
Appendices

Glossary of Terms

Accrual Basis

The system of accounting under which revenues are recorded when earned or when levies are made, and expenditures are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period.

Appropriation

Based on an adopted budget, an authorization to spend specific amounts of money for specific purposes during the fiscal year. Metro appropriates by organizational unit by the categories of Personal Services, Materials & Services, Debt Service, Capital Outlay, Transfers and Contingency.

Budget

A plan for the coordination of resources and expenditures for one 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 major events and key dates in the budget process.

Budget Committee

The Metro Council sitting as a special committee under Oregon Budget Law to review the Executive Officer's Proposed Budget and to determine the approved budget.

Budget Message

Executive Officer's written statement explaining the budget document, reasons for salient changes and major financial policies and priorities.

Budget Phases

The following are the major phases of the budget process:

- Requested

The requested appropriation of a department as submitted to the Executive Officer.

- Proposed

The Executive Officer's recommended budget to the Metro Council as Budget Committee.

- Approved

The budget as approved by the Metro Council as Budget Committee and subsequently reviewed and certified by the Multnomah County Tax Supervising and Conservation Commission.

- Adopted

The budget ordinance passed by Council after certification of the budget by the Multnomah County Tax Supervising and Conservation Commission.

Capital Outlay

Expenditures for land purchase, buildings (purchase or construction), improvements other than buildings (purchase or construction) and furniture and equipment with a unit cost in excess of \$500 and useful life of one or more years.

Contingencies

An amount set aside for unforeseen expenses. Must be appropriated before any amounts can be spent.

Contract

An agreement whereby Metro and an individual, legal or political entity, agree to do certain things. If Metro is to provide a service(s) for reimbursement, the department to provide the service must indicate the appropriation necessary to provide the service(s) and identify the source and amount of funds to be received in its budget request. If Metro is agreeing to purchase services or a capital asset, the department

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requesting the purchase must request appropriation for the contract and identify the source of funds (e.g., the operating fund, grant, etc.).

Cost Allocation Plan

A process and a document which identifies Support Services, Building Management and Risk Management Fund costs and assigns them to operating units. Each cost is split among the operating units on a basis which estimates value received. The plan is used during the annual budget preparation to develop the amount of interfund transfers for the central service funds.

Debt Service

Includes repayment of principal and interest on bonds, interest-bearing warrants and short-term loans.

Equipment

Types of machinery, vehicles, etc., with a unit cost in excess of \$500 and an expected life of one year or more.

Expenditure

The actual outlay of or obligation to pay cash.

Fiscal Year (FY)

The 12-month period beginning July 1 and ending June 30 for which the annual budget is prepared and adopted.

Fringe Benefits

Non-salary employee benefits provided in accordance with Personnel Rules and the union agreement. Includes health plan, life insurance/pension, Social Security, Workers' Compensation and Unemployment Insurance. Temporary employees receive only those benefits mandated by law such as Social Security, Workers' Compensation and unemployment insurance.

Full-Time Equivalent (FTE)

Total hours to be worked for FY 1994-95. One FTE may be one employee working full-time, two employees working half-time, four employees at quarter-time, etc.

Fund

A fiscal and accounting entity with a balanced set of resources and requirements which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Operating funds are restricted to certain specific types of services or activities. Departments may be responsible for all or parts of more than one fund. Other types of funds are debt service, capital and reserve. The definition of purposes, services and other restrictions of Metro funds is specified by Council resolution.

Grants

An agreement, usually with the Federal or State government or a nonprofit organization, whereby Metro agrees to perform certain services and activities, or purchase a specific capital asset with funds provided by the organization.

Indirect Costs

The general central overhead costs (i.e., payroll, accounts payable and legal counsel) necessary for the operation of a grant, but which cannot be directly attributable to a specific grant. These costs are computed and charged to the grant based on a cost allocation plan.

Job Share Position

A budgeted full-time position shared by two people who each work 20 hours per week.

Line Item

An object of expenditure. (See Chart of Accounts)

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Line Item Budget

The traditional form of budgeting where proposed expenditures are based on individual objects of expense within a department.

Materials & Services

Includes contractual and other services (e.g., audit or legal services), materials, supplies and other charges.

Net Working Capital

The sum of the cash balance, accounts receivable expected to be realized during the ensuing year, inventories, supplies and prepaid expenses less current liabilities and, if the encumbrance method of accounting is adopted, reserve for encumbrances.

Pay Plan

The document which lists all Metro position classifications, their classification number and the rates of pay authorized. The document is updated annually by the Personnel Office and adopted by the Council.

Personal Services

Includes all salaries, fringe benefits and miscellaneous costs associated with salary expenditures.

Position

A budgeted employee slot for either part-time or full-time. One position may be budgeted as any fraction of an FTE, but cannot be budgeted in excess of one FTE.

Program

Related activities and projects which seek to accomplish a specific objective. Programs are budgeted at the department level.

Resources

Estimated beginning fund balances on hand at the beginning of the fiscal year, plus all anticipated revenues.

Revenue

Money received by Metro from external sources.

Supplemental Budget

Prepared to meet unexpected needs or to spend revenues not anticipated at the time the regular budget was adopted. Cannot be used to increase a tax levy. Requires TSCC review.

Tax Supervising and Conservation Commission (TSCC)

The State-authorized body which reviews the Metro budget prior to adoption in order to certify compliance with Oregon budget law.

Transfers

Amounts distributed from one fund to finance activities in another fund. Shown as an expenditure in the originating fund and a revenue in the receiving fund.

Unappropriated Ending Fund Balance

Amount set aside in the budget to be used as a cash carryover to the next year's budget, or to provide a needed cash flow until other money is received. This amount cannot be transferred by ordinance or used through a supplemental budget during the fiscal year it is budgeted.

Budget Transfers

EXPLANATION OF FY 1995-96 METRO 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 expense 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 an expense to the fund which is transferring the money out or buying services. A transfer is a revenue to the fund which is receiving the money or selling the services. For every expense transfer there is a corresponding revenue transfer. (For example, the expense of "Transfer to Building Management Fund" in the Solid Waste Revenue Fund would show as a revenue "Transfer from Solid Waste Revenue Fund" in the Building Fund. These must show the same dollar amount. The various types of interfund transfers (e.g., Indirect Costs, transfer of resources, etc.) as shown in the line item detail of the budget are defined in the Chart of Accounts. 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.

