by the Metro Council to the Willamette Cove project in the future.

#### **Budget Note 4: Analysis of Significant Metro Contributions/Sponsorships/ Memberships**

Metro provides sponsorships and funding contributions to non-profit organizations whose work aligns with Metro's mission, primary work programs and six desired outcomes for the region. Since the agency's inception, Metro has supported organizations and initiatives related to Metro's core areas of work including local governments and special districts, business associations and culturally-specific community-based organizations.

Funding has been used to support community programs, activities, events and projects that benefit the public, engage with the community and inspire inclusive and innovative solutions to the challenges facing our region. Several departments participate in reviewing and awarding sponsorship requests typically less than \$1,500 to any one organization on an annual basis. However, there are annual sponsorships and strategic investments in amounts greater than \$1,500 that often reflect the priorities of Metro and the Council and are located within the Special Appropriations line item of the Council Office and Department budgets.

We are requesting annual review by Council of sponsorship awards equal to or greater than \$10,000 per year to any organization.

COO and Council offices will recommend a framework for analyzing the desired outcomes and benefits from supporting these sponsorships and investments to be used by Council in developing the FY 2022-23 budget. This excludes expenditures for which there is an established review process such as grants. The FY 2022-23 budget process will be the first year of what we expect to be a yearly review in advance of budget passage. The framework and process may shift as we learn from experience or needs change over time.

The framework should include, but is not limited to:

- An assessment of the decision making process for these types of awards
- An overview of Metro's history with an organization and any operating agreements
- Measures and metrics that could demonstrate the value we are receiving out of the sponsorship
- A format for reporting to Council (written or work session) on the outcomes of the investment over the previous year, and
- Methodology to track which Councilors or Senior Leadership Team members (or their designee) are involved with the work or lead on the relationship

### **Budget Note 5: Waste Prevention and Environmental Services Regional Illegal Dumping Program Performance**

To effectively evaluate Metro's expanded and expedited community clean-up efforts in the region, Council directs Waste Prevention and Environmental Services to track clean-up response times, community/government partnerships, total funding allocated to cleanup projects within Equity Focus Areas, and volume of donated/discounted paint distributed to local government and community organizations. Waste Prevention and Environmental Services will update Council no later than December 2021 on the Community Clean-up Evaluation, and advise Council on whether any budget adjustments are necessary to improve services. Council's goal is to effectively track progress, provide ongoing accountability, and improve services for communities across the region.

### **Budget Note 6: Equity Goals and Corrective Measures**

Council has declared that racial justice and equity guide all Metro policies, programs, and services. In order to assure that Council has the information to set objective measurable goals and evaluate whether Metro, as a whole and at each department, is achieving equitable access to and benefit from its services to all residents and visitors of the region, Council directs the COO to establish equity performance measures that will be used in the FY 2022-23 and subsequent budget processes to guide departments as they prepare budget submissions and to inform Council budget and policy decisions. These measures should align with the goals of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and department racial equity plans, and should complement the racial equity framework for budget decisions currently being developed. Measures should be deliberately developed through comprehensive dialogue among Council members, Metro staff, the Committee on Racial Equity, and community members. Measures should utilize both quantitative and qualitative information as appropriate to speak to equitable results and access. Proposed measures should be presented to the Council for approval in advance of the development of the FY 2022-23 budget requests.

As part of this process, the COO should assess metrics and analysis approaches currently in use and identify critical gaps. The COO should also evaluate department-level capacity for collecting and reporting on equity performance measures, as well as each department's ability to collect data on race/ethnicity, gender, ability, income and other relevant demographic information where feasible. Council expects the COO and the departments to be innovative in identifying data sources and to focus on those Metro programs and services where there are the largest inequities in terms of who benefits. Council's goal is to ensure that BIPOC individuals and communities, disabled individuals and allies, and women utilize, enjoy and equitably benefit from Metro programs and services, and that significant progress is made toward that goal each year.

The COO will update Council no later than December 1, 2021, on these equity performance measures and the racial equity framework for budgeting, as well as an evaluative framework and work plan to standardize equity analysis and impact evaluation Metro-wide. In addition, the COO will provide regular updates to Council on this work, including scheduling Council work sessions as needed to provide status updates and obtain feedback and guidance. Council's intent is to accelerate the pace for achieving equity and to effectively track progress, provide ongoing accountability, and improve interim outcomes for underserved and marginalized communities.



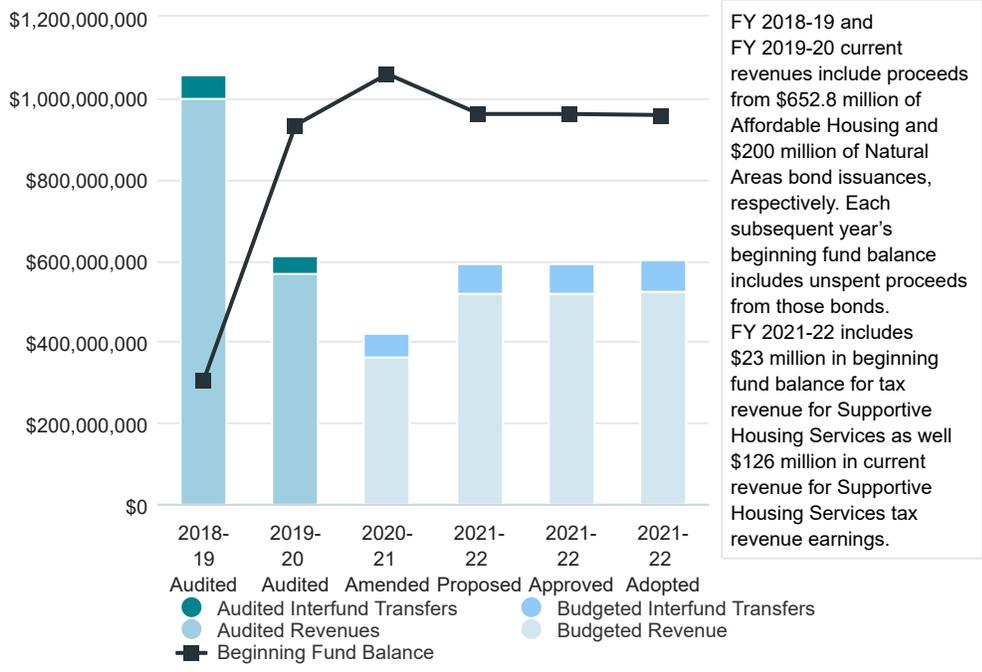
# Budget Summary

## Budget Summary by Year

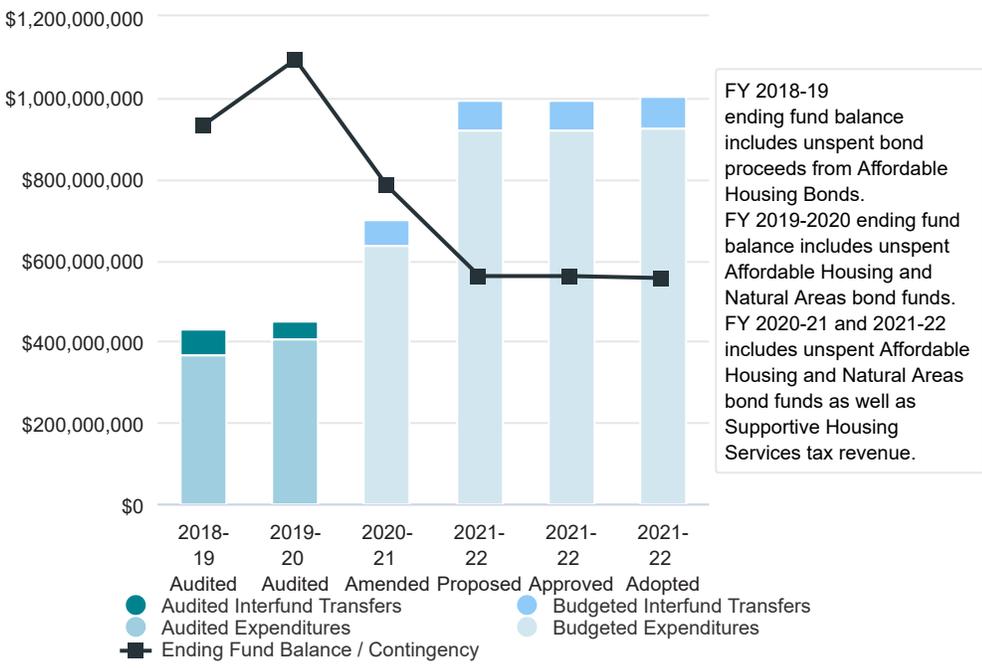
	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	Change From FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$304,007,433	\$932,803,889	\$1,058,578,288	\$960,069,291	960,069,291	957,452,007	(9.55%)
<b>Current Revenues</b>							
Personal Income Tax	-	-	14,080,000	125,812,500	125,812,500	125,812,500	793.55%
Business Income Tax	-	-	9,875,000	54,468,750	54,468,750	54,468,750	451.58%
Excise Tax	18,587,682	16,916,905	16,157,754	19,785,395	19,785,395	19,785,395	22.45%
Construction Excise Tax	3,583,093	3,627,232	2,777,000	3,700,000	3,700,000	3,700,000	33.24%
Real Property Taxes	79,370,064	114,101,431	103,937,844	105,896,640	105,896,640	105,896,640	1.88%
Other Tax Revenues	39,854	45,533	40,000	45,000	45,000	45,000	12.50%
Interest Earnings	6,891,713	22,544,401	22,681,422	19,871,347	19,871,347	19,871,347	(12.39%)
Grants	9,823,133	12,846,463	16,664,087	13,367,059	13,367,059	13,556,042	(18.65%)
Local Government Shared Revenues	30,778,264	24,817,118	7,941,641	16,754,533	16,754,533	16,754,533	110.97%
Contributions from Governments	14,566,088	12,400,115	10,196,227	1,267,027	1,267,027	6,568,216	(35.58%)
Licenses and Permits	577,621	583,115	567,987	565,824	565,824	565,824	(0.38%)
Charges for Services	168,796,582	140,129,094	111,556,641	141,912,033	141,912,033	141,912,033	27.21%
Contributions from Private Sources	3,317,007	4,553,546	7,297,344	6,050,350	6,050,350	6,050,350	(17.09%)
Internal Charges for Services	2,790,828	1,846,073	267,657	199,457	199,457	199,457	(25.48%)
Miscellaneous Revenue	2,614,761	1,728,026	9,228,381	9,897,368	9,897,368	9,897,368	7.25%
Other Financing Sources	111,925	32,987	350,000	350,000	350,000	350,000	-
Bond Proceeds	655,430,335	210,922,405	27,500,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	<b>997,278,950</b>	<b>567,094,443</b>	<b>361,118,985</b>	<b>519,943,283</b>	<b>519,943,283</b>	<b>525,433,455</b>	<b>45.50%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	5,690,300	5,665,131	9,105,081	15,345,820	15,345,820	15,565,820	70.96%
Interfund Reimbursements	17,564,115	18,108,741	21,627,644	34,454,714	34,454,714	34,454,714	59.31%
Interfund Loans	2,744,452	988,096	-	436,857	436,857	436,857	-
Fund Equity Transfers	35,286,625	20,114,127	29,818,105	24,808,705	24,808,705	26,044,051	(12.66%)
<b>Subtotal Interfund Transfers</b>	<b>61,285,492</b>	<b>44,876,095</b>	<b>60,550,830</b>	<b>75,046,096</b>	<b>75,046,096</b>	<b>76,501,442</b>	<b>26.34%</b>
<b>TOTAL RESOURCES</b>	<b>\$1,362,571,875</b>	<b>\$1,544,774,427</b>	<b>\$1,480,248,103</b>	<b>\$1,555,058,670</b>	<b>1,555,058,670</b>	<b>1,559,386,904</b>	<b>5.35%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$106,654,378	\$110,599,511	\$103,330,898	\$122,713,396	122,713,396	123,577,464	19.59%
Materials and Services	175,704,686	165,103,688	375,345,024	652,493,693	652,493,693	657,351,139	75.13%
Capital Outlay	31,594,665	39,516,477	71,912,179	49,159,973	49,159,973	51,255,354	(28.73%)
Debt Service	54,528,766	90,822,787	87,358,360	95,242,966	95,242,966	95,242,966	9.03%
<b>Subtotal Current Expenditures</b>	<b>368,482,495</b>	<b>406,042,463</b>	<b>637,946,461</b>	<b>919,610,028</b>	<b>919,610,028</b>	<b>927,426,923</b>	<b>45.38%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	5,690,300	5,665,131	9,105,081	15,345,820	15,345,820	15,565,820	70.96%
Interfund Reimbursements	17,564,115	18,108,741	21,627,644	34,454,714	34,454,714	34,454,714	59.31%
Fund Equity Transfers	35,286,625	20,114,127	29,818,105	24,808,705	24,808,705	26,044,051	(12.66%)
Interfund Loans	2,744,452	988,096	-	436,857	436,857	436,857	-
<b>Subtotal Interfund Transfers</b>	<b>61,285,491</b>	<b>44,876,095</b>	<b>60,550,830</b>	<b>75,046,096</b>	<b>75,046,096</b>	<b>76,501,442</b>	<b>26.34%</b>
Contingency	-	-	111,703,494	112,054,095	112,054,095	115,711,522	3.59%
Unappropriated Fund Balance	932,803,889	1,093,855,869	670,047,318	448,348,451	448,348,451	439,747,017	(34.37%)
<b>Subtotal Contingency/Ending Balance</b>	<b>932,803,889</b>	<b>1,093,855,869</b>	<b>781,750,812</b>	<b>560,402,546</b>	<b>560,402,546</b>	<b>555,458,539</b>	<b>(28.95%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,362,571,875</b>	<b>\$1,544,774,427</b>	<b>\$1,480,248,103</b>	<b>\$1,555,058,670</b>	<b>1,555,058,670</b>	<b>1,559,386,904</b>	<b>5.35%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>934.96</b>	<b>999.56</b>	<b>966.86</b>	<b>970.66</b>	<b>970.66</b>	<b>974.66</b>	<b>0.81%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>7.80</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## Revenues and Fund Balance



## Expenditures and Fund Balance





# Where the Money Comes From

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

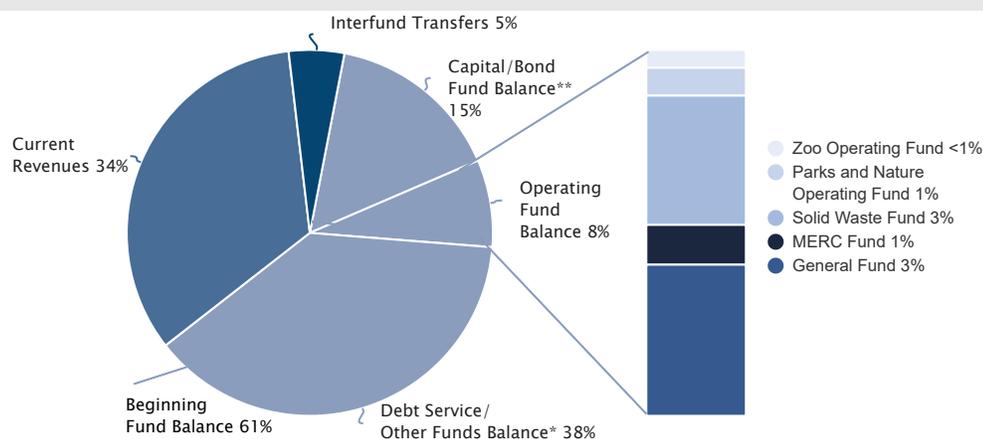
## BEGINNING FUND BALANCE

Metro’s beginning fund balance constitutes 61 percent of its total resources.

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

The General Fund’s \$50.0 million beginning fund balance accounts for 53 percent of the total beginning balances (3% of total resources) and is a combination of externally restricted grant funds and other internally identified balances. The internally identified balances include amounts committed for construction excise tax, future debt service, and funds designated for future uses. In addition, as part of its financial policies, the Council also directed that undesignated balances be maintained for contingency, available for any lawful purpose in the event of sudden and unforeseen revenue drops or unplanned expenditures. For FY 2021-22 about \$10.8 million of the General Fund’s beginning fund balance is undesignated.

### FY 2021-22 Total Resources



\*Includes \$652 million in Affordable Housing Fund and \$24 million in Supportive Housing Services beginning fund balance.

\*\*Includes \$200 million in Parks and Nature Bond Fund beginning fund balance.

**Total Resources \$1,559,386,904**

## CURRENT REVENUES

Current revenues account for 34 percent of Metro's total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

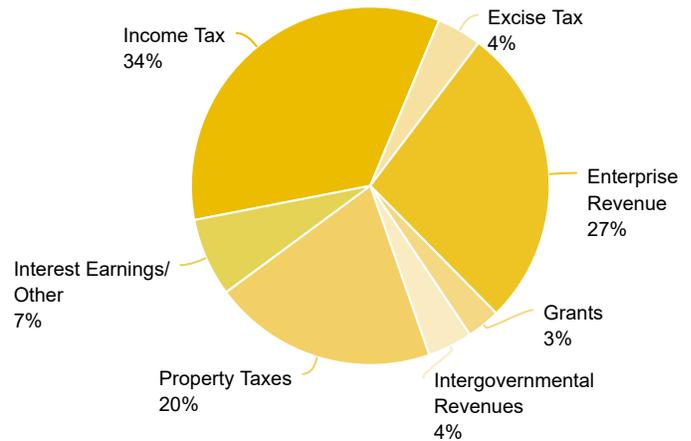
### Income Tax – 35 percent

Metro expects to receive \$180.2 million in income tax revenues in FY 2021-22. This revenue consists of two separate taxes: a 1% personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1% business income tax on net income for businesses with gross receipts above \$5 million. Both taxes became effective January 1, 2021. Some businesses and individuals are expected to make estimated payments in calendar year 2021, either through payroll withholding or directly to the tax administrator. In April 2022 the first tax returns and payments are due for calendar year 2021 tax filers.

### FY 2021-22 Current Revenues

#### RESOURCES

<i>Beginning Fund Balance</i>	<i>\$957,452,007</i>
<b>Current Revenues</b>	
Income Tax	180,281,250
Real Property Taxes	105,896,640
Excise Tax	19,785,395
Construction Excise Tax	3,700,000
Other Derived Tax Revenue	45,000
Grants	13,556,042
Local Gov't Shared Revenues	16,754,533
Contributions from other Gov'ts	6,568,216
Internal Charges for Services	199,457
Enterprise Revenue	142,477,857
Interest Earnings	19,871,347
Donations	6,050,350
Other Misc. Revenue	10,247,368
<b>Subtotal Current Revenues</b>	<b>525,433,455</b>
<b>Interfund Transfers</b>	
Interfund Reimbursements	34,454,714
Internal Service Transfers	15,565,820
Interfund Loans	436,857
Fund Equity Transfers	26,044,051
<b>Subtotal Interfund Transfers</b>	<b>76,501,442</b>
<b>TOTAL RESOURCES</b>	<b>\$1,559,386,904</b>



**Total Current Revenues \$525,433,455**

## **Enterprise Revenues – 27 percent**

Enterprise activities generate the largest piece of current revenues at \$142.5 million. Metro's largest enterprise activity is solid waste disposal, generating \$93.0 million, which comes from fees charged on solid waste deposited at Metro's transfer stations or several other designated solid waste facilities. This is approximately a 17.3 percent increase from FY 2020-21. Forecasts estimate flat solid waste generation for all waste materials while Metro's tip fee will increase during FY 2021-22, resulting in the overall increase in enterprise revenue for the Solid Waste Revenue Fund. The various fees charged within Metro's solid waste system, including fees based on tonnage, are discussed in the Solid Waste Revenue Fund summary later in this document.

The Visitor Venues include the Oregon Zoo along with the MERC Venues (OCC, Portland's and Expo) which together produce \$41.7 million in enterprise revenues, about 66.1 percent more than the prior year. The Oregon Zoo is showing enterprise revenue decline of about 7.6 percent and includes admissions fees, membership revenues, food and beverage sales, and other fees, rentals, and sales. The budget assumes attendance of 1 million in FY 2021-22. Enterprise revenues are the largest revenue source for all MERC venues, and consist of all charges related to event rentals and food and beverage sales. At OCC, enterprise revenues are 52.1 percent of current revenues, and are driven by convention bookings and regional events. At Portland's enterprise revenues make up 75.9 percent of current revenues, and include Broadway Across America, commercial rentals and rentals to resident companies and local non-profits. Expo also relies on enterprise revenues, which generate 77.5 percent of current revenues. These revenues are from consumer public shows, tradeshow and special feature events.

The Parks and Nature department charges for various services including parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$3.2 million for FY 2021-22. The remainder of the enterprise revenues come from parking fees, business license fees, community enhancement fees and data resource center charges for services.

## **Property Taxes – 20 percent**

Metro expects to receive \$105.9 million in property tax revenues in FY 2021-22. This includes current year tax receipts to the General Fund directed toward operations of \$17.2 million; \$71.6 million related to debt service levies for general obligation bond issues for the Natural Areas program, the Oregon Zoo Infrastructure and Animal Welfare, and on Affordable Housing bonds (see Debt Schedules, section G for additional detail); and \$16.7 million from the local option levy for natural areas operations, which was extended for a second five-year period through FY 2022-23. The remainder, approximately \$857,000, will be received in the form of delinquent property taxes, levied in prior years but received in the current year, and interest and penalties on those late payments.

## **Other Miscellaneous Revenues/Interest Earnings – 7 percent**

In FY 2021-22 other revenues include \$6.1 million in donations, \$19.9 million in projected interest earnings, due to the Affordable Housing bond issuance in May 2019 and the Parks and Nature Bond approved by voters in 2019 and issued in April 2020. About \$10.4 million is received from a variety of other miscellaneous revenue categories.

## **Intergovernmental Revenues – 4 percent**

Metro receives revenue from both state and local agencies. Among these are transient lodging tax receipts from Multnomah County, funds from the City of Portland to support the Portland's, state marine fuel tax revenues and a portion of the recreational vehicle registration fees passed through Multnomah County from the State of Oregon

to support the regional parks. It also receives an allocation from the Visitor Facilities Trust Account (VFTA) created as a cooperative agreement between Metro, Multnomah County, the City of Portland and the hotel and car rental industries to cooperatively support and market various visitor facilities and amenities in the region. Transient Lodging Tax receipts are projected to be \$8.8 million in FY 2021-22.

Also included is \$3.4 million from the VFTA for debt service on the OCC Hotel revenue bonds.

#### **Excise Taxes – 4 percent**

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

The Metro excise tax is levied as a flat-rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$19.8 million in FY 2021-22. 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 2021-22 will be \$13.80 per ton, an increase of \$1.33, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, does not change unless amended by the Metro Council. The Council has exempted the Oregon Zoo, OCC, Expo, and the revenue generating functions resident in the General Fund – Parks and Nature, Metro Regional Center, and the Research Center – from excise tax; the intergovernmental agreement between Metro and the City of Portland exempts Portland's from the tax.

In 2006 Metro also enacted a construction excise tax to fund land use planning projects to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. In 2018 the Council issued an ordinance to make CET a permanent source of revenue for the General Fund. The tax is expected to generate \$3.7 million in FY 2021-22.

#### **Grants – 3 percent**

Grants are anticipated to provide \$13.6 million to the revenue mix. The primary planning functions of the agency—Planning and Development and the Research Center—receive approximately \$12.7 million in grant funds. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Metro also receives grants for projects planned at regional parks and natural areas and the Oregon Zoo, and periodically for projects at MERC venues. Non-planning grant funds are project specific and will vary from year to year.

#### **INTERFUND TRANSFERS**

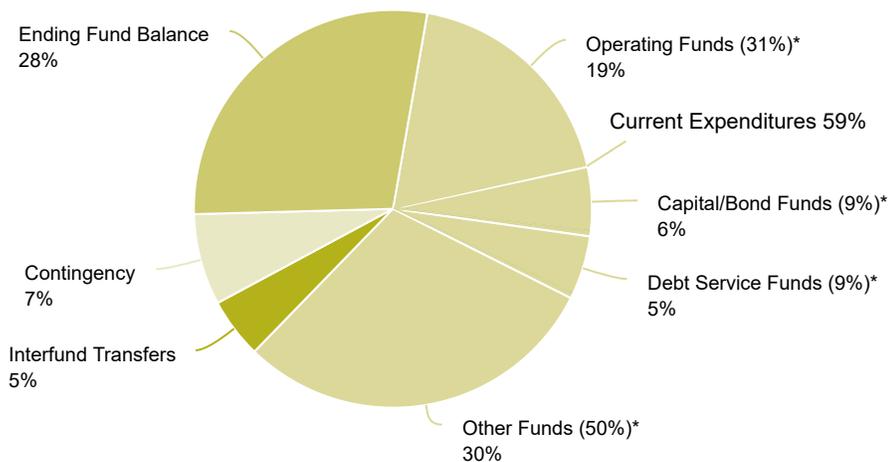
The remaining 5 percent of total resources comes from interfund transfers. Metro budgets its resources in separate and distinct funds. Transfers between funds pay for internal services provided directly by one department to another or indirectly on a cost-share basis as determined through the indirect cost allocation plan. Interfund reimbursements (indirect services) and internal service transfers (direct services) total \$50.5 million in FY 2021-22. The transfer classification also includes \$26 million in fund equity transfers (revenue sharing between funds). This includes transfers such as discretionary revenues from the General Fund to provide for Oregon Zoo operations and transfers to assist in capital development and renewal and replacement of General Fund assets.

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

Metro’s total current expenditures are allocated for the specific programs and functions described in the Organizational Summary section contained in the body of this budget document. 31 percent of current expenditures support the operations of Metro facilities such as the Oregon Zoo, OCC, Expo, Portland’s, regional park facilities and solid waste disposal facilities, as well as programs such as waste reduction, recycling information and regional transportation and growth management planning. Another 50 percent is allocated for specific requirements, which is predominantly related to Affordable Housing and Supportive Housing Services, but also includes cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands. 9 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds. And the remaining 9 percent is allocated for capital outlay and improvements to various facilities and acquisition of new natural areas.

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

## FY 2021-22 Total Requirements



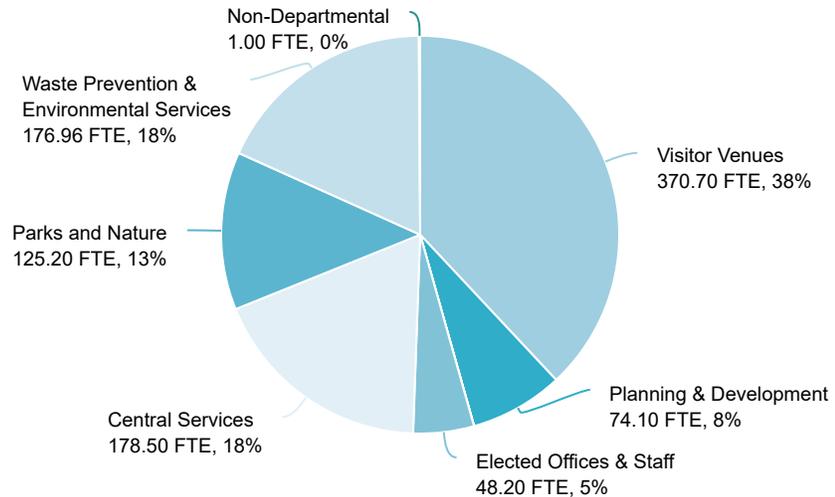
NOTE: the percentages in parentheses are the percent of total requirements.

## Total Requirements \$1,559,386,904

### CURRENT EXPENDITURES

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

## FY 2021-22 FTE Positions by Function



**Total FTE 974.66**

### Personnel Services – 13 percent

Metro plans to spend approximately \$123.6 million for salaries and wages and related expenditures for its employees in FY 2021-22. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 43.9 percent of salaries and wages and 30.5 percent of total personnel services costs. For a more detailed discussion of fringe benefits refer to the appendix “Fringe benefit rate calculation.” A 10-year comparison of salaries, wages and benefits is provided later in this section.

The FY 2021-22 budget includes 974.66 full-time equivalent positions, an increase of 7.80 FTE from the prior year. “FTE” means regular, benefit-eligible full or part-time positions. While temporary, seasonal and event-related labor costs are reflected in the total personnel services expenditures, these employees are not considered FTE. A discussion of staff levels is provided later in this section.

### Materials and Services – 71 percent

Metro plans to spend approximately \$657.4 million on materials and services in FY 2021-22, which is a 75.1 percent increase from the prior year. Metro plans on distributing \$284.8 million in FY 2021-22 to local jurisdictions for land acquisition, acquisition and rehabilitation of existing residential properties, and new construction of affordable housing. The Supporting Housing Services program passed by voters in May 2020 is anticipated to spend \$173.3 million in support of payments to other jurisdictions and tax collection costs. The Parks and Nature Bond that was approved by Oregon voters in 2019 is anticipated to spend \$38.4 million in materials and services in support of payments to other jurisdictions and community grants. Other significant materials and services expenditures include \$63.9 million for solid waste transfer station operations and the transport of solid waste to the Columbia Ridge Landfill in Gilliam County, program costs for Resource Conservation Recycling and Solid Waste Compliance and Cleanup. In addition, materials and services at the Visitor Venues (OCC, Oregon Zoo, Expo and Portland’s), which account for spending necessary to operate and market the facilities, approximates \$38.8 million for FY 2021-22.

### Capital Outlay – 6 percent

Approximately \$51.3 million is provided for capital expenditures. These funds provide for land acquisitions and major capital improvement projects at various facilities. The largest uses of capital funds are \$1.0 million for capital improvements at the Oregon Zoo under the Oregon Zoo Infrastructure and Animal Welfare Bond measure, \$1.0 million for capital expenditures related to the Natural Areas program, \$10.5 million for capital expenditures in the Parks and Nature Bond Fund, \$1 million for capital improvements at MERC facilities, and \$17.7 million for solid waste facility capital projects of which \$8.4 million is allocated for land acquisitions. Another \$14.3 million is provided for various capital or renewal and replacement projects at the regional parks or Metro Regional Center, including information technology infrastructure. Capital expenditures include purchases of land and equipment, improvements to facilities and other capital related expenditures. Projects costing \$100,000 or more are included in Metro’s capital improvement plan, which is updated and adopted annually and can be viewed in the Capital Improvement Plan section of this document.

### Debt Service - 10 percent

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

### INTERFUND TRANSFERS

Metro budgets its resources in separate and distinct funds. Transfers between funds are made to pay for the cost of services provided in one fund for the benefit of another (e.g., payroll, fleet, etc.) or to share resources between funds. Interfund transfers in FY 2021-22 total \$76.5 million. Interfund transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget. An explanation of all transfers is provided in the appendices.

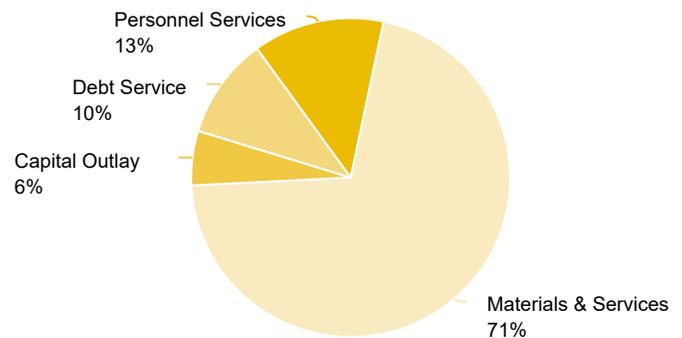
### CONTINGENCY

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

### FY 2021-22 Current Expenditures by Budget Category

#### REQUIREMENTS Current Expenditures

Personnel Services	\$123,577,464
Materials and Services	657,351,139
Capital Outlay	51,255,354
Debt Service	95,242,966
<b>Subtotal Current Expenditures</b>	<b>927,426,923</b>
<b>Interfund Transfers</b>	
Internal Service Transfers	15,565,820
Interfund Reimbursements	34,454,714
Fund Equity Transfers	26,044,051
Interfund Loans	436,857
<b>Subtotal Interfund Transfers</b>	<b>76,501,442</b>
Contingency	115,711,522
Ending Fund Balance	439,747,017
<b>TOTAL REQUIREMENTS</b>	<b>\$1,559,386,904</b>



**Total Current Expenditures \$927,426,923**



**Fund  
Summary  
Highlights**

## FY 2021-22 Fund Summary by Category

	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
<b>RESOURCES</b>					
Beginning Fund Balance	\$120,245,343	\$241,465,366	\$6,565,230	\$589,176,068	\$957,452,007
<b>Current Revenues</b>					
Income Tax	-	-	-	180,281,250	180,281,250
Excise Tax	19,785,395	-	-	-	19,785,395
Construction Excise Tax	3,700,000	-	-	-	3,700,000
Real Property Taxes	34,303,042	-	71,593,598	-	105,896,640
Other Tax Revenues	-	45,000	-	-	45,000
Interest Earnings	2,152,388	3,683,080	408,872	13,627,007	19,871,347
Grants	13,511,042	10,000	-	35,000	13,556,042
Local Government Shared Revenues	13,358,433	-	3,396,100	-	16,754,533
Contributions from Governments	6,568,216	-	-	-	6,568,216
Licenses and Permits	565,824	-	-	-	565,824
Charges for Services	140,894,120	-	-	1,017,913	141,912,033
Contributions from Private Sources	5,090,350	960,000	-	-	6,050,350
Internal Charges for Services	-	-	-	199,457	199,457
Miscellaneous Revenue	9,887,368	-	-	10,000	9,897,368
Other Financing Sources	-	350,000	-	-	350,000
<b>Subtotal Current Revenues</b>	<b>249,816,178</b>	<b>5,048,080</b>	<b>75,398,570</b>	<b>195,170,627</b>	<b>525,433,455</b>
<b>Interfund Transfers</b>					
Internal Service Transfers	14,742,896	822,924	-	-	15,565,820
Interfund Reimbursements	32,846,488	-	-	1,608,226	34,454,714
Interfund Loans	436,857	-	-	-	436,857
Fund Equity Transfers	18,939,487	4,107,451	2,997,113	-	26,044,051
<b>Subtotal Interfund Transfers</b>	<b>66,965,728</b>	<b>4,930,375</b>	<b>2,997,113</b>	<b>1,608,226</b>	<b>76,501,442</b>
<b>TOTAL RESOURCES</b>	<b>\$437,027,249</b>	<b>\$251,443,821</b>	<b>\$84,960,913</b>	<b>\$785,954,921</b>	<b>\$1,559,386,904</b>
<b>REQUIREMENTS</b>					
<b>Current Expenditures</b>					
Personnel Services	\$114,664,921	\$6,983,005	\$-	\$1,929,538	\$123,577,464
Materials and Services	145,957,188	48,146,286	-	463,247,665	657,351,139
Capital Outlay	19,022,500	32,232,854	-	-	51,255,354
Debt Service	14,388,655	-	80,854,311	-	95,242,966
<b>Subtotal Current Expenditures</b>	<b>294,033,264</b>	<b>87,362,145</b>	<b>80,854,311</b>	<b>465,177,203</b>	<b>927,426,923</b>
<b>Interfund Transfers</b>					
Internal Service Transfers	2,659,546	451,611	-	12,454,663	15,565,820
Interfund Reimbursements	25,839,942	4,055,335	-	4,559,437	34,454,714
Fund Equity Transfers	25,979,767	-	-	64,284	26,044,051
Interfund Loans	436,857	-	-	-	436,857
<b>Subtotal Interfund Transfers</b>	<b>54,916,112</b>	<b>4,506,946</b>	<b>-</b>	<b>17,078,384</b>	<b>76,501,442</b>
Contingency	49,615,444	14,171,517	-	51,924,561	115,711,522
Unappropriated Fund Balance	38,462,429	145,403,213	4,106,602	251,774,773	439,747,017
<b>Subtotal Contingency/Ending Balance</b>	<b>88,077,873</b>	<b>159,574,730</b>	<b>4,106,602</b>	<b>303,699,334</b>	<b>555,458,539</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$437,027,249</b>	<b>\$251,443,821</b>	<b>\$84,960,913</b>	<b>\$785,954,921</b>	<b>\$1,559,386,904</b>
<b>Full-Time Equivalents (FTE)</b>	<b>911.81</b>	<b>49.95</b>	<b>0.00</b>	<b>12.90</b>	<b>974.66</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## Operating Funds

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

- Property taxes reflect Metro’s permanent operating rate of \$0.0966/\$1,000 of assessed value; and the local option levy rate of \$0.0960/\$1,000 of assessed value. FY 2021-22 is the fourth year of the second five-year local option levy approved for renewal approved by voters in 2016. Both levies assume a 4.0 percent increase in assessed value and a 94.5 percent collectible rate.
- Local government revenues include the Transient Lodging Tax (TLT) collected by Multnomah County to support operations of OCC and Portland’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 region begins recovering from the COVID-19 pandemic.
- Enterprise revenues include a 173 percent increase at MERC, a 7.6 percent decrease at the Oregon Zoo and a 17.3 percent increase in solid waste revenues.
- Personnel services costs decreased by 1 percent. The decrease is related to staff reductions related to the COVID-19 pandemic and is partially offset by an increase in PERS costs and salary adjustments for cost of living adjustment, merit and step increases. A large percentage of Metro staff are represented and salary increases are based on specific collective bargaining agreements. A detailed chart of FTE changes is provided later in this section.
- Contingencies are replenished following Council approved financial policies.

## Capital/Bond Funds

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

The General Asset Management Fund and the Oregon Zoo Capital Asset Management Fund are funded through resource transfers from other funds and the issuance of Full Faith and Credit Bonds in FY 2017-18.

The Open Spaces Fund, Natural Areas Fund, Oregon Zoo Infrastructure and Animal Welfare Fund, and Parks and Nature Bond Fund are funded through the sale of general obligation bonds following voter authorization in 1995, 2006, 2008, and 2019, respectively.

Significant project expenditures in FY 2021-22 include:

- \$8.4 million for land acquisition facility design for a new solid waste facility
- \$4.4 million for equipment building and infrastructure improvements at the MRC building
- \$5.0 million for design and construction of the Willamette Falls project
- \$3.8 million for infrastructure related work at Metro parks and natural areas
- \$4.0 million for land acquisition to protect and restore natural areas
- \$2.0 million in renovations and equipment purchases at the Oregon Zoo

## Debt Service Funds

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

**Other Funds**

Other funds include the Affordable Housing Fund and Supportive Housing Services Fund, as well as the Cemetery Perpetual Care, Community Enhancement, Risk Management and the Smith and Bybee Wetlands Funds.

Current FY 2021-22 revenues include:

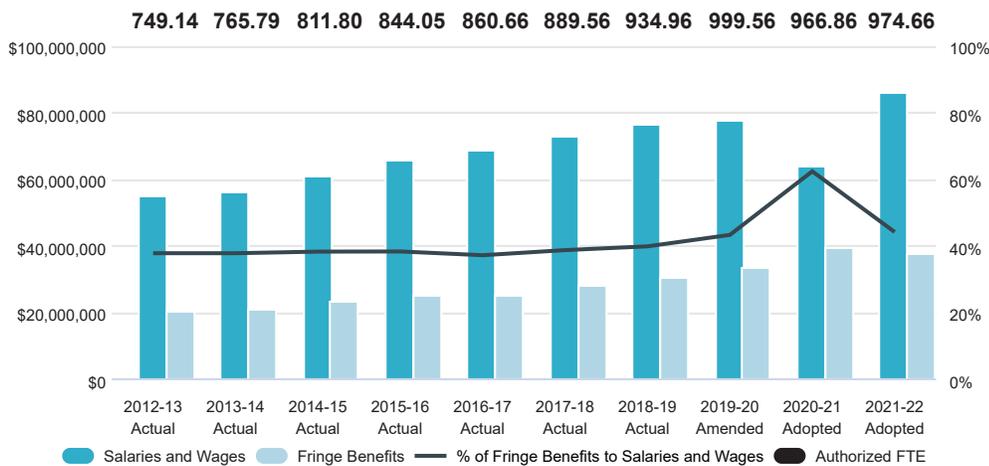
- \$180 million in business and personal income tax revenue
- \$14 million in interest earnings, primarily from earnings on investments of Affordable Housing and Natural Areas bond funds

Significant FY 2021-22 expenditures include:

- \$150 million are primarily payments to other governmental agencies for approved affordable housing bond projects and implementation of the supportive housing services program (within external materials and services)
- \$51 million is also included in FY 2021-22 appropriations as contingency for future use

# Salaries, Wages and Benefits

## FY 2021-22 Comparison of Salaries and Wages



Over the 10-year period authorized FTE has risen by approximately 226 FTE. Impacts have come from a variety of different programs within the agency. The Parks and Nature programs have seen increases in FTE related to bond-funded programs as well as programs funded by the Parks and Natural Areas Local Option Levy. The Solid Waste Fund has had significant programmatic and operating changes which has resulted in additional FTE. Over the past 10 year period, the Visitor Venues (Oregon Zoo, OCC, Expo Center and Portland's) have also increased staffing to improve service levels and better manage the animal collection and exhibit structures; however the Visitor Venues FTE have been impacted by the COVID-10 pandemic and there has been a drop in FTE in FY 2020-21 and FY 2021-22. In addition, the Oregon Zoo has moved to contracted services for some functions and has decreased FTE as a result. Other increases over time have been due to reclassifying temporary staff that were being used on a consistent basis to regular positions, and including all regular part-time, non-event driven positions in FTE. These changes have impacted the number of FTE without a significant change in operations. The positions are a combination of limited duration and regular status. Council approves the addition of each FTE.

Salaries are a reflection of authorized FTE and are adjusted based on cost of living, step increase or merit awards and other collective bargaining factors. Metro has eight collective bargaining units. AFSCME 3580 and LIUNA 483, the two largest collective bargaining units representing approximately 63 percent of all regular positions and 92 percent of represented regular positions. AFSCME 3580 has an agreement in place through June 30, 2021. As of the preparation of this document, negotiations were in progress to reach a new agreement between Metro and AFSCME 3580. LIUNA 483's current agreement ends June, 30, 2023. In addition, LIUNA 483 represents all temporary and seasonal employees at the Oregon Zoo. The budget provides for a cost of living adjustment for represented regular employees, ranging from 2.0 percent to 3.25 percent, depending on the agreement. Represented employees are also eligible for step increases based on longevity as determined by each collective bargaining agreement. Non-represented employees did not receive any cost of living or merit increase in FY 2020-21 and are therefore expected to receive a combined cost of living and merit increase of 4.74 percent in FY 2021-22. Metro's salary plan remains competitive in the market although there may be slight adjustments to salary ranges for specific classifications.

Fringe benefits include components such as payroll taxes, pension contribution and health and welfare premiums. Overall costs are driven primarily by two factors: pension contributions and health and welfare premiums. Effective July 1, 2021, the PERS rate will increase from an average 16.4 percent of total salary to 18.7 percent. This rate is set for a two-year period. Metro issued limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System (PERS) in 2005. Therefore, departments are charged 3.3 percent of salaries to pay for debt service on the PERS pension bonds.

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

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

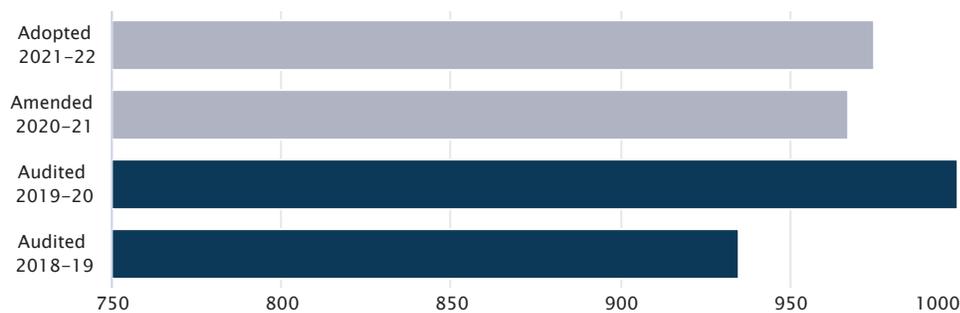
The FY 2021-22 budget assumes only minimal increases in health care premiums effective upon renewal in January. Actual costs will depend on provider proposals, which are reviewed by the agency's Joint Labor Management Committee on health care, and the enrollment choices made by Metro employees.

The Appendices section of this document provides more discussion on fringe benefit components.

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

Historically, staffing levels gradually increased within the Agency from FY 2012-13 through FY 2019-20. Between FY 2019-20 and FY 2020-21 the budget shows a reduction by nearly 48 FTE, mainly from the impacts that COVID-19 had at our Venues and the need to reduce staffing due to budget constraints. The FY 2021-22 budget shows an increase of net 7.8 FTE, mostly being added within Waste Prevention and Environmental Services departments as result of operational and programmatic requirements. Metro established the Affordable Housing Fund after voters approved a \$652.8 million bond measure in 2018; the FY 2021-22 budget has allocated 6.4 FTE to this fund. The Supportive Housing Services fund, which is dedicated to the program that provides funding for housing assistance and wraparound services, with the goal of ending chronic homelessness in the region, has a dedicated 4.5 FTE in FY 2021-22. Voters have renewed the commitment to the Parks and Natural Areas Local Option Levy thorough FY 2022-23 and there are 81.25 FTE within the Parks and Nature Operating Fund. In 2019 voters approved the issuance of up to \$475 million in Natural Areas bonds. These funding sources have allowed Parks and Nature to budget 36.55 FTE to the Parks and Nature Bond Fund in FY 2021-22. FTE increases within the Solid Waste Fund are in response to the region’s continued growth. Approximately 177 FTE are budgeted within the Solid Waste fund, performing a variety of functions within operations; educational support; conservation and recycling; and compliance and cleanup.

## Historic Staffing Levels - Overall



## Historic Staffing Levels by Service

<b>Total Agency</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>Change From FY 2020-21</b>	<b>Change From FY 2018-19</b>
Capital Asset Management	-	-	22.00	19.50	(2.50)	19.50
Communications	12.00	14.00	12.00	30.00	18.00	18.00
Council	37.14	46.20	36.20	42.20	6.00	5.06
Finance and Regulatory Services	37.50	38.50	34.80	60.00	25.20	22.50
Human Resources	22.30	23.00	21.00	25.00	4.00	2.70
Information Services	31.00	33.00	28.00	28.00	-	(3.00)
Office of Metro Attorney	16.00	16.00	16.00	16.00	-	-
Office of the Auditor	6.00	6.00	6.00	6.00	-	-
Parks and Nature	112.06	121.90	135.90	125.20	(10.70)	13.14
Planning and Development Department	62.06	62.80	65.25	74.10	8.85	12.04
Waste Prevention and Environmental Services	156.68	195.46	181.96	176.96	(5.00)	20.28
Research Center	31.00	31.00	25.25	-	(25.25)	(31.00)
Visitor Venues	410.22	410.70	381.50	370.70	(10.80)	(39.52)
Non-Departmental	1.00	1.00	1.00	1.00	-	-
<b>TOTAL BUDGET</b>	<b>934.96</b>	<b>999.56</b>	<b>966.86</b>	<b>974.66</b>	<b>7.80</b>	<b>39.70</b>

<b>Visitor Venues</b>	<b>FY 2018-19</b>	<b>FY 2019-20</b>	<b>FY 2020-21</b>	<b>FY 2021-22</b>	<b>Change From FY 2020-21</b>	<b>Change From FY 2018-19</b>
Expo Center	17.42	17.30	16.80	17.80	1.00	0.38
MERC Administration	4.42	4.35	4.10	-	(4.10)	(4.42)
Oregon Convention Center	118.42	117.70	113.30	113.30	-	(5.12)
Oregon Zoo	209.25	209.00	186.55	180.85	(5.70)	(28.40)
Portland's 5 Centers for the Arts	60.71	62.35	60.75	58.75	(2.00)	(1.96)
<b>Total Visitor Venue FTE</b>	<b>410.22</b>	<b>410.70</b>	<b>381.50</b>	<b>370.70</b>	<b>(10.80)</b>	<b>(39.52)</b>

The General Fund has added new FTE and transferred FTE from other funds to meet the ongoing operational needs of the agency, providing support in such areas as capital asset management; communications; leadership and policy development; diversity, equity and inclusion; financial and information services, and human resources. The Visitor Venues have decreased FTE for FY 2021-22 in response to diminished service level requirements, security, and educational support, and exhibit management due to the impacts of the COVID-19 pandemic.

### Staffing Changes for FY 2021-22

Many of the changes in FTE by organizational units are related to positions being transferred between departments. For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. Notably, the Communication department increased by 18.0 FTE and the Finance and Regulatory Services department increased by 23.2 FTE, as a result of centralizing these services. The outcome of this decision is to pay for these services through the Agency's Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department's costs are materially the same for the support service but the Department's FTE numbers are reduced.

Waste Prevention and Environmental Services (WPES) transferred 13.0 FTE Communications and Finance staff out of their department (offset by receiving 2.0 FTE transfers from other departments) and thus saw a reduction related to that movement. Similarly, the Parks and Nature department moved 11.2 FTE related to Communications and Finance, and the Visitor Venues moved 9.8 FTE.

Another major change in FTE is a result of Research Center reorganization, which beginning in FY 2021-22 is going to be reported within the Planning and Development department. Therefore the Research Center is now reporting 0.0 FTE in FY 2021-22. The majority of Research Center positions were transferred to Communications, Finance, or Planning and Development departments (21.55 FTE), however 3.7 FTE were eliminated during the reorganization.

The FY 2021-22 budget includes 13.5 new regular and limited duration positions relative to the FY 2021-22 amended budget. WPES is adding nearly half of those new positions as it adds 6 FTE to its department. Of those WPES additions, 3.0 FTE are being added to the RID Patrol, which tackles the problem of dumped garbage on public property and provides other cleanup services. The remaining WPES additions of 3.0 FTE are for varying operational and programmatic needs within WPES. Human Resources, Finance and Regulatory Services, and Council added a combined 6.0 FTE to support ongoing operations of Metro, including training and development, benefits and systems administration, policy development and program analysis, and accounting services. Lastly, Parks added .5 FTE for project management. The result of all of these FTE transfers, eliminations and additions, is an 7.8 FTE total increase to the FY 2021-22 budget.

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

### Full-Time Equivalent Changes by Organizational Unit

	FY 2020-21 Amended FTE	FY 2021-22 Changes					FY 2021-22 Adopted FTE	
		Other Transferred Positions	Eliminated LD Positions*	Eliminated Regular Positions	New LD Positions	New Regular Positions**		Total FTE Change
Capital Asset Management	22.00	(2.50)					(2.50)	19.50
Communications	12.00	18.00					18.00	30.00
Council	36.20	5.00				1.00	6.00	42.20
Finance and Regulatory Services	34.80	23.20				2.00	25.20	60.00
Human Resources	21.00	1.00				3.00	4.00	25.00
Information Services	28.00						0.00	28.00
Office of Metro Attorney	16.00						0.00	16.00
Office of the Auditor	6.00						0.00	6.00
Parks and Nature	135.90	(11.20)				0.50	(10.70)	125.20
Planning and Development Department	65.25	8.85					8.85	74.10
Waste Prevention and Environmental Services	181.96	(11.00)			2.00	4.00	(5.00)	176.96
Research Center	25.25	(21.55)		(3.70)			(25.25)	0.00
Visitor Venues	381.50	(9.80)	(2.00)			1.00	(10.80)	370.70
Non-Departmental	1.00						0.00	1.00
<b>TOTAL</b>	<b>966.86</b>	<b>0.00</b>	<b>(2.00)</b>	<b>(3.70)</b>	<b>2.00</b>	<b>11.50</b>	<b>7.80</b>	<b>974.66</b>

\*Includes positions converted to regular status

\*\*Includes positions converted from limited duration



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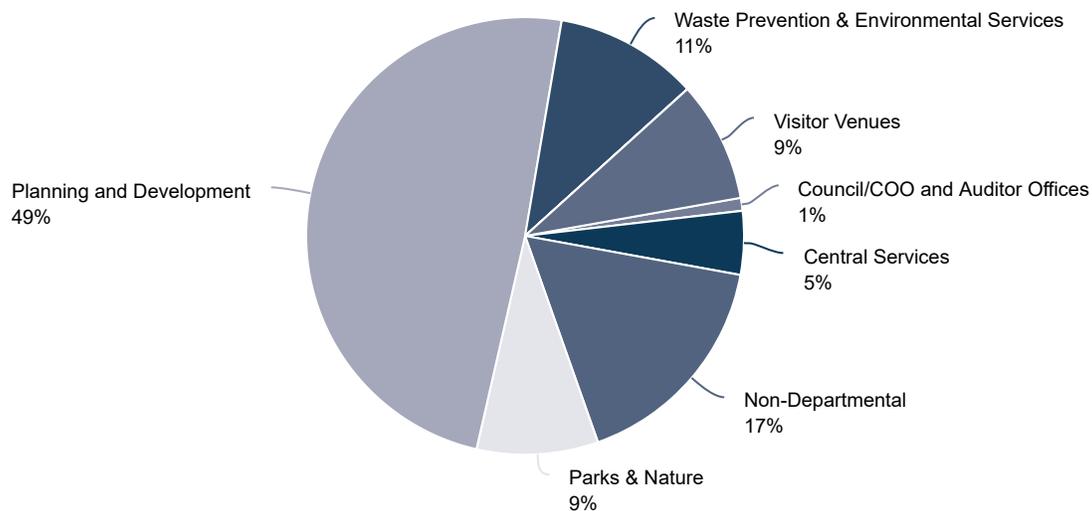
# Organizational Summary

## Organizational Summary

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$106,654,378	\$110,599,511	\$103,330,898	\$122,713,396	\$122,713,396	\$123,577,464	19.59%
Materials and Services	\$175,704,686	165,103,688	375,345,024	652,493,693	652,493,693	657,351,139	75.13%
Capital Outlay	\$31,594,665	39,516,477	71,912,179	49,159,973	49,159,973	51,255,354	(28.73%)
Debt Service	\$54,528,766	90,822,787	87,358,360	95,242,966	95,242,966	95,242,966	9.03%
Internal Service Transfers	\$5,690,300	5,665,131	9,105,081	15,345,820	15,345,820	15,565,820	70.96%
Interfund Reimbursements	\$17,564,115	18,108,741	21,627,644	34,454,714	34,454,714	34,454,714	59.31%
Fund Equity Transfers	\$35,286,625	20,114,127	29,818,105	24,808,705	24,808,705	26,044,051	(12.66%)
Interfund Loans	\$2,744,452	988,096	-	436,857	436,857	436,857	-
<b>TOTAL</b>	<b>\$429,767,986</b>	<b>\$450,918,558</b>	<b>\$698,497,291</b>	<b>\$994,656,124</b>	<b>\$994,656,124</b>	<b>\$1,003,928,365</b>	<b>43.73%</b>
<b>BUDGET BY ORGANIZATION</b>							
Capital Asset Management	\$-	\$-	\$10,152,861	\$11,251,975	\$11,251,975	\$13,500,504	32.97%
Communications	1,875,304	2,346,643	1,951,150	4,504,957	4,504,957	4,409,016	125.97%
Council	5,436,042	6,667,864	6,361,790	7,978,656	7,978,656	8,708,256	36.88%
Finance and Regulatory Services	7,086,045	8,130,234	9,513,116	11,967,051	11,967,051	12,259,539	28.87%
Human Resources	3,277,421	3,139,426	3,570,805	4,198,283	4,198,283	4,255,445	19.17%
Information Services	5,691,811	6,181,082	7,937,900	9,330,492	9,330,492	9,578,596	20.67%
Non-Departmental	112,628,591	133,930,950	145,400,921	168,046,272	168,046,272	168,084,244	15.60%
Office of Metro Attorney	2,528,845	2,691,663	2,872,303	3,139,062	3,139,062	3,139,062	9.29%
Office of the Auditor	688,974	712,991	825,955	856,976	856,976	856,976	3.76%
Parks and Nature	33,285,402	30,582,214	71,775,888	89,121,178	89,121,178	89,832,408	25.16%
Planning and Development Department	18,420,553	24,339,671	236,930,480	488,555,973	488,555,973	493,204,070	108.16%
Research Center	4,682,928	5,211,350	4,582,760	-	-	-	(100.00%)
Visitor Venues - Expo Center	8,141,939	5,986,837	4,384,832	4,849,888	4,849,888	5,019,888	14.48%
Visitor Venues - MERC Administration	992,200	969,889	871,336	-	-	-	(100.00%)
Visitor Venues - Oregon Convention Center	73,634,194	49,093,912	18,738,453	27,509,381	27,509,381	27,509,381	46.81%
Visitor Venues - Oregon Zoo	49,933,801	62,124,347	61,653,442	43,809,273	43,809,273	43,809,273	(28.94%)
Visitor Venues - Portland's 5 Centers for the Arts	21,148,348	24,422,752	15,853,865	13,220,780	13,220,780	13,220,780	(16.61%)
Waste Prevention and Environmental Services	80,315,588	84,386,733	95,119,434	106,315,927	106,315,927	106,540,927	12.01%
<b>TOTAL</b>	<b>\$429,767,986</b>	<b>\$450,918,558</b>	<b>\$698,497,291</b>	<b>\$994,656,124</b>	<b>\$994,656,124</b>	<b>\$1,003,928,365</b>	<b>43.73%</b>
Contingency	\$-	\$-	\$111,703,494	\$112,054,095	\$112,054,095	\$115,711,522	3.59%
Unappropriated Fund Balance	932,803,889	1,093,855,869	670,047,318	448,348,451	448,348,451	439,747,017	(34.37%)
<b>TOTAL BUDGET</b>	<b>\$1,362,571,875</b>	<b>\$1,544,774,427</b>	<b>\$1,480,248,103</b>	<b>\$1,555,058,670</b>	<b>\$1,555,058,670</b>	<b>\$1,559,386,904</b>	<b>5.35%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>934.96</b>	<b>999.56</b>	<b>966.86</b>	<b>970.66</b>	<b>970.66</b>	<b>974.66</b>	<b>0.81%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>7.80</b>

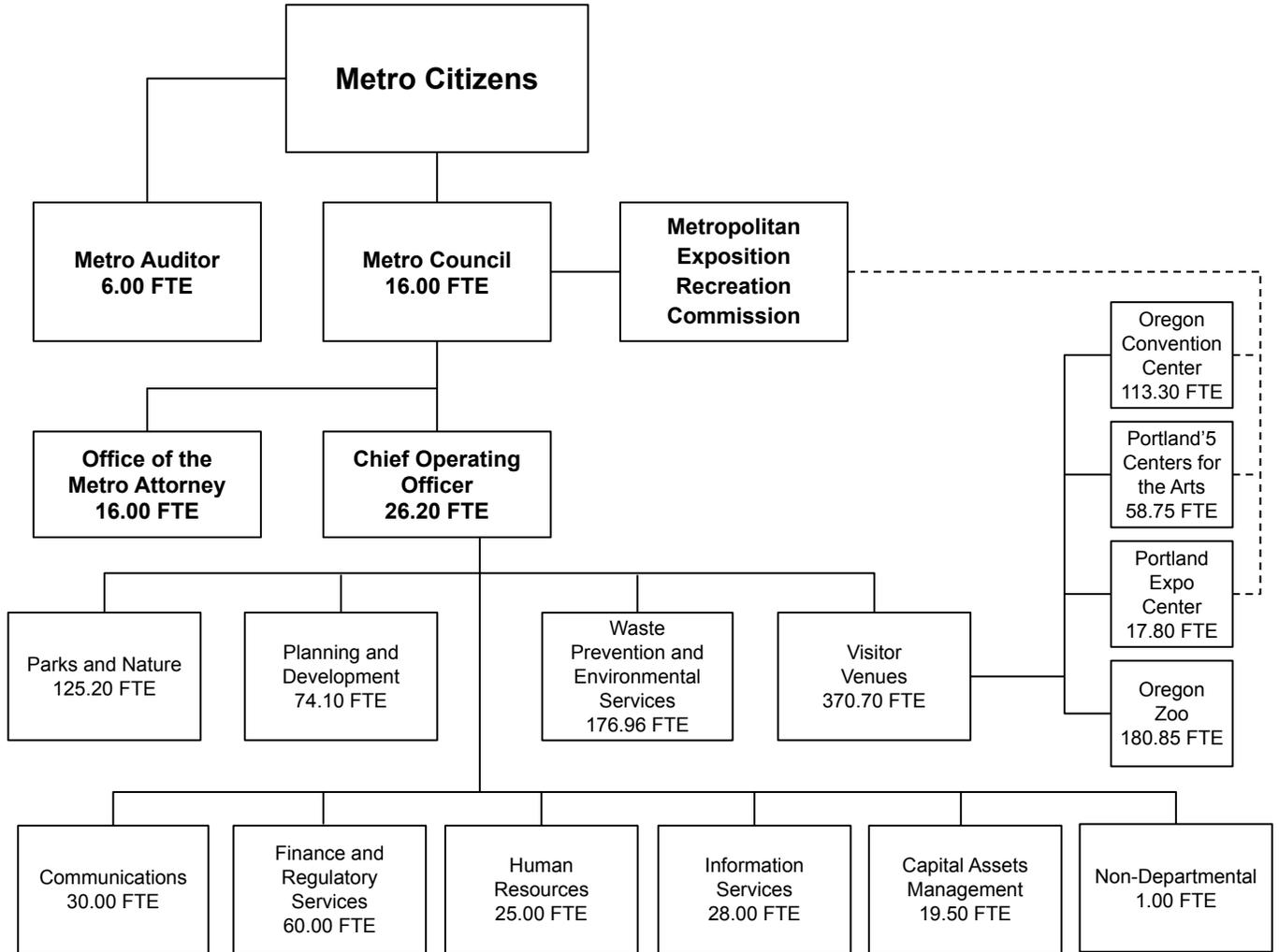
\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## Organizational Summary



**Total Expenditures \$1,003,928,365**

## Organizational Chart



FY 2020-21 Total FTE – 966.86

FY 2021-22 Total FTE – 974.66



## **Elected Offices**



**Metro Council  
and Office of  
the Chief  
Operating  
Officer**

## Summary of Metro Council and Office of the Chief Operating Officer

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$4,504,890	\$5,649,664	\$5,205,960	\$6,801,026	\$6,801,026	\$6,801,026	30.64%
Materials and Services	931,152	997,285	1,155,830	1,177,630	1,177,630	1,907,230	65.01%
Capital Outlay	-	20,915	-	-	-	-	-
<b>TOTAL</b>	<b>\$5,436,042</b>	<b>\$6,667,864</b>	<b>\$6,361,790</b>	<b>\$7,978,656</b>	<b>\$7,978,656</b>	<b>\$8,708,256</b>	<b>36.88%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$5,436,042	\$6,667,864	\$6,361,790	\$7,978,656	\$7,978,656	\$8,708,256	36.88%
<b>TOTAL</b>	<b>\$5,436,042</b>	<b>\$6,667,864</b>	<b>\$6,361,790</b>	<b>\$7,978,656</b>	<b>\$7,978,656</b>	<b>\$8,708,256</b>	<b>36.88%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>37.14</b>	<b>46.20</b>	<b>36.20</b>	<b>42.20</b>	<b>42.20</b>	<b>42.20</b>	<b>16.57%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>6.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## **Metro Council and Office of the Chief Operating Officer**

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

The Office of the Chief Operating Officer (COO) leads staff in implementing the Council's policy directives, goals and objectives. The COO and Deputy COO (DCOO) enforce Metro ordinances, provide day-to-day management of Metro's resources, programs, enterprise businesses, facilities and workforce, and prepare the proposed budget for Council consideration. Recently, the Office of the COO modified its leadership structure, adding a General Manager of Major Projects. This role oversees major regional projects, ensuring coordination across departments, jurisdictions, community groups, private partners and the public. The Office of the COO also absorbed the internal communications program to ensure cross-departmental coordination and management oversight, and hired a limited duration Accessibility and Process Analyst to coordinate ADA planning across the agency.

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

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

### **SIGNIFICANT CHANGES FOR THE BUDGET**

For FY 2021-22, there were some transfers of FTE from other departments into the Council/COO personnel services budget; however no new FTE have been added. These transferred FTE will focus on cross-departmental communication, coordination, and will perform special agency-wide projects at the direction of the COO.

Materials & services increases are related to:

- the restructuring of FTE
- resources to perform strategic work within the GAPD program
- \$400,000 for the COO's operational recovery fund
- \$100,000 for Hatfield Fellows within the DCOO office
- \$600,000 for Capacity Building with Community Based Organizations (total 3 programs is expected to be \$1.2 million)

## **REGION'S SIX DESIRED OUTCOMES**

The Metro Council's alignment with the six desired outcomes include: investing in public infrastructure by identifying funding sources for transportation to build out important projects; participating in innovative planning to guide Metro's affordable housing strategy; the growth management process; investment in managing the solid waste system; ensuring environmental preservation and enhancement through implementation of the 2019 natural areas bond measure and climate smart strategies; investing in COVID-19 recovery and building back better for Metro's visitor venues including the Oregon Zoo; and supporting regional efforts to promote diversity, equity and inclusion.

GAPD works with the Metro Council Office and other departments to achieve key objectives that advance the agency's six desired outcomes. Critical activities in the FY 2021-22 budget include advancing Council's goals for creating a more livable region through a coordinated Regional Investment Strategy advancing regional investments in affordable housing, supportive housing services, parks and nature and transportation. GAPD is coordinating the investment strategy's project team process, and coordinating outreach to key stakeholders including our government partners and local community groups. GAPD will be executing the agency's 2021 legislative strategy, including advocating for a strong state COVID-19 recovery response, racial justice reforms, land use priorities, housing affordability, transportation funding, and product stewardship.

In the coming fiscal year, the DEI program will focus on 3 key areas: first, advancing racial equity outcomes with regional partners. This work includes managing the Community Capacity Building Grants program with five CBO's across the region, and the work of the Construction Career Pathways Project which will include leading the work of the regional advisory table for construction careers which was established in early 2020. This work also includes the adoption of a safe workplace anti-harassment training curriculum for public sector construction worksites. Second, agency-wide work to build staff capacity to advance racial equity. The DEI team will manage an agency-wide table of Metro DEI practitioners and staff leads in the departments and venues to effectively catalyze the efforts across the agency and build a community of learning, practice and joint planning. DEI will provide funding for a suite of essential trainings for Metro managers and supervisors on basic competencies on diversity, equity and inclusion related issues. DEI staff also will work with the COO's office and HR to support implementation of the new Gender Inclusion policies. Finally DEI will provide strategic support to HR and other technical staff in launching their racial equity plan development. Third, the DEI program will also continue to provide ongoing support in core areas identified in the Strategic Plan to Advance Racial Equity, Diversity and Inclusion and the Diversity Action Plan. This will include training facilitation and learning opportunities, Cultural Awareness months, Employee Resource Groups, Community Engagement, and research, reporting, and increased accountability to the community.

## **METRO'S EQUITY STRATEGY**

Metro Council adopted the Strategic Plan to Advance Racial Equity, Diversity and Inclusion in June 2016 and adopted an updated version of the Diversity Action Plan in May 2017. Through the DEI program, Metro has been focused on implementing action items identified in both plans, and collaborates with departments and venues to ensure Metro staff and leaders feel empowered and able to successfully accomplish the goals and action items. The Committee on Racial Equity is in its fourth year and DEI continues to recruit new members and provide opportunities for training and leadership development opportunities for co-chairs and members.

GAPD, in partnership with the DEI team, works with Metro departments to embed the agency's Strategy to Advance Racial Equity within the Regional Investment Strategy funding initiatives. This work includes the development of policies, engagement with community, establishment of goals and outcome measures, development of oversight and accountability mechanisms, and specific steps planned for implementation of each of the Regional Investment Strategy programs.





## Summary of Metro Auditor

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$668,453	\$694,104	\$804,702	\$835,723	835,723	835,723	3.85%
Materials and Services	20,521	18,888	21,253	21,253	21,253	21,253	-
<b>TOTAL</b>	<b>\$688,974</b>	<b>\$712,991</b>	<b>\$825,955</b>	<b>\$856,976</b>	<b>856,976</b>	<b>856,976</b>	<b>3.76%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$688,974	\$712,991	\$825,955	\$856,976	856,976	856,976	3.76%
<b>TOTAL</b>	<b>\$688,974</b>	<b>\$712,991</b>	<b>\$825,955</b>	<b>\$856,976</b>	<b>856,976</b>	<b>856,976</b>	<b>3.76%</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 website. 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

In the prior year the Auditor reduced the office’s budget to respond to the financial challenges resulting from COVID-19. The FY 2021-22 budget maintains the reductions in spending for materials and services, and has a slight increase for personnel services.

There were no other significant changes for the FY 2021-22 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.

## 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

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Percent of recommendations implemented by five years after audit issued	<b>88%</b>	<b>43%</b>	<b>57%</b>	75%	75%	75%	75%
Average hours per audit completed.	<b>884</b>	<b>1,242</b>	<b>924</b>	1,200	1,200	1,200	1,200
Reports issued per FTE	<b>1.80</b>	<b>1.10</b>	<b>1.40</b>	1.50	1.50	1.50	1.50



**Metro  
External  
Departments**





## Summary of Parks and Nature

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$12,673,808	\$12,722,118	\$17,741,102	\$17,611,223	\$17,611,223	\$17,611,223	(0.73%)
Materials and Services	11,706,327	12,013,215	33,342,536	54,356,255	54,356,255	54,774,834	64.28%
Capital Outlay	8,905,266	5,846,881	20,692,250	17,153,700	17,153,700	17,446,351	(15.69%)
<b>TOTAL</b>	<b>\$33,285,402</b>	<b>\$30,582,214</b>	<b>\$71,775,888</b>	<b>\$89,121,178</b>	<b>\$89,121,178</b>	<b>\$89,832,408</b>	<b>25.16%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$12,060,011	\$10,565,179	\$3,146,500	\$3,262,559	\$3,262,559	\$3,262,559	3.69%
General Asset Management Fund	1,412,213	1,260,322	9,011,925	7,922,710	7,922,710	7,922,710	(12.09%)
Natural Areas Fund	9,199,299	8,248,429	7,769,433	3,979,566	3,979,566	4,209,566	(45.82%)
Open Spaces Fund	40,000	-	25,000	-	-	-	(100.00%)
Parks and Nature Bond Fund	-	1,226,790	31,320,918	53,942,595	53,942,595	54,300,185	73.37%
Parks and Nature Operating Fund	10,457,487	9,184,744	20,252,112	19,763,748	19,763,748	19,887,388	(1.80%)
Smith and Bybee Wetlands Fund	116,393	96,750	250,000	250,000	250,000	250,000	-
<b>TOTAL</b>	<b>\$33,285,402</b>	<b>\$30,582,214</b>	<b>\$71,775,888</b>	<b>\$89,121,178</b>	<b>\$89,121,178</b>	<b>\$89,832,408</b>	<b>25.16%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>112.06</b>	<b>121.90</b>	<b>135.90</b>	<b>125.20</b>	<b>125.20</b>	<b>125.20</b>	<b>(7.87%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(10.70)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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.

### SIGNIFICANT CHANGES IN THE BUDGET

- The Parks and Nature department made significant budget cuts during 2020 due to the COVID-19 pandemic. The General Fund allocation Parks and Nature had historically received was cut by more than 50%. The department shouldered the loss of resources by cutting vacant staff positions, shifting funding for capital projects to other funding sources, and trimming materials and services through amendments to the fiscal year 2020-2021 budget. The amended version of the FY21 budget was the baseline for FY22 with very few increases aside from those listed below.
- Even with budget cuts, the Parks and Nature Operating Fund is running at a \$1 million operating deficit. The deficit will be paid for using fund balance reserves, bringing the FY22 ending fund balance for the Parks and Nature Operating Fund just over \$8 million, which exceeds the department’s fund balance reserve target.
- For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. The Parks and Nature department had 7 of Communication and 4.5 of Finance FTE directly charged to its funding. The outcome of this decision is to pay for these services through the Agency’s Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department’s costs are materially the same for the support service but the Department’s FTE numbers are reduced.
- In November 2019 voters across the Metro region approved a renewal of the Metro Parks and Nature bond measure, which will raise \$475 million to protect clean water, restore fish and wildlife habitat and provide opportunities for people to enjoy nature close to home. The Parks and Nature department has been working diligently since the passing of the bond to build a specific work plan to spend the funds in a way that meets the Racial Equity, Community Engagement and Climate Resilience criteria included in the funding measure. The FY22 budget includes \$49 million for various bond related projects and programs and the addition of 1 FTE to launch and manage the “Community Visions” bond program area and 0.2 FTE to support the “Take Care of Metro Parks” program area.

Additional resources from the Parks and Nature Operating Fund were allocated for the following purposes:

- \$25,000 for research to assist Alaska Native Brotherhood/Alaska Native Sisterhood in locating the burials of their ancestors at Metro cemeteries.
- \$25,000 for increased advertising related to brand awareness for Metro in advance of the local option levy renewal.
- \$5,000 for community events at parks and natural areas once public health guidelines allow for such events. This addition replenishes a budget that was cut due to COVID-19.
- \$5,000 for communication software licenses and needs. This addition replenishes a budget that was cut due to COVID-19.
- \$25,000 for community engagement. Funding would enable Working Lands Coordinator to engage with the agricultural community in developing programs

and policies that mitigate climate change and increase access to farmland and protect food security for Black, Indigenous and people of color community members.

- \$65,000 for levy renewal development work including opinion research, community engagement, consulting on measure language, information sharing and more. This will be funded with general fund dollars and housed within the GAPD department.