General Fund

to Building Management: Regional Center transfer for expenses for office space for General Fund staff and shared space such as conference rooms. Also includes a transfer of excise tax to support parking structure operations.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan. Also includes a transfer for liability and environmental impairment costs for the Open Spaces program which cannot be funded by the general obligation bonds.

to Planning:

Transfer of excise tax revenue for the Data Resource Center and transportation and growth management related planning projects.

to Regional Parks/Expo Fund:

Transfer of excise tax to fund Greenspaces projects and department administration costs. Excise tax earned on the Expo Center and the Regional Parks has been transferred to the Regional Parks and Expo Fund to support Regional Parks operations.

to Support Services:

Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan.

Support Services Fund

to Building Management: Regional Center transfer for expenses for office space for Support Services staff and shared space such as conference rooms.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on cost allocation plan.

Budget Transfers

Building Management Fund

to General Revenue Bond: Expense for debt service payments on parking garage structure and office building.

General Revenue Bond Fund

to Support Services: Expense for financial planning services related to the issuance and management of the Washington Park Parking Lot revenue bonds.

Zoo Operating Fund

to Support Services: Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan.

Solid Waste Revenue Fund

to Support Services: Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan.

to Planning: Expense for data services provided and a fee for maintaining the database.

to Building Management: Regional Center transfer for expenses for office space for Solid Waste Revenue Fund staff and shared space such as conference rooms.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan.

to Smith & Bybee Lakes Trust Fund: Expense for services provided by fund directly related to Solid Waste issues.

to Rehabilitation & Enhancement: Fees collected on each ton of solid waste dedicated to rehabilitation and enhancement of the area impacted by solid waste facilities. The amount collected is transferred for expenditure in the Rehabilitation & Enhancement Fund.

Rehabilitation & Enhancement Fund

to Solid Waste Revenue: Solid Waste staff support costs to the various Advisory Committees.

Planning Fund

to Support Services: Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan.

to Building Management: Regional Center transfer for expenses for office space for Planning Fund staff and shared space such as conference rooms.

Budget Transfers

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan.

Oregon Convention Center Operating Fund

to Support Services: Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan. Also includes direct cost for dedicated personnel expenses.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan.

to Metro ERC Administration Fund: Proportional share of Metro ERC Administration Fund expenses.

to OCC Renewal and Replacement Fund: To provide for OCC Capital Improvements.

Spectator Facilities Operating Fund

to Support Services: Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan. Also includes direct cost for dedicated personnel expenses.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan.

to Metro ERC Administration Fund: Proportional share of Metro ERC Administration Fund expenses.

Smith & Bybee Lakes Trust Fund

to Regional Parks/Expo Fund: Staff support costs to the Smith & Bybee Lakes Trust Fund.

Regional Parks/Expo Fund

to Support Services: Expense for services provided including but not limited to Accounting, Financial Planning, Personnel and Information Services support. Transfer includes a share of the Support Services Fund's building and insurance costs. Charges are based on the cost allocation plan. Also includes direct cost for dedicated personnel expenses for MERC facilities.

to Risk Management: Expense for insurance premiums, reserves, and related costs based on the cost allocation plan.

to Building Management: Regional Center transfer for expenses for office space for Regional Parks and Expo Fund staff and shared space such as conference rooms.

to Planning: Expense for technical assistance and GIS services provided to Regional Parks and Greenspaces programs.

Budget Transfers

to Metro ERC
Administration Fund:

Proportional share of Metro ERC
Administration Fund expenses for the
Expo Center.

Regional Parks Trust Fund

to Regional Parks and
Expo Fund

Transfer of interest earned on Willamina
Farmer's Trust Fund to assist in cemetery
maintenance.

Open Spaces Fund

to Support Services:

Expense for services provided including
but not limited to Accounting, Financial
Planning, Personnel and Information
Services support. Includes direct cost for
attorney time and development
assistance. Estimate of charges are
based on the cost allocation plan.

to Risk Management:

Expense for insurance premiums,
reserves, and related costs based on the
cost allocation plan.

to Building Management:

Regional Center transfer for expenses for
office space for proposed Open Spaces
staff.

to Regional Parks and
Expo Fund

Staff support and management costs to
the Open Spaces acquisition project

Convention Center Project Capital Fund

to Support Services:

Expense for financial planning services
related to the management of the
Convention Center General Obligation
bonds. Charges are based on the cost
allocation plan.

Budget Transfers

FY 1995-96 METRO BUDGET TRANSFER DIRECTIONS

The following narrative details the budget transfer plan for each fund.

Support Services Fund

Transfers will be made quarterly in advance based on estimated expenditures. Advances will occur on July 1, October 1, January 1, and April 1, with the year-end reconciliation to actual expenses.

Building Management Fund

Transfers for operations will be made quarterly in advance based on estimated expenditures. Advances will occur on July 1, October 1, January 1, and April 1. Transfers for debt service payments will be made the day payments are due (August 1 and February 1).

Risk Management Fund

Transfers will be made in advance on July 1.

Metro ERC Administration Fund

Transfers will be made in advance in four quarterly payments on July 1, October 1, January 1, and April 1. Transfers will be reconciled to actual expenses at year end.

Rehabilitation & Enhancement Fund

Transfers will be made on a monthly basis when fees are received and calculated

Planning

Transfers from Solid Waste will be made monthly for actual costs incurred.

Excise Tax Funding

Transfers will be made as needed on a reimbursement for actual costs basis.

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 use of 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 at this time to the Civic Stadium or Portland Center for the Performing Arts under terms of the Consolidation Agreement with the City of Portland.

The excise tax is received as a revenue in the General Fund. It supports the expenses of Executive Management, the Council, and transfers of indirect costs of associated support services. The tax also provides a transfer of resources for various Planning, Parks, Expo, Spectator Facilities, and Building Management activities.

For FY 1995-96 the excise tax rate will be 7.5%. This rate is projected to raise the following amounts from the various operations shown below:

	<u>Proposed</u>
Building Management	\$ 20,878
Zoo	481,612
Solid Waste (Metro owned facilities)	4,199,916
Solid Waste (franchised & licensed facilities)	826,011
Planning	1,479
Convention Center	583,065
Expo	193,698
Parks	<u>111,236</u>
Total	\$6,417,895

A carry over fund balance is projected in the amount of \$904,000. Combined with projected excise tax receipts and interest earnings of \$50,000, total resources for the General Fund will be \$7,371,895.

These funds are budgeted to be used as follows:

	<u>Proposed</u>
General Government	\$1,892,126
Special Appropriations	249,000
Planning	3,415,068
Parking Structure	53,695
Spectator Facilities	250,000
Regional Parks & Expo Fund	743,647
Contingency (General Fund)	568,359
Unappropriated Balance (General Fund)	<u>200,000</u>
Total	\$7,371,895

Solid Waste Revenue Fund Structure

On November 21, 1989, the Metro Council enacted Ordinance No. 89-319 establishing a plan for the financing of Metro's waste disposal system. The ordinance provides specific requirements for the application of all revenues and restrictions on the use of certain revenues. The Master Ordinance specifies the order of priority to which "gross revenues" and bond proceeds may be applied. Gross revenues are defined as any fees, charges or other income received by Metro for the use of the service and facilities of the disposal system or otherwise generated by the operation of the system but do not include any tax revenues, loan repayments, lease-purchase payments or similar payments required to be made by any person or entity to Metro in connection with and for the purpose of providing a source of payment for any series of bonds.