### **REGION'S SIX DESIRED OUTCOMES**

The work of the Parks and Nature Department is primarily focused on ensuring that current and future generations enjoy clean air, clean water and healthy ecosystems. This 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 2021-22 budget advances this work through a continuation of important efforts such as natural area land acquisition that is funded by the voter-approved 2006 and 2019 bond measures and the implementation of work plans funded by the 2018 Parks and Natural Areas levy. The levy, along with Metro's general fund, support Parks and Nature operations and maintenance.

### **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.

# Planning and Development

## Summary of Planning and Development

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$7,595,300	\$8,314,533	\$9,334,742	\$11,527,378	\$11,527,378	\$12,162,675	30.29%
Materials and Services	10,825,253	16,044,229	227,595,738	477,028,595	477,028,595	481,041,395	111.36%
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$18,420,553</b>	<b>\$24,358,762</b>	<b>\$236,930,480</b>	<b>\$488,555,973</b>	<b>\$488,555,973</b>	<b>\$493,204,070</b>	<b>108.16%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$13,657,985	\$21,988,157	\$29,557,631	\$29,007,468	\$29,007,468	\$33,537,470	13.46%
Affordable Housing Fund	4,762,568	2,370,605	171,926,547	285,801,997	285,801,997	285,801,997	66.23%
Supportive Housing Services	-	-	35,446,302	173,746,508	173,746,508	173,864,603	390.50%
<b>TOTAL</b>	<b>\$18,420,553</b>	<b>\$24,358,762</b>	<b>\$236,930,480</b>	<b>\$488,555,973</b>	<b>\$488,555,973</b>	<b>\$493,204,070</b>	<b>108.16%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>62.06</b>	<b>62.80</b>	<b>65.25</b>	<b>72.10</b>	<b>72.10</b>	<b>74.10</b>	<b>13.57%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>8.85</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## Summary of Research Center

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$3,602,988	\$3,787,113	\$3,876,450	\$-	\$-	\$-	(100.00%)
Materials and Services	1,079,940	1,405,146	706,310	-	-	-	(100.00%)
<b>TOTAL</b>	<b>\$4,682,928</b>	<b>\$5,192,259</b>	<b>\$4,582,760</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>(100.00%)</b>
<b>BUDGET BY FUND</b>							
General Fund	4,682,928	5,192,259	4,582,760	\$-	\$-	\$-	(100.00%)
<b>TOTAL</b>	<b>\$4,682,928</b>	<b>\$5,192,259</b>	<b>\$4,582,760</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>(100.00%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>31.00</b>	<b>31.00</b>	<b>25.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100.00%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(25.25)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro was founded on planning for the future. As a region, we developed the 2040 Growth Concept, reflecting the shared values of the time of protecting Oregon's farm and forest land, and doing so by promoting compact urban development along corridors and in town centers, protecting our air and water and nature. We developed land use, transportation, parks and nature policies that conveyed a 50-year path toward implementing our vision for how our region would change over time.

While the policies have been updated and refreshed over the years, the core of what Metro stands for remains unchanged: equity and justice for all, preservation of nature, clean air and water, vocal leadership to protect and restore our climate, safe homes and neighborhoods for everyone to live, economic opportunities for all the people of this region, equitable choices about how to get around that don't require a car, and a belief that we are stronger when we work together as a region toward common goals.

The work of the Planning and Development department has changed over time as our region has changed over time. The core of our work continues to focus on fulfilling our federal transportation planning and policy responsibilities as a Metropolitan Planning Organization (MPO) and as stewards of our region's Urban Growth Boundary (UGB) according to Oregon State Law. Our region's ability to accomplish these federal, state, and Metro charter requirements 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.

In addition to planning and policy functions, the Planning and Development department makes investments in active transportation and road development, high-capacity transit corridor planning, safe routes to schools, regional travel options, transportation systems management and operations, and transit-oriented development. We also offer grant programs for community placemaking, brownfields redevelopment, equitable development and economic development, all with a strong emphasis on racial equity. These investments allow us to build and maintain relationships with government, community, and business partners who work alongside Metro to effectively accomplish our shared regional goals.

Since 2018 when voters approved the Regional Affordable Housing Bond, the Planning and Development department has played a rapidly growing role in affordable housing development and investment. These additional new resources have required additional organizational capacity. With the 2020 voter approval of the Supportive Housing Services measure, the department has taken on another core function related to affordable housing development and operations. The scale of these resources is far greater than any of the other investment programs in the Planning and Development department and the FY21-22 budget reflects the scaling up of both housing programs to ensure effective and rapid deployment of these housing investments. While the resources are larger than other programs in the department and require new subject matter expertise, the housing programs are based on a similar model of policy, planning, partnership, and investment as our other program areas. The housing programs reflect Metro's ability to respond to changing community needs over time.

### **SIGNIFICANT CHANGES IN THE BUDGET**

Expenditures in the Affordable Housing Bond, primarily payments to local partners for approved affordable housing projects, are up \$114 million from FY 2020-21. The Supportive Housing Services program will begin to collect estimated tax payments in calendar year 2021, with the first tax returns and payments due in April 2022. Payments to local implementation partners for

supportive housing services are expected to begin in summer 2021. Three new FTE were added between these two still developing programs to add needed capacity.

Planning and Development has seen a number of adjustments for FY 2021-22 due to shifting priorities and grant funding timelines.

- Montgomery Park to Hollywood Development payments to local partners reduced by \$400,000 year-over-year, as anticipated, from the project scope and timeline
- Southwest Corridor project is nearing completion, contracted professional services budget decreased \$300,000 year-over-year
- Tualatin Valley Highway Project is new in FY 2021-22, and is supported by an \$850,000 FTA – Helping Obtain Prosperity for Everyone (HOPE) Grant
- Brownfields project is now funded by a new EPA grant, was previously funded by the General Fund
- Transit-Oriented Development (TOD) objectives have been aligned with Affordable Housing – Site Acquisition to maximize development opportunities
- Metro’s 2040 grant program, funded by construction excise tax, was moved to the Planning and Development department in FY 2021-22. Planning and Development staff are currently managing five grant cycles, and planning for the next cycle in FY 2021-22

As of July 1, the Research Center will be reorganized into two divisions and moved within the Planning and Development department. During FY 2021-22 the teams will review the integration and combined funding sources to assess organizational realignments as part of the merger.

For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. The department had 7 Communication and 7.7 Finance FTE directly charged to its funding. The outcome of this decision is to pay for these services through the Agency’s Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department’s costs are materially the same for the support service but the Department’s FTE numbers are reduced.

## **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 2021-22 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.

## **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 2021-22 budget incorporates the action items in these categories as we prioritize implementation of the department’s racial equity strategy.



# Visitor Venues

## Summary of Visitor Venues

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$45,236,055	\$42,990,128	\$25,736,767	\$36,559,058	\$36,559,058	\$36,559,058	42.05%
Materials and Services	88,121,110	63,897,914	40,498,886	42,639,764	42,639,764	42,809,764	5.71%
Capital Outlay	16,074,742	31,289,320	30,850,000	5,771,500	5,771,500	5,771,500	(81.29%)
Debt Service	4,418,575	4,420,375	4,416,275	4,419,000	4,419,000	4,419,000	0.06%
<b>TOTAL</b>	<b>\$153,850,482</b>	<b>\$142,597,738</b>	<b>\$101,501,928</b>	<b>\$89,389,322</b>	<b>\$89,389,322</b>	<b>\$89,559,322</b>	<b>(11.77%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	\$4,418,575	\$4,420,375	\$4,416,275	\$4,419,000	\$4,419,000	\$4,419,000	0.06%
MERC Fund	99,498,106	76,053,016	35,432,211	41,161,049	41,161,049	41,331,049	16.65%
Oregon Zoo Asset Management Fund	1,628,602	995,116	5,087,950	7,775,147	7,775,147	7,775,147	52.81%
Oregon Zoo Infrastructure/ Animal Welfare Fund	8,600,708	23,803,503	20,136,172	1,000,000	1,000,000	1,000,000	(95.03%)
Oregon Zoo Operating Fund	39,704,491	37,325,728	36,429,320	35,034,126	35,034,126	35,034,126	(3.83%)
<b>TOTAL</b>	<b>\$153,850,482</b>	<b>\$142,597,738</b>	<b>\$101,501,928</b>	<b>\$89,389,322</b>	<b>\$89,389,322</b>	<b>\$89,559,322</b>	<b>(11.77%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>410.22</b>	<b>410.70</b>	<b>381.50</b>	<b>370.70</b>	<b>370.70</b>	<b>370.70</b>	<b>(2.83%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(10.80)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## Summary of MERC Administration

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$704,602	\$653,557	\$512,253	\$-	\$-	\$-	(100.00%)
Materials and Services	281,384	316,332	359,083	-	-	-	(100.00%)
Capital Outlay	6,214	-	-	-	-	-	0.00%
<b>TOTAL</b>	<b>\$992,200</b>	<b>\$969,889</b>	<b>\$871,336</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>(100.00%)</b>
<b>BUDGET BY FUND</b>							
MERC Fund	\$992,200	\$969,889	\$871,336	\$-	\$-	\$-	(100.00%)
<b>TOTAL</b>	<b>\$992,200</b>	<b>\$969,889</b>	<b>\$871,336</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>(100.00%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>4.42</b>	<b>4.35</b>	<b>4.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100.00%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(4.10)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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. Commissioners are appointed by the Metro Council upon recommendation from local area governments. The commission includes seven members; two each representing the city of Portland and 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
- 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

### **SIGNIFICANT CHANGES IN THE BUDGET**

The venues have experienced severe financial impacts due to the COVID-19 pandemic. The venues bring people together, and without large gatherings the doors have been mostly closed since March 2020. However, throughout the past year, Metro visitor venues have met our tremendous community challenges by making sites available for distanced shelters for individuals experiencing houselessness, wildfire evacuee sheltering, COVID-19 testing and mass vaccination centers.

There are still many unknowns about when and how the venues will be able to reopen for large gatherings, what changes will be necessary to operate safely and efficiently, and to what extent patrons will be ready to again gather in large groups. Venue staff are planning for reopening and recovery based on guidance from the State and health authorities.

For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. MERC Administration had 1 Communication and 1 Finance FTE directly charged to its funding. The outcome of this decision is to pay for these services through the Agency's Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department's costs are materially the same for the support service but the Department's FTE numbers are reduced. Remaining MERC Administration positions and costs were reallocated to the venues and the COO Office.

## REGION'S SIX DESIRED OUTCOMES

The individual and aggregate contributions each makes towards the region's economy is powerful and significant: more than \$875 million in direct and indirect regional spending which supports more than 8,000 total jobs, based on the economic report from FY 2018-19. Combined, the venues hosted approximately 1,500 events/performances in FY 2018-19 that attracted 3.4 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

This is the estimated economic impact in the metropolitan region (numbers are in the millions). Due to the global pandemic and significantly limited attendance in FY 2020-21, there is no available economic impact data for that year.

### Estimated Economic Impact in the Region (in millions)

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
OCC	\$528	\$655	\$530	N/A	\$445	\$615	\$700
Oregon Zoo	\$89	\$93	\$94	N/A	\$70	\$75	\$80
Portland'5	\$85	\$82	\$80	N/A	\$30	\$70	\$85
Expo	\$55	\$47	\$40	N/A	\$30	\$30	\$35



## Summary of the Oregon Convention Center

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$11,642,203	\$11,341,858	\$4,340,153	\$9,380,055	\$9,380,055	\$9,380,055	116.12%
Materials and Services	54,783,023	29,646,082	10,998,500	14,731,726	14,731,726	14,731,726	33.94%
Capital Outlay	3,812,419	4,705,372	-	-	-	-	-
Debt Service	3,396,550	3,400,600	3,399,800	3,397,600	3,397,600	3,397,600	(0.06%)
<b>TOTAL</b>	<b>\$73,634,194</b>	<b>\$49,093,912</b>	<b>\$18,738,453</b>	<b>\$27,509,381</b>	<b>\$27,509,381</b>	<b>\$27,509,381</b>	<b>46.81%</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	\$3,396,550	\$3,400,600	\$3,399,800	\$3,397,600	\$3,397,600	\$3,397,600	(0.06%)
MERC Fund	70,237,644	45,693,312	15,338,653	24,111,781	24,111,781	24,111,781	57.20%
<b>TOTAL</b>	<b>\$73,634,194</b>	<b>\$49,093,912</b>	<b>\$18,738,453</b>	<b>\$27,509,381</b>	<b>\$27,509,381</b>	<b>\$27,509,381</b>	<b>46.81%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>118.42</b>	<b>117.70</b>	<b>113.30</b>	<b>113.30</b>	<b>113.30</b>	<b>113.30</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

OCC is unparalleled in showcasing the genuine Portland experience and contributing to the regional economy. As the largest event venue in the Pacific Northwest, the center attracts hundreds of thousands of visitors annually from the region and worldwide to exchange ideas, sparking innovation and business connections.

OCC continues to lead the charge within our industry for environmental responsibility and sustainability. On top of industry leading certifications of LEED Platinum, Salmon-Safe, and APEX/ASTM Green Venue, 6,500 solar panels on the center's roof produce 25 percent of the building's annual energy use. Its industry leading waste diversion program is changing the way event organizers select materials while dramatically reducing the waste produced at events.

OCC catalyzes Oregon's economy. In addition to more than 5,000 jobs supported by the facility in the local region, direct and induced spending totaled more than \$650 million in FY 2018-19 as a result of the center's business. In September 2019, OCC completed a major renovation of the Oregon Ballroom, outdoor plaza and related interior and exterior spaces. The center's renovation project bidding at that time resulted in the largest public works contract awarded to a minority owned business in the state's history. Project completion was timed with the opening of the new 600-room Hyatt Regency Portland at the Oregon Convention Center, located across the street from the center. However, a few months later, the COVID-19 pandemic struck, resulting in the cancelation of all events and conventions since April 2020.

## **SIGNIFICANT CHANGES IN THE BUDGET**

To position OCC for the best opportunity to financially recover and stabilize once pandemic business restrictions ease and are ultimately lifted, the entire OCC team has identified opportunities to increase efficiency and effectiveness since April 2020. This work, titled Reimagining OCC, includes strategic and tactical assessments, restructuring of management and department organization, process improvement initiatives for service delivery and technology systems, and identification of opportunities resulting in numerous plans and initiatives. Because OCC laid off 75 percent of its workforce in April 2020, including significant numbers of management and specialized staff positions, the team has focused on supporting and continuing important initiatives and programs across the remaining staff. New positions proposed in the FY 2020-21 budget prior to the pandemic were eliminated, however a restructuring allowed priority work initiatives, such as the OCC Equity and Employee Engagement Program, to be assigned to existing staff. OCC has doubled-down its focus on its greatest asset—its people, to cultivate a more collaborative workforce and environment where managers and staff thrive and feel mutually supported.

The COVID-19 pandemic has significantly affected Oregon Convention Center's business and finances. Before COVID-19 impacts, OCC had scheduled meetings and conventions that would have generated consistently positive growth in revenues, and growth in event driven expenses, in FY 2019-20 and FY 2020-21, as well as FY 2021-22 and into future years. To provide the comparative reference for both COVID-19 impacts and future growth as business recovers over an expected three to five years, the following financial information compares the FY 2021-22 proposed budget to FY 2018-19 actual results - OCC's last full year of operations prior to impacts from COVID-19.

The proposed budget assumes no large gatherings through September 2021, then a slow reopening October 2021 through June 2022. COVID-19 will likely constrain event and attendee travel budgets; therefore, OCC expects fewer attendees and exhibitors at meetings, conventions, and consumer shows until the overall economy recovers. The seismic shift caused by the pandemic and expected long-term adoption of virtual components to augment, or in some cases replace, in-person events will also affect

revenues and expenses, with particular impacts to service areas such as catering and retail food and beverage.

Annual event revenues are forecast at \$14.2 million, down 56% from FY 2018-19 actuals of \$32.2 million. Expenditures are forecast at \$28.5 million, down 32% from FY 2018-19 actuals of \$41.8 million. Expenditures include the cost of current operations, keeping the building safe and maintained while coordinating with clients and planning for reopening, and event driven costs when events return. Support from the Visitor Facilities Trust Account and Transient Lodging Tax Excise Fund is also expected to be down as the pandemic has dramatically impacted hotel occupancies and room rates that are the source of these lodging taxes. Revenues of \$21.5 million in FY 2018-19 are only projected to be \$10.6 million in FY 2021-22. With these changes, OCC projects an operating deficit through FY 2021-22 which will be supported by fund balance. Metro has waived the management fee for FY 2021-22. Capital improvement plans have reduced to a major repairs on a critical HVAC chiller that is at end of life and a planning for food and beverage improvements with funding from the new food and beverage contract partner.

### **REGION'S SIX DESIRED OUTCOMES**

Inspired by our region and located in the heart of Portland, the OCC is a gathering place for guests to share their ideas and shape the future of the world. OCC is passionate about advancing equity and prosperity, supporting the environment and cultivating meaningful relationships in the community. OCC's budget reflects its commitment to key components of the Region's Desired Outcomes and Metro Council Priorities. The budget reflects funds to maintain the center at a level comparable to the OCC peer set of convention centers 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 generation and prevents the use of non-recyclable products, such as foam core signage. The program collaborates with clients to donate surplus supplies and food from events to local community organizations to address the region's food scarcity. OCC prioritizes hiring employees residing within the First Opportunity Target Area, providing priority hiring for residents adversely impacted by former developments in the North / Northeast Portland neighborhoods.

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 at the center.

### **METRO'S EQUITY STRATEGY**

OCC's budget works to advance the goals of Metro's adopted Strategic Plan to Advance Racial Equity, Diversity and Inclusion through the leadership of the Equity & Belonging Program Manager. This position will lead the finalization of the OCC Racial Equity Framework. The framework will identify specific actions and objectives to pursue over the following years with target goals for future periods. In addition, OCC is reimagining employee onboarding through the work of a broad team of staff of all levels and continuing implementation of OCC's Internal Communications Initiative. These initiatives, which balance internal and external efforts, will continue OCC's racial justice journey, develop a more engaged staff, and lead to improved outcomes across all OCC activities. In addition, OCC will maintain its focus on COBID purchasing by committing 15 staff hours to the annual Metro Small Business Open House networking event, awarding direct award contracts to COBID firms through existing policy and processes and continue to place language in Requests for Proposals asking for subcontracting partnerships with COBID firms.

## PERFORMANCE MEASURES

The impact of COVID-19 can be seen on the performance measures (see table below), most clearly in years 20/21 and 21/22.

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
National Conventions	53	49	45	0	50	56	56
Food and Beverage Margin*	14.3%	25.9%	12.3%	0.0%	20.0%	20.0%	20.0%
Ratio Operating Revenue to Expenditures*	112.4%	112.4%	103.7%	66.1%	87.5%	102.4%	105.2%

\* Beginning in FY18-19 the Metro excise tax is no longer charged on OCC revenues, which increased the food and beverage and operating margins.





## Summary of Portland's 5 Centers for the Arts

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$8,114,205	\$8,017,832	\$2,509,865	\$7,526,833	\$7,526,833	\$7,526,833	199.89%
Materials and Services	11,224,142	13,599,840	4,989,000	4,893,947	4,893,947	4,893,947	(1.91%)
Capital Outlay	1,810,001	2,805,081	8,355,000	800,000	800,000	800,000	(90.42%)
<b>TOTAL</b>	<b>\$21,148,348</b>	<b>\$24,422,752</b>	<b>\$15,853,865</b>	<b>\$13,220,780</b>	<b>\$13,220,780</b>	<b>\$13,220,780</b>	<b>(16.61%)</b>
<b>BUDGET BY FUND</b>							
MERC Fund	\$21,148,348	\$24,422,752	\$15,853,865	\$13,220,780	\$13,220,780	\$13,220,780	(16.61%)
<b>TOTAL</b>	<b>\$21,148,348</b>	<b>\$24,422,752</b>	<b>\$15,853,865</b>	<b>\$13,220,780</b>	<b>\$13,220,780</b>	<b>\$13,220,780</b>	<b>(16.61%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>60.71</b>	<b>62.35</b>	<b>60.75</b>	<b>58.75</b>	<b>58.75</b>	<b>58.75</b>	<b>(3.29%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(2.00)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Portland's brings nearly 1,000 music, theater, dance, and lecture performances to Portland each year. Its mission "Saving the world through the arts" is the backstop to P5's education and community engagement programs as it strives to be EVERYONE's performing arts center.

Among the largest performing arts centers in the country, Portland's is a national leader in keeping art and culture thriving in the region. The five theaters 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**

Portland's has experienced severe financial impacts due to the COVID-19 pandemic. This budget assumes no events through summer 2021, with a slow reopening in the fall. Overall operating revenues are expected to be approximately \$13.1 million compared to \$18.6 million in a typical year. Expenses are approximately \$14.6 million versus \$16.8 million in a typical year. This results in an operating deficit of \$1.5 million.

Support from the Visitor Facilities Trust Account and Transient Lodging Tax Excise Fund are also expected to be down nearly 30% as the pandemic has significantly impacted our hotel partners.

Due to the impact of the pandemic on resident companies and nonprofits, Portland's postponed rental rate increases to those groups in FY 2020-21. Portland's's Proposed Budget includes the typical annual rental rate increase of 3%. Focus will be on cost recovery for labor and services that in the past have been provided at no cost to clients.

Expenses are decreased due to the reduced revenues. Furloughs of non-represented staff are expected to continue through the summer until staff are needed to ready the venues for re-opening. Wage freezes for non-represented staff are also expected to continue for the full fiscal year. Some full-time positions will return as events ramp up, however not all are expected to be filled this year. Variable hour event staff will return as events warrant.

There are no new programs for Portland's. Portland's Presents will be presenting fewer shows and focus primarily on those that have had strong box office sales in the past.

The capital improvement plan includes only three projects: completion of the Arlene Schnitzer Concert Hall acoustical project, water damage remediation in the Keller Auditorium soundroom, and planning for improvements to food and beverage areas.

## **REGION'S SIX DESIRED OUTCOMES**

Portland's provides subsidized use of its venues for local arts organizations so they may grow and flourish. The resident companies are the Oregon Symphony, Portland Opera, Portland Ballet Theatre, Oregon Children's Theatre and Portland Youth Philharmonic. It is a gathering place for citizens to come together to experience a variety of art forms.

Portland's Presents offers free summer performances with our Music on Main and Summer Arts on Main series, though these events are on hold for FY 2021-22. The education program typically brings in 10,000 students from regional Title 1 schools at no cost to the schools. In FY 2020-21 virtual educational shows were presented, and Portland's anticipates both virtual and live shows in FY 2021-22. These performances are supported by the Portland's Foundation. The impact of COVID-19 can be seen on the performance measures (see table below), most clearly in year 20/21.

## **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-I schools.

**PERFORMANCE MEASURES**

The impact of COVID-19 can be seen on the performance measures (see table below), most clearly in year 20/21.

	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
P'5 total weeks of Broadway performances	9.5	9	9.5	0	9	10	10
Ratio Operating Revenue to Expenditures	112.2%	110.5%	95.4%	89.3%	89.4%	98.2%	99.4%



## Summary of Portland Expo Center

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$1,940,869	\$1,907,159	\$528,357	\$1,858,270	\$1,858,270	\$1,858,270	251.71%
Materials and Services	4,374,103	3,090,693	2,840,000	1,620,218	1,620,218	1,790,218	(36.96%)
Capital Outlay	804,943	(30,789)	-	350,000	350,000	350,000	-
Debt Service	1,022,025	1,019,775	1,016,475	1,021,400	1,021,400	1,021,400	0.48%
<b>TOTAL</b>	<b>\$8,141,939</b>	<b>\$5,986,837</b>	<b>\$4,384,832</b>	<b>\$4,849,888</b>	<b>\$4,849,888</b>	<b>\$5,019,888</b>	<b>14.48%</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	\$1,022,025	\$1,019,775	\$1,016,475	\$1,021,400	\$1,021,400	\$1,021,400	0.48%
MERC Fund	7,119,914	4,967,062	3,368,357	3,828,488	3,828,488	3,998,488	18.71%
<b>TOTAL</b>	<b>\$8,141,939</b>	<b>\$5,986,837</b>	<b>\$4,384,832</b>	<b>\$4,849,888</b>	<b>\$4,849,888</b>	<b>\$5,019,888</b>	<b>14.48%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>17.42</b>	<b>17.30</b>	<b>16.80</b>	<b>17.80</b>	<b>17.80</b>	<b>17.80</b>	<b>5.95%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>1.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Portland Expo Center – a community gathering place for more than a century – continues to attract hundreds of thousands of visitors to more than 100 varied trade shows and events every year, driving \$47 million in annual economic activity and providing a boost to state and local tax revenues as well. The site offers a rich history, located on the shores of the Columbia Slough that served our areas first peoples. As early as 1921, the site operated as a hub for area trade as the Portland International Livestock Association. In 1944, FDR’s Executive Order changed the lives of Japanese American’s forever as part of the Portland Assembly Center and in 1948 the site and the lives of African Americans were impacted by of the tragic Vanport Flood. Since that time, and especially when MERC began management in 1994, the area has become Portland’s Gathering Place, serving a broad array of successful tradeshows, concerts, trainings and even hosting Cirque du Soleil.

The Expo department’s core function as part of the Visitor Venue suite is to run a vibrant and historic venue that meets our strategic goals of fiscal responsibility, staff engagement and leadership, facility stewardship and customer and community relations. Our dedicated team of professionals meet those core functions every day.

## **SIGNIFICANT CHANGES IN THE BUDGET**

The FY 2021-22 budget reflects a myriad of assumptions and efforts to anticipate the effects of the COVID pandemic. This overview helps frame the changes within the budget towards the best possible outcomes. Notable charges are as follows:

Event revenues are assumed to slowly build back to normal levels over time, starting at 25% of normal in summer 2021 and increasing to 60% of normal by early 2022. The VFIGA allocation is projected at 75% of the allocation amount, or \$431K. Cirque is scheduled to return in late FY 2021-22 and the budget reflects 50% of those revenues as the event will cross over the fiscal year. Lastly, a new food and beverage agreement is anticipated but only at 50% of normal commission earnings.

Expo has historically employed approximately 17 full time staff, though currently is operating with only four. As events begin to regain strength, the vacant positions will be rehired as necessary as well as a wide variety of event-based positions. Materials and Services includes building operating and maintenance costs as well as other event related costs.

Expo does not anticipate any capital revenue from transient lodging tax. Two projects are included in the capital improvement plan: Hall D/E Exhibit Hall Lighting and Food and Beverage improvements supported by the new food and beverage agreement.

To support Expo through the pandemic recovery, support from Metro’s General Fund of \$650k has been included. This assists the facility in meeting its \$1M debt service. Expo anticipates being able to fund its capital projects with existing fund balance.

Additionally, \$170k has been budgeted for community engagement and professional services related to the Expo Development Opportunity Study. This project work is funded by a corresponding transfer from Metro’s General Fund.

## **REGION’S SIX DESIRED OUTCOMES**

The Expo Center has focused a bulk of FY 2021-22 budget to reflect the desired outcome of Economic Competitiveness. The numerous fiscal challenges presented by COVID-19 force our venue to review all systems and outcomes to remain viable and competitive in the marketplace. This includes efficient staffing, negotiating support agreements with preferred outcomes and modifying procedures and policies to drive revenue .

Additionally the Expo supports outcomes for leadership in climate change as home of the largest stormwater greenwall in the nation and driving sustainable capital improvement projects such as the Hall D/E lighting upgrade.

## METRO'S EQUITY STRATEGY

Expo continues to focus on partnerships with the Japanese American Museum of Oregon, Vanport Mosaic and other community groups that help us grow and learn as a department and in turn share that knowledge with our clients and patrons.

Expo supports Metro's Equity strategy by hosting events, community gatherings and cultural events that celebrate our history and allow affordable access to all. The Expo also hosts numerous diverse career fairs that link community with job opportunities. Finally the staff are committed to education and growth in all areas of DEI as well as reimagining our campus team in a new way as we begin the work to bring back staff to support our COVID recovery.

## PERFORMANCE MEASURES

The impact of COVID-19 can be seen on the performance measures (see table below), most clearly in year 20/21.

	FY 2017-18*	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22*	FY 2022-23	FY 2023-24
Attendance	496,000	471,000	248,000	-	500,000	475,000	475,000
Ratio Operating Revenue to Expenditures	102.9%	100.0%	91.0%	51.4%	76.1%	87.9%	96.9%

\* Includes Cirque du Soleil



## Summary of the Oregon Zoo

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$22,834,177	\$21,069,722	\$17,846,139	\$17,793,900	\$17,793,900	\$17,793,900	(0.29%)
Materials and Services	17,458,458	17,244,968	21,312,303	21,393,873	21,393,873	21,393,873	0.38%
Capital Outlay	9,641,166	23,809,656	22,495,000	4,621,500	4,621,500	4,621,500	(79.46%)
<b>TOTAL</b>	<b>\$49,933,801</b>	<b>\$62,124,347</b>	<b>\$61,653,442</b>	<b>\$43,809,273</b>	<b>\$43,809,273</b>	<b>\$43,809,273</b>	<b>(28.94%)</b>
<b>BUDGET BY FUND</b>							
Oregon Zoo Asset Management Fund	\$1,628,602	\$995,116	\$5,087,950	\$7,775,147	\$7,775,147	\$7,775,147	52.81%
Oregon Zoo Infrastructure/Animal Welfare Fund	8,600,708	23,803,503	20,136,172	1,000,000	1,000,000	1,000,000	(95.03%)
Oregon Zoo Operating Fund	39,704,491	37,325,728	36,429,320	35,034,126	35,034,126	35,034,126	(3.83%)
<b>TOTAL</b>	<b>\$49,933,801</b>	<b>\$62,124,347</b>	<b>\$61,653,442</b>	<b>\$43,809,273</b>	<b>\$43,809,273</b>	<b>\$43,809,273</b>	<b>(28.94%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>209.25</b>	<b>209.00</b>	<b>186.55</b>	<b>180.85</b>	<b>180.85</b>	<b>180.85</b>	<b>(3.06%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(5.70)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Oregon Zoo's mission is 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 advancing the highest level of animal care and welfare, environmental literacy and conservation science as we create engaging and educational experiences accessible to all. Zoo leadership — with input from guests, staff, volunteers and the community — has developed a three-year strategic plan to guide us as we pursue our vision. As the region's most-visited cultural institution, the zoo is also a venue for world-class events, a place for families to create lasting memories, and a popular destination for tourists.

The zoo has a long history of community support and since its humble beginnings in 1888, has evolved into a world leader among zoos and conservation organizations. Since 2008, thanks to a voter-approved bond measure and additional support provided through grants and private donations, the zoo has undergone a major transformation aimed at advancing animal welfare, increasing educational opportunities and improving environmental sustainability. With eight major projects now complete, the final three — new habitats for polar bears and primates, and an improved habitat for rhinos — are opening in the spring of 2021. 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 \$92 million annually.

## **SIGNIFICANT CHANGES IN THE BUDGET**

- The FY 2021-22 budget reflects some recovery from the financial impacts of the COVID-19 pandemic on the zoo in FY 2020-21. Due to the financial implications from being closed during various parts of the year and with limited capacity when open, the zoo had dramatically modified its FY 2020-21 budget to focus solely on maintaining animal care and welfare, safety and financial sustainability. The zoo is assuming a conservative recovery in FY 2021-22.
- Attendance is projected at approximately 1 million guests for FY 2021-22, about 67% of typical attendance.
- Zoo train is assumed with limited operations for ZooLights and operating in limited capacity spring 2022. Carousel at limited operations beginning July 2021.
- No field trips or school groups until spring 2022 or later.
- No concerts are assumed for FY 2021-22 but other special events start back up at limited capacity during the year, along with limited catering events.
- Food revenue is about 50% compared to historical trends. A change in accounting now shows this as net revenue as opposed to gross as in previous years.
- It is assumed education programs will return slowly, contributing to tuition and program revenue.
- Animal food reflects an increase in FY 2021-22 primarily due to diet and bedding for animals anticipated to inhabit the new habitats.
- An increase in utilities and building maintenance is anticipated with new habitats.
- Personnel Changes:
  - Key positions: Zoo Director and Deputy Director of Living Collections are anticipated to be hired midyear
  - Budget reflects up to an additional 10-20 positions dependent on pace of recovery and prioritized by operational needs
  - Extend Condor Keeper (1.0 FTE)-Limited Duration (grant funded)
  - Extend Lead Outreach Coordinator (1.00 FTE)-Limited Duration (grant funded)
  - Extend Two (1.0 FTE each) Construction Project Managers-Limited Duration

- Extend Assistant Management Analyst-Construction (0.5 FTE)-Limited Duration

## **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 typical education program participation by over 200,000 students annually, and by consistent annual attendance of over 1.5 million visits (the most-visited cultural institution in the Pacific Northwest). The zoo’s educational programs have been hit particularly hard due to strict COVID-19 safety protocols and financial constraints. We will explore opportunities that may look a bit different in FY22.

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 Education Center, which in 2018 received LEED Platinum status. Additionally, the zoo’s new habitats Polar Passage and Primate Forest are anticipated to receive LEED Silver status.

Zoo leadership continues to work with Explore Washington Park, other cultural institutions and TriMet leadership to increase mass transit use for trips to the park. 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 a stronger investment via Explore Washington Park and TriMet.

The zoo’s newest habitats, Polar Passage and Primate Forest, 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. During the COVID-19 pandemic, the zoo focused on connecting with the community through social media. This will be a continued area of focus.

See below regarding advancing equity in the region.

## **METRO'S EQUITY STRATEGY**

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.

In FY 2021-22, the zoo will continue to improve accessibility for lower-income community members through a 50% discount for qualifying individuals, targeted distribution of free admission to community organizations who work with communities of color and their low-income residents/individuals, and continuation of free community days for the public. We know from community conversations that these accessibility programs for lower-income individuals and families are important, and they are estimated to be valued at over \$700,000.

Equity in contracting is also a focus. The aspirational contracting goal for the zoo bond-funded construction projects is 15% participation from COBID firms.

**Waste  
Prevention and  
Environmental  
Services**

## Summary of Waste Prevention and Environmental Services

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$17,297,741	\$20,166,421	\$21,999,480	\$23,196,419	\$23,196,419	\$23,358,643	6.18%
Materials and Services	55,051,057	60,605,806	59,559,954	65,413,508	65,413,508	65,476,284	9.93%
Capital Outlay	5,977,740	1,640,215	13,560,000	17,706,000	17,706,000	17,706,000	30.58%
Debt Service	1,989,051	1,974,291	-	-	-	-	-
<b>TOTAL</b>	<b>\$80,315,588</b>	<b>\$84,386,733</b>	<b>\$95,119,434</b>	<b>\$106,315,927</b>	<b>\$106,315,927</b>	<b>\$106,540,927</b>	<b>12.01%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$2,466,305	\$2,019,012	\$-	\$-	\$-	\$-	-
Community Enhancement Fund	1,079,321	986,952	1,379,222	1,484,912	1,484,912	1,484,912	7.66%
General Asset Management Fund	2,915,080	4,900,741	-	-	-	-	-
General Revenue Bond Fund	1,989,051	1,974,291	-	-	-	-	-
Solid Waste Fund	71,865,832	74,505,738	93,740,212	104,831,015	104,831,015	105,056,015	12.07%
<b>TOTAL</b>	<b>\$80,315,588</b>	<b>\$84,386,733</b>	<b>\$95,119,434</b>	<b>\$106,315,927</b>	<b>\$106,315,927</b>	<b>\$106,540,927</b>	<b>12.01%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>156.68</b>	<b>195.46</b>	<b>181.96</b>	<b>174.96</b>	<b>174.96</b>	<b>176.96</b>	<b>(2.75%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(5.00)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## Waste Prevention and Environmental Services

The Waste Prevention and Environmental Services (WPES) department is responsible for ensuring that all solid waste generated in the region is managed in a manner that protects public health and safeguards the environment. This work is guided by the 2030 Regional Waste Plan that serves as the greater Portland area's blueprint for investing in our garbage and recycling system, reducing the environmental and health impacts of materials that end up in this system, and advancing progress towards Metro's racial equity goals. To fulfill this responsibility and implement the plan direction, the department's core functions include:

- Reducing impacts of products and waste through policy and regulation. This includes development of state legislation, regional policy and programs and regulation of the solid waste system.
- Reducing the impacts of products and waste through education, technical assistance and partnerships. This includes supporting the development of youth leadership; providing education, technical and information services to the public; and providing waste-related community services such as paint recycling and cleanup of illegal disposal sites.
- Providing safe, economic and environmentally sound operation of Metro facilities that provide garbage transfer and disposal, recycling and recovery of certain materials, and hazardous waste collection services. This includes operations and operational resilience of Metro South and Central transfer stations and hazardous waste facilities, and management of the St. John's landfill.
- Planning for long term system adaptability, sustainability and resilience. This includes long range system planning, making strategic system investments, planning new facilities and public services, disaster debris planning, and ongoing performance monitoring, improvement and evaluation.

### SIGNIFICANT CHANGES IN THE BUDGET

WPES continues to work on a number of programs and initiatives as a direct result of the 2030 Regional Waste Plan and Metro Council priorities. As a result of the COVID-19 pandemic and budget reductions in the last year, WPES has prioritized maintaining essential services and prioritizing programs and services that advance our racial equity goals. These items are summarized below:

- **Regional Illegal Dumping (RID) Workforce Transition Program-\$3.6 million:** The primary programmatic change in the budget is expansion of the RID Workforce Transition Program. This request supports the expansion of the RID Workforce Transition program in response to significant demand in the region for cleanup services for dumped garbage which is noted as a Council priority. This program serves as foundational work to advance our racial equity goals to create workforce opportunities for individuals with systemic barriers to employment. This funding supports 8.0 additional regular status FTE and 2.00 limited duration FTE. The funding also supports developing the equivalent of two additional crews through public/private partnerships centering on BIPOC businesses and communities of color, provides financial support to local community groups and small businesses to defray local clean up and disposal costs, and increases donation of MetroPaint to local groups to address graffiti issues in public spaces. Funding for training, tools, and equipment is included.
- **Employee Wraparound Support-\$175,000:** While this request is not significant in financial impact to the budget, the department considers this a significant change in how we support our employees. Funding will support the delivery of contracted services including individual case management,

assessment, and the delivery of comprehensive services such as workforce readiness, job development, skills training, access to social supports and health services and more for WPES's more vulnerable workers – primarily RID, Metro Paint and Metro South Traffic Control but not exclusively. Services will be contracted through nonprofit organizations and/or other government entities.

- Capital projects-\$17.6 million: This includes land purchase (\$8.4 million) in the south part of the region, Central Station upgrades for organics processing (\$2 million), construction of an office building at South Station (\$2 million), and additional large equipment purchases (\$1.4 million). All of the other projects are \$500,000 and smaller for various software developments and infrastructure replacements and improvements.
- Investment & Innovation Grant Program -\$2.0 million: As part of pandemic-related budget cuts in 2020, program funding for year 3 of the program was reduced to \$500,000. With the support of Council, funding for the program was increased by \$1.5M for year 4 of the program.
- Solid Waste System Facilities Planning -\$750,000: This includes a comprehensive regional facilities plan to inform decision-making on investments in new public facilities, identify gaps in the system, and regulation of existing and potential future private facilities. This work will begin in January 2021 and continue to next fiscal year.

In addition to these items, the budget includes increased costs for garbage and recycling operations including personal protective equipment, fuel and storage containers, and services such as enhanced cleaning, household hazardous waste (HHW) disposal and variable hour personnel to cover leave and absences at transfer stations, MetroPaint and the Recycling Information Center.

Changes in personnel include:

- Net 11.0 FTE were transferred out of WPES related to centralization efforts
- Increase of 4.0 regular FTE and 2 Limited Duration FTE to support continued expansion of the RID program

## **REGION'S SIX DESIRED OUTCOMES**

WPES 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, cleanup 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.

## **METRO'S EQUITY STRATEGY**

Now in its seventh year, WPES's equity program is focused on implementing the WPES Diversity, Equity and Inclusion Work Plan, a five-year work plan designed to help Metro meet the goals of its Strategic Plan to Advance Racial Equity, Diversity and Inclusion. The department's work on racial equity is focused on several key outcomes: creating economic opportunities through employment and contracts; providing services and programs more equitably across the region; 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. Implementing this plan also supports the equity-focused elements of the Regional Waste Plan. To this end, the department's DEI efforts for FY 2021-22 include the following priorities:

- Implement WPES Equity Literacy Plan
- Implement Antiracism Learning Group pilot project

- Consistent use of equity-based tools for WPES procurement and contracts, aligned with Metro Equity in Procurement Policy
- Support development of Metro racial equity framework; develop policies and procedures for implementation in WPES
- Assist in evaluation of WPES/RID relationship with law enforcement agencies
- Implement Metro’s recommendations on Trans and Non-binary Inclusion policies
- Identify workforce equity strategic priorities on wages, career pathways, professional development and wrap around support services
- Co-develop new Community Capacity Grants program with Metro DEI Team

The proposed department budget includes central equity program related expenses, funds for new community partnerships that advance equity in the garbage and recycling system, equity training for WPES staff as well as community partnerships which are program-specific in program budgets. Equity is also reflected in the community relations and communications budget for the department. WPES also supports Metro’s efforts to build general capacity among partner community-based organizations.



# Central Services





## Summary of Capital Asset Management

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$-	\$-	\$2,484,955	\$2,500,239	\$2,500,239	\$2,500,239	0.62%
Materials and Services	-	-	1,322,861	1,401,023	1,401,023	2,239,552	69.30%
Capital Outlay	-	-	4,368,000	5,375,000	5,375,000	6,785,000	55.33%
Debt Service	-	-	1,977,045	1,975,713	1,975,713	1,975,713	(0.07%)
<b>TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,152,861</b>	<b>\$11,251,975</b>	<b>\$11,251,975</b>	<b>\$13,500,504</b>	<b>32.97%</b>
<b>BUDGET BY FUND</b>							
General Asset Management Fund	\$-	\$-	\$5,104,448	\$5,942,949	\$5,942,949	\$8,191,478	60.48%
General Revenue Bond Fund	-	-	1,977,045	1,975,713	1,975,713	1,975,713	(0.07%)
General Fund	-	-	3,071,368	3,333,313	3,333,313	3,333,313	8.53%
<b>TOTAL</b>	<b>\$-</b>	<b>\$-</b>	<b>\$10,152,861</b>	<b>\$11,251,975</b>	<b>\$11,251,975</b>	<b>\$13,500,504</b>	<b>32.97%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>22.00</b>	<b>19.50</b>	<b>19.50</b>	<b>19.50</b>	<b>(11.36%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(2.50)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Metro currently manages more than \$600 million in capital assets and has plans for significant new investments in parks and waste management facilities. These facilities and properties are essential to delivering community programs and services that align with Metro’s vision for the region. The Capital Asset Management department supports planning and management of those assets, including facility sustainability, emergency planning and construction project management. This department also houses the operations of Metro Regional Center.

## **SIGNIFICANT CHANGES IN THE BUDGET**

The Capital Asset Management department added 0.5 FTE to increase capacity for the Parks & Nature department for Willamette Falls design and other related construction. Two construction project manager vacancies will be filled by reallocating existing Construction Project Management staff from the Venues to Waste Prevention and Environmental Services department projects.

FY 2021-22 funding includes support for Metro’s involvement in the regional Construction Careers Pathway program.

FTE Increase FY 2021-22

- Construction Project Management Office:
  - Willamette Falls Riverwalk Construction: .5 FTE.

Materials & services Increase FY 2021-22

- Construction Career Pathways:
  - \$170,000 will be used to support coordinated approach to recruitment, training and retention of women and people of color in the construction workforce. Funding will be granted out through local workforce investment boards to have a regional strategy for grants and also to leverage this funding with federal dollars.
  - \$10,000 for workforce data tracking tool.

Capital Asset Management has over \$8 million budgeted within the General Asset Management Fund for capital upgrades and capital maintenance. The majority of this budget (\$7 million) is for renewal and replacement and new capital projects that will take place at the MRC building. Additionally, Council requested that \$1 million in funding be placed in a capital reserve account to be used within the Build Back Better framework with a focus on safety, climate justice, and resilience on Metro property.

## **REGION'S SIX DESIRED OUTCOMES**

The Capital Asset Management department encourages alignment with the six desired outcomes in our management of and investment in public assets. COBID contracting goals and financial investment in Construction Career Pathways help improve equity and economic prosperity in the region. Sustainable choices in capital projects promote clean air and water and climate change leadership. Clear policies for capital planning and asset management ensure our facilities are well cared for, are accessible to all in the region and stimulate vibrant communities.

### **METRO'S EQUITY STRATEGY**

There is significant opportunity to improve equity outcomes via capital projects. Capital Asset Management has worked closely with Metro's Diversity, Equity and Inclusion program on implementation of Construction Careers Pathway – a regional framework which outlines tools and policies to grow the number of people of color and women working on our construction projects. CPMO partners with the National Association of Minority Contractors (NAMC) to encourage and support involvement of minority contractors on Metro capital projects.



## Summary of Communications

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$1,532,485	\$1,911,514	\$1,777,695	\$4,423,502	\$4,423,502	\$4,252,561	139.22%
Materials and Services	342,819	435,129	173,455	81,455	81,455	156,455	(9.80%)
<b>TOTAL</b>	<b>\$1,875,304</b>	<b>\$2,346,643</b>	<b>\$1,951,150</b>	<b>\$4,504,957</b>	<b>\$4,504,957</b>	<b>\$4,409,016</b>	<b>125.97%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$1,875,304	\$2,346,643	\$1,951,150	\$4,504,957	\$4,504,957	\$4,409,016	125.97%
<b>TOTAL</b>	<b>\$1,875,304</b>	<b>\$2,346,643</b>	<b>\$1,951,150</b>	<b>\$4,504,957</b>	<b>\$4,504,957</b>	<b>\$4,409,016</b>	<b>125.97%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>12.00</b>	<b>14.00</b>	<b>12.00</b>	<b>31.00</b>	<b>31.00</b>	<b>30.00</b>	<b>150.00%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>18.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Communications advocates for the people of greater Portland and ensures people are aware of and have a voice in Metro's work. Communication 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**

In prior years, certain communications support FTE were budgeted within departmental budgets. For FY 2021-22, those FTE are now being included in the Communications department personnel services budget, however no new FTE have been added.

The FY 2021-22 materials and services budget includes \$50,000 for the agency-wide community partnership program.

## **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, engagement and support for 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.

## **METRO'S EQUITY STRATEGY**

Communications is focused on giving voice to people of color and other underrepresented communities. We are committed to creating spaces where people of color and decision makers interact face-to-face. We are working hard to improve Metro's capacity to work effectively and respectfully with communities of color. All of Communications' goals and FY 2021-22 budget formation are shaped by and serve Metro's equity strategy within current budget constraints. Communications takes the lead on the "Inclusion" part of DEI.



**Finance  
and  
Regulatory  
Services**

## Summary of Finance and Regulatory Services

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$4,462,058	\$4,720,579	\$4,489,537	\$8,123,508	\$8,123,508	\$8,360,996	86.23%
Materials and Services	2,379,797	3,291,300	4,961,920	3,843,543	3,843,543	3,898,543	(21.43%)
Capital Outlay	244,190	118,354	61,659	-	-	-	(100.00%)
<b>TOTAL</b>	<b>\$7,086,045</b>	<b>\$8,130,234</b>	<b>\$9,513,116</b>	<b>\$11,967,051</b>	<b>\$11,967,051</b>	<b>\$12,259,539</b>	<b>28.87%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$5,512,621	\$5,576,420	\$5,030,068	\$8,191,360	\$8,191,360	\$8,453,848	68.07%
General Asset Management Fund	243,342	127,257	61,659	-	-	30,000	(51.35%)
Risk Management	1,330,082	2,426,556	4,421,389	3,775,691	3,775,691	3,775,691	(14.60%)
Solid Waste Fund	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$7,086,045</b>	<b>\$8,130,234</b>	<b>\$9,513,116</b>	<b>\$11,967,051</b>	<b>\$11,967,051</b>	<b>\$12,259,539</b>	<b>28.87%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>37.50</b>	<b>38.50</b>	<b>34.80</b>	<b>59.00</b>	<b>59.00</b>	<b>60.00</b>	<b>72.41%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>24.20</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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**

In prior years, certain finance support FTE were budgeted within departmental budgets. For FY 2021-22, those FTE are now being included in the FRS department personnel services budget. Additionally, FRS requested two new FTE within the FY 2021-22 budget. A 1.0 FTE Financial and Tax Policy Advisor will work with Metro Council, agency leadership and regional partners to develop and support policy initiatives especially as it relates to the Supportive Housing Services program. A 1.0 Accounting Program Manager will manage the agency's most complex accounting and reporting requirements and will advise on proper accounting for new programs and revenue sources. There are no other significant changes to the FRS budget for FY 2021-22. The department is continuing to adapt to the budget reductions in the prior fiscal year due to the COVID-19 pandemic and recession.

## **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 achieves the desired outcomes of the Agency. FRS also prepares and presents Solid Waste disposal fees at Metro owned facilities, excise tax and regional system fees that is driven from the tonnage 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.

## **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 job sites.





## Summary of Human Resources

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$2,817,066	\$2,800,777	\$3,025,614	\$3,680,792	\$3,680,792	\$3,680,792	21.65%
Materials and Services	460,355	338,649	545,191	517,491	517,491	574,653	5.40%
Capital Outlay	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$3,277,421</b>	<b>\$3,139,426</b>	<b>\$3,570,805</b>	<b>\$4,198,283</b>	<b>\$4,198,283</b>	<b>\$4,255,445</b>	<b>19.17%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$3,277,421	\$3,139,426	\$3,570,805	\$4,198,283	\$4,198,283	\$4,255,445	19.17%
<b>TOTAL</b>	<b>\$3,277,421</b>	<b>\$3,139,426</b>	<b>\$3,570,805</b>	<b>\$4,198,283</b>	<b>\$4,198,283</b>	<b>\$4,255,445</b>	<b>19.17%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>22.30</b>	<b>23.00</b>	<b>21.00</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>	<b>19.05%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>4.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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

HR leads the work of Metro's agency goal related to employing a highly engaged workforce that reflects or exceeds the diversity of the region.

## **SIGNIFICANT CHANGES IN THE BUDGET**

- 2.0 FTE for HR Business Partners dedicated to the Zoo and WPES.
- 1.0 FTE for PeopleSoft HRIS system support including project management for system upgrades and new system implementations.
- 1.0 FTE for Benefits Analyst for benefits administration support.
- \$30,000 available for contracted professional services to conduct outside investigations or mediation as appropriate. HR and Office of Metro Attorney (OMA) will be able to use these resources to help investigate, address and remedy incidents across the agency in any department, as necessary.

## **REGION'S SIX DESIRED OUTCOMES**

HR advances the organization in achieving the six desired outcomes by ensuring Metro has highly qualified employees to carry out the agency's work. HR's goals directly align with the agency goals.

## **METRO'S EQUITY STRATEGY**

Human Resources plays a critical role in driving equity-led policies and processes. Per our Strategic Plan to Advance Racial Equity, Diversity, and Inclusion (SPAREDI), there are approximately 15 agency-wide goals that require HR capacity and insight. Those goals will require HR to develop new policies and processes that advance diversity-focused recruitment and selection strategies, reimagine classification structures to incorporate an equity lens, develop a revamped system and model for performance planning, and create brand new programs for mentorship and succession planning. This important yet significant changes will also lead to increased need for access to training and enhanced leadership development strategies. All of which require strong and capable HR capacity.

## **PERFORMANCE MEASURES**

Below are two of HR's performance measures (and their status).

**Measure:** Design a new supervisor training program that provides a foundational overview of Metro, HR policies, budgeting, and general soft skills training that will help supervisors succeed in building a high-performing workforce.

**Status:** In January of 2021, HR officially launched the first round of our Supervisor Essentials Training Program. The program includes 7 virtual (live) training sessions, 2 online classes, and 3 networking sessions. This program will be offered four times in 2021 and is expected to be completed by between 90 and 100 supervisors.

**Measure:** Completion of a plan to address and rectify any potential wage disparities for jobs of comparable character. Will also result in a consistent methodology and use of tools when conducting future pay equity audits, making ongoing pay decisions for new hires and employees, and assessing new or revised jobs/classifications.

**Status:** In coordination with our outside consulting firm Trupp, we have completed the groupings of jobs of comparable character. And we are on track to complete the pay analysis. The analysis will identify potential disparities that will then be compared against bona fide factors – which will then determine whether or not the disparities are justified and whether or not they need to be remedied. The Pay Equity Steering Committee expects to make recommendations to Metro’s COO by the end of the March 2021.



## Summary of Information Services

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$3,634,401	\$4,010,872	\$3,908,143	\$4,246,079	\$4,246,079	\$4,246,079	8.65%
Materials and Services	1,664,683	1,569,418	2,048,471	2,406,760	2,406,760	2,406,760	17.49%
Capital Outlay	392,726	600,791	1,981,286	2,677,653	2,677,653	2,925,757	47.67%
<b>TOTAL</b>	<b>\$5,691,811</b>	<b>\$6,181,082</b>	<b>\$7,937,900</b>	<b>\$9,330,492</b>	<b>\$9,330,492</b>	<b>\$9,578,596</b>	<b>20.67%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$5,042,449	\$5,537,394	\$5,956,614	\$6,266,283	\$6,266,283	\$6,266,283	5.20%
General Asset Management Fund	649,362	643,688	1,981,286	3,064,209	3,064,209	3,312,313	67.18%
<b>TOTAL</b>	<b>\$5,691,811</b>	<b>\$6,181,082</b>	<b>\$7,937,900</b>	<b>\$9,330,492</b>	<b>\$9,330,492</b>	<b>\$9,578,596</b>	<b>20.67%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>31.00</b>	<b>33.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>28.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

Information Services (IS) delivers strategic leadership in technology to help Metro achieve its mission and help deliver on its promises to the citizens it serves. IS manages essential services for communication systems, local area networking, email, and desktop support. The department manages enterprise applications such as, budgeting, finance, human resources, payroll, ticket and event management systems, point of sale, web site support and other site-specific applications. IS is also responsible for the records management process and provides public record request support to the public and the media.

### **SIGNIFICANT CHANGES IN THE BUDGET**

The devastating effects of the COVID-19 pandemic in FY 2020-21 resulted in drastic, swift changes in the way Metro conducted its work and in the role that the Information Services Department played for the agency and the region. The department quickly pivoted to create a complete remote work infrastructure for the agency, including mass laptop rollouts, collaboration software, remote access systems, and conferencing systems. 2020 also brought about new and pervasive security attacks by both foreign and domestic threat actors. These pressures as well as the loss of several FTE for the department fundamentally changed the direction of the department's work. The move back to physical offices and the systemic changes in the work environment, will require a new approach to office spaces and the fluidity of work spaces with technology as a central component. The coming year will bring about work that includes:

- Capital Investments in technology modifications, including retrofit of workstations and teleconferencing systems
- Strategic review of data center and cloud offerings
- Emphasis on cloud-based software and system resiliency
- Greater focus on system and email security
- Migration to Office 365, including Teams, Exchange and SharePoint in the cloud

### **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 transport and storage, 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.

### **METRO'S EQUITY STRATEGY**

Information Services is dedicated to equity initiatives throughout the enterprise. Metro's website was initially designed with translation and accessibility standards in mind and included a heavily mobile approach to websites, to better reach underserved populations. As we rebuild our sites, we are taking an equity first approach to ensure that all of Metro's citizens have the opportunity to learn about Metro's services and can participate in the decision-making process. The department supports research center mapping tools, support for contracting, recruitment support, access to public records and video feeds of council meetings, including closed captioning services and assisted listening services within the council chambers. In FY 2021-22, Information Services will be deploying communication tools and software to engage more of its workers. As remote and hybrid public meetings become more commonplace, Metro will be looking to improve accessibility to public meetings and the ability to provide input remotely.





## Summary of Office of Metro Attorney

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$2,488,830	\$2,632,485	\$2,793,751	\$3,060,510	\$3,060,510	\$3,060,510	9.55%
Materials and Services	40,015	59,178	78,552	78,552	78,552	78,552	-
<b>TOTAL</b>	<b>\$2,528,845</b>	<b>\$2,691,662</b>	<b>\$2,872,303</b>	<b>\$3,139,062</b>	<b>\$3,139,062</b>	<b>\$3,139,062</b>	<b>9.29%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$2,528,845	\$2,691,662	\$2,872,303	\$3,139,062	\$3,139,062	\$3,139,062	9.29%
<b>TOTAL</b>	<b>\$2,528,845</b>	<b>\$2,691,662</b>	<b>\$2,872,303</b>	<b>\$3,139,062</b>	<b>\$3,139,062</b>	<b>\$3,139,062</b>	<b>9.29%</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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**

There are no significant changes to Metro’s budget. OMA is monitoring increased need for legal services and advice from the Affordable Housing Bond program and Supportive Housing Services program, but is not requesting additional positions or resources at this time.

**REGION’S SIX DESIRED OUTCOMES**

OMA’s FY 2021-22 budget fully aligns with the Region’s Six Desired Outcomes by providing legal advice and services to the Metro Council, the COO and the Metro departments in their activities.

**METRO’S EQUITY STRATEGY**

OMA’s work aligns with Metro’s Strategic Plan to advance racial equity, diversity and inclusion in many ways. OMA staff support Metro’s Equity Strategy through participation in Diversity, Equity and Inclusion (DEI) programs, trainings and by providing legal advice to DEI. OMA is involved in the Construction Careers Pathways program, the Metro COBID contracting program as well as Title VI compliance for Planning and Development. OMA staff also support the negotiations for the Workforce Development Agreement, the Metro Tribal Liaison position and Tribal engagement strategy. Starting in 2021, OMA will serve as the ADA coordinator and support ADA compliance for the agency. OMA expects to restart its internship program which supported three positions focused on applicants from diverse backgrounds as legal interns and an administrative intern, as funds and the return to the workplace allow. OMA also staffs and provides legal advice to the Committee on Racial Equity.



**Non-  
Departmental  
Summary**

## Non-Departmental

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended 2020-21
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$140,303	\$199,205	\$152,000	\$147,939	\$147,939	\$147,939	(2.67%)
Materials and Services	3,081,656	4,427,529	3,334,067	3,527,864	3,527,864	1,965,864	(41.04%)
Capital Outlay	-	-	398,984	476,120	476,120	620,746	55.58%
Debt Service	48,121,140	84,428,120	80,965,040	88,848,253	88,848,253	88,848,253	9.74%
Internal Service Transfers	5,690,300	5,665,131	9,105,081	15,345,820	15,345,820	15,565,820	70.96%
Interfund Reimbursements	17,564,115	18,108,741	21,627,644	34,454,714	34,454,714	34,454,714	59.31%
Fund Equity Transfers	35,286,625	20,114,127	29,818,105	24,808,705	24,808,705	26,044,051	(12.66%)
Interfund Loans	2,744,452	988,096	-	436,857	436,857	436,857	-
<b>TOTAL</b>	<b>\$112,628,591</b>	<b>\$133,930,950</b>	<b>\$145,400,921</b>	<b>\$168,046,272</b>	<b>\$168,046,272</b>	<b>\$168,084,244</b>	<b>15.60%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$23,894,884	\$25,098,836	\$39,564,154	\$41,768,296	\$41,768,296	\$41,661,642	5.30%
Affordable Housing Fund	-	-	253,871	2,719,708	2,719,708	2,719,708	971.30%
Cemetery Perpetual Care Fund	-	-	-	64,284	64,284	64,284	-
Community Enhancement Fund	16,435	18,394	19,235	20,764	20,764	20,764	7.95%
General Asset Management Fund	1,713,600	50,000	703,984	476,120	476,120	620,746	(11.82%)
General Obligation Debt Service Fund	46,030,553	82,255,112	72,701,413	74,459,598	74,459,598	74,459,598	2.42%
General Revenue Bond Fund	15,039,634	-	-	-	-	-	-
MERC Fund	6,713,171	6,755,507	8,093,095	9,701,091	9,701,091	9,701,091	19.87%
Natural Areas Fund	3,166,656	2,724,478	1,177,348	910,627	910,627	910,627	(22.65%)
Open Spaces Fund	130,000	-	-	-	-	-	-
Oregon Zoo Asset Management Fund	-	938,096	-	595,352	595,352	595,352	-
Oregon Zoo Infrastructure/Animal Welfare Fund	446,647	243,709	462,377	-	-	-	(100.00%)
Oregon Zoo Operating Fund	4,656,862	4,059,737	4,401,529	6,782,919	6,782,919	6,782,919	54.10%
Parks and Nature Bond Fund	-	-	593,810	3,000,967	3,000,967	3,000,967	405.37%
Parks and Nature Operating Fund	4,609,598	4,898,643	3,905,319	4,009,074	4,009,074	4,009,074	2.66%
Risk Management	-	-	-	318,572	318,572	318,572	-
Smith and Bybee Wetlands Fund	78,671	84,853	69,907	81,240	81,240	81,240	16.21%
Solid Waste Fund	6,131,880	6,803,585	7,254,879	9,263,844	9,263,844	9,263,844	27.69%
Supportive Housing Services	-	-	6,200,000	13,873,816	13,873,816	13,873,816	123.77%
<b>TOTAL</b>	<b>\$112,628,591</b>	<b>\$133,930,950</b>	<b>\$145,400,921</b>	<b>\$168,046,272</b>	<b>\$168,046,272</b>	<b>\$168,084,244</b>	<b>15.60%</b>
<b>FULL-TIME EQUIVALENTS</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>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The expenditures listed in the non-departmental summary are primarily non-operating expenses such as interfund transfers, general obligation bonds, short-term financing within the General Fund, and pension bonds debt service. 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.

## Highlights of the FY 2021-22 non-departmental budget are:

### Debt Service: \$88.8 million

- Debt service on general obligation bonds totaling \$74.4 million, which includes Affordable Housing bonds, outstanding Oregon Zoo Infrastructure bonds, and Natural Areas Program bonds
- Debt service on pension obligation bonds of \$2.4 million
- Debt service on Supportive Housing Services, full faith and credit short-term financing for \$12 million

Transfers - a detail of FY 2021-22 budget transfers can be found in the appendices; below are some highlights:

- Interfund reimbursements of \$34.5 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management
- Internal Service Transfers of \$15.6 million are payments for services provided to a funding source by another funding source, for specific identifiable services. Some key transfers include:
  - \$12.0 million from the Supportive Housing Service Fund to the General fund for debt service on the FFC 2021 bonds
  - \$823,000 from the General Fund to the General Asset Management fund for technology upgrades at the MRC building
  - \$170,000 from the General Fund to MERC Fund to broaden community engagement and analyze the economic benefit of various usability scenarios for Expo Center
  - \$50,000 from the General Fund to Parks and Nature Operating Fund to perform a feasibility study for cleanup costs related to Willamette Cove
  - \$2.6 million for transfers between departments. Please refer to the appendix for details
- Fund Equity Transfers of \$26 million includes:
  - \$14.1 million in ongoing operating support from the General Fund to the Oregon Zoo Operating Fund
  - \$2.1 million in ongoing operating support from the General Fund to the Parks and Nature Operating Fund
  - \$2.6 million to the Visitor Venues to offset the economic impacts of COVID-19
  - \$1.6 million to General Asset Management Fund for annual contributions to provide for Agency capital assets
  - \$1.2 million to General Asset Management Fund for one-time capital reserve contributions
  - \$1.1 million to the Oregon Zoo Asset Management fund to provide for renewal and replacement of Zoo capital assets
  - \$3.0 million from the General Fund and Expo Center to the General Revenue Bond Fund for debt service on FFC 2013 and 2018 bonds for MRC and FFC 2016 bonds for Expo

- Approximately \$300,000 for various transfers. Please refer to the appendix for details

**General Fund special appropriations: \$2.1 million**

**Personnel Services**

- 1.0 FTE and \$148,000 for personnel services to support the Regional Investment Strategy program

**Materials and Services**

- \$427,000 in estimated payments to local jurisdictions from Contractor Business License fees;
- \$352,000 for programmatic expenses for Regional Investment Strategy work
- \$250,000 for the TriMet passport program, Metro’s primary employee commute option strategy
- \$200,000 for general election expenses
- \$224,000 for Metro’s required outside financial audit;
- \$38,000 and \$45,000 for IFA loan #1 and IFA loan #2, respectively. Payments are for Metro’s share of the 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 a 5-year contribution)
- \$50,000 for BOLI/Performance Bonds for Agency-wide contracts

The following designated contributions are also included: (# of years of contribution, if known)

- \$15,000 for City of Portland Property Management dues;
- \$15,000 for Rail~Volution
- \$10,000 for Intelligent Transportation Society of America, Mobility on Demand (year 3)
- \$2,500 for Clackamas County Business Alliance (year 8)
- \$2,500 for East Metro Business Alliance (year 8)
- \$2,500 for Westside Economic Alliance (year 8)
- \$2,500 for Columbia Corridor Association
- \$2,500 for Business for a Better Portland
- \$4,500 for Neighborhood Partnerships-Housing Alliance
- \$25,000 to the Regional Arts and Culture Council
- \$50,000 for Greater Portland, Inc.
- \$10,000 for the Skanner News Martin Luther King, Jr. breakfast sponsorship (year 2)
- \$7,500 for First Stop Portland
- \$4,700 for Transportation for America (year 8)
- \$50,000 for Reimagine Safety
- \$5,000 for Willamette Falls Heritage Coalition (year 4)

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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	\$49,956,711	\$560,000,000	\$741,893	\$654,521	\$27,927,776	\$2,466,000	\$4,099,230	\$12,691,170	\$6,230,000
<b>Current Revenues</b>									
Personal Income Tax	-	-	-	-	-	-	-	-	-
Business Income Tax	-	-	-	-	-	-	-	-	-
Excise Tax	19,785,395	-	-	-	-	-	-	-	-
Construction Excise Tax	3,700,000	-	-	-	-	-	-	-	-
Real Property Taxes	17,452,596	-	-	-	-	71,593,598	-	-	-
Other Tax Revenues	-	-	-	-	45,000	-	-	-	-
Interest Earnings	1,277,460	13,500,000	14,838	8,169	398,080	400,000	8,872	241,000	70,000
Grants	12,874,842	-	-	-	-	-	-	-	10,000
Local Government Shared Revenues	224,342	-	-	-	-	-	3,396,100	12,559,091	-
Contributions from Governments	5,361,389	-	-	-	-	-	-	1,006,827	-
Licenses and Permits	565,824	-	-	-	-	-	-	-	-
Charges for Services	4,039,076	-	-	1,017,913	-	-	-	27,930,614	-
Contributions from Private Sources	-	-	-	-	-	-	-	3,429,350	-
Internal Charges for Services	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	2,354,568	-	-	-	-	-	-	55,800	-
Other Financing Sources	-	-	-	-	350,000	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>67,635,492</b>	<b>13,500,000</b>	<b>14,838</b>	<b>1,026,082</b>	<b>793,080</b>	<b>71,993,598</b>	<b>3,404,972</b>	<b>45,222,682</b>	<b>80,000</b>
<b>Interfund Transfers:</b>									
Internal Service Transfers	14,206,711	-	-	-	822,924	-	-	170,000	-
Interfund Reimbursements	32,846,488	-	-	-	-	-	-	-	-
Interfund Loans	-	-	-	-	-	-	-	-	-
Fund Equity Transfers	-	-	-	-	2,992,304	-	2,997,113	940,000	-
<b>Subtotal Interfund Transfers</b>	<b>47,053,199</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,815,228</b>	<b>-</b>	<b>2,997,113</b>	<b>1,110,000</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$164,645,402</b>	<b>\$573,500,000</b>	<b>\$756,731</b>	<b>\$1,680,603</b>	<b>\$32,536,084</b>	<b>\$74,459,598</b>	<b>\$10,501,315</b>	<b>\$59,023,852</b>	<b>\$6,310,000</b>
<b>REQUIREMENTS</b>									
<b>Current Expenditures:</b>									
Personnel Services	\$43,890,852	\$957,697	\$-	\$-	\$884,860	\$-	\$-	\$18,765,158	\$429,566
Materials and Services	34,395,179	284,844,300	-	1,484,912	3,110,884	-	-	21,415,891	2,775,000
Capital Outlay	50,000	-	-	-	16,081,503	-	-	1,150,000	1,005,000
Debt Service	14,388,655	-	-	-	-	74,459,598	6,394,713	-	-
<b>Subtotal Current Expenditures</b>	<b>92,724,686</b>	<b>285,801,997</b>	<b>-</b>	<b>1,484,912</b>	<b>20,077,247</b>	<b>74,459,598</b>	<b>6,394,713</b>	<b>41,331,049</b>	<b>4,209,566</b>
<b>Interfund Transfers:</b>									
Internal Service Transfers	1,042,924	-	-	20,764	-	-	-	-	-
Interfund Reimbursements	4,893	2,719,708	-	-	-	-	-	8,679,691	910,627
Fund Equity Transfers	24,111,367	-	64,284	-	-	-	-	1,021,400	-
Interfund Loans	-	-	-	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>25,159,184</b>	<b>2,719,708</b>	<b>64,284</b>	<b>20,764</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,701,091</b>	<b>910,627</b>
Contingency	19,096,050	35,000,000	-	69,500	4,327,062	-	-	7,991,712	1,189,807
Unappropriated Fund Balance	27,665,482	249,978,295	692,447	105,427	8,131,775	-	4,106,602	-	-
<b>Subtotal Designated Ending Balance</b>	<b>46,761,532</b>	<b>284,978,295</b>	<b>692,447</b>	<b>174,927</b>	<b>12,458,837</b>	<b>-</b>	<b>4,106,602</b>	<b>7,991,712</b>	<b>1,189,807</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$164,645,402</b>	<b>\$573,500,000</b>	<b>\$756,731</b>	<b>\$1,680,603</b>	<b>\$32,536,084</b>	<b>\$74,459,598</b>	<b>\$10,501,315</b>	<b>\$59,023,852</b>	<b>\$6,310,000</b>
<b>Full Time Equivalent (FTE)</b>	<b>287.40</b>	<b>6.40</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>0.00</b>	<b>0.00</b>	<b>189.85</b>	<b>2.90</b>

## Summary of all funds, *continued*

Oregon Zoo Asset Management Fund	Oregon Zoo Infrastructure/ Animal Welfare Fund	Oregon Zoo Operating Fund	Parks and Nature Bond Fund	Parks and Nature Operating Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Supportive Housing Services Fund	Total
\$6,450,000	\$1,000,000	\$6,000,000	\$199,857,590	\$9,073,640	\$2,602,424	\$1,600,000	\$42,523,822	\$23,577,230	\$957,452,007
-	-	-	-	-	-	-	-	125,812,500	125,812,500
-	-	-	-	-	-	-	-	54,468,750	54,468,750
-	-	-	-	-	-	-	-	-	19,785,395
-	-	-	-	-	-	-	-	-	3,700,000
-	-	-	-	16,850,446	-	-	-	-	105,896,640
-	-	-	-	-	-	-	-	-	45,000
-	-	15,000	3,215,000	170,000	75,000	29,000	448,928	-	19,871,347
-	-	621,000	-	15,200	35,000	-	-	-	13,556,042
-	-	-	-	575,000	-	-	-	-	16,754,533
-	-	-	-	200,000	-	-	-	-	6,568,216
-	-	-	-	-	-	-	-	-	565,824
-	-	13,723,303	-	2,244,487	-	-	92,956,640	-	141,912,033
960,000	-	1,661,000	-	-	-	-	-	-	6,050,350
-	-	-	-	-	199,457	-	-	-	199,457
-	-	7,025,000	-	360,000	10,000	-	92,000	-	9,897,368
-	-	-	-	-	-	-	-	-	350,000
-	-	-	-	-	-	-	-	-	-
<b>960,000</b>	<b>-</b>	<b>23,045,303</b>	<b>3,215,000</b>	<b>20,415,133</b>	<b>319,457</b>	<b>29,000</b>	<b>93,497,568</b>	<b>180,281,250</b>	<b>525,433,455</b>
-	-	25,000	-	320,421	-	-	20,764	-	15,565,820
-	-	-	-	-	1,608,226	-	-	-	34,454,714
-	-	-	-	-	-	-	436,857	-	436,857
1,115,147	-	15,780,459	-	2,105,939	-	-	113,089	-	26,044,051
<b>1,115,147</b>	<b>-</b>	<b>15,805,459</b>	<b>-</b>	<b>2,426,360</b>	<b>1,608,226</b>	<b>-</b>	<b>570,710</b>	<b>-</b>	<b>76,501,442</b>
<b>\$8,525,147</b>	<b>\$1,000,000</b>	<b>\$44,850,762</b>	<b>\$203,072,590</b>	<b>\$31,915,133</b>	<b>\$4,530,107</b>	<b>\$1,629,000</b>	<b>\$136,592,100</b>	<b>\$203,858,480</b>	<b>\$1,559,386,904</b>
\$390,684	\$-	\$17,403,216	\$5,277,895	\$11,247,052	\$336,539	\$-	\$23,358,643	\$635,302	\$123,577,464
3,824,463	-	17,569,410	38,435,939	8,585,336	3,439,152	250,000	63,991,372	173,229,301	657,351,139
3,560,000	1,000,000	61,500	10,586,351	55,000	-	-	17,706,000	-	51,255,354
-	-	-	-	-	-	-	-	-	95,242,966
<b>7,775,147</b>	<b>1,000,000</b>	<b>35,034,126</b>	<b>54,300,185</b>	<b>19,887,388</b>	<b>3,775,691</b>	<b>250,000</b>	<b>105,056,015</b>	<b>173,864,603</b>	<b>927,426,923</b>
-	-	-	451,611	417,363	318,572	81,240	1,199,259	12,034,087	15,565,820
595,352	-	5,946,062	2,549,356	3,144,711	-	-	8,064,585	1,839,729	34,454,714
-	-	400,000	-	447,000	-	-	-	-	26,044,051
-	-	436,857	-	-	-	-	-	-	436,857
<b>595,352</b>	<b>-</b>	<b>6,782,919</b>	<b>3,000,967</b>	<b>4,009,074</b>	<b>318,572</b>	<b>81,240</b>	<b>9,263,844</b>	<b>13,873,816</b>	<b>76,501,442</b>
154,648	-	3,033,717	8,500,000	8,018,671	235,000	500,000	11,475,294	16,120,061	115,711,522
-	-	-	137,271,438	-	200,844	797,760	10,796,947	-	439,747,017
<b>154,648</b>	<b>-</b>	<b>3,033,717</b>	<b>145,771,438</b>	<b>8,018,671</b>	<b>435,844</b>	<b>1,297,760</b>	<b>22,272,241</b>	<b>16,120,061</b>	<b>555,458,539</b>
<b>\$8,525,147</b>	<b>\$1,000,000</b>	<b>\$44,850,762</b>	<b>\$203,072,590</b>	<b>\$31,915,133</b>	<b>\$4,530,107</b>	<b>\$1,629,000</b>	<b>\$136,592,100</b>	<b>\$203,858,480</b>	<b>\$1,559,386,904</b>
<b>4.50</b>	<b>0.00</b>	<b>176.35</b>	<b>36.55</b>	<b>81.25</b>	<b>2.00</b>	<b>0.00</b>	<b>176.96</b>	<b>4.50</b>	<b>974.66</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



**General  
Fund**

# General Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$43,888,651	\$57,091,918	\$49,764,645	\$54,896,138	\$54,896,138	\$49,956,711	0.39%
<b>Current Revenues</b>							
Excise Tax	18,587,682	16,916,905	16,157,754	19,785,395	19,785,395	19,785,395	22.45%
Construction Excise Tax	3,583,093	3,627,232	2,777,000	3,700,000	3,700,000	3,700,000	33.24%
Real Property Taxes	16,061,721	16,359,682	16,701,917	17,452,596	17,452,596	17,452,596	4.49%
Interest Earnings	932,103	1,155,018	1,280,126	1,277,460	1,277,460	1,277,460	(0.21)%
Grants	8,798,784	11,422,362	11,930,877	12,685,859	12,685,859	12,874,842	7.91%
Local Government Shared Revenues	776,061	798,729	134,841	224,342	224,342	224,342	66.38%
Contributions from Governments	13,140,795	9,877,442	6,069,914	60,200	60,200	5,361,389	(11.67)%
Licenses and Permits	577,621	583,115	567,987	565,824	565,824	565,824	(0.38)%
Charges for Services	7,211,030	6,929,420	3,860,846	4,039,076	4,039,076	4,039,076	4.62%
Internal Charges for Services	2,341,110	1,681,570	-	-	-	-	-
Miscellaneous Revenue	1,550,561	892,936	1,488,151	2,354,568	2,354,568	2,354,568	58.22%
Other Financing Sources	79,919	23,046	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>73,640,479</b>	<b>70,267,456</b>	<b>60,969,413</b>	<b>62,145,320</b>	<b>62,145,320</b>	<b>67,635,492</b>	<b>10.93%</b>
<b>Interfund Transfer</b>							
Internal Service Transfers	4,818,865	5,271,537	8,498,648	14,206,711	14,206,711	14,206,711	67.16%
Interfund Reimbursements	15,147,740	16,431,208	20,380,241	32,846,488	32,846,488	32,846,488	61.17%
Interfund Loans	719,952	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>20,686,557</b>	<b>21,702,745</b>	<b>28,878,889</b>	<b>47,053,199</b>	<b>47,053,199</b>	<b>47,053,199</b>	<b>62.93%</b>
<b>TOTAL RESOURCES</b>	<b>\$138,215,687</b>	<b>\$149,062,119</b>	<b>\$139,612,947</b>	<b>\$164,094,657</b>	<b>\$164,094,657</b>	<b>\$164,645,402</b>	<b>17.93%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$38,762,850	\$40,505,793	\$35,478,837	\$43,307,103	\$43,307,103	\$43,890,852	23.71%
Materials and Services	20,945,757	29,856,968	34,884,174	31,057,617	31,057,617	34,395,179	(1.40)%
Capital Outlay	242,500	99,543	50,000	50,000	50,000	50,000	-
Debt Service	2,090,587	2,173,008	8,263,627	14,388,655	14,388,655	14,388,655	74.12%
<b>Subtotal Current Expenditures</b>	<b>62,041,694</b>	<b>72,635,312</b>	<b>78,676,638</b>	<b>88,803,375</b>	<b>88,803,375</b>	<b>92,724,686</b>	<b>17.86%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	550,000	350,200	-	822,924	822,924	1,042,924	-
Interfund Reimbursements	614,829	465,979	19,040	4,893	4,893	4,893	(74.30)%
Fund Equity Transfers	17,917,246	18,084,352	27,795,420	22,876,021	22,876,021	24,111,367	(13.25)%
<b>Subtotal Interfund Transfers</b>	<b>19,082,075</b>	<b>18,900,531</b>	<b>27,814,460</b>	<b>23,703,838</b>	<b>23,703,838</b>	<b>25,159,184</b>	<b>(9.55)%</b>
Contingency	-	-	9,457,171	15,320,528	15,320,528	19,096,050	101.92%
Unappropriated Fund Balance	57,091,918	57,526,276	23,664,678	36,266,916	36,266,916	27,665,482	16.91%
<b>Subtotal Contingency/Ending Balance</b>	<b>57,091,918</b>	<b>57,526,276</b>	<b>33,121,849</b>	<b>51,587,444</b>	<b>51,587,444</b>	<b>46,761,532</b>	<b>41.18%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$138,215,687</b>	<b>\$149,062,119</b>	<b>\$139,612,947</b>	<b>\$164,094,657</b>	<b>\$164,094,657</b>	<b>\$164,645,402</b>	<b>17.93%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>-</b>	<b>-</b>	<b>247.60</b>	<b>286.40</b>	<b>286.40</b>	<b>287.40</b>	<b>16.07%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>39.80</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The General Fund accounts for the operating costs of all general government and central service functions including Metro Council, Metro Auditor, Metro Attorney, Capital Asset Management, Communications, Finance and Regulatory Services, Human Resources and Information Services. It also accounts for operating costs of Planning and Development, as well as for the Glendoveer Golf Course.