Order of Priority for the use of Gross Revenues:

First, to any Rebate Payments

Second, to the Operating Account

Third, to (A) the Debt Service Account, or (B) pay when due all outstanding issuer financial obligations

Fourth, to (A) the System Reserve Account, or (B) any debt service reserve fund or account established

Fifth, to the payment of amounts owing under or with respect to any subordinated debt

Sixth, to the Renewal and Replacement Account

Seventh, to the Landfill Closure Account

Eighth, the balance of gross revenues to the General Account

Order of Priority for the use of Bond Proceeds:

First, to the System Reserve Account

Second, to the Construction Account

Third, to accrued interest paid by the initial purchasers to the System Debt Service Account

Fourth, into any other stipulated System Funds or Accounts

The fiscal year 1994-95 Solid Waste Revenue Fund receives resources from three areas – (1) fund balance; (2) solid waste disposal fees; (3) miscellaneous revenues, i.e., interest earnings, pass through debt service, etc.

The Solid Waste Revenue Fund is divided in nine accounts. Each account may be funded by one or more Solid Waste revenue sources. The breakout of funding sources is listed below.

<i>Operating Account</i>	<u>Proposed</u>
Transfers	\$ 43,134
Disposal Fees	52,647,346
Interest	400,000
Miscellaneous	259,612
Fund Balance (from General Account)	5,885,565
<i>Debt Service Account</i>	
Fund Balance	\$ 1,394,236
Disposal Fees	2,509,011
Interest	162,500
<i>Construction Account</i>	
Bond Proceeds	\$ 0
<i>Debt Reserve Account</i>	
Fund Balance	\$ 2,906,886

Solid Waste Revenue Fund Structure

<i>Renewal and Replacement Account</i>	<u>Proposed</u>
Fund Balance	\$ 2,729,055
Disposal Fees	587,065
Interest	144,700
<i>General Account</i>	
Disposal Fees	\$ 1,514,685
Fund Balance	2,869,352
<i>Master Project Account</i>	
Miscellaneous	\$ 350,000
<i>Landfill Closure Account</i>	
Fund Balance	\$ 7,515,841
Disposal Fees	1,685,000
Interest	199,720
<i>Rate Stabilization Account</i>	
Fund Balance (carry-over)	\$ 1,586,250
Fund Balance (new contrib)	750,000
Interest	<u>91,210</u>
TOTAL	\$ 86,231,168

Restrictions on Ending Balance

The FY 1995-96 Unappropriated Balance for the Solid Waste Revenue Fund is \$9,915,815. This reflects components of the various accounts. Certain portions of the ending balance are restricted in use.

Restricted:

- Landfill Closure Account \$ 315,561
Post closure expenses for the St. Johns Landfill
- Debt Service Account \$ 1,396,556
FY 1993-94 debt service requirements paid in advance per bond requirements
- Reserve Account \$ 2,906,886
Bond proceeds set aside to create a debt reserve account as stipulated in Ordinance 89-319
- Rate Stabilization Account \$ 2,427,460
Reserve used to minimize fluctuations in Solid Waste tipping fees due to unplanned changes in tonnage or expenses.

General Revenue Bond Fund Structure

On December 12, 1991, the Metro Council enacted Ordinance No. 91-439 establishing a plan for the financing of various facilities and operations, and authorizing the issuance of one or more series of revenue bonds. After issuing these bonds, Metro is required to impose and collect department assessments to meet the debt service and other financial requirements. If, for any reason, any department fails to generate sufficient department revenues to pay its department assessment or Metro fails to collect revenues sufficient to enable it to pay any general assessment made, Metro must make up the deficiency by reassessment of any one or more other departments, making a general assessment, or the application of any other revenues and available funds.

Order of Priority for the Use of Total Assessments

First, to any Rebate Payments

Second, to the Debt Service Account

Third, to the Reserve Account

Fourth, to any special account as required by any Supplemental Ordinance

Fifth, for any other lawful purpose.

The financing mechanism outlined above was used in December 1991 for financing the acquisition and renovation of Metro Regional Center. The original bonds for this purpose were refunded in October 1993, resulting in a savings of \$1.44 million, and the related escrow was later restructured saving an additional \$185,000.

The Master Bond Ordinance allows Metro to issue additional bonds for other projects or to enter into other financial obligations. In either case, the new project should be budgeted in the General Revenue Bond Fund to facilitate tracking compliance with bond covenants.

In FY 1995-96, the fund will be expanded to include an "other financial obligation" for the Washington Park Parking Lot renovation and the contribution to Tri-Met for the zoo light rail station. This financial obligation will be in the form of a loan from the Oregon Economic Development Department, Oregon Bond Bank.

For fiscal year 1995-96, the General Revenue Bond Fund resources are:

Metro Regional Center:

Fund Balance	
Debt Service Reserve Account	\$1,893,568
Renewal & Replacement Account	\$222,068

Interest on Investments	
Debt Service Reserve Account	\$109,136
Renewal & Replacement Account	\$12,383

Transfer Resources from Building Fund	
Parking Garage Account	\$292,333
Metro Regional Center Account	\$1,139,457

Washington Park Parking Lot:

Interest on Investments	\$100,000
State Bond Bank Proceeds	\$5,696,500

Restrictions on Ending Balance

The FY 1995-96 Unappropriated Balance for the General Revenue Bond Fund is \$3,663,156. All portions of this ending balance are restricted in use.