## **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/2040 grants program balance and reserves for future debt service on outstanding pension bonds as well as 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.

Please refer to the appendices for a complete listing of specific 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 (\$17.2 million) and approximately \$207,000 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 budgeted at \$19.8 million in FY 2021-22. 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 2021-22 is \$13.80 per ton, an increase of \$1.33, 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 and Metro Regional Center. The intergovernmental agreement between Metro and the City of Portland exempts the Portland's 5 Centers for the Arts (Portland's 5) from the tax. Council has also exempted the Portland Expo Center (Expo) and Oregon Convention Center (OCC) from excise tax.

In 2006 Metro enacted a construction excise tax (CET) to fund land use planning to make land ready for development throughout the region. In 2018 the Council issued an ordinance to make CET a permanent source of revenue for the General Fund. 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. Revenues are used to fund the 2040 grant program, which offers grants 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 \$3.5 million in FY 2021-22.

### **Interest Earnings**

This is interest earning on investments. Interest earnings are expected to be approximately \$1.2 million for FY2021-22.

### **Grants**

Approximately 100 percent of the General Fund's \$12.9 million of anticipated grants are received by the primary planning functions of the agency within Planning and Development. This function relies on federal, state and local grants to fund most of the transportation planning and modeling programs.

### **Contribution From Other Governments and Local Government Shared Revenues**

This category includes government contributions to Metro programs and projects. In FY 2021-22 TriMet is expected to contribute approximately \$3.5 million toward the Transit Oriented Development (TOD) program and \$1.8 million to support various other regional transportation projects. Metro is also expected to receive \$224,000 through Oregon's Gain Share program.

### **Charges for Services**

These are revenues derived from the income producing activities of the General Fund. They include parking fees, greens fees at Glendoveer Golf Course, rental fees, and sales and contracted services generated through the Planning and Development department's data resource center. Approximately 81 percent of all General Fund enterprise revenue is generated at Glendoveer Golf and Tennis Center. Another 8 percent is generated through parking fees at Metro Regional Center and the adjoining parking structure, with the remaining 10 percent generated by contracts and sales through the Planning and Development department.

### **Internal Charges for Services**

These revenues are derived from the management fee assessed to the OCC to support the costs of general government activities. Due to the economic impact of COVID-19 on the Visitor Venues, the General Fund will not assess this charge in FY 2021-22.

### **Miscellaneous Revenues**

The primary revenue for FY 2021-22 is charges to departments to pay for the debt service on the pension obligation bonds of \$2.3 million.

### **Interfund Transfers**

Costs of Metro's central services are allocated to operating units through a cost allocation plan. Operating units (departments) that are budgeted outside the General Fund transfer approximately \$32.8 million in reimbursements. The transfers have increased significantly from prior years. This is due to a decision to centralize most Communications and Finance personnel starting in FY 2021-22, to align with best practices. The outcome is that these costs are now run through the Agency's cost allocation plan by method of interfund transfers, rather than directly charging these costs to departments. Additionally, another \$14.2 million is transferred from departments to the General fund to cover direct charges such as debt service, specific program costs, and work performed by the Planning Department's research team that directly benefit operating departments.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes salary, wage and fringe benefits for the 287.4 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE increased by a net 39.8 FTE from the FY 2020-21 amended budget, mainly due to the movement of approximately 40.0 FTE related to Communications and Finance functions to the General Fund that were previously budgeted in other funds.

Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22, to align with best practices and to maximize efficiency. Therefore, the General Fund's personnel costs and FTE have increased, but other departments in the Agency will have a corresponding decrease. Other changes to FTE were related to increases in FTE necessary for operational needs such as increased Human Resources. Accounting and Financial and Tax Advisory support, decreases due to combining the Research Center with the Planning and Development department, and reductions due to COVID-19 financial impacts. Personnel services costs are a reflection of salary and wages, payroll taxes, 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 the history of FTE by fund and department and fringe benefits.

### **Materials and Services**

Expenditures in this category decreased 1.4 percent from FY 2020-21. Due to the economic impacts from the COVID-19 pandemic, agency-wide cost-saving measures were implemented. Each department within the General Fund made budget reductions, which are reflected within Materials and Services expenditures.

### **Capital Outlay**

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The capital outlay budget within the General Fund in FY 2021-22 is mostly related to minor projects for the Glendoveer Golf Course.

### **Debt Service**

The General Fund pays for debt service expenses related to pension bonds and short-term financing which supports the Supporting Housing Services program. Departments reimburse the General Fund through a PERS Bond Recovery Charge to pay for pension bonds debt service. The Supportive Housing Services fund makes a transfer to the General Fund to pay for debt service on the short-term financing. Additional explanation is provided in the Debt Schedules section G of this budget document.

### **Interfund Transfers**

The Fund Equity Transfers account for 96 percent of the expenditures in this category and includes several significant transfers. The General Fund is scheduled to transfer a combined \$16.2 million in ongoing operational support to the Oregon Zoo and Parks & Nature program in addition to \$2.6 million in one-time support to the Venues due to the economic impacts of COVID-19. Approximately \$1.9 million will be transferred for renewal and replacement contributions for General Fund and Oregon Zoo assets. And the General Fund will transfer approximately \$1.9 million to the General Revenue Bond Fund for debt service on outstanding full faith and credit obligations.

In FY 2021-22 the General Fund is also scheduled to make Internal Service Transfers of approximately \$823,000 for direct costs associated with identified capital projects and an additional \$1.2 million designated for capital reserves within the General Asset Management Fund. The General Fund will transfer up to \$170,000 to Expo Center to broaden community engagement and analyze the economic benefit of various usability scenarios. Additionally, the General Fund will transfer \$50,000 to Parks and nature to perform a feasibility study for cleanup costs related to Willamette Cove.

### **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 2021-22 contingency includes general and program related contingencies, including general operating contingency, Planning and Development TOD Program and IGA

related contingencies, and CET contingency. It also includes an Opportunity Account provided to the Council who chose to apply the amount to the Regional Investment Strategy program. The General Fund maintains a combined operating contingency plus unrestricted reserve balance of 16.5 percent of operating revenues to ensure stable service delivery, to meet current and future cash flow needs, and to protect against financial stability. For FY 2021-22 the General Fund operating contingency is \$9.3 million; the unrestricted reserve balance is \$5.9 million and is discussed in the ending fund balance paragraph below. 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 future debt service on the full faith and credit bonds issued to refinance the Metro Regional Center and reserves for other programmatic costs. The unrestricted General Fund reserves, along with General Fund contingency (discussed in the paragraph above) are a critical component of the agency's financial stability. Please refer to the appendices for a more detailed listing of all General Fund contingency and reserves.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund - Total Resources</b>							
<b><u>Revenues</u></b>							
				<b><u>Beginning Fund Balance</u></b>			
\$-	\$-	\$10,598,000	310000	Net Assets-Restricted	\$7,222,978	\$7,222,978	\$5,417,296
-	9,430,045	-	326000	Fund Bal-Restr by IGA	-	-	-
16,448,129	17,117,088	13,760,000	326100	Fund Bal-Restr by TOD IGA	19,004,991	19,004,991	15,509,484
10,522,814	12,369,621	12,902,251	330300	Fund Bal-Comm for CET	16,274,066	16,274,066	16,274,066
8,867,470	10,463,677	8,204,345	340000	Fund Bal-Unassigned/Undesignated	10,800,000	10,800,000	10,877,162
1,495,281	2,046,447	1,499,740	340300	Fund Bal-Dsg Debt Service	1,379,103	1,379,103	1,379,103
2,627,924	1,938,030	775,475	341500	Fund Bal-Dsg PERS	-	-	-
3,927,033	3,727,010	2,024,834	349000	Fund Balance-Unassigned/Reserved	215,000	215,000	499,600
<b>43,888,651</b>	<b>57,091,918</b>	<b>49,764,645</b>		<b>Total Beginning Fund Balance</b>	<b>54,896,138</b>	<b>54,896,138</b>	<b>49,956,711</b>
				<b><u>Current Revenue</u></b>			
15,502,691	16,141,771	16,502,917	401000	Real Property Taxes-Current Yr	17,245,596	17,245,596	17,245,596
521,151	178,769	199,000	401500	Real Property Taxes-Prior Yrs	207,000	207,000	207,000
17,308	17,103	-	401800	Payment in Lieu of R Prop Tax	-	-	-
20,572	22,038	-	401900	Interest and Penalty-R Prop Tax	-	-	-
18,587,682	16,916,905	16,157,754	405000	Excise Taxes	19,785,395	19,785,395	19,785,395
3,403,295	3,446,183	2,638,150	405500	Construction Excise Tax	3,515,000	3,515,000	3,515,000
179,798	181,049	138,850	405600	CET Administration Fee	185,000	185,000	185,000
2,431,403	2,767,566	4,128,305	410000	Federal Grants - Direct	4,846,098	4,846,098	4,846,098
4,378,390	5,079,949	6,222,081	410500	Federal Grants - Indirect	7,580,377	7,580,377	7,769,360
545,562	499,225	225,000	411000	State Grants - Direct	-	-	-
1,443,429	3,075,621	1,355,491	412000	Local Grants - Direct	259,384	259,384	259,384
37,416	35,112	-	413500	Marine Board Fuel Tax	-	-	-
120,922	211,468	121,000	413700	Gain Share-OR Str Invest Prog	210,000	210,000	210,000
600,238	539,129	-	413900	Other Local Govt Shared Rev.	-	-	-
17,485	13,020	13,841	414000	Local Government Service Fee	14,342	14,342	14,342
-	3,820	-	414200	Intergovernmental Misc Revenue	-	-	-
13,140,795	9,848,792	6,069,914	414500	Government Contributions	60,200	60,200	5,361,389
577,621	583,115	567,987	415000	Contractor's Business License	565,824	565,824	565,824
236,120	385,181	-	416500	Boat Launch Fees	-	-	-
10,803	22,642	-	417000	Fines and Forfeits	-	-	-
356,452	794,108	314,866	418000	Contract and Professional Servic	398,719	398,719	398,719
3,240	-	-	421000	Documents and Publications	-	-	-
3,370	6,067	-	421100	Public Record Request Fees	-	-	-
76,434	79,625	10,309	423000	Product Sales	9,883	9,883	9,883
137,960	138,857	-	428000	Cemetery Service Sales	-	-	-

## General Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
182,517	218,403	-	428500	Cemetery Property Sales	-	-	-
105,400	94,935	-	428800	Cemetery Merchandise Sales	-	-	-
538,081	355,184	-	450000	Admission Fees	-	-	-
8,376	6,489	-	451000	Rentals - Equipment	-	-	-
3,168	-	-	451090	Rentals - Liquidated Damages	-	-	-
(49,870)	(27,755)	-	451110	Comp Services (Contra)	-	-	-
479,514	214,794	171,500	452000	Rentals - Space	80,000	80,000	80,000
613,359	-	-	452100	Rentals - Building	-	-	-
3,318,622	3,125,843	3,000,000	453000	Golf Course Revenues	3,207,559	3,207,559	3,207,559
-	821,491	32,000	454000	Lease Revenue/Lease Rev	18,360	18,360	18,360
(350)	-	-	455900	Miscellaneous Food and Beverage Revenue	-	-	-
-	6,833	-	459000	Commissions	-	-	-
9,700	-	-	459200	Commissions - Outside Catering	-	-	-
1,158,431	697,094	332,171	462000	Parking Fees	324,555	324,555	324,555
11,498	5,065	-	463000	Tuition and Lectures	-	-	-
19,009	7,205	-	465000	Miscellaneous Charges for Svc	-	-	-
2,341,110	1,681,570	-	467000	Internal Charges for Services	-	-	-
932,103	1,155,018	1,280,126	470000	Interest on Investments	1,277,460	1,277,460	1,277,460
-	28,650	-	475000	Donations and Bequests - Oper	-	-	-
7,124	(969)	-	480000	Cash Over and Short	-	-	-
64,909	23,046	-	481000	Sale of Capital Assets	-	-	-
15,010	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
13,000	13,000	-	482000	Program Income	-	-	-
34,910	44,466	-	489000	Miscellaneous Revenue	-	-	-
1,484,723	809,977	1,488,151	489100	Refunds/Reimbursements	2,354,568	2,354,568	2,354,568
<b>73,640,479</b>	<b>70,267,456</b>	<b>60,969,413</b>		<b>Total Interfund Transfers</b>	<b>62,145,320</b>	<b>62,145,320</b>	<b>67,635,492</b>
<b>General Fund - Total Resources</b>							
				<i>Interfund Transfers</i>			
719,952	-	-	496000	Interfund Loan - Principal	-	-	-
15,147,740	16,431,208	20,380,241	497500	Transfer for Indirect Costs	32,846,488	32,846,488	32,846,488
4,818,865	5,271,537	8,498,648	498000	Transfer for Direct Costs	14,206,711	14,206,711	14,206,711
<b>20,686,557</b>	<b>21,702,745</b>	<b>28,878,889</b>		<b>Total Interfund Transfers</b>	<b>47,053,199</b>	<b>47,053,199</b>	<b>47,053,199</b>
<b>\$138,215,687</b>	<b>\$149,062,119</b>	<b>\$139,612,947</b>	<b>TOTAL RESOURCES</b>		<b>\$164,094,657</b>	<b>\$164,094,657</b>	<b>\$164,645,402</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Capital Asset Management)</b>							
<b><u>Expenditures</u></b>							
				<b><u>Personnel Services</u></b>			
\$-	\$-	\$988,120	501000	Reg Employees-Full Time-Exempt	\$923,150	\$923,150	\$923,150
-	-	607,898	501500	Reg Empl-Full Time-Non-Exempt	479,260	479,260	479,260
-	-	59,194	502500	Reg Empl-Part Time-Non-Exempt	42,907	42,907	42,907
-	-	16,704	503000	Temporary Employees	15,500	15,500	15,500
-	-	19,500	508000	Overtime	19,500	19,500	19,500
-	-	(458,033)	508912	Other Salary Adjustments (Budgetary)	-	-	-
-	-	137,092	511000	Fringe - Payroll Taxes	117,685	117,685	117,685
-	-	319,738	512000	Fringe - Retirement PERS	306,747	306,747	306,747
-	-	366,904	513000	Fringe - Health and Welfare	310,608	310,608	310,608
-	-	-	514000	Fringe - Unemployment	3,259	3,259	3,259
-	-	6,662	515000	Fringe - Other Benefits	5,777	5,777	5,777
-	-	41,365	519000	Pension Oblig Bonds Contrib	47,696	47,696	47,696
-	-	<b>2,105,144</b>		<b>Total Personnel Services</b>	<b>2,272,089</b>	<b>2,272,089</b>	<b>2,272,089</b>
				<b><u>Materials and Services</u></b>			
-	-	38,388	520100	Office Supplies	4,500	4,500	4,500
-	-	12,140	520110	Computer Equipment	10,200	10,200	10,200
-	-	2,513	520120	Meeting Expenditures	1,500	1,500	1,500
-	-	36,500	520130	Postage and Shipping	35,000	35,000	35,000
-	-	50,725	520500	Operating Supplies	71,500	71,500	71,500
-	-	1,163	520510	Tools and Equipment	5,000	5,000	5,000
-	-	8,489	520580	Uniforms and PPE	11,750	11,750	11,750
-	-	13,000	521100	Membership and Professional Dues	2,000	2,000	2,000
-	-	9,891	521300	Fuel	10,500	10,500	10,500
-	-	615	521500	Maintenance and Repairs Supplies	20,000	20,000	20,000
-	-	11,940	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	-	4,561	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
-	-	8,559	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	-	64,269	524000	Contracted Professional Svcs	52,440	52,440	52,440
-	-	4,000	524600	Sponsorship Expenditures	1,000	1,000	1,000
-	-	112,917	525000	Contracted Property Services	35,174	35,174	35,174
-	-	289,563	525100	Utility Services	-	-	-
-	-	-	525120	Utility Services - Telecommunications	34,000	34,000	34,000
-	-	-	525130	Utility Services - Electricity	155,000	155,000	155,000
-	-	-	525140	Utility Services - Natural Gas	6,000	6,000	6,000
-	-	-	525150	Utility Services - Sanitation and Refuse Removal	16,800	16,800	16,800

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 Approved Amount	FY 2021-22 Adopted Amount
-	-	-	525160	Utility Services - Water and Sewer	54,000	54,000	54,000
-	-	189,865	526000	Maintenance and Repair Services	-	-	-
-	-	-	526010	Maintenance and Repair Services - Building	66,400	66,400	66,400
-	-	-	526011	Maintenance and Repair Services - Painting	5,000	5,000	5,000
-	-	-	526012	Maintenance and Repair Services - Electricity	25,000	25,000	25,000
-	-	-	526013	Maintenance and Repair Services - Elevator and Escalator	19,000	19,000	19,000
-	-	-	526014	Maintenance and Repair Services - HVAC	39,000	39,000	39,000
-	-	-	526020	Maintenance and Repair Services - Equipment	31,000	31,000	31,000
-	-	-	526030	Maintenance and Repair Services - Grounds	28,000	28,000	28,000
-	-	-	526040	Maintenance and Repair Services - Technology	7,500	7,500	7,500
-	-	-	526050	Maintenance and Repair Services - Vehicles	3,500	3,500	3,500
-	-	10,500	526300	Software Licensing	51,700	51,700	51,700
-	-	19,989	526500	Rentals	2,500	2,500	2,500
-	-	8,127	528000	Other Purchased Services	2,000	2,000	2,000
-	-	-	530000	Payments to Other Agencies	51,000	51,000	51,000
-	-	10,500	530010	License and Permit Fees	-	-	-
-	-	-	544500	Grants and Loans	170,000	170,000	170,000
-	-	25,000	544600	Intra-Metro Grants	10,000	10,000	10,000
-	-	5,960	545100	Travel and Lodging	4,000	4,000	4,000
-	-	27,050	545500	Staff Development	19,260	19,260	19,260
-	-	<b>966,224</b>		<b>Total Materials and Services</b>	<b>1,061,224</b>	<b>1,061,224</b>	<b>1,061,224</b>
<b>\$-</b>	<b>\$-</b>	<b>\$3,071,368</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$3,333,313</b>	<b>\$3,333,313</b>	<b>\$3,333,313</b>
<b>0.00</b>	<b>0.00</b>	<b>19.50</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>18.00</b>	<b>18.00</b>	<b>18.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Communications)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$973,457	\$1,236,062	\$1,186,663	501000	Reg Employees-Full Time-Exempt	\$2,843,953	\$2,843,953	\$2,720,604
40,774	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
39,735	40,189	41,843	502000	Reg Employees-Part Time-Exempt	42,474	42,474	42,474
-	25,628	28,305	502500	Reg Empl-Part Time-Non-Exempt	29,559	29,559	29,559
20,279	37,149	-	503000	Temporary Employees	20,000	20,000	20,000
3,322	666	-	508000	Overtime	-	-	-
360	363	-	508600	Mobile Comm Allowance	600	600	600
-	-	(97,798)	508912	Other Salary Adjustments (Budgetary)	-	-	-
85,727	108,588	103,698	511000	Fringe - Payroll Taxes	243,906	243,906	235,582
185,481	259,231	259,886	512000	Fringe - Retirement PERS	590,203	590,203	571,813
145,068	179,831	217,480	513000	Fringe - Health and Welfare	534,936	534,936	517,680
3,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
9,543	-	1,144	514000	Fringe - Unemployment	11,100	11,100	11,100
2,556	3,576	5,051	515000	Fringe - Other Benefits	11,210	11,210	10,833
21,383	12,415	31,423	519000	Pension Oblig Bonds Contrib	95,561	95,561	92,316
1,800	1,815	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>1,532,485</b>	<b>1,911,514</b>	<b>1,777,695</b>		<b>Total Personnel Services</b>	<b>4,423,502</b>	<b>4,423,502</b>	<b>4,252,561</b>
<b><u>Materials and Services</u></b>							
11,863	2,168	-	520100	Office Supplies	-	-	-
10,354	11,770	10,000	520110	Computer Equipment	10,000	10,000	22,500
16,811	3,941	500	520120	Meeting Expenditures	500	500	500
1,185	1,304	-	520140	Promotional Supplies	-	-	-
-	10,704	-	520500	Operating Supplies	-	-	-
435	-	-	520580	Uniforms and PPE	-	-	-
10,055	-	-	521000	Subscriptions and Dues	-	-	-
4,015	7,737	4,000	521100	Membership and Professional Dues	4,000	4,000	4,000
-	-	1,000	521200	Publications and Subscriptions	1,000	1,000	1,000
-	(476)	-	521500	Maintenance and Repairs Supplies	-	-	-
227,235	343,079	109,570	524000	Contracted Professional Svcs	9,570	9,570	59,570
2,904	4,882	3,000	524050	Contracted Prof Svcs - Advertising	3,000	3,000	3,000
90	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
500	-	-	524600	Sponsorship Expenditures	-	-	-
926	1,874	2,400	525120	Utility Services - Telecommunications	2,400	2,400	2,400
-	18,702	7,985	526300	Software Licensing	7,985	7,985	7,985
-	424	-	526520	Rentals - Equipment	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
6,612	2,420	5,000	528000	Other Purchased Services	5,000	5,000	5,000
17,677	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	9,680	15,000	528090	Event/Production Services	15,000	15,000	15,000
6,704	3,041	5,000	528400	Printing and Graphics	5,000	5,000	5,000
10,353	5,840	-	545100	Travel and Lodging	-	-	-
324	345	-	545200	Mileage, Taxi and Parking	-	-	-
1,742	1,401	-	545300	Meals and Entertainment	-	-	-
5,496	5,613	10,000	545500	Staff Development	10,000	10,000	22,500
30	-	-	545510	Tuition Reimbursement	-	-	-
7,241	-	-	545520	Conference Fees	-	-	-
-	-	-	549000	Miscellaneous Expenditures	8,000	8,000	8,000
265	682	-	549010	Tri-Met Transit Pass	-	-	-
<b>342,819</b>	<b>435,129</b>	<b>173,455</b>		<b>Total Materials and Services</b>	<b>81,455</b>	<b>81,455</b>	<b>156,455</b>
<b>\$1,875,304</b>	<b>\$2,346,643</b>	<b>\$1,951,150</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$4,504,957</b>	<b>\$4,504,957</b>	<b>\$4,409,016</b>
<b>12.00</b>	<b>14.00</b>	<b>12.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>31.00</b>	<b>31.00</b>	<b>30.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Council)</b>							
<b><u>Expenditures</u></b>							
\$428,824	\$432,661	\$467,319	500000	Elected Official Salaries	\$475,676	\$475,676	\$475,676
2,433,998	2,930,690	3,203,291	501000	Reg Employees-Full Time-Exempt	3,836,678	3,836,678	3,836,678
119,098	175,509	246,624	501500	Reg Empl-Full Time-Non-Exempt	148,101	148,101	148,101
162,726	239,085	118,358	502000	Reg Employees-Part Time-Exempt	64,436	64,436	64,436
7,622	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
141,928	273,629	106,265	503000	Temporary Employees	81,265	81,265	81,265
6,448	10,012	2,383	508000	Overtime	5,383	5,383	5,383
10,925	11,203	12,600	508600	Mobile Comm Allowance	10,800	10,800	10,800
-	-	(796,471)	508912	Other Salary Adjustments (Budgetary)	-	-	-
303,458	318,045	324,027	511000	Fringe - Payroll Taxes	358,274	358,274	358,274
381,721	654,929	739,507	512000	Fringe - Retirement PERS	911,390	911,390	911,390
397,158	533,738	664,006	513000	Fringe - Health and Welfare	728,203	728,203	728,203
10,500	15,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
30,396	-	1,872	514000	Fringe - Unemployment	14,446	14,446	14,446
6,566	9,727	15,284	515000	Fringe - Other Benefits	17,053	17,053	17,053
55,271	37,188	100,895	519000	Pension Oblig Bonds Contrib	149,321	149,321	149,321
8,250	8,250	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,504,890</b>	<b>5,649,664</b>	<b>5,205,960</b>		<b>Total Personnel Services</b>	<b>6,801,026</b>	<b>6,801,026</b>	<b>6,801,026</b>
<b><u>Materials and Services</u></b>							
10,222	20,235	36,537	520100	Office Supplies	36,537	36,537	36,537
34,401	30,349	30,075	520110	Computer Equipment	10,075	10,075	10,075
74,462	94,482	106,926	520120	Meeting Expenditures	49,726	49,726	79,326
30	399	-	520130	Postage and Shipping	-	-	-
942	2,283	-	520140	Promotional Supplies	-	-	-
3,051	158	1,020	520500	Operating Supplies	1,020	1,020	1,020
2,797	258	-	520510	Tools and Equipment	-	-	-
533	1,133	-	520580	Uniforms and PPE	-	-	-
2,877	-	-	521000	Subscriptions and Dues	-	-	-
23,664	5,966	6,000	521100	Membership and Professional Dues	6,000	6,000	6,000
789	3,947	4,683	521200	Publications and Subscriptions	4,683	4,683	4,683
-	104	-	521300	Fuel	-	-	-
-	1,935	-	521500	Maintenance and Repairs Supplies	-	-	-
357	-	-	521900	Purchasing Card Expenditures	-	-	-
926	-	-	522000	Food	-	-	-
582,351	579,476	398,054	524000	Contracted Professional Svcs	381,456	381,456	881,456
-	27,323	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
400	1,320	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
1,539	823	-	524050	Contracted Prof Svcs - Advertising	-	-	-
263	133	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
33	7,995	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	100,000	100,000	100,000
320	-	-	524500	Marketing Expenditures	-	-	-
17,708	37,900	18,818	524600	Sponsorship Expenditures	24,818	24,818	24,818
-	-	-	525100	Utility Services	-	-	-
8,984	13,479	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	526000	Maintenance and Repair Services	-	-	-
2,951	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	25	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	2,503	-	526300	Software Licensing	-	-	-
-	3,336	1,230	526500	Rentals	1,230	1,230	1,230
-	600	-	526510	Rentals - Building	-	-	-
-	-	-	526540	Rentals - Vehicle	-	-	-
1,260	-	-	526560	Rentals - Parking Space	-	-	-
25,584	1,226	22,528	528000	Other Purchased Services	6,420	6,420	6,420
-	7,753	-	528090	Event/Production Services	-	-	-
-	1,142	-	528300	Temp Agency Services	-	-	-
15,663	39,817	208	528400	Printing and Graphics	208	208	208
-	-	-	540000	Charges for Services	16,108	16,108	16,108
-	-	400,000	544500	Grants and Loans	400,000	400,000	600,000
8,616	-	-	545000	Travel	-	-	-
52,827	55,502	58,476	545100	Travel and Lodging	58,074	58,074	58,074
4,358	4,134	-	545200	Mileage, Taxi and Parking	-	-	-
4,933	6,034	-	545300	Meals and Entertainment	-	-	-
22,493	39,064	36,963	545500	Staff Development	46,963	46,963	46,963
-	6,500	-	545510	Tuition Reimbursement	-	-	-
25,819	-	-	545520	Conference Fees	-	-	-
-	(47)	34,312	549000	Miscellaneous Expenditures	34,312	34,312	34,312
<b>931,152</b>	<b>997,285</b>	<b>1,155,830</b>		<b>Total Materials and Services</b>	<b>1,177,630</b>	<b>1,177,630</b>	<b>1,907,230</b>
				<u>Capital Outlay</u>			
-	20,915	-	574500	Vehicles	-	-	-
-	<b>20,915</b>	-		<b>Total Capital Outlay</b>	-	-	-
<b>\$5,436,042</b>	<b>\$6,667,864</b>	<b>\$6,361,790</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$7,978,656</b>	<b>\$7,978,656</b>	<b>\$8,708,256</b>
<b>37.14</b>	<b>46.20</b>	<b>36.20</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>42.20</b>	<b>42.20</b>	<b>42.20</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Finance and Regulatory Services)</b>							
<b><u>Expenditures</u></b>							
\$2,445,529	\$2,567,898	\$2,468,353	501000	Reg Employees-Full Time-Exempt	\$3,777,394	\$3,777,394	\$3,945,917
510,542	529,187	640,723	501500	Reg Empl-Full Time-Non-Exempt	1,148,140	1,148,140	1,148,140
52,986	53,612	55,803	502000	Reg Employees-Part Time-Exempt	128,007	128,007	128,007
55,774	58,133	57,811	502500	Reg Empl-Part Time-Non-Exempt	58,673	58,673	58,673
12,540	7,103	-	503000	Temporary Employees	-	-	-
2,363	4,483	-	508000	Overtime	-	-	-
600	2,583	1,800	508600	Mobile Comm Allowance	2,400	2,400	2,400
-	-	(644,218)	508912	Other Salary Adjustments (Budgetary)	-	-	-
244,931	263,074	267,293	511000	Fringe - Payroll Taxes	426,815	426,815	440,458
456,598	573,367	602,450	512000	Fringe - Retirement PERS	1,061,513	1,061,513	1,093,359
551,613	586,816	633,276	513000	Fringe - Health and Welfare	987,900	987,900	1,005,156
12,000	18,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
43,693	-	-	514000	Fringe - Unemployment	7,488	7,488	7,488
8,307	9,690	12,619	515000	Fringe - Other Benefits	19,940	19,940	20,540
60,083	30,798	80,575	519000	Pension Oblig Bonds Contrib	168,699	168,699	174,319
4,500	2,730	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,462,058</b>	<b>4,707,474</b>	<b>4,176,485</b>		<b>Total Personnel Services</b>	<b>7,786,969</b>	<b>7,786,969</b>	<b>8,024,457</b>
<b><u>Materials and Services</u></b>							
23,523	9,203	16,000	520100	Office Supplies	14,000	14,000	14,000
13,241	27,906	11,000	520110	Computer Equipment	13,500	13,500	13,500
2,237	5,221	2,100	520120	Meeting Expenditures	2,100	2,100	2,100
-	52	-	520130	Postage and Shipping	-	-	-
-	2,016	-	520140	Promotional Supplies	-	-	-
760	-	-	520500	Operating Supplies	-	-	-
964	-	-	521000	Subscriptions and Dues	-	-	-
12,217	10,170	13,360	521100	Membership and Professional Dues	13,360	13,360	13,360
1,243	4,036	1,500	521200	Publications and Subscriptions	1,500	1,500	1,500
-	250	-	521500	Maintenance and Repairs Supplies	-	-	-
10	-	-	521900	Purchasing Card Expenditures	-	-	-
156,503	60,614	143,945	524000	Contracted Professional Svcs	144,445	144,445	144,445
-	9,000	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
3,897	1,120	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
2,336	7,834	1,500	524050	Contracted Prof Svcs - Advertising	1,500	1,500	1,500
-	37	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
21,000	13,975	(3,000)	524600	Sponsorship Expenditures	-	-	-
-	211	-	525120	Utility Services - Telecommunications	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 Approved Amount	FY 2021-22 Adopted Amount
960	250	-	526000	Maintenance and Repair Services	-	-	-
72	32	-	526010	Maintenance and Repair Services - Building	-	-	-
28,113	12,751	26,500	526300	Software Licensing	26,500	26,500	26,500
148,785	118,042	8,100	528000	Other Purchased Services	7,100	7,100	7,100
2,000	125	-	528090	Event/Production Services	-	-	-
79,252	71,939	80,000	528200	Banking Services	80,000	80,000	80,000
19,714	20,545	20,000	528210	Credit Card Fees	20,000	20,000	20,000
15,160	18,461	15,450	528400	Printing and Graphics	15,450	15,450	15,450
441,205	445,157	459,642	530000	Payments to Other Agencies	5,000	5,000	5,000
43,140	-	-	530010	License and Permit Fees	-	-	-
1,343	-	-	545000	Travel	-	-	-
2,678	8,916	-	545100	Travel and Lodging	-	-	-
915	1,463	-	545200	Mileage, Taxi and Parking	-	-	-
476	2,880	-	545300	Meals and Entertainment	-	-	-
20,991	13,335	57,320	545500	Staff Development	59,770	59,770	84,770
1,374	1,887	-	545510	Tuition Reimbursement	-	-	-
2,315	-	-	545520	Conference Fees	-	-	-
1,900	-	-	545530	Outreach Development	-	-	-
2,241	1,518	166	549000	Miscellaneous Expenditures	166	166	166
<b>1,050,563</b>	<b>868,946</b>	<b>853,583</b>	<b>Total Materials and Services</b>		<b>404,391</b>	<b>404,391</b>	<b>429,391</b>
<b>\$5,512,621</b>	<b>\$5,576,420</b>	<b>\$5,030,068</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$8,191,360</b>	<b>\$8,191,360</b>	<b>\$8,453,848</b>
<b>37.50</b>	<b>38.50</b>	<b>32.80</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>57.00</b>	<b>57.00</b>	<b>58.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Human Resources)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$1,261,331	\$1,206,746	\$1,577,881	501000	Reg Employees-Full Time-Exempt	\$1,827,861	\$1,827,861	\$1,827,861
583,937	672,542	667,383	501500	Reg Empl-Full Time-Non-Exempt	594,153	594,153	594,153
70,890	46,389	85,000	502500	Reg Empl-Part Time-Non-Exempt	59,933	59,933	59,933
93,897	39,786	-	503000	Temporary Employees	3,000	3,000	3,000
11,009	5,695	3,000	508000	Overtime	-	-	-
1,250	1,125	-	508600	Mobile Comm Allowance	-	-	-
-	-	(383,192)	508912	Other Salary Adjustments (Budgetary)	-	-	-
159,207	159,146	192,744	511000	Fringe - Payroll Taxes	204,491	204,491	204,491
248,428	278,506	391,070	512000	Fringe - Retirement PERS	468,556	468,556	468,556
321,719	333,983	406,388	513000	Fringe - Health and Welfare	431,400	431,400	431,400
16,500	28,125	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
3,074	4,149	18,156	514000	Fringe - Unemployment	-	-	-
4,792	5,479	8,922	515000	Fringe - Other Benefits	9,493	9,493	9,493
37,618	17,290	58,262	519000	Pension Oblig Bonds Contrib	81,905	81,905	81,905
3,413	1,815	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>2,817,066</b>	<b>2,800,777</b>	<b>3,025,614</b>		<b>Total Personnel Services</b>	<b>3,680,792</b>	<b>3,680,792</b>	<b>3,680,792</b>
<b><u>Materials and Services</u></b>							
6,651	1,891	16,680	520100	Office Supplies	16,680	16,680	16,680
7,801	11,752	13,200	520110	Computer Equipment	13,200	13,200	13,200
-	52	-	520120	Meeting Expenditures	-	-	-
-	60	-	520130	Postage and Shipping	-	-	-
3,380	1,690	8,050	520500	Operating Supplies	8,050	8,050	8,050
153	-	-	520580	Uniforms and PPE	-	-	-
510	-	-	521000	Subscriptions and Dues	-	-	-
5,970	5,490	9,155	521100	Membership and Professional Dues	9,200	9,200	9,200
1,965	3,680	2,050	521200	Publications and Subscriptions	2,100	2,100	2,100
-	375	-	521500	Maintenance and Repairs Supplies	-	-	-
346,778	252,876	408,602	524000	Contracted Professional Svcs	373,450	373,450	400,612
14,888	13,230	16,913	524050	Contracted Prof Svcs - Advertising	17,000	17,000	17,000
-	75	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
21,166	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
1,250	-	-	524600	Sponsorship Expenditures	-	-	-
3,585	4,595	-	525120	Utility Services - Telecommunications	-	-	-
-	883	-	526300	Software Licensing	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 Approved Amount	FY 2021-22 Adopted Amount
20,969	22,344	37,352	528000	Other Purchased Services	43,300	43,300	73,300
3,968	10,321	2,995	528400	Printing and Graphics	3,000	3,000	3,000
29	-	-	530000	Payments to Other Agencies	-	-	-
5,430	1,748	6,439	545100	Travel and Lodging	6,500	6,500	6,500
858	226	601	545200	Mileage, Taxi and Parking	650	650	650
522	228	154	545300	Meals and Entertainment	160	160	160
9,504	7,133	23,000	545500	Staff Development	24,201	24,201	24,201
3,740	-	-	545520	Conference Fees	-	-	-
1,239	-	-	547500	Claims Paid	-	-	-
<b>460,355</b>	<b>338,649</b>	<b>545,191</b>		<b>Total Materials and Services</b>	<b>517,491</b>	<b>517,491</b>	<b>574,653</b>
<b>\$3,277,421</b>	<b>\$3,139,426</b>	<b>\$3,570,805</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$4,198,283</b>	<b>\$4,198,283</b>	<b>\$4,255,445</b>
<b>22.30</b>	<b>23.00</b>	<b>21.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>25.00</b>	<b>25.00</b>	<b>25.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Information Services)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$2,163,391	\$2,379,909	\$2,501,492	501000	Reg Employees-Full Time-Exempt	\$2,445,796	\$2,445,796	\$2,445,796
298,470	310,473	340,764	501500	Reg Empl-Full Time-Non-Exempt	293,626	293,626	293,626
-	46,903	60,683	502000	Reg Employees-Part Time-Exempt	64,691	64,691	64,691
-	7,227	56,609	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
108,334	21,766	-	503000	Temporary Employees	-	-	-
1,108	581	-	508000	Overtime	-	-	-
4,135	4,598	-	508600	Mobile Comm Allowance	-	-	-
-	-	(524,140)	508912	Other Salary Adjustments (Budgetary)	-	-	-
208,989	224,768	246,235	511000	Fringe - Payroll Taxes	233,266	233,266	233,266
434,681	566,980	591,072	512000	Fringe - Retirement PERS	620,808	620,808	620,808
353,014	398,113	534,192	513000	Fringe - Health and Welfare	483,168	483,168	483,168
1,500	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	3,020	15,834	514000	Fringe - Unemployment	1,470	1,470	1,470
6,253	8,006	11,405	515000	Fringe - Other Benefits	10,712	10,712	10,712
49,125	26,618	73,997	519000	Pension Oblig Bonds Contrib	92,542	92,542	92,542
5,400	5,910	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>3,634,401</b>	<b>4,010,872</b>	<b>3,908,143</b>		<b>Total Personnel Services</b>	<b>4,246,079</b>	<b>4,246,079</b>	<b>4,246,079</b>
<b><u>Materials and Services</u></b>							
14,407	33,225	39,203	520100	Office Supplies	45,181	45,181	45,181
24,252	16,704	-	520110	Computer Equipment	-	-	-
-	-	100	520130	Postage and Shipping	100	100	100
1,181	2,947	-	520500	Operating Supplies	-	-	-
563	-	-	521000	Subscriptions and Dues	-	-	-
1,283	599	1,900	521100	Membership and Professional Dues	1,900	1,900	1,900
186	733	250	521200	Publications and Subscriptions	250	250	250
-	67,176	5,000	521500	Maintenance and Repairs Supplies	5,000	5,000	5,000
182	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
433	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
13	-	-	521900	Purchasing Card Expenditures	-	-	-
449,948	355,508	470,903	524000	Contracted Professional Svcs	284,903	284,903	284,903
55,597	67,559	101,000	525100	Utility Services	101,000	101,000	101,000
1,035	2,020	-	525120	Utility Services - Telecommunications	-	-	-
15,063	17,671	-	525130	Utility Services - Electricity	-	-	-
825,185	928,339	1,429,865	526000	Maintenance and Repair Services	1,503,620	1,503,620	1,503,620
366	40	-	526040	Maintenance and Repair Services - Technology	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	8,650	-	526300	Software Licensing	78,000	78,000	78,000
-	6,691	-	528000	Other Purchased Services	-	-	-
12	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
46	27	-	528400	Printing and Graphics	-	-	-
4	-	-	529200	Parking Services	-	-	-
2,356	-	-	545000	Travel	-	-	-
4,281	4,034	250	545100	Travel and Lodging	250	250	250
419	614	-	545200	Mileage, Taxi and Parking	-	-	-
633	97	-	545300	Meals and Entertainment	-	-	-
8,488	13,689	-	545500	Staff Development	-	-	-
1,281	200	-	545510	Tuition Reimbursement	-	-	-
832	-	-	545520	Conference Fees	-	-	-
<b>1,408,047</b>	<b>1,526,522</b>	<b>2,048,471</b>	<b>Total Materials and Services</b>		<b>2,020,204</b>	<b>2,020,204</b>	<b>2,020,204</b>
<b>\$5,042,449</b>	<b>\$5,537,394</b>	<b>\$5,956,614</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$6,266,283</b>	<b>\$6,266,283</b>	<b>\$6,266,283</b>
<b>31.00</b>	<b>33.00</b>	<b>28.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>28.00</b>	<b>28.00</b>	<b>28.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Office of Metro Attorney)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$1,327,992	\$1,308,027	\$1,421,968	501000	Reg Employees-Full Time-Exempt	\$1,453,599	\$1,453,599	\$1,453,599
299,486	287,997	337,464	501500	Reg Empl-Full Time-Non-Exempt	345,154	345,154	345,154
157,346	249,964	282,368	502000	Reg Employees-Part Time-Exempt	281,401	281,401	281,401
15,125	21,320	18,000	503000	Temporary Employees	18,000	18,000	18,000
725	1,508	5,037	508000	Overtime	5,037	5,037	5,037
5,475	5,163	6,000	508600	Mobile Comm Allowance	6,000	6,000	6,000
-	-	(159,773)	508912	Other Salary Adjustments (Budgetary)	-	-	-
137,569	145,236	157,332	511000	Fringe - Payroll Taxes	159,331	159,331	159,331
273,447	336,910	389,508	512000	Fringe - Retirement PERS	439,453	439,453	439,453
223,402	238,575	275,712	513000	Fringe - Health and Welfare	276,096	276,096	276,096
4,500	10,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
794	1,489	1,489	514000	Fringe - Unemployment	78	78	78
3,487	4,046	7,499	515000	Fringe - Other Benefits	7,617	7,617	7,617
35,883	18,120	51,147	519000	Pension Oblig Bonds Contrib	68,744	68,744	68,744
3,600	3,630	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>2,488,830</b>	<b>2,632,485</b>	<b>2,793,751</b>		<b>Total Personnel Services</b>	<b>3,060,510</b>	<b>3,060,510</b>	<b>3,060,510</b>
<b><u>Materials and Services</u></b>							
7,828	3,616	10,481	520100	Office Supplies	6,000	6,000	6,000
4,939	18,363	1,500	520110	Computer Equipment	1,500	1,500	1,500
77	1,246	2,500	520120	Meeting Expenditures	1,500	1,500	1,500
70	37	-	520130	Postage and Shipping	-	-	-
160	-	-	521000	Subscriptions and Dues	-	-	-
6,508	6,705	10,416	521100	Membership and Professional Dues	9,000	9,000	9,000
9,771	11,447	20,500	521200	Publications and Subscriptions	17,332	17,332	17,332
940	2,210	3,540	524000	Contracted Professional Svcs	3,500	3,500	3,500
-	38	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	854	800	525120	Utility Services - Telecommunications	800	800	800
640	1,297	7,375	528000	Other Purchased Services	7,000	7,000	7,000
154	232	-	528400	Printing and Graphics	-	-	-
3	-	-	545000	Travel	-	-	-
1,975	4,808	5,025	545100	Travel and Lodging	5,000	5,000	5,000
1,122	336	900	545200	Mileage, Taxi and Parking	900	900	900
645	422	1,025	545300	Meals and Entertainment	1,000	1,000	1,000
4,801	7,085	22,520	545500	Staff Development	22,520	22,520	22,520

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
366	483	(8,030)	549000	Miscellaneous Expenditures	2,500	2,500	2,500
15	-	-	549010	Tri-Met Transit Pass	-	-	-
<b>40,015</b>	<b>59,178</b>	<b>78,552</b>		<b>Total Materials and Services</b>	<b>78,552</b>	<b>78,552</b>	<b>78,552</b>
<b>\$2,528,845</b>	<b>\$2,691,662</b>	<b>\$2,872,303</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$3,139,062</b>	<b>\$3,139,062</b>	<b>\$3,139,062</b>
<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>16.00</b>	<b>16.00</b>	<b>16.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Office of the Auditor)</b>							
<b><u>Expenditures</u></b>							
				<b><u>Personnel Services</u></b>			
\$113,709	\$116,150	\$124,567	500000	Elected Official Salaries	\$126,859	\$126,859	\$126,859
368,350	376,988	414,429	501000	Reg Employees-Full Time-Exempt	426,867	426,867	426,867
38,527	39,683	45,603	511000	Fringe - Payroll Taxes	46,878	46,878	46,878
51,540	77,486	101,148	512000	Fringe - Retirement PERS	111,160	111,160	111,160
62,601	69,496	103,392	513000	Fringe - Health and Welfare	103,536	103,536	103,536
6,000	6,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
14,742	-	-	514000	Fringe - Unemployment	-	-	-
1,340	1,536	2,089	515000	Fringe - Other Benefits	2,149	2,149	2,149
8,944	4,949	13,474	519000	Pension Oblig Bonds Contrib	18,274	18,274	18,274
2,700	1,815	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>668,453</b>	<b>694,104</b>	<b>804,702</b>		<b>Total Personnel Services</b>	<b>835,723</b>	<b>835,723</b>	<b>835,723</b>
				<b><u>Materials and Services</u></b>			
70	2,199	3,503	520100	Office Supplies	3,503	3,503	3,503
658	2,209	-	520110	Computer Equipment	-	-	-
106	40	-	520120	Meeting Expenditures	-	-	-
376	1,058	1,000	520500	Operating Supplies	1,000	1,000	1,000
531	-	-	520550	Operating Supplies - Telecommunications	-	-	-
1,326	-	-	521000	Subscriptions and Dues	-	-	-
1,390	1,640	-	521100	Membership and Professional Dues	-	-	-
228	341	2,000	521200	Publications and Subscriptions	2,000	2,000	2,000
6,031	6,171	8,000	524000	Contracted Professional Svcs	8,000	8,000	8,000
2,822	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	104	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
414	51	1,000	528000	Other Purchased Services	1,000	1,000	1,000
85	90	-	528400	Printing and Graphics	-	-	-
1,616	964	750	545100	Travel and Lodging	750	750	750
192	6	-	545200	Mileage, Taxi and Parking	-	-	-
248	-	-	545300	Meals and Entertainment	-	-	-
528	4,017	5,000	545500	Staff Development	5,000	5,000	5,000
3,902	-	-	545520	Conference Fees	-	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>20,521</b>	<b>18,888</b>	<b>21,253</b>		<b>Total Materials and Services</b>	<b>21,253</b>	<b>21,253</b>	<b>21,253</b>
<b>\$688,974</b>	<b>\$712,991</b>	<b>\$825,955</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$856,976</b>	<b>\$856,976</b>	<b>\$856,976</b>
<b>6.00</b>	<b>6.00</b>	<b>6.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Parks and Nature)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$2,209,371	\$1,958,911	\$-	501000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
1,428,275	1,229,027	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
84,457	63,891	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
371,133	321,059	-	503000	Temporary Employees	-	-	-
-	302	-	504000	Seasonal Employees	-	-	-
77,163	38,555	-	508000	Overtime	-	-	-
14,640	14,178	-	508600	Mobile Comm Allowance	-	-	-
353,724	306,876	-	511000	Fringe - Payroll Taxes	-	-	-
542,387	603,990	-	512000	Fringe - Retirement PERS	-	-	-
686,797	658,177	-	513000	Fringe - Health and Welfare	-	-	-
11,559	14,386	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
65,629	5,056	-	514000	Fringe - Unemployment	-	-	-
10,210	10,056	-	515000	Fringe - Other Benefits	-	-	-
76,002	33,357	-	519000	Pension Oblig Bonds Contrib	-	-	-
4,950	2,565	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>5,936,296</b>	<b>5,260,384</b>	<b>-</b>		<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Materials and Services</u></b>							
28,951	17,748	-	520100	Office Supplies	-	-	-
55,291	76,121	-	520110	Computer Equipment	-	-	-
14,515	27,609	-	520120	Meeting Expenditures	-	-	-
8,998	181	-	520130	Postage and Shipping	-	-	-
633	-	-	520140	Promotional Supplies	-	-	-
115,354	107,868	-	520500	Operating Supplies	43,439	43,439	43,439
51,441	33,806	-	520510	Tools and Equipment	-	-	-
1,231	-	-	520520	Operating Supplies - Audio Visual	-	-	-
527	-	-	520535	Operating Supplies - Food for Prg Part	-	-	-
236	90	-	520540	Medical and Veterinary Supplies	-	-	-
3,538	-	-	520550	Operating Supplies - Telecommunications	-	-	-
837	-	-	520560	Operating Supplies - Tickets	-	-	-
-	2,020	-	520570	Operating Supplies - Production	-	-	-
29,786	25,757	-	520580	Uniforms and PPE	-	-	-
1,270	-	-	521000	Subscriptions and Dues	-	-	-
10,443	11,047	-	521100	Membership and Professional Dues	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
3,781	3,024	-	521200	Publications and Subscriptions	-	-	-
173	73,457	-	521300	Fuel	-	-	-
82,785	723	-	521400	Fuels and Lubricants - General	-	-	-
6,754	88,513	-	521500	Maintenance and Repairs Supplies	-	-	-
4,343	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
7,153	6,791	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
39	976	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
126	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
1,444	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
929	1,133	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
68,419	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
53,491	31,081	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
7,987	963	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
14,438	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
3,577	-	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
-	41	-	522100	Cost of Food and Beverage	-	-	-
115,170	130,249	-	522500	Retail	-	-	-
282,083	353,527	-	524000	Contracted Professional Svcs	-	-	-
26	150	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
598	2,392	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
22,609	51,105	-	524050	Contracted Prof Svcs - Advertising	-	-	-
2,422	3,509	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
795	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
69,349	48,949	-	524500	Marketing Expenditures	-	-	-
24,800	27,355	-	524600	Sponsorship Expenditures	-	-	-
120,180	109,364	75,000	525000	Contracted Property Services	75,000	75,000	75,000
3,594	15,702	-	525100	Utility Services	-	-	-
14,586	-	-	525110	Utility Services - Internet	-	-	-
34,846	31,871	-	525120	Utility Services - Telecommunications	-	-	-
58,223	55,303	-	525130	Utility Services - Electricity	-	-	-
641	1,020	-	525140	Utility Services - Natural Gas	-	-	-
104,430	121,936	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
90,702	100,159	-	525160	Utility Services - Water and Sewer	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
(49)	-	-	525165	Utility Services - Stormwater	-	-	-
26,065	25,658	-	525500	Cleaning Services	-	-	-
98,519	34,347	-	526000	Maintenance and Repair Services	-	-	-
145,526	99,843	-	526010	Maintenance and Repair Services - Building	-	-	-
22,863	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
1,919	3,888	-	526012	Maintenance and Repair Services - Electricity	-	-	-
374	-	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
6,105	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
59,464	70,596	-	526020	Maintenance and Repair Services - Equipment	-	-	-
94,382	38,462	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	696	-	526040	Maintenance and Repair Services - Technology	-	-	-
37,875	21,510	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
3,554	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	31,289	-	526100	Capital Maintenance - CIP	312,712	312,712	312,712
8,550	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
46,740	43,800	-	526300	Software Licensing	-	-	-
6,103	22,016	-	526500	Rentals	-	-	-
775	2,016	-	526520	Rentals - Equipment	-	-	-
7,491	-	-	526540	Rentals - Vehicle	-	-	-
15,120	-	-	526560	Rentals - Parking Space	-	-	-
44,506	21,202	-	528000	Other Purchased Services	-	-	-
68	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
258	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
85	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
50	100	-	528080	Agency Fees	-	-	-
-	75	-	528090	Event/Production Services	-	-	-
279	-	-	528100	Other Purch Services - Reimb	-	-	-
86,402	86,702	54,000	528210	Credit Card Fees	57,736	57,736	57,736
209,402	136,469	-	528400	Printing and Graphics	-	-	-
29,224	42,115	-	528500	Burial Services	-	-	-
-	-	2,967,500	529000	Operations Contracts	2,723,672	2,723,672	2,723,672
2,992,055	2,582,420	-	529800	Glendoveer Golf Ops Contract	-	-	-
63,834	124,311	-	530000	Payments to Other Agencies	-	-	-
10,761	6,026	-	530010	License and Permit Fees	-	-	-
176,979	205,101	-	531000	Taxes (Non-Payroll)	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	3,582	-	540000	Charges for Services	-	-	-
-	2,000	-	544500	Grants and Loans	-	-	-
26,072	-	-	545000	Travel	-	-	-
43,040	17,592	-	545100	Travel and Lodging	-	-	-
7,956	5,960	-	545200	Mileage, Taxi and Parking	-	-	-
10,590	2,968	-	545300	Meals and Entertainment	-	-	-
21,505	47,956	-	545500	Staff Development	-	-	-
4,794	3,138	-	545510	Tuition Reimbursement	-	-	-
18,679	-	-	545520	Conference Fees	-	-	-
210	-	-	545530	Outreach Development	-	-	-
8,990	2,000	-	548000	Fee Reimbursements	-	-	-
270	402	-	549000	Miscellaneous Expenditures	-	-	-
-	275	-	549010	Tri-Met Transit Pass	-	-	-
20,287	(19,887)	-	552000	Bad Debt Expense	-	-	-
<b>5,881,215</b>	<b>5,226,167</b>	<b>3,096,500</b>		<b>Total Materials and Services</b>	<b>3,212,559</b>	<b>3,212,559</b>	<b>3,212,559</b>
				<b><u>Capital Outlay</u></b>			
135,000	-	-	571000	Improve-Other than Bldg	-	-	-
52,500	25,628	50,000	574000	Equipment and Vehicles	50,000	50,000	50,000
55,000	53,000	-	579000	Capitalized Software	-	-	-
<b>242,500</b>	<b>78,628</b>	<b>50,000</b>		<b>Total Capital Outlay</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>\$12,060,011</b>	<b>\$10,565,179</b>	<b>\$3,146,500</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$3,262,559</b>	<b>\$3,262,559</b>	<b>\$3,262,559</b>
<b>49.04</b>	<b>46.75</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
<b>General Fund (Planning and Development Department)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$4,839,678	\$4,785,727	\$4,967,517	501000	Reg Employees-Full Time-Exempt	\$5,891,053	\$5,891,053	\$5,989,402
356,201	278,295	335,829	501500	Reg Empl-Full Time-Non-Exempt	306,457	306,457	306,457
14,946	9,723	10,342	502000	Reg Employees-Part Time-Exempt	309,322	309,322	309,322
83,879	77,926	81,795	502500	Reg Empl-Part Time-Non-Exempt	55,006	55,006	55,006
46,560	43,198	140,000	503000	Temporary Employees	160,000	160,000	160,000
4,639	1,904	-	508000	Overtime	-	-	-
4,110	4,060	4,100	508600	Mobile Comm Allowance	5,600	5,600	5,600
-	-	(489,838)	508912	Other Salary Adjustments (Budgetary)	-	-	371,261
437,913	415,047	449,996	511000	Fringe - Payroll Taxes	548,509	548,509	556,833
812,917	1,006,339	1,067,220	512000	Fringe - Retirement PERS	1,449,232	1,449,232	1,467,622
805,243	785,854	923,121	513000	Fringe - Health and Welfare	1,080,014	1,080,014	1,097,270
19,500	19,880	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
17,947	24,993	7,364	514000	Fringe - Unemployment	5,947	5,947	5,947
12,976	14,036	20,553	515000	Fringe - Other Benefits	24,792	24,792	25,169
105,691	48,359	134,894	519000	Pension Oblig Bonds Contrib	216,542	216,542	219,787
6,788	8,550	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>7,568,988</b>	<b>7,523,890</b>	<b>7,652,893</b>		<b>Total Personnel Services</b>	<b>10,052,474</b>	<b>10,052,474</b>	<b>10,569,676</b>
<b><u>Materials and Services</u></b>							
32,446	3,791	61,200	520100	Office Supplies	98,094	98,094	98,094
42,818	76,085	43,000	520110	Computer Equipment	43,000	43,000	43,000
18,388	14,110	18,500	520120	Meeting Expenditures	13,500	13,500	13,500
-	100	-	520130	Postage and Shipping	-	-	-
625	-	-	520140	Promotional Supplies	-	-	-
-	24	5,250	520500	Operating Supplies	16,750	16,750	16,750
4,692	-	-	521000	Subscriptions and Dues	-	-	-
17,772	23,149	23,100	521100	Membership and Professional Dues	23,100	23,100	31,100
-	10,000	11,000	521200	Publications and Subscriptions	64,700	64,700	64,700
-	411	-	521500	Maintenance and Repairs Supplies	-	-	-
1,441,077	4,565,803	2,538,139	524000	Contracted Professional Svcs	2,083,790	2,083,790	2,138,790
-	355	-	524050	Contracted Prof Svcs - Advertising	-	-	-
111,640	145,761	250,000	524500	Marketing Expenditures	250,300	250,300	250,300
30,389	23,308	72,500	524600	Sponsorship Expenditures	66,000	66,000	66,000
-	353	10,000	525100	Utility Services	20,400	20,400	20,400
1,005	1,549	700	525120	Utility Services - Telecommunications	700	700	700

# General Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
10,746	-	70,000	526000	Maintenance and Repair Services	70,000	70,000	70,000
3,446	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	17,026	75,000	526300	Software Licensing	383,794	383,794	383,794
106	600	-	526500	Rentals	1,500	1,500	1,500
64,843	102,313	53,400	528000	Other Purchased Services	71,866	71,866	71,866
46	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
5,033	10,325	8,000	528400	Printing and Graphics	8,000	8,000	-
510,783	2,992,320	545,000	530000	Payments to Other Agencies	370,000	3,008,000	6,965,800
903	-	-	530010	License and Permit Fees	-	-	-
527,592	422,300	1,125,000	531500	Grants to Other Governments	1,125,000	1,125,000	1,125,000
-	-	5,625,000	531800	Contributions to Other Govt	2,638,000	-	-
2,258,721	4,605,108	10,000,000	544000	Program Purchases	10,000,000	10,000,000	10,000,000
895,277	1,374,020	1,209,449	544500	Grants and Loans	1,425,000	1,425,000	1,425,000
2,701	-	-	545000	Travel	-	-	-
53,250	43,088	91,000	545100	Travel and Lodging	96,000	96,000	96,000
745	254	-	545200	Mileage, Taxi and Parking	-	-	-
8,972	7,550	-	545300	Meals and Entertainment	-	-	-
43,783	24,268	69,500	545500	Staff Development	85,500	85,500	85,500
-	295	-	545510	Tuition Reimbursement	-	-	-
881	-	-	545520	Conference Fees	-	-	-
317	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>6,088,997</b>	<b>14,464,267</b>	<b>21,904,738</b>		<b>Total Materials and Services</b>	<b>18,954,994</b>	<b>18,954,994</b>	<b>22,967,794</b>
<b>\$13,657,985</b>	<b>\$21,988,157</b>	<b>\$29,557,631</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$29,007,468</b>	<b>\$29,007,468</b>	<b>\$33,537,470</b>
<b>58.06</b>	<b>56.65</b>	<b>49.85</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>62.20</b>	<b>62.20</b>	<b>63.20</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Property and Environmental Services)</b>							
<b><u>Expenditures</u></b>							
<i><b>Personnel Services</b></i>							
\$413,743	\$374,725	\$-	501000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
406,554	444,020	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
100,102	56,767	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
47,528	20,791	-	503000	Temporary Employees	-	-	-
550	-	-	504300	Non-Reimbursable Labor	-	-	-
10,419	7,753	-	508000	Overtime	-	-	-
1,599	3,930	-	508600	Mobile Comm Allowance	-	-	-
80,356	75,849	-	511000	Fringe - Payroll Taxes	-	-	-
161,352	177,439	-	512000	Fringe - Retirement PERS	-	-	-
156,310	141,432	-	513000	Fringe - Health and Welfare	-	-	-
75	7,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,415	-	-	514000	Fringe - Unemployment	-	-	-
4,005	3,971	-	515000	Fringe - Other Benefits	-	-	-
19,195	8,397	-	519000	Pension Oblig Bonds Contrib	-	-	-
2,888	5,738	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>1,406,091</b>	<b>1,328,312</b>	<b>-</b>		<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i><b>Materials and Services</b></i>							
39,634	17,982	-	520100	Office Supplies	-	-	-
2,458	12,337	-	520110	Computer Equipment	-	-	-
3,427	381	-	520120	Meeting Expenditures	-	-	-
34,457	25,465	-	520130	Postage and Shipping	-	-	-
-	124	-	520140	Promotional Supplies	-	-	-
33,524	43,514	-	520500	Operating Supplies	-	-	-
2,552	13,697	-	520510	Tools and Equipment	-	-	-
267	-	-	520540	Medical and Veterinary Supplies	-	-	-
24	-	-	520550	Operating Supplies - Telecommunications	-	-	-
5,704	12,357	-	520580	Uniforms and PPE	-	-	-
-	4,168	-	521000	Subscriptions and Dues	-	-	-
1,631	1,157	-	521100	Membership and Professional Dues	-	-	-
1,273	-	-	521200	Publications and Subscriptions	-	-	-
-	7,155	-	521300	Fuel	-	-	-
9,911	-	-	521400	Fuels and Lubricants - General	-	-	-
1,104	1,558	-	521500	Maintenance and Repairs Supplies	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
6,398	1,590	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
952	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
-	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
227	606	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
4,192	2,726	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
682	220	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
13,347	34,270	-	524000	Contracted Professional Svcs	-	-	-
-	15,000	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,722	945	-	524050	Contracted Prof Svcs - Advertising	-	-	-
586	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
25	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
2,250	-	-	524600	Sponsorship Expenditures	-	-	-
90,066	90,282	-	525000	Contracted Property Services	-	-	-
34,326	31,457	-	525120	Utility Services - Telecommunications	-	-	-
170,873	138,797	-	525130	Utility Services - Electricity	-	-	-
5,926	4,534	-	525140	Utility Services - Natural Gas	-	-	-
22,465	12,478	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
54,085	43,630	-	525160	Utility Services - Water and Sewer	-	-	-
260,681	8,759	-	526000	Maintenance and Repair Services	-	-	-
62,328	43,769	-	526010	Maintenance and Repair Services - Building	-	-	-
4,681	723	-	526012	Maintenance and Repair Services - Electricity	-	-	-
22,204	5,867	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
48,785	16,803	-	526014	Maintenance and Repair Services - HVAC	-	-	-
34,103	41,424	-	526020	Maintenance and Repair Services - Equipment	-	-	-
41,953	44,882	-	526030	Maintenance and Repair Services - Grounds	-	-	-
5,243	3,232	-	526040	Maintenance and Repair Services - Technology	-	-	-
349	1,273	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
5,349	-	-	526300	Software Licensing	-	-	-
-	-	-	526500	Rentals	-	-	-
2,885	-	-	526540	Rentals - Vehicle	-	-	-
1,260	-	-	526560	Rentals - Parking Space	-	-	-
1,189	7,273	-	528000	Other Purchased Services	-	-	-
2,621	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
1,549	-	-	528300	Temp Agency Services	-	-	-
971	296	-	528400	Printing and Graphics	-	-	-
-	1,321	-	530000	Payments to Other Agencies	-	-	-
10,618	(2,563)	-	530010	License and Permit Fees	-	-	-
108	-	-	545100	Travel and Lodging	-	-	-
11	19	-	545200	Mileage, Taxi and Parking	-	-	-
94	-	-	545300	Meals and Entertainment	-	-	-
6,186	1,195	-	545500	Staff Development	-	-	-
2,000	-	-	545510	Tuition Reimbursement	-	-	-
792	-	-	545520	Conference Fees	-	-	-
162	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>1,060,213</b>	<b>690,700</b>	-		<b>Total Materials and Services</b>	-	-	-
				<b><u>Interfund Transfers</u></b>			
6,500	4,451	-	580000	Transfer for Indirect Costs	-	-	-
2,234,697	2,166,500	-	581000	Transfer of Resources	-	-	-
<b>2,241,197</b>	<b>2,170,951</b>	-		<b>Total Interfund Transfers</b>	-	-	-
				<b><u>Unappropriated Fund Balance</u></b>			
1,416,803	936,116	-	805400	Unapp FB - Reserve for Future Debt Service	-	-	-
<b>1,416,803</b>	<b>936,116</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$6,124,305</b>	<b>\$5,126,079</b>	<b>\$-</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>15.72</b>	<b>14.70</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Research Center)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$2,294,877	\$2,368,994	\$2,353,815	501000	Reg Employees-Full Time-Exempt	\$-	\$-	\$-
51,374	6,470	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
210,313	273,171	267,289	502000	Reg Employees-Part Time-Exempt	-	-	-
11,814	10,412	124,800	503000	Temporary Employees	-	-	-
4,258	796	-	508000	Overtime	-	-	-
-	-	(98,800)	508912	Other Salary Adjustments (Budgetary)	-	-	-
206,098	212,972	217,269	511000	Fringe - Payroll Taxes	-	-	-
413,304	485,627	510,505	512000	Fringe - Retirement PERS	-	-	-
310,811	347,083	426,147	513000	Fringe - Health and Welfare	-	-	-
30,000	43,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
4,646	-	-	514000	Fringe - Unemployment	-	-	-
6,192	7,241	9,893	515000	Fringe - Other Benefits	-	-	-
51,051	23,948	65,532	519000	Pension Oblig Bonds Contrib	-	-	-
8,250	6,900	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>3,602,988</b>	<b>3,787,113</b>	<b>3,876,450</b>		<b>Total Personnel Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><u>Materials and Services</u></b>							
6,015	3,501	5,700	520100	Office Supplies	-	-	-
195,905	3,872	-	520110	Computer Equipment	-	-	-
1,473	356	-	520120	Meeting Expenditures	-	-	-
5,865	2,257	6,850	520500	Operating Supplies	-	-	-
49,553	-	-	521000	Subscriptions and Dues	-	-	-
4,195	18,548	-	521100	Membership and Professional Dues	-	-	-
554	6,318	77,550	521200	Publications and Subscriptions	-	-	-
470,887	1,051,361	258,040	524000	Contracted Professional Svcs	-	-	-
1,500	1,125	2,500	524600	Sponsorship Expenditures	-	-	-
221,862	274,810	-	526000	Maintenance and Repair Services	-	-	-
-	1,907	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	864	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	3,533	327,070	526300	Software Licensing	-	-	-
1,100	683	2,500	528000	Other Purchased Services	-	-	-
54	135	-	528400	Printing and Graphics	-	-	-
51,090	-	5,000	530000	Payments to Other Agencies	-	-	-
25,421	24,091	10,100	545100	Travel and Lodging	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
125	13	-	545200	Mileage, Taxi and Parking	-	-	-
5,170	3,123	-	545300	Meals and Entertainment	-	-	-
39,172	8,648	11,000	545500	Staff Development	-	-	-
<b>1,079,940</b>	<b>1,405,146</b>	<b>706,310</b>		<b>Total Materials and Services</b>	-	-	-
<b>\$4,682,928</b>	<b>\$5,192,259</b>	<b>\$4,582,760</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>31.00</b>	<b>31.00</b>	<b>25.25</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Fund (Special Appropriations and Non-Departmental)</b>							
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$91,051	\$137,468	\$-	501000	Reg Employees-Full Time-Exempt	\$99,875	\$99,875	\$99,875
-	-	-	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	-	502000	Reg Employees-Part Time-Exempt	-	-	-
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
9,655	-	-	503000	Temporary Employees	-	-	-
-	-	-	504000	Seasonal Employees	-	-	-
-	-	-	504300	Non-Reimbursable Labor	-	-	-
68	-	-	508000	Overtime	-	-	-
600	605	-	508600	Mobile Comm Allowance	-	-	-
-	-	152,000	508912	Other Salary Adjustments (Budgetary)	-	-	-
7,885	11,226	-	511000	Fringe - Payroll Taxes	8,453	8,453	8,453
8,960	22,113	-	512000	Fringe - Retirement PERS	18,677	18,677	18,677
20,006	25,985	-	513000	Fringe - Health and Welfare	17,256	17,256	17,256
-	-	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	-	514000	Fringe - Unemployment	-	-	-
245	428	-	515000	Fringe - Other Benefits	382	382	382
1,833	1,381	-	519000	Pension Oblig Bonds Contrib	3,296	3,296	3,296
-	-	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>140,303</b>	<b>199,205</b>	<b>152,000</b>		<b>Total Personnel Services</b>	<b>147,939</b>	<b>147,939</b>	<b>147,939</b>
<b><u>Materials and Services</u></b>							
-	36	-	520100	Office Supplies	-	-	-
-	-	-	520110	Computer Equipment	-	-	-
28,812	63,092	-	520120	Meeting Expenditures	-	-	-
-	-	-	520130	Postage and Shipping	-	-	-
-	-	-	520140	Promotional Supplies	-	-	-
-	-	-	520500	Operating Supplies	-	-	-
-	131	-	520510	Tools and Equipment	-	-	-
-	-	-	520520	Operating Supplies - Audio Visual	-	-	-
-	-	-	520535	Operating Supplies - Food for Prg Part	-	-	-
-	-	-	520540	Medical and Veterinary Supplies	-	-	-
-	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	-	-	520560	Operating Supplies - Tickets	-	-	-
-	-	-	520570	Operating Supplies - Production	-	-	-
-	-	-	520580	Uniforms and PPE	-	-	-
-	-	-	521000	Subscriptions and Dues	-	-	-