Debt Reserve (Metro Regional Center)	\$1,903,156
Project Account (Washington Park Parking Lot)	\$1,760,000

FY 1995-96 Cost Allocation Plan Summary

Proposed Budget

DESCRIPTION	Planning	Solid Waste	Zoo Operations	General Fund	MERC Operations	Regional Parks & Green.	Conv. Ctr. Capital Project	Direct Costs	TOTAL ALLOCATED COSTS	Pooled Costs By Division (memo only)	Total Costs By Division (memo only)
Allocation of Specific Costs											
Accounting	\$99,989	\$184,161	\$310,991	\$25,771	\$290,077	\$32,113	\$0	\$0	\$943,101	\$117,834	\$1,060,935
Information Services	204,511	286,710	250,109	39,934	165,513	33,812	0	0	980,589	162,054	1,142,643
Financial Planning	36,008	330,743	42,532	18,659	62,273	12,614	10,222	0	513,052	39,392	552,444
Office Services	162,167	66,123	23,065	59,916	1,552	12,850	0	0	325,673	98,636	424,309
Facilities Services	59,698	45,005	0	19,363	0	6,671	0	0	130,737	58,679	189,416
Contract Services	55,980	99,303	46,986	1,152	9,252	9,106	0	0	221,778	24,589	246,367
Graphics Services	109,623	101,395	648	5,866	0	34,928	0	0	252,460	91,187	343,647
Development Services	0	16,847	16,847	0	21,059	29,482	0	0	84,235	0	84,235
Personnel	74,209	79,196	168,483	8,404	50,956	29,955	0	170,015	581,218	69,831	651,049
Office of General Counsel	123,050	123,050	34,454	63,986	59,064	24,610	0	0	428,213	63,986	492,199
Public & Government Relations	55,188	73,121	1,259	63,438	0	20,842	0	0	213,847	244,068	457,915
Auditor's Office	37,349	218,896	43,481	5,842	61,762	13,530	0	0	380,860	29,387	410,247
Revenue Credit	0	0	(22,000)	0	(18,000)	(25,000)	0	0	(65,000)	0	(65,000)
General Expenses (Contingency)	43,716	69,778	39,381	13,415	30,217	10,116	439	0	207,063	42,937	250,000
Subtotal Specific Costs	\$1,061,487	\$1,694,327	\$956,236	\$325,746	\$733,724	\$245,629	\$10,661	\$170,015	\$5,197,825	\$1,042,581	\$6,240,406
Allocation of Pooled Costs											
Support Services	\$220,113	\$351,340	\$198,288	\$67,548	\$152,147	\$50,934	\$2,211	\$0	\$1,042,581	----	----
Building Mgmt - Regional Center	148,671	237,307	133,930	45,624	102,765	34,403	1,493	0	704,193	----	----
Risk Mgmt - Liability/Property	6,043	9,646	5,444	1,855	4,177	1,398	61	0	28,624	----	----
Risk Mgmt - Workers' Comp	3,257	5,198	2,934	999	2,251	754	33	0	15,425	----	----
Subtotal Pooled Costs	\$378,084	\$603,491	\$340,595	\$116,025	\$261,340	\$87,489	\$3,797	\$0	\$1,790,822	----	----
SUPPORT SERVICES FUND TRANSFER	\$1,439,571	\$2,297,817	\$1,296,831	\$441,771	\$995,064	\$333,119	\$14,459	\$170,015	\$6,988,648	\$1,042,581	\$6,240,406
Percent of Total	20.60%	32.88%	18.56%	6.32%	14.24%	4.77%	0.21%	2.43%	100.00%		
BLDG MGMT TRANSFER - Regional Center	\$432,128	\$318,242	\$0	\$283,294	\$0	\$88,043	\$0	\$0	\$1,121,707	\$704,193	1,825,900
RISK MGMT TRANSFER - Liability/Property	\$11,255	\$45,703	\$62,265	\$2,576	\$140,150	\$26,107	\$0	\$0	\$288,056	\$28,624	316,680
RISK MGMT TRANSFER - Workers' Comp	\$14,197	\$28,751	\$52,158	\$3,325	\$63,741	\$5,065	\$0	\$0	\$167,237	\$15,425	182,662
TOTAL TRANSFERS	\$1,897,151	\$2,690,513	\$1,411,254	\$730,967	\$1,198,956	\$452,333	\$14,459	\$170,015	\$8,565,648	\$1,790,822	\$8,565,648

Explanation of Direct Costs

- Personnel - \$170,015 from MERC Operations for support provided to MERC facilities. (1.0 FTE Sr. Admin. Analyst, 2.0 FTE Administrative Support, 0.50 Associate Admin. Analyst)

Property Tax Calculations

FY 1995-96 PROPERTY TAX CALCULATIONS

Convention Center Debt Service:

FY 1995-96 Requirements:

Principal	\$2,835,000
Interest	\$5,515,077
Total Requirements	\$8,350,077

Sources available for cash flow:

Fund Balance	\$2,893,840
Prior Years Taxes	\$306,610
Interest earned, FY 1995-96	\$80,000
Total non-tax sources	\$3,280,450

Tax resources required	\$5,069,627
Levy (assume 92% collectable rate)	\$5,510,463

Assessed valuation of district (in 1000's)	\$66,467,787	
Levy rate per \$1000	0.082904265	\$0.083
On \$100,000 property		\$8.30
FY 1995-96 Tax Levy Amount	\$5,510,463	

Open Spaces, Parks and Streams Debt Service:

FY 1995-96 Requirements:

Principal	\$3,492,567
Interest	\$8,814,000
Total Requirements	\$12,306,567

Sources available for cash flow:

Fund Balance	\$0
Prior Years Taxes	\$0
Interest earned, FY 1995-96	\$289,800
Total non-tax sources	\$289,800

Tax resources required	\$12,016,767
Levy (assume 92% collectable rate)	\$13,061,703

Assessed valuation of district (in 1000's)	\$66,467,787	
Levy rate per \$1000	0.196511778	\$0.197
On \$100,000 property		\$19.70
FY 1995-96 Tax Levy Amount	\$13,061,703	

PRIOR YEAR TAX CALCULATIONS

Convention Center Debt Service:

Tax receivables as of 6/30/94	\$457,252	
Assume 50% of 1994 receivables		\$228,626
FY 1994-95 Tax levy	\$5,494,196	
Assume 7% of current levy		\$384,594
Total		\$613,220
Prior year taxes for FY 1995-96 (50% of total)		\$306,610

Open Spaces, Parks and Streams Debt Service:

Tax receivables as of 6/30/94	\$0	
Assume 50% of 1994 receivables		\$0
FY 1994-95 Tax levy	\$0	
Assume 7% of current levy		\$0
Total		\$0
Prior year taxes for FY 1995-96 (50% of total)		\$0

Property Tax Calculations

FY 1995-96 PROPERTY TAX CALCULATIONS

Zoo Operating Fund Tax Base:			
FY 1994-95 Tax Base	\$6,438,631		
Annual Increase of 6%	\$6,824,948		
Less: Measure 5 Impact	\$0		
Taxes after Measure 5	\$6,824,948		
Assume 92% collection rate	\$6,278,952		
Estimated taxes to be received	\$6,278,952		
Assessed valuation of district (in 1000's)	\$66,467,787		
Levy rate per \$1000	0.102680536	\$0.103	
On \$100,000 property		\$10.30	
FY 1995-96 Levy Amount	\$6,824,948		

PRIOR YEAR TAX CALCULATIONS

Zoo Operating Fund:			
Tax receivables as of 6/30/94	\$477,718		
Assume 50% of 1994 receivables		\$238,859	
FY 1994-95 Tax levy	\$6,438,631		
Less: Measure 5 impact	(\$55,800)		
Net FY 1994-95 tax levy	\$6,382,831		
Assume 7% of current levy		\$446,798	
Total		\$685,657	
Prior year taxes for FY 1995-96 (50% of total)		\$342,829	

Fringe Benefit Rate Calculation

The fringe benefit estimate as a percentage of salaries and wages is as follows. For all non-MERC employees the rate applies to regular employees only but makes no distinction between represented and non-represented employees. The rate for MERC employees is a composite rate for both temporary and regular employees.

	FICA	Pension	Health & Insur.	Tri-Met	Unemp.	Other	Total Rate
General Fund							
Council	7.65%	8.61%	10.32%	0.62%	0.60%	0.20%	28.00%
Executive Management	7.65%	8.61%	7.82%	0.62%	0.60%	0.20%	25.50%
Support Service Fund							
Finance & Management Information	7.65%	8.61%	12.82%	0.62%	0.60%	0.20%	30.50%
General Services	7.65%	8.61%	12.32%	0.62%	0.60%	0.20%	30.00%
Personnel	7.65%	8.61%	13.82%	0.62%	0.60%	0.20%	31.50%
Office of General Counsel	7.65%	8.61%	9.82%	0.62%	0.60%	0.20%	27.50%
Public & Government Relations	7.65%	8.61%	11.32%	0.62%	0.60%	0.20%	29.00%
Office of Auditor	7.65%	8.61%	8.82%	0.62%	0.60%	0.20%	26.50%
Building Management Fund	7.65%	8.61%	15.82%	0.62%	0.60%	0.20%	33.50%
Risk Management Fund	7.65%	8.61%	10.82%	0.62%	0.60%	0.20%	28.50%
Planning Fund	7.65%	8.61%	11.82%	0.62%	0.60%	0.20%	29.50%
Regional Parks and Greenspaces	7.65%	8.61%	13.82%	0.62%	0.60%	0.20%	31.50%
Smith & Bybee Lakes Fund	7.65%	8.61%	10.32%	0.62%	0.60%	0.20%	28.00%
Zoo Operating Fund							
Administration	7.65%	8.61%	13.82%	0.62%	0.60%	0.20%	31.50%
Animal Management	7.65%	8.61%	13.82%	0.62%	0.60%	0.20%	31.50%
Facilities Management	7.65%	8.61%	14.82%	0.62%	0.60%	0.20%	32.50%
Education Services	7.65%	8.61%	13.82%	0.62%	0.60%	0.20%	31.50%
Marketing	7.65%	8.61%	13.82%	0.62%	0.60%	0.20%	31.50%
Visitor Services	7.65%	8.61%	17.32%	0.62%	0.60%	0.20%	35.00%
Design Services	7.65%	8.61%	13.32%	0.62%	0.60%	0.20%	31.00%
Zoo Capital Fund	7.65%	8.61%	11.82%	0.62%	0.60%	0.20%	29.50%
Solid Waste Revenue Fund							
Administration	7.65%	8.61%	13.32%	0.62%	0.60%	0.20%	31.00%
Budget & Finance	7.65%	8.61%	10.82%	0.62%	0.60%	0.20%	28.50%
Operations	7.65%	8.61%	14.32%	0.62%	0.60%	0.20%	32.00%
Engineering & Analysis	7.65%	8.61%	9.32%	0.62%	0.60%	0.20%	27.00%
Waste Reduction	7.65%	8.61%	11.32%	0.62%	0.60%	0.20%	29.00%
Planning & Technical Services	7.65%	8.61%	10.82%	0.62%	0.60%	0.20%	28.50%
Recycling Information & Education	7.65%	8.61%	15.32%	0.62%	0.60%	0.20%	33.00%
Metro ERC Facilities							
Oregon Convention Center							31.50%
Expo Center							32.50%
Performing Arts Center							24.00%
Civic Stadium							30.00%
Administration							27.50%

1994-95 Pay Plan

Metro NON-REPRESENTED EMPLOYEE PAY SCHEDULE (Monthly and Annual Rate Based on 2,088 Hours Per Year for Exempt Employees)

Salary Range	Class Code	Classification	Beginning Rate	Maximum Merit Rate		Salary Range	Class Code	Classification	Beginning Rate	Maximum Merit Rate	
1	1110	* Admin. Support Asst. A	7.94	11.59	Hourly	17	1350	Associate Program Supervisor	17.37	25.33	Hourly
	1510	* Education Service Aide 1					1590	Facilities Mgmt Project Coord	3,022	4,407	Monthly
									36,269	52,889	Annual
4	1520	* Education Service Aide 2	9.21	13.42	Hourly	18	1230	Senior Admin Svcs Analyst	18.24	26.59	Hourly
	1530	* Animal Hospital Attendant					1560	Research Coordinator	3,174	4,627	Monthly
									38,085	55,520	Annual
5	1610	* Management Intern	9.66	14.09	Hourly	19	1360	Program Supervisor	19.16	27.93	Hourly
	1120	* Admin. Support Asst. B					1570	Veterinarian	3,334	4,860	Monthly
8	1130	* Admin. Support Asst. C	11.20	16.32	Hourly		1240	Principal Admin Svcs Analyst	40,006	58,318	Annual
10	1140	Admin. Support Asst. D	12.35	18.00	Hourly	20	1370	Senior Program Supervisor	20.12	29.31	Hourly
	1150	* Legal Secretary	2,149	3,132	Monthly		1620	Construction Coordinator	3,501	5,100	Monthly
			25,787	37,584	Annual				42,011	61,199	Annual
11	1310	Associate Service Supervisor	12.98	18.88	Hourly	22	1410	Manager	22.17	32.31	Hourly
			2,259	3,285	Monthly				3,858	5,622	Monthly
			27,102	39,421	Annual				46,291	67,463	Annual
12	1540	Catering Coordinator	13.61	19.82	Hourly	24	1420	Senior Manager	24.44	35.62	Hourly
	1550	Assistant Research Coordinator	2,368	3,449	Monthly		1640	Senior Assistant Counsel	4,253	6,198	Monthly
			28,418	41,384	Annual				51,031	74,375	Annual
14	1580	Events Technician	15.00	21.87	Hourly	25	1450	Assistant Director	25.67	37.39	Hourly
	1210	Assistant Admin Svcs Analyst	2,610	3,805	Monthly				4,467	6,506	Monthly
	1650	Volunteer Coordinator	31,320	45,665	Annual				53,599	78,070	Annual
15	1630	Law Clerk	15.75	22.96	Hourly	26	1460	Director	26.96	39.26	Hourly
	1320	Service Supervisor	2,741	3,995	Monthly				4,691	6,831	Monthly
			32,886	47,940	Annual				56,292	81,975	Annual
16	1330	Senior Service Supervisor	16.55	24.11	Hourly	29	1490	Administrator	31.20	45.45	Hourly
	1220	Associate Admin Svcs Analyst	2,880	4,195	Monthly		1470	Senior Director	5,429	7,908	Monthly
			34,556	50,342	Annual				65,146	94,900	Annual

* Non-exempt classification. Employees in this classification are paid hourly and are eligible to receive overtime compensation.