# General Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
10,000	142,078	120,500	521100	Membership and Professional Dues	126,700	126,700	126,700
-	25	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521300	Fuel	-	-	-
-	-	-	521400	Fuels and Lubricants - General	-	-	-
-	25	-	521500	Maintenance and Repairs Supplies	-	-	-
-	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
-	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
-	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
-	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
-	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
-	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
-	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
-	-	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
181	-	-	521900	Purchasing Card Expenditures	-	-	-
-	-	-	522100	Cost of Food and Beverage	-	-	-
-	-	-	522500	Retail	-	-	-
188,292	814,304	165,500	524000	Contracted Professional Svcs	359,471	359,471	359,471
141,800	155,685	194,000	524010	Contracted Prof Svcs - Accounting and Auditing	224,000	224,000	224,000
4,183	2,108	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	3,400	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
-	2,155	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
154,024	167,958	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
-	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	-	-	524500	Marketing Expenditures	-	-	-
246,208	48,250	44,900	524600	Sponsorship Expenditures	44,900	44,900	44,900
-	-	-	525000	Contracted Property Services	85,000	85,000	85,000
-	-	-	525100	Utility Services	-	-	-
-	-	-	525110	Utility Services - Internet	-	-	-
-	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	525130	Utility Services - Electricity	-	-	-
-	-	-	525140	Utility Services - Natural Gas	-	-	-
-	-	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
-	-	-	525160	Utility Services - Water and Sewer	-	-	-
-	-	-	525165	Utility Services - Stormwater	-	-	-
-	-	-	525500	Cleaning Services	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	-	-	526000	Maintenance and Repair Services	-	-	-
-	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
-	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	-	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
-	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
-	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
-	-	-	526100	Capital Maintenance - CIP	-	-	-
-	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
-	-	-	526300	Software Licensing	-	-	-
-	-	-	526500	Rentals	-	-	-
-	-	-	526520	Rentals - Equipment	-	-	-
-	-	-	526540	Rentals - Vehicle	-	-	-
-	-	-	526560	Rentals - Parking Space	-	-	-
-	644	200,000	528000	Other Purchased Services	-	-	-
-	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
-	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
-	-	-	528080	Agency Fees	-	-	-
-	-	-	528090	Event/Production Services	-	-	-
-	-	-	528100	Other Purch Services - Reimb	-	-	-
-	-	-	528210	Credit Card Fees	-	-	-
-	-	-	528300	Temp Agency Services	-	-	-
61	-	-	528400	Printing and Graphics	-	-	-
-	-	-	528500	Burial Services	-	-	-
-	-	-	529000	Operations Contracts	-	-	-
-	-	-	529800	Glendoveer Golf Ops Contract	-	-	-
1,374,593	1,174,913	1,929,000	530000	Payments to Other Agencies	1,989,197	1,989,197	427,197
-	8,152	50,000	530010	License and Permit Fees	50,000	50,000	50,000
215,015	765,332	200,000	530500	Election Expenses	200,000	200,000	200,000
-	-	-	531000	Taxes (Non-Payroll)	-	-	-
-	-	-	531500	Grants to Other Governments	-	-	-
-	-	-	531800	Contributions to Other Govt	-	-	-
760	85,166	145,167	532000	Government Assessments	148,596	148,596	148,596
-	22,345	-	540000	Charges for Services	-	-	-

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	-	-	544000	Program Purchases	-	-	-
-	125,000	50,000	544500	Grants and Loans	50,000	50,000	50,000
-	-	-	544600	Intra-Metro Grants	-	-	-
-	-	-	545000	Travel	-	-	-
572	634	-	545100	Travel and Lodging	-	-	-
-	30	-	545200	Mileage, Taxi and Parking	-	-	-
-	171	-	545300	Meals and Entertainment	-	-	-
-	-	-	545500	Staff Development	-	-	-
-	-	-	545510		-	-	-
402	-	-	545520	Conference Fees	-	-	-
-	-	-	545530	Outreach Development	-	-	-
-	-	-	548000	Fee Reimbursements	-	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
217,017	244,457	235,000	549010	Tri-Met Transit Pass	250,000	250,000	250,000
<b>2,581,919</b>	<b>3,826,091</b>	<b>3,334,067</b>		<b>Total Materials and Services</b>	<b>3,527,864</b>	<b>3,527,864</b>	<b>1,965,864</b>
				<b><u>Debt Service</u></b>			
-	-	5,800,000	561000	Loan Payments - Principal	11,865,000	11,865,000	11,865,000
-	-	200,000	561500	Loan Payments - Interest	169,087	169,087	169,087
1,185,000	1,325,000	1,480,000	563000	Revenue Bond Pmts-Principal	1,645,000	1,645,000	1,645,000
905,587	848,008	783,627	563500	Revenue Bond Payments-Interest	709,568	709,568	709,568
<b>2,090,587</b>	<b>2,173,008</b>	<b>8,263,627</b>		<b>Total Debt Service</b>	<b>14,388,655</b>	<b>14,388,655</b>	<b>14,388,655</b>
				<b><u>Interfund Transfers</u></b>			
614,829	465,979	19,040	580000	Transfer for Indirect Costs	4,893	4,893	4,893
17,917,246	18,084,352	27,795,420	581000	Transfer of Resources	22,876,021	22,876,021	24,111,367
550,000	350,200	-	582000	Transfer for Direct Costs	822,924	822,924	1,042,924
<b>19,082,075</b>	<b>18,900,531</b>	<b>27,814,460</b>		<b>Total Interfund Transfers</b>	<b>23,703,838</b>	<b>23,703,838</b>	<b>25,159,184</b>
				<b><u>Contingency</u></b>			
-	-	6,247,453	700000	Contingency	6,160,528	6,160,528	9,790,109
-	-	-	701001	Contingency - Opportunity Account	-	-	-
-	-	2,576,718	701002	Contingency - Operating	9,160,000	9,160,000	9,305,941
-	-	633,000	709000	Contingency - All Other	-	-	-
-	-	<b>9,457,171</b>		<b>Total Contingency</b>	<b>15,320,528</b>	<b>15,320,528</b>	<b>19,096,050</b>

# General Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b><u>Unappropriated Fund Balance</u></b>							
9,430,045	11,373,026	4,002,577	801000	Unapp FB - Restricted	3,781,593	3,781,593	3,781,593
12,369,621	-	13,017,401	801002	Unapp FB - Restricted CET	18,174,066	18,174,066	11,820,466
17,117,088	15,198,495	2,981,246	801003	Unapp FB - Restricted TOD	4,817,003	4,817,003	4,817,003
10,463,677	-	-	805000	Unapp FB - Reserves	8,190,029	8,190,029	5,942,195
2,046,447	1,499,740	1,878,620	805400	Unapp FB - Reserve for Future Debt Service	1,304,225	1,304,225	1,304,225
1,938,030	775,475	-	805450	Unapp FB - PERS Reserve	-	-	-
3,727,010	28,679,540	1,784,834	805900	Unapp FB - Other Reserves and Designations	-	-	-
<b>57,091,918</b>	<b>57,526,276</b>	<b>23,664,678</b>		<b>Total Unappropriated Fund Balance</b>	<b>36,266,916</b>	<b>36,266,916</b>	<b>27,665,482</b>
<b>\$80,986,802</b>	<b>\$82,625,112</b>	<b>\$72,686,003</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$93,355,740</b>	<b>\$93,355,740</b>	<b>\$88,423,174</b>
<b>1.00</b>	<b>1.00</b>	<b>1.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



**Affordable  
Housing  
Fund**

## Affordable Housing Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$-	\$650,917,896	\$652,530,000	\$560,000,000	\$560,000,000	\$560,000,000	(14.18%)
<b>Current Revenues</b>							
Interest Earnings	250,129	15,809,567	18,000,000	13,500,000	13,500,000	13,500,000	(25.00%)
Grants	-	-	1,403	-	-	-	(100.00%)
Bond Proceeds	655,430,335	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>655,680,464</b>	<b>15,809,567</b>	<b>18,001,403</b>	<b>13,500,000</b>	<b>13,500,000</b>	<b>13,500,000</b>	<b>(25.01)%</b>
<b>TOTAL RESOURCES</b>	<b>\$655,680,464</b>	<b>\$666,727,463</b>	<b>\$670,531,403</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>	<b>(14.47)%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$26,313	\$790,643	\$1,135,547	\$957,697	\$957,697	\$957,697	(15.66%)
Materials and Services	4,736,256	1,579,962	170,791,000	284,844,300	284,844,300	284,844,300	66.78%
<b>Subtotal Current Expenditures</b>	<b>4,762,568</b>	<b>2,370,605</b>	<b>171,926,547</b>	<b>285,801,997</b>	<b>285,801,997</b>	<b>285,801,997</b>	<b>66.23%</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	-	-	253,871	2,719,708	2,719,708	2,719,708	971.30%
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>253,871</b>	<b>2,719,708</b>	<b>2,719,708</b>	<b>2,719,708</b>	<b>971.30%</b>
<b>Contingency</b>							
Unappropriated Fund Balance	650,917,896	664,356,858	463,349,582	249,978,295	249,978,295	249,978,295	(46.05%)
<b>Subtotal Contingency/Ending Balance</b>	<b>650,917,896</b>	<b>664,356,858</b>	<b>498,350,985</b>	<b>284,978,295</b>	<b>284,978,295</b>	<b>284,978,295</b>	<b>(42.82)%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$655,680,464</b>	<b>\$666,727,463</b>	<b>\$670,531,403</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>	<b>(14.47)%</b>
<b>FULL TIME EQUIVALENTS</b>	<b>4.00</b>	<b>6.15</b>	<b>9.50</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>	<b>(32.63)%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(3.10)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 includes unspent bond proceeds received from the issuance in spring 2019.

## **CURRENT REVENUES**

### **Miscellaneous Revenues**

This category includes \$13.5 million of interest earnings.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes salaries, wages and fringe benefits for the 6.4 FTE resident in the fund. This includes 1.8 new FTE this fiscal year due to oversight of the program, and a net change of (3.1) FTE due to reallocation.

For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. The department had 2.1 Communications and 0.15 Finance FTE directly charged to its funding. The outcome of this decision is to pay for these services through the Agency's Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department's costs are materially the same for the support service but the Department's FTE numbers are reduced.

### **Materials and Services**

Expenditures in this category include \$284.8 million in payments to local partners for approved affordable housing projects and administrative costs.

### **Interfund Transfers**

This category includes payments to Metro's cost allocation plan in the amount of \$2.7 million. This has increased from FY 2020-21 partly due to the centralization of Finance and Regulatory Services and Communications staff and partly due to a change in methodology which results in better alignment of cost allocation in the year those services were used.

### **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 2021-22 contingency is reserved for future acquisitions and payments to local partners.

## **ENDING FUND BALANCE**

The ending fund balance of \$250.0 million is reserved for future acquisitions and payments to local partners.

# Affordable Housing Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 Approved Amount	FY 2021-22 Adopted Amount
<b>Affordable Housing Fund</b>							
<b>Revenues</b>							
				<u>Beginning Fund Balance</u>			
\$-	\$650,917,896	\$652,530,000	323500	Fund Bal-Restr Affordable Hsg/FBR-AffHsg	\$560,000,000	\$560,000,000	\$560,000,000
-	<b>650,917,896</b>	<b>652,530,000</b>		<b>Total Beginning Fund Balance</b>	<b>560,000,000</b>	<b>560,000,000</b>	<b>560,000,000</b>
<u>Current Revenue</u>							
-	-	1,403	412000	Local Grants - Direct	-	-	-
250,129	15,809,567	18,000,000	470000	Interest on Investments	13,500,000	13,500,000	13,500,000
652,800,000	-	-	490000	Gen Obligation Bond Proceeds	-	-	-
2,630,335	-	-	491500	Premium on Bonds Sold	-	-	-
<b>655,680,464</b>	<b>15,809,567</b>	<b>18,001,403</b>		<b>Total Current Revenue</b>	<b>13,500,000</b>	<b>13,500,000</b>	<b>13,500,000</b>
<u>Interfund Transfers</u>							
-	-	-	498000	Transfer for Direct Costs	-	-	-
<b>\$655,680,464</b>	<b>\$666,727,463</b>	<b>\$670,531,403</b>		<b>TOTAL RESOURCES</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>
<b>Expenditures</b>							
<u>Personnel Services</u>							
\$21,458	\$571,101	\$746,568	501000	Reg Employees-Full Time-Exempt	\$581,841	\$581,841	\$581,841
-	3,034	28,566	501500	Reg Empl-Full Time-Non-Exempt	59,273	59,273	59,273
-	-	-	502500	Reg Empl-Part Time-Non-Exempt	3,667	3,667	3,667
-	14	-	508000	Overtime	-	-	-
-	1,520	-	508600	Mobile Comm Allowance	-	-	-
1,828	57,665	66,439	511000	Fringe - Payroll Taxes	53,314	53,314	53,314
1,853	57,478	135,890	512000	Fringe - Retirement PERS	125,212	125,212	125,212
818	82,380	135,269	513000	Fringe - Health and Welfare	110,651	110,651	110,651
-	7,120	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
58	1,960	3,017	515000	Fringe - Other Benefits	2,462	2,462	2,462
297	6,271	19,798	519000	Pension Oblig Bonds Contrib	21,277	21,277	21,277
-	2,100	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>26,313</b>	<b>790,643</b>	<b>1,135,547</b>		<b>Total Personnel Services</b>	<b>957,697</b>	<b>957,697</b>	<b>957,697</b>
<u>Materials and Services</u>							
-	-	7,500	520100	Office Supplies	142,000	142,000	142,000
342	1,355	-	520120	Meeting Expenditures	-	-	-
23	-	-	520130	Postage and Shipping	-	-	-
-	-	1,500	520500	Operating Supplies	1,000	1,000	1,000
-	-	500	521200	Publications and Subscriptions	500	500	500
1,598,154	61,896	650,000	524000	Contracted Professional Svcs	745,000	745,000	745,000

# Affordable Housing Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	12,552	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	-	1,500	524500	Marketing Expenditures	3,300	3,300	3,300
-	-	20,000	525100	Utility Services	20,000	20,000	20,000
-	-	100,000	526000	Maintenance and Repair Services	100,000	100,000	100,000
298,294	193,573	-	528000	Other Purchased Services	-	-	-
1,380	32,912	-	528200	Banking Services	-	-	-
2,838,023	1,264,299	-	530000	Payments to Other Agencies	3,815,000	263,815,000	263,815,000
-	-	150,000,000	531800	Contributions to Other Govt	260,000,000	-	-
-	10,000	20,000,000	544000	Program Purchases	20,000,000	20,000,000	20,000,000
-	1,890	5,000	545100	Travel and Lodging	8,000	8,000	8,000
40	54	-	545200	Mileage, Taxi and Parking	-	-	-
-	560	-	545300	Meals and Entertainment	-	-	-
-	873	5,000	545500	Staff Development	9,500	9,500	9,500
<b>4,736,256</b>	<b>1,579,962</b>	<b>170,791,000</b>		<b>Total Materials and Services</b>	<b>284,844,300</b>	<b>284,844,300</b>	<b>284,844,300</b>
				<b><u>Interfund Transfers</u></b>			
-	-	253,871	580000	Transfer for Indirect Costs	2,719,708	2,719,708	2,719,708
-	-	-	582000	Transfer for Direct Costs	-	-	-
-	-	<b>253,871</b>		<b>Total Interfund Transfers</b>	<b>2,719,708</b>	<b>2,719,708</b>	<b>2,719,708</b>
				<b><u>Contingency</u></b>			
-	-	35,001,403	700000	Contingency	35,000,000	35,000,000	35,000,000
-	-	<b>35,001,403</b>		<b>Total Contingency</b>	<b>35,000,000</b>	<b>35,000,000</b>	<b>35,000,000</b>
				<b><u>Unappropriated Fund Balance</u></b>			
650,917,896	664,356,858	463,349,582	801000	Unapp FB - Restricted	249,978,295	249,978,295	249,978,295
<b>650,917,896</b>	<b>664,356,858</b>	<b>463,349,582</b>		<b>Total Unappropriated Fund Balance</b>	<b>249,978,295</b>	<b>249,978,295</b>	<b>249,978,295</b>
<b>\$655,680,464</b>	<b>\$666,727,463</b>	<b>\$670,531,403</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>	<b>\$573,500,000</b>
<b>4.00</b>	<b>6.15</b>	<b>9.50</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>6.40</b>	<b>6.40</b>	<b>6.40</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



**Cemetery  
Perpetual  
Care Fund**

## Cemetery Perpetual Care Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$627,479	\$680,203	\$734,063	\$741,893	\$741,893	\$741,893	1.07%
<b>Current Revenues</b>							
Other Tax Revenues	39,854	45,533	40,000	-	-	-	(100.00%)
Interest Earnings	12,870	16,157	19,820	14,838	14,838	14,838	(25.14%)
<b>Subtotal Current Revenues</b>	<b>52,724</b>	<b>61,690</b>	<b>59,820</b>	<b>14,838</b>	<b>14,838</b>	<b>14,838</b>	<b>(75.20%)</b>
<b>TOTAL RESOURCES</b>	<b>\$680,203</b>	<b>\$741,893</b>	<b>\$793,883</b>	<b>\$756,731</b>	<b>\$756,731</b>	<b>\$756,731</b>	<b>(4.68%)</b>
<b>REQUIREMENTS</b>							
<b>Interfund Transfers</b>							
Fund Equity Transfers	\$-	\$-	\$-	\$64,284	\$64,284	\$64,284	-
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,284</b>	<b>64,284</b>	<b>64,284</b>	<b>-</b>
Unappropriated Fund Balance	680,203	741,893	793,883	692,447	692,447	692,447	(12.78%)
<b>Subtotal Contingency/Ending Balance</b>	<b>680,203</b>	<b>741,893</b>	<b>793,883</b>	<b>692,447</b>	<b>692,447</b>	<b>692,447</b>	<b>(12.78%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$680,203</b>	<b>\$741,893</b>	<b>\$793,883</b>	<b>\$756,731</b>	<b>\$756,731</b>	<b>\$756,731</b>	<b>(4.68%)</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# 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 has historically received 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. Recognizing this, Metro stopped contributing the 25 percent surcharge to the Cemetery Perpetual Care Fund beginning in FY 2021-22 and began contributing the surcharge to a cemeteries specific Renewal and Replacement fund instead. Additionally, Metro began sweeping the interest from the Perpetual Care Fund to the cemeteries Renewal and Replacement fund. These two changes will provide a larger fund for future cemetery capital and maintenance projects as the surcharge will no longer be restricted as principal in the permanent fund.

## **CURRENT REVENUES**

### **Other Derived Tax Revenue**

Historically, revenue consisted of a 25 percent surcharge added to every grave sale to provide a contribution to the long-term perpetual care of the plot. Moving forward, these surcharges will be held in a different fund and the Perpetual Care Fund will have no revenue.

## **FUND BALANCE**

The fund balance will remain restricted and will not grow in future years as all interest earnings will be transferred from the Perpetual Care Fund to the Renewal and Replacement Fund to fund future capital and maintenance projects at the cemeteries.

# Cemetery Perpetual Care Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Cemetery Perpetual Care Fund</b>							
<b><u>Revenues</u></b>							
				<b><u>Beginning Fund Balance</u></b>			
\$607,059	\$646,913	\$685,086	302000	Fund Bal-Nonspend-Intact	\$692,447	\$692,447	\$692,447
20,420	33,290	48,977	350000	Fund Balance-Assigned	49,446	49,446	49,446
<b>627,479</b>	<b>680,203</b>	<b>734,063</b>		<b>Total Beginning Fund Balance</b>	<b>741,893</b>	<b>741,893</b>	<b>741,893</b>
				<b><u>Current Revenue</u></b>			
39,854	45,533	40,000	406000	Cemetery Revenue Surcharge	-	-	-
12,870	16,157	19,820	470000	Interest on Investments	14,838	14,838	14,838
<b>52,724</b>	<b>61,690</b>	<b>59,820</b>		<b>Total Current Revenue</b>	<b>14,838</b>	<b>14,838</b>	<b>14,838</b>
<b>\$680,203</b>	<b>\$741,893</b>	<b>\$793,883</b>	<b>TOTAL RESOURCES</b>		<b>\$756,731</b>	<b>\$756,731</b>	<b>\$756,731</b>
<b><u>Expenditures</u></b>							
				<b><u>Interfund Transfers</u></b>			
\$-	\$-	\$-	581000	Transfer of Resources	\$64,284	\$64,284	\$64,284
-	-	-		<b>Total Interfund Transfers</b>	<b>64,284</b>	<b>64,284</b>	<b>64,284</b>
				<b><u>Unappropriated Fund Balance</u></b>			
646,913	692,447	725,086	801000	Unapp FB - Restricted	692,447	692,447	692,447
33,290	49,446	68,797	805900	Unapp FB - Other Reserves and Designations	-	-	-
<b>680,203</b>	<b>741,893</b>	<b>793,883</b>		<b>Total Unappropriated Fund Balance</b>	<b>692,447</b>	<b>692,447</b>	<b>692,447</b>
<b>\$680,203</b>	<b>\$741,893</b>	<b>\$793,883</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$756,731</b>	<b>\$756,731</b>	<b>\$756,731</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Community  
Enhancement  
Fund**

## Community Enhancement Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$585,327	\$582,316	\$508,327	\$654,521	\$654,521	\$654,521	28.76%
<b>Current Revenues</b>							
Interest Earnings	15,658	18,069	12,985	8,169	8,169	8,169	(37.09%)
Charges for Services	1,077,087	1,086,468	1,095,106	1,017,913	1,017,913	1,017,913	(7.05%)
<b>Subtotal Current Revenues</b>	<b>1,092,745</b>	<b>1,104,537</b>	<b>1,108,091</b>	<b>1,026,082</b>	<b>1,026,082</b>	<b>1,026,082</b>	<b>(7.40%)</b>
<b>TOTAL RESOURCES</b>	<b>\$1,678,072</b>	<b>\$1,686,853</b>	<b>\$1,616,418</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>	<b>3.97%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	\$1,079,321	\$986,952	\$1,379,222	\$1,484,912	\$1,484,912	\$1,484,912	7.66%
<b>Subtotal Current Expenditures</b>	<b>1,079,321</b>	<b>986,952</b>	<b>1,379,222</b>	<b>1,484,912</b>	<b>1,484,912</b>	<b>1,484,912</b>	<b>7.66%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	16,435	18,394	19,235	20,764	20,764	20,764	7.95%
<b>Subtotal Interfund Transfers</b>	<b>16,435</b>	<b>18,394</b>	<b>19,235</b>	<b>20,764</b>	<b>20,764</b>	<b>20,764</b>	<b>7.95%</b>
Contingency	-	-	69,500	69,500	69,500	69,500	-
Unappropriated Fund Balance	582,316	681,507	148,461	105,427	105,427	105,427	(28.99%)
<b>Subtotal Contingency/Ending Balance</b>	<b>582,316</b>	<b>681,507</b>	<b>217,961</b>	<b>174,927</b>	<b>174,927</b>	<b>174,927</b>	<b>(19.74%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,678,072</b>	<b>\$1,686,853</b>	<b>\$1,616,418</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>	<b>3.97%</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

## 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 2021-22. 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 remaining fund balance of \$109K will be reviewed by the committee to contribute to projects in North Portland.

**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 \$282,666 will be collected in FY 2021-22 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 \$259,685 will be collected in FY 2021-22 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 \$76,694 will be collected in FY 2021-22 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 \$89,896 will be collected in FY 2021-22 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 \$70,684 will be collected in FY 2021-22 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 \$76,498 will be collected in FY 2021-22 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 \$32,204 will be collected in FY 2021-22 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 \$66,401 will be collected in FY 2021-22.

**City of Roses Enhancement Program:** Fees will be collected at a privately owned transfer station in Portland and will be used for local community enhancement projects as determined by a local committee working in partnership with Metro. The committee is under development. It is expected that about \$63,185 will be collected in FY 2021-22 from COR Transfer Station (owned by City of Roses Disposal and Recycling).

### **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.

### **CURRENT REVENUES**

#### **Enterprise Revenues**

Community enhancement and host 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 2021-22 will decrease by \$77,193 (7.0 percent) compared to FY 2020-21.

### **CURRENT EXPENDITURES**

#### **Materials and Services**

92.4 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, Portland and Forest Grove.

#### **Ending Fund Balance**

The ending fund balance represents the designated grant funds for the Metro Central Community Enhancement Program that have been awarded but not yet paid, and undesignated funds for grants yet to be awarded.

# Community Enhancement Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Community Enhancement Fund Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
\$91,569	\$103,313	\$95,571	325100	Fund Bal-Restr for N Portland	\$109,927	\$109,927	\$109,927
406,491	443,667	371,728	325200	Fund Bal-Restr for Metro Centr	270,400	270,400	270,400
87,267	35,336	-	325300	Fund Bal-Restr for Suttle Road/FBR-SRd	-	-	-
-	-	41,028	340000	Fund Bal-Unassigned/Undesignated	274,194	274,194	274,194
<b>585,327</b>	<b>582,316</b>	<b>508,327</b>		<b>Total Beginning Fund Balance</b>	<b>654,521</b>	<b>654,521</b>	<b>654,521</b>
<i><b>Current Revenue</b></i>							
303,484	281,578	310,676	432500	Rehabilitation and Enhance Fee	259,685	259,685	259,685
773,602	804,891	784,430	433500	Host Fees	758,228	758,228	758,228
15,658	18,069	12,985	470000	Interest on Investments	8,169	8,169	8,169
<b>1,092,745</b>	<b>1,104,537</b>	<b>1,108,091</b>		<b>Total Current Revenue</b>	<b>1,026,082</b>	<b>1,026,082</b>	<b>1,026,082</b>
<b>\$1,678,072</b>	<b>\$1,686,853</b>	<b>\$1,616,418</b>	<b>TOTAL RESOURCES</b>		<b>\$1,680,603</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>
<b>Expenditures</b>							
<i><b>Materials and Services</b></i>							
\$-	\$400	\$250	520100	Office Supplies	\$250	\$250	\$250
2,941	977	2,000	520120	Meeting Expenditures	2,000	2,000	2,000
146	-	-	520130	Postage and Shipping	-	-	-
1,875	3,413	50,700	524000	Contracted Professional Svcs	105,700	105,700	105,700
934	600	-	524050	Contracted Prof Svcs - Advertising	-	-	-
28	2,700	4,000	528000	Other Purchased Services	4,000	4,000	4,000
245	-	-	528400	Printing and Graphics	-	-	-
825,533	722,656	784,430	530000	Payments to Other Agencies	758,228	758,228	758,228
247,619	256,207	537,092	544500	Grants and Loans	613,984	613,984	613,984
-	-	250	545100	Travel and Lodging	250	250	250
-	-	500	545500	Staff Development	500	500	500
<b>1,079,321</b>	<b>986,952</b>	<b>1,379,222</b>		<b>Total Materials and Services</b>	<b>1,484,912</b>	<b>1,484,912</b>	<b>1,484,912</b>
<i><b>Interfund Transfers</b></i>							
-	-	-	581000	Transfer of Resources	-	-	-
16,435	18,394	19,235	582000	Transfer for Direct Costs	20,764	20,764	20,764
<b>16,435</b>	<b>18,394</b>	<b>19,235</b>		<b>Total Interfund Transfers</b>	<b>20,764</b>	<b>20,764</b>	<b>20,764</b>

# Community Enhancement Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	-	69,500	700000	<u>Contingency</u> Contingency	69,500	69,500	69,500
-	-	<b>69,500</b>		<b>Total Contingency</b>	<b>69,500</b>	<b>69,500</b>	<b>69,500</b>
582,316	681,507	148,461	805000	<u>Unappropriated Fund Balance</u> Unapp FB - Reserves	105,427	105,427	105,427
<b>582,316</b>	<b>681,507</b>	<b>148,461</b>		<b>Total Unappropriated Fund Balance</b>	<b>105,427</b>	<b>105,427</b>	<b>105,427</b>
<b>\$1,678,072</b>	<b>\$1,686,853</b>	<b>\$1,616,418</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>	<b>\$1,680,603</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Asset Management Fund

## General Asset Management Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$22,964,406	\$35,331,309	\$29,347,549	\$26,491,863	\$26,491,863	\$27,927,776	(4.84%)
<b>Current Revenues</b>							
Other Tax Revenues	-	-	-	45,000	45,000	45,000	-
Interest Earnings	695,562	778,045	705,446	398,080	398,080	398,080	(43.57%)
Grants	-	-	905,788	-	-	-	(100.00%)
Contributions from Governments	-	68,868	-	-	-	-	-
Contributions from Private Sources	-	269,560	-	-	-	-	-
Miscellaneous Revenue	351,209	60,864	8,709	-	-	-	(100.00%)
Other Financing Sources	-	550	350,000	350,000	350,000	350,000	-
<b>Subtotal Current Revenues</b>	<b>1,046,772</b>	<b>1,177,887</b>	<b>1,969,943</b>	<b>793,080</b>	<b>793,080</b>	<b>793,080</b>	<b>(59.74%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	550,000	126,000	-	822,924	822,924	822,924	-
Fund Equity Transfers	17,703,729	2,440,596	2,224,986	1,756,958	1,756,958	2,992,304	34.49%
<b>Subtotal Interfund Transfers</b>	<b>18,253,729</b>	<b>2,566,596</b>	<b>2,224,986</b>	<b>2,579,882</b>	<b>2,579,882</b>	<b>3,815,228</b>	<b>71.47%</b>
<b>TOTAL RESOURCES</b>	<b>\$42,264,906</b>	<b>\$39,075,792</b>	<b>\$33,542,478</b>	<b>\$29,864,825</b>	<b>\$29,864,825</b>	<b>\$32,536,084</b>	<b>(3.00%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$402,188	\$568,249	\$973,736	\$884,860	\$884,860	\$884,860	(9.13%)
Materials and Services	\$1,697,054	4,417,636	1,172,637	2,242,355	2,242,355	3,110,884	165.29%
Capital Outlay	\$3,120,756	1,946,123	14,411,929	14,278,773	14,278,773	16,081,503	11.58%
<b>Subtotal Current Expenditures</b>	<b>5,219,997</b>	<b>6,932,008</b>	<b>16,558,302</b>	<b>17,405,988</b>	<b>17,405,988</b>	<b>20,077,247</b>	<b>21.25%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	150,000	-	305,000	-	-	-	(100.00%)
Interfund Loans	1,563,600	50,000	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>1,713,600</b>	<b>50,000</b>	<b>305,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
<b>Contingency</b>							
Unappropriated Fund Balance	35,331,309	32,093,784	9,912,262	8,131,775	8,131,775	8,131,775	(17.96%)
<b>Subtotal Contingency/Ending Balance</b>	<b>35,331,309</b>	<b>32,093,784</b>	<b>16,679,176</b>	<b>12,458,837</b>	<b>12,458,837</b>	<b>12,458,837</b>	<b>(25.30%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$42,264,906</b>	<b>\$39,075,792</b>	<b>\$33,542,478</b>	<b>\$29,864,825</b>	<b>\$29,864,825</b>	<b>\$32,536,084</b>	<b>(3.00%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>2.20</b>	<b>4.80</b>	<b>6.70</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>(10.45%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(0.70)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 finance and information technology infrastructure.

With the renewal of the Parks and Natural Areas Local Option Levy in 2016, the 2018 issuance of the general obligation bonds for Oregon Zoo Infrastructure and Animal Welfare and the 2018 and 2020 general obligation bonds for the Natural Areas program, most large capital projects continue to be funded and managed through separate bond and operating 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 accounts for new capital additions for Information Services, Finance and Regulatory Services (FRS) and Metro Regional Center (MRC). For FY 2021-22, the New Capital fund is budgeting \$823,000 for technology upgrades at the MRC building as part of the Metro Together project. Approximately \$21,000 is budgeted for software upgrades for FRS with another \$420,000 available in capital reserves for technology needs as they are identified. At the direction of Metro Council, \$1.0 million in funding has been reserved to be used within the Build Back Better framework with a focus on safety, climate justice, and resilience on Metro property.

## **RENEWAL AND REPLACEMENT**

This fund accounts for renewal and replacement including capital upgrades and capital maintenance. Each year, an annual contribution is directed into the fund to provide for the current and future needs of existing assets. In FY 2021-22 there are annual and one-time contributions of \$2.6 million being directed into this fund.

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). Regional parks projects may also be funded by and budgeted in other Parks department funds. See the Capital Improvement Plan detail section for additional information on capital projects and their funding sources.

## **WILLAMETTE FALLS CAPITAL**

This fund also tracks and manages 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 \$13.4 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 \$18.8 million of the beginning fund balance is dedicated funding for capital projects related to Parks and Nature, including \$13.8 million reserved for the Willamette Falls Riverwalk project. Approximately, \$2.0 million is reserved for information services technology upgrades and enhancements. Another \$6.7 million is dedicated to the renewal and replacement capital requirements of the Metro Regional Center and surrounding facilities, and to other designated future project funding.

## **CURRENT REVENUES**

### **Interfund Transfers**

Interfund transfers are received for a variety of purposes. Transfers to the Parks Capital Subfund include Glendoveer funds of \$25,000 in merchandise revenue. The General Fund will contribute approximately \$3.2 million in FY 2021-22 for annual ongoing and one-time contributions to the renewal and replacement reserve, which are necessary to fund scheduled replacements as well as for sustainability upgrades.

## **CURRENT EXPENDITURES**

### **Personnel Services**

The General Asset Management Fund budgets for 6.0 FTE related to project and contract management for the various construction and renewal and replacement projects being implemented in FY 2021-22.

### **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 or non-capitalizable equipment, such as printers. These projects or purchases 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. Projects include Information Services major upgrades, investments in financial technology, MRC building renovations and upgrades, and Park projects such as Willamette Falls Riverwalk. 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 2021-22 the contingency also includes portions of the Willamette Falls Riverwalk project (\$1.0 million) and other regional parks contingency of \$3.3 million.

## **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 majority of the ending fund balance for FY 2021-22 is related to Willamette Falls Riverwalk project.

# General Asset Management Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Asset Management Fund</b>							
<b>Revenues</b>							
				<b><u>Beginning Fund Balance</u></b>			
\$108,421	\$133,421	\$130,584	320500	Fund Bal-Restr for Capital	\$258,421	\$258,421	\$258,421
-	12,997,910	7,281,651	324000	Fund Bal-Restr for Bond Cap	4,654,388	4,654,388	5,902,917
13,688,478	14,474,342	13,950,640	326000	Fund Bal-Restr by IGA	13,762,466	13,762,466	13,762,466
-	-	402,996	330000	Fund Balance-Committed	32	32	32
9,067,507	7,373,661	6,680,678	340000	Fund Bal-Unassigned/Undesignated	6,986,556	6,986,556	7,173,940
-	-	-	340900	Fund Bal-Desg Future Expenditure	-	-	-
100,000	-	-	349000	Fund Balance-Unassigned/Reserved	-	-	-
-	351,975	901,000	350000	Fund Balance-Assigned	830,000	830,000	830,000
<b>22,964,406</b>	<b>35,331,309</b>	<b>29,347,549</b>		<b>Total Beginning Fund Balance</b>	<b>26,491,863</b>	<b>26,491,863</b>	<b>27,927,776</b>
				<b><u>Current Revenue</u></b>			
-	-	-	406000	Cemetery Revenue Surcharge	45,000	45,000	45,000
-	-	515,651	410900	Fed Capital Grants - Indirect	-	-	-
-	-	388,500	411800	State Capital Grants	-	-	-
-	-	1,637	412000	Local Grants - Direct	-	-	-
342,500	-	-	414200	Intergovernmental Misc Revenue	-	-	-
-	68,868	-	414500	Government Contributions	-	-	-
695,562	778,045	705,446	470000	Interest on Investments	398,080	398,080	398,080
-	269,560	-	475500	Capital Contrib and Donations	-	-	-
7,431	7,695	7,453	480800	Loan Principal Receipts	-	-	-
1,278	1,011	1,256	480900	Loan Interest Receipts	-	-	-
-	550	350,000	481000	Sale of Capital Assets	350,000	350,000	350,000
-	-	-	481100	Gain (Loss) - Sale of Cap Asst	-	-	-
-	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
-	52,159	-	489000	Miscellaneous Revenue	-	-	-
<b>1,046,772</b>	<b>1,177,887</b>	<b>1,969,943</b>		<b>Total Current Revenue</b>	<b>793,080</b>	<b>793,080</b>	<b>793,080</b>
				<b><u>Interfund Transfers</u></b>			
17,703,729	2,440,596	2,224,986	497000	Transfer of Resources	1,756,958	1,756,958	2,992,304
550,000	126,000	-	498000	Transfer for Direct Costs	822,924	822,924	822,924
<b>18,253,729</b>	<b>2,566,596</b>	<b>2,224,986</b>		<b>Total Interfund Transfers</b>	<b>2,579,882</b>	<b>2,579,882</b>	<b>3,815,228</b>
<b>\$42,264,906</b>	<b>\$39,075,792</b>	<b>\$33,542,478</b>		<b>TOTAL RESOURCES</b>	<b>\$29,864,825</b>	<b>\$29,864,825</b>	<b>\$32,536,084</b>

# General Asset Management Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
\$198,943	\$250,002	\$458,283	501000	Reg Employees-Full Time-Exempt	\$382,937	\$382,937	\$382,937
50,528	58,556	97,387	501500	Reg Empl-Full Time-Non-Exempt	97,416	97,416	97,416
47,913	102,751	106,820	502000	Reg Employees-Part Time-Exempt	108,430	108,430	108,430
1,090	440	1,500	508000	Overtime	1,500	1,500	1,500
600	938	1,200	508600	Mobile Comm Allowance	1,200	1,200	1,200
24,677	34,241	55,995	511000	Fringe - Payroll Taxes	49,838	49,838	49,838
33,522	66,008	118,287	512000	Fringe - Retirement PERS	118,315	118,315	118,315
36,257	47,392	115,167	513000	Fringe - Health and Welfare	103,536	103,536	103,536
1,200	1,500	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
863	1,244	2,534	515000	Fringe - Other Benefits	2,258	2,258	2,258
5,846	4,086	16,563	519000	Pension Oblig Bonds Contrib	19,430	19,430	19,430
750	1,089	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>402,188</b>	<b>568,249</b>	<b>973,736</b>		<b>Total Personnel Services</b>	<b>884,860</b>	<b>884,860</b>	<b>884,860</b>
<i><b>Materials and Services</b></i>							
4,887	-	6,000	520100	Office Supplies	6,000	6,000	6,000
129,633	27,991	-	520110	Computer Equipment	100,000	100,000	100,000
4,811	(173)	-	520120	Meeting Expenditures	-	-	-
-	32	-	520130	Postage and Shipping	-	-	-
522	-	-	520140	Promotional Supplies	-	-	-
854	836	-	520500	Operating Supplies	-	-	-
-	17,245	-	520510	Tools and Equipment	-	-	-
99	-	-	521000	Subscriptions and Dues	-	-	-
-	240	-	521100	Membership and Professional Dues	-	-	-
-	76	-	521200	Publications and Subscriptions	-	-	-
3,190	211	-	521500	Maintenance and Repairs Supplies	-	-	-
-	2,996	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
29,000	30,118	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
463,622	820,593	250,000	524000	Contracted Professional Svcs	750,000	750,000	1,780,000
-	2,700	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
4,634	4,012	10,000	524050	Contracted Prof Svcs - Advertising	10,000	10,000	10,000
2,669	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
92,943	614,917	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
119	-	-	524500	Marketing Expenditures	-	-	-

# General Asset Management Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
77,797	1,212	206,284	525000	Contracted Property Services	439,799	439,799	278,328
271,403	516,755	-	526000	Maintenance and Repair Services	286,556	286,556	286,556
75,145	2,290,536	250,353	526010	Maintenance and Repair Services - Building	-	-	-
16,111	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
4,269	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
238,700	27,465	450,000	526100	Capital Maintenance - CIP	350,000	350,000	350,000
178,180	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
-	13,561	-	526300	Software Licensing	-	-	-
-	-	-	526400	Vehicles/Vehicles	300,000	300,000	300,000
-	104,250	-	526450	Leases/Leases	-	-	-
-	25,347	-	526520	Rentals - Equipment	-	-	-
4,002	57,588	-	528000	Other Purchased Services	-	-	-
36	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	300	-	528200	Banking Services	-	-	-
275	314	-	528400	Printing and Graphics	-	-	-
7,441	6,539	-	530010	License and Permit Fees	-	-	-
50,000	50,000	-	544500	Grants and Loans	-	-	-
1,730	-	-	545000	Travel	-	-	-
-	100	-	545100	Travel and Lodging	-	-	-
290	514	-	545200	Mileage, Taxi and Parking	-	-	-
269	83	-	545300	Meals and Entertainment	-	-	-
25	694	-	545500	Staff Development	-	-	-
34,400	-	-	547500	Claims Paid	-	-	-
-	585	-	549000	Miscellaneous Expenditures	-	-	-
-	(200,000)	-	552000	Bad Debt Expense	-	-	-
<b>1,697,054</b>	<b>4,417,636</b>	<b>1,172,637</b>		<b>Total Materials and Services</b>	<b>2,242,355</b>	<b>2,242,355</b>	<b>3,110,884</b>
				<b><u>Capital Outlay</u></b>			
48,952	60,261	7,075,000	571000	Improve-Other than Bldg	5,750,000	5,750,000	5,750,000
2,168,777	159,554	3,390,000	572000	Buildings and Related	4,925,000	4,925,000	6,335,000
452,999	1,058,742	130,000	574000	Equipment and Vehicles	-	-	-
122,827	56,362	425,000	574500	Vehicles	-	-	-
993	131,815	2,520,831	575000	Furniture, Fixtures & Equipment	2,977,653	2,977,653	2,977,653
326,208	479,389	871,098	579000	Capitalized Software	626,120	626,120	1,018,850
<b>3,120,756</b>	<b>1,946,123</b>	<b>14,411,929</b>		<b>Total Capital Outlay</b>	<b>14,278,773</b>	<b>14,278,773</b>	<b>16,081,503</b>
				<b><u>Interfund Transfers</u></b>			
150,000	-	305,000	582000	Transfer for Direct Costs	-	-	-

# General Asset Management Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
1,550,000	50,000	-	586000	Interfund Loan - Principal	-	-	-
13,600	-	-	586500	Interfund Loan - Interest	-	-	-
<b>1,713,600</b>	<b>50,000</b>	<b>305,000</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<b><u>Contingency</u></b>			
-	-	6,666,914	700000	Contingency	4,227,062	4,227,062	4,227,062
-	-	100,000	709000	Contingency - All Other	100,000	100,000	100,000
<b>-</b>	<b>-</b>	<b>6,766,914</b>		<b>Total Contingency</b>	<b>4,327,062</b>	<b>4,327,062</b>	<b>4,327,062</b>
				<b><u>Unappropriated Fund Balance</u></b>			
-	-	689,583	800000	Unappropriated Fund Balance	-	-	-
35,331,309	32,093,784	8,463,640	801000	Unapp FB - Restricted	7,150,411	7,150,411	7,150,411
-	-	759,039	805900	Unapp FB - Other Reserves and Designations	981,364	981,364	981,364
<b>35,331,309</b>	<b>32,093,784</b>	<b>9,912,262</b>		<b>Total Unappropriated Fund Balance</b>	<b>8,131,775</b>	<b>8,131,775</b>	<b>8,131,775</b>
<b>\$42,264,906</b>	<b>\$39,075,792</b>	<b>\$33,542,478</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$29,864,825</b>	<b>\$29,864,825</b>	<b>\$32,536,084</b>
<b>2.20</b>	<b>4.80</b>	<b>6.70</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**General  
Obligation  
Bond Debt  
Service  
Fund**

## General Obligation Debt Service Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$850,861	\$3,151,443	\$1,500,000	\$2,466,000	\$2,466,000	\$2,466,000	64.40%
<b>Current Revenues</b>							
Real Property Taxes	47,884,675	81,867,403	71,001,413	71,593,598	71,593,598	71,593,598	0.83%
Interest Earnings	446,460	703,231	200,000	400,000	400,000	400,000	100.00%
<b>Subtotal Current Revenues</b>	<b>48,331,135</b>	<b>82,570,634</b>	<b>71,201,413</b>	<b>71,993,598</b>	<b>71,993,598</b>	<b>71,993,598</b>	<b>1.11%</b>
<b>TOTAL RESOURCES</b>	<b>\$49,181,996</b>	<b>\$85,722,077</b>	<b>\$72,701,413</b>	<b>\$74,459,598</b>	<b>\$74,459,598</b>	<b>\$74,459,598</b>	<b>2.42%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Debt Service	\$46,030,553	\$82,255,112	\$72,701,413	\$74,459,598	\$74,459,598	\$74,459,598	2.42%
<b>Subtotal Current Expenditures</b>	<b>46,030,553</b>	<b>82,255,112</b>	<b>72,701,413</b>	<b>74,459,598</b>	<b>74,459,598</b>	<b>74,459,598</b>	<b>2.42%</b>
Unappropriated Fund Balance	3,151,443	3,466,965	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>3,151,443</b>	<b>3,466,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$49,181,996</b>	<b>\$85,722,077</b>	<b>\$72,701,413</b>	<b>\$74,459,598</b>	<b>\$74,459,598</b>	<b>\$74,459,598</b>	<b>2.42%</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# General Obligation Bond Debt Service Fund

The General Obligation Bond Debt Service Fund receives property tax revenue from voter-approved levies and pays principal and interest due to holders of Metro's outstanding general obligation bonds. The fund contains debt service payments for each of Metro's existing outstanding general obligation bond series.

- Natural Areas Program, 2012A Series
- Natural Areas Program 2018 Series
- Natural Areas Program 2020A Series
- Natural Areas Program 2020B Series
- Oregon Zoo Infrastructure and Animal Welfare 2012A Series
- Oregon Zoo Infrastructure and Animal Welfare 2018 Series
- Affordable Housing 2019 Series

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

## BEGINNING FUND BALANCE

The residual balance remaining from the previous year after all debt service is paid, which will be used to offset the FY 2021-22 property tax levy.

## CURRENT REVENUES

### Property Taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate. In May 2012 and 2018, respectively, Metro issued \$75 million and \$28.1 million for the 2006 Natural Areas Program voter-approved measure. In November 2019, the region's voters approved a \$475 million Natural Areas Program. Under this authorization, Metro issued the first \$200 million in bonds in May 2020. Under the 2008 Oregon Zoo Infrastructure and Animal Welfare voter-approved measure, there are two outstanding bonds issued: \$65 million issued in May 2012 and \$10 million issued in May 2018, which is the final issuance under that authorization. In May 2019 \$652.8 million was issued for the Affordable Housing program, approved by voters in November 2018.

## CURRENT EXPENDITURES

### Debt Service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue. Debt service payments are made semi-annually. In FY 2021-22 the following debt service payments will be made:

<b>General Obligation Bond Fund</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
<i>General Obligation Bonds</i>			
Natural Areas 2012A Series	\$6,045,000	\$1,840,450	\$7,885,450
Natural Areas 2018 Series	1,835,000	533,250	2,368,250
Natural Areas, Series 2020A	-	3,526,179	3,526,179
Natural Areas, Series 2020B	16,330,000	1,089,915	17,419,915
Oregon Zoo Infrastructure 2012A Series	3,665,000	1,471,325	5,136,325
Oregon Zoo Infrastructure 2018 Series	815,000	374,750	1,189,750
Affordable Housing 2019 Series	16,160,000	20,773,729	36,933,729
	<b>\$44,850,000</b>	<b>\$29,609,598</b>	<b>\$74,459,598</b>

# General Obligation Bond Debt Service Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Obligation Debt Service Fund</b>							
<b>Revenues</b>							
\$850,861	\$3,151,443	\$1,500,000	320000	<u>Beginning Fund Balance</u> Fund Bal-Restr for Debt Svc	\$2,466,000	\$2,466,000	\$2,466,000
<b>850,861</b>	<b>3,151,443</b>	<b>1,500,000</b>		<b>Total Beginning Fund Balance</b>	<b>2,466,000</b>	<b>2,466,000</b>	<b>2,466,000</b>
<u>Current Revenue</u>							
46,379,856	81,207,921	70,751,413	401000	Real Property Taxes-Current Yr	71,143,598	71,143,598	71,143,598
1,393,989	480,834	250,000	401500	Real Property Taxes-Prior Yrs	450,000	450,000	450,000
50,547	85,649	-	401800	Payment in Lieu of R Prop Tax	-	-	-
60,282	92,999	-	401900	Interest and Penalty-R Prop Tax	-	-	-
446,460	703,231	200,000	470000	Interest on Investments	400,000	400,000	400,000
<b>48,331,135</b>	<b>82,570,634</b>	<b>71,201,413</b>		<b>Total Current Revenue</b>	<b>71,993,598</b>	<b>71,993,598</b>	<b>71,993,598</b>
<b>\$49,181,996</b>	<b>\$85,722,077</b>	<b>\$72,701,413</b>	<b>TOTAL RESOURCES</b>		<b>\$74,459,598</b>	<b>\$74,459,598</b>	<b>\$74,459,598</b>
<b>Expenditures</b>							
<u>Debt Service</u>							
\$37,410,000	\$52,775,000	\$41,290,000	562000	GO Bond Payments-Principal	\$44,850,000	\$44,850,000	\$44,850,000
8,620,553	29,480,112	31,411,413	562500	GO Bond Payments-Interest	29,609,598	29,609,598	29,609,598
<b>46,030,553</b>	<b>82,255,112</b>	<b>72,701,413</b>		<b>Total Debt Service</b>	<b>74,459,598</b>	<b>74,459,598</b>	<b>74,459,598</b>
<u>Unappropriated Fund Balance</u>							
3,151,443	3,466,965	-	801000	Unapp FB - Restricted	-	-	-
<b>3,151,443</b>	<b>3,466,965</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$49,181,996</b>	<b>\$85,722,077</b>	<b>\$72,701,413</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$74,459,598</b>	<b>\$74,459,598</b>	<b>\$74,459,598</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**General  
Revenue  
Bond Fund**

## General Revenue Bond Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$19,389,289	\$4,082,643	\$4,102,413	\$4,099,230	\$4,099,230	\$4,099,230	(0.08%)
<b>Current Revenues</b>							
Interest Earnings	41,712	22,129	22,100	8,872	8,872	8,872	(59.86%)
Local Government Shared Revenues	3,087,824	3,387,244	3,399,800	3,396,100	3,396,100	3,396,100	(0.11%)
<b>Subtotal Current Revenues</b>	<b>3,129,536</b>	<b>3,409,373</b>	<b>3,421,900</b>	<b>3,404,972</b>	<b>3,404,972</b>	<b>3,404,972</b>	<b>(0.49%)</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	3,011,077	2,994,067	2,993,520	2,997,113	2,997,113	2,997,113	0.12%
<b>Subtotal Interfund Transfers</b>	<b>3,011,077</b>	<b>2,994,067</b>	<b>2,993,520</b>	<b>2,997,113</b>	<b>2,997,113</b>	<b>2,997,113</b>	<b>0.12%</b>
<b>TOTAL RESOURCES</b>	<b>\$25,529,902</b>	<b>\$10,486,083</b>	<b>\$10,517,833</b>	<b>\$10,501,315</b>	<b>\$10,501,315</b>	<b>\$10,501,315</b>	<b>(0.16%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Debt Service	6,407,626	6,394,666	6,393,320	6,394,713	6,394,713	6,394,713	0.02%
<b>Subtotal Current Expenditures</b>	<b>6,407,626</b>	<b>6,394,666</b>	<b>6,393,320</b>	<b>6,394,713</b>	<b>6,394,713</b>	<b>6,394,713</b>	<b>0.02%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	15,039,634	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>15,039,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unappropriated Fund Balance	4,082,643	4,091,417	4,124,513	4,106,602	4,106,602	4,106,602	(0.43%)
<b>Subtotal Contingency/Ending Balance</b>	<b>4,082,643</b>	<b>4,091,417</b>	<b>4,124,513</b>	<b>4,106,602</b>	<b>4,106,602</b>	<b>4,106,602</b>	<b>(0.43%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$25,529,902</b>	<b>\$10,486,083</b>	<b>\$10,517,833</b>	<b>\$10,501,315</b>	<b>\$10,501,315</b>	<b>\$10,501,315</b>	<b>(0.16%)</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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

## **BEGINNING FUND BALANCE**

The majority of beginning fund balance, \$3.4 million, is restricted for debt service associated with the OCC hotel project.

## **CURRENT REVENUES**

### **Local Government Shared Revenues**

The OCC hotel project debt service is funded by transient lodging taxes received from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement with Multnomah County and the City of Portland, which is budgeted at \$3.4 million for FY 2021-22.

### **Interest Earnings**

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

### **Interfund Transfers**

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

## **CURRENT EXPENDITURES**

### **Debt Service**

This category contains principal and interest due on the outstanding bonds. Debt service payments are made semi-annually and are tied to the debt service schedules. The 2013 series full faith and credit bonds will mature in 2022. The 2016 series full faith and credit bonds will mature in 2024. The 2018 series full faith and credit bonds mature in 2033. Metro is responsible for debt service payments on the OCC hotel project revenue bonds until maturity in 2047; the funding for the debt service comes from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement. The following debt service payments by issue will be made in FY 2021-22:

<b>General Revenue Bond Fund</b>	<b>Principal</b>	<b>Interest</b>	<b>Debt Service</b>
<i>Full Faith &amp; Credit Refunding Bonds</i>			
2013 Series	\$1,345,000	\$44,263	\$1,389,263
2016 Series	920,000	101,400	1,021,400
<i>Full Faith &amp; Credit</i>			
2018 Series	-	586,450	586,450
<i>Revenue Bonds</i>			
OCC Hotel Project, Series 2017	965,000	2,432,600	3,397,600
	<b>\$3,230,000</b>	<b>\$3,164,713</b>	<b>\$6,394,713</b>

### **ENDING FUND BALANCE**

A debt service reserve of approximately \$3.4 million is maintained on the OCC hotel project until the loan balance is paid in full. The remaining balance is residual interest earnings which will be used for future debt service payments.

# General Revenue Bond Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>General Revenue Bond Fund</b>							
<b><u>Revenues</u></b>							
				<b><u>Beginning Fund Balance</u></b>			
\$3,690,963	\$3,395,523	\$-	320000	Fund Bal-Restr for Debt Svc	\$-	\$-	\$-
15,000,000	-	-	324000	Fund Bal-Restr for Bond Cap	-	-	-
672,845	686,243	700,909	340000	Fund Bal-Unassigned/Undesignated	717,090	717,090	717,090
25,481	877	3,401,504	340300	Fund Bal-Dsg Debt Service	3,382,140	3,382,140	3,382,140
<b>19,389,289</b>	<b>4,082,643</b>	<b>4,102,413</b>		<b>Total Beginning Fund Balance</b>	<b>4,099,230</b>	<b>4,099,230</b>	<b>4,099,230</b>
				<b><u>Current Revenue</u></b>			
3,087,824	3,387,244	3,399,800	413300	Visitor Development Fund Alloc	3,396,100	3,396,100	3,396,100
41,712	22,129	22,100	470000	Interest on Investments	8,872	8,872	8,872
<b>3,129,536</b>	<b>3,409,373</b>	<b>3,421,900</b>		<b>Total Current Revenue</b>	<b>3,404,972</b>	<b>3,404,972</b>	<b>3,404,972</b>
				<b><u>Interfund Transfers</u></b>			
3,011,077	2,994,067	2,993,520	497000	Transfer of Resources	2,997,113	2,997,113	2,997,113
<b>3,011,077</b>	<b>2,994,067</b>	<b>2,993,520</b>		<b>Total Interfund Transfers</b>	<b>2,997,113</b>	<b>2,997,113</b>	<b>2,997,113</b>
<b>\$25,529,902</b>	<b>\$10,486,083</b>	<b>\$10,517,833</b>	<b>TOTAL RESOURCES</b>		<b>\$10,501,315</b>	<b>\$10,501,315</b>	<b>\$10,501,315</b>
<b><u>Expenditures</u></b>							
				<b><u>Debt Service</u></b>			
\$2,970,000	\$3,055,000	\$3,140,000	563000	Revenue Bond Pmts-Principal	\$3,230,000	\$3,230,000	\$3,230,000
3,437,626	3,339,666	3,253,320	563500	Revenue Bond Payments-Interest	3,164,713	3,164,713	3,164,713
<b>6,407,626</b>	<b>6,394,666</b>	<b>6,393,320</b>		<b>Total Debt Service</b>	<b>6,394,713</b>	<b>6,394,713</b>	<b>6,394,713</b>
				<b><u>Interfund Transfers</u></b>			
15,039,634	-	-	581000	Transfer of Resources	-	-	-
<b>15,039,634</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>

# General Revenue Bond Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b><i>Unappropriated Fund Balance</i></b>							
3,395,523	3,388,407	3,406,979	801000	Unapp FB - Restricted	3,379,962	3,379,962	3,379,962
687,120	703,010	717,534	805000	Unapp FB - Reserves	726,640	726,640	726,640
<b>4,082,643</b>	<b>4,091,417</b>	<b>4,124,513</b>		<b>Total Unappropriated Fund Balance</b>	<b>4,106,602</b>	<b>4,106,602</b>	<b>4,106,602</b>
<b>\$25,529,902</b>	<b>\$10,486,083</b>	<b>\$10,517,833</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$10,501,315</b>	<b>\$10,501,315</b>	<b>\$10,501,315</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Metropolitan  
Exposition  
Recreation  
Commission  
Fund**

## Metropolitan Exposition Recreation Commission Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$61,813,068	\$43,323,263	\$24,422,944	\$12,691,170	\$12,691,170	\$12,691,170	(48.04%)
<b>Current Revenues</b>							
Interest Earnings	1,246,611	924,311	287,445	241,000	241,000	241,000	(16.16%)
Grants	49,371	518,887	1,615,000	-	-	-	(100.00%)
Local Government Shared Revenues	26,914,379	20,631,145	3,855,000	12,559,091	12,559,091	12,559,091	225.79%
Contributions from Governments	1,423,843	2,457,379	4,081,313	1,006,827	1,006,827	1,006,827	(75.33%)
Charges for Services	56,758,234	37,474,838	10,229,351	27,930,614	27,930,614	27,930,614	173.04%
Contributions from Private Sources	765,500	1,040,000	2,875,000	3,429,350	3,429,350	3,429,350	19.28%
Internal Charges for Services	-	18,011	-	-	-	-	-
Miscellaneous Revenue	163,535	444,317	40,756	55,800	55,800	55,800	36.91%
<b>Subtotal Current Revenues</b>	<b>87,321,472</b>	<b>63,508,889</b>	<b>22,983,865</b>	<b>45,222,682</b>	<b>45,222,682</b>	<b>45,222,682</b>	<b>96.76%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	-	-	170,000	-
Fund Equity Transfers	400,000	400,000	7,075,610	940,000	940,000	940,000	(86.71%)
<b>Subtotal Interfund Transfers</b>	<b>400,000</b>	<b>400,000</b>	<b>7,075,610</b>	<b>940,000</b>	<b>940,000</b>	<b>1,110,000</b>	<b>(84.31%)</b>
<b>TOTAL RESOURCES</b>	<b>\$149,534,540</b>	<b>\$107,232,152</b>	<b>\$54,482,419</b>	<b>\$58,853,852</b>	<b>\$58,853,852</b>	<b>\$59,023,852</b>	<b>8.34%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$22,401,878	\$21,920,406	\$7,890,628	\$18,765,158	\$18,765,158	\$18,765,158	137.82%
Materials and Services	70,662,651	46,652,946	19,186,583	21,245,891	21,245,891	21,415,891	11.62%
Capital Outlay	6,433,576	7,479,664	8,355,000	1,150,000	1,150,000	1,150,000	(86.24%)
<b>Subtotal Current Expenditures</b>	<b>99,498,106</b>	<b>76,053,016</b>	<b>35,432,211</b>	<b>41,161,049</b>	<b>41,161,049</b>	<b>41,331,049</b>	<b>16.65%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	12,500	150,672	-	-	-	-	-
Interfund Reimbursements	4,956,558	5,584,560	7,076,620	8,679,691	8,679,691	8,679,691	22.65%
Fund Equity Transfers	1,024,161	1,020,275	1,016,475	1,021,400	1,021,400	1,021,400	0.48%
Interfund Loans	719,952	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>6,713,171</b>	<b>6,755,507</b>	<b>8,093,095</b>	<b>9,701,091</b>	<b>9,701,091</b>	<b>9,701,091</b>	<b>19.87%</b>
Contingency	-	-	10,957,113	7,991,712	7,991,712	7,991,712	(27.06%)
Unappropriated Fund Balance	43,323,263	24,423,629	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>43,323,263</b>	<b>24,423,629</b>	<b>10,957,113</b>	<b>7,991,712</b>	<b>7,991,712</b>	<b>7,991,712</b>	<b>(27.06%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$149,534,540</b>	<b>\$107,232,152</b>	<b>\$54,482,419</b>	<b>\$58,853,852</b>	<b>\$58,853,852</b>	<b>\$59,023,852</b>	<b>8.34%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>200.97</b>	<b>201.70</b>	<b>194.95</b>	<b>189.85</b>	<b>189.85</b>	<b>189.85</b>	<b>(2.62%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(5.10)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# 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, Multnomah County and the City of Portland.

## **BEGINNING FUND BALANCE**

The beginning fund balance, projected to be \$12.7 million, represents funds carried over from the previous year.

## **CURRENT REVENUES**

### **Local Government Shared Revenues**

Local government revenues include the Transient Lodging Tax (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, Portland's and Expo. Those revenues are expected to see an increase from FY 2020-21 as the travel and tourism industry begins to recover from the COVID-19 pandemic, however they will remain significantly below FY 2019-20 budgeted revenue.

### **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 contribution increased or decreased by the West Class Size A Consumer Price Index.

### **Enterprise Revenues**

MERC charges various fees for the use of its facilities, including rent, concessions and catering, parking and other enterprise activities. The venues have experienced severe financial impacts due to the COVID-19 pandemic. The proposed budget assumes large gatherings begin to return in fall 2021, though the recovery is expected to take multiple years. Overall annual event revenues are expected to be 75% of FY 2019-20.

### **Contributions from Private Sources**

This category includes \$3.3 million in contributions from the food and beverage contractor towards food and beverage capital improvements.

### **Interfund Transfers**

In FY 2021-22 the General Fund will provide support of \$650,000 to Expo and \$290,000 to Portland's due to fiscal challenges as a result of the COVID-19 pandemic. Up to an additional \$170,000 will be transferred from the General Fund to support the Expo Development Opportunity Study, funding community engagement and professional services. The FY 2020-21 budget included significant pandemic support to all three venues from the General Fund.

## **CURRENT EXPENDITURES**

### **Personnel Services**

Expenses include the minimal operating staff retained by the venues to manage future business, maintain the buildings, support community needs such as COVID-19 testing and vaccinations, and plan for reopening to large gatherings.

As events are expected to return in FY 2021-22, additional personnel costs have been budgeted to support those events.

### **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 are expected to increase as events return to the venues. Both FY 2018-19 and FY 2019-20 included significant costs due to the OCC major renovation project.

### **Capital Outlay**

Capital outlay includes capital projects that create or extend the life of a capital asset. Only health and safety projects and projects with external funding are included in FY 2021-22.

### **Interfund Transfers**

Transfers from the MERC Fund are for central service charges and debt service. Transfers to the General Fund are for 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.