Effective: December 16, 1994 - June 30, 1995

Adopted: December 22, 1994, Resolution No. 94-2052

1994-95 Pay Plan

Metro AFSCME PAY SCHEDULE

Range	Class		Base	1st	2nd	3rd	4th	5th	6th	7th	Range	Class		Base	1st	2nd	3rd	4th	5th	6th	7th
#	Code	Classification	Rate	Step	Step	Step	Step	Step	Step	Step	#	Code	Classification	Rate	Step	Step	Step	Step	Step	Step	Step
1	003*	Visitor Services Wkr 3-Regular	7.91	8.31	8.74	9.17	9.63	10.11	10.62	11.15	12	023	Program Coordinator	13.58	14.24	14.95	15.69	16.48	17.30	18.17	19.08
	012*	Office Assistant									329	Management Technician									
2			8.31	8.74	9.17	9.63	10.11	10.62	11.15	11.71		331*	Hazardous Waste Technician								
3	018*	Receptionist	8.74	9.17	9.63	10.11	10.62	11.15	11.71	12.30	13		360	Graphics/Exhibit Designer	14.24	14.95	15.69	16.48	17.30	18.17	19.08
	037*	Accounting Clerk 1																			20.03
	538*	Safety/Security Officer 1									14	268	Volunteer Coordinator	14.95	15.69	16.48	17.30	18.17	19.08	20.03	21.04
4			9.17	9.63	10.11	10.62	11.15	11.71	12.30	12.91		333	Asst Management Analyst								
5	022*	Secretary	9.63	10.11	10.62	11.15	11.71	12.30	12.91	13.56		338	Asst Public Affairs Specialist								
	040*	Program Assistant 1										348	Asst Transportation Planner								
	364*	Graphics Technician										354	Asst Regional Planner								
	625*	Word Processing Operator										637*	Technical Specialist								
6	013*	Scalehouse Technician	10.11	10.62	11.15	11.71	12.30	12.91	13.56	14.24	15	306	Asst Engineer	15.69	16.48	17.30	18.17	19.08	20.03	21.04	22.09
	017*	Reproduction Clerk										343	Asst Solid Waste Planner								
	539*	Safety/Security Officer 2										635	D.P. Operations Analyst								
7	006*	Food Service/Retail Specialist	10.62	11.15	11.71	12.30	12.91	13.56	14.24	14.95	16	039	Senior Accountant	16.48	17.30	18.17	19.08	20.03	21.04	22.09	23.19
	015*	Building Service Worker										332	Hazardous Waste Specialist								
	038*	Accounting Clerk 2										334	Assoc Management Analyst								
	330*	Planning Technician										339	Assoc Public Affairs Specialist								
8	021*	Administrative Secretary	11.15	11.71	12.30	12.91	13.56	14.24	14.95	15.69		349	Assoc Transportation Planner								
												355	Assoc Regional Planner								
												362	Graphics Coordinator								
												638	Programmer/Analyst								
9	042*	Program Assistant 2	11.71	12.30	12.91	13.56	14.24	14.95	15.69	16.48	17	307	Associate Engineer	17.30	18.17	19.08	20.03	21.04	22.09	23.19	24.36
	626*	Lead Word Processing Operator										344	Associate Solid Waste Planner								
10	005*	Storekeeper	12.30	12.91	13.56	14.24	14.95	15.69	16.48	17.30		636	D.P. Systems Analyst								
	031	Administrative Assistant									18	335	Senior Management Analyst	18.17	19.08	20.03	21.04	22.09	23.19	24.36	25.57
	036	Lead Accounting Clerk										340	Senior Public Affairs Specialist								
11	634*	Data Processing Operator	12.91	13.56	14.24	14.95	15.69	16.48	17.30	18.17		350	Senior Transportation Planner								
	020*	Maintenance/Equipment Operator					15.69	16.48	17.30	18.17		356	Senior Regional Planner								
											19	308	Senior Engineer	19.08	20.03	21.04	22.09	23.19	24.36	25.57	26.86
												345	Senior Solid Waste Planner								
											20	476	Construction Coordinator	20.03	21.04	22.09	23.19	24.36	25.57	26.86	28.19

* Non-exempt classification. Employees in this classification are paid hourly and are eligible to receive overtime compensation.

Effective: December 16, 1994 - June 30, 1995

Adopted: December 22, 1994, Resolution No. 94-2055

1994-95 Pay Plan

Metro LABORERS INTERNATIONAL UNION LOCAL 483 PAY SCHEDULE

REGULAR EMPLOYEES

Pay Range (Hourly Rates):

Class Code Classification	Entrance Rate	After Six Months	After One Year
019* Typist-Receptionist	9.93	10.38	11.14
035* Clerk/Bookkeeper	10.44	11.15	11.88
020* Clerk/Stenographer	11.18	11.89	12.70
461* Stationmaster	12.32	12.73	13.20
444* Custodian	12.74	13.64	14.13
445* Maintenance Worker 1	12.74	13.64	14.55
465* Gardener 1	12.74	13.64	14.83
535* Nutrition Technician	13.24	14.33	15.42
470* Animal Keeper	13.24	—	15.42
536* Veterinary Technician	13.24	—	15.42
466* Gardener 2	13.87	14.57	15.62
446* Maintenance Worker 2	13.87	14.57	15.62
450* Park Ranger	13.87	14.57	15.62
447* Maintenance Worker 3	14.77	15.43	16.48
467* Senior Gardener	15.95	16.66	17.70
468* Arborist	15.95	16.66	17.70
478* Work Center Coordinator	15.95	16.66	17.70
471* Senior Animal Keeper	16.29	—	—
448* Maintenance Technician	16.42	17.16	18.34
455* Maintenance Lead	17.18	—	19.17
456* Master Mechanic	17.18	—	19.17
457* Maintenance Electrician	22.11	—	—

TEMPORARY EMPLOYEES

Pay Range (Hourly Rates):