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>MERC Fund</b>							
<b>Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
\$17,280,037	\$17,467,824	\$2,000,000	320530	Fund Bal-Restr for Capital TLT	\$-	\$-	\$-
1,588,417	15,571,126	-	326200	Fund Bal - Restricted by Contract	-	-	-
8,485,428	5,976,918	13,344,184	340000	Fund Bal-Unassigned/Undesignated	12,311,170	12,311,170	12,311,170
190,396	195,080	-	345200	Fund Bal-Dsg Renewal Expo	80,000	80,000	80,000
18,542,407	-	-	345300	Fund Bal-Dsg Renewal OCC	-	-	-
7,365,352	1,742,416	4,045,000	345400	Fun Bal-DsgG Renewal P'5	300,000	300,000	300,000
1,098,079	1,098,079	-	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	-	-	-
2,044,982	54,430	3,104,485	346200	Fund Bal - Dsg Expo Bus Str-Cap/FB OCC B C	-	-	-
2,564,720	936,253	-	346300	Fund Bal - Dsg OCC Bus Str-Cap/FB OCC B C	-	-	-
2,653,250	281,137	1,929,275	346400	Fund Bal - Dsg P'5 Bus St-Cap/FB PCPA BC	-	-	-
<b>61,813,068</b>	<b>43,323,263</b>	<b>24,422,944</b>		<b>Total Beginning Fund Balance</b>	<b>12,691,170</b>	<b>12,691,170</b>	<b>12,691,170</b>
<i><b>Current Revenue</b></i>							
-	399,107	-	410000	Federal Grants - Direct	-	-	-
49,371	103,245	1,615,000	411000	State Grants - Direct	-	-	-
-	16,535	-	412000	Local Grants - Direct	-	-	-
21,818,578	16,841,145	3,097,000	413000	Hotel/Motel Tax	9,716,591	9,716,591	9,716,591
4,585,732	3,790,000	758,000	413300	Visitor Development Fund Alloc	2,842,500	2,842,500	2,842,500
510,069	-	-	413310	Enhanced Marketing VDF	-	-	-
1,423,843	2,457,379	4,081,313	414500	Government Contributions	1,006,827	1,006,827	1,006,827
4,622	5,478	2,457	417000	Fines and Forfeits	2,457	2,457	2,457
2,635,483	2,100,223	1,659,288	450000	Admission Fees	1,974,631	1,974,631	1,974,631
1,774,280	829,148	983,148	450300	Admission - Special Concerts	983,148	983,148	983,148
130,567	1,633,766	1,103,487	451000	Rentals - Equipment	1,100,987	1,100,987	1,100,987
2,035,513	-	-	451010	Rentals - Audio Visual Equipment Fees	-	-	-
27,931	-	-	451015	Rentals - Presentation Equipment Fees	-	-	-
40,393	-	-	451020	Rentals - Bleacher Fees	-	-	-
23,675	-	-	451030	Rentals - Dance Floor Fees	-	-	-
33,289	-	-	451040	Rentals - Misc. Equipment Fees	-	-	-
111,759	-	-	451050	Rentals - Tables and Chairs Fees	-	-	-
132,533	-	-	451090	Rentals - Liquidated Damages	-	-	-
(1,163,069)	(2,110,049)	(328,929)	451110	Comp Services (Contra)	(284,959)	(284,959)	(284,959)
(1,761,703)	(964,542)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
(5,845)	-	-	451130	Rental Refunds - Promoter Expense Reimbursements	-	-	-
(15,000)	-	-	451140	Rental Refunds - Off-Site Parking Incentive	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
318,988	7,647,850	4,934,487	452000	Rentals - Space	4,995,202	4,995,202	4,995,202
4,469,292	-	-	452101	Rentals - Exhibit Hall	-	-	-
51,648	-	-	452102	Rentals - Lobby	-	-	-
831,261	-	-	452103	Rentals - Meeting Room	-	-	-
1,623,736	-	-	452104	Rentals - Ballroom	-	-	-
1,841,181	-	-	452105	Rentals - Theater	-	-	-
20,000	-	-	452109	Rentals - Other Space	-	-	-
155,802	-	-	452110	Rentals - Outdoor Space	-	-	-
1,761,703	964,542	-	452190	Rentals - Paid by VDF/POVA	-	-	-
-	34,704	65,631	454000	Lease Revenue/Lease Rev	70,087	70,087	70,087
973,971	763,579	522,943	455110	Food Service Revenue - Liquor	151,748	151,748	151,748
1,407,065	1,086,985	826,488	455120	Food Service Revenue - Beer	209,895	209,895	209,895
1,291,926	934,316	808,198	455130	Food Service Revenue - Wine	140,957	140,957	140,957
2,622,868	1,734,268	1,324,624	455200	Food Service Revenue - Beverage	819,501	819,501	819,501
13,375,129	7,425,183	5,821,157	455500	Food Service Revenue - Food	4,845,396	4,845,396	4,845,396
194,299	248,723	254,581	455900	Miscellaneous Food and Beverage Revenue	73,090	73,090	73,090
2,957,430	1,600,415	1,327,256	455920	Recovery - Billed Gratuity	1,259,837	1,259,837	1,259,837
235,604	149,093	86,457	455930	Recovery - Billed Labor	86,457	86,457	86,457
600,156	433,114	350,602	455950	Subcontractor Revenue	74,278	74,278	74,278
13,297	850	-	457100	Gift Shop Sales	-	-	-
1,209	79,506	57,551	457500	Advertising Revenue	52,676	52,676	52,676
16,098	-	-	457510	Advertising Rev - Banner Outdoors	-	-	-
4,500	-	-	457520	Display Advertising	-	-	-
4,280	-	-	457540	Website Advertising	-	-	-
40,370	-	-	457560	Advert Rev - Printed Material/Adv Rev PM	-	-	-
119,579	2,269,625	1,371,603	458000	Utility Services	1,404,417	1,404,417	1,404,417
15,230	-	-	458200	Utility Services - Compressed Air	-	-	-
1,461,187	-	-	458300	Utility Services - Electricity and Hookup	-	-	-
185,325	-	-	458310	Utility Services - Commission-Electrical	-	-	-
9,525	-	-	458500	Utility Services - Natural Gas	-	-	-
3,353	-	-	458600	Utility Services - Refuse Removal	-	-	-
30,981	-	-	458700	Utility Services - Telephone and Hookup	-	-	-
1,481,105	-	-	458800	Utility Services - WiFi - Internet Network	-	-	-
3,297	-	-	458910	Utility Services - Freight	-	-	-
5,440	-	9,000	458920	Utility Services - Water and Sewer	18,000	18,000	18,000
10,023	-	-	458930	Utility Services - Keys	-	-	-
75	-	-	458940	Utility Services - Storage	-	-	-
230	-	-	458950	Utility Services - Supplies Billed AV	-	-	-
5,600	-	-	458960	Utility Services - Rent Portable Sink	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
4,803	2,378,083	2,455,906	459000	Commissions	3,331,806	3,331,806	3,331,806
17,636	-	-	459100	Commissions - ATM	-	-	-
7,250	-	-	459200	Commissions - Outside Catering	-	-	-
260	-	-	459900	Commissions - Other	-	-	-
200,786	-	-	459910	Commissions - Souvenir Sales	-	-	-
37,574	-	-	459920	Commissions - Tickets	-	-	-
(202)	-	-	459921	Commissions - Ticket Exchange	-	-	-
3,433,135	-	-	459922	Commissions - Ticket Service Charge	-	-	-
40,000	-	-	459930	Ticket Advertising Allowance	-	-	-
3,645,704	2,667,839	2,092,170	462000	Parking Fees	2,262,358	2,262,358	2,262,358
52,800	-	-	462100	Parking Fees - Contract	-	-	-
55,941	-	-	462120	Parking Fees - Employee	-	-	-
57,543	-	-	462130	Parking Fees - Exhibitor	-	-	-
225,970	-	-	462140	Parking Fees - Special Pass	-	-	-
54,131	-	-	462190	Parking Fees - Lot Buy Out	-	-	-
36,617	-	-	462191	Parking Fees - TriMet Lease	-	-	-
27,823	1,979,663	972,914	464500	Reimbursed Services	972,914	972,914	972,914
32,427	-	-	464511	Reimbursed Services - Production	-	-	-
340,056	-	-	464512	Reimbursed Services - Security	-	-	-
138,808	-	-	464514	Reimbursed Services - License and Permits Billed	-	-	-
416,854	-	-	464515	Reimbursed Services - Stagehand	-	-	-
176,221	-	-	464516	Reimbursed Services - Marketing/Reim Mktg	-	-	-
78,571	-	-	464521	Reimbursed Services - City Police	-	-	-
21,140	-	-	464522	Reimbursed Services - Piano Tuning	-	-	-
33,504	-	-	464591	Reimbursed Services - Ticket Printing Fee	-	-	-
600	-	-	464592	Reimbursed Services - ATM Rental Set-Up Fee	-	-	-
13,322	-	-	464593	Reimbursed Services - Coat Check Revenue	-	-	-
2,662	-	-	464599	Reimbursed Services - Miscellaneous	-	-	-
61,063	3,021,070	2,965,551	464900	Reimbursed Labor	2,978,360	2,978,360	2,978,360
289,582	-	-	464901	Reimbursed Labor - Admission	-	-	-
100,157	-	-	464902	Reimbursed Labor - Admission Lead	-	-	-
65,961	-	-	464903	Reimbursed Labor - Aisle Cleaning	-	-	-
590,898	-	-	464904	Reimbursed Labor - Audio Visual	-	-	-
48,717	-	-	464905	Reimbursed Labor - Booth Cleaning	-	-	-
58,774	-	-	464906	Reimbursed Labor - Coat Check	-	-	-
39,270	-	-	464907	Reimbursed Labor - Elevator Operator	-	-	-
136,998	-	-	464908	Reimbursed Labor - EMT and Medical	-	-	-
4,808	-	-	464909	Reimbursed Labor - Event Service	-	-	-
142,240	-	-	464910	Reimbursed Labor - Gate	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
180,978	-	-	464911	Reimbursed Labor - House Manager	-	-	-
319,319	-	-	464912	Reimb Labor-Oper and Setup	-	-	-
20,515	-	-	464913	Reimbursed Labor - Porter	-	-	-
64,866	-	-	464914	Reimbursed Labor - Security	-	-	-
192,473	-	-	464915	Reimbursed Labor - Stagedoor	-	-	-
117,945	-	-	464916	Reimbursed Labor - Technical	-	-	-
124,415	-	-	464917	Reimbursed Labor - Ticket Sellers	-	-	-
96,315	-	-	464918	Reimbursed Labor - Ticket Supervisor	-	-	-
575,391	-	-	464919	Reimbursed Labor - Ushers	-	-	-
66,877	-	-	464921	Reimbursed Labor - Staging Fees	-	-	-
1,591,841	-	-	464922	Reimbursed Labor - Stagehand	-	-	-
382,734	437,931	(19,692,653)	465000	Miscellaneous Charges for Svc	284,716	284,716	284,716
-	18,011	-	467000	Internal Charges for Services	-	-	-
1,176,044	847,522	219,103	470000	Interest on Investments	200,000	200,000	200,000
70,568	76,790	68,342	472000	Interest Revenue - Licensee	41,000	41,000	41,000
-	1,000,000	2,875,000	475000	Donations and Bequests - Oper	139,350	139,350	139,350
765,500	40,000	-	475500	Capital Contrib and Donations	3,290,000	3,290,000	3,290,000
191,589	128,951	257,891	476000	Sponsorship Revenue	125,112	125,112	125,112
(14,731)	150,180	(17,850)	480000	Cash Over and Short	(30,000)	(30,000)	(30,000)
85,512	182,512	48,920	480010	Credit Card Machine Fees Billed	48,920	48,920	48,920
43,948	26,754	6,558	480020	Finance Charges	6,558	6,558	6,558
28,621	53,027	(5,135)	489000	Miscellaneous Revenue	19,559	19,559	19,559
3	26,365	5,806	489100	Refunds/Reimbursements	8,306	8,306	8,306
15,559	-	-	489110	Damage Reimbursements	-	-	-
<b>87,321,472</b>	<b>63,508,889</b>	<b>22,983,865</b>		<b>Total Current Revenue</b>	<b>45,222,682</b>	<b>45,222,682</b>	<b>45,222,682</b>
				<b><u>Interfund Transfers</u></b>			
400,000	400,000	7,075,610	497000	Transfer of Resources	940,000	940,000	940,000
-	-	-	498000	Transfer for Direct Costs	-	-	170,000
<b>400,000</b>	<b>400,000</b>	<b>7,075,610</b>		<b>Total Interfund Transfers</b>	<b>940,000</b>	<b>940,000</b>	<b>1,110,000</b>
<b>\$149,534,540</b>	<b>\$107,232,152</b>	<b>\$54,482,419</b>		<b>TOTAL RESOURCES</b>	<b>\$58,853,852</b>	<b>\$58,853,852</b>	<b>\$59,023,852</b>

**Expenditures**

				<b><u>Personnel Services</u></b>			
\$6,478,927	\$6,372,829	\$5,420,441	501000	Reg Employees-Full Time-Exempt	\$3,377,698	\$3,377,698	\$3,377,698
4,625,268	4,503,369	4,120,336	501500	Reg Empl-Full Time-Non-Exempt	1,835,942	1,835,942	1,835,942

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
29,663	-	28,419	502000	Reg Employees-Part Time-Exempt	60	60	60
42,473	100,045	215,668	502500	Reg Empl-Part Time-Non-Exempt	144	144	144
85,347	95,301	39,399	503000	Temporary Employees	3,500	3,500	3,500
1,234,229	1,002,590	651,697	504300	Non-Reimbursable Labor	-	-	-
2,767,361	2,519,235	1,980,438	504500	Reimbursable Labor	10,600,508	10,600,508	10,600,508
737,866	564,974	304,048	508000	Overtime	(13,352)	(13,352)	(13,352)
19,725	20,274	26,880	508600	Mobile Comm Allowance	23,280	23,280	23,280
-	-	(10,988,742)	508912	Other Salary Adjustments (Budgetary)	-	-	-
1,323,463	1,253,565	1,026,753	511000	Fringe - Payroll Taxes	431,739	431,739	431,739
2,132,609	2,594,350	2,174,137	512000	Fringe - Retirement PERS	1,166,969	1,166,969	1,166,969
2,472,262	2,558,600	2,458,817	513000	Fringe - Health and Welfare	1,121,640	1,121,640	1,121,640
51,000	93,995	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
45,391	35,534	89,665	514000	Fringe - Unemployment	24,123	24,123	24,123
46,810	48,225	40,638	515000	Fringe - Other Benefits	20,827	20,827	20,827
287,849	135,534	302,034	519000	Pension Oblig Bonds Contrib	172,080	172,080	172,080
21,638	21,986	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>22,401,878</b>	<b>21,920,406</b>	<b>7,890,628</b>		<b>Total Personnel Services</b>	<b>18,765,158</b>	<b>18,765,158</b>	<b>18,765,158</b>
				<b><u>Materials and Services</u></b>			
93,228	59,081	40,249	520100	Office Supplies	34,357	34,357	34,357
480,329	148,611	38,980	520110	Computer Equipment	32,014	32,014	32,014
33,885	18,904	38,095	520120	Meeting Expenditures	36,595	36,595	36,595
1,900	29,968	20,930	520130	Postage and Shipping	8,430	8,430	8,430
57,835	20,617	36,043	520140	Promotional Supplies	34,543	34,543	34,543
568,183	543,061	387,202	520500	Operating Supplies	357,811	357,811	357,811
193,583	185,670	164,569	520510	Tools and Equipment	164,569	164,569	164,569
16,241	-	-	520520	Operating Supplies - Audio Visual	-	-	-
3,500	-	-	520530	Operating Supplies - Coat Check	-	-	-
4,107	1,171	4,557	520535	Operating Supplies - Food for Prg Part	4,557	4,557	4,557
8,944	5,466	2,439	520540	Medical and Veterinary Supplies	2,439	2,439	2,439
29,761	3,514	-	520550	Operating Supplies - Telecommunications	-	-	-
2,855	-	-	520560	Operating Supplies - Tickets	-	-	-
128,624	82,631	42,341	520570	Operating Supplies - Production	42,341	42,341	42,341
18,443	-	-	520571	Operating Supplies - Show and Stage	-	-	-
359,784	261,722	173,122	520580	Uniforms and PPE	136,902	136,902	136,902
6,625	-	-	520590	Operating Supplies - Sustainability	-	-	-
-	-	-	521000	Subscriptions and Dues	-	-	-
65,912	48,583	62,494	521100	Membership and Professional Dues	56,994	56,994	56,994

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
5,884	2,987	1,600	521200	Publications and Subscriptions	1,600	1,600	1,600
86	8,260	11,985	521300	Fuel	11,985	11,985	11,985
10,558	-	-	521400	Fuels and Lubricants - General	-	-	-
19,134	14,249	29,918	521500	Maintenance and Repairs Supplies	33,918	33,918	33,918
27,799	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
104,524	75,934	62,662	521520	Maintenance and Repairs Supplies - Building	62,662	62,662	62,662
151,189	59,694	63,751	521521	Maintenance and Repairs Supplies - HVAC	63,751	63,751	63,751
10,488	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
95,939	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
27,703	-	-	521531	Maint and Rep Supp - Cust Paper/MandR Paper	-	-	-
96,425	84,213	74,742	521540	Maintenance and Repairs Supplies - Electrical	74,742	74,742	74,742
3,987	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
80,020	55,055	54,288	521560	Maintenance and Repairs Supplies - Equipment	54,288	54,288	54,288
1,639	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
394	-	-	521590	Maintenance and Repairs Supplies - Disposabe Protective Gear	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
13,957	-	-	522500	Retail	-	-	-
13,989	237,159	178,530	524000	Contracted Professional Svcs	169,910	169,910	339,910
20,500	35,700	25,000	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
20,766	39,581	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
230,689	17,703	14,237	524040	Contracted Prof Svcs - Promotion and Public Relations	12,987	12,987	12,987
95,735	19,339	500	524050	Contracted Prof Svcs - Advertising	-	-	-
164,361	44,938	14,479	524060	Contracted Prof Svcs - Information Technology Services	13,729	13,729	13,729
622,046	377,495	299,495	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	222,745	222,745	222,745
15,094	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
12,572	10,408	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
364,506	276,282	210,085	524500	Marketing Expenditures	208,068	208,068	208,068
3,881,000	4,124,500	2,237,591	524510	Sales and Marketing Contract	1,180,070	1,180,070	1,180,070
56,990	53,204	9,510	524600	Sponsorship Expenditures	6,510	6,510	6,510
510,069	-	-	524700	Visitor Develop Marketing	-	-	-
99,726	-	-	525110	Utility Services - Internet	-	-	-
164,265	247,846	185,128	525120	Utility Services - Telecommunications	182,617	182,617	182,617
1,456,453	1,230,899	1,475,000	525130	Utility Services - Electricity	1,500,000	1,500,000	1,500,000
220,306	176,489	232,700	525140	Utility Services - Natural Gas	232,700	232,700	232,700
141,684	105,001	128,000	525150	Utility Services - Sanitation and Refuse Removal	128,000	128,000	128,000
480,159	569,008	655,250	525160	Utility Services - Water and Sewer	662,750	662,750	662,750
172,110	26,936	-	525165	Utlility Services - Stormwater	-	-	-
17,659	73,935	64,885	525500	Cleaning Services	60,912	60,912	60,912

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
52,182	228,137	146,673	526000	Maintenance and Repair Services	137,236	137,236	137,236
566,564	612,771	456,267	526010	Maintenance and Repair Services - Building	456,267	456,267	456,267
110,455	100,769	86,040	526011	Maintenance and Repair Services - Painting	86,040	86,040	86,040
981	5,829	-	526012	Maintenance and Repair Services - Electricity	-	-	-
249,964	577,101	228,580	526013	Maintenance and Repair Services - Elevator and Escalator	228,580	228,580	228,580
190,369	174,912	128,909	526014	Maintenance and Repair Services - HVAC	128,909	128,909	128,909
4,576	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
81,742	83,522	76,604	526020	Maintenance and Repair Services - Equipment	76,604	76,604	76,604
114,205	124,433	112,435	526030	Maintenance and Repair Services - Grounds	112,435	112,435	112,435
137,220	98,546	55,761	526040	Maintenance and Repair Services - Technology	55,761	55,761	55,761
3,166	63	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
53,535	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
29,845,077	15,258,911	1,516	526100	Capital Maintenance - CIP	411,516	411,516	411,516
314,283	268,934	367,134	526300	Software Licensing	376,880	376,880	376,880
-	420,121	336,691	526450	Leases/Leases	336,691	336,691	336,691
21,465	14,313	133,690	526500	Rentals	128,870	128,870	128,870
48,700	45,774	85,237	526510	Rentals - Building	85,237	85,237	85,237
63,290	325,896	234,926	526520	Rentals - Equipment	234,926	234,926	234,926
33,644	-	-	526530	Rentals - Office Equipment	-	-	-
2,538	-	-	526540	Rentals - Vehicle	-	-	-
88,271	-	-	526550	Rentals - Production	-	-	-
294,652	-	-	526555	Rentals - Air Space	-	-	-
1,000	-	-	526560	Rentals - Parking Space	-	-	-
381,179	-	-	526580	Rentals - Audio Visual	-	-	-
344,410	298,524	180,561	527000	Insurance	133,590	133,590	133,590
167,321	197,511	55,235	528000	Other Purchased Services	49,038	49,038	49,038
27,688	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
1,405	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
363	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
1,127,364	743,971	675,916	528080	Agency Fees	675,916	675,916	675,916
1,216	52,508	69,578	528090	Event/Production Services	86,150	86,150	86,150
70,050	-	-	528091	Other Purchased Services - City Police	-	-	-
28,819	-	-	528092	Other Purchased Services - Traffic Control	-	-	-
24,310	-	-	528093	Other Purchased Services - Piano Tuning	-	-	-
13,404	-	-	528094	Other Purchased Services - Linens	-	-	-
3,896	-	-	528095	Other Purchased Services - Physical Capacity Testing	-	-	-
47,543	-	-	528099	Other Purchased Services - Sustainability	-	-	-
7,133	-	-	528110	Other Purch Services - Reimb - Show Services	-	-	-
405,586	459,648	373,291	528120	Event Services - Security	348,624	348,624	348,624

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
683,875	548,190	359,733	528130	Event Services - Stagehand	359,733	359,733	359,733
39,287	-	-	528150	Other Purch Services - Reimb - Audio Visual	-	-	-
972	4,736	6,109	528200	Banking Services	6,017	6,017	6,017
1,167,891	822,231	648,807	528210	Credit Card Fees	603,037	603,037	603,037
690,342	311,156	275,694	528300	Temp Agency Services	202,880	202,880	202,880
87,975	31,732	31,344	528400	Printing and Graphics	23,844	23,844	23,844
940,989	473,027	525,353	528600	Other Purchased Services - Artist and Talent	525,353	525,353	525,353
53,600	60,360	32,045	528610	Artist Hospitality	32,045	32,045	32,045
28,760	17,039	15,703	528620	Music License and Royalties	15,703	15,703	15,703
6,775	-	-	528630	Promoter Rev Share Payment	-	-	-
-	12,270	-	529100	Food and Beverage Services	-	-	-
2,646,287	1,480,668	1,250,963	529120	Food and Beverage Services - Food Cost	982,883	982,883	982,883
613,832	403,427	304,402	529121	Food and Beverage Services - Beverage Cost	182,565	182,565	182,565
153,339	142,777	87,917	529122	Food and Bev Svcs-Liquor Cost	22,599	22,599	22,599
277,388	196,056	168,347	529123	Food and Beverage Services - Wine Cost	26,755	26,755	26,755
300,334	213,747	177,355	529124	Food and Beverage Services - Beer Cost	38,147	38,147	38,147
(342,337)	(252,091)	(152,085)	529127	Food and Beverage Services - National Vendor Rebate (contra)	(101,396)	(101,396)	(101,396)
1,693,286	1,606,089	1,089,183	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	671,219	671,219	671,219
3,877,377	2,915,105	1,883,225	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	1,264,644	1,264,644	1,264,644
347,020	252,414	209,552	529133	Food and Beverage Services - Subcontractor Payout	40,837	40,837	40,837
2,214,866	2,099,825	1,126,393	529139	Food and Beverage Services - Other Labor and Related	907,998	907,998	907,998
1,772,552	952,610	804,110	529141	Food and Beverage Services - Gratuity Paid To Employee	759,052	759,052	759,052
210,132	165,125	98,036	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	63,061	63,061	63,061
(0)	-	-	529190	Food and Beverage Services - Reserve Capital 2%	-	-	-
445,508	300,127	194,510	529191	Food and Beverage Services - Spent Capital Reserve 2%	126,122	126,122	126,122
-	-	-	529192	Food and Beverage Services - Reserve Maintenance 1%	-	-	-
245,199	79,739	98,036	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	63,061	63,061	63,061
69	-	-	529194	Food and Beverage Services - Reserve Utilities 1%	-	-	-
107,901	80,092	98,036	529195	Food and Beverage Services - Spent Utility Reserve 1%	63,061	63,061	63,061
548	-	-	529196	Food and Beverage Services - Reserve Marketing 1%	-	-	-
136,068	28,282	27,925	529197	Food and Beverage Services - Qualitative Incentive	27,925	27,925	27,925
663,230	409,541	321,012	529198	Food and Beverage Services - Net Gross Receipts Percent	204,948	204,948	204,948
511,494	134,340	215,991	529199	Food and Beverage Services - Percent of Net Profit	121,413	121,413	121,413
440	146,923	176,480	529200	Parking Services	188,110	188,110	188,110
408,434	-	-	529210	Parking Services - Parking Lot Management	-	-	-
163,735	146,523	71,302	530010	License and Permit Fees	71,302	71,302	71,302
40,661	39,039	22,500	531000	Taxes (Non-Payroll)	22,500	22,500	22,500
2,608,252	1,799,047	174,517	540000	Charges for Services	174,517	174,517	174,517
19,453	-	-	545000	Travel	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
180,785	144,909	86,686	545100	Travel and Lodging	76,592	76,592	76,592
35,923	25,713	-	545200	Mileage, Taxi and Parking	-	-	-
51,036	22,852	31,179	545300	Meals and Entertainment	28,203	28,203	28,203
100,661	97,802	94,462	545500	Staff Development	89,962	89,962	89,962
64,872	-	-	545520	Conference Fees	-	-	-
-	365,154	1,615,000	547500	Claims Paid	-	-	-
130,994	30,110	(4,098,444)	549000	Miscellaneous Expenditures	2,933,504	2,933,504	2,933,504
527,629	569,257	234,804	549010	Tri-Met Transit Pass	447,929	447,929	447,929
341,507	308,995	35,000	552000	Bad Debt Expense	35,000	35,000	35,000
<b>70,662,651</b>	<b>46,652,946</b>	<b>19,186,583</b>		<b>Total Materials and Services</b>	<b>21,245,891</b>	<b>21,245,891</b>	<b>21,415,891</b>
				<b><u>Capital Outlay</u></b>			
3,432,006	4,144,989	-	571000	Improve-Other than Bldg	-	-	-
1,990,393	212,824	-	572000	Buildings and Related	350,000	350,000	350,000
915,776	3,045,448	8,355,000	574000	Equipment and Vehicles	800,000	800,000	800,000
75,388	-	-	575000	Furniture, Fixtures & Equipment	-	-	-
20,014	76,403	-	579000	Capitalized Software	-	-	-
<b>6,433,576</b>	<b>7,479,664</b>	<b>8,355,000</b>		<b>Total Capital Outlay</b>	<b>1,150,000</b>	<b>1,150,000</b>	<b>1,150,000</b>
				<b><u>Interfund Transfers</u></b>			
4,956,558	5,584,560	7,076,620	580000	Transfer for Indirect Costs	8,679,691	8,679,691	8,679,691
1,024,161	1,020,275	1,016,475	581000	Transfer of Resources	1,021,400	1,021,400	1,021,400
12,500	150,672	-	582000	Transfer for Direct Costs	-	-	-
719,952	-	-	586000	Interfund Loan - Principal	-	-	-
<b>6,713,171</b>	<b>6,755,507</b>	<b>8,093,095</b>		<b>Total Interfund Transfers</b>	<b>9,701,091</b>	<b>9,701,091</b>	<b>9,701,091</b>
				<b><u>Contingency</u></b>			
-	-	(2,609,048)	701002	Contingency - Operating	5,221,712	5,221,712	5,221,712
-	-	107,537	701003	Contingency - New Capital-Business Strategy Reserve	-	-	-
-	-	11,268	706000	Contingency - Renew and Replacement	2,770,000	2,770,000	2,770,000
-	-	13,447,356	709000	Contingency - All Other	-	-	-
-	-	<b>10,957,113</b>		<b>Total Contingency</b>	<b>7,991,712</b>	<b>7,991,712</b>	<b>7,991,712</b>
				<b><u>Unappropriated Fund Balance</u></b>			
17,467,824	-	-	801001	Unapp FB - Restricted by TLT Agreement	-	-	-
5,976,918	20,377,941	-	805000	Unapp FB - Reserves	-	-	-

# Metropolitan Exposition Recreation Commission Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 Approved Amount	FY 2021-22 Adopted Amount
3,035,575	3,877,215	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
15,571,126	168,473	-	805900	Unapp FB - Other Reserves and Designations	-	-	-
1,271,820	-	-	805910	Unapp FB - New Capital Business Strategy	-	-	-
<b>43,323,263</b>	<b>24,423,629</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$149,534,540</b>	<b>\$107,232,152</b>	<b>\$54,482,419</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$58,853,852</b>	<b>\$58,853,852</b>	<b>\$59,023,852</b>
<b>200.97</b>	<b>201.70</b>	<b>194.95</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>189.85</b>	<b>189.85</b>	<b>189.85</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Natural  
Areas  
Fund**

## Natural Areas Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$33,689,769	\$22,478,870	\$12,048,617	\$6,000,000	\$6,000,000	\$6,230,000	(48.29%)
<b>Current Revenues</b>							
Interest Earnings	690,548	414,429	325,313	70,000	70,000	70,000	(78.48%)
Grants	261,638	44,334	296,791	10,000	10,000	10,000	(96.63%)
Contributions from Governments	1,450	-	-	-	-	-	-
Contributions from Private Sources	143,500	25,000	-	-	-	-	-
Charges for Services	-	20,000	-	-	-	-	-
Miscellaneous Revenue	57,920	11,864	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Other Financing Sources	-	59	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>1,155,055</b>	<b>515,687</b>	<b>622,104</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>	<b>(87.14%)</b>
<b>TOTAL RESOURCES</b>	<b>\$34,844,824</b>	<b>\$22,994,557</b>	<b>\$12,670,721</b>	<b>\$6,080,000</b>	<b>\$6,080,000</b>	<b>\$6,310,000</b>	<b>(50.20%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$2,074,714	\$2,003,768	\$1,068,383	\$429,566	\$429,566	\$429,566	(59.79%)
Materials and Services	1,359,312	2,189,626	3,273,800	2,545,000	2,545,000	2,775,000	(15.24%)
Capital Outlay	5,765,273	4,055,035	3,427,250	1,005,000	1,005,000	1,005,000	(70.68%)
<b>Subtotal Current Expenditures</b>	<b>9,199,299</b>	<b>8,248,429</b>	<b>7,769,433</b>	<b>3,979,566</b>	<b>3,979,566</b>	<b>4,209,566</b>	<b>(45.82%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	768,984	803,244	260,299	-	-	-	(100.00%)
Interfund Reimbursements	1,397,672	921,234	917,049	910,627	910,627	910,627	(0.70%)
Fund Equity Transfers	1,000,000	1,000,000	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>3,166,656</b>	<b>2,724,478</b>	<b>1,177,348</b>	<b>910,627</b>	<b>910,627</b>	<b>910,627</b>	<b>(22.65%)</b>
<b>Contingency</b>							
Unappropriated Fund Balance	-	-	3,723,940	1,189,807	1,189,807	1,189,807	(68.05%)
<b>Subtotal Contingency/Ending Balance</b>	<b>22,478,870</b>	<b>12,021,650</b>	<b>3,723,940</b>	<b>1,189,807</b>	<b>1,189,807</b>	<b>1,189,807</b>	<b>(68.05%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$34,844,824</b>	<b>\$22,994,557</b>	<b>\$12,670,721</b>	<b>\$6,080,000</b>	<b>\$6,080,000</b>	<b>\$6,310,000</b>	<b>(50.20%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>17.59</b>	<b>15.75</b>	<b>7.20</b>	<b>2.90</b>	<b>2.90</b>	<b>2.90</b>	<b>(59.72%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(4.30)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 2021-22 is \$6 million.

## **CURRENT REVENUES**

### **Interest Earnings**

Interest is budgeted at \$70,000 for FY 2021-22. 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 General Fund. Due to the sunset of the Bond activities, 3.65 FTE were reallocated to the new Parks and Nature Bond Fund and 0.4 FTE were reallocated to the Parks and Nature Operating Fund. Due to the centralization of finance and communications staff, 0.25 FTE were moved to the General Fund. This leaves 2.9 FTE budgeted in the Natural Areas Bond Fund for FY 2021-22.

### **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 2021-22 \$1 million for capital expenditures projects has been budgeted 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 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Natural Areas Fund</b>							
<b>Revenues</b>							
				<b><u>Beginning Fund Balance</u></b>			
\$33,660,769	\$22,449,870	\$12,048,617	324000	Fund Bal-Restr for Bond Cap	\$6,000,000	\$6,000,000	\$6,230,000
29,000	29,000	-	341500	Fund Bal-Dsg PERS	-	-	-
<b>33,689,769</b>	<b>22,478,870</b>	<b>12,048,617</b>		<b>Total Beginning Fund Balance</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,230,000</b>
				<b><u>Current Revenue</u></b>			
261,638	-	-	410900	Fed Capital Grants - Indirect	-	-	-
-	-	85,180	411000	State Grants - Direct	10,000	10,000	10,000
-	-	207,050	411500	State Grants - Indirect	-	-	-
-	44,334	-	411800	State Capital Grants	-	-	-
-	-	4,561	412000	Local Grants - Direct	-	-	-
1,450	-	-	414500	Government Contributions	-	-	-
-	20,000	-	465000	Miscellaneous Charges for Svc	-	-	-
690,548	414,429	325,313	470000	Interest on Investments	70,000	70,000	70,000
143,500	25,000	-	475500	Capital Contrib and Donations	-	-	-
-	59	-	481000	Sale of Capital Assets	-	-	-
57,920	11,864	-	489000	Miscellaneous Revenue	-	-	-
<b>1,155,055</b>	<b>515,687</b>	<b>622,104</b>		<b>Total Current Revenue</b>	<b>80,000</b>	<b>80,000</b>	<b>80,000</b>
<b>\$34,844,824</b>	<b>\$22,994,557</b>	<b>\$12,670,721</b>		<b>TOTAL RESOURCES</b>	<b>\$6,080,000</b>	<b>\$6,080,000</b>	<b>\$6,310,000</b>

## Expenditures

				<b><u>Personnel Services</u></b>			
\$1,304,042	\$1,222,359	\$531,790	501000	Reg Employees-Full Time-Exempt	\$100,021	\$100,021	\$100,021
75,846	88,872	86,391	501500	Reg Empl-Full Time-Non-Exempt	76,627	76,627	76,627
91,280	92,838	106,820	502000	Reg Employees-Part Time-Exempt	108,430	108,430	108,430
4,315	2,118	-	508000	Overtime	-	-	-
4,275	4,590	-	508600	Mobile Comm Allowance	-	-	-
119,492	114,551	60,601	511000	Fringe - Payroll Taxes	24,130	24,130	24,130
223,564	250,224	131,779	512000	Fringe - Retirement PERS	59,815	59,815	59,815
212,214	194,163	124,070	513000	Fringe - Health and Welfare	50,042	50,042	50,042
4,500	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
-	9,664	6,040	514000	Fringe - Unemployment	-	-	-
3,606	3,947	2,765	515000	Fringe - Other Benefits	1,094	1,094	1,094
29,557	13,812	18,127	519000	Pension Oblig Bonds Contrib	9,407	9,407	9,407
2,025	3,630	-	519500	Fringe - Insurance - Opt Out	-	-	-

# Natural Areas Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
2,074,714	2,003,768	1,068,383		<b>Total Personnel Services</b>	429,566	429,566	429,566
				<b><u>Materials and Services</u></b>			
455	109	-	520100	Office Supplies	-	-	-
3,353	-	-	520110	Computer Equipment	-	-	-
1,864	1,878	-	520120	Meeting Expenditures	-	-	-
5,522	1,596	2,600	520500	Operating Supplies	5,000	5,000	5,000
-	-	-	520510	Tools and Equipment	-	-	-
-	-	-	520580	Uniforms and PPE	-	-	-
2,609	2,099	-	521100	Membership and Professional Dues	-	-	-
741	140	-	521200	Publications and Subscriptions	-	-	-
3,919	-	-	521400	Fuels and Lubricants - General	-	-	-
1,168	181	-	521500	Maintenance and Repairs Supplies	-	-	-
585	813	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
6	56	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
51,110	485,501	650,000	524000	Contracted Professional Svcs	750,000	750,000	750,000
4,600	4,861	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
7,395	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
21	45	-	524050	Contracted Prof Svcs - Advertising	-	-	-
750	-	-	524500	Marketing Expenditures	-	-	-
7,210	4,010	-	525000	Contracted Property Services	-	-	-
1,563	1,563	-	525120	Utility Services - Telecommunications	-	-	-
211	248	-	525130	Utility Services - Electricity	-	-	-
150	-	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
-	1,635	-	526000	Maintenance and Repair Services	-	-	-
-	556	-	526010	Maintenance and Repair Services - Building	-	-	-
41	8	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	-	526200	Capital Maintenance - Non-CIP	-	-	-
-	4,417	-	526300	Software Licensing	-	-	-
-	2,520	-	526500	Rentals	-	-	-
650	-	-	526520	Rentals - Equipment	-	-	-
2,520	-	-	526560	Rentals - Parking Space	-	-	-
600	436	-	528000	Other Purchased Services	-	-	-
4,711	941	-	528400	Printing and Graphics	-	-	-
(235,764)	2,375	270,000	530000	Payments to Other Agencies	40,000	40,000	270,000
17,663	5,397	-	530010	License and Permit Fees	-	-	-
13,817	-	-	531000	Taxes (Non-Payroll)	-	-	-
461,456	1,441,125	-	531500	Grants to Other Governments	-	-	-
519,873	-	850,000	531800	Contributions to Other Govt	1,000,000	1,000,000	1,000,000

# Natural Areas Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
458,993	219,882	1,500,000	544500	Grants and Loans	750,000	750,000	750,000
9,201	1,723	-	545100	Travel and Lodging	-	-	-
678	1,845	-	545200	Mileage, Taxi and Parking	-	-	-
1,403	127	-	545300	Meals and Entertainment	-	-	-
3,217	3,539	1,200	545500	Staff Development	-	-	-
473	-	-	545510	Tuition Reimbursement	-	-	-
6,474	-	-	545520	Conference Fees	-	-	-
75	-	-	545530	Outreach Development	-	-	-
<b>1,359,312</b>	<b>2,189,626</b>	<b>3,273,800</b>		<b>Total Materials and Services</b>	<b>2,545,000</b>	<b>2,545,000</b>	<b>2,775,000</b>
				<b><u>Capital Outlay</u></b>			
5,081,178	2,879,156	402,250	570000	Land	5,000	5,000	5,000
115,820	1,082,026	3,025,000	571000	Improve-Other than Bldg	1,000,000	1,000,000	1,000,000
478,420	37,692	-	571500	Easements	-	-	-
1,223	-	-	572000	Buildings and Related	-	-	-
-	39,371	-	574000	Equipment and Vehicles	-	-	-
88,632	16,789	-	579000	Capitalized Software	-	-	-
<b>5,765,273</b>	<b>4,055,035</b>	<b>3,427,250</b>		<b>Total Capital Outlay</b>	<b>1,005,000</b>	<b>1,005,000</b>	<b>1,005,000</b>
				<b><u>Interfund Transfers</u></b>			
1,397,672	921,234	917,049	580000	Transfer for Indirect Costs	910,627	910,627	910,627
1,000,000	1,000,000	-	581000	Transfer of Resources	-	-	-
768,984	803,244	260,299	582000	Transfer for Direct Costs	-	-	-
<b>3,166,656</b>	<b>2,724,478</b>	<b>1,177,348</b>		<b>Total Interfund Transfers</b>	<b>910,627</b>	<b>910,627</b>	<b>910,627</b>
				<b><u>Contingency</u></b>			
-	-	3,723,940	700000	Contingency	1,189,807	1,189,807	1,189,807
<b>-</b>	<b>-</b>	<b>3,723,940</b>		<b>Total Contingency</b>	<b>1,189,807</b>	<b>1,189,807</b>	<b>1,189,807</b>

# Natural Areas Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b><i>Unappropriated Fund Balance</i></b>							
22,449,870	11,992,650	-	801000	Unapp FB - Restricted	-	-	-
29,000	29,000	-	805450	Unapp FB - PERS Reserve	-	-	-
<b>22,478,870</b>	<b>12,021,650</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$34,844,824</b>	<b>\$22,994,557</b>	<b>\$12,670,721</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$6,080,000</b>	<b>\$6,080,000</b>	<b>\$6,310,000</b>
<b>17.59</b>	<b>15.75</b>	<b>7.20</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>2.90</b>	<b>2.90</b>	<b>2.90</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Open  
Spaces  
Fund**

# Open Spaces Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$189,460	\$23,118	\$25,000	\$-	\$-	\$-	(100.00%)
<b>Current Revenues</b>							
Interest Earnings	3,658	534	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>3,658</b>	<b>534</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$193,118</b>	<b>\$23,652</b>	<b>\$25,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>(100.00%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	\$40,000	\$-	\$-	\$-	\$-	\$-	-
Capital Outlay	-	-	25,000	-	-	-	(100.000%)
<b>Subtotal Current Expenditures</b>	<b>40,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.000%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	130,000	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unappropriated Fund Balance	23,118	23,652	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>23,118</b>	<b>23,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$193,118</b>	<b>\$23,652</b>	<b>\$25,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>(100.000%)</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 final funds were dispersed in FY 2020-21, meaning the beginning fund balance for the fund in FY 2021-22 is \$0. The fund has been closed but will continue to be presented in the budget document in FY 2021-22, FY 2022-23, and FY 2023-24 to appropriately present comparative budget data.

## **ENDING FUND BALANCE**

The fund balance represents zero holdings as the fund was closed in FY 2020-21.

# Open Spaces Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Amended Amount	ACCT	DESCRIPTION	FY 2021-22 Proposed Amount	FY 2021-22 Approved Amount	FY 2021-22 Adopted Amount
<b>Open Spaces Fund</b>							
<b>Revenues</b>							
				<u>Beginning Fund Balance</u>			
\$189,460	\$23,118	\$25,000	324000	Fund Bal-Restr for Bond Cap	\$-	\$-	\$-
<b>189,460</b>	<b>23,118</b>	<b>25,000</b>		<b>Total Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u>Current Revenue</u>			
3,658	534	-	470000	Interest on Investments	-	-	-
<b>3,658</b>	<b>534</b>	<b>-</b>		<b>Total Current Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$193,118</b>	<b>\$23,652</b>	<b>\$25,000</b>	<b>TOTAL RESOURCES</b>		<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>Expenditures</b>							
				<u>Materials and Services</u>			
\$40,000	\$-	\$-	547500	Claims Paid	\$-	\$-	\$-
<b>40,000</b>	<b>-</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u>Capital Outlay</u>			
-	-	25,000	574000	Equipment and Vehicles	-	-	-
<b>-</b>	<b>-</b>	<b>25,000</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u>Interfund Transfers</u>			
130,000	-	-	582000	Transfer for Direct Costs	-	-	-
<b>130,000</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u>Unappropriated Fund Balance</u>			
23,118	23,652	-	801000	Unapp FB - Restricted	-	-	-
<b>23,118</b>	<b>23,652</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$193,118</b>	<b>\$23,652</b>	<b>\$25,000</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Oregon Zoo  
Asset  
Management  
Fund**

## Oregon Zoo Asset Management Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$5,263,159	\$5,627,497	\$4,018,633	\$6,450,000	\$6,450,000	\$6,450,000	60.50%
<b>Current Revenues</b>							
Interest Earnings	109,865	129,774	-	-	-	-	-
Contributions from Private Sources	830,333	748,333	625,000	960,000	960,000	960,000	53.60%
Miscellaneous Revenue	111,492	34,689	-	-	-	-	-
Other Financing Sources	-	8,282	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>1,051,691</b>	<b>921,078</b>	<b>625,000</b>	<b>960,000</b>	<b>960,000</b>	<b>960,000</b>	<b>53.60%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	941,249	677,382	694,317	1,115,147	1,115,147	1,115,147	60.61%
<b>Subtotal Interfund Transfers</b>	<b>941,249</b>	<b>677,382</b>	<b>694,317</b>	<b>1,115,147</b>	<b>1,115,147</b>	<b>1,115,147</b>	<b>60.61%</b>
<b>TOTAL RESOURCES</b>	<b>\$7,256,099</b>	<b>\$7,225,957</b>	<b>\$5,337,950</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>	<b>59.71%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$-	\$-	\$-	\$390,684	\$390,684	\$390,684	-
Materials and Services	118,861	291,182	2,212,950	3,824,463	3,824,463	3,824,463	72.82%
Capital Outlay	1,509,741	703,934	2,875,000	3,560,000	3,560,000	3,560,000	23.83%
<b>Subtotal Current Expenditures</b>	<b>1,628,602</b>	<b>995,116</b>	<b>5,087,950</b>	<b>7,775,147</b>	<b>7,775,147</b>	<b>7,775,147</b>	<b>52.81%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	-	595,352	595,352	595,352	-
Interfund Loans	-	938,096	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>938,096</b>	<b>-</b>	<b>595,352</b>	<b>595,352</b>	<b>595,352</b>	<b>-</b>
Contingency	-	-	250,000	154,648	154,648	154,648	(38.14%)
Unappropriated Fund Balance	5,627,497	5,292,745	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>5,627,497</b>	<b>5,292,745</b>	<b>250,000</b>	<b>154,648</b>	<b>154,648</b>	<b>154,648</b>	<b>(38.14%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$7,256,099</b>	<b>\$7,225,957</b>	<b>\$5,337,950</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>	<b>59.71%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>100.00%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>4.50</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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, 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 2021-22: from the Metro General Fund in the amount of about \$715K and the Oregon Zoo Operating Fund in the amount of \$400K to support renewal and replacement projects.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes staff salaries and benefits for capital project management and administration. The budget for staff has moved from the zoo bond fund to the zoo capital fund in FY 2021-22 as the bond projects come to a close.

### **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.

### **Interfund Transfers**

This category is primarily transfers for central service charges as allocated through the cost allocation plan and some for risk management services.

### **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 2021-22 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 2018-19	FY 2019-20	FY 2020-21				FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount				Amount	Amount	Amount
<b>Oregon Zoo Asset Management Fund</b>								
<b>Revenues</b>								
<i><b>Beginning Fund Balance</b></i>								
\$5,263,159	\$5,627,497	\$2,509,242	320500	Fund Bal-Restr for Capital		\$3,350,000	\$3,350,000	\$3,350,000
-	-	1,509,391	340000	Fund Bal-Unassigned/Undesignated		3,100,000	3,100,000	3,100,000
<b>5,263,159</b>	<b>5,627,497</b>	<b>4,018,633</b>		<b>Total Beginning Fund Balance</b>		<b>6,450,000</b>	<b>6,450,000</b>	<b>6,450,000</b>
<i><b>Current Revenue</b></i>								
109,865	129,774	-	470000	Interest on Investments		-	-	-
-	-	400,000	475000	Donations and Bequests - Oper		250,000	250,000	250,000
830,333	748,333	225,000	475500	Capital Contrib and Donations		710,000	710,000	710,000
-	8,282	-	481000	Sale of Capital Assets		-	-	-
111,492	34,689	-	489000	Miscellaneous Revenue		-	-	-
<b>1,051,691</b>	<b>921,078</b>	<b>625,000</b>		<b>Total Current Revenue</b>		<b>960,000</b>	<b>960,000</b>	<b>960,000</b>
<i><b>Interfund Transfers</b></i>								
941,249	677,382	694,317	497000	Transfer of Resources		1,115,147	1,115,147	1,115,147
<b>941,249</b>	<b>677,382</b>	<b>694,317</b>		<b>Total Interfund Transfers</b>		<b>1,115,147</b>	<b>1,115,147</b>	<b>1,115,147</b>
<b>\$7,256,099</b>	<b>\$7,225,957</b>	<b>\$5,337,950</b>		<b>TOTAL RESOURCES</b>		<b>\$8,525,147</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>
<b>Expenditures</b>								
<i><b>Personnel Services</b></i>								
\$-	\$-	\$-	501000	Reg Employees-Full Time-Exempt		\$233,504	\$233,504	\$233,504
-	-	-	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
-	-	-	502500	Reg Empl-Part Time-Non-Exempt		25,846	25,846	25,846
-	-	-	511000	Fringe - Payroll Taxes		21,729	21,729	21,729
-	-	-	512000	Fringe - Retirement PERS		56,923	56,923	56,923
-	-	-	513000	Fringe - Health and Welfare		43,140	43,140	43,140
-	-	-	515000	Fringe - Other Benefits		983	983	983
-	-	-	519000	Pension Oblig Bonds Contrib		8,559	8,559	8,559
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Personnel Services</b>		<b>390,684</b>	<b>390,684</b>	<b>390,684</b>
<i><b>Materials and Services</b></i>								
1,188	-	-	520100	Office Supplies		-	-	-
3,056	-	-	520130	Postage and Shipping		-	-	-

# Oregon Zoo Asset Management Fund

FY 2018-19	FY 2019-20	FY 2020-21 <u>Amended</u>				FY 2021-22 <u>Proposed</u>	FY 2021-22 <u>Approved</u>	FY 2021-22 <u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
5,177	119	-	520500	Operating Supplies		-	-	-
12,255	-	-	520510	Tools and Equipment		-	-	-
31	-	-	520545	Exhibit Materials - Habitat/Exh Mat H		-	-	-
877	-	-	520546	Enrichment Materials - Zoo An/Enrich Mat		-	-	-
370	-	-	521900	Purchasing Card Expenditures		-	-	-
-	-	-	524000	Contracted Professional Svcs		-	-	-
-	(149)	-	525000	Contracted Property Services		-	-	-
-	118,431	-	526030	Maintenance and Repair Services - Grounds		-	-	-
-	12,236	-	526040	Maintenance and Repair Services - Technology		-	-	-
95,796	160,545	2,212,950	526100	Capital Maintenance - CIP		3,824,463	3,824,463	3,824,463
111	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier		-	-	-
<b>118,861</b>	<b>291,182</b>	<b>2,212,950</b>		<b>Total Materials and Services</b>		<b>3,824,463</b>	<b>3,824,463</b>	<b>3,824,463</b>
				<b><u>Capital Outlay</u></b>				
34,497	100,966	-	572000	Buildings and Related		600,000	600,000	600,000
784,923	408,761	2,675,000	573000	Exhibits and Related		2,960,000	2,960,000	2,960,000
424,581	173,989	-	574000	Equipment and Vehicles		-	-	-
215,320	-	-	575000	Furniture, Fixtures & Equipment		-	-	-
50,420	20,218	200,000	579000	Capitalized Software		-	-	-
<b>1,509,741</b>	<b>703,934</b>	<b>2,875,000</b>		<b>Total Capital Outlay</b>		<b>3,560,000</b>	<b>3,560,000</b>	<b>3,560,000</b>
				<b><u>Interfund Transfers</u></b>				
-	-	-	580000	Transfer for Indirect Costs		595,352	595,352	595,352
-	843,161	-	586000	Interfund Loan - Principal		-	-	-
-	94,935	-	586500	Interfund Loan - Interest		-	-	-
-	<b>938,096</b>	-		<b>Total Interfund Transfers</b>		<b>595,352</b>	<b>595,352</b>	<b>595,352</b>
				<b><u>Contingency</u></b>				
-	-	250,000	700000	Contingency		154,648	154,648	154,648
-	-	<b>250,000</b>		<b>Total Contingency</b>		<b>154,648</b>	<b>154,648</b>	<b>154,648</b>

# Oregon Zoo Asset Management Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
5,627,497	5,292,745	-	801000	<u>Unappropriated Fund Balance</u> Unapp FB - Restricted	-	-	-
<b>5,627,497</b>	<b>5,292,745</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$7,256,099</b>	<b>\$7,225,957</b>	<b>\$5,337,950</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>	<b>\$8,525,147</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Oregon Zoo  
Infrastructure  
and Animal  
Welfare Fund**

## Oregon Zoo Infrastructure and Animal Welfare Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$43,448,114	\$35,292,243	\$20,800,000	\$1,000,000	\$1,000,000	\$1,000,000	(95.19%)
<b>Current Revenues</b>							
Interest Earnings	891,484	626,084	52,177	-	-	-	(100.00%)
Grants	-	-	14,244	-	-	-	-
Contributions from Private Sources	-	-	800,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	<b>891,484</b>	<b>626,084</b>	<b>866,421</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
<b>TOTAL RESOURCES</b>	<b>\$44,339,598</b>	<b>\$35,918,327</b>	<b>\$21,666,421</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>(95.38%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$432,077	\$502,823	\$516,172	\$-	\$-	\$-	(100.00%)
Materials and Services	99,409	685,460	20,000	-	-	-	(100.00%)
Capital Outlay	8,069,222	22,615,220	19,600,000	1,000,000	1,000,000	1,000,000	(94.90%)
<b>Subtotal Current Expenditures</b>	<b>8,600,708</b>	<b>23,803,503</b>	<b>20,136,172</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>(95.03%)</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	446,647	243,709	462,377	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>446,647</b>	<b>243,709</b>	<b>462,377</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
Contingency	-	-	1,067,872	-	-	-	(100.00%)
Unappropriated Fund Balance	35,292,243	11,871,115	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>35,292,243</b>	<b>11,871,115</b>	<b>1,067,872</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$44,339,598</b>	<b>\$35,918,327</b>	<b>\$21,666,421</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>(95.38%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>6.00</b>	<b>4.65</b>	<b>4.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(100.00%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(4.70)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

# 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. For FY 2021-22, assuming a beginning fund balance of \$1 million.

## **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 staff salaries and benefits for implementation of the bond program. None assumed for FY 2021-22 as these staff have been moved to the Zoo Capital Fund going forward.

### **Capital Outlay**

Prior capital projects included habitat construction such as the polar bear, primate, and rhino 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. For FY 2021-22, assuming \$1 million in capital spending to close out the remainder of the bond project.

### **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. None assumed for FY 2021-22 as these costs under the cost allocation plan is now budgeted in the Zoo Capital Fund.

### **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 be zero at the end of the fiscal year as all bond funds will be spent.

# Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2018-19	FY 2019-20	FY 2020-21				FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount				Amount	Amount	Amount
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>								
<b>Revenues</b>								
<i><b>Beginning Fund Balance</b></i>								
\$43,448,114	\$35,283,243	\$20,800,000	324000	Fund Bal-Restr for Bond Cap		\$1,000,000	\$1,000,000	\$1,000,000
-	9,000	-	341500	Fund Bal-Dsg PERS		-	-	-
<b>43,448,114</b>	<b>35,292,243</b>	<b>20,800,000</b>		<b>Total Beginning Fund Balance</b>		<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<i><b>Current Revenue</b></i>								
-	-	14,244	412000	Local Grants - Direct		-	-	-
891,484	626,084	52,177	470000	Interest on Investments		-	-	-
-	-	800,000	475000	Donations and Bequests - Oper		-	-	-
<b>891,484</b>	<b>626,084</b>	<b>866,421</b>		<b>Total Current Revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>\$44,339,598</b>	<b>\$35,918,327</b>	<b>\$21,666,421</b>		<b>TOTAL RESOURCES</b>		<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

**Expenditures**

<i><b>Personnel Services</b></i>								
\$270,311	\$352,825	\$339,489	501000	Reg Employees-Full Time-Exempt		\$-	\$-	\$-
53,673	15,432	15,604	501500	Reg Empl-Full Time-Non-Exempt		-	-	-
247	313	-	508000	Overtime		-	-	-
880	847	-	508600	Mobile Comm Allowance		-	-	-
26,743	29,923	29,563	511000	Fringe - Payroll Taxes		-	-	-
42,104	62,196	64,435	512000	Fringe - Retirement PERS		-	-	-
28,516	33,594	56,866	513000	Fringe - Health and Welfare		-	-	-
3,000	3,000	-	513305	Health Savings - Metro Contrib/HSA Contrb		-	-	-
798	999	1,338	515000	Fringe - Other Benefits		-	-	-
5,685	3,695	8,877	519000	Pension Oblig Bonds Contrib		-	-	-
120	-	-	519500	Fringe - Insurance - Opt Out		-	-	-
<b>432,077</b>	<b>502,823</b>	<b>516,172</b>		<b>Total Personnel Services</b>		<b>-</b>	<b>-</b>	<b>-</b>
<i><b>Materials and Services</b></i>								
1,456	1,065	-	520100	Office Supplies		-	-	-
1,964	-	-	520110	Computer Equipment		-	-	-
1,503	640	-	520120	Meeting Expenditures		-	-	-
16	-	20,000	520500	Operating Supplies		-	-	-
3,934	786	-	520510	Tools and Equipment		-	-	-

# Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount			Amount	Amount	Amount
230	77	-	520580	Uniforms and PPE	-	-	-
199	-	-	521000	Subscriptions and Dues	-	-	-
-	242	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521500	Maintenance and Repairs Supplies	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
49,647	8,845	-	524000	Contracted Professional Svcs	-	-	-
4,600	-	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
880	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	15,270	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
506	628	-	525120	Utility Services - Telecommunications	-	-	-
-	19,234	-	526012	Maintenance and Repair Services - Electricity	-	-	-
1,161	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	6,975	-	528000	Other Purchased Services	-	-	-
8,181	1,307	-	528400	Printing and Graphics	-	-	-
8,463	-	-	530000	Payments to Other Agencies	-	-	-
16,451	6,325	-	530010	License and Permit Fees	-	-	-
-	623,779	-	531000	Taxes (Non-Payroll)	-	-	-
149	105	-	545200	Mileage, Taxi and Parking	-	-	-
-	183	-	545300	Meals and Entertainment	-	-	-
70	-	-	545500	Staff Development	-	-	-
<b>99,409</b>	<b>685,460</b>	<b>20,000</b>		<b>Total Materials and Services</b>	-	-	-
				<b><u>Capital Outlay</u></b>			
246	-	-	570000	Land	-	-	-
19,911	6,257	-	572000	Buildings and Related	-	-	-
7,209,585	22,583,962	19,500,000	573000	Exhibits and Related	1,000,000	1,000,000	1,000,000
838,386	-	-	574000	Equipment and Vehicles	-	-	-
1,094	25,000	100,000	578800	Art and Collections	-	-	-
<b>8,069,222</b>	<b>22,615,220</b>	<b>19,600,000</b>		<b>Total Capital Outlay</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
				<b><u>Interfund Transfers</u></b>			
446,647	243,709	462,377	580000	Transfer for Indirect Costs	-	-	-
<b>446,647</b>	<b>243,709</b>	<b>462,377</b>		<b>Total Interfund Transfers</b>	-	-	-

# Oregon Zoo Infrastructure and Animal Welfare Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	-	1,067,872	700000	<u>Contingency</u> Contingency	-	-	-
-	-	<b>1,067,872</b>		<b>Total Contingency</b>	-	-	-
				<u>Unappropriated Fund Balance</u>			
35,283,243	11,862,115	-	801000	Unapp FB - Restricted	-	-	-
9,000	9,000	-	805450	Unapp FB - PERS Reserve	-	-	-
<b>35,292,243</b>	<b>11,871,115</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$44,339,598</b>	<b>\$35,918,327</b>	<b>\$21,666,421</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>6.00</b>	<b>4.65</b>	<b>4.70</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Oregon  
Zoo  
Operating  
Fund**

## Oregon Zoo Operating Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$4,092,773	\$4,763,090	\$1,900,000	\$6,000,000	\$6,000,000	\$6,000,000	215.79%
<b>Current Revenues</b>							
Interest Earnings	167,339	183,922	15,000	15,000	15,000	15,000	-
Grants	368,315	706,637	561,533	621,000	621,000	621,000	10.59%
Charges for Services	29,762,833	22,812,478	14,852,824	13,723,303	13,723,303	13,723,303	(7.60%)
Contributions from Private Sources	1,557,674	2,442,003	2,997,344	1,661,000	1,661,000	1,661,000	(44.58%)
Miscellaneous Revenue	94,999	141,520	7,525,000	7,025,000	7,025,000	7,025,000	(6.64%)
Other Financing Sources	10,510	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>31,961,670</b>	<b>26,286,560</b>	<b>25,951,701</b>	<b>23,045,303</b>	<b>23,045,303</b>	<b>23,045,303</b>	<b>(11.20%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	25,000	25,000	25,000	25,000	25,000	25,000	-
Fund Equity Transfers	13,045,000	13,397,000	15,052,459	15,780,459	15,780,459	15,780,459	4.84%
<b>Subtotal Interfund Transfers</b>	<b>13,070,000</b>	<b>13,422,000</b>	<b>15,077,459</b>	<b>15,805,459</b>	<b>15,805,459</b>	<b>15,805,459</b>	<b>4.83%</b>
<b>TOTAL RESOURCES</b>	<b>\$49,124,443</b>	<b>\$44,471,650</b>	<b>\$42,929,160</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>	<b>4.48%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$22,402,100	\$20,566,899	\$17,329,967	\$17,403,216	\$17,403,216	\$17,403,216	0.42%
Materials and Services	17,240,188	16,268,326	19,079,353	17,569,410	17,569,410	17,569,410	(7.91%)
Capital Outlay	62,202	490,502	20,000	61,500	61,500	61,500	207.50%
<b>Subtotal Current Expenditures</b>	<b>39,704,491</b>	<b>37,325,728</b>	<b>36,429,320</b>	<b>35,034,126</b>	<b>35,034,126</b>	<b>35,034,126</b>	<b>(3.83%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	47,965	38,600	-	-	-	-	-
Interfund Reimbursements	3,882,997	4,021,137	4,401,529	5,946,062	5,946,062	5,946,062	35.09%
Fund Equity Transfers	265,000	-	-	400,000	400,000	400,000	-
Interfund Loans	460,900	-	-	436,857	436,857	436,857	-
<b>Subtotal Interfund Transfers</b>	<b>4,656,862</b>	<b>4,059,737</b>	<b>4,401,529</b>	<b>6,782,919</b>	<b>6,782,919</b>	<b>6,782,919</b>	<b>54.10%</b>
Contingency	-	-	2,098,311	3,033,717	3,033,717	3,033,717	44.58%
Unappropriated Fund Balance	4,763,090	3,086,185	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>4,763,090</b>	<b>3,086,185</b>	<b>2,098,311</b>	<b>3,033,717</b>	<b>3,033,717</b>	<b>3,033,717</b>	<b>44.58%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$49,124,443</b>	<b>\$44,471,650</b>	<b>\$42,929,160</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>	<b>4.48%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>203.25</b>	<b>204.35</b>	<b>181.85</b>	<b>176.35</b>	<b>176.35</b>	<b>176.35</b>	<b>(3.02%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(5.50)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Oregon Zoo Operating Fund is an enterprise fund that has historically been recorded in a sub-fund of the General Fund.

### **BEGINNING FUND BALANCE**

The Oregon Zoo Operating Fund's beginning fund balance budget is \$ 6.0 million for FY 2021-22.

### **CURRENT REVENUES**

#### **Grants**

The Oregon Zoo anticipates receiving about \$621,000 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. The COVID-19 pandemic had a significant impact financially with zoo closure at the end of FY 2019-20 and some closure and limited attendance capacity for FY 2020-21 due to health restrictions. It is anticipated that FY 2021-22 will have some recovery from the financial impacts of COVID-19 that affected enterprise revenue, but with the assumption that it will not quite recover to pre-pandemic levels in this fiscal year.

Partner related revenue-share contracts (food and retail) now being budgeted as net revenue for FY 2021-22, a change from prior years that was previously budgeted as gross revenue and related expense.

The Oregon Zoo is anticipating attendance of 1.0 million, about 67% of historical figures, with the assumption of continued impact from the pandemic.

#### **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 \$25,000 in FY 2021-22. There is an additional \$7.0 million in estimated revenue (offset with the same amount in Miscellaneous Expenditures) representing approximately 27% of previous enterprise revenue to account for possibility of any actual increase in revenue and expenses from the adjusted down budget due to COVID-19.

#### **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 99.8 percent (\$15.8M) of the interfund transfers to the Oregon Zoo Operating Fund. This includes an additional \$908,000 is being provided due to the COVID-19 pandemic. The Solid Waste funds support specific educational programs housed and managed at the zoo, budgeted at \$25,000.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes salary, wage and fringe benefits for the 176.35 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund. However, 42 of these regular benefitted positions are defunded for the zoo's FY 2021-22 operating budget due to the continued impact of the COVID-19 pandemic. Personnel layoffs had occurred in the past two fiscal years due to the negative financial impacts. The FY 2021-22 budget also reflects the flexibility of hiring back some positions mid-year, as operations dictate in various areas with possible recovery from the pandemic. For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. The department had 5 Finance FTE directly charged to its funding. The outcome of this decision is to pay for these services through the Agency's Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department's costs are materially the same for the support service but the Department's FTE numbers are reduced. Overall budgeted personnel expenses is relatively flat compared to FY 2020-21, at about \$17.4 million. 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 appear to have decreased by nearly 8%; however, this is due to a change in methodology in recording partner related revenue share contracts. Partner related revenue-share contracts are now being budgeted as net revenue for FY 2021-22, a change from prior years that was previously budgeted as gross revenue and related expense. Therefore, this eliminates some food & retail operation costs with partners that were recorded in prior years. In practice, expenditure has increased by about 31 percent from FY 2020-21, primarily due to some expected recovery from COVID-19 factors. There is an additional \$7.0 million in estimated Miscellaneous Expenditures (offset with the same amount in Miscellaneous Revenue as noted above) representing approximately 27% of previous enterprise revenue to account for possibility of any actual increase in revenue and expenses from the adjusted down budget due to COVID-19.

### **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 three types of transfers from the Oregon Zoo Operating Fund: (1) interfund reimbursements for risk management services, (2) transfers for central service charges as allocated through the cost allocation plan, and (3) transfer to the Oregon Zoo Asset Management Fund for renewal and replacement projects.

### **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 2021-22 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 2021-22 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 2018-19	FY 2019-20	FY 2020-21 <u>Amended</u>			FY 2021-22 <u>Proposed</u>	FY 2021-22 <u>Approved</u>	FY 2021-22 <u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
<b>Oregon Zoo Operating Fund</b>							
<b>Revenues</b>							
				<b><u>Beginning Fund Balance</u></b>			
\$4,092,773	\$4,763,090	\$1,900,000	340000	Fund Bal-Unassigned/Undesignated	\$6,000,000	\$6,000,000	\$6,000,000
<b>4,092,773</b>	<b>4,763,090</b>	<b>1,900,000</b>		<b>Total Beginning Fund Balance</b>	<b>6,000,000</b>	<b>6,000,000</b>	<b>6,000,000</b>
				<b><u>Current Revenue</u></b>			
155,648	446,459	487,533	410000	Federal Grants - Direct	561,000	561,000	561,000
212,666	257,401	74,000	410500	Federal Grants - Indirect	60,000	60,000	60,000
-	2,777	-	412000	Local Grants - Direct	-	-	-
136	259	-	417000	Fines and Forfeits	-	-	-
10,294,499	7,214,259	5,630,311	450000	Admission Fees	9,256,517	9,256,517	9,256,517
159,359	73,494	52,906	450100	Conservation Surcharge	73,643	73,643	73,643
2,262,000	2,488,089	3,033,433	450200	Admission - Memberships	2,320,758	2,320,758	2,320,758
3,102,343	3,004,774	311,582	450300	Admission - Special Concerts	-	-	-
139,931	106,383	46,500	451000	Rentals - Equipment	89,000	89,000	89,000
1,250	-	-	451090	Rentals - Liquidated Damages	-	-	-
(173,047)	(129,003)	(29,500)	451110	Comp Services (Contra)	(42,000)	(42,000)	(42,000)
271,687	176,095	68,750	452000	Rentals - Space	112,750	112,750	112,750
315,038	292,295	30,000	455000	Food and Beverage Service Revenue	64,000	64,000	64,000
763,330	1,138,946	-	455100	Food Service Revenue - Alcohol	-	-	-
6,012,185	3,947,583	2,869,364	455500	Food Service Revenue - Food	552,780	552,780	552,780
(116,125)	(100,670)	-	455510	Food Revenue Discounts(Contra)/Food Disc	-	-	-
97,291	292,813	-	455930	Recovery - Billed Labor	-	-	-
619,741	388,003	370,575	456000	Retail Sales	79,147	79,147	79,147
2,939,489	1,781,767	1,559,254	457100	Gift Shop Sales	383,130	383,130	383,130
38	551	-	459000	Commissions	-	-	-
272	-	-	459100	Commissions - ATM	-	-	-
30,534	44,382	3,736	462000	Parking Fees	5,625	5,625	5,625
42,588	-	-	462120	Parking Fees - Employee	-	-	-
1,335,217	951,664	323,557	463000	Tuition and Lectures	340,000	340,000	340,000
322,688	253,922	119,444	463500	Exhibit Shows	129,087	129,087	129,087
1,029,301	781,328	417,912	464000	Railroad Rides	303,866	303,866	303,866
6,320	11,180	-	464500	Reimbursed Services	-	-	-
192,511	4,967	-	464900	Reimbursed Labor	-	-	-
5,885	12,062	-	465000	Miscellaneous Charges for Svc	5,000	5,000	5,000
167,339	183,922	15,000	470000	Interest on Investments	15,000	15,000	15,000
1,557,674	2,442,003	2,997,344	475000	Donations and Bequests - Oper	1,661,000	1,661,000	1,661,000
108,508	77,595	45,000	476000	Sponsorship Revenue	50,000	50,000	50,000

# Oregon Zoo Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21 <u>Amended</u>				FY 2021-22 <u>Proposed</u>	FY 2021-22 <u>Approved</u>	FY 2021-22 <u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION		Amount	Amount	Amount
(1,112)	(1,776)	-	480000	Cash Over and Short		-	-	-
10,510	-	-	481000	Sale of Capital Assets		-	-	-
94,483	142,853	7,525,000	489000	Miscellaneous Revenue		7,025,000	7,025,000	7,025,000
1,492	184	-	489100	Refunds/Reimbursements		-	-	-
<b>31,961,670</b>	<b>26,286,560</b>	<b>25,951,701</b>		<b>Total Current Revenue</b>		<b>23,045,303</b>	<b>23,045,303</b>	<b>23,045,303</b>
				<u>Interfund Transfers</u>				
13,045,000	13,397,000	15,052,459	497000	Transfer of Resources		15,780,459	15,780,459	15,780,459
25,000	25,000	25,000	498000	Transfer for Direct Costs		25,000	25,000	25,000
<b>13,070,000</b>	<b>13,422,000</b>	<b>15,077,459</b>		<b>Total Interfund Transfers</b>		<b>15,805,459</b>	<b>15,805,459</b>	<b>15,805,459</b>
<b>\$49,124,443</b>	<b>\$44,471,650</b>	<b>\$42,929,160</b>		<b>TOTAL RESOURCES</b>		<b>\$44,850,762</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>

## Expenditures

				<u>Personnel Services</u>				
\$5,775,658	\$5,871,272	\$4,970,590	501000	Reg Employees-Full Time-Exempt		\$3,829,558	\$3,829,558	\$3,829,558
5,482,435	5,446,996	5,125,898	501500	Reg Empl-Full Time-Non-Exempt		4,929,184	4,929,184	4,929,184
60,206	64,701	805,006	502000	Reg Employees-Part Time-Exempt		106,654	106,654	106,654
1,147,242	886,194	750,382	502500	Reg Empl-Part Time-Non-Exempt		1,048,383	1,048,383	1,048,383
3,445,241	1,994,024	514,000	503000	Temporary Employees		1,609,000	1,609,000	1,609,000
20,465	-	-	503100	Temporary Employees - Salaried		-	-	-
3,280	391	-	504000	Seasonal Employees		-	-	-
341,411	181,925	-	508000	Overtime		4,000	4,000	4,000
28,647	26,355	25,715	508600	Mobile Comm Allowance		26,915	26,915	26,915
-	-	(1,988,888)	508912	Other Salary Adjustments (Budgetary)		-	-	-
1,345,399	1,187,466	993,521	511000	Fringe - Payroll Taxes		959,729	959,729	959,729
1,804,895	2,251,329	2,039,248	512000	Fringe - Retirement PERS		2,169,610	2,169,610	2,169,610
2,423,149	2,373,195	2,649,420	513000	Fringe - Health and Welfare		2,274,906	2,274,906	2,274,906
16,500	33,000	-	513305	Health Savings - Metro Contrib/HSA Contrib		-	-	-
170,055	47,605	1,109,222	514000	Fringe - Unemployment		78,653	78,653	78,653
37,668	38,445	45,931	515000	Fringe - Other Benefits		40,089	40,089	40,089
272,481	129,479	289,922	519000	Pension Oblig Bonds Contrib		326,535	326,535	326,535
27,368	34,523	-	519500	Fringe - Insurance - Opt Out		-	-	-
<b>22,402,100</b>	<b>20,566,899</b>	<b>17,329,967</b>		<b>Total Personnel Services</b>		<b>17,403,216</b>	<b>17,403,216</b>	<b>17,403,216</b>
				<u>Materials and Services</u>				
98,246	38,482	43,561	520100	Office Supplies		87,123	87,123	87,123
65,101	55,870	-	520110	Computer Equipment		42,000	42,000	42,000
76,908	50,595	1,850	520120	Meeting Expenditures		47,795	47,795	47,795
7,716	38,534	3,613	520130	Postage and Shipping		4,213	4,213	4,213

# Oregon Zoo Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21 <u>Amended</u>			FY 2021-22 <u>Proposed</u>	FY 2021-22 <u>Approved</u>	FY 2021-22 <u>Adopted</u>
Actual	Actual	Amount	ACCT	DESCRIPTION	Amount	Amount	Amount
15,875	16,348	7,983	520140	Promotional Supplies	10,899	10,899	10,899
1,022,276	1,032,974	1,074,101	520500	Operating Supplies	1,932,897	1,932,897	1,932,897
172,424	115,311	51,336	520510	Tools and Equipment	116,229	116,229	116,229
215	-	-	520520	Operating Supplies - Audio Visual	-	-	-
72,478	61,485	1,198	520535	Operating Supplies - Food for Prg Part	39,973	39,973	39,973
140,897	203,662	286,800	520540	Medical and Veterinary Supplies	296,800	296,800	296,800
93,436	-	-	520545	Exhibit Materials - Habitat/Exh Mat H	-	-	-
10,818	-	-	520546	Enrichment Materials - Zoo An/Enrich Mat	-	-	-
4,872	-	-	520550	Operating Supplies - Telecommunications	-	-	-
116,645	152,406	11,569	520580	Uniforms and PPE	93,596	93,596	93,596
435,164	524,599	703,494	520600	Animal Food	746,494	746,494	746,494
9,495	-	-	520610	Animal Food - Enrichment	-	-	-
9,314	-	-	521000	Subscriptions and Dues	-	-	-
43,775	101,369	61,010	521100	Membership and Professional Dues	67,456	67,456	67,456
3,700	1,711	8,075	521200	Publications and Subscriptions	14,033	14,033	14,033
-	33,028	37,500	521300	Fuel	53,250	53,250	53,250
52,535	-	-	521400	Fuels and Lubricants - General	-	-	-
94,660	37,581	4,500	521500	Maintenance and Repairs Supplies	21,500	21,500	21,500
11	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
158,368	131,301	51,625	521520	Maintenance and Repairs Supplies - Building	136,535	136,535	136,535
57,443	65,509	117,199	521521	Maintenance and Repairs Supplies - HVAC	187,199	187,199	187,199
9,957	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
84,053	49,402	-	521540	Maintenance and Repairs Supplies - Electrical	44,212	44,212	44,212
25,644	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
146,927	236,483	114,530	521560	Maintenance and Repairs Supplies - Equipment	140,771	140,771	140,771
41,966	31,811	23,950	521570	Maintenance and Repairs Supplies - Vehicles	47,900	47,900	47,900
592	-	-	521900	Purchasing Card Expenditures	-	-	-
45	-	-	522000	Food	-	-	-
1,591,127	1,569,770	18,750	522100	Cost of Food and Beverage	16,800	16,800	16,800
90,768	-	-	522105	Cost of Food-Tableware Supplies	-	-	-
1,293	(15,010)	-	522500	Retail	-	-	-
3,224,871	2,529,794	559,031	524000	Contracted Professional Svcs	518,145	518,145	518,145
21,985	3,665	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	9,970	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
312,957	205,074	181,408	524050	Contracted Prof Svcs - Advertising	435,508	435,508	435,508
5,067	93,525	-	524060	Contracted Prof Svcs - Information Technology Services	19,204	19,204	19,204
128,892	6,575	25,750	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	195,050	195,050	195,050
3,388	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
-	22,613	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
66	16,930	-	524500	Marketing Expenditures	-	-	-
4,500	5,500	-	524600	Sponsorship Expenditures	5,000	5,000	5,000
-	231	-	525000	Contracted Property Services	-	-	-

# Oregon Zoo Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
11,566	16,600	-	525100	Utility Services	-	-	-
1,521	-	-	525110	Utility Services - Internet	-	-	-
51,955	58,863	43,497	525120	Utility Services - Telecommunications	51,466	51,466	51,466
702,799	584,044	736,478	525130	Utility Services - Electricity	746,478	746,478	746,478
143,595	130,708	192,170	525140	Utility Services - Natural Gas	202,170	202,170	202,170
169,076	129,442	224,639	525150	Utility Services - Sanitation and Refuse Removal	234,639	234,639	234,639
756,031	653,307	1,119,400	525160	Utility Services - Water and Sewer	1,129,400	1,129,400	1,129,400
23,599	32,052	13,120	525500	Cleaning Services	56,015	56,015	56,015
75,650	65,882	6,700	526000	Maintenance and Repair Services	79,775	79,775	79,775
565,266	263,008	53,107	526010	Maintenance and Repair Services - Building	398,107	398,107	398,107
51,366	21,398	-	526011	Maintenance and Repair Services - Painting	-	-	-
127,333	57,640	3,500	526012	Maintenance and Repair Services - Electricity	21,054	21,054	21,054
76,178	12,159	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
144,954	261,553	15,000	526014	Maintenance and Repair Services - HVAC	31,580	31,580	31,580
209	-	-	526015	Maintenance and Repair Services - Damage Repair (Non-Risk)	-	-	-
294,172	436,510	245,453	526020	Maintenance and Repair Services - Equipment	331,053	331,053	331,053
178,230	333,228	32,359	526030	Maintenance and Repair Services - Grounds	108,947	108,947	108,947
62,108	45,340	12,000	526040	Maintenance and Repair Services - Technology	10,000	10,000	10,000
12,681	1,680	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
14,512	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
250	23,385	6,317	526100	Capital Maintenance - CIP	26,317	26,317	26,317
30,838	1,479	30,567	526300	Software Licensing	45,567	45,567	45,567
753	30,981	21,500	526500	Rentals	51,000	51,000	51,000
31,684	37,329	36,366	526510	Rentals - Building	38,684	38,684	38,684
82,239	102,536	84,032	526520	Rentals - Equipment	180,778	180,778	180,778
8,283	-	-	526540	Rentals - Vehicle	-	-	-
2,603	-	-	526580	Rentals - Audio Visual	-	-	-
43,528	101,923	21,154	527000	Insurance	20,000	20,000	20,000
209,358	190,504	85,857	528000	Other Purchased Services	308,617	308,617	308,617
3,373	-	-	528010	Other Purchased Services - Commissions	-	-	-
46,100	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
41,051	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
533	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
302	-	-	528060	Other Purchased Services - EMT and Medical	-	-	-
3,100	-	-	528070	Other Purchased Services - Trade Shows	-	-	-
4,400	42,504	1,106,750	528090	Event/Production Services	40,200	40,200	40,200
2,841	-	-	528091	Other Purchased Services - City Police	-	-	-
45,096	-	-	528094	Other Purchased Services - Linens	-	-	-
530,350	317,963	240,015	528210	Credit Card Fees	303,094	303,094	303,094
19,286	9,852	-	528300	Temp Agency Services	-	-	-
147,629	68,425	128,505	528400	Printing and Graphics	158,190	158,190	158,190
-	42,344	-	528620	Music License and Royalties	-	-	-
2,335,774	1,430,276	3,455,861	529000	Operations Contracts	29,755	29,755	29,755

# Oregon Zoo Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21 <u>Amended</u>		DESCRIPTION	FY 2021-22 <u>Proposed</u>	FY 2021-22 <u>Approved</u>	FY 2021-22 <u>Adopted</u>
Actual	Actual	Amount	ACCT		Amount	Amount	Amount
-	431	-	529100	Food and Beverage Services	-	-	-
1,129,799	2,364,053	-	529139	Food and Beverage Services - Other Labor and Related	-	-	-
1,795	109,053	-	529191	Food and Beverage Services - Spent Capital Reserve 2%	-	-	-
78,327	160,677	-	529198	Food and Beverage Services - Net Gross Receipts Percent	-	-	-
18,809	34,124	-	529199	Food and Beverage Services - Percent of Net Profit	-	-	-
8,471	24	-	530000	Payments to Other Agencies	-	-	-
21,644	23,584	33,178	530010	License and Permit Fees	37,618	37,618	37,618
526	35	-	531000	Taxes (Non-Payroll)	-	-	-
-	15,000	-	531500	Grants to Other Governments	-	-	-
3,000	-	-	531800	Contributions to Other Govt	-	-	-
(106)	-	-	544000	Program Purchases	-	-	-
110,263	133,780	62,200	544500	Grants and Loans	62,200	62,200	62,200
1,814	-	-	545000	Travel	-	-	-
152,308	139,636	32,175	545100	Travel and Lodging	91,986	91,986	91,986
8,745	9,301	370	545200	Mileage, Taxi and Parking	380	380	380
41,616	31,343	650	545300	Meals and Entertainment	150	150	150
34,282	69,499	2,500	545500	Staff Development	73,108	73,108	73,108
1,225	18	-	545510	Tuition Reimbursement	-	-	-
37,527	-	-	545520	Conference Fees	-	-	-
-	178,961	-	547500	Claims Paid	-	-	-
16,551	26,995	7,601,100	549000	Miscellaneous Expenditures	7,160,000	7,160,000	7,160,000
21,481	15,756	44,000	549010	Tri-Met Transit Pass	120,000	120,000	120,000
7,891	21,167	-	549020	Misc. Exp - Animal Purchases	100,500	100,500	100,500
24,214	-	-	549025	Misc. Exp - Animal Shipments	-	-	-
11,369	4,875	-	552000	Bad Debt Expense	-	-	-
<b>17,240,188</b>	<b>16,268,326</b>	<b>19,079,353</b>		<b>Total Materials and Services</b>	<b>17,569,410</b>	<b>17,569,410</b>	<b>17,569,410</b>
				<b><u>Capital Outlay</u></b>			
-	45,975	-	572000	Buildings and Related	-	-	-
-	-	-	573000	Exhibits and Related	-	-	-
15,549	391,624	-	574000	Equipment and Vehicles	-	-	-
46,653	52,904	20,000	574500	Vehicles	61,500	61,500	61,500
<b>62,202</b>	<b>490,502</b>	<b>20,000</b>		<b>Total Capital Outlay</b>	<b>61,500</b>	<b>61,500</b>	<b>61,500</b>
				<b><u>Interfund Transfers</u></b>			
3,882,997	4,021,137	4,401,529	580000	Transfer for Indirect Costs	5,946,062	5,946,062	5,946,062
265,000	-	-	581000	Transfer of Resources	400,000	400,000	400,000
47,965	38,600	-	582000	Transfer for Direct Costs	-	-	-
409,000	-	-	586000	Interfund Loan - Principal	410,000	410,000	410,000
51,900	-	-	586500	Interfund Loan - Interest	26,857	26,857	26,857

# Oregon Zoo Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21 <u>Amended</u>	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u>	FY 2021-22 <u>Approved</u>	FY 2021-22 <u>Adopted</u>
Actual	Actual	Amount			Amount	Amount	Amount
4,656,862	4,059,737	4,401,529		<b>Total Interfund Transfers</b>	6,782,919	6,782,919	6,782,919
-	-	2,098,311	701002	<u>Contingency</u> Contingency - Operating	3,033,717	3,033,717	3,033,717
-	-	<b>2,098,311</b>		<b>Total Contingency</b>	<b>3,033,717</b>	<b>3,033,717</b>	<b>3,033,717</b>
4,763,090	3,086,185	-	801000	<u>Unappropriated Fund Balance</u> Unapp FB - Restricted	-	-	-
<b>4,763,090</b>	<b>3,086,185</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$49,124,443</b>	<b>\$44,471,650</b>	<b>\$42,929,160</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>	<b>\$44,850,762</b>
<b>203.25</b>	<b>204.35</b>	<b>181.85</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>176.35</b>	<b>176.35</b>	<b>176.35</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



**Parks and  
Nature  
Bond Fund**

## Parks and Nature Bond Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$-	\$-	\$190,000,000	\$199,500,000	\$199,500,000	\$199,857,590	5.19%
<b>Current Revenues</b>							
Interest Earnings	-	154,828	513,000	3,215,000	3,215,000	3,215,000	526.71%
Grants	-	-	11,634	-	-	-	-
Bond Proceeds	-	210,922,405	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>-</b>	<b>211,077,233</b>	<b>524,634</b>	<b>3,215,000</b>	<b>3,215,000</b>	<b>3,215,000</b>	<b>512.81%</b>
<b>TOTAL RESOURCES</b>	<b>\$-</b>	<b>\$211,077,233</b>	<b>\$190,524,634</b>	<b>\$202,715,000</b>	<b>\$202,715,000</b>	<b>\$203,072,590</b>	<b>6.59%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$-	\$169,229	\$4,040,292	\$5,277,895	\$5,277,895	\$5,277,895	30.63%
Materials and Services	-	833,020	17,957,626	38,371,000	38,371,000	38,435,939	114.04%
Capital Outlay	-	224,540	9,323,000	10,293,700	10,293,700	10,586,351	13.55%
<b>Subtotal Current Expenditures</b>	<b>-</b>	<b>1,226,790</b>	<b>31,320,918</b>	<b>53,942,595</b>	<b>53,942,595</b>	<b>54,300,185</b>	<b>73.37%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	593,810	3,000,967	3,000,967	3,000,967	405.37%
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>593,810</b>	<b>3,000,967</b>	<b>3,000,967</b>	<b>3,000,967</b>	<b>405.37%</b>
Contingency	-	-	3,214,634	8,500,000	8,500,000	8,500,000	164.42%
Unappropriated Fund Balance	-	209,850,443	155,395,272	137,271,438	137,271,438	137,271,438	(11.66%)
<b>Subtotal Contingency/Ending Balance</b>	<b>-</b>	<b>209,850,443</b>	<b>158,609,906</b>	<b>145,771,438</b>	<b>145,771,438</b>	<b>145,771,438</b>	<b>(8.09%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$-</b>	<b>\$211,077,233</b>	<b>\$190,524,634</b>	<b>\$202,715,000</b>	<b>\$202,715,000</b>	<b>\$203,072,590</b>	<b>6.59%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>6.00</b>	<b>33.20</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>	<b>10.09%</b>
<b>FTE CHANGE FROM FY 2021-22 AMENDED BUDGET</b>							<b>3.35</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

In November 2019 the voters of the Metro region authorized the sale of \$475 million in general obligation bonds for the purpose of protecting natural areas, water quality and fish and wildlife habitat and connecting people to nature. The \$475 million total voter authorization included the following elements:

- \$155 million to purchase land from willing sellers and restore it to improve water quality, fish and wildlife habitat. Projects would be selected from 24 distinct geographic areas based on attributes such as the potential to restore stream banks, oak and prairie habitat, or their cultural significance.
- \$98 million to complete nature parks such as Chehalem Ridge in Washington County, increase access for people with disabilities and maintain water systems, trails, bathrooms and other amenities at parks such as Oxbow and Blue Lake.
- \$40 million to award grants for capital projects to purchase land, restore fish and wildlife habitat, or provide access to nature. Priority would be given to projects that reduce the impacts of climate change and implement Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion.
- \$92 million to distribute money to cities, counties and park providers across greater Portland to purchase land, restore fish and wildlife habitat, and build and maintain parks in local communities.
- \$40 million to secure rights to build new trails and construct missing sections, completing projects identified in a regional plan for a network of walking and biking paths.
- \$50 million to provide funding for public projects that also address other community issues such as jobs, housing and transportation. This program area would include \$20 million to help provide public access to Willamette Falls in downtown Oregon City.

The first series of bonds under the 2019 authorization was issued in April 2020 for \$200,000,000. The Parks and Nature Bond Fund is used to account for proceeds and expenditures related to the general obligation bonds.

## **BEGINNING FUND BALANCE**

The Parks and Nature Bond Fund's estimated beginning fund balance for FY 2021-22 is \$200 million. \$10 million of the beginning fund balance has been reserved for potential allocation by the Metro Council to the Willamette Cove project in the future (See Budget Note 3: Willamette Cove Future Funding).

## **CURRENT REVENUES**

### **Interest Earnings**

Interest is budgeted at \$3,215,000 for FY 2021-22. Bond proceeds are invested in compliance with bond and arbitrage requirements.

## **CURRENT EXPENDITURES**

### **Personnel Services**

Salaries and benefits are included for that staff supporting the 6 program areas. New positions in FY 2021-22 include 0.2 FTE to support the "Take Care of Metro Parks" program area and 1.0 FTE to support the "Community Visions" program area. Due to the sunset of the Natural Areas Bond activities, 3.65 FTE were added to the Parks and Nature Bond Fund. Due to re-evaluation of duties and work plans, 1.95 FTE were allocated from the Parks and Nature Operating Fund to the Parks and Nature Bond Fund. 2.75 FTE were moved to the General Fund from the Parks and Nature Bond Fund due to the centralization of finance and communications staff. Total FTE budgeted to the Parks and Nature Bond Fund is 36.55 for FY 2021-22.

**Materials and Services**

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

**Capital Outlay**

The capital outlay budget provides for the acquisition and stabilization of land purchased, capital projects at existing park and natural area sites, and acquisition and construction costs related to building new trails.

**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 Parks and Nature Bond 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.

# Parks and Nature Bond Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Parks and Nature Bond Fund</b>							
<b><u>Revenues</u></b>							
\$-	\$-	\$190,000,000	324000	<b><u>Beginning Fund Balance</u></b> Fund Bal-Restr for Bond Cap	\$199,500,000	\$199,500,000	\$199,857,590
-	-	<b>190,000,000</b>		<b>Total Beginning Fund Balance</b>	<b>199,500,000</b>	<b>199,500,000</b>	<b>199,857,590</b>
<b><u>Current Revenue</u></b>							
-	-	11,634	412000	Local Grants - Direct	-	-	-
-	154,828	513,000	470000	Interest on Investments	3,215,000	3,215,000	3,215,000
-	200,000,000	-	490000	Gen Obligation Bond Proceeds	-	-	-
-	10,922,405	-	491500	Premium on Bonds Sold	-	-	-
-	<b>211,077,233</b>	<b>524,634</b>		<b>Total Current Revenue</b>	<b>3,215,000</b>	<b>3,215,000</b>	<b>3,215,000</b>
<b>\$-</b>	<b>\$211,077,233</b>	<b>\$190,524,634</b>		<b>TOTAL RESOURCES</b>	<b>\$202,715,000</b>	<b>\$202,715,000</b>	<b>\$203,072,590</b>
<b><u>Expenditures</u></b>							
<b><u>Personnel Services</u></b>							
\$-	\$100,097	\$2,282,384	501000	Reg Employees-Full Time-Exempt	\$3,124,876	\$3,124,876	\$3,124,876
-	17,227	409,940	501500	Reg Empl-Full Time-Non-Exempt	382,186	382,186	382,186
-	-	600	508600	Mobile Comm Allowance	600	600	600
-	9,725	229,398	511000	Fringe - Payroll Taxes	293,277	293,277	293,277
-	18,510	481,270	512000	Fringe - Retirement PERS	717,021	717,021	717,021
-	22,117	557,743	513000	Fringe - Health and Welfare	630,706	630,706	630,706
-	398	10,781	515000	Fringe - Other Benefits	13,499	13,499	13,499
-	1,155	68,176	519000	Pension Oblig Bonds Contrib	115,730	115,730	115,730
-	<b>169,229</b>	<b>4,040,292</b>		<b>Total Personnel Services</b>	<b>5,277,895</b>	<b>5,277,895</b>	<b>5,277,895</b>
<b><u>Materials and Services</u></b>							
-	109	-	520100	Office Supplies	-	-	-
-	1,725	20,000	520110	Computer Equipment	-	-	-
-	-	-	520500	Operating Supplies	500,000	500,000	500,000
-	429,060	250,000	524000	Contracted Professional Svcs	12,525,000	12,525,000	12,589,939
-	435	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	537	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	12,327,326	525000	Contracted Property Services	-	-	-
-	-	235,300	526100	Capital Maintenance - CIP	200,000	200,000	200,000
-	-	-	526300	Software Licensing	21,000	21,000	21,000

## Parks and Nature Bond Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	1,800	125,000	526450	Leases/Leases	125,000	125,000	125,000
-	284,340	-	528000	Other Purchased Services	-	-	-
-	-	5,000,000	530000	Payments to Other Agencies	20,000,000	20,000,000	20,000,000
-	115,015	-	531800	Contributions to Other Govt	-	-	-
-	-	-	544500	Grants and Loans	5,000,000	5,000,000	5,000,000
-	<b>833,020</b>	<b>17,957,626</b>		<b>Total Materials and Services</b>	<b>38,371,000</b>	<b>38,371,000</b>	<b>38,435,939</b>
				<u>Capital Outlay</u>			
-	3,230	4,000,000	570000	Land	6,500,000	6,500,000	6,500,000
-	221,310	4,405,000	571000	Improve-Other than Bldg	2,746,700	2,746,700	3,039,351
-	-	400,000	572000	Buildings and Related	900,000	900,000	900,000
-	-	120,000	574500	Vehicles	-	-	-
-	-	75,000	578800	Art and Collections	57,000	57,000	57,000
-	-	323,000	579000	Capitalized Software	90,000	90,000	90,000
-	<b>224,540</b>	<b>9,323,000</b>		<b>Total Capital Outlay</b>	<b>10,293,700</b>	<b>10,293,700</b>	<b>10,586,351</b>
				<u>Interfund Transfers</u>			
-	-	-	580000	Transfer for Indirect Costs	2,549,356	2,549,356	2,549,356
-	-	593,810	582000	Transfer for Direct Costs	451,611	451,611	451,611
-	-	<b>593,810</b>		<b>Total Interfund Transfers</b>	<b>3,000,967</b>	<b>3,000,967</b>	<b>3,000,967</b>
				<u>Contingency</u>			
-	-	3,214,634	700000	Contingency	8,500,000	8,500,000	8,500,000
-	-	<b>3,214,634</b>		<b>Total Contingency</b>	<b>8,500,000</b>	<b>8,500,000</b>	<b>8,500,000</b>
				<u>Unappropriated Fund Balance</u>			
-	209,850,443	155,395,272	801000	Unapp FB - Restricted	137,271,438	137,271,438	137,271,438
-	<b>209,850,443</b>	<b>155,395,272</b>		<b>Total Unappropriated Fund Balance</b>	<b>137,271,438</b>	<b>137,271,438</b>	<b>137,271,438</b>
<b>\$-</b>	<b>\$211,077,233</b>	<b>\$190,524,634</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$202,715,000</b>	<b>\$202,715,000</b>	<b>\$203,072,590</b>
<b>0.00</b>	<b>6.00</b>	<b>33.20</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>36.55</b>	<b>36.55</b>	<b>36.55</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Parks and  
Nature  
Operating  
Fund**

## Parks and Nature Operating Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$5,853,585	\$7,000,721	\$8,840,338	\$9,000,000	\$9,000,000	\$9,073,640	2.64%
<b>Current Revenues</b>							
Real Property Taxes	15,423,668	15,874,346	16,234,514	16,850,446	16,850,446	16,850,446	3.79%
Interest Earnings	158,765	227,176	189,000	170,000	170,000	170,000	(10.05%)
Grants	332,473	116,738	356,431	15,200	15,200	15,200	(95.74%)
Local Government Shared Revenues	-	-	552,000	575,000	575,000	575,000	4.17%
Contributions from Governments	-	-	45,000	200,000	200,000	200,000	344.44%
Charges for Services	(685)	-	2,283,140	2,244,487	2,244,487	2,244,487	(1.69%)
Contributions from Private Sources	20,000	-	-	-	-	-	-
Miscellaneous Revenue	-	3,320	53,665	360,000	360,000	360,000	570.83%
<b>Subtotal Current Revenues</b>	<b>15,934,221</b>	<b>16,221,580</b>	<b>19,713,750</b>	<b>20,415,133</b>	<b>20,415,133</b>	<b>20,415,133</b>	<b>3.56%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	280,000	-	562,198	270,421	270,421	320,421	(43.01%)
Fund Equity Transfers	-	-	1,777,213	2,105,939	2,105,939	2,105,939	18.50%
<b>Subtotal Interfund Transfers</b>	<b>280,000</b>	<b>-</b>	<b>2,339,411</b>	<b>2,376,360</b>	<b>2,376,360</b>	<b>2,426,360</b>	<b>3.72%</b>
<b>TOTAL RESOURCES</b>	<b>\$22,067,806</b>	<b>\$23,222,301</b>	<b>\$30,893,499</b>	<b>\$31,791,493</b>	<b>\$31,791,493</b>	<b>\$31,915,133</b>	<b>3.31%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$4,269,646	\$4,818,097	\$12,038,502	\$11,247,052	\$11,247,052	\$11,247,052	(6.57%)
Materials and Services	\$3,989,028	3,617,436	7,948,610	8,461,696	8,461,696	8,585,336	8.01%
Capital Outlay	\$2,698,551	1,350,649	265,000	55,000	55,000	55,000	(79.25%)
<b>Subtotal Current Expenditures</b>	<b>10,957,224</b>	<b>9,786,182</b>	<b>20,252,112</b>	<b>19,763,748</b>	<b>19,763,748</b>	<b>19,887,388</b>	<b>(1.80%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	3,108,172	3,198,163	492,629	417,363	417,363	417,363	(15.28%)
Interfund Reimbursements	984,601	1,095,042	2,406,480	3,144,711	3,144,711	3,144,711	30.68%
Fund Equity Transfers	17,088	4,000	1,006,210	447,000	447,000	447,000	(55.58%)
<b>Subtotal Interfund Transfers</b>	<b>4,109,861</b>	<b>4,297,205</b>	<b>3,905,319</b>	<b>4,009,074</b>	<b>4,009,074</b>	<b>4,009,074</b>	<b>2.66%</b>
Contingency	-	-	6,736,068	8,018,671	8,018,671	8,018,671	19.04%
Unappropriated Fund Balance	7,000,721	9,138,914	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>7,000,721</b>	<b>9,138,914</b>	<b>6,736,068</b>	<b>8,018,671</b>	<b>8,018,671</b>	<b>8,018,671</b>	<b>19.04%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$22,067,806</b>	<b>\$23,222,301</b>	<b>\$30,893,499</b>	<b>\$31,791,493</b>	<b>\$31,791,493</b>	<b>\$31,915,133</b>	<b>3.31%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>44.23</b>	<b>49.60</b>	<b>91.30</b>	<b>81.25</b>	<b>81.25</b>	<b>81.25</b>	<b>(11.01%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(10.05)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

The Parks and Nature Operating Fund includes funding from the Parks and Natural Areas Local Option Levy, revenue from charges for services, and a transfer from the General Fund. The Parks and Natural Areas Local Option Levy was approved by the region's voters in May 2013. It 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 Nature Operating Fund's beginning fund balance is estimated to be \$9.1 million for FY 2021-22.

## **CURRENT REVENUES**

### **Charges for Services**

The Parks and Nature department charges for various services include parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and shelter and pavilion rentals. These amounts fluctuate annually based on demand in the region but are estimated at \$2.2 million for FY 2021-22.

### **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 \$16.9 million in property tax revenues from the tax levy in FY 2021-22.

### **Revenue Transfers**

The Parks and Nature department receives an annual transfer from the General Fund. This amount approximates \$2.1 million for FY 2021-22.

## **CURRENT EXPENDITURES**

### **Personnel Services**

Salaries and benefits for 81.25 FTE are included for the operations, maintenance, and capital projects of Metro's parks and natural areas. Due to revaluation of work plans and job duties, 1.95 FTE were moved from the Parks and Nature Operating Fund to the Parks and Nature Bond Fund. Due to the sunset of the Natural Areas bond, 0.4 FTE were moved from the Natural Areas Bond Fund to the Parks and Nature Operating Fund. Lastly, due to the centralization of finance and communications staff, 8.5 FTE were moved from the Parks and Nature Operating Fund to the General Fund.

### **Materials and Services**

Spending on materials and services required to deliver the department's mission approximate \$8.6 million and account for 43 percent of the proposed expenditures for FY 2021-22. These expenditures go toward property and professional services at Metro's parks and natural areas.

### **Capital Outlay**

Capital improvements will account for \$55,000 spending, a significant decrease from year's past. Due to cuts to the Parks and Nature department's General Fund resources, most of the previously operating funded capital has been shifted to other funding sources, leaving very little remaining capital work on the Parks and Nature Operating Fund.

**Interfund Transfers**

\$4.0 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 operating funds plus interest earned. The balance will decrease as the program goals are achieved. All anticipated unexpended funds for FY 2021-22 have been included in the Contingency category.

# Parks and Nature Operating Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Parks and Nature Operating Fund</b>							
<b>Revenues</b>							
				<b><u>Beginning Fund Balance</u></b>			
\$5,837,585	\$6,984,721	\$-	323000	Funs Bal-Restricted for Parks Oper Levy	\$-	\$-	\$-
-	-	8,840,338	340000	Fund Bal-Unassigned/Undesignated	9,000,000	9,000,000	9,073,640
16,000	16,000	-	341500	Fund Bal-Dsg PERS	-	-	-
<b>5,853,585</b>	<b>7,000,721</b>	<b>8,840,338</b>		<b>Total Beginning Fund Balance</b>	<b>9,000,000</b>	<b>9,000,000</b>	<b>9,073,640</b>
				<b><u>Current Revenue</u></b>			
15,070,950	15,669,149	16,041,514	401000	Real Property Taxes-Current Yr	16,650,446	16,650,446	16,650,446
315,581	167,242	193,000	401500	Real Property Taxes-Prior Yrs	200,000	200,000	200,000
16,912	16,503	-	401800	Payment in Lieu of R Prop Tax	-	-	-
20,225	21,452	-	401900	Interest and Penalty-R Prop Tax	-	-	-
244,813	116,738	1,800	410500	Federal Grants - Indirect	1,800	1,800	1,800
87,660	-	42,100	411000	State Grants - Direct	13,400	13,400	13,400
-	-	312,531	412000	Local Grants - Direct	-	-	-
-	-	27,000	413500	Marine Board Fuel Tax	40,000	40,000	40,000
-	-	525,000	413900	Other Local Govt Shared Rev.	535,000	535,000	535,000
-	-	45,000	414500	Government Contributions	200,000	200,000	200,000
-	-	230,000	416500	Boat Launch Fees	230,000	230,000	230,000
-	-	32,665	417000	Fines and Forfeits	10,000	10,000	10,000
-	-	13,000	423000	Product Sales	13,000	13,000	13,000
-	-	137,500	428000	Cemetery Service Sales	137,500	137,500	137,500
-	-	236,100	428500	Cemetery Property Sales	236,100	236,100	236,100
-	-	89,690	428800	Cemetery Merchandise Sales	89,690	89,690	89,690
-	-	-	433100	Transaction Fee - Automation	40,000	40,000	40,000
(685)	-	525,000	450000	Admission Fees	525,000	525,000	525,000
-	-	10,100	451000	Rentals - Equipment	9,000	9,000	9,000
-	-	(35,250)	451110	Comp Services (Contra)	(50,250)	(50,250)	(50,250)
-	-	360,000	452000	Rentals - Space	375,000	375,000	375,000
-	-	683,000	454000	Lease Revenue/Lease Rev	612,447	612,447	612,447
-	-	9,500	459000	Commissions	8,000	8,000	8,000
-	-	10,500	463000	Tuition and Lectures	9,000	9,000	9,000
-	-	14,000	465000	Miscellaneous Charges for Svc	10,000	10,000	10,000
158,765	227,176	189,000	470000	Interest on Investments	170,000	170,000	170,000
20,000	-	-	475500	Capital Contrib and Donations	-	-	-
-	-	21,000	489000	Miscellaneous Revenue	350,000	350,000	350,000
-	3,320	-	489100	Refunds/Reimbursements	-	-	-

# Parks and Nature Operating Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
15,934,221	16,221,580	19,713,750		<b>Total Current Revenue</b>	<b>20,415,133</b>	<b>20,415,133</b>	<b>20,415,133</b>
				<b><u>Interfund Transfers</u></b>			
-	-	1,777,213	497000	Transfer of Resources	2,105,939	2,105,939	2,105,939
280,000	-	562,198	498000	Transfer for Direct Costs	270,421	270,421	320,421
<b>280,000</b>	<b>-</b>	<b>2,339,411</b>		<b>Total Interfund Transfers</b>	<b>2,376,360</b>	<b>2,376,360</b>	<b>2,426,360</b>
<b>\$22,067,806</b>	<b>\$23,222,301</b>	<b>\$30,893,499</b>		<b>TOTAL RESOURCES</b>	<b>\$31,791,493</b>	<b>\$31,791,493</b>	<b>\$31,915,133</b>

**Expenditures**

				<b><u>Personnel Services</u></b>			
\$1,546,584	\$1,593,128	\$4,205,392	501000	Reg Employees-Full Time-Exempt	\$3,432,909	\$3,432,909	\$3,432,909
784,230	1,085,422	2,914,149	501500	Reg Empl-Full Time-Non-Exempt	2,945,876	2,945,876	2,945,876
87,506	149,323	283,806	502000	Reg Employees-Part Time-Exempt	185,068	185,068	185,068
28,685	423	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
624,255	542,183	997,474	503000	Temporary Employees	994,474	994,474	994,474
-	19,805	-	503100	Temporary Employees - Salaried	-	-	-
42,904	21,098	100,000	504000	Seasonal Employees	110,000	110,000	110,000
48,972	33,195	51,500	508000	Overtime	51,000	51,000	51,000
8,450	11,877	600	508600	Mobile Comm Allowance	-	-	-
-	-	(276,549)	508912	Other Salary Adjustments (Budgetary)	-	-	-
262,669	288,586	621,633	511000	Fringe - Payroll Taxes	550,644	550,644	550,644
313,718	455,324	1,314,987	512000	Fringe - Retirement PERS	1,299,152	1,299,152	1,299,152
439,682	548,478	1,579,025	513000	Fringe - Health and Welfare	1,402,051	1,402,051	1,402,051
8,991	17,114	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
4,260	6,052	31,853	514000	Fringe - Unemployment	33,070	33,070	33,070
6,823	9,209	29,545	515000	Fringe - Other Benefits	26,204	26,204	26,204
53,871	29,180	185,087	519000	Pension Oblig Bonds Contrib	216,604	216,604	216,604
8,048	7,700	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,269,646</b>	<b>4,818,097</b>	<b>12,038,502</b>		<b>Total Personnel Services</b>	<b>11,247,052</b>	<b>11,247,052</b>	<b>11,247,052</b>
				<b><u>Materials and Services</u></b>			
7,243	9,949	75,239	520100	Office Supplies	48,625	48,625	48,625
12,956	5,341	75,000	520110	Computer Equipment	75,000	75,000	75,000
25,560	6,452	16,466	520120	Meeting Expenditures	15,150	15,150	15,150
-	490	500	520130	Postage and Shipping	250	250	250
236	-	-	520140	Promotional Supplies	-	-	-
78,657	93,669	220,629	520500	Operating Supplies	186,660	186,660	186,660

# Parks and Nature Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount			Amount	Amount	Amount
25,262	24,410	96,031	520510	Tools and Equipment	100,510	100,510	100,510
353	-	-	520520	Operating Supplies - Audio Visual	-	-	-
37	-	-	520530	Operating Supplies - Coat Check	-	-	-
-	-	2,000	520535	Operating Supplies - Food for Prg Part	5,500	5,500	5,500
-	34	-	520540	Medical and Veterinary Supplies	-	-	-
1,116	-	-	520550	Operating Supplies - Telecommunications	-	-	-
567	818	26,257	520580	Uniforms and PPE	39,800	39,800	39,800
2,986	6,456	10,000	521100	Membership and Professional Dues	9,750	9,750	9,750
771	798	3,250	521200	Publications and Subscriptions	2,250	2,250	2,250
-	1,310	86,357	521300	Fuel	108,807	108,807	108,807
7,039	-	-	521400	Fuels and Lubricants - General	-	-	-
423	11,344	200,525	521500	Maintenance and Repairs Supplies	197,775	197,775	197,775
278	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
477	38	1,500	521520	Maintenance and Repairs Supplies - Building	500	500	500
-	92	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
17,494	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
6,628	10,302	3,000	521560	Maintenance and Repairs Supplies - Equipment	1,500	1,500	1,500
302	1,061	1,900	521570	Maintenance and Repairs Supplies - Vehicles	1,900	1,900	1,900
14,883	-	-	521580	Maintenance and Repairs Supplies - Security	-	-	-
-	-	-	521900	Purchasing Card Expenditures	-	-	-
436	-	-	522000	Food	-	-	-
-	91	-	522100	Cost of Food and Beverage	-	-	-
-	-	20,540	522500	Retail	20,540	20,540	20,540
471,056	300,301	1,295,218	524000	Contracted Professional Svcs	996,700	996,700	1,120,340
-	-	3,500	524020	Contracted Prof Svcs - Attorney and Legal	3,500	3,500	3,500
640	981	25,000	524050	Contracted Prof Svcs - Advertising	70,000	70,000	70,000
				Contracted Prof Svcs - Management, Consulting and Communication			
10,016	3,023	-	524070	Services	-	-	-
1,026	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
45	-	30,000	524500	Marketing Expenditures	30,000	30,000	30,000
8,006	97,424	29,571	524600	Sponsorship Expenditures	288,000	288,000	288,000
2,427,604	2,277,259	3,228,323	525000	Contracted Property Services	3,661,293	3,661,293	3,661,293
40	-	21,350	525100	Utility Services	20,550	20,550	20,550
2,702	4,994	43,500	525120	Utility Services - Telecommunications	41,650	41,650	41,650
-	24	63,750	525130	Utility Services - Electricity	61,850	61,850	61,850
-	-	1,300	525140	Utility Services - Natural Gas	800	800	800
213	6,581	119,825	525150	Utility Services - Sanitation and Refuse Removal	119,075	119,075	119,075
-	44	112,500	525160	Utility Services - Water and Sewer	108,850	108,850	108,850
38,870	(19,758)	278,000	526000	Maintenance and Repair Services	268,400	268,400	268,400
8,557	13,595	35,036	526010	Maintenance and Repair Services - Building	84,651	84,651	84,651

## Parks and Nature Operating Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
8,033	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	-	6,000	526014	Maintenance and Repair Services - HVAC	-	-	-
27,151	37,832	14,500	526020	Maintenance and Repair Services - Equipment	10,000	10,000	10,000
2,960	8,680	-	526030	Maintenance and Repair Services - Grounds	-	-	-
12	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
121	486	5,500	526050	Maintenance and Repair Services - Vehicles	10,000	10,000	10,000
59,571	-	2,500	526100	Capital Maintenance - CIP	-	-	-
30,601	3,533	2,500	526300	Software Licensing	58,500	58,500	58,500
-	1,800	200,000	526450	Leases/Leases	170,000	170,000	170,000
4,650	761	14,400	526500	Rentals	15,960	15,960	15,960
-	3,606	2,250	526520	Rentals - Equipment	4,250	4,250	4,250
331	-	-	526540	Rentals - Vehicle	-	-	-
20,409	39,473	56,328	528000	Other Purchased Services	128,350	128,350	128,350
110	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
-	300	-	528200	Banking Services	-	-	-
-	-	33,000	528210	Credit Card Fees	33,000	33,000	33,000
3,500	-	-	528300	Temp Agency Services	-	-	-
19,450	2,203	215,150	528400	Printing and Graphics	212,150	212,150	212,150
-	-	112,500	528500	Burial Services	112,500	112,500	112,500
94,482	9,679	123,425	530000	Payments to Other Agencies	86,050	86,050	86,050
16,567	651	8,250	530010	License and Permit Fees	7,000	7,000	7,000
-	-	226,570	531000	Taxes (Non-Payroll)	223,000	223,000	223,000
16,812	(16,312)	-	531500	Grants to Other Governments	-	-	-
-	-	1,000	531800	Contributions to Other Govt	-	-	-
196	-	11,708	544000	Program Purchases	-	-	-
482,925	626,458	500,000	544500	Grants and Loans	500,000	500,000	500,000
1,836	-	-	545000	Travel	-	-	-
8,078	4,141	58,500	545100	Travel and Lodging	63,900	63,900	63,900
2,057	4,573	3,500	545200	Mileage, Taxi and Parking	5,000	5,000	5,000
4,260	593	1,000	545300	Meals and Entertainment	2,000	2,000	2,000
5,440	22,019	198,962	545500	Staff Development	225,200	225,200	225,200
(449)	9,576	-	545510	Tuition Reimbursement	-	-	-
7,371	-	-	545520	Conference Fees	-	-	-
75	-	-	545530	Outreach Development	-	-	-
-	261	25,000	548000	Fee Reimbursements	25,000	25,000	25,000
<b>3,989,028</b>	<b>3,617,436</b>	<b>7,948,610</b>		<b>Total Materials and Services</b>	<b>8,461,696</b>	<b>8,461,696</b>	<b>8,585,336</b>

# Parks and Nature Operating Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount	
<b><u>Capital Outlay</u></b>								
338,310	-	-	570000	Land	-	-	-	
1,118,124	1,221,553	123,000	571000	Improve-Other than Bldg	55,000	55,000	55,000	
903,085	10,400	-	572000	Buildings and Related	-	-	-	
130,184	14,159	50,000	574000	Equipment and Vehicles	-	-	-	
118,876	38,263	-	574500	Vehicles	-	-	-	
89,970	66,275	92,000	579000	Capitalized Software	-	-	-	
<b>2,698,551</b>	<b>1,350,649</b>	<b>265,000</b>		<b>Total Capital Outlay</b>	<b>55,000</b>	<b>55,000</b>	<b>55,000</b>	
<b><u>Interfund Transfers</u></b>								
984,601	1,095,042	2,406,480	580000	Transfer for Indirect Costs	3,144,711	3,144,711	3,144,711	
17,088	4,000	1,006,210	581000	Transfer of Resources	447,000	447,000	447,000	
3,108,172	3,198,163	492,629	582000	Transfer for Direct Costs	417,363	417,363	417,363	
<b>4,109,861</b>	<b>4,297,205</b>	<b>3,905,319</b>		<b>Total Interfund Transfers</b>	<b>4,009,074</b>	<b>4,009,074</b>	<b>4,009,074</b>	
<b><u>Contingency</u></b>								
-	-	6,736,068	701002	Contingency - Operating	8,018,671	8,018,671	8,018,671	
-	-	<b>6,736,068</b>		<b>Total Contingency</b>	<b>8,018,671</b>	<b>8,018,671</b>	<b>8,018,671</b>	
<b><u>Unappropriated Fund Balance</u></b>								
6,984,721	9,122,914	-	801000	Unapp FB - Restricted	-	-	-	
16,000	16,000	-	805450	Unapp FB - PERS Reserve	-	-	-	
<b>7,000,721</b>	<b>9,138,914</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-	
<b>\$22,067,806</b>	<b>\$23,222,301</b>	<b>\$30,893,499</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$31,791,493</b>	<b>\$31,791,493</b>	<b>\$31,915,133</b>	
<b>44.23</b>	<b>49.60</b>	<b>91.30</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>81.25</b>	<b>81.25</b>	<b>81.25</b>	

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



**Risk  
Management  
Fund**

## Risk Management

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$3,213,860	\$5,012,025	\$3,295,454	\$2,602,424	\$2,602,424	\$2,602,424	(21.03%)
<b>Current Revenues</b>							
Interest Earnings	79,581	110,887	10,000	75,000	75,000	75,000	650.000%
Grants	12,554	32,165	368,572	35,000	35,000	35,000	(90.504%)
Charges for Services	21,605	5,738	-	-	-	-	-
Internal Charges for Services	449,718	146,492	267,657	199,457	199,457	199,457	(25.48%)
Miscellaneous Revenue	148,414	101,816	10,000	10,000	10,000	10,000	-
<b>Subtotal Current Revenues</b>	<b>711,872</b>	<b>397,098</b>	<b>656,229</b>	<b>319,457</b>	<b>319,457</b>	<b>319,457</b>	<b>(51.32%)</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	2,416,375	1,677,533	1,247,403	1,608,226	1,608,226	1,608,226	28.93%
<b>Subtotal Interfund Transfers</b>	<b>2,416,375</b>	<b>1,677,533</b>	<b>1,247,403</b>	<b>1,608,226</b>	<b>1,608,226</b>	<b>1,608,226</b>	<b>28.93%</b>
<b>TOTAL RESOURCES</b>	<b>\$6,342,107</b>	<b>\$7,086,656</b>	<b>\$5,199,086</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>	<b>(12.87%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$-	\$13,105	\$313,052	\$336,539	\$336,539	\$336,539	7.503%
Materials and Services	1,325,167	2,413,451	4,108,337	3,439,152	3,439,152	3,439,152	(16.29%)
Capital Outlay	4,915	-	-	-	-	-	-
<b>Subtotal Current Expenditures</b>	<b>1,330,082</b>	<b>2,426,556</b>	<b>4,421,389</b>	<b>3,775,691</b>	<b>3,775,691</b>	<b>3,775,691</b>	<b>(14.60%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	318,572	318,572	318,572	-
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>318,572</b>	<b>318,572</b>	<b>318,572</b>	<b>-</b>
Contingency	-	-	697,180	235,000	235,000	235,000	(66.29%)
Unappropriated Fund Balance	5,012,025	4,660,100	80,517	200,844	200,844	200,844	149.44%
<b>Subtotal Contingency/Ending Balance</b>	<b>5,012,025</b>	<b>4,660,100</b>	<b>777,697</b>	<b>435,844</b>	<b>435,844</b>	<b>435,844</b>	<b>(43.96%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$6,342,107</b>	<b>\$7,086,656</b>	<b>\$5,199,086</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>	<b>(12.87%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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. The 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.

## **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 August 2020 and Metro's Risk Management Fund exceeds the 90 percent confidence goal recommend by the actuary.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This fund has 2.0 FTE that manage the risk program.

### **Materials and Services**

This classification includes the costs for the liability/property, workers' compensation and unemployment programs, including insurance premiums and claims costs.

### **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 2021-22 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 fund balance.

# Risk Management Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount			Amount	Amount	Amount
<b>Risk Management Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
\$3,133,343	\$3,181,508	\$2,369,176	340000	Fund Bal-Unassigned/Undesignated	\$1,676,146	\$1,676,146	\$1,676,146
62,170	62,170	62,170	344000	Fund Bal-Dsg Health Non-Rep	62,170	62,170	62,170
18,347	18,347	18,347	344200	Fund Bal-Dsg Health Othr Rep	18,347	18,347	18,347
-	1,750,000	845,761	349000	Fund Balance-Unassigned/Reserved	845,761	845,761	845,761
<b>3,213,860</b>	<b>5,012,025</b>	<b>3,295,454</b>		<b>Total Beginning Fund Balance</b>	<b>2,602,424</b>	<b>2,602,424</b>	<b>2,602,424</b>
<i><b>Current Revenue</b></i>							
12,554	30,841	50,000	411500	State Grants - Indirect	35,000	35,000	35,000
-	1,324	318,572	412000	Local Grants - Direct	-	-	-
21,605	5,738	-	445000	Insurance Recovery Revenue	-	-	-
449,718	146,492	267,657	445500	Insurance Premiums-Unemploymnt	199,457	199,457	199,457
79,581	110,887	10,000	470000	Interest on Investments	75,000	75,000	75,000
-	21	10,000	489000	Miscellaneous Revenue	10,000	10,000	10,000
148,414	101,795	-	489100	Refunds/Reimbursements	-	-	-
<b>711,872</b>	<b>397,098</b>	<b>656,229</b>		<b>Total Current Revenue</b>	<b>319,457</b>	<b>319,457</b>	<b>319,457</b>
<i><b>Interfund Transfers</b></i>							
2,416,375	1,677,533	1,247,403	497500	Transfer for Indirect Costs	1,608,226	1,608,226	1,608,226
<b>2,416,375</b>	<b>1,677,533</b>	<b>1,247,403</b>		<b>Total Interfund Transfers</b>	<b>1,608,226</b>	<b>1,608,226</b>	<b>1,608,226</b>
<b>\$6,342,107</b>	<b>\$7,086,656</b>	<b>\$5,199,086</b>	<b>TOTAL RESOURCES</b>		<b>\$4,530,107</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>
<b>Expenditures</b>							
<i><b>Personnel Services</b></i>							
\$-	\$8,969	\$221,479	501000	Reg Employees-Full Time-Exempt	\$220,721	\$220,721	\$220,721
-	-	(17,597)	508912	Other Salary Adjustments (Budgetary)	-	-	-
-	750	18,727	511000	Fringe - Payroll Taxes	18,674	18,674	18,674
-	1,519	49,611	512000	Fringe - Retirement PERS	54,519	54,519	54,519
-	1,740	34,464	513000	Fringe - Health and Welfare	34,512	34,512	34,512
-	38	831	515000	Fringe - Other Benefits	829	829	829
-	90	5,537	519000	Pension Oblig Bonds Contrib	7,284	7,284	7,284
-	<b>13,105</b>	<b>313,052</b>		<b>Total Personnel Services</b>	<b>336,539</b>	<b>336,539</b>	<b>336,539</b>
<i><b>Materials and Services</b></i>							
-	6,858	-	520100	Office Supplies	-	-	-
-	30	-	520130	Postage and Shipping	-	-	-
-	328	2,378	520500	Operating Supplies	2,000	2,000	2,000

## Risk Management Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
650	200	-	521100	Membership and Professional Dues	-	-	-
-	475	-	521500	Maintenance and Repairs Supplies	-	-	-
755	-	-	521900	Purchasing Card Expenditures	-	-	-
22,670	38,108	61,894	524000	Contracted Professional Svcs	70,000	70,000	70,000
-	-	150,000	526300	Software Licensing	91,000	91,000	91,000
1,106,621	1,318,838	1,385,260	527000	Insurance	1,819,800	1,819,800	1,819,800
1,199	8,081	5,805	528000	Other Purchased Services	6,352	6,352	6,352
-	16	-	545200	Mileage, Taxi and Parking	-	-	-
400	-	-	545300	Meals and Entertainment	-	-	-
2,150	2,590	-	545500	Staff Development	-	-	-
475	-	-	545520	Conference Fees	-	-	-
343,792	892,996	1,656,656	547500	Claims Paid	1,225,000	1,225,000	1,225,000
(154,000)	89,000	845,761	547600	Actuarial Claims Expense	150,000	150,000	150,000
456	55,932	583	549000	Miscellaneous Expenditures	75,000	75,000	75,000
<b>1,325,167</b>	<b>2,413,451</b>	<b>4,108,337</b>		<b>Total Materials and Services</b>	<b>3,439,152</b>	<b>3,439,152</b>	<b>3,439,152</b>
				<b><u>Capital Outlay</u></b>			
4,915	-	-	574500	Vehicles	-	-	-
<b>4,915</b>	<b>-</b>	<b>-</b>		<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<b><u>Interfund Transfers</u></b>			
-	-	-	582000	Transfer for Direct Costs	318,572	318,572	318,572
<b>-</b>	<b>-</b>	<b>-</b>		<b>Total Interfund Transfers</b>	<b>318,572</b>	<b>318,572</b>	<b>318,572</b>
				<b><u>Contingency</u></b>			
-	-	697,180	700000	Contingency	235,000	235,000	235,000
<b>-</b>	<b>-</b>	<b>697,180</b>		<b>Total Contingency</b>	<b>235,000</b>	<b>235,000</b>	<b>235,000</b>
				<b><u>Unappropriated Fund Balance</u></b>			
4,931,508	4,579,583	-	805000	Unapp FB - Reserves	200,844	200,844	200,844
80,517	80,517	80,517	805900	Unapp FB - Other Reserves and Designations	-	-	-
<b>5,012,025</b>	<b>4,660,100</b>	<b>80,517</b>		<b>Total Unappropriated Fund Balance</b>	<b>200,844</b>	<b>200,844</b>	<b>200,844</b>
<b>\$6,342,107</b>	<b>\$7,086,656</b>	<b>\$5,199,086</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>	<b>\$4,530,107</b>
<b>0.00</b>	<b>0.00</b>	<b>2.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Smith and  
Bybee  
Wetlands  
Fund**

## Smith and Bybee Wetlands Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$2,220,005	\$2,068,442	\$1,896,842	\$1,600,000	\$1,600,000	\$1,600,000	(15.65%)
<b>Current Revenues</b>							
Interest Earnings	43,501	47,016	51,215	29,000	29,000	29,000	(43.38%)
<b>Subtotal Current Revenues</b>	<b>43,501</b>	<b>47,016</b>	<b>51,215</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>	<b>(43.38%)</b>
<b>TOTAL RESOURCES</b>	<b>\$2,263,506</b>	<b>\$2,115,458</b>	<b>\$1,948,057</b>	<b>\$1,629,000</b>	<b>\$1,629,000</b>	<b>\$1,629,000</b>	<b>(16.38%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	\$116,393	\$96,750	\$250,000	\$250,000	\$250,000	\$250,000	-
<b>Subtotal Current Expenditures</b>	<b>116,393</b>	<b>96,750</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	78,671	84,853	69,907	81,240	81,240	81,240	16.21%
<b>Subtotal Interfund Transfers</b>	<b>78,671</b>	<b>84,853</b>	<b>69,907</b>	<b>81,240</b>	<b>81,240</b>	<b>81,240</b>	<b>16.21%</b>
Contingency	-	-	500,000	500,000	500,000	500,000	-
Unappropriated Fund Balance	2,068,442	1,933,855	1,128,150	797,760	797,760	797,760	(29.29%)
<b>Subtotal Contingency/Ending Balance</b>	<b>2,068,442</b>	<b>1,933,855</b>	<b>1,628,150</b>	<b>1,297,760</b>	<b>1,297,760</b>	<b>1,297,760</b>	<b>(20.29%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,263,506</b>	<b>\$2,115,458</b>	<b>\$1,948,057</b>	<b>\$1,629,000</b>	<b>\$1,629,000</b>	<b>\$1,629,000</b>	<b>(16.38%)</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 2020-21 AMENDED BUDGET</b>							<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
<b>Smith and Bybee Wetlands Fund</b>							
<b>Revenues</b>							
				<u>Beginning Fund Balance</u>			
\$2,220,005	\$2,068,442	\$1,896,842	326000	Fund Bal-Restr by IGA	\$1,600,000	\$1,600,000	\$1,600,000
<b>2,220,005</b>	<b>2,068,442</b>	<b>1,896,842</b>		<b>Total Beginning Fund Balance</b>	<b>1,600,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
				<u>Current Revenue</u>			
43,501	47,016	51,215	470000	Interest on Investments	29,000	29,000	29,000
<b>43,501</b>	<b>47,016</b>	<b>51,215</b>		<b>Total Current Revenue</b>	<b>29,000</b>	<b>29,000</b>	<b>29,000</b>
<b>\$2,263,506</b>	<b>\$2,115,458</b>	<b>\$1,948,057</b>	<b>TOTAL RESOURCES</b>		<b>\$1,629,000</b>	<b>\$1,629,000</b>	<b>\$1,629,000</b>
<b>Expenditures</b>							
				<u>Materials and Services</u>			
\$747	\$601	\$-	520120	Meeting Expenditures	\$-	\$-	\$-
1,993	-	-	520500	Operating Supplies	-	-	-
8,000	-	250,000	524000	Contracted Professional Svcs	250,000	250,000	250,000
105,653	95,084	-	525000	Contracted Property Services	-	-	-
-	1,065	-	530000	Payments to Other Agencies	-	-	-
<b>116,393</b>	<b>96,750</b>	<b>250,000</b>		<b>Total Materials and Services</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
				<u>Interfund Transfers</u>			
78,671	84,853	69,907	582000	Transfer for Direct Costs	81,240	81,240	81,240
<b>78,671</b>	<b>84,853</b>	<b>69,907</b>		<b>Total Interfund Transfers</b>	<b>81,240</b>	<b>81,240</b>	<b>81,240</b>
				<u>Contingency</u>			
-	-	500,000	700000	Contingency	500,000	500,000	500,000
<b>-</b>	<b>-</b>	<b>500,000</b>		<b>Total Contingency</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
				<u>Unappropriated Fund Balance</u>			
2,068,442	1,933,855	1,128,150	805000	Unapp FB - Reserves	797,760	797,760	797,760
<b>2,068,442</b>	<b>1,933,855</b>	<b>1,128,150</b>		<b>Total Unappropriated Fund Balance</b>	<b>797,760</b>	<b>797,760</b>	<b>797,760</b>
<b>\$2,263,506</b>	<b>\$2,115,458</b>	<b>\$1,948,057</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$1,629,000</b>	<b>\$1,629,000</b>	<b>\$1,629,000</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

**Solid  
Waste  
Revenue  
Fund**

## Solid Waste Revenue Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$55,917,627	\$55,376,892	\$52,843,463	\$42,298,822	\$42,298,822	\$42,523,822	(19.53%)
<b>Current Revenues</b>							
Interest Earnings	1,105,865	1,223,224	997,795	448,928	448,928	448,928	(55.01%)
Grants	-	5,339	601,738	-	-	-	(100.00%)
Contributions from Governments	-	25,076	-	-	-	-	-
Charges for Services	73,966,479	71,800,151	79,235,374	92,956,640	92,956,640	92,956,640	17.32%
Miscellaneous Revenue	136,632	36,699	102,100	92,000	92,000	92,000	(9.89%)
Other Financing Sources	21,496	1,050	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>75,230,472</b>	<b>73,091,540</b>	<b>80,937,007</b>	<b>93,497,568</b>	<b>93,497,568</b>	<b>93,497,568</b>	<b>15.52%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	16,435	242,594	19,235	20,764	20,764	20,764	7.95%
Interfund Loans	2,024,500	988,096	-	436,857	436,857	436,857	-
Fund Equity Transfers	185,570	205,082	-	113,089	113,089	113,089	-
<b>Subtotal Interfund Transfers</b>	<b>2,226,505</b>	<b>1,435,772</b>	<b>19,235</b>	<b>570,710</b>	<b>570,710</b>	<b>570,710</b>	<b>2867.04%</b>
<b>TOTAL RESOURCES</b>	<b>\$133,374,604</b>	<b>\$129,904,204</b>	<b>\$133,799,705</b>	<b>\$136,367,100</b>	<b>\$136,367,100</b>	<b>\$136,592,100</b>	<b>2.09%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$15,882,614	\$18,740,500	\$21,999,480	\$23,196,419	\$23,196,419	\$23,358,643	6.18%
Materials and Services	52,295,289	55,213,972	58,180,732	63,928,596	63,928,596	63,991,372	9.99%
Capital Outlay	3,687,929	551,266	13,560,000	17,706,000	17,706,000	17,706,000	30.58%
<b>Subtotal Current Expenditures</b>	<b>71,865,832</b>	<b>74,505,738</b>	<b>93,740,212</b>	<b>104,831,015</b>	<b>104,831,015</b>	<b>105,056,015</b>	<b>12.07%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	827,573	1,021,005	1,164,201	1,199,259	1,199,259	1,199,259	3.01%
Interfund Reimbursements	5,280,811	5,777,080	6,090,678	8,064,585	8,064,585	8,064,585	32.41%
Fund Equity Transfers	23,496	5,500	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>6,131,880</b>	<b>6,803,585</b>	<b>7,254,879</b>	<b>9,263,844</b>	<b>9,263,844</b>	<b>9,263,844</b>	<b>27.69%</b>
Contingency	-	-	21,354,614	11,475,294	11,475,294	11,475,294	(46.26%)
Unappropriated Fund Balance	55,376,892	48,594,881	11,450,000	10,796,947	10,796,947	10,796,947	(5.70%)
<b>Subtotal Contingency/Ending Balance</b>	<b>55,376,892</b>	<b>48,594,881</b>	<b>32,804,614</b>	<b>22,272,241</b>	<b>22,272,241</b>	<b>22,272,241</b>	<b>(32.11%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$133,374,604</b>	<b>\$129,904,204</b>	<b>\$133,799,705</b>	<b>\$136,367,100</b>	<b>\$136,367,100</b>	<b>\$136,592,100</b>	<b>2.09%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>139.96</b>	<b>179.76</b>	<b>181.96</b>	<b>174.96</b>	<b>174.96</b>	<b>176.96</b>	<b>(2.75%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(5.00)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

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 \$42.5 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 restricted funds of \$5.6 million in reserves for landfill closure, and \$5.2 million for environmental impairment. In unrestricted fund balance \$2 million in the Renewal and Replacement Account, \$6.2 million for capital reserves, \$17.1 million for rate stabilization, and \$6.4 million in a general operational reserve. The unrestricted reserves are 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. Due to the COVID-19 pandemic, these fees remained flat through FY 2020-21, and a new fee will be effective FY 2021-22 upon budget adoption. The current tip fee of \$98.35 per ton will be increased to \$115.15 per ton which was calculated using the Solid Waste fee model which incorporates forecasted tonnage as of October 2020. The change includes the annual automatic update in excise tax for FY 2021-22 and represents an increase of 17%. The objective for the new fees and consistent generation of current fees, is to generate, in aggregate, \$90 million in tonnage related revenues for the fund. 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. An additional \$4 million in revenue is collected from various sources including product sales at MetroPaint, PaintCare revenue, and other miscellaneous sources of program revenue.

## **CURRENT EXPENDITURES**

### **Personnel Services**

Budgeted FTE for FY 2021-22 totals 176.96, which is a net decrease of 5.0 FTE from the FY 2020-21 amended budgeted FTE of 181.96. Significant changes to the Department's FTE in the Solid Waste Fund include centralizing support staff as well as the addition of positions to address Metro Council priorities and the goals of the 2030 Regional Waste Plan. For efficiency and to align with best practices, Metro made a decision to centralize Communications and Finance personnel starting in FY 2021-22. The department transferred 13.0 Communication and Finance FTE previously directly charged to its funding. The outcome of this decision is to pay for these services through the Agency's Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department's costs are materially the same for the support service. Other changes impacting the FY 2021-22 budget include the addition of FTE to the FY20-21 amended budget to support the expansion of the RID Patrol Program to six crews in addition to the necessary support staff as well as additional FTE to support safety, operations and administration. While

these positions were added to the amended FY20-21 budget, the additional FTE were budgeted for FY21-22 and are reflected in the increased personnel costs. To further address Metro Council priority of cleanup efforts within the region, a budget note was added which included the addition of 2.0 FTE limited duration Program Coordinator positions to support MetroPaint Donations and Outreach Program (1.0 FTE) and the Community Cleanup Sponsorships Program (1.0 FTE).

The budgeted FTE are substantial enough to meet the goals prioritized from the 2030 Regional Waste Plan and Metro Council priorities for the fiscal year. The department is organized under five divisions: Administration (2.7 FTE), Strategic Planning & Support Services (27.5 FTE), Policy & Compliance (15.5 FTE), Community Services & Education (46.9 FTE), and Garbage & Recycling Operations (84.36 FTE).

### **Materials and Services**

Due to the COVID-19 pandemic, there were considerable cuts to the FY 2020-21 budget in materials and services, but this still results in an increase over the prior fiscal year's amended budget. As the economy begins to return to more favorable conditions, the department evaluated priorities and programmatic needs as part of the budget process. Materials and services are budgeted to increase by 10.2 percent (\$5.9 million) from the FY 2020-21 amended budget. The increase is due to unavoidable operational expenses including increased costs for person protective equipment (PPE) and increased contract expenses for transfer station operations. This increase also includes facility and system master planning and the anticipated continuation of the Investment and Innovation Grant Program. In response to the significant demand in the region for cleaning up illegally dumped garbage, \$2.5 million is included to expand the RID Patrol Program and community cleanup efforts throughout the Metro region.

### **Capital Outlay**

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 \$17.3 million of total current expenditures will be spent on capital projects, as scheduled in Metro's FY 2021-22 capital budget. The largest items in this fiscal year's capital expenditures are the dollars budgeted land purchase (\$8.4 million), Central Station upgrades for organics processing (\$2 million), construction of an office building at South Station (\$2 million) and additional large equipment purchases (\$1.4 million). Additional equipment for RID program expansion (\$375,000). All of the other projects are \$500,000 and smaller for various software developments and infrastructure replacements and improvements. There have been no planned projects for Landfill Closure.

### **Transfers**

Transfers to other funds include internal service charges for central services, the construction project management office costs, and Geographic Information System services provided by the Research Center.

### **Contingency**

The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses, and any capital cost overages. The required 45 day operating reserve is \$11.7 million based on budget estimates. A restricted reserve of \$5.2 million for probable Environmental Impairment Liability is maintained as well as the landfill closure reserve of \$5.6 million.

**ENDING FUND BALANCE**

The unappropriated ending fund balance of \$10.9 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 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
<b>Solid Waste Revenue Fund</b>							
<b>Revenues</b>							
<i><b>Beginning Fund Balance</b></i>							
\$49,664,556	\$49,252,645	\$47,072,016	340000	Fund Bal-Unassigned/Undesignated	\$36,676,875	\$36,676,875	\$36,901,875
6,103,571	5,974,747	5,621,947	340600	Fund Bal-Dsg Closure	5,621,947	5,621,947	5,621,947
149,500	149,500	-	341500	Fund Bal-Dsg PERS	-	-	-
-	-	149,500	349000	Fund Balance-Unassigned/Reserved	-	-	-
<b>55,917,627</b>	<b>55,376,892</b>	<b>52,843,463</b>		<b>Total Beginning Fund Balance</b>	<b>42,298,822</b>	<b>42,298,822</b>	<b>42,523,822</b>
<i><b>Current Revenue</b></i>							
-	-	-	405000	Excise Taxes	-	-	-
-	5,339	601,738	412000	Local Grants - Direct	-	-	-
-	-	80,000	414200	Intergovernmental Misc Revenue	75,000	75,000	75,000
-	25,076	-	414500	Government Contributions	-	-	-
(1,064)	2,161	8,600	417000	Fines and Forfeits	3,500	3,500	3,500
1,156,763	919,299	1,235,850	423000	Product Sales	1,500,000	1,500,000	1,500,000
35,737,080	32,282,335	33,770,933	430000	Disposal Fees	39,536,565	39,536,565	39,536,565
5	-	-	430200	Disposal Fees - Unspecified	-	-	-
26,218,026	26,797,641	31,814,375	430500	Regional System Fee	37,083,576	37,083,576	37,083,576
-	3	-	432500	Rehabilitation and Enhance Fee	-	-	-
2,957,534	3,169,181	3,187,907	433000	Transaction Fee - Manual	4,897,290	4,897,290	4,897,290
224,430	211,236	242,422	433100	Transaction Fee - Automation	320,949	320,949	320,949
1,722	-	-	433300	Uncovered Surcharge	-	-	-
-	-	-	433500	Host Fees	-	-	-
2,879	-	-	434000	Tire Disposal Fee	-	-	-
1,152,016	975,590	894,922	434200	Organics Fee - Commercial	1,271,107	1,271,107	1,271,107
2,837,140	3,859,719	3,493,989	434300	Organics Fee - Residential	3,731,604	3,731,604	3,731,604
731,873	870,729	1,109,322	434500	Yard Debris Disposal Fee	1,147,106	1,147,106	1,147,106
139,616	202,546	-	434700	Woode Waste Disposal Fee	-	-	-
70,328	63,523	72,515	435000	Orphan Site Account Fee	70,506	70,506	70,506
935,894	884,434	981,739	435500	DEQ Promotion Fee	954,537	954,537	954,537
20,267	-	-	436000	RefrigerationUnit Disposal Fee	-	-	-
137,111	97,276	150,000	436500	H2W Disposal Fee	150,000	150,000	150,000
5	-	-	436800	Paint Recycling Fees	-	-	-
1,507,071	1,348,769	1,940,000	436900	Paint Care Revenue	1,940,000	1,940,000	1,940,000
99,137	90,571	80,000	437000	Conditionally Exempt Gen. Fees	80,000	80,000	80,000
15,550	19,400	15,000	441000	Franchise Fees	15,000	15,000	15,000
4,500	-	-	445000	Insurance Recovery Revenue	-	-	-

# Solid Waste Revenue Fund

FY 2018-19	FY 2019-20	FY 2020-21		DESCRIPTION	FY 2021-22	FY 2021-22	FY 2021-22
		<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT		Amount	Amount	Amount
-	-	-	451000	Rentals - Equipment	12,000	12,000	12,000
-	-	220,000	452000	Rentals - Space	220,000	220,000	220,000
-	-	26,400	458000	Utility Services	26,400	26,400	26,400
45	-	-	460000	Administrative Fees	-	-	-
-	-	-	463500	Exhibit Shows	-	-	-
10,314	7,774	-	464500	Reimbursed Services	-	-	-
7,172	-	-	464900	Reimbursed Labor	-	-	-
-	125	-	465000	Miscellaneous Charges for Svc	-	-	-
1,105,865	1,223,224	997,795	470000	Interest on Investments	448,928	448,928	448,928
1,352	(826)	-	480000	Cash Over and Short	-	-	-
75,755	13,972	-	480020	Finance Charges	-	-	-
36,506	1,050	-	481000	Sale of Capital Assets	-	-	-
(15,010)	-	-	481200	Gain (Loss) net - Asset Transf	-	-	-
12,948	(13,945)	13,500	489000	Miscellaneous Revenue	13,500	13,500	13,500
47,640	35,338	-	489100	Refunds/Reimbursements	-	-	-
-	-	-	492000	Loan Proceeds	-	-	-
<b>75,230,472</b>	<b>73,091,540</b>	<b>80,937,007</b>		<b>Total Current Revenue</b>	<b>93,497,568</b>	<b>93,497,568</b>	<b>93,497,568</b>
				<b><u>Interfund Transfers</u></b>			
1,959,000	893,161	-	496000	Interfund Loan - Principal	410,000	410,000	410,000
65,500	94,935	-	496500	Interfund Loan - Interest	26,857	26,857	26,857
185,570	205,082	-	497000	Transfer of Resources	113,089	113,089	113,089
16,435	242,594	19,235	498000	Transfer for Direct Costs	20,764	20,764	20,764
<b>2,226,505</b>	<b>1,435,772</b>	<b>19,235</b>		<b>Total Interfund Transfers</b>	<b>570,710</b>	<b>570,710</b>	<b>570,710</b>
<b>\$133,374,604</b>	<b>\$129,904,204</b>	<b>\$133,799,705</b>		<b>TOTAL RESOURCES</b>	<b>\$136,367,100</b>	<b>\$136,367,100</b>	<b>\$136,592,100</b>

## Expenditures

				<u>Personnel Services</u>			
\$6,259,710	\$7,200,603	\$8,520,589	501000	Reg Employees-Full Time-Exempt	\$8,876,402	\$8,876,402	\$9,026,538
3,170,146	3,943,223	5,130,832	501500	Reg Empl-Full Time-Non-Exempt	5,040,035	5,040,035	5,040,035
296,977	211,018	233,131	502000	Reg Employees-Part Time-Exempt	162,645	162,645	162,645
600,615	548,523	428,907	502500	Reg Empl-Part Time-Non-Exempt	427,826	427,826	427,826
766,433	980,982	752,713	503000	Temporary Employees	643,793	643,793	573,793
9,094	-	-	503100	Temporary Employees - Salaried	-	-	-
117,686	146,282	162,110	508000	Overtime	157,110	157,110	157,110
9,550	12,949	7,675	508600	Mobile Comm Allowance	3,175	3,175	3,175
-	-	(614,944)	508912	Other Salary Adjustments (Budgetary)	-	-	-
926,251	1,079,978	1,203,848	511000	Fringe - Payroll Taxes	1,216,447	1,216,447	1,229,503

# Solid Waste Revenue Fund

FY 2018-19	FY 2019-20	FY 2020-21		DESCRIPTION	FY 2021-22	FY 2021-22	FY 2021-22
		<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT		Amount	Amount	Amount
1,773,025	2,409,653	2,736,495	512000	Fringe - Retirement PERS	3,082,775	3,082,775	3,111,589
1,599,125	1,940,611	3,014,165	513000	Fringe - Health and Welfare	3,030,154	3,030,154	3,064,666
42,675	63,000	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
38,133	8,930	8,004	514000	Fringe - Unemployment	19,767	19,767	19,767
38,312	47,265	57,132	515000	Fringe - Other Benefits	57,563	57,563	58,185
211,799	120,605	358,823	519000	Pension Oblig Bonds Contrib	478,727	478,727	483,811
23,081	26,876	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>15,882,614</b>	<b>18,740,500</b>	<b>21,999,480</b>		<b>Total Personnel Services</b>	<b>23,196,419</b>	<b>23,196,419</b>	<b>23,358,643</b>
				<b><u>Materials and Services</u></b>			
56,659	91,387	53,459	520100	Office Supplies	89,349	89,349	89,349
101,164	170,723	220,880	520110	Computer Equipment	193,780	193,780	193,780
22,241	30,830	39,265	520120	Meeting Expenditures	31,765	31,765	31,765
4,284	20,341	29,275	520130	Postage and Shipping	29,200	29,200	29,200
1,521	558	-	520140	Promotional Supplies	-	-	-
1,157,845	999,840	1,142,305	520500	Operating Supplies	1,136,991	1,136,991	1,136,991
95,698	295,769	26,632	520510	Tools and Equipment	36,632	36,632	36,632
3,024	-	-	520520	Operating Supplies - Audio Visual	-	-	-
1,087	1,757	550	520540	Medical and Veterinary Supplies	-	-	-
1,195	-	-	520550	Operating Supplies - Telecommunications	-	-	-
-	389	-	520570	Operating Supplies - Production	-	-	-
30,047	47,528	28,900	520580	Uniforms and PPE	189,634	189,634	189,634
24,708	-	-	521000	Subscriptions and Dues	-	-	-
26,209	44,927	32,525	521100	Membership and Professional Dues	24,400	24,400	24,400
6,589	33,389	26,084	521200	Publications and Subscriptions	57,194	57,194	57,194
2,361,350	1,701,325	2,572,061	521300	Fuel	2,889,676	2,889,676	2,889,676
43,531	-	-	521400	Fuels and Lubricants - General	-	-	-
5,499	22,857	234,758	521500	Maintenance and Repairs Supplies	252,008	252,008	252,008
56	-	-	521510	Maintenance and Repairs Supplies - Technology	-	-	-
11,299	22,713	530	521520	Maintenance and Repairs Supplies - Building	530	530	530
3,960	382	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
1,137	-	-	521522	Maintenance and Repairs Supplies - Lightbulbs and Ballasts	-	-	-
127	-	-	521530	Maintenance and Repairs Supplies - Custodial	-	-	-
1,189	30,286	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
646	-	-	521550	Maintenance and Repairs Supplies - Grounds/Landscape	-	-	-
88,456	66,393	1,058	521560	Maintenance and Repairs Supplies - Equipment	1,058	1,058	1,058
8,242	8,985	2,000	521570	Maintenance and Repairs Supplies - Vehicles	2,200	2,200	2,200
1,084	-	-	521590	Maintenance and Repairs Supplies - Disposable Protective Gear	-	-	-
791	-	-	521900	Purchasing Card Expenditures	-	-	-
(20,465)	77,391	40,000	522500	Retail	10,000	10,000	10,000
3,014,627	4,104,889	2,507,696	524000	Contracted Professional Svcs	6,559,775	6,559,775	7,622,551
-	1,505	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-

# Solid Waste Revenue Fund

FY 2018-19	FY 2019-20	FY 2020-21		DESCRIPTION	FY 2021-22	FY 2021-22	FY 2021-22
		<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT		Amount	Amount	Amount
3,727	7,721	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
2,265	40,007	-	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
62,250	15,050	-	524050	Contracted Prof Svcs - Advertising	-	-	-
8,130	1,337	20,700	524060	Contracted Prof Svcs - Information Technology Services	20,700	20,700	20,700
				Contracted Prof Svcs - Management, Consulting and Communication Services			
5,766	2,159	5,000	524070		5,000	5,000	5,000
825	-	-	524075	Contracted Prof Svcs - Recruiting Services	-	-	-
60,605	386,568	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	2,000	2,000	2,000
131,206	150,517	20,000	524500	Marketing Expenditures	20,000	20,000	20,000
14,996	51,547	-	524510	Sales and Marketing Contract	-	-	-
30,000	-	-	524512	Minority Marketing	-	-	-
140,344	128,194	135,000	524600	Sponsorship Expenditures	156,500	156,500	156,500
18,656	29,460	10,000	525000	Contracted Property Services	-	-	-
22,080	6,754	234,703	525100	Utility Services	239,703	239,703	239,703
1,081	-	-	525110	Utility Services - Internet	-	-	-
43,258	55,378	22,575	525120	Utility Services - Telecommunications	30,075	30,075	30,075
53,650	51,378	-	525130	Utility Services - Electricity	-	-	-
11,122	11,819	-	525140	Utility Services - Natural Gas	-	-	-
141,373	109,046	173,600	525150	Utility Services - Sanitation and Refuse Removal	173,600	173,600	173,600
24,310	12,758	-	525160	Utility Services - Water and Sewer	-	-	-
15,966	16,662	20,163	525500	Cleaning Services	105,392	105,392	105,392
53,376	67,995	316,856	526000	Maintenance and Repair Services	362,656	362,656	362,656
430,194	1,279,216	11,027	526010	Maintenance and Repair Services - Building	18,000	18,000	18,000
12,283	205	-	526012	Maintenance and Repair Services - Electricity	-	-	-
21,062	7,299	-	526014	Maintenance and Repair Services - HVAC	-	-	-
631,452	332,078	107,500	526020	Maintenance and Repair Services - Equipment	150,000	150,000	150,000
81,378	45,436	77,500	526030	Maintenance and Repair Services - Grounds	77,500	77,500	77,500
23,200	11,263	-	526040	Maintenance and Repair Services - Technology	-	-	-
25,155	12,552	-	526050	Maintenance and Repair Services - Vehicles	10,000	10,000	10,000
1,787	-	-	526060	Maintenance and Repair Services - Safety	-	-	-
164,884	261,768	300,000	526100	Capital Maintenance - CIP	220,000	220,000	220,000
12,588	41,644	11,950	526300	Software Licensing	176,300	176,300	176,300
-	197,054	-	526450	Leases/Leases	-	-	-
4,650	43,377	495,073	526500	Rentals	495,073	495,073	495,073
205,015	40,658	-	526510	Rentals - Building	-	-	-
9,908	4,804	-	526520	Rentals - Equipment	-	-	-
4,161	-	-	526540	Rentals - Vehicle	-	-	-
11,340	-	-	526560	Rentals - Parking Space	-	-	-
115,343	293,779	150,781	528000	Other Purchased Services	221,431	221,431	221,431
346	-	-	528020	Other Purchased Services - Audio Visual	-	-	-
27,062	-	-	528030	Other Purchased Services - Delivery, Shipping and Courier	-	-	-
855	-	-	528040	Other Purchased Services - Meeting Planner	-	-	-
10	-	-	528070	Other Purchased Services - Trade Shows	-	-	-

# Solid Waste Revenue Fund

FY 2018-19	FY 2019-20	FY 2020-21		DESCRIPTION	FY 2021-22	FY 2021-22	FY 2021-22
		<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount	ACCT		Amount	Amount	Amount
-	65	-	528080	Agency Fees	-	-	-
225	10	-	528090	Event/Production Services	-	-	-
1,211	1,209	2,000	528200	Banking Services	2,000	2,000	2,000
369,484	382,851	385,540	528210	Credit Card Fees	408,600	408,600	408,600
702,438	426,687	365,000	528300	Temp Agency Services	751,000	751,000	751,000
64,882	68,551	66,500	528400	Printing and Graphics	171,500	171,500	171,500
20	10	-	529000	Operations Contracts	-	-	-
10,404,721	9,206,015	9,219,574	529300	Disposal Fees - Landfill	9,737,733	9,737,733	9,737,733
1,097,323	1,048,563	1,168,079	529400	Special Waste Disposal Fees	1,293,079	1,293,079	1,293,079
11,407,001	10,089,383	10,197,049	529500	Waste Transport	10,808,352	10,808,352	10,808,352
10,023,083	12,076,312	16,079,824	529600	Transfer Station Operations	14,625,568	14,625,568	14,625,568
3,612,647	3,331,961	2,784,633	529700	Organics Processing Fees	5,051,880	5,051,880	5,051,880
107,396	261,579	31,043	530000	Payments to Other Agencies	54,743	54,743	54,743
702,842	795,147	1,038,105	530010	License and Permit Fees	1,025,505	1,025,505	1,025,505
2,732,038	2,800,704	2,716,071	531500	Grants to Other Governments	2,514,950	2,514,950	2,514,950
-	18,011	-	540000	Charges for Services	-	-	-
1,181,443	2,928,680	4,800,000	544500	Grants and Loans	3,000,000	3,000,000	2,000,000
20,607	12,466	-	544600	Intra-Metro Grants	-	-	-
3,557	-	-	545000	Travel	-	-	-
47,900	54,707	23,550	545100	Travel and Lodging	40,500	40,500	40,500
11,397	4,798	1,000	545200	Mileage, Taxi and Parking	1,100	1,100	1,100
12,680	12,968	500	545300	Meals and Entertainment	500	500	500
51,429	200,344	217,608	545500	Staff Development	444,314	444,314	444,314
17,067	7,188	3,250	545510	Tuition Reimbursement	3,250	3,250	3,250
43,292	-	-	545520	Conference Fees	-	-	-
59	-	-	548000	Fee Reimbursements	-	-	-
4,780	5,275	-	549000	Miscellaneous Expenditures	-	-	-
250	5,965	11,000	549010	Tri-Met Transit Pass	5,900	5,900	5,900
(5,941)	(15,125)	-	552000	Bad Debt Expense	-	-	-
<b>52,295,289</b>	<b>55,213,972</b>	<b>58,180,732</b>		<b>Total Materials and Services</b>	<b>63,928,596</b>	<b>63,928,596</b>	<b>63,991,372</b>
				<b>Capital Outlay</b>			
-	-	6,750,000	570000	Land	8,400,000	8,400,000	8,400,000
-	23,929	5,700,000	571000	Improve-Other than Bldg	5,920,000	5,920,000	5,920,000
28,642	-	-	572000	Buildings and Related	500,000	500,000	500,000
3,566,904	451,033	740,000	574000	Equipment and Vehicles	2,450,000	2,450,000	2,450,000
92,383	76,305	70,000	574500	Vehicles	111,000	111,000	111,000
-	-	-	575000	Furniture, Fixtures & Equipment	-	-	-
-	-	300,000	579000	Capitalized Software	325,000	325,000	325,000
<b>3,687,929</b>	<b>551,266</b>	<b>13,560,000</b>		<b>Total Capital Outlay</b>	<b>17,706,000</b>	<b>17,706,000</b>	<b>17,706,000</b>

# Solid Waste Revenue Fund

FY 2018-19	FY 2019-20	FY 2020-21			FY 2021-22	FY 2021-22	FY 2021-22
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
<b><i>Interfund Transfers</i></b>							
5,280,811	5,777,080	6,090,678	580000	Transfer for Indirect Costs	8,064,585	8,064,585	8,064,585
23,496	5,500	-	581000	Transfer of Resources	-	-	-
827,573	1,021,005	1,164,201	582000	Transfer for Direct Costs	1,199,259	1,199,259	1,199,259
<b>6,131,880</b>	<b>6,803,585</b>	<b>7,254,879</b>		<b>Total Interfund Transfers</b>	<b>9,263,844</b>	<b>9,263,844</b>	<b>9,263,844</b>
<b><i>Contingency</i></b>							
-	-	18,407,534	701002	Contingency - Operating	11,475,294	11,475,294	11,475,294
-	-	-	705000	Contingency - Landfill Closure	-	-	-
-	-	2,947,080	706000	Contingency - Renew and Replacement	-	-	-
-	-	<b>21,354,614</b>		<b>Total Contingency</b>	<b>11,475,294</b>	<b>11,475,294</b>	<b>11,475,294</b>
<b><i>Unappropriated Fund Balance</i></b>							
8,850,648	3,710,365	-	805000	Unapp FB - Reserves	-	-	-
6,071,534	4,513,447	-	805200	Unapp FB - Renew and Replace Reserve	-	-	-
149,500	149,500	-	805450	Unapp FB - PERS Reserve	-	-	-
5,974,747	5,829,176	-	805539	Unapp FB - Landfill Closure Reserve	-	-	-
34,330,463	34,392,393	11,450,000	805900	Unapp FB - Other Reserves and Designations	10,796,947	10,796,947	10,796,947
<b>55,376,892</b>	<b>48,594,881</b>	<b>11,450,000</b>		<b>Total Unappropriated Fund Balance</b>	<b>10,796,947</b>	<b>10,796,947</b>	<b>10,796,947</b>
<b>\$133,374,604</b>	<b>\$129,904,204</b>	<b>\$133,799,705</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$136,367,100</b>	<b>\$136,367,100</b>	<b>\$136,592,100</b>
<b>139.96</b>	<b>179.76</b>	<b>181.96</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>174.96</b>	<b>174.96</b>	<b>176.96</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



**Supportive  
Housing  
Services  
Fund**

## Supportive Housing Services Fund

	Audited FY 2018-19	Audited FY 2019-20	Amended FY 2020-21	Proposed FY 2021-22	Approved FY 2021-22	Adopted FY 2021-22	% Change From Amended FY 2020-21
<b>RESOURCES</b>							
Beginning Fund Balance	\$-	\$-	\$-	\$23,577,230	\$23,577,230	\$23,577,230	-
<b>Current Revenues</b>							
Personal Income Tax	-	-	14,080,000	125,812,500	125,812,500	125,812,500	793.55%
Business Income Tax	-	-	9,875,000	54,468,750	54,468,750	54,468,750	451.58%
Grants	-	-	76	-	-	-	(100.00%)
Bond Proceeds	-	-	27,500,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	-	-	<b>51,455,076</b>	<b>180,281,250</b>	<b>180,281,250</b>	<b>180,281,250</b>	<b>250.37%</b>
<b>TOTAL RESOURCES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$51,455,076</b>	<b>\$203,858,480</b>	<b>\$203,858,480</b>	<b>\$203,858,480</b>	<b>296.19%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$-	\$-	\$546,302	\$517,207	\$517,207	\$635,302	16.29%
Materials and Services	-	-	34,900,000	173,229,301	173,229,301	173,229,301	396.36%
<b>Subtotal Current Expenditures</b>	-	-	<b>35,446,302</b>	<b>173,746,508</b>	<b>173,746,508</b>	<b>173,864,603</b>	<b>390.50%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	6,200,000	12,034,087	12,034,087	12,034,087	94.10%
Interfund Reimbursements	-	-	-	1,839,729	1,839,729	1,839,729	-
<b>Subtotal Interfund Transfers</b>	-	-	<b>6,200,000</b>	<b>13,873,816</b>	<b>13,873,816</b>	<b>13,873,816</b>	<b>123.77%</b>
Contingency	-	-	9,808,774	16,238,156	16,238,156	16,120,061	64.34%
<b>Subtotal Contingency/Ending Balance</b>	-	-	<b>9,808,774</b>	<b>16,238,156</b>	<b>16,238,156</b>	<b>16,120,061</b>	<b>64.34%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$-</b>	<b>\$-</b>	<b>\$51,455,076</b>	<b>\$203,858,480</b>	<b>\$203,858,480</b>	<b>\$203,858,480</b>	<b>296.19%</b>
<b>FULL TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>5.90</b>	<b>3.50</b>	<b>3.50</b>	<b>4.50</b>	<b>(23.73%)</b>
<b>FTE CHANGE FROM FY 2020-21 AMENDED BUDGET</b>							<b>(1.40)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.