Class Code Classification	Entrance Rate	After Six Months	After One Year
019* Typist-Receptionist	9.41	9.84	10.56
035* Clerk/Bookkeeper	9.90	10.57	11.26
020* Clerk/Stenographer	10.60	11.27	12.04
430* Laborer (90 working days)	10.64	—	—
461* Stationmaster	11.68	12.07	12.51
444* Custodian	12.08	12.93	13.39
445* Maintenance Worker 1	12.08	12.93	13.79
465* Gardener 1	12.08	12.93	14.06
535* Nutrition Technician	12.55	13.58	14.62
470* Animal Keeper	12.55	—	14.62
536* Veterinary Technician	12.55	—	14.62
466* Gardener 2	13.15	13.81	14.81
446* Maintenance Worker 2	13.15	13.81	14.81
450* Park Ranger	13.15	13.81	14.81
447* Maintenance Worker 3	14.00	14.63	15.62
467* Senior Gardener	15.12	15.79	16.78
468* Arborist	15.12	15.79	16.78
478* Work Center Coordinator	15.12	15.79	16.78
471* Senior Animal Keeper	15.44	—	—
448* Maintenance Technician	15.56	16.27	17.38
455* Maintenance Lead	16.28	—	18.17
456* Master Mechanic	16.28	—	18.17
457* Maintenance Electrician	20.96	—	—

* Non-exempt classes. Employees in these classes are eligible to receive overtime compensation.

Effective: December 16, 1994 - June 30, 1995
 Adopted: December 22, 1994, Res. No. 94-2057
 Revised: December 28, 1994

1994-95 Pay Plan

Metro VISITOR SERVICES WORKERS PAY SCHEDULE

Seasonal Pay Ranges (Hourly Rates):

Class Code	Classification	Beginning Rate	Maximum Rate
001*	Visitor Services Worker 1	4.75	7.50
002*	Visitor Services Worker 2	5.00	9.50
003*	Visitor Services Worker 3	5.00	9.75

Merit increases will average four to six percent using the following scale. The maximum rate will not be reached prior to 60 months of service.

0-3% Meets standards

4-6% Meets all standards, and exceeds several

7-8% Outstanding performance, exceeds all standards.

This table is coordinated with the Federal Minimum Wage and is eligible for adjustment annually in January.

* Non-exempt classifications. Employees in these classifications are eligible to receive overtime compensation.

Effective: February 1, 1995

Regular Pay Ranges (Hourly Rates):

Class Code	Classification	Base Rate	1st Step	2nd Step	3rd Step	4th Step	5th Step	6th Step	7th Step
NOTE: 001	V.S. Wkr 1 - Regular**	7.91	8.31	8.74	9.17	9.63	10.11	10.62	11.15

** The current incumbent was grandfathered as a regular, part-time employee at range 1 of the AFSCME pay plan in 1989. When this employee leaves the position, the position will return to the seasonal rates

Effective: February 1, 1995

Adopted: February 2, 1995, Resolution No. 2083

Metro ELECTED OFFICIAL PAY SCHEDULE

Office	Annual Salary
Executive Officer	76,200
Presiding Officer of the Council	50,800
Councilor	25,400
Auditor	60,960

Rates determined by Metro Charter in accordance Senate Bill 5535.

Effective: July 1, 1993

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission NON-REPRESENTED EMPLOYEES PAY SCHEDULE Full-Time Positions

(Monthly and Annual Rate Based on 2,088 Hours Per Year for Exempt Employees)

STEPS								STEPS							
RANGE JOB TITLE	1	2	3	4	5	6		RANGE JOB TITLE	1	2	3	4	5	6	
20	8.83	9.27	9.73	10.21	10.73	11.26	Hourly	30 • Bookkeeper	11.29	11.87	12.45	13.08	13.74	14.41	Hourly
	1,536	1,613	1,693	1,777	1,867	1,959	Monthly		1,964	2,065	2,166	2,276	2,391	2,507	Monthly
	18,437	19,356	20,316	21,318	22,404	23,511	Annual		23,574	24,785	25,998	27,311	28,689	30,068	Annual
21	9.04	9.50	9.98	10.47	10.99	11.54	Hourly	31 • Facility Security Supervisor	11.57	12.15	12.77	13.41	14.07	14.78	Hourly
	1,573	1,653	1,737	1,822	1,912	2,008	Monthly	Assistant Security Svcs Supervisor	2,013	2,114	2,222	2,333	2,448	2,572	Monthly
	18,876	19,836	20,838	21,861	22,947	24,096	Annual		24,158	25,369	26,664	28,000	29,378	30,861	Annual
22	9.28	9.74	10.22	10.74	11.27	11.84	Hourly	32	11.87	12.48	13.08	13.74	14.43	15.15	Hourly
	1,615	1,695	1,778	1,869	1,961	2,060	Monthly		2,065	2,168	2,276	2,391	2,511	2,636	Monthly
	19,377	20,337	21,339	22,425	23,532	24,722	Annual		24,785	26,018	27,311	28,689	30,130	31,633	Annual
23 • Office Clerk	9.50	9.98	10.49	10.99	11.55	12.13	Hourly	33 • Administrative Secretary	12.18	12.78	13.42	14.09	14.79	15.52	Hourly
• Data Entry Clerk	1,653	1,737	1,825	1,912	2,010	2,111	Monthly	Ticket Services Supv I	2,118	2,224	2,335	2,452	2,573	2,700	Monthly
	19,836	20,838	21,903	22,947	24,116	25,327	Annual		25,390	26,685	28,021	29,420	30,882	32,408	Annual
24 • Accounting Clerk	9.74	10.22	10.74	11.28	11.85	12.44	Hourly	34 Event Coordinator I	12.47	13.09	13.75	14.43	15.15	15.91	Hourly
	1,695	1,778	1,869	1,963	2,062	2,165	Monthly	House Manager I	2,170	2,278	2,393	2,511	2,636	2,768	Monthly
	20,337	21,339	22,425	23,553	24,743	25,975	Annual	• Marketing Associate	26,037	27,332	28,710	30,130	31,633	33,220	Annual
25	9.99	10.49	11.00	11.56	12.13	12.74	Hourly	Admissions Sched Coord							
	1,738	1,825	1,914	2,011	2,111	2,217	Monthly	35 Volunteer Coordinator	12.78	13.42	14.09	14.79	15.53	16.31	Hourly
	20,859	21,903	22,968	24,137	25,327	26,601	Annual		2,224	2,335	2,452	2,573	2,702	2,838	Monthly
26 • Facility Security Agent	10.22	10.74	11.28	11.85	12.44	13.06	Hourly		26,685	28,021	29,420	30,882	32,427	34,055	Annual
	1,778	1,869	1,963	2,062	2,165	2,272	Monthly	36 Group Sales Coordinator	13.09	13.76	14.44	15.16	15.91	16.72	Hourly
	21,339	22,425	23,553	24,743	25,975	27,269	Annual	Setup & Maint Coordinator	2,278	2,394	2,513	2,638	2,768	2,909	Monthly
27	10.49	11.00	11.56	12.14	12.75	13.39	Hourly		27,332	28,731	30,151	31,654	33,220	34,911	Annual
	1,825	1,914	2,011	2,112	2,219	2,330	Monthly	37 Ticket Services Supv II	13.43	14.09	14.80	15.54	16.33	17.13	Hourly
	21,903	22,968	24,137	25,348	26,622	27,958	Annual		2,337	2,452	2,575	2,704	2,841	2,981	Monthly
28	10.75	11.29	11.86	12.45	13.07	13.73	Hourly		28,042	29,420	30,902	32,448	34,067	35,767	Annual
	1,871	1,964	2,064	2,166	2,274	2,389	Monthly	38 Assistant Accountant	13.76	14.44	15.17	15.92	16.73	17.57	Hourly
	22,446	23,574	24,764	25,996	27,290	28,668	Annual	• Booking Coordinator	2,394	2,513	2,640	2,770	2,911	3,057	Monthly
29 • Secretary/Receptionist	11.01	11.57	12.15	12.77	13.40	14.07	Hourly		28,731	30,151	31,675	33,241	34,932	36,686	Annual
• Clerical Assistant	1,916	2,013	2,114	2,222	2,332	2,448	Monthly	39 Asst Ticket Svcs Mgr-Phone	14.11	14.80	15.54	16.33	17.14	18.00	Hourly
	22,989	24,158	25,369	26,664	27,979	29,378	Annual	Audio Visual Technician	2,455	2,575	2,704	2,841	2,982	3,132	Monthly
									29,462	30,902	32,448	34,067	35,788	37,584	Annual