In May 2020 voters in greater Portland approved a measure to fund supportive housing services for people experiencing or at risk of experiencing homelessness. This program will provide funding for housing assistance and wraparound services, with the goal of ending chronic homelessness in the region. The program is funded by two separate taxes: a 1% personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1% business income tax on net income for businesses with gross receipts above \$5 million.

## **BEGINNING FUND BALANCE**

The balance is comprised of full faith and credit bond proceeds issued to fund the initial tax system implementation costs, as well as tax collections expected to be received in spring 2021.

## **CURRENT REVENUES**

### **Business and Personal Income Taxes**

Both taxes became effective January 1, 2021. Some businesses and individuals are expected to make estimated payments in calendar year 2021, either through payroll withholding or directly to the tax administrator. In April 2022 the first tax returns and payments are due for calendar year 2021 taxfilers.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes salaries, wages and fringe benefits for the 3.5 FTE resident in the fund. This includes 1.2 new FTE this fiscal year due to the expanding program, and a net change of (1.7) FTE due to reallocation.

For efficiency and to align with best practices, Metro made a decision to centralize most Communications and Finance personnel starting in FY 2021-22. The department had 2 Finance FTE directly charged to its funding. The outcome of this decision is to pay for these services through the Agency's Cost Allocation Plan by method of interfund transfer, rather than directly charge the funding sources of the Department. Therefore, the Department's costs are materially the same for the support service but the Department's FTE numbers are reduced.

### **Materials and Services**

Major expenditures in this category include \$151.3 million in payments to local implementation partners, \$12.6 million in one-time tax system implementation costs and \$8.7 million in ongoing tax collection costs.

### **Interfund Transfers**

This category includes transfers to Metro's General Fund of \$12.0 million for debt service on the full faith and credit bonds as well as payments to Metro's cost allocation plan in the amount of \$1.8 million..

### **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 2021-22 contingency is reserved for future payments to local implementation partners, debt service and Metro oversight and administrative costs.

# Supportive Housing Services Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
<b>Supportive Housing Services Fund</b>							
<b>Revenues</b>							
				<u>Beginning Fund Balance</u>			
\$-	\$-	\$-	310000	Net Assets-Restricted	\$23,577,230	\$23,577,230	\$23,577,230
-	-	-		<b>Total Beginning Fund Balance</b>	<b>23,577,230</b>	<b>23,577,230</b>	<b>23,577,230</b>
				<u>Current Revenue</u>			
-	-	14,080,000	402000	Personal Income Tax-Current Yr	125,812,500	125,812,500	125,812,500
-	-	9,875,000	403000	Business Income Tax-Current Yr	54,468,750	54,468,750	54,468,750
-	-	76	412000	Local Grants - Direct	-	-	-
-	-	27,500,000	492000	Loan Proceeds	-	-	-
-	-	<b>51,455,076</b>		<b>Total Current Revenue</b>	<b>180,281,250</b>	<b>180,281,250</b>	<b>180,281,250</b>
<b>\$-</b>	<b>\$-</b>	<b>\$51,455,076</b>	<b>TOTAL RESOURCES</b>		<b>\$203,858,480</b>	<b>\$203,858,480</b>	<b>\$203,858,480</b>

**Expenditures**

				<u>Personnel Services</u>			
\$-	\$-	\$229,779	501000	Reg Employees-Full Time-Exempt	\$265,172	\$265,172	\$342,223
-	-	60,408	501500	Reg Empl-Full Time-Non-Exempt	83,411	83,411	83,411
-	-	50,000	503000	Temporary Employees	-	-	-
-	-	20,000	508000	Overtime	-	-	-
-	-	43,785	508912	Other Salary Adjustments (Budgetary)	-	-	-
-	-	25,358	511000	Fringe - Payroll Taxes	28,357	28,357	34,885
-	-	49,139	512000	Fringe - Retirement PERS	67,036	67,036	81,443
-	-	59,163	513000	Fringe - Health and Welfare	60,395	60,395	77,651
-	-	1,178	515000	Fringe - Other Benefits	1,333	1,333	1,644
-	-	7,492	519000	Pension Oblig Bonds Contrib	11,503	11,503	14,045
-	-	<b>546,302</b>		<b>Total Personnel Services</b>	<b>517,207</b>	<b>517,207</b>	<b>635,302</b>
				<u>Materials and Services</u>			
-	-	28,000	520100	Office Supplies	26,000	26,000	26,000
-	-	-	521200	Publications and Subscriptions	500	500	500
-	-	19,850,000	524000	Contracted Professional Svcs	21,871,228	21,871,228	21,871,228
-	-	-	524500	Marketing Expenditures	3,000	3,000	3,000
-	-	-	530000	Payments to Other Agencies	-	151,314,473	151,314,473

# Supportive Housing Services Fund

FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2021-22 <u>Proposed</u> Amount	FY 2021-22 <u>Approved</u> Amount	FY 2021-22 <u>Adopted</u> Amount
-	-	15,000,000	531800	Contributions to Other Govt	151,314,473	-	-
-	-	10,000	545100	Travel and Lodging	5,600	5,600	5,600
-	-	12,000	545500	Staff Development	8,500	8,500	8,500
-	-	<b>34,900,000</b>		<b>Total Materials and Services</b>	<b>173,229,301</b>	<b>173,229,301</b>	<b>173,229,301</b>
				<u>Interfund Transfers</u>			
-	-	-	580000	Transfer for Indirect Costs	1,839,729	1,839,729	1,839,729
-	-	6,200,000	582000	Transfer for Direct Costs	12,034,087	12,034,087	12,034,087
-	-	<b>6,200,000</b>		<b>Total Interfund Transfers</b>	<b>13,873,816</b>	<b>13,873,816</b>	<b>13,873,816</b>
				<u>Contingency</u>			
-	-	9,808,774	700000	Contingency	16,238,156	16,238,156	16,120,061
-	-	<b>9,808,774</b>		<b>Total Contingency</b>	<b>16,238,156</b>	<b>16,238,156</b>	<b>16,120,061</b>
<b>\$-</b>	<b>\$-</b>	<b>\$51,455,076</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$203,858,480</b>	<b>\$203,858,480</b>	<b>\$203,858,480</b>
<b>0.00</b>	<b>0.00</b>	<b>5.90</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>3.50</b>	<b>3.50</b>	<b>4.50</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided.



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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 2021-22 through FY 2025-26, includes 144 projects with anticipated new spending of \$217 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 2021-22 Through FY 2025-26

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 (56 percent). In 2021-22 the Capital Asset Management department is planning significant upgrades to the MRC building with the use of bond financing issued in 2018. Both interior and exterior upgrades are planned such as drainage and concrete repair, space-planning reconfiguration, and ADA (American Disability Act) upgrades. Waste Prevention and Environmental Services spending includes Solid Waste planned new building construction, land acquisition and renewal and replacement at existing facilities. Parks and Nature includes spending for regional parks projects from a variety of resources, including both bond funded and local option levy funded projects for land purchases and natural area projects. Projects at the Oregon Zoo reflect capital and renewal and replacement projects in animal habitats and a new master plan. 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 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	5 YR Total
Capital Asset Management	21	\$5,785,000	\$2,100,000	\$2,050,000	\$3,575,000	\$1,600,000	\$15,110,000
Information Services	20	2,604,869	962,579	813,421	1,029,532	256,265	\$5,666,666
Parks and Nature	35	16,644,290	22,225,000	22,824,850	15,967,000	13,750,000	\$91,411,140
Visitor Venues - MERC	42	2,060,000	3,585,000	7,440,000	8,515,000	6,210,000	\$27,810,000
Visitor Venues - Oregon Zoo	7*	2,360,000	2,147,000	1,948,000	400,000	400,000	\$7,255,000
Wast Prevention and Environmental Services	26	17,551,000	11,230,000	10,704,000	13,247,000	17,320,000	\$70,052,000
<b>Total</b>	<b>144</b>	<b>\$47,005,159</b>	<b>\$42,249,579</b>	<b>\$45,780,271</b>	<b>\$42,733,532</b>	<b>\$39,536,265</b>	<b>\$217,304,806</b>

\*Project I3008U-Zoo is included in IS project count versus Zoo as project is co-funded

## SOURCES OF FUNDS

Expected spending for the next five years is \$217.3 million, funded as follows:

### General Obligation Bonds

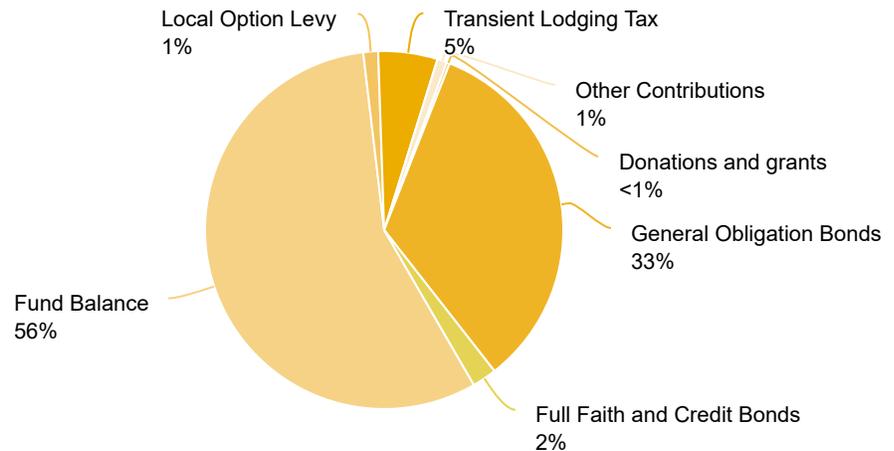
The General Obligation bonds for the 2006 and 2019 voter-approved Natural Areas program bonds are funding 33% of the CIP projects in the five-year period.

### Fund Balance

Fund balance provides 56 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 consists 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



### Other Contributions

The MERC Fund will be receiving funding from the City of Portland to finish funding for completing the ASCH acoustical project. They will also be receiving capital investment. These other contributions provide 1 percent of CIP project funding.

### 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 5 percent of CIP project funding.

### Full Faith and Credit Bonds

Proceeds from full faith and credit bonds represent 2 percent of CIP project funding. The funding will be dedicated to projects at the Metro Regional Center.

**Local Option Levy**

The Parks and Nature Operating Fund will make up about 1 percent of funding for CIP projects from local option levy sources. 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 less than 1 percent of the total and vary annually. This year they include grants and contributions from the Oregon Zoo Foundation.

This section contains capital improvement plan project summaries for each department, including the funding source for each project.



# Organizational Unit Summary and Analysis

## 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 within each organizational unit and any significant funding issues. The types of funding within each organizational unit may vary from year to year and some projects may even have several funding sources.



# Capital Asset Management

## Total Projects Summary by Year

### Department: CAPITAL ASSET MANAGEMENT

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>METRO REG CENTER R&amp;R SUBFUND</b>							
MRC Plaza Drainage	PSTBD032	\$1,650,000	\$-	\$-	\$-	\$-	\$1,650,000
MRC Office Suites Remodel	PSTBD037	700,000	-	-	-	-	700,000
MRC Concrete Repairs	PSTBD004	600,000	-	-	-	-	600,000
MRC Lighting Upgrades	MRC014	600,000	-	-	-	-	600,000
MRC Irving Garage Concrete and Steel	PSTBD011	550,000	-	-	-	-	550,000
MRC Interior & Exterior Coatings	MRC015	550,000	-	-	-	-	550,000
MRC Metro Together Workplace	MRC016	460,000	-	-	-	-	460,000
MRC Campus ADA Upgrades	PSTBD034	250,000	250,000	250,000	250,000	250,000	1,250,000
MRC Fire Stoppage	1332	200,000	-	-	-	-	200,000
MRC Underground Garage Pay to Park	PSTBD039	125,000	125,000	-	-	-	250,000
MRC Wayfinding	PSTBD025	100,000	-	-	-	-	100,000
MRC Lobby Security Improvements	PSTBD028	-	625,000	-	-	-	625,000
MRC Emergency Notification Systems	PSTBD044	-	450,000	-	-	-	450,000
MRC Facility Condition Assessment and Seismic	PSTBD040	-	300,000	-	-	-	300,000
MRC Café Space Master Plan and Conversion	PSTBD041	-	250,000	250,000	1,000,000	-	1,500,000
MRC Fire & Security Alarm System Upgrades	PSTBD036	-	100,000	200,000	-	-	300,000
MRC Seismic Retrofit	PSTBD042	-	-	750,000	750,000	750,000	2,250,000
Fleet Motorpool Electric Vehicles and Chargers	PSTBD045	-	-	250,000	250,000	250,000	750,000
MRC Conference Chairs	PSTBD043	-	-	200,000	-	-	200,000
MRC Main Electrical Switch	PSTBD035	-	-	150,000	1,250,000	-	1,400,000
MRC PV System for Electric Cars	PSTBD038	-	-	-	75,000	350,000	425,000
<b>TOTAL CAPITAL ASSET MANAGEMENT - METRO REG CENTER R&amp;R SUBFUND</b>		<b>\$5,785,000</b>	<b>\$2,100,000</b>	<b>\$2,050,000</b>	<b>\$3,575,000</b>	<b>\$1,600,000</b>	<b>\$15,110,000</b>
<b>TOTAL CAPITAL ASSET MANAGEMENT (21 Projects)</b>		<b>\$5,785,000</b>	<b>\$2,100,000</b>	<b>\$2,050,000</b>	<b>\$3,575,000</b>	<b>\$1,600,000</b>	<b>\$15,110,000</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Full Faith and Credit Bond - MRC Bond	\$4,810,000	\$-	\$-	\$-	\$-	\$4,810,000
Fund Balance - Renewal & Replacement	975,000	2,100,000	2,050,000	3,575,000	1,600,000	\$10,300,000
<b>CAPITAL ASSET MANAGEMENT DEPARTMENT TOTAL:</b>	<b>\$5,785,000</b>	<b>\$2,100,000</b>	<b>\$2,050,000</b>	<b>\$3,575,000</b>	<b>\$1,600,000</b>	<b>\$15,110,000</b>

Capital Asset Management includes improvements at the Metro Regional Center (MRC).

## OVERVIEW OF PROJECTS

Capital Asset Management will fund 21 projects in FY 2021-22 through FY 2025-26. The projects include office suites remodels, ADA upgrades, a seismic retrofit and other interior and exterior upgrades and repairs.

### General Renewal and Replacement and Capital

In FY 2021-22 major projects that will take place at MRC include remodeling office suites and concrete repairs in both the building and parking garage, plaza drainage repairs, and finalizing office suites remodels in addition to the MRC Metro Together Project.

Through the Metro Together Workplace Project, the Metro Regional Center is being reimagined as a welcoming workplace for all Metro employees and community partners. A space plan for the Regional Center was well underway before COVID-19 hit and in the aftermath it became obvious the previous path of the space plan was not going to serve Metro well in what was to be our “new normal.” The new approach in development, called “Metro Together,” takes a big step forward on sustainability goals, promotes ongoing remote work flexibility, and brings an inspiring and updated landscape that aims to encourage collaboration, community, and teamwork.

## PROJECT FUNDING

In FY 2021-22 all capital projects associated with Capital Asset Management are funded via proceeds from a full faith and credit bond issued in May 2018 and fund balance reserves.



# Information Services

## Total Projects Summary by Year

### Department: INFORMATION SERVICES

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>INFORMATION SVCS R&amp;R SUBFUND</b>							
Microsoft Exchange upgrade	I7001I	\$436,000	\$-	\$-	\$-	\$-	\$436,000
Council Chamber Broadcast Video	01326	180,000	-	-	-	-	180,000
Zoo storage upgrade - Idea 000942	ISTBD15	150,000	-	-	-	-	150,000
Video Conferencing Equipment Idea 000760	ISTBD29	150,000	-	-	-	-	150,000
Drupal 8 Refresh	I3008U	150,000	-	-	-	-	150,000
Palo Alto Firewall (2)	I9004E	120,285	-	-	-	-	120,285
IMS - Network Management	65200	105,000	287,579	343,421	483,067	256,265	1,475,332
Cloud Strategy Review*Idea 000949	ISTBD19	100,000	-	-	-	-	100,000
E911 Idea 000945	ISTBD23	100,000	-	-	-	-	100,000
UCS datacenter computer stack	ISTBD16	-	360,000	-	-	-	360,000
Datacenter backup platform	ISTBD17	-	180,000	-	-	-	180,000
Migrate Zoo data center to Education Building	ISTBD20	-	135,000	-	-	-	135,000
Redundant internet connection	ISTBD25	-	-	170,000	-	-	170,000
Zoo UCS upgrade	ISTBD18	-	-	150,000	-	-	150,000
Zero Trust WAN	ISTBD24	-	-	150,000	-	-	150,000
EMC (File Storage) Replacement	ISTBD22	-	-	-	275,000	-	275,000
Datacenter UPS battery protection platform upgrade	ISTBD21	-	-	-	150,000	-	150,000
MRC Technology Upgrades R&R	ISTBD26	-	-	-	121,465	-	121,465
<b>TOTAL IS - INFORMATION SVCS R&amp;R SUBFUND</b>		<b>\$1,491,285</b>	<b>\$962,579</b>	<b>\$813,421</b>	<b>\$1,029,532</b>	<b>\$256,265</b>	<b>\$4,553,082</b>
<b>NEW CAPITAL SUB-FUND</b>							
MRC Technology Upgrades	I4003I	\$822,924	\$-	\$-	\$-	\$-	\$822,924
AP Document Automation Software	TBD FRS-AP	290,660	-	-	-	-	290,660
<b>TOTAL IS - NEW CAPITAL SUB-FUND</b>		<b>\$1,113,584</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,113,584</b>
<b>TOTAL INFORMATION SERVICES (20 Projects)</b>		<b>\$2,604,869</b>	<b>\$962,579</b>	<b>\$813,421</b>	<b>\$1,029,532</b>	<b>\$256,265</b>	<b>\$5,666,666</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Fund Balance - Renewal & Replacement	\$1,491,285	\$962,579	\$813,421	\$1,029,532	\$256,265	\$4,553,082
Fund Balance - New Capital Subfund	1,113,584	-	-	-	-	1,113,584
<b>INFORMATION SERVICES DEPARTMENT TOTAL:</b>	<b>\$2,604,869</b>	<b>\$962,579</b>	<b>\$813,421</b>	<b>\$1,029,532</b>	<b>\$256,265</b>	<b>\$5,666,666</b>

The Information Services capital budget 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 2021-22 through FY 2025-26 Information Services capital budget contains 20 projects. New capital includes a collaboration with Finance and Regulatory Services as IS has a pivotal role in the implementation of a cloud based software services that will facilitate the automation of documents such as invoices from outside vendors into the PeopleSoft application. The other new project is to provide technology upgrades to MRC. The remainder of the projects are considered renewal and replacement. Renewal and replacement projects support preservation of Metro's various technology systems and servers and include upgrades to business software. Other projects in FY 2021-22 include an upgrade to Microsoft Exchange, Council chambers video broadcast upgrade, and updates to Metro's website.

## **PROJECT FUNDING**

Projects for agency-wide applications are generally funded by annual transfers from the General Fund into the General Asset Management Fund and by fund reserves.

## **OPERATIONAL IMPACTS**

The operational impact of most of these projects is the ongoing cost to fund renewal and replacement, system support and maintenance cost. Investments in Metro's technology infrastructure is a key element of security and operational success. Metro's website redesign will make it even easier for parties across the agency to work together to serve the public. The technology upgrades for the Metro Together Workplace project are a critical component of developing a hybridized workplace and culture and reimagining a welcoming workplace for all Metro employees and community partners.





## Total Project Summary by Year

### Department: PARKS & NATURE

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>NATURAL AREAS FUND</b>							
Marine Drive Trail	BA020	\$1,000,000	\$1,000,000	\$650,000	\$-	\$-	\$2,650,000
Columbia Blvd Bridge Crossing	BA010	1,000,000	-	-	-	-	1,000,000
Cazadero North Stream & Wetland Restoration	G46015	5,000	-	-	-	-	5,000
<b>TOTAL PARKS - NATURAL AREAS FUND</b>		<b>\$2,005,000</b>	<b>\$1,000,000</b>	<b>\$650,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$3,655,000</b>
<b>PARKS AND NATURE BOND FUND - NON-TAXABLE</b>							
Natural Areas Acquisition	TEMP98	\$4,000,000	\$4,000,000	\$10,000,000	\$10,000,000	\$10,000,000	\$38,000,000
Oxbow Roadway Improvements	POX014	900,000	1,000,000	2,450,000	1,000,000	-	5,350,000
Blue Lake Curry Bldg Replcmnt	PBL009	600,000	1,000,000	5,000,000	500,000	-	7,100,000
Blue Lake Park Building Demolition Plan	PBL012	596,700	-	-	-	-	596,700
Oxbow Potable Water System	POX012	500,000	2,000,000	3,500,000	850,000	-	6,850,000
Oxbow Welcome Center Ph. 2	POX013	350,000	-	-	-	-	350,000
Chehalem Ridge Nature Park	LA110	300,000	-	-	-	-	300,000
Newell Creek Trail	LA250B	292,651	-	-	-	-	292,651
Blue Lake Water System	PBL010	200,000	1,000,000	-	-	-	1,200,000
Lone Fir - Block 14	CEM010	100,000	250,000	250,000	3,000,000	650,000	4,250,000
Oxbow Facility Plan/Imprvmnts	POX010	100,000	100,000	300,000	500,000	3,000,000	4,000,000
P&N ADA Transition Plan	PNDEI2	100,000	100,000	100,000	100,000	100,000	500,000
Graham Oaks ADA T-Plan Improvements	PGOTBD	100,000	80,000	-	-	-	180,000
Blue Lake Master Plan Update	LA141	64,939	-	-	-	-	64,939
General 1% for Art	LT900	57,000	-	-	-	-	57,000
Oxbow Civil Survey	POX009	25,000	-	-	-	-	25,000
<b>TOTAL PARKS - PARKS AND NATURE BOND FUND - NON-TAXABLE</b>		<b>\$8,286,290</b>	<b>\$9,530,000</b>	<b>\$21,600,000</b>	<b>\$15,950,000</b>	<b>\$13,750,000</b>	<b>\$69,116,290</b>
<b>PARKS AND NATURE OPERATING FUND</b>							
Barton Natural Area Stream & Turtle Restoration	LR036	\$65,000	\$20,000	\$-	\$-	\$-	\$85,000
Ennis Creek Road Repair	LR903	55,000	345,000	-	-	-	400,000
Smith & Bybee Wetlands - St. Johns Prairie	LR409	50,000	350,000	35,000	-	-	435,000
Killin Wetland Hydrologic Assessment	LR671	50,000	200,000	40,000	-	-	290,000
Killin Weland Floodplain Enhancement	LR672	50,000	200,000	38,000	-	-	288,000
Smith & Bybee Forested Wetlands Phase 3	LR412	50,000	180,000	30,000	-	-	260,000
Fern Hill Forest Stream & Savana Restoration	LR147	50,000	150,000	9,000	-	-	209,000
Cooper Mtn Oak Woodland Praire	LR081	50,000	100,000	200,000	-	-	350,000
Heritage Pine	LR820	50,000	100,000	22,850	-	-	172,850
Weber Farms Natural Area Forest Restoration	LR808	50,000	50,000	200,000	17,000	-	317,000
N. Multnomah Channel Marsh Ecotone Enhancement	LR664	26,000	-	-	-	-	26,000
North Newell Stream Restoration	LR038	25,000	-	-	-	-	25,000
Beaver Creek Stream Restoration	LR230	20,000	-	-	-	-	20,000
Gales Forest Grove Stream Restoration in partnership with CWS	LR146	12,000	-	-	-	-	12,000
<b>TOTAL PARKS - PARKS AND NATURE OPERATING FUND</b>		<b>\$603,000</b>	<b>\$1,695,000</b>	<b>\$574,850</b>	<b>\$17,000</b>	<b>\$-</b>	<b>\$2,889,850</b>
<b>PARKS CAPITAL SUB-FUND</b>							
Trails: St Johns Prairie	PTR001	\$750,000	\$-	\$-	\$-	\$-	\$750,000
<b>TOTAL PARKS - PARKS CAPITAL SUB-FUND</b>		<b>\$750,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$750,000</b>
<b>WILLAMETTE FALLS CAPITAL SUB-FUND</b>							
WF Demo & Construction	WF013	\$5,000,000	\$10,000,000	\$-	\$-	\$-	\$15,000,000
<b>TOTAL PARKS - WILLAMETTE FALLS CAPITAL SUB-FUND</b>		<b>\$5,000,000</b>	<b>\$10,000,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$15,000,000</b>
<b>TOTAL PARKS &amp; NATURE (35 Projects)</b>		<b>\$16,644,290</b>	<b>\$22,225,000</b>	<b>\$22,824,850</b>	<b>\$15,967,000</b>	<b>\$13,750,000</b>	<b>\$91,411,140</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
G. O. Bonds - Natural Areas	\$2,005,000	\$1,000,000	\$650,000	\$	\$	\$3,655,000
G. O. Bonds - Parks and Nature - Non-Taxable	8,286,290	9,530,000	21,600,000	15,950,000	13,750,000	69,116,290
Parks and Nature Operating Fund	603,000	1,695,000	574,850	17,000	-	2,889,850
Fund Balance - Capital Reserve	750,000	-	-	-	-	750,000
Fund Balance - Willamette Falls Capital Subfund	5,000,000	10,000,000	-	-	-	15,000,000
<b>PARKS &amp; NATURE DEPARTMENT TOTAL:</b>	<b>\$16,644,290</b>	<b>\$22,225,000</b>	<b>\$22,824,850</b>	<b>\$15,967,000</b>	<b>\$13,750,000</b>	<b>\$91,411,140</b>

Parks and Nature capital projects include 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 and Nature will fund around 30 projects in FY 2021-22 through FY 2025-26, some of which are spread between multiple funding sources.

### Parks and Nature Operating Fund

The Parks and Nature Operating fund includes the voter-approved Parks and Natural Areas Local Option Levy. The levy is the funding source for the projects budgeted in this fund. The FY 2021-22 projects for the Operating Fund includes a variety of projects dedicated to restoring natural areas and improving space at regional parks.

### Natural Areas Bond

The Natural Areas Bond fund includes funding from the 2006 Natural Areas Bond measure. In FY 2021-22, the Natural Areas Bond funded projects will include work on the Columbia Boulevard Bridge Crossing and Marine Drive Trail.

### Parks and Nature Bond

The Parks and Nature bond was approved by voters in November 2019. The initial Parks and Nature Bond funded projects are included in the FY 2021-22 Capital Improvement Plan. These initial projects include major infrastructure work at existing Metro parks and natural areas, most significantly Blue Lake Park and Oxbow Regional Park. In addition to this infrastructure work, the Parks and Nature Bond will fund land acquisition, completion of Chehalem Ridge Nature Park, and ADA improvements across the Metro parks and natural areas portfolio.

### Regional Parks Capital

Regional Parks Capital includes one project for the design of a new trail and overlook at the old St. Johns landfill site that is being restored as a natural area.

### Willamette Falls Capital Fund

Construction on the Willamette Falls Riverwalk will continue in FY 2021-22.

## PROJECT FUNDING

Over \$10 million in projects in FY 2021-22 are funded by General Obligation bond proceeds for Natural Areas, approved by voters in 2006 and 2019. 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 or facilities.



# Visitor Venues

# 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.



## Total Project Summary by Year

Department: OCC

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>CONVENTION CENTER OPERATING FUND</b>							
Food & Beverage Programming: Planning & Design	OCCTBD87	\$300,000	\$-	\$-	\$-	\$-	\$300,000
OCC - Chiller Unit Replacement (four) (R&R)	OCCTBD10	110,000	-	-	-	-	110,000
Tower/Crown Glazing	8R222	-	1,430,000	-	-	-	1,430,000
ADA Assessment and Improvements	8N086	-	130,000	-	-	-	130,000
Prefunction A and C Restroom Renovations	8R246	-	50,000	2,600,000	-	-	2,650,000
OCC - Integrated Door Access Controls	OCC18	-	10,000	700,000	-	-	710,000
Waterproofing: Loading Dock	OCCTBD89	-	-	650,000	-	-	650,000
Vertical Transportation: Elevator Modernizations	8R207	-	-	350,000	350,000	350,000	1,050,000
OCC - AV Audio System Upgrade	OCCTBD42	-	-	350,000	-	-	350,000
OCC - Website Design/Facility Rebranding	8R085	-	-	175,000	-	-	175,000
Articulating Boom Replacement	OCCTBD99	-	-	150,000	-	-	150,000
OCC Cooling System phase II	8R188B	-	-	40,000	4,000,000	-	4,040,000
Waterproofing: Rain Garden	8R223C	-	-	40,000	830,000	-	870,000
Staff Support Area Programming: Guest Services	8R224B	-	-	-	230,000	1,100,000	1,330,000
VIP B Renovation	8R245	-	-	-	120,000	1,200,000	1,320,000
Vertical Transportation: Escalator Modernizations	OCCTBD97	-	-	-	-	100,000	100,000
<b>TOTAL OCC - CONVENTION CENTER OPERATING FUND</b>		<b>\$410,000</b>	<b>\$1,620,000</b>	<b>\$5,055,000</b>	<b>\$5,530,000</b>	<b>\$2,750,000</b>	<b>\$15,365,000</b>
<b>TOTAL OCC (16 Projects)</b>		<b>\$410,000</b>	<b>\$1,620,000</b>	<b>\$5,055,000</b>	<b>\$5,530,000</b>	<b>\$2,750,000</b>	<b>\$15,365,000</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Fund Balance - Renewal & Replacement	\$110,000	\$120,000	\$2,655,000	\$2,330,000	\$-	\$5,215,000
TLT Pooled Capital	-	1,500,000	2,400,000	3,200,000	2,750,000	9,850,000
Other Contributions	300,000	-	-	-	-	300,000
<b>OCC DEPARTMENT TOTAL:</b>	<b>\$410,000</b>	<b>\$1,620,000</b>	<b>\$5,055,000</b>	<b>\$5,530,000</b>	<b>\$2,750,000</b>	<b>\$15,365,000</b>

OCC is owned by Metro, managed by MERC, and is home to regional and national conventions and trade shows.

**OVERVIEW OF PROJECTS**

The FY 2021-22 through FY 2025-26 OCC capital budget contains 16 projects, most projects are renewal and replacement. Capital projects in FY 2021-22 were reduced to health and safety projects with external funding only.

**PROJECT FUNDING**

OCC's project funding in this five-year plan comes primarily from transient lodging tax collections. Long term COVID-19 pandemic impacts on transient lodging taxes may result in changes to the capital plan in future years.



**Portland  
Centers for  
the Arts**

## Total Project Summary by Year

Department: PCPA

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>PORTLAND'S CENTERS FOR THE ARTS FUND</b>							
ASCH sewer line replacement	P5TBD110	\$350,000	\$-	\$-	\$-	\$-	\$350,000
Schnitzer Acoustical Enhancements	8R092	300,000	-	-	-	-	300,000
P5 - F&B Renewal and Replacement	P5TBD109	150,000	400,000	100,000	-	-	650,000
Newmark Replace Stage Floor	P5TBD86	-	125,000	-	-	-	125,000
Wireless Communications Upgrade	P5TBD108	-	110,000	110,000	-	-	220,000
Keller Fall Arrest	8R219	-	105,000	-	-	-	105,000
P5 ASCH Roof Drains	8R215	-	50,000	400,000	450,000	1,500,000	2,400,000
P5 Fly System Replacement	P5TBD107	-	50,000	100,000	200,000	-	350,000
P5 Security Cameras, phase III	P5TBD106	-	-	125,000	125,000	-	250,000
ASCH - Cooling System Replacement	8R120	-	-	50,000	400,000	800,000	1,250,000
AHH Exterior Cladding	P5TBD105	-	-	50,000	200,000	200,000	450,000
<b>TOTAL PCPA - PORTLAND'S CENTERS FOR THE ARTS FUND</b>		<b>\$800,000</b>	<b>\$840,000</b>	<b>\$935,000</b>	<b>\$1,375,000</b>	<b>\$2,500,000</b>	<b>\$6,450,000</b>
<b>RISK MANAGEMENT FUND</b>							
Keller Sound Gear Replace	8R255	\$500,000	\$-	\$-	\$-	\$-	\$500,000
<b>TOTAL PCPA- RISK MANAGEMENT FUND</b>		<b>\$500,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$500,000</b>
<b>TOTAL PCPA (12 Projects)</b>		<b>\$1,300,000</b>	<b>\$840,000</b>	<b>\$935,000</b>	<b>\$1,375,000</b>	<b>\$2,500,000</b>	<b>\$6,950,000</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Fund Balance - Renewal & Replacement	\$350,000	\$440,000	\$835,000	\$1,375,000	\$2,500,000	<b>\$5,500,000</b>
Other Contributions	450,000	400,000	100,000	-	-	<b>950,000</b>
Fund Balance - Risk Management Fund	500,000	-	-	-	-	<b>500,000</b>
<b>PCPA DEPARTMENT TOTAL:</b>	<b>\$1,300,000</b>	<b>\$840,000</b>	<b>\$935,000</b>	<b>\$1,375,000</b>	<b>\$2,500,000</b>	<b>\$6,950,000</b>

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 2021-22 through FY 2025-26 Portland's capital budget contains 12 projects. Capital projects in FY 2021-22 were reduced to health and safety projects and projects with external funding only.

## **PROJECT FUNDING**

Portland's project funding in this five-year plan comes primarily from fund balance. Water remediation in the Keller Auditorium soundroom is being funded through the Risk Management Fund. Long term COVID-19 pandemic impacts on fund balance may result in changes to the capital plan in future years.



**Portland  
Expo  
Center**

## Total Project Summary by Year

Department: EXPO

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>EXPO FUND</b>							
Expo - Exhibit Hall Lighting	EXTBD63	\$200,000	\$-	\$-	\$-	\$-	\$200,000
Expo - F&B Facility Renewal and Replacement	EXTBD64	150,000	400,000	100,000	-	-	650,000
Expo - UP2 North Walkway Cover	EXTBD22	-	200,000	300,000	-	-	500,000
Expo - Lighting Control review and install - Halls ABCDE	8R169	-	195,000	-	-	-	195,000
A/B/C Electrical Review	EXTBD67	-	180,000	-	-	-	180,000
Expo - Hall D&E HVAC	EXTBD60	-	150,000	150,000	160,000	160,000	620,000
Expo - Lower Parking Lot: Lighting	8N072	-	-	475,000	-	-	475,000
Expo - Lower Parking Lot: Grading	8N072a	-	-	150,000	300,000	400,000	850,000
Expo - Hall C Roof Recoat	8R227	-	-	150,000	-	-	150,000
Expo - Facility Wide Overhead Door improvements	EXTBD28	-	-	125,000	100,000	-	225,000
Reseal Hall D/E Flooring	EXTBD66	-	-	-	400,000	400,000	800,000
Expo - Halls D&E Interior Improvements	EXTBD62	-	-	-	250,000	-	250,000
Electrical Generator Enhancement	EXTBD69	-	-	-	250,000	-	250,000
Expo Hall E Flat Roof	8R234	-	-	-	150,000	-	150,000
<b>TOTAL EXPO - EXPO FUND</b>		<b>\$350,000</b>	<b>\$1,125,000</b>	<b>\$1,450,000</b>	<b>\$1,610,000</b>	<b>\$960,000</b>	<b>\$5,495,000</b>
<b>TOTAL EXPO (14 Projects)</b>		<b>\$350,000</b>	<b>\$1,125,000</b>	<b>\$1,450,000</b>	<b>\$1,610,000</b>	<b>\$960,000</b>	<b>\$5,495,000</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Fund Balance - Renewal & Replacement	\$200,000	\$425,000	\$950,000	\$1,010,000	\$460,000	\$3,045,000
TLT Pooled Capital	-	300,000	400,000	600,000	500,000	1,800,000
Other Contributions	150,000	400,000	100,000	-	-	650,000
<b>EXPO DEPARTMENT TOTAL:</b>	<b>\$350,000</b>	<b>\$1,125,000</b>	<b>\$1,450,000</b>	<b>\$1,610,000</b>	<b>\$960,000</b>	<b>\$5,495,000</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 2021-22 through FY 2025-26 Expo capital budget contains 14 projects. Capital projects in FY 2021-22 were reduced to health and safety projects and projects with external funding only.

**PROJECT FUNDING**

Expo’s project funding in this five-year plan comes primarily transient lodging tax collections. Long term COVID-19 pandemic impacts on transient lodging taxes may result in changes to the capital plan in future years.





## Total Project Summary by Year

Department: OREGON ZOO

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>							
Animal Welfare - Habitat Improvements							
Black Bear Climbing Structure	ZOOTBD22-1	\$250,000	\$-	\$-	\$-	\$-	\$250,000
Animal Area Cameras	ZOO78	110,000	110,000	110,000	-	-	330,000
<b>TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>		<b>\$360,000</b>	<b>\$110,000</b>	<b>\$110,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$580,000</b>
<b>OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>							
Master Planning	ZOO132	\$750,000	\$650,000	\$600,000	\$-	\$-	\$2,000,000
F&B Improvements - Zoo	ZOOTBD22-3	600,000	837,000	838,000	-	-	2,275,000
Boardwalk Resurface	ZOO142	500,000	-	-	-	-	500,000
Studies & Assessments	ZOOTBD21-5	150,000	-	-	-	-	150,000
Animal Health & Welfare Enhancements	ZOOTBD21-2	-	400,000	400,000	400,000	400,000	1,600,000
Drupal 8 Refresh	I3008U-Zoo	-	150,000	-	-	-	150,000
<b>TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>		<b>\$2,000,000</b>	<b>\$2,037,000</b>	<b>\$1,838,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$6,675,000</b>
<b>TOTAL OREGON ZOO (7 Projects)</b>		<b>\$2,360,000</b>	<b>\$2,147,000</b>	<b>\$1,948,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$7,255,000</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Fund Balance - Capital Subfund	\$-	\$400,000	\$400,000	\$400,000	\$400,000	\$1,600,000
Fund Balance - Oregon Zoo Renewal & Replacement Subfund	2,000,000	1,637,000	1,438,000	-	-	5,075,000
Grant - Oregon Zoo Foundation	360,000	110,000	110,000	-	-	580,000
<b>OREGON ZOO DEPARTMENT TOTAL:</b>	<b>\$2,360,000</b>	<b>\$2,147,000</b>	<b>\$1,948,000</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$7,255,000</b>

The Oregon Zoo is owned and operated by Metro and attracts approximately 1.5 million in annual attendance. However, due to the continued impact of the COVID-19 pandemic that started in FY20, the Oregon Zoo has estimated attendance for FY22 to be about 1 million, about 67% of historical figures. The 64-acre campus has six major habitat areas: Great Northwest, Primate Forest, Elephant Lands, Pacific Shores/Polar Passage, Africa, and Discovery Zone.

## **OVERVIEW OF PROJECTS**

The FY 2021-22 through FY 2025-26 Oregon Zoo capital budget includes 7 identified CIP projects. 5 projects are renewal and replacement, 2 are capital projects funded through the Oregon Zoo foundation. Projects under the Oregon Zoo Infrastructure and Animal Welfare bond measure is planned to be fully completed in FY 2021-22. The Zoo CIP project list includes a collaboration with Information Services for the Drupal 8 Refresh project. The funding for this project shows on both Zoo and Information Services CIP, but is only included on Information Services project count.

Bond-funded projects include the completion by FY 2021-22 of the polar bear, primate, and rhino habitats. In addition the plan provides for features funded under the Oregon Percent for Art legislation and the design of interpretive displays for the bond projects. Any remaining spending would be to close out the remainder of the bond project.

Non-bond projects in FY 2021-22 include animal camera upgrades, black bear climbing structure, boardwalk repairs, master planning, studies and assessments, and food & beverage improvements.

## **PROJECT FUNDING**

For the FY 2021-22 CIP, fund balance reserves from the Oregon Zoo Capital Projects and Renewal and Replacement sub-funds will provide \$2.0 million, and the remaining \$360,000 will be provided for by grants from the Oregon Zoo Foundation.



**Waste  
Prevention and  
Environmental  
Services**

## Total Project Summary by Year

Department: WASTE PREVENTION AND ENVIRONMENTAL SERVICES

	ID	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
<b>SOLID WASTE GENERAL ACCOUNT</b>							
Solid Waste System Land Acquisition	SWTBD08	\$8,400,000	\$-	\$-	\$-	\$-	\$8,400,000
MSS Office Renovations (2 stories)	SMS006	2,500,000	-	-	-	-	2,500,000
MCS Bay 4 Improvements for Organics	SMC011	2,000,000	3,000,000	-	-	-	5,000,000
MCS Stormwater Upgrade	SMC019	750,000	-	-	-	-	750,000
New Facility Design (NEW SOUTH)	SWTBD18	500,000	1,500,000	3,000,000	4,000,000	1,000,000	10,000,000
Integrated Garbage & Recycling Data System	SWS004	300,000	300,000	400,000	500,000	-	1,500,000
MSS Emergency Generator	SWTBD37	175,000	-	-	-	-	175,000
MSS Covered Commodity Storage Structure	SWTBD36	120,000	-	-	-	-	120,000
MSS Data Retrieval System (asbestos removal)	SWTBD39	12,500	50,000	-	-	-	62,500
MCS Data Retrieval System (asbestos removal)	SWTBD40	12,500	50,000	-	-	-	62,500
MCS - Fleet to Operate station	SWTBD38	-	3,500,000	2,000,000	1,000,000	-	6,500,000
New Facility Design (NEW WEST)	SWTBD41	-	1,500,000	4,000,000	3,500,000	1,000,000	10,000,000
MCS Covered Storage HHW	SWTBD27	-	200,000	-	-	-	200,000
New Facility 01 Construction (NEW SOUTH)	SWTBD19	-	-	500,000	2,000,000	7,500,000	10,000,000
New Facility 02 Construction (NEW WEST)	SWTBD32	-	-	500,000	2,000,000	7,500,000	10,000,000
<b>TOTAL WPES - SOLID WASTE GENERAL ACCOUNT</b>		<b>\$14,770,000</b>	<b>\$10,100,000</b>	<b>\$10,400,000</b>	<b>\$13,000,000</b>	<b>\$17,000,000</b>	<b>\$65,270,000</b>
<b>SOLID WASTE OPERATING ACCOUNT</b>							
MCS Annual Concrete Repair	77125	\$120,000	\$120,000	\$120,000	\$120,000	\$120,000	\$600,000
MSS Annual Concrete Maintenance	77124	100,000	100,000	100,000	100,000	100,000	500,000
<b>TOTAL WPES - SOLID WASTE OPERATING ACCOUNT</b>		<b>\$220,000</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$220,000</b>	<b>\$1,100,000</b>
<b>SOLID WASTE RENEWAL AND REPLACEMENT</b>							
MCS Conveyor #1 Replacement	SMC013	\$700,000	\$-	\$-	\$-	\$-	\$700,000
MCS Conveyor #3 Replacement	SMC014	700,000	-	-	-	-	700,000
MSS Transfer Scale Replacement	SMS008	500,000	440,000	-	-	-	940,000
Concrete removal and installation - MCS	SMC008	250,000	250,000	-	-	-	500,000
Fleet: Solid Waste	70001S	111,000	-	84,000	27,000	100,000	322,000
Metro South Bays - 1&2 Ventilations System	76836	100,000	100,000	-	-	-	200,000
MSS ADA Facility Improvements	SWTBD33	100,000	-	-	-	-	100,000
MCS ADA Facility Improvements	SWTBD35	100,000	-	-	-	-	100,000
MCS Fire System Update HHW	SWTBD34	-	120,000	-	-	-	120,000
<b>TOTAL WPES - SOLID WASTE RENEWAL AND REPLACEMENT</b>		<b>\$2,561,000</b>	<b>\$910,000</b>	<b>\$84,000</b>	<b>\$27,000</b>	<b>\$100,000</b>	<b>\$3,682,000</b>
<b>TOTAL WASTE PREVENTION AND ENVIRONMENTAL SERVICES (26 Projects)</b>		<b>\$17,551,000</b>	<b>\$11,230,000</b>	<b>\$10,704,000</b>	<b>\$13,247,000</b>	<b>\$17,320,000</b>	<b>\$70,052,000</b>

## Major Funding Sources

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Total
Fund Balance - Solid Waste Operating Account	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	\$1,100,000
Fund Balance - SW Renewal & Replacement	2,561,000	910,000	84,000	27,000	100,000	3,682,000
Fund Balance - Solid Waste General Account	14,770,000	10,100,000	10,400,000	13,000,000	17,000,000	65,270,000
<b>WASTE PREVENTION AND ENVIRONMENTAL SERVICES DEPARTMENT TOTAL:</b>	<b>\$17,551,000</b>	<b>\$11,230,000</b>	<b>\$10,704,000</b>	<b>\$13,247,000</b>	<b>\$17,320,000</b>	<b>\$70,052,000</b>

Waste Prevention and Environmental Services capital projects include land acquisition, major improvements at Metro Central Station for organics processing, data system updates, and various other large R&R projects and improvements at the Solid Waste Facilities.

## OVERVIEW OF PROJECTS

Waste Prevention and Environmental Services will fund 26 projects in FY 2021-22 through FY 2025-26.

### Solid Waste Revenue Fund

All projects for the Solid Waste Operating program fall into two 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 for land acquisition in the south part of the region, design and construction of new facilities, office building construction at South Station, upgrades to the storm water system at Central Station, and upgrades for organics processing at Central Station.

#### 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 concrete removal and installation, replacing conveyors at Metro Central, and transfer scale replacement at Metro South.

## PROJECT FUNDING

Primary financing for Solid Waste projects derives from reserves established for that purpose.



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## Debt Summary



Metro uses long and short-term debt to finance capital projects and some capital equipment. The following pages provide a summary of Metro's overall debt level as well as an explanation of Metro's outstanding debt by type and issue.

Metro's current bond issuances have been assigned extremely favorable bond ratings from one or both major credit ratings agencies, confirming Metro's strong financial practices. Standard and Poor's has consistently assigned and affirmed Metro's AAA long-term rating on full faith and credit obligations (FFCO) and general obligation (GO) bond issues. Moody's Investor Services has assigned either Aaa or Aa3 designations to Metro's GO bonds, Limited Tax Pension Obligation bonds, and Dedicated Tax Revenue bonds. The value of these high grade ratings results in favorable interest rates and, in some cases, high yield premiums. Our most recent review was performed in April 2020 by Standard and Poor's and Moody's and the AAA and Aaa ratings were affirmed.

## **SUMMARY OF OVERALL DEBT**

Metro has a relatively low level of outstanding debt. As of July 1, 2021, Metro has ten debt issues outstanding, totaling \$1,007,425,000.

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 72 percent in 2013. 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 72 percent in 2013 to 52 percent in 2022 (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: \$900,740,000 outstanding**

Metro's Charter and Oregon state law require Metro to obtain voter approval prior to issuing any general obligation bonds. Voters have approved seven general obligation bond issues, four of which have outstanding debt: 1)\$49.4 million is outstanding on the Natural Areas measure approved by voters in 2006 for \$227.4 million. Two issues under this measure are outstanding: Natural Areas 2012A series and 2018 series, both maturing in 2026; 2)\$40.9 million remains on the \$125 million 2008 measure for Oregon Zoo infrastructure and projects related to animal welfare. There have been five total issuances, two of which remain outstanding: Oregon Zoo Infrastructure 2012A and 2018 series, both maturing in 2028; 3)\$626.1 million is outstanding for Affordable Housing approved by voters in 2018 and issued in a single issuance in May 2019; and 4) In 2019 voters approved \$475 million for Natural Areas. \$200 million in bonds were issued in April 2020 under this measure: Series 2020A (Tax-Exempt) for \$110 million, maturing in 2040; and Series 2020B (Federally Taxable) for \$90 million, maturing in

2030. \$110 million is outstanding on the Tax-Exempt bonds, and \$74.4 million remains on the Federally Taxable bonds.

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 0.25 percent of real market value. The Metro Debt Limitation Comparison table (page G- 6) shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit.

**Full Faith and Credit Bonds: \$43,660,000 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 \$2.7 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 existing Hall D at Expo. Metro received a net present value savings of 14.7 percent. The loan is paid from Expo revenues. \$3.8 million remains on the outstanding bonds which mature in 2024.

In 2018 Metro issued a Council-authorized full faith and credit bond for \$13.3 million, maturing in 2033. This bond is used to fund renovation projects and necessary upgrades and repairs to the Metro Regional Center building. The debt service payments are paid by General Fund revenue, including assessments on various Metro departments based on their shared use of the facilities.

In May 2020, voter's approved measure 26-210 to provide for supportive housing services to prevent and reduce homelessness in the Portland region. The services are being finance through a combination of a personal income tax on high income earners and a business profits tax on business with income over \$5 million. Metro issued short-term debt financing of \$27.5 million in February 2021 to allow flexibility in operating the program during FY 2021-22. The outstanding obligation is \$23.8 million, maturing in 2023.

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: \$14,180,000 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: \$48,845,000 outstanding**

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened to the public in December 2019. Approximately \$48.8 million remains on the bonds, which were issued in August 2017 and are backed by the site specific transient lodging tax revenue. The bonds mature in 2047.

**PLANNED DEBT**

Metro does not have any current plans to issue additional debt during FY 2021-22.

## Outstanding Debt Issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
<b>GENERAL OBLIGATION BONDS</b>					
General Obligation Bonds					
Natural Areas 2012A Series	\$75,000,000	5/23/2012	\$38,720,000	6/1/2026	Property Taxes
Natural Areas 2018 Series	28,105,000	5/15/2018	10,665,000	6/1/2026	Property Taxes
Natural Areas, 2020A Series	110,000,000	4/30/2020	110,000,000	6/1/2040	Property Taxes
Natural Areas, 2020B Series	90,000,000	4/30/2020	74,385,000	6/1/2030	Property Taxes
Oregon Zoo Infrastructure 2012A Series	65,000,000	5/23/2012	33,390,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2018 Series	10,000,000	5/15/2018	7,495,000	6/1/2028	Property Taxes
Affordable Housing 2019 Series	652,800,000	5/15/2019	626,085,000	6/1/2038	Property Taxes
<b>TOTAL GENERAL OBLIGATION BONDS OUTSTANDING</b>			<b>\$900,740,000</b>		
<b>FULL FAITH AND CREDIT BONDS</b>					
Full Faith and Credit Refunding Bonds					
2013 Series	\$12,600,000	2/26/2013	\$2,715,000	8/1/2022	General Revenues
2016 Series	7,385,000	9/7/2016	3,840,000	12/1/2024	General Revenues
Full Faith and Credit					
2018 Series	13,290,000	5/24/2018	13,290,000	6/1/2033	General Revenues
2021 Series	27,500,000	2/9/2021	23,815,000	6/1/2023	General Revenues
<b>TOTAL FULL FAITH &amp; CREDIT BONDS OUTSTANDING</b>			<b>\$43,660,000</b>		
<b>PENSION OBLIGATION BONDS</b>					
Limited Tax Pension Obligation Bonds					
Series 2005	\$24,290,000	9/23/2005	\$14,180,000	6/1/2028	Department Assessments
<b>TOTAL PENSION OBLIGATION BONDS OUTSTANDING</b>			<b>\$14,180,000</b>		
<b>DEDICATED TAX REVENUE BONDS</b>					
Dedicated Tax Revenue Bonds					
Oregon Convention Center Hotel Project, Series 2017	\$52,260,000	8/8/2017	\$48,845,000	6/15/2047	Transient Lodging Taxes
<b>TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING</b>			<b>\$48,845,000</b>		
<b>GRAND TOTAL – METRO DEBT OUTSTANDING</b>			<b>\$1,007,425,000</b>		

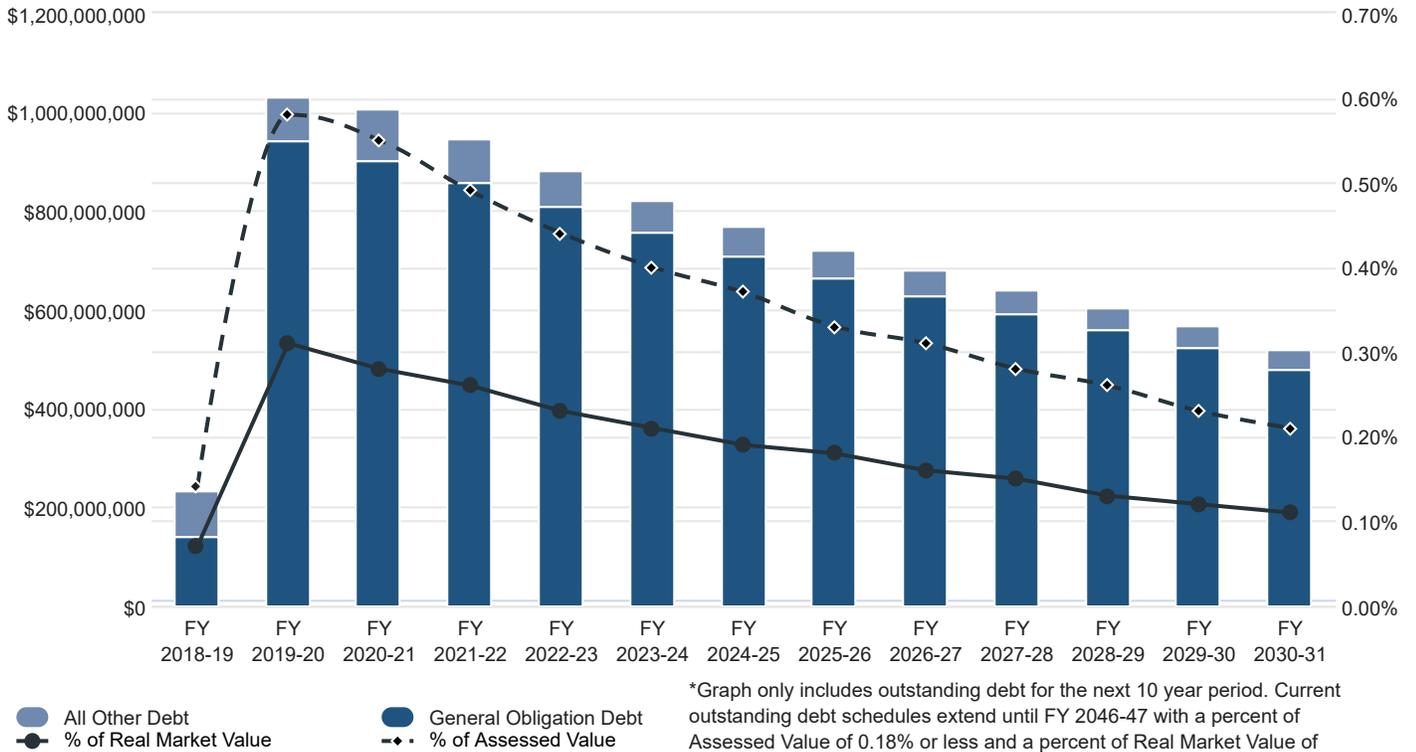
## Comparison of Assessed Value to Real Market Value

	Year ending June 30,	Assessed Value	Change in Assessed Value	% Change in Assessed Value	Real Market Value	Change in Real Market Value	% Change in Real Market Value	Ratio Assessed Value to Real Market Value	M5: Loss due to Compression	% Change in Loss due to Compression
(1)	1997	77,721,485,259	-----	-----	77,721,485,259	-----	-----	100.0%		
	1998	66,711,834,456	(11,009,650,803)	(14.2%)	87,320,546,481	9,599,061,222	12.4%	76.4%		
	1999	71,935,532,500	5,223,698,044	7.8%	94,157,744,893	6,837,198,412	7.8%	76.4%		
	2000	76,258,210,803	4,322,678,303	6.0%	105,147,450,817	10,989,705,924	11.7%	72.5%		
	2001	81,009,866,113	4,751,655,310	6.2%	113,011,064,594	7,863,613,777	7.5%	71.7%		
	2002	86,489,564,017	5,479,697,904	6.8%	123,050,948,638	10,039,884,044	8.9%	70.3%		
	2003	89,837,920,089	3,348,356,072	3.9%	128,542,544,330	5,491,595,692	4.5%	69.9%		
	2004	92,737,859,477	2,899,939,388	3.2%	138,455,070,187	9,912,525,857	7.7%	67.0%		
	2005	96,486,155,140	3,748,295,663	4.0%	146,360,729,671	7,905,659,484	5.7%	65.9%		
	2006	100,603,570,790	4,117,415,650	4.3%	156,692,361,468	10,331,631,797	7.1%	64.2%		
	2007	105,614,559,121	5,010,988,331	5.0%	181,787,247,525	25,094,886,057	16.0%	58.1%	103,618	-----
	2008	111,760,381,863	6,145,822,742	5.8%	207,455,843,980	25,668,596,455	14.1%	53.9%	106,945	3.2%
	2009	116,514,323,505	4,753,941,642	4.3%	218,478,090,509	11,022,246,529	5.3%	53.3%	122,926	14.9%
	2010	120,667,474,935	4,153,151,430	3.6%	208,123,520,973	(10,354,569,536)	(4.7%)	58.0%	135,553	10.3%
	2011	124,354,465,812	3,686,990,877	3.1%	196,930,643,603	(11,192,877,370)	(5.4%)	63.1%	161,385	19.1%
	2012	127,913,281,573	3,558,815,761	2.9%	184,726,291,224	(12,204,352,379)	(6.2%)	69.2%	223,065	38.2%
	2013	130,835,372,208	2,922,090,635	2.3%	182,115,877,804	(2,610,413,420)	(1.4%)	71.8%	295,537	32.5%
(2)	2014	136,104,534,535	5,269,162,327	4.0%	191,403,168,645	9,287,290,841	5.1%	71.1%	3,155,397	967.7%
	2015	142,461,651,630	6,357,117,095	4.7%	211,844,217,262	20,441,048,617	10.7%	67.2%	2,934,009	(7.0%)
	2016	149,640,510,698	7,178,859,068	5.0%	232,729,794,715	20,885,577,453	9.9%	64.3%	2,387,817	(18.6%)
	2017	155,925,555,797	6,285,045,099	4.2%	266,256,751,631	33,526,956,916	14.4%	58.6%	1,996,223	(16.4%)
	2018	163,411,189,734	7,485,633,937	4.8%	299,124,101,408	32,867,349,777	12.3%	54.6%	1,892,780	(5.2%)
	2019	169,417,906,145	6,006,716,411	3.7%	326,072,241,004	26,948,139,596	9.0%	52.0%	1,833,647	(3.1%)
	2020	176,833,655,959	7,415,749,814	4.4%	336,012,820,952	9,940,579,948	3.0%	52.6%	1,981,711	8.1%
	2021	184,791,690,713	7,958,034,754	4.5%	353,506,458,459	17,493,637,507	5.2%	52.3%	2,246,268	13.3%
(3)	2022	192,183,358,342	7,391,667,629	4.0%	364,111,652,213	10,605,193,754	3.0%	52.8%	2,316,930	3.1%

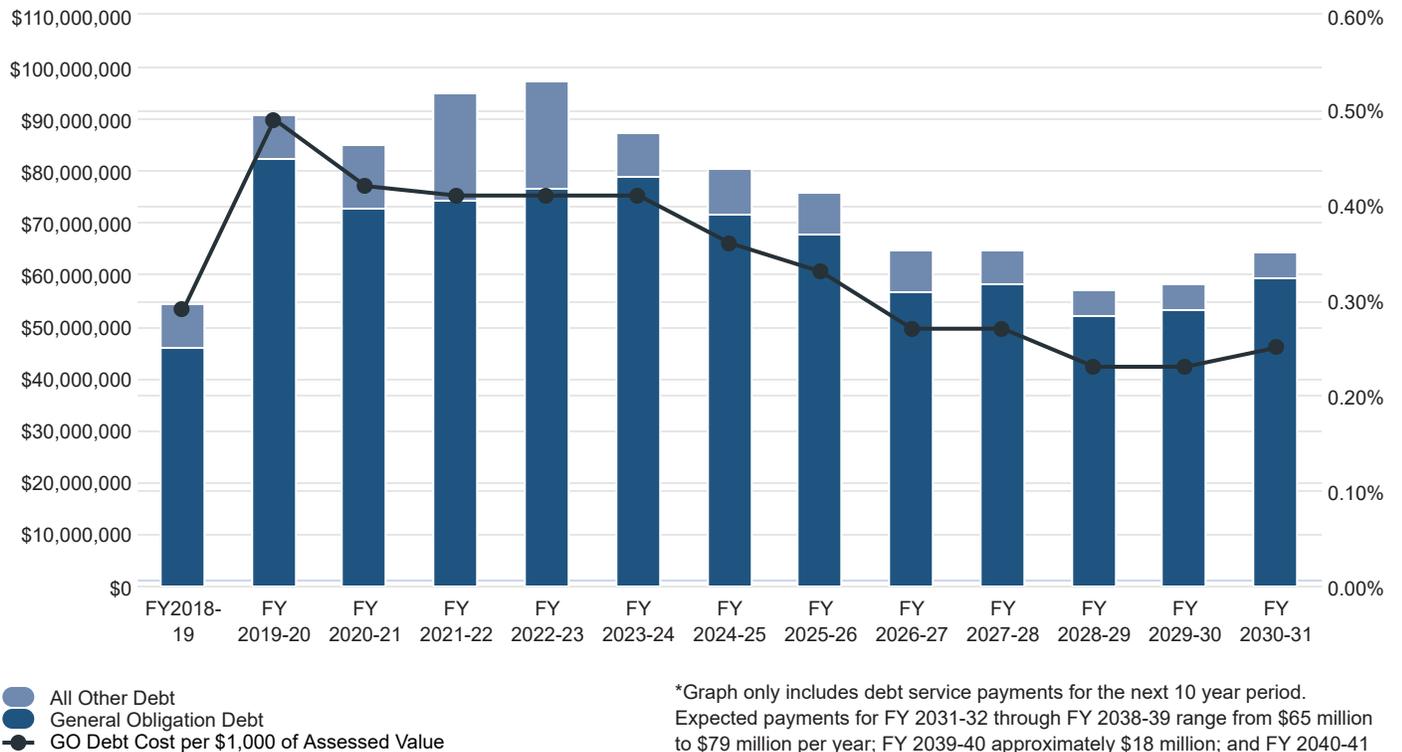
- The passage of ballot measure 50 converted the State of Oregon from a levy based to a rate based property tax system with reductions in assessed values.
- Dramatic increase in compression is due to first year of 5-year Natural Areas local option levy
- Estimate for FY 21-22 budget.



## Outstanding Debt by Fiscal Year\*



## Debt Service Payments by Fiscal Year\*



## FY 2021-22 Summary of Debt Service Payments

	Principal	Interest	Fiscal Year Debt Service
General Obligation Bonds			
Natural Areas 2012A Series	\$6,045,000	\$1,840,450	\$7,885,450
Natural Areas 2018 Series	1,835,000	533,250	2,368,250
Natural Areas 2020A Series	-	3,526,179	3,526,179
Natural Areas 2020B Series	16,330,000	1,089,915	17,419,915
Oregon Zoo Infrastructure 2012A Series	3,665,000	1,471,325	5,136,325
Oregon Zoo Infrastructure 2018 Series	815,000	374,750	1,189,750
Affordable Housing 2019 Series	16,160,000	20,773,729	36,933,729
Full Faith and Credit Refunding Bonds			
2013 Series	1,345,000	44,263	1,389,263
2016 Series	920,000	101,400	1,021,400
Full Faith and Credit			
2018 Series	-	586,450	586,450
2021 Series	11,865,000	169,087	12,034,087
Limited Tax Pension Obligation Bonds, Series 2005	1,645,000	709,568	2,354,568
Revenue Bonds			
OCC Hotel Project, Series 2017	965,000	2,432,600	3,397,600
<b>TOTAL FY 2021-22 DEBT SERVICE PAYMENTS</b>	<b>\$61,590,000</b>	<b>\$33,652,966</b>	<b>\$95,242,966</b>

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

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened in January 2021. In August 2017 Metro issued \$52.3 million in bonds to fund a \$60 million contribution to the project. The bonds are backed by site specific transient lodging tax revenue.

Amount issued	\$52,260,000
Issue date	August 8, 2017
Original issue True Interest Rate (TIC)	3.7393%
Ratings as of date of issuance	
Moody's	Aa3
Principal outstanding balance as of July 1, 2021	\$48,845,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/15/21			1,216,300	1,216,300	
6/15/22	4.00%	965,000	1,216,300	2,181,300	3,397,600
12/15/22			1,197,000	1,197,000	
6/15/23	5.00%	1,005,000	1,197,000	2,202,000	3,399,000
12/15/23			1,171,875	1,171,875	
6/15/24	5.00%	1,055,000	1,171,875	2,226,875	3,398,750
12/15/24			1,145,500	1,145,500	
6/15/25	5.00%	1,105,000	1,145,500	2,250,500	3,396,000
12/15/25			1,117,875	1,117,875	
6/15/26	5.00%	1,160,000	1,117,875	2,277,875	3,395,750
12/15/26			1,088,875	1,088,875	
6/15/27	5.00%	1,220,000	1,088,875	2,308,875	3,397,750
12/15/27			1,058,375	1,058,375	
6/15/28	5.00%	1,280,000	1,058,375	2,338,375	3,396,750
12/15/28			1,026,375	1,026,375	
6/15/29	5.00%	1,345,000	1,026,375	2,371,375	3,397,750
12/15/29			992,750	992,750	
6/15/30	5.00%	1,410,000	992,750	2,402,750	3,395,500
12/15/30			957,500	957,500	
6/15/31	5.00%	1,485,000	957,500	2,442,500	3,400,000
12/15/31			920,375	920,375	
6/15/32	5.00%	1,555,000	920,375	2,475,375	3,395,750
12/15/32			881,500	881,500	
6/15/33	5.00%	1,635,000	881,500	2,516,500	3,398,000
12/15/33			840,625	840,625	
6/15/34	5.00%	1,715,000	840,625	2,555,625	3,396,250
12/15/34			797,750	797,750	
6/15/35	5.00%	1,800,000	797,750	2,597,750	3,395,500
12/15/35			752,750	752,750	
6/15/36	5.00%	1,895,000	752,750	2,647,750	3,400,500
12/15/36			705,375	705,375	
6/15/37	5.00%	1,985,000	705,375	2,690,375	3,395,750
12/15/37			655,750	655,750	
6/15/38	5.00%	2,085,000	655,750	2,740,750	3,396,500
12/15/38			603,625	603,625	
6/15/39	5.00%	2,190,000	603,625	2,793,625	3,397,250
12/15/39			548,875	548,875	
6/15/40	5.00%	2,300,000	548,875	2,848,875	3,397,750
12/15/40			491,375	491,375	
6/15/41	5.00%	2,415,000	491,375	2,906,375	3,397,750
12/15/41			431,000	431,000	
6/15/42	5.00%	2,535,000	431,000	2,966,000	3,397,000
12/15/42			367,625	367,625	
6/15/43	5.00%	2,660,000	367,625	3,027,625	3,395,250
12/15/43			301,125	301,125	
6/15/44	5.00%	2,795,000	301,125	3,096,125	3,397,250
12/15/44			231,250	231,250	
6/15/45	5.00%	2,935,000	231,250	3,166,250	3,397,500
12/15/45			157,875	157,875	
6/15/46	5.00%	3,080,000	157,875	3,237,875	3,395,750
12/15/46			80,875	80,875	
6/15/47	5.00%	3,235,000	80,875	3,315,875	3,396,750
<b>Total</b>		<b>\$48,845,000</b>	<b>\$39,480,350</b>	<b>\$88,325,350</b>	<b>\$88,325,350</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.

Amount issued	\$652,800,000
Issue date	May 15, 2019
Original issue True Interest Rate (TIC)	3.3118%
<b>Ratings as of date of issuance</b>	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2021	\$626,085,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/21			10,386,864	10,386,864	
6/1/22	3.50%	16,160,000	10,386,864	26,546,864	36,933,729
12/1/22			10,104,064	10,104,064	
6/1/23	3.50%	17,835,000	10,104,064	27,939,064	38,043,129
12/1/23			9,791,952	9,791,952	
6/1/24	3.50%	19,600,000	9,791,952	29,391,952	39,183,904
12/1/24			9,448,952	9,448,952	
6/1/25	3.50%	21,465,000	9,448,952	30,913,952	40,362,904
12/1/25			9,073,314	9,073,314	
6/1/26	3.25%	23,425,000	9,073,314	32,498,314	41,571,629
12/1/26			8,692,658	8,692,658	
6/1/27	3.25%	25,435,000	8,692,658	34,127,658	42,820,316
12/1/27			8,279,339	8,279,339	
6/1/28	3.25%	27,545,000	8,279,339	35,824,339	44,103,679
12/1/28			7,831,733	7,831,733	
6/1/29	3.00%	29,765,000	7,831,733	37,596,733	45,428,466
12/1/29			7,385,258	7,385,258	
6/1/30	3.00%	32,020,000	7,385,258	39,405,258	46,790,516
12/1/30			6,904,958	6,904,958	
6/1/31	3.10%	34,380,000	6,904,958	41,284,958	48,189,916
12/1/31			6,372,068	6,372,068	
6/1/32	3.13%	36,895,000	6,372,068	43,267,068	49,639,136
12/1/32			5,795,584	5,795,584	
6/1/33	3.20%	39,535,000	5,795,584	45,330,584	51,126,168
12/1/33			5,163,024	5,163,024	
6/1/34	3.25%	42,335,000	5,163,024	47,498,024	52,661,048
12/1/34			4,475,080	4,475,080	
6/1/35	3.30%	45,290,000	4,475,080	49,765,080	54,240,160
12/1/35			3,727,795	3,727,795	
6/1/36	3.40%	48,410,000	3,727,795	52,137,795	55,865,590
12/1/36			2,904,825	2,904,825	
6/1/37	3.50%	51,735,000	2,904,825	54,639,825	57,544,650
12/1/37			1,999,463	1,999,463	
6/1/38	3.50%	55,270,000	1,999,463	57,269,463	59,268,925
12/1/38			1,032,238	1,032,238	
6/1/39	3.50%	58,985,000	1,032,238	60,017,238	61,049,475
<b>Total</b>		<b>\$626,085,000</b>	<b>\$238,738,339</b>	<b>\$864,823,339</b>	<b>\$864,823,339</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>	May 23, 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, 2021</b>	\$38,720,000

### 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>
12/1/21			920,225	920,225	
6/1/22	5.00%	6,045,000	920,225	6,965,225	7,885,450
12/1/22			769,100	769,100	
6/1/23	5.00%	6,840,000	769,100	7,609,100	8,378,200
12/1/23			598,100	598,100	
6/1/24	5.00%	7,690,000	598,100	8,288,100	8,886,200
12/1/24			405,850	405,850	
6/1/25	5.00%	8,590,000	405,850	8,995,850	9,401,700
12/1/25			191,100	191,100	
6/1/26	4.00%	9,555,000	191,100	9,746,100	9,937,200
<b>Total</b>		<b>\$38,720,000</b>	<b>\$5,768,750</b>	<b>\$44,488,750</b>	<b>\$44,488,750</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 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, 2021</b>	\$10,665,000

## 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>
12/1/21			266,625	266,625	
6/1/22	5.00%	1,835,000	266,625	2,101,625	2,368,250
12/1/22			220,750	220,750	
6/1/23	5.00%	1,975,000	220,750	2,195,750	2,416,500
12/1/23			171,375	171,375	
6/1/24	5.00%	2,125,000	171,375	2,296,375	2,467,750
12/1/24			118,250	118,250	
6/1/25	5.00%	2,280,000	118,250	2,398,250	2,516,500
12/1/25			61,250	61,250	
6/1/26	5.00%	2,450,000	61,250	2,511,250	2,572,500
<b>Total</b>		<b>\$10,665,000</b>	<b>\$1,676,500</b>	<b>\$12,341,500</b>	<b>\$12,341,500</b>

# General Obligation Bonds, Natural Areas, Series 2020A

In November 2019 the region's voters approved Measure 26-203, a \$475 million bond measure to fund programs designed to protect natural areas and connect people to nature. The bond will be used for protecting clean water for people, fish and wildlife; improving habitat for native fish and wildlife; protecting and restoring culturally significant native plant communities; and improving access to parks and nature. The first series of bonds was issued in April 2020 in two series: 2020A (Tax-Exempt) for \$110 million and 2020B (Federally Taxable) for \$90 million. The debt service payments for 2020A begin in FY20-21 and mature in FY39-40.

Amount issued	\$110,000,000
Issue date	April 30, 2020
Original issue True Interest Rate (TIC)	2.3896%
Ratings as of date of issuance	
Moody's	Aaa
Standard & Poor's	AAA
Principal outstanding balance as of July 1, 2021	\$110,000,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/21			1,763,089	1,763,089	
6/1/22			1,763,089	1,763,089	3,526,179
12/1/22			1,763,089	1,763,089	
6/1/23			1,763,089	1,763,089	3,526,179
12/1/23			1,763,089	1,763,089	
6/1/24			1,763,089	1,763,089	3,526,179
12/1/24			1,763,089	1,763,089	
6/1/25			1,763,089	1,763,089	3,526,179
12/1/25			1,763,089	1,763,089	
6/1/26			1,763,089	1,763,089	3,526,179
12/1/26			1,763,089	1,763,089	
6/1/27			1,763,089	1,763,089	3,526,179
12/1/27			1,763,089	1,763,089	
6/1/28			1,763,089	1,763,089	3,526,179
12/1/28			1,763,089	1,763,089	
6/1/29			1,763,089	1,763,089	3,526,179
12/1/29			1,763,089	1,763,089	
6/1/30			1,763,089	1,763,089	3,526,179
12/1/30			1,763,089	1,763,089	
6/1/31	5.00%	7,710,000	1,763,089	9,473,089	11,236,179
12/1/31			1,570,339	1,570,339	
6/1/32	5.00%	8,435,000	1,570,339	10,005,339	11,575,679
12/1/32			1,359,464	1,359,464	
6/1/33	4.00%	9,205,000	1,359,464	10,564,464	11,923,929
12/1/33			1,175,364	1,175,364	
6/1/34	4.00%	9,930,000	1,175,364	11,105,364	12,280,729
12/1/34			976,764	976,764	
6/1/35	3.00%	10,695,000	976,764	11,671,764	12,648,529
12/1/35			816,339	816,339	
6/1/36	2.45%	11,395,000	816,339	12,211,339	13,027,679
12/1/36			676,751	676,751	
6/1/37	2.50%	12,065,000	676,751	12,741,751	13,418,501
12/1/37			525,938	525,938	
6/1/38	2.55%	12,770,000	525,938	13,295,938	13,821,876
12/1/38			363,121	363,121	
6/1/39	2.60%	13,510,000	363,121	13,873,121	14,236,241
12/1/39			187,491	187,491	
6/1/40	2.63%	14,285,000	187,491	14,472,491	14,659,981
<b>Total</b>		<b>\$110,000,000</b>	<b>50,564,931</b>	<b>160,564,931</b>	<b>160,564,931</b>

# General Obligation Bonds, Natural Areas, Series 2020B

In November 2019 the region's voters approved Measure 26-203, a \$475 million bond measure to fund programs designed to protect natural areas and connect people to nature. The bond will be used for protecting clean water for people, fish and wildlife; improving habitat for native fish and wildlife; protecting and restoring culturally significant native plant communities; and improving access to parks and nature. The first series of bonds was issued in May 2020 in two series: 2020A (Tax-Exempt) for \$110 million and 2020B (Federally Taxable) for \$90 million. The debt service payments for 2020B begin in FY20-21 and mature in FY29-30.

<b>Amount issued</b>	\$90,000,000
<b>Issue date</b>	April 30, 2020
<b>Original issue True Interest Rate (TIC)</b>	1.3854%
<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, 2021</b>	\$74,385,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/21			544,958	544,958	
6/1/22	2.00%	16,330,000	544,958	16,874,958	17,419,915
12/1/22			381,658	381,658	
6/1/23	1.09%	16,945,000	381,658	17,326,658	17,708,315
12/1/23			289,307	289,307	
6/1/24	1.17%	17,425,000	289,307	17,714,307	18,003,615
12/1/24			187,371	187,371	
6/1/25	1.32%	8,685,000	187,371	8,872,371	9,059,742
12/1/25			130,050	130,050	
6/1/26	1.50%	3,000,000	130,050	3,130,050	3,260,100
12/1/26			107,550	107,550	
6/1/27	1.65%	3,000,000	107,550	3,107,550	3,215,100
12/1/27			82,800	82,800	
6/1/28	1.76%	3,000,000	82,800	3,082,800	3,165,600
12/1/28			56,400	56,400	
6/1/29	1.86%	3,000,000	56,400	3,056,400	3,112,800
12/1/29			28,500	28,500	
6/1/30	1.90%	3,000,000	28,500	3,028,500	3,057,000
<b>Total</b>		<b>\$74,385,000</b>	<b>3,617,187</b>	<b>78,002,187</b>	<b>78,002,187</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, 2021</b>	\$33,390,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/21			735,663	735,663	
6/1/22	5.00%	3,665,000	735,663	4,400,663	5,136,325
12/1/22			644,038	644,038	
6/1/23	5.00%	4,000,000	644,038	4,644,038	5,288,075
12/1/23			544,038	544,038	
6/1/24	5.00%	4,360,000	544,038	4,904,038	5,448,075
12/1/24			435,038	435,038	
6/1/25	5.00%	4,740,000	435,038	5,175,038	5,610,075
12/1/25			316,538	316,538	
6/1/26	4.00%	5,145,000	316,538	5,461,538	5,778,075
12/1/26			213,638	213,638	
6/1/27	4.50%	5,525,000	213,638	5,738,638	5,952,275
12/1/27			89,325	89,325	
6/1/28	3.00%	5,955,000	89,325	6,044,325	6,133,650
<b>Total</b>		<b>\$33,390,000</b>	<b>\$5,956,550</b>	<b>\$39,346,550</b>	<b>\$39,346,550</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>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, 2021</b>	\$7,495,000

## 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>
12/1/21			187,375	187,375	
6/1/22	5.00%	815,000	187,375	1,002,375	1,189,750
12/1/22			167,000	167,000	
6/1/23	5.00%	890,000	167,000	1,057,000	1,224,000
12/1/23			144,750	144,750	
6/1/24	5.00%	975,000	144,750	1,119,750	1,264,500
12/1/24			120,375	120,375	
6/1/25	5.00%	1,060,000	120,375	1,180,375	1,300,750
12/1/25			93,875	93,875	
6/1/26	5.00%	1,150,000	93,875	1,243,875	1,337,750
12/1/26			65,125	65,125	
6/1/27	5.00%	1,250,000	65,125	1,315,125	1,380,250
12/1/27			33,875	33,875	
6/1/28	5.00%	1,355,000	33,875	1,388,875	1,422,750
<b>Total</b>		<b>\$7,495,000</b>	<b>\$1,624,750</b>	<b>\$9,119,750</b>	<b>\$9,119,750</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>	1.6680%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2021</b>	\$2,715,000

### 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>
8/1/21	2.10%	1,345,000	29,193	1,374,193	
2/1/22			15,070	15,070	1,389,263
8/1/22	2.20%	1,370,000	15,070	1,385,070	1,385,070
<b>Total</b>		<b>\$2,715,000</b>	<b>\$59,333</b>	<b>\$2,774,333</b>	<b>\$2,774,333</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, 2021</b>	\$3,840,000

## 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>
12/1/21	4.00%	920,000	59,900	979,900	
6/1/22			41,500	41,500	1,021,400
12/1/22	1.50%	950,000	41,500	991,500	
6/1/23			34,375	34,375	1,025,875
12/1/23	4.00%	965,000	34,375	999,375	
6/1/24			15,075	15,075	1,014,450
12/1/24	3.00%	1,005,000	15,075	1,020,075	1,020,075
<b>Total</b>		<b>\$3,840,000</b>	<b>\$241,800</b>	<b>\$4,081,800</b>	<b>\$4,081,800</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, 2021</b>	\$13,290,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/21			293,225	293,225	
6/1/22			293,225	293,225	586,450
12/1/22			293,225	293,225	
6/1/23			293,225	293,225	586,450
12/1/23			293,225	293,225	
6/1/24	5.00%	1,060,000	293,225	1,353,225	1,646,450
12/1/24			266,725	266,725	
6/1/25	5.00%	1,115,000	266,725	1,381,725	1,648,450
12/1/25			238,850	238,850	
6/1/26	5.00%	1,170,000	238,850	1,408,850	1,647,700
12/1/26			209,600	209,600	
6/1/27	5.00%	1,230,000	209,600	1,439,600	1,649,200
12/1/27			178,850	178,850	
6/1/28	5.00%	1,290,000	178,850	1,468,850	1,647,700
12/1/28			146,600	146,600	
6/1/29	5.00%	1,355,000	146,600	1,501,600	1,648,200
12/1/29			112,725	112,725	
6/1/30	5.00%	1,420,000	112,725	1,532,725	1,645,450
12/1/30			77,225	77,225	
6/1/31	4.00%	1,495,000	77,225	1,572,225	1,649,450
12/1/31			47,325	47,325	
6/1/32	3.00%	1,555,000	47,325	1,602,325	1,649,650
12/1/32			24,000	24,000	
6/1/33	3.00%	1,600,000	24,000	1,624,000	1,648,000
<b>Total</b>		<b>13,290,000</b>	<b>\$4,363,150</b>	<b>\$17,653,150</b>	<b>\$17,653,150</b>

# Full Faith and Credit Bonds, 2021 Series

On May 19, 2020, the voters of the Metro region approved Metro's Supportive Housing Services Ballot Measure 26-210, which authorizes Metro to impose a business income tax and a personal income tax to fund Supportive Housing Services. Metro Council authorized the issuance of revenue bonds, backed by the full faith and credit of the agency, to begin implementation of the necessary tax collection infrastructure and administration of the Supportive Housing Services program prior to receiving expected tax revenues.

<b>Amount issued</b>	\$27,500,000
<b>Issue date</b>	2/9/2021
<b>Original issue True Interest Rate (TIC)</b>	0.7101%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	AAA
<b>Principal outstanding balance as of July 1, 2021</b>	\$23,815,000

## 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>
12/1/21			84,543	84,543	
6/1/22	0.71%	11,865,000	84,543	11,949,543	12,034,087
12/1/22			42,423	42,423	
6/1/23	0.71%	11,950,000	42,423	11,992,423	12,034,845
<b>Total</b>		<b>\$23,815,000</b>	<b>253,932</b>	<b>24,068,932</b>	<b>24,068,932</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, 2021</b>	\$14,180,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/21			354,784	354,784	
6/1/22	5.00%	1,645,000	354,784	1,999,784	2,354,567
12/1/22			313,626	313,626	
6/1/23	5.00%	1,820,000	313,626	2,133,626	2,447,251
12/1/23			268,089	268,089	
6/1/24	5.00%	2,010,000	268,089	2,278,089	2,546,179
12/1/24			217,799	217,799	
6/1/25	5.00%	2,210,000	217,799	2,427,799	2,645,598
12/1/25			162,505	162,505	
6/1/26	5.00%	2,430,000	162,505	2,592,505	2,755,010
12/1/26			101,706	101,706	
6/1/27	5.00%	2,660,000	101,706	2,761,706	2,863,413
12/1/27			35,153	35,153	
6/1/28	5.00%	1,405,000	35,153	1,440,153	1,475,306
<b>Total</b>		<b>\$14,180,000</b>	<b>\$2,907,324</b>	<b>\$17,087,324</b>	<b>\$17,087,324</b>



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# Charter Limitation on Expenditures

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 \$12,500,000 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 285.24 on the 1982–84=100 reference base.

For FY 2021-22 the budget authorizes 80.3 percent of the limit.

15-year History			
Fiscal Year	CPI Prior Year End	% Change	Limit
2007-08	202.50	2.5%	17,948,000
2008-09	210.50	4.0%	18,666,000
2009-10	216.20	2.7%	19,170,000
2010-11	217.20	0.5%	19,266,000
2011-12	219.20	0.9%	19,439,000
2012-13	226.10	3.2%	20,061,000
2013-14	230.81	2.1%	20,482,000
2014-15	237.32	2.8%	21,055,000
2015-16	242.68	2.3%	21,539,000
2016-17	245.41	1.1%	21,776,000
2017-18	251.71	2.6%	22,342,000
2018-19	261.62	3.9%	23,213,000
2019-20	273.37	4.5%	24,258,000
2020-21	281.17	2.9%	24,961,000
2021-22	285.24	1.4%	25,310,000

## 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 \$19.8 million in FY 2021-22. 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 2021-22 will be \$13.80 per ton, an increase of \$1.33, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

### History of Excise Tax Collections

	Actual	Budgeted	Budgeted						
EXCISE TAX RATE: 7.50%	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
Planning	\$6,687	\$6,107	\$5,486	\$-	\$-	\$-	\$-	\$-	\$-
Waste Prevention and Environmental Services	596,496	677,811	673,975	197,611	203,579	199,787	170,105	257,501	-
Portland Expo Center	449,897	425,966	443,824	462,535	507,729	-	-	-	-
Oregon Convention Center	1,393,700	1,794,326	2,126,668	1,873,863	1,968,841	-	-	-	-
Solid Waste	-	-	-	-	-	-	-	15,900,253	19,785,395
Solid Waste - Metro Facilities	5,293,764	5,581,100	5,883,566	6,212,944	5,809,007	6,886,664	5,800,127	-	-
Solid Waste - Non-Metro Facilities	8,262,246	8,102,628	9,011,250	10,083,079	9,854,101	11,501,230	10,946,673	-	-
<b>TOTAL EXCISE TAX EARNED</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>\$18,587,681</b>	<b>\$16,916,905</b>	<b>\$16,157,754</b>	<b>\$19,785,395</b>

# FY 2021-22 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 (Expenditures)	To (Resources)	Type	\$ Amount	Purpose	
<b>General Fund</b>	Risk Management Fund	Indirect	\$4,893	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.	
	General Asset Management Fund	Resources	\$1,245,674	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.	
	General Asset Management Fund	Resources	\$1,000,000	Council is requesting \$1 million be placed in a capital reserve account to be used within the Build Back Better framework with focus on safety, climate justice, and resilience on Metro property.	
	General Asset Management Fund	Resources	\$235,346	Resources reserved in the New Capital subfund to increase capital reserves to allow for technology (software and hardware) purchases and upgrades to enhance infrastructure needs as they arise.	
	General Revenue Bond Fund (Debt Service Account)	Resources	\$1,975,713	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.	
	MERC Fund	Resources	\$940,000	One time Cost Allocation Plan and COVID relief.	
	MERC Fund	Direct	\$170,000	Funding for the Expo DOS project team to refine the Request for Information process, broaden community engagement, and analyze economic benefits of various scenarios.	
	Oregon Zoo Operating Fund	Resources	\$14,143,960	Allocation for general operations.	
	Oregon Zoo Operating Fund	Resources	\$1,636,499	One time Cost Allocation Plan and COVID relief.	
	Oregon Zoo Renewal & Replacement Fund	Resources	\$715,147	Renewal and replacement contribution to provide for Zoo assets.	
	Parks and Nature Operating Fund	Resources	\$2,105,939	Allocation for general operations.	
	Parks and Nature Operating Fund	Direct	\$50,000	One time resources for a professional consultant to perform a feasibility study for clean up costs at Willamette Cove.	
	Solid Waste Fund	Resources	\$113,089	Support for the Agency sustainability program.	
	General Asset Management Fund (New Capital subfund)	Direct	\$822,924	Technology upgrades/modifications at MRC.	
	<b>Affordable Housing Fund</b>	General Fund	Indirect	\$2,719,519	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	\$189	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
<b>Cemetery Perpetual Care Fund</b>	General Asset Management Fund (Parks R&R subfund)	Direct	\$64,284	Contribution to provide for capital use at cemeteries	
<b>Community Enhancement Fund</b>	Solid Waste Revenue Fund	Direct	\$20,764	Charges for administrative support	

## FY 2021-22 Budget Transfers, *continued*

From (Expenditures)	To (Resources)	Type	\$ Amount	Purpose
<b>MERC Fund</b>	General Fund	Indirect	\$8,078,898	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	\$600,793	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Revenue Bond Fund (Debt Service Account)	Resources	\$1,021,400	Expo Center operations payment of debt service on outstanding revenue bonds issued to refund the OECDD loan for the Expo Center Hall D construction.
<b>Natural Areas Fund</b>	General Fund	Indirect	\$909,800	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	\$827	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
<b>Oregon Zoo Infrastructure and Animal Welfare Fund</b>	General Fund	Indirect	\$594,525	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	\$827	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
<b>Oregon Zoo Operating Fund</b>	General Fund	Indirect	\$5,434,313	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
	Risk Management Fund	Indirect	\$511,749	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	Oregon Zoo Asset Management Fund	Resources	\$400,000	Renewal and Replacement contribution to provide for Zoo assets
	Solid Waste Fund	Interfund Loan	\$436,857	Principal and Interest on outstanding interfund loan
<b>Parks and Nature Bond Fund</b>	General Fund	Indirect	\$2,549,356	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.
	General Fund (Planning & Development Department)	Direct	\$270,711	Charges for services and personnel to the Data Resource Center and for data maintenance
	Parks and Nature Operating Fund	Direct	\$180,900	Charges for Parks & Nature Communications including personnel services and materials and supplies
<b>Parks &amp; Nature Operating Fund</b>	General Fund	Indirect	\$2,840,236	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	\$304,475	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Asset Management Fund (Parks R&R subfund)	Resources	\$447,000	Contributions to Renewal and Replacement funds including transfer from residential rental receipts
	General Fund (Planning & Development department)	Direct	\$351,963	Charges for services and personnel to the Data Resource Center and for data maintenance
	General Fund (Diversity, Equity & Inclusion)	Direct	\$50,000	Contribution for Diversity, Equity and Inclusion programs
	General Fund (Planning & Development department)	Direct	\$15,400	Contribution for PowerBI subscription to allow Metro departments to publish PowerBI data visuals to a general public audience
<b>Risk Management Fund</b>	General Fund	Direct	\$318,572	Reimbursement for CARES Act eligible expenditures
<b>Smith and Bybee Wetlands Fund</b>	General Fund	Direct	\$81,240	Charges for education staff managing operations and providing education at Smith and Bybee Lakes.
<b>Solid Waste Fund</b>	General Fund	Indirect	\$7,880,112	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	\$184,473	Charges for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
	General Fund (Planning & Development department)	Direct	\$950,578	Charges for services and personnel to the Data Resource Center and for data maintenance
	General Fund (Diversity, Equity & Inclusion)	Direct	\$200,000	Contribution for Diversity, Equity and Inclusion programs
	Oregon Zoo Operating Fund	Direct	\$25,000	Support for joint education programs with Zoo Conservation Education Division
	General Fund	Direct	\$15,400	Contribution for PowerBI subscription to allow Metro departments to publish PowerBI data visuals to a general public audience
	Parks & Nature Operating Fund	Direct	\$8,281	Natural Technician Support for St. Johns Landfill
	<b>Supportive Housing Services Fund</b>	General Fund	Indirect	\$1,839,729
	General Fund	Direct	\$12,034,087	A transfer to pay for short term financing for the Supportive Housing Services Program

## 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, 2021, fund balance designations are:

Fund	FY 2021-22 Beginning Fund Balance	FY 2021-22 DESIGNATIONS				
		Nonspendable	Restricted	Committed	Assigned	Unassigned
General Fund	\$49,956,711	\$-	\$20,926,780	\$16,274,066	\$-	\$12,755,865
General Obligation Bond Debt Service Fund	\$2,466,000	-	2,466,000	-	-	-
General Revenue Bond Fund	\$4,099,230	-	3,382,140	-	-	717,090
General Asset Management Fund	\$27,927,776	-	19,923,804	32	830,000	7,173,940
Natural Areas Fund	\$6,230,000	-	6,230,000	-	-	-
Parks and Nature Bond Fund	\$199,857,590	-	199,857,590	-	-	-
Parks and Nature Operating Fund	\$9,073,640	-	9,073,640	-	-	-
Open Spaces Fund	\$-	-	-	-	-	-
Oregon Zoo Infrastructure & Animal Welfare Fund	\$1,000,000	-	1,000,000	-	-	-
Affordable Housing Fund	\$560,000,000	-	560,000,000	-	-	-
Supportive Housing Services Fund	\$23,577,230	-	23,577,230	-	-	-
Cemetery Perpetual Care Fund	\$741,893	692,447	-	-	49,446	-
Community Enhancement Fund	\$654,521	-	380,327	-	-	274,194
Smith and Bybee Wetlands Fund	\$1,600,000	-	1,600,000	-	-	-
<b>TOTAL FUND BALANCE DESIGNATIONS</b>	<b>\$887,184,591</b>	<b>\$692,447</b>	<b>\$848,417,511</b>	<b>\$16,274,098</b>	<b>\$879,446</b>	<b>\$20,921,089</b>

# General Fund Reserves Detail

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 2021-22 General Fund.

<b>Total Beginning Fund Balance / Reserves</b>		<b>\$49,956,711</b>
<b>Restricted</b>		<b>\$20,926,780</b>
Restricted for Transit Oriented Development Program	15,509,484	
Restricted for IGA Projects	5,417,296	
<b>Committed</b>		<b>\$16,274,066</b>
Committed for Local Gov't Grants (CET)	16,274,066	
<b>Unassigned/Reserved</b>		<b>\$12,755,865</b>
Reserve for Future Debt Service - Metro Regional Center	946,222	
Reserve for Future Debt Service Pension Bonds	432,881	
Reserve for Pay Equity	215,000	
Reserve for carryover	306,762	
Reserve for Planning and Development	55,000	
General Fund Reserves	10,800,000	
<b>Total Ending Reserves (Contingency / Unappropriated Balance)</b>		<b>\$46,761,532</b>
<b>Contingency - Opportunity Account</b>		<b>\$-</b>
Council Opportunity Account (per Council policy)	310,000	
Reduction: Contribution Regional Investment Strategy	(310,000)	
<b>Contingency - Operating</b>		<b>\$19,096,050</b>
General Contingency	9,305,941	
Planning and Development Program Contingency	1,023,910	
TOD Contingency	4,000,000	
IGA Projects Contingency	700,000	
Contingency for Federal grant match	108,399	
CET Contingency	3,957,800	
<b>Restricted</b>		<b>\$8,598,596</b>
Restricted for TOD Program	4,817,003	
Restricted for IGA Projects	3,781,593	
<b>Committed</b>		<b>\$11,820,466</b>
Committed for Local Gov't Grants (CET)	11,820,466	
<b>Unassigned/Reserved</b>		<b>\$7,246,420</b>
Reserve for Future Debt Service - Metro Regional Center	847,064	
Reserve for Future Debt Service Pension Bonds	457,161	
General Fund Reserves	5,942,195	

## Interfund Loans

Metro has an interfund capital loan 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 loan is 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. The Oregon Zoo is scheduled to make a payment in FY 2021-22 and the loan will be fully repaid by the end of FY 2023-24.

### **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 June 30, 2021	FY2021-2022 Principal Repayment	Balance due as of June 30, 2022	FY2021-2022 Budgeted Interest
\$1,342,839	\$410,000	\$932,839	\$26,857



**Salaries,  
Wages,  
and  
Positions**

# 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.

## 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 0.7837 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 2021-22 Metro’s average composite employer rate is estimated at 18.7 percent. The employee pick-up rate is set at 6.00 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 3.3 percent. FY 2021-22, the rate charged to departments will be 3.3 percent.

**Workers’ Compensation Tax:** State tax calculated at \$0.014 per hour worked.

**The Workers’ Benefit Fund (WBF):** This assessment funds return-to-work programs, provides increased benefits over time for workers who are permanently and totally disabled, and gives benefits to families of workers who die from workplace injuries or diseases. In 2021, this assessment is \$.022 cents per hour worked, however employers and employees split the cost. Therefore, the WBF assessment that Metro pays directly to the state with other state payroll taxes is calculated at \$.011 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 \$0.22 per employee per month.

Dependent Accidental Death Insurance: Benefit paid on behalf of all regular employees. Calculated at \$0.02 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 an employee's health and welfare elections, with the employer paying the remaining portion. As of July 1, 2016 all employee groups utilize a 92 percent/8 percent cost sharing plan. The FY 2021-22 budget assumes a 3.3 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	0.78%	0.78%	0.78%	0.78%	0.78%	0.78%	0.78%
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	18.70%	18.70%	18.70%	18.70%	18.70%	18.70%	0.00%
<b>TOTAL VARIABLE RATE COMPONENT</b>	<b>33.44%</b>	<b>33.44%</b>	<b>33.44%</b>	<b>33.44%</b>	<b>27.44%</b>	<b>27.13%</b>	<b>8.43%</b>
<b>PERS BOND RECOVERY RATE</b>							
PERS Bond recovery rate	3.30%	3.30%	3.30%	3.30%	3.30%	3.30%	0.00%
<b>TOTAL PERS BOND RECOVERY RATE</b>	<b>3.30%</b>	<b>3.30%</b>	<b>3.30%</b>	<b>3.30%</b>	<b>3.30%</b>	<b>3.30%</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
Workers' Benefit Fund	\$24	\$24	\$24	\$24
Life Insurance	\$42	\$42	\$42	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$3	\$3	\$3	\$0
Health and Welfare	\$17,256	\$17,256	\$17,256	\$0
<b>TOTAL FIXED RATE COMPONENT</b>	<b>\$17,367</b>	<b>\$17,367</b>	<b>\$17,367</b>	<b>\$54</b>

\*Includes Dependent Accidental Death Insurance



# Limited Duration Positions

Limited duration positions are approved by the Metro Council. In some cases, the projects or programs related to these positions have a funding source that is non-recurring or one-time sources of revenues such as grant funds or bond proceeds. In November 2008, voters approved the Oregon Zoo Infrastructure and Animal Welfare program. Council has authorized the addition of a number of positions specifically funded by these bond proceeds. Some limited duration positions serve a particular initiative or program need and are only authorized for the duration of the program. Unless re-authorized during the budget process, limited duration positions are eliminated at the end of the authorized duration. The following changes are budgeted for FY 2021-22:

<i>Position</i>	<i>Pos #</i>	<i>Organizational Unit</i>	<i>Duration</i>	<i>FTE</i>	<i>Program/Project</i>
<b><u>Position Eliminated on or before 6/30/2021</u></b>					
Apprentice Operating Engineer	1409	MERC P'5	6/30/2021	1.00	Portland's 5 Centers for the Arts
<b><u>Positions Converted to Regular Status</u></b>					
Administrative Specialist II	1456	Finance and Regulatory Services	N/A	1.00	COBID Procurement
Manager II	1127	Oregon Zoo Bond	N/A	1.00	Oregon Zoo Bond
<b><u>Duration Extended</u></b>					
Assistant Management Analyst	1137	Oregon Zoo Bond	6/30/2022	0.50	Oregon Zoo Bond
Construction Project Manager I	1215	Oregon Zoo Bond	6/30/2022	1.00	Oregon Zoo Bond
Education Specialist III	1250	Oregon Zoo	6/30/2022	1.00	Grant/OZF funds
Animal Keeper	1399	Oregon Zoo	6/30/2022	1.00	Grant funds
Associate Transportation Planner	1410	Planning & Development	6/30/2022	1.00	T2020
Associate Transportation Planner	1398	Planning & Development	12/31/2024	1.00	FTA Grant funds
<b><u>New Limited Duration Positions</u></b>					
Program Analyst	1490	Council Office	12/31/2023	1.00	DEI Program
General Manager Major Projects	1497	Council Office	6/30/2023	1.00	Various
Program Coordinator II	1523	Waste Prevention and Environmental Services	6/30/2022	1.00	Metro Paint
Program Coordinator II	1524	Waste Prevention and Environmental Services	6/30/2022	1.00	Community Cleanup
<b><u>Continued without Change</u></b>					
Legal Counsel II	1210	Metro Attorney	6/30/2023	1.00	Local Option Levy

## Four-Year FTE History

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
<b>TOTAL AGENCY</b>	<b>934.96</b>	<b>999.56</b>	<b>966.86</b>	<b>974.66</b>
<b>General Fund</b>	<b>316.76</b>	<b>326.80</b>	<b>247.60</b>	<b>287.40</b>
<b>Capital Asset Management</b>			<b>19.50</b>	<b>18.00</b>
Administrative Specialist II			1.00	1.00
Assistant Management Analyst			1.50	
Building Custodian - MRC			3.00	3.00
Director			1.00	1.00
Facilities Maintenance Specialist			1.00	1.00
Facilities Maintenance Technician			1.00	1.00
Lead Building Custodian - MRC			1.00	1.00
Manager I			0.50	0.50
Program Assistant III			1.00	1.00
Program Director			2.00	2.00
Program Supervisor I			1.00	1.00
Program Supervisor II			1.00	1.50
Safety and Security Officer			3.00	3.00
Senior Management Analyst			1.00	1.00
Senior Regional Planner			0.50	
<b>Communications</b>	<b>12.00</b>	<b>14.00</b>	<b>12.00</b>	<b>30.00</b>
Administrative Specialist IV	1.00	1.00		
Assistant Visual Communication Designer	0.50	0.50	0.50	0.50
Associate Public Affairs Specialist	1.00	1.00	3.00	6.00
Digital Media Specialist	2.00	2.00	2.00	1.00
Director	1.00	1.00	1.00	1.00
Manager I				4.00
Manager II	2.00	2.00		
Principal Public Affairs Specialist	1.00	1.00		1.00
Senior Management Analyst	1.00	1.00		
Senior program analyst		1.00		
Senior Public Affairs Specialist	2.00	2.00	5.00	16.00
Senior Visual Communication Designer	0.50	0.50	0.50	0.50
Video and Photography Tech		1.00		
<b>Council</b>	<b>37.14</b>	<b>46.20</b>	<b>36.20</b>	<b>42.20</b>
Administrative Assistant III	1.00		1.00	2.00
Administrative Assistant IV	1.00	1.00	1.00	1.00
Assistant Management Analyst		2.00		
Associate Management Analyst		1.00		
Chief of Staff		1.00	1.00	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
General Manager Major Projects			0.20	0.20
General Manager, Visitor Venues				1.00
Manager I				1.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
Manager II		0.70		
Policy Advisor	7.00	5.00	8.00	8.00
Policy Advisor III		2.00	1.00	2.00
Policy Advisor IV			2.00	4.00
Policy Analyst	8.00	8.00		
Program Analyst		1.00	5.00	5.00
Program Analyst III	2.00			
Program Analyst IV	3.00	2.00		
Program Analyst V	2.00	2.00		
Program Assistant III		1.00		
Program Director	3.00	3.00	2.00	2.00
Program Specialist		3.00	1.00	1.00
Program Supervisor II		1.00		
Program Technician			1.00	1.00
Senior Management Analyst	1.00	1.00		
Senior Program Analyst		2.00	4.00	2.00
Senior Public Affairs Specialist				2.00
Video and Photography Tech	0.14			
<b>Finance and Regulatory Services</b>	<b>37.50</b>	<b>38.50</b>	<b>32.80</b>	<b>58.00</b>
Accountant I	2.00	2.00	2.00	2.00
Accountant II	5.70	5.70	5.00	5.70
Accountant III	1.00	1.00	1.00	1.00
Accounting Program Manager				1.00
Accounting Technician II	4.00	4.00	3.00	3.00
Administrative Assistant IV			1.00	1.00
Administrative Specialist II				1.00
Administrative Specialist III				1.00
Assistant Management Analyst		1.00		4.50
Associate Management Analyst	6.00	6.00	5.00	3.00
Deputy Director				1.00
Director	1.00	1.00	1.00	1.00
Manager I	4.00	5.00	3.00	8.00
Manager II			1.00	1.00
Payroll Specialist	2.80	2.80	3.80	2.80
Policy Advisor IV				1.00
Procurement Analyst I				2.00
Procurement Analyst II				2.00
Procurement Analyst III				2.00
Program Analyst			2.00	3.00
Program Analyst I	1.00			
Program Analyst II		1.00		
Program Analyst III	1.00			
Program Analyst IV	1.00	2.00		
Program Analyst V	1.00	1.00		
Program Assistant III				1.00
Program Director	1.00	1.00	2.00	2.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
Program Supervisor II	2.00	1.00	1.00	1.00
Senior Management Analyst	4.00	4.00	2.00	7.00
<b>Human Resources</b>	<b>22.30</b>	<b>23.00</b>	<b>21.00</b>	<b>25.00</b>
Administrative Assistant III	2.00			
Deputy Director				1.00
Director	1.00	1.00	1.00	1.00
Manager I			1.00	1.00
Manager II	3.00	3.00	2.00	2.00
Program Analyst			3.00	7.00
Program Analyst I	3.80			
Program Analyst II	0.50	5.00		
Program Analyst III	3.00	4.00		
Program Analyst IV	4.00	4.00		
Program Analyst V	5.00	5.00		
Program Director			1.00	
Program Specialist			4.00	4.00
Program Technician		1.00	4.00	4.00
Senior Program Analyst			5.00	5.00
<b>Information Services</b>	<b>31.00</b>	<b>33.00</b>	<b>28.00</b>	<b>28.00</b>
Administrative Specialist IV	1.00	1.00		
Director	1.00	1.00	1.00	1.00
Manager I	2.00	2.00	1.00	1.00
Manager II	1.00	2.00	2.00	2.00
Program Supervisor II	1.00	1.00	1.00	1.00
Records & Information Analyst	3.00	3.00	2.00	
Records & Information Analyst II				2.00
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	2.00
Systems Analyst III	7.00	7.00	7.00	7.00
Systems Analyst IV	3.00	3.00	3.00	3.00
Technical Specialist II	5.00	5.00	3.00	3.00
Technical Specialist III			1.00	1.00
<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 II	8.00	8.00	8.00	8.00
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	1.00	1.00	1.00	1.00
Program Analyst V	1.00	1.00		
Senior Program Analyst			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

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
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>49.04</b>	<b>46.75</b>		
Administrative Specialist II	1.00	1.00		
Administrative Specialist IV	0.50	0.50		
Arborist	1.00	1.00		
Associate Management Analyst	0.70	0.70		
Associate Natural Resource Scientist	0.80	0.80		
Associate Public Affairs Specialist	1.80	2.00		
Director	0.65	0.65		
Education Specialist II	1.00	1.00		
Event Coordinator	1.00	1.00		
Maintenance Technician	1.00	1.00		
Manager I	2.35	2.40		
Manager II	2.80	2.70		
Natural Resource Specialist	1.00	1.00		
Natural Resource Specialist Lead	2.00	2.00		
Natural Resource Technician	1.00	1.00		
Park Ranger	6.00	6.00		
Park Ranger Lead	3.00	3.00		
Principal Regional Planner	2.60	2.20		
Program Analyst III	0.40	0.40		
Program Assistant II	0.50			
Program Assistant III	2.50	2.00		
Program Director	1.33	0.80		
Program Supervisor II	0.55	1.00		
Property Management Specialist	0.80	0.80		
Property Management Technician	0.80	0.80		
Senior Management Analyst	3.00	3.00		
Senior Natural Resource Scientist	4.00	4.00		
Senior Public Affairs Specialist	3.70	3.00		
Video and Photography Tech	0.26			
Volunteer Coordinator II	1.00	1.00		
<b>Planning and Development</b>	<b>58.06</b>	<b>56.65</b>	<b>49.85</b>	<b>63.20</b>
Administrative Specialist II	3.50			
Administrative Specialist IV	1.00	1.00	0.95	0.70
Assistant GIS Specialist				2.00
Associate GIS Specialist				1.00
Associate Management Analyst	1.00	1.10	1.05	0.05
Associate Transportation Model				1.00
Associate Transportation Planner	4.00	5.00	4.00	4.00
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00	0.90	0.70
Manager I	4.00	4.90	3.40	1.00
Manager II	2.00	1.70	1.70	4.70
Principal GIS Specialist				1.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
Principal Regional Planner	7.00	6.60	6.60	6.50
Principal Researcher & Modeler			0.15	3.00
Principal Transportatin Planner	6.00	6.00	5.00	5.00
Program Assistant II	1.80	3.50	2.00	2.00
Program Assistant III	1.00	2.80	2.45	2.75
Program Coordinator II				1.00
Program Supervisor I	1.00	1.00	1.00	1.00
Program Supervisor II	1.00			
Senior GIS Specialist			0.10	4.30
Senior Management Analyst	4.00	4.00	2.95	
Senior Program Analyst				1.00
Senior Public Affairs Specialist	5.00	5.00	4.05	1.00
Senior Regional Planner	4.50	3.05	2.55	2.50
Senior Researcher & Modeler				4.00
Senior Transportation Planner	8.00	8.00	8.00	8.00
Systems Analyst III				1.00
Systems Analyst IV				1.00
Transportation Engineer	1.00	1.00		
Transportation Engineer I			1.00	1.00
Transportation Engineer II			1.00	1.00
Video and Photography Tech	0.26			
<b>Property and Environmental Services</b>	<b>15.72</b>	<b>14.70</b>		
Administrative Specialist II	1.40	1.30		
Assistant Management Analyst	0.25			
Associate Management Analyst	1.30	0.30		
Building Custodian - MRC	3.00	3.00		
Director	0.10	0.10		
Facilities Maintenance Technician	1.00	1.00		
Facilities Maintenance Worker	1.00	1.00		
Lead Building Custodian - MRC	0.75	1.00		
Manager I	0.05	0.15		
Manager II	1.00			
Principal Regional Planner	0.50			
Printing/Mail Services Clerk	1.00	1.00		
Program Assistant II	0.75	0.75		
Program Assistant III	0.12			
Program Director	0.40	1.00		
Program Supervisor II	0.10	0.10		
Safety and Security Officer	2.00	3.00		
Service Supervisor II	1.00	1.00		
<b>Research Center</b>	<b>31.00</b>	<b>31.00</b>	<b>25.25</b>	
Assistant GIS Specialist	1.00	1.00	2.00	
Associate GIS Specialist	2.00	1.00	1.00	
Associate Management Analyst			0.15	
Associate Researcher & Modeler	1.00	1.00		
Associate Transportation Model	1.00	1.00	1.00	

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021-22
Director	1.00	1.00	1.00	
GIS Technician	1.00	1.00		
Manager I	2.00	2.00	1.35	
Manager II	2.00	2.00	1.00	
Principal GIS Specialist	2.00	2.00	2.00	
Principal Researcher & Modeler	3.00	5.00	2.85	
Program Analyst IV	1.00			
Program Analyst V		1.00		
Senior GIS Specialist	5.00	6.00	4.90	
Senior Management Analyst			1.00	
Senior Program Analyst			1.00	
Senior Researcher & Modeler	6.00	4.00	4.00	
Systems Analyst III	2.00	2.00	1.00	
Systems Analyst IV	1.00	1.00	1.00	
<b>Non-Departmental</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Program Analyst				1.00
Program Analyst IV	1.00	1.00		
Policy Advisor IV			1.00	
<b>Affordable Housing Fund</b>	<b>4.00</b>	<b>6.15</b>	<b>9.50</b>	<b>6.40</b>
<b>Planning and Development</b>	<b>4.00</b>	<b>6.15</b>	<b>9.50</b>	<b>6.40</b>
Administrative Specialist IV			0.05	0.15
Associate Management Analyst	1.00	0.90	1.30	1.45
Director			0.10	0.15
Manager I		0.10	1.25	
Manager II		0.30	0.30	0.30
Principal Regional Planner	1.00	1.40	1.40	0.50
Program Assistant III			0.65	0.85
Program Director				0.50
Senior Management Analyst			0.05	
Senior Program Analyst				1.00
Senior Public Affairs Specialist	2.00	2.00	1.95	
Senior Regional Planner		1.45	2.45	1.50
<b>General Asset Management Fund</b>	<b>2.20</b>	<b>4.80</b>	<b>6.70</b>	<b>6.00</b>
<b>Capital Asset Management</b>			<b>2.50</b>	<b>1.50</b>
Assistant Management Analyst			0.50	0.50
Construction Project Manager II			2.00	1.00
<b>Parks and Nature</b>	<b>1.20</b>	<b>3.80</b>	<b>4.20</b>	<b>4.50</b>
Administrative Specialist III	0.50			
Construction Project Manager II				0.50
Manager II			0.20	
Principal Regional Planner	0.40	0.80	1.00	1.00
Program Assistant II		1.00	1.00	1.00
Senior Public Affairs Specialist	0.30	1.00	1.00	1.00
Senior Regional Planner		1.00	1.00	1.00
<b>Property and Environmental Services</b>	<b>1.00</b>	<b>1.00</b>		
Construction Project Manager I	1.00	1.00		

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
<b>MERC Fund</b>	<b>200.97</b>	<b>201.70</b>	<b>194.95</b>	<b>189.85</b>
<b>MERC Administration</b>	<b>4.42</b>	<b>4.35</b>	<b>4.10</b>	
Administrative Assistant IV	0.85	0.85	0.85	
Communications and Policy Development Manager	0.75			
General Manager, Visitor Venues	0.75	0.75	0.50	
Manager I	1.00	1.00	1.00	
Policy Advisor		0.75		
Policy Advisor III			1.00	
Policy Advisor IV			0.75	
Program Analyst		1.00		
Program Director	1.00			
Video and Photography Tech	0.07			
<b>Expo Center</b>	<b>17.42</b>	<b>17.30</b>	<b>16.80</b>	<b>17.80</b>
Administrative Assistant	1.00	1.00	1.00	
Administrative Specialist II				1.00
Administrative Technician	0.05	0.55	0.55	
Admissions Staffing Manager	0.20	0.20	0.20	0.20
Assistant Management Analyst	0.07			
Assistant Operations Manager		1.00	1.00	1.00
Construction Project Manager II		0.50		
Director - Expo Center	1.00			
Electrician	0.50			
Event Manager		1.00	1.00	
Event Manager I	1.00			1.00
Executive Director		1.00	1.00	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
Policy Advisor III				1.00
Principal Regional Planner	0.50			
Program Assistant II				0.55
Program Assistant III	0.02			
Program Director	0.03			
Sales Associate	1.00	1.00	1.00	
Sales Manager I				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	1.00	1.00	1.00
Ticketing/Parking Services Mgr	1.00	1.00	1.00	1.00
Utility Lead	2.00	3.00	4.00	4.00
Utility Maintenance Lead	1.00			
Utility Maintenance Specialist	3.00	3.00	2.00	2.00
<b>Oregon Convention Center</b>	<b>118.42</b>	<b>117.70</b>	<b>113.30</b>	<b>113.30</b>
Administrative Assistant	1.00	1.00	1.60	
Administrative Lead			1.00	
Administrative Specialist II				1.60
Administrative Technician	6.15	6.15	6.00	

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Admissions Staffing Manager	0.25	0.25		
Apprentice Operating Engineer				1.00
Assistant Director of Marketing		1.00	1.00	
Assistant Event Services Mgr			1.00	
Assistant Executive Director	1.00	1.00		
Assistant Guest Services Manager		1.00	1.00	1.00
Assistant Management Analyst	0.45			
Audio Visual Manager	1.00	1.00	1.00	1.00
Audio Visual Production Supervisor	1.00	1.00	1.00	1.00
Audio Visual Services Supervisor	1.00	1.00	1.00	1.00
Audio Visual Technician Lead	3.00	3.00	3.00	3.00
Construction Project Manager II		2.00		
Director of Event Services	1.00	1.00		
Director of Operations	1.00	1.00	1.00	1.00
Director of Public Safety		1.00	1.00	1.00
Director of Sales	1.00	1.00	1.00	
Electrician	5.00	5.00	5.00	4.00
Event Manager	2.00	1.00		
Event Manager I				2.00
Event Manager II	3.00	4.00	5.00	4.00
Event Manager III	2.00	2.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director	1.00	1.00	1.00	1.00
Facility Security Agent	9.00	9.00	9.00	9.00
Guest Services Supervisor	1.00			
House /Event Manager	0.75	0.75	0.75	
Lead Electrician	1.00	1.00	1.00	1.00
Lead Operating Engineer	1.00	1.00	1.00	1.00
Lead Security Agent		1.00	1.00	1.00
Maintenance Supervisor	1.00	1.00	1.00	1.00
Manager II				1.00
Marketing & Promotions Coordinator II	1.00			
Marketing & Web Svcs Manager	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			
Program Assistant II				6.00
Program Assistant III	0.09			2.00
Program Director	0.18			
Program Supervisor I				1.00
Receptionist	1.00	1.00		
Sales Coordinator	1.00			
Sales Manager I		1.00	1.00	1.00
Sales Manager II	4.00	4.00	4.00	4.00
Security Manager	0.95	0.95	0.95	0.95

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Senior Program Analyst				1.00
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	4.00	3.00	3.00	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
Sustainability Specialist			1.00	
TBD				0.75
Technology Sales Coordinator		1.00	1.00	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	32.00	32.00
Volunteer Services Coordinator	0.60	0.60		
<b>Portland's Centers for the Arts</b>	<b>60.71</b>	<b>62.35</b>	<b>60.75</b>	<b>58.75</b>
Admin Operations Supervisor	1.00			
Administrative Assistant	2.00	2.00	1.00	
Administrative Lead		1.00	1.00	
Administrative Specialist II				1.00
Administrative Technician	4.80	3.80	3.95	
Admissions Staffing Manager	0.55	0.55	0.80	0.80
Apprentice Operating Engineer		1.00	1.00	
Assistant Director of Marketing	1.00			
Assistant Director of Production			1.00	
Assistant Event Services Mgr	1.00	1.00	1.00	1.00
Assistant Management Analyst	0.23			
Assistant Operations Manager		1.00		
Assistant Operations Manager-P'5	1.00			
Assistant Production Supervisor	1.00	1.00		
Assistant Sales & Booking Manager	1.00	1.00	1.00	1.00
Assistant Ticket Services Mgr	1.00	1.00	1.00	1.00
Asst Director of Prod Services				1.00
Booking, Sales & Marketing Director - P'5				
Construction Project Manager II		1.00	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	1.00	1.00
Director of Operations	1.00	1.00		
Director of Operations - P'5				
Director of Ticket Services		1.00	1.00	1.00
Educ & Comm Engagemnt Coord	1.00			
Education & Community Eng Coordinator				1.00
Education & Community Eng Mgr			1.00	1.00
Event Services Director - P'5				

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Event Services Manager - P'5	1.00	1.00	1.00	1.00
Executive Assistant	1.00	1.00	1.00	1.00
Executive Director		1.00	1.00	1.00
Executive Director - P'5	1.00			
Facility Maintenance Supervisor				
Facility Manager- P5	1.00	1.00	1.00	1.00
Facility Security Agent	3.00	3.00	2.00	2.00
Lead Electrician	1.00	1.00		
Lead Operating Engineer			1.00	1.00
Lead Security Agent			1.00	1.00
Marketing & Promotions Coordinator II	3.00	3.00	3.00	
Operating Engineer II	3.00	3.00	3.00	3.00
Operations Mgr - Hskpg and Setup			1.00	1.00
Principal Regional Planner	1.00			
Program Assistant II				2.95
Program Assistant III	0.04			1.00
Program Director	0.09			
Sales & Booking Manager - P'5	1.00	1.00	1.00	1.00
Sales Manager	1.00			
Sales Manager II		1.00	1.00	1.00
Security Manager				
Senior Setup Supervisor	1.00	1.00		
Senior Visual Communication Designer				3.00
Setup & Operations Supervisor	2.00	2.00	1.00	1.00
Stage Supervisor	1.00	1.00	3.00	3.00
Supervisor of Security Servcs		1.00	1.00	1.00
Technical Director		1.00		
Ticket Services Coordinator	2.00	2.00	2.00	2.00
Ticket Services Director - P5				
Ticket Services Manager	1.00			
Utility Lead	3.00	3.00	4.00	4.00
Utility Maintenance Technician	1.00	1.00	1.00	1.00
Volunteer Coordinator II				1.00
Volunteer Services Coordinator	1.00	1.00	1.00	
<b>Natural Areas Fund</b>	<b>17.59</b>	<b>15.75</b>	<b>7.20</b>	<b>2.90</b>
<b>Parks and Nature</b>	<b>17.59</b>	<b>15.75</b>	<b>7.20</b>	<b>2.90</b>
Administrative Specialist II			0.25	
Administrative Specialist IV	0.50	0.50		
Assistant Management Analyst	0.20	0.20		
Associate Management Analyst		1.00		
Director	0.35	0.35	0.20	
Manager I	0.25	0.35	0.25	
Manager II	0.50			
Natural Resource Specialist	1.00	1.00	1.00	1.00
Natural Resource Technician	1.00			
Principal Regional Planner	1.00	1.00	1.00	0.90

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Program Assistant III	1.00			
Program Director	1.34	1.35		
Program Manager			0.50	
Program Supervisor II	0.95	1.00	0.25	
Real Estate Negotiator	2.00	2.00		
Senior GIS Specialist	1.00	1.00		
Senior Management Analyst	2.00	1.50	0.25	
Senior Natural Resource Scientist	1.00	1.00	1.00	1.00
Senior Regional Planner	3.50	3.50	2.50	
<b>Oregon Zoo Asset Management Fund</b>				<b>4.50</b>
<b>Oregon Zoo</b>				<b>4.50</b>
Administrative Specialist III				0.50
Construction Project Manager I Manager II				3.00
				1.00
<b>Oregon Zoo Infrastructure/Animal Welfare Fund</b>	<b>6.00</b>	<b>4.65</b>	<b>4.70</b>	
<b>Oregon Zoo</b>	<b>6.00</b>	<b>4.65</b>	<b>4.70</b>	
Assistant Management Analyst	1.00	0.25	0.50	
Construction Coordinator	3.00			
Construction Project Manager I Manager II		3.00	3.00	
	1.00	1.00	0.80	
Program Director	1.00	0.40	0.40	
<b>Oregon Zoo Operating Fund</b>	<b>203.25</b>	<b>204.35</b>	<b>181.85</b>	<b>176.35</b>
<b>Oregon Zoo</b>	<b>203.25</b>	<b>204.35</b>	<b>181.85</b>	<b>176.35</b>
Administrative Assistant IV	1.15	1.15	1.15	1.00
Administrative Specialist III	4.50	4.50	3.50	2.50
Administrative Specialist IV	2.00	2.00	1.00	1.00
Admissions Lead	2.60	2.60	2.60	2.60
Animal Keeper	36.50	36.50	37.50	37.50
Associate Management Analyst	1.00	1.00		
Associate Natural Resource Scientist	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist	1.00	2.00	1.00	
Associate Visual Communication Designer	2.50	2.50	1.50	1.50
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	0.50	0.50
Education Specialist I	9.25	9.00	8.50	8.50
Education Specialist II	0.50	0.50	0.50	0.50
Education Specialist III	5.00	5.00	5.00	5.00
Electrician 2	1.00	1.00	1.00	1.00
Endocrinology Research Technician	1.00	1.00	1.00	1.00
Event Coordinator	2.00	2.00	2.00	2.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Food Service Worker 1	0.80	0.80		
Food Service Worker 2	5.60			
Food Service Worker 3	6.20	2.60		
Food Service/Retail Specialist	4.80	4.80		
General Manager, Visitor Venues	0.25	0.25	0.50	
Guest Services Worker		5.60		
Horticulturist	8.00	7.00	7.00	6.75
Lead Cash Office Clerk	0.85	0.85		
Lead Guest Services Worker		3.60	2.00	2.00
Lead Safety and Security Office				1.00
Maintenance Lead	1.00	2.00	2.00	4.00
Maintenance Technician	3.00	2.00	2.00	3.00
Maintenance Worker 1	1.00	1.00		
Maintenance Worker 2	10.00	10.00	11.00	9.00
Maintenance Worker 3	2.00	2.00	2.00	2.00
Manager I	1.00	1.00	2.00	2.00
Manager II	7.00	7.00	7.00	7.00
Nutrition Technician 1	2.00	2.00	2.00	2.00
Nutritionist	1.00	1.00	1.00	1.00
Operations Lead	2.75	2.75	2.75	2.00
Operations/Warehouse Worker	2.00	2.00	2.00	3.00
Policy Advisor		0.25		
Policy Advisor IV			0.25	
Program Analyst			1.00	1.00
Program Analyst IV	2.00	1.00		
Program Analyst V		1.00		
Program Assistant I	1.00			
Program Assistant II	2.00	2.50	2.50	2.50
Program Director	1.00	1.60	1.60	1.00
Program Manager				1.00
Program Supervisor I	3.00	3.00	4.00	6.00
Program Supervisor II	7.00	7.00	7.00	5.00
Project Coordinator	1.00	2.00	2.00	1.00
Safety and Security Officer	5.00	5.00	5.00	5.00
Senior Animal Keeper	8.50	8.00	7.00	7.00
Senior Horticulturist	1.00	1.00	1.00	1.00
Senior Management Analyst			1.00	
Senior Program Analyst			1.00	1.00
Senior Public Affairs Specialist	3.00	2.00	4.00	3.00
Senior Visual Communication Designer	1.00	1.00	1.00	1.00
Service Supervisor I	2.00	2.00		
Service Supervisor II	4.00	4.00	4.00	3.00
Service Supervisor III	8.00	8.00	5.00	5.00
Service Supervisor IV	1.00	1.00	1.00	
Storekeeper	1.00	1.00		
Veterinarian			3.00	2.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Veterinarian I	3.00	3.00		
Veterinarian II				1.00
Veterinary Technician	3.00	3.00	3.00	3.00
Video and Photography Tech	0.50	0.50	0.50	0.50
Volunteer Coordinator I		1.25	1.25	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 Nature Bond Fund</b>		<b>6.00</b>	<b>33.20</b>	<b>36.55</b>
<b>Parks and Nature</b>		<b>6.00</b>	<b>33.20</b>	<b>36.55</b>
Administrative Specialist III		1.00	1.00	1.00
Administrative Specialist IV				0.25
Assistant GIS Specialist		1.00	1.00	1.00
Assistant Management Analyst			1.50	
Assistant Natural Resource Sci				2.00
Assistant Natural Resource Scientist			2.00	
Associate Solid Waste Planner				0.50
Construction Project Manager I			1.00	1.00
Construction Project Manager II			2.50	2.00
Deputy Director				0.40
Director				0.20
General Manager Major Projects			0.20	0.20
Manager I			1.15	1.45
Manager II			0.50	1.00
Natural Resource Specialist			2.00	2.00
Natural Resource Technician			2.00	2.00
Principal Regional Planner		1.00	2.50	2.85
Program Assistant III			0.25	0.25
Program Coordinator I				1.00
Program Coordinator II			1.00	1.60
Program Director			0.85	0.85
Program Manager		1.00	2.50	5.00
Program Supervisor II				0.25
Real Estate Negotiator		1.00	5.00	2.00
Senior GIS Specialist			1.00	1.00
Senior Management Analyst			1.25	1.00
Senior Natural Resource Scientist				1.00
Senior Public Affairs Specialist		1.00	1.00	
Senior Real Estate Analyst			1.00	
Senior Regional Planner			2.00	4.75
<b>Parks and Nature Operating Fund</b>	<b>44.23</b>	<b>49.60</b>	<b>91.30</b>	<b>81.25</b>
<b>Parks and Nature</b>	<b>44.23</b>	<b>49.60</b>	<b>91.30</b>	<b>81.25</b>
Administrative Specialist I	0.50	1.00		
Administrative Specialist II	1.50	3.00	3.25	2.00
Administrative Specialist III	0.50		1.00	2.00
Administrative Specialist IV				0.75
Arborist			1.00	1.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Assistant Management Analyst	1.50	0.50	0.50	
Associate Management Analyst	1.00	1.00	1.00	
Associate Natural Resource Scientist	2.20	2.20	1.00	2.00
Associate Public Affairs Specialist			2.00	
Construction Project Manager II		1.00	0.50	
Deputy Director			1.00	0.60
Director			0.80	0.80
Education Specialist II	2.60	3.00	2.00	2.00
Education Specialist III	1.00	1.00	1.00	1.00
Event Coordinator			1.00	
Facilities Maintenance Technician				1.00
Lead Park Ranger			1.00	
Maintenance Lead			1.00	1.00
Maintenance Worker 2				1.00
Maintenance Worker I	1.00	1.00	1.00	1.00
Maintenance Worker II			1.00	
Manager I	2.90	2.75	7.60	4.55
Manager II	1.70	2.30	3.50	4.00
Natural Resource Specialist			1.00	1.00
Natural Resource Specialist Lead			2.00	2.00
Natural Resource Technician		1.00		
Operations/Warehouse Worker	4.00	4.00	4.00	4.00
Park Ranger	8.00	9.00	17.00	17.00
Park Ranger Lead			3.00	4.00
Principal Regional Planner	1.00		1.50	1.25
Program Analyst III	0.10	0.10		
Program Assistant II	1.00	1.00	6.00	6.00
Program Assistant III	0.50	1.00	1.75	0.75
Program Coordinator II			2.00	2.40
Program Director	0.33	0.85	1.15	1.15
Program Manager			2.00	4.00
Program Supervisor II			0.75	0.75
Property Management Specialist	0.20	0.20		
Property Management Technician	0.20	0.20	1.00	
Senior Management Analyst	3.00	4.00	1.50	
Senior Natural Resource Scientist			5.00	5.00
Senior Public Affairs Specialist			3.00	1.00
Senior Real Estate Analyst	1.00	1.00		1.00
Senior Regional Planner	4.50	4.50	3.50	2.25
Service Supervisor II	1.00	1.00		
Service Supervisor III	1.00	1.00	2.00	2.00
Volunteer Coordinator II	2.00	2.00	2.00	1.00
<b>Risk Management Fund</b>			<b>2.00</b>	<b>2.00</b>
<b>Finance and Regulatory Services</b>			<b>2.00</b>	<b>2.00</b>
Program Analyst			1.00	1.00
Senior Program Analyst			1.00	1.00

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
<b>Solid Waste Fund</b>	<b>139.96</b>	<b>179.76</b>	<b>181.96</b>	<b>176.96</b>
<b>Property and Environmental Services</b>	<b>139.96</b>	<b>179.76</b>	<b>181.96</b>	<b>176.96</b>
Administrative Specialist	2.00			
Administrative Specialist II	1.60	1.70	2.50	1.00
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	1.55	1.00	
Assistant Solid Waste Planner				1.00
Associate Management Analyst	2.00	1.00	1.00	
Associate Public Affairs Specialist	1.00	2.00		
Associate Regional Planner		1.00	1.00	1.00
Associate Solid Waste Planner	3.00	2.00	3.00	4.50
Construction Project Manager I	1.00	3.00	3.00	2.00
Construction Project Manager II		1.00	1.00	2.00
Deputy Director		1.00	0.90	0.90
Director	0.90	0.90	1.00	1.00
Education Specialist II	3.30	5.90	4.90	4.90
Education Specialist III	2.00	4.00	5.00	4.00
General Manager Major Projects			0.60	0.60
Hazardous Waste Specialist	5.00	5.00	5.00	5.00
Hazardous Waste Technician	21.00	28.00	26.00	26.00
Landfill & Environmental Specialist	5.00	5.00	5.00	4.00
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Manager I	3.45	8.35	3.50	3.50
Manager II	5.00	5.30	8.00	6.00
Metro Paint Operations Specialist	2.00	2.00	4.00	4.00
Metro Paint Operations Technician	6.00	8.00	5.00	5.00
Principal Regional Planner	1.00			
Principal Solid Waste Planner	7.65	7.65	7.00	8.00
Program Analyst			2.00	1.00
Program Analyst III	0.50	0.50		
Program Assistant II	3.80	4.25	4.00	5.00
Program Assistant III	4.73	6.00	8.00	7.00
Program Coordinator I		1.00	1.00	1.00
Program Coordinator II				2.00
Program Director	4.30	4.00	4.00	4.00
Program Manager				2.80
Program Supervisor I	2.00	2.00	2.00	2.00
Program Supervisor II	7.90	6.90	9.00	8.50
RID Crew Lead			3.00	
RID Patrol Crew Lead				3.00
Scalehouse Technician	9.76	9.76	11.76	11.76
Senior Engineer	3.00	3.00	3.00	2.00
Senior Management Analyst	4.00	3.50	2.00	2.00
Senior Public Affairs Specialist	4.00	5.00	6.00	
Senior Regional Planner	2.00	2.00	1.50	

## Four-Year FTE History, *continued*

	Amended 2018-19	Amended 2019-20	Amended 2020-21	Adopted 2021- 22
Senior Solid Waste Planner	12.50	17.50	17.30	18.50
Service Supervisor II		1.00		
Service Supervisor III	2.00	2.00	2.00	2.00
Station Superintendent				2.00
Systems Administrator II		1.00	1.00	1.00
Systems Analyst II	1.00			
Systems Analyst IV				1.00
Traffic Cntrl/Load InspTech II				12.00
Traffic Control Tech II		12.00	12.00	
Video and Photography Tech	0.27			
<b>Supportive Housing Services</b>			<b>5.90</b>	<b>4.50</b>
<b>Planning and Development Department</b>			<b>5.90</b>	<b>4.50</b>
Accountant II			0.70	
Administrative Specialist IV				0.15
Associate Management Analyst			0.50	0.50
Director				0.15
Manager I			1.00	
Program Analyst			1.00	
Program Assistant III			1.70	1.20
Program Director				0.50
Senior Management Analyst			1.00	1.00
Senior Program Analyst				1.00





# Budget Process

Development of the budget is an important and legally required process. The result is a policy and financial plan covering all of Metro’s programs and services. The budget document presents a strategically focused discussion of goals and objectives, programs and outcomes and spending priorities within resource constraints. The budget process at Metro includes two concurrent, complementary cycles: (1) the strategic process for evaluating progress and setting future expectations and (2) the development of the final policy and financial document.

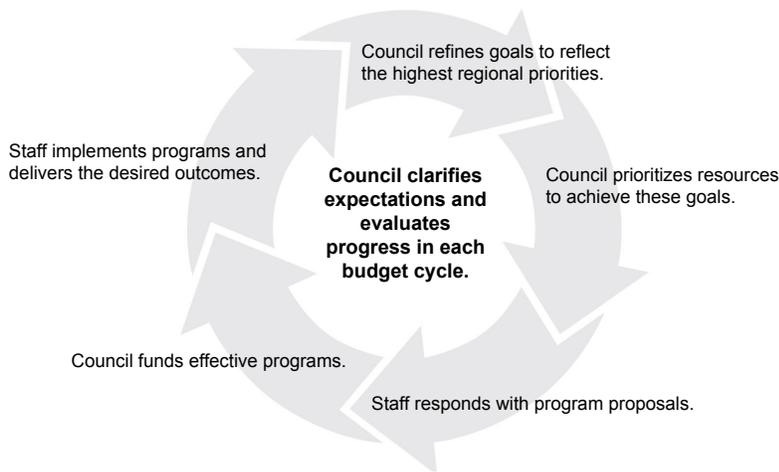
## THE STRATEGIC BUDGET PROCESS

Metro follows a strategic budgeting process that guides not only the development of its annual budget but also provides focus for multi-year funding commitments toward specific objectives. In 2008 under Metro’s leadership, regional leaders agreed on six desired outcomes for communities throughout the region. By embracing measurable outcomes, leaders shifted from talking about abstract concepts like “compact urban form” to focusing on what really matters in the everyday lives of the region’s 1.9 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 receives periodic program and financial updates and 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

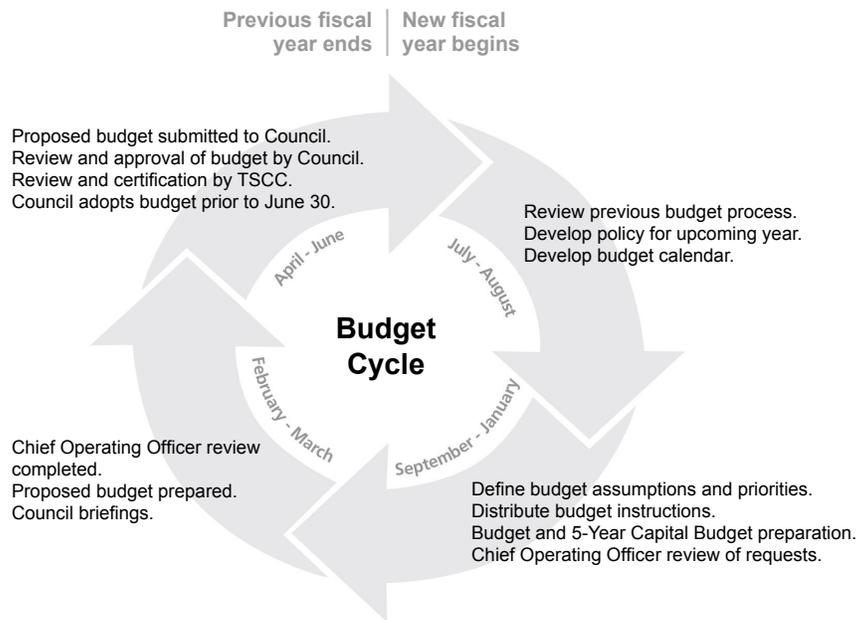
Each fiscal year begins with a review of the previous year’s budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation 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. 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 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 team 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 Financial Planning 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 technical 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 2020
Council holds strategic planning work sessions to provide direction on programs and upcoming budget	November 2020 - February 2021
Financial Planning issues budget instructions and assumptions	Mid-December 2020
Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning	January 15, 2021
Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages	January 16 - 31, 2021
COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests	February 1 - 26, 2021
COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget	By February 26, 2021
Final Proposed budgets due from all departments	March 5, 2021
Financial Planning produces Proposed Budget documents	March 8 - March 31, 2021
Proposed Budget released to Council for individual review	April 1, 2021
Chief Operating Officer presents Proposed Budget; initial public hearing held	April 15, 2021
Council work session on proposed budget	April 20, 2021
Council public hearing; budget approval and tax levies (Resolution No. 21-5166)	May 6, 2021
Metro submits approved budget to Tax Supervising and Conservation Commission	By May 14, 2021
Tax Supervising and Conservation Commission public comment period	May 14 - 28, 2021
Tax Supervising and Conservation Commission public hearing on approved budget	June 3, 2021
Council work session on approved budget and final amendments	June 8 & June 15 2021
Council considers and approves final amendments to budget; public hearing	June 10, 2021
Council budget public hearing; adoption (Resolution No. 21-5174A)	June 17, 2021
File property tax levies with Tax Supervising and Conservation Commission and three counties	By July 15, 2021



## 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 investment strategies and certain regional parks and nature operations), as well as all administrative support functions (such as Capital Asset Management, Finance and Regulatory Services, Human Resources, Information Services, Metro Auditor, and Office of Metro Attorney). 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, 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 2021-22 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 interest earnings.

### **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 accounted for in this fund. The proceeds are used to finance projects such as construction, renovations and repairs at the Metro Regional Center. Proceeds have also been used for 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. This fund receives revenue from the Visitor Facilities Trust Account to pay for the debt service on the OCC hotel project. Other 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 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 Nature Operating 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. This fund also receives revenue from various service charges including parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and rental space.

### **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.

### **Supportive Housing Services Fund**

In May 2020 voters in greater Portland approved a measure to fund supportive housing services for people experiencing or at risk of experiencing homelessness. This program will provide funding for housing assistance and wraparound services, with the goal of ending chronic homelessness in the region. The program is funded by two separate taxes: a 1% personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1% business income tax on net income for businesses with gross receipts above \$5 million.

## **CAPITAL PROJECTS FUNDS**

### **Parks and Nature Bond Fund**

This fund accounts for the bond proceeds and expenditures related to the general obligation bonds approved by the voters in 2019 for the purpose of protecting natural areas, water quality and fish and wildlife habitat and connecting people to nature. In April 2020, the first series of bonds under the 2019 authorization was issued. Metro issued \$110,000,000 in Tax-Exempt bonds under the Natural Areas 2020A series, and \$90,000,000 in Federally Taxable bonds under the Natural Areas 2020B series, for a total of \$200,000,000. Interest earnings are expected to generate some revenues in FY 2021-22. Expenditures are governed by the bond measure and are related to the acquisition and stabilization of land purchased, capital projects at our existing park and natural area sites, acquisition and construction costs related to building new trails, and for local share payments to other jurisdictions and community grants.

### **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. The only expected revenue source in FY 2021-22 is beginning fund balance. 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. For FY 2021-22, it is that this fund will spend all remaining proceeds and close out the remainder of the bond project.

## **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*.

**COBID:** Certification Office for Business Inclusion and Diversity

**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*.

**Development Opportunity Study:** The Portland Expo Center development opportunity study will assess the value of the 53-acre property and the greatest public benefit that could be served by exploring potential future scenarios of the venue and site.

**Direct Costs:** The amount of charges to a department for specific services provided by another department.

**Diversity, Equity and Inclusion (DEI):** A program dedicated to promoting diversity, equity and inclusion of underrepresented people, either due to racial/ethnicity disparities, sexual orientation, or disability, both for employees of Metro and the Oregon Metro population.

**DOS:** See *Development Opportunity Study*

**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.

**MRC:** Metro Regional Center

**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's 5:** See *Portland's 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 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.

**Regional Illegal Dumping:** Metro's program providing cleanup services addressing dumped and abandoned garbage in public spaces.

**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*.

**RID:** See *Regional Illegal Dumping*

**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.

**Transient Lodging Tax (TLT):** Lodging establishments are required by Portland and Multnomah County Transient Lodgings Tax Laws to collect a total of 11.5% occupancy taxes from guests. A portion of this tax is returned to Oregon Convention Center projects.

**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).

**Waste Prevention and Environmental Services (WPES):** A department at Metro that is dedicated to recycling services and education, solid waste disposal, and landfill monitoring. WPES is also dedicated to community enhancement projects.

**Willing Seller:** A land owner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.