Effective: December 16, 1994

Adopted: December 22, 1994, MERC Resolution No. 94-75

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission

NON-REPRESENTED EMPLOYEES PAY SCHEDULE

Full-Time Positions

(Monthly and Annual Rate Based on 2,088 Hours Per Year for Exempt Employees)

RANGE JOB TITLE		STEPS							RANGE JOB TITLE		STEPS						
		1	2	3	4	5	6				1	2	3	4	5	6	
40	Building Maintenance Supv	14.47	15.18	15.93	16.74	17.58	18.45	Hourly	48		17.62	18.49	19.42	20.38	21.42	22.48	Hourly
	Event Coordinator II	2,518	2,641	2,772	2,913	3,059	3,210	Monthly			3,066	3,217	3,379	3,546	3,727	3,912	Monthly
	House Manager II	30,213	31,696	33,262	34,953	36,707	38,524	Annual			36,791	38,607	40,549	42,553	44,725	46,938	Annual
41	Setup Supervisor								49		18.05	18.96	19.91	20.90	21.93	23.04	Hourly
	Security Services Supervisor	14.81	15.55	16.34	17.16	18.01	18.91	Hourly			3,141	3,299	3,464	3,637	3,816	4,009	Monthly
		2,577	2,706	2,843	2,986	3,134	3,290	Monthly			37,688	39,588	41,572	43,639	45,790	48,108	Annual
42		30,923	32,468	34,118	35,830	37,605	39,484	Annual	50	Systems Administrator	18.49	19.43	20.39	21.43	22.49	23.62	Hourly
		15.18	15.96	16.74	17.59	18.46	19.39	Hourly			3,217	3,381	3,548	3,729	3,913	4,110	Monthly
		2,641	2,777	2,913	3,061	3,212	3,374	Monthly			38,607	40,570	42,574	44,746	46,959	49,319	Annual
43		31,696	33,324	34,953	36,728	38,544	40,486	Annual	51		18.97	19.92	20.91	21.95	23.04	24.21	Hourly
	Audio Visual Coordinator	15.58	16.36	17.18	18.02	18.92	19.87	Hourly			3,301	3,466	3,638	3,819	4,009	4,213	Monthly
	Executive Secretary	2,711	2,847	2,989	3,135	3,292	3,457	Monthly			39,609	41,593	43,660	45,832	48,108	50,550	Annual
44	Telephone System Coord	32,531	34,160	35,872	37,626	39,505	41,489	Annual	52	Event Services Manager	19.43	20.40	21.43	22.50	23.63	24.81	Hourly
	Graphic Sys Coord (Electronic)										3,381	3,550	3,729	3,915	4,112	4,317	Monthly
		15.97	16.76	17.60	18.47	19.40	20.37	Hourly			40,570	42,595	44,746	46,980	49,339	51,803	Annual
45	Accountant	2,779	2,916	3,062	3,214	3,376	3,544	Monthly	53	Sales & Marketing Manager							
	Asst Technical Svcs Mgr	33,345	34,995	36,749	38,565	40,507	42,533	Annual			19.93	20.92	21.97	23.06	24.23	25.44	Hourly
	Purchasing Coord										3,468	3,640	3,823	4,012	4,216	4,427	Monthly
46	Sales Representative								54	Technical Services Manager	20.41	21.44	22.51	23.64	24.82	26.06	Hourly
	Senior Event Coordinator	16.36	17.19	18.03	18.93	19.88	20.89	Hourly			3,551	3,731	3,917	4,113	4,319	4,534	Monthly
	Senior House Manager	2,847	2,991	3,137	3,294	3,459	3,635	Monthly			42,616	44,767	47,001	49,360	51,824	54,413	Annual
47	Senior Setup Supervisor	34,160	35,893	37,647	39,526	41,509	43,618	Annual	55	Ticket Office Manager	20.92	21.97	23.06	24.22	25.44	26.70	Hourly
	Maintenance Supervisor										3,640	3,823	4,012	4,214	4,427	4,646	Monthly
	Box Office Manager	16.76	17.61	18.48	19.41	20.37	21.40	Hourly			43,681	45,873	48,149	50,571	53,119	55,750	Annual
48		2,916	3,064	3,216	3,377	3,544	3,724	Monthly	56	Construction/Capital Projects Mgr	21.44	22.50	23.63	24.81	26.05	27.36	Hourly
		34,995	36,770	38,586	40,528	42,533	44,683	Annual			3,731	3,915	4,112	4,317	4,533	4,761	Monthly
											44,767	46,980	49,339	51,803	54,392	57,128	Annual
49	Purchasing & Systems Manager	17.19	18.04	18.94	19.90	20.89	21.92	Hourly	57		21.97	23.05	24.22	25.43	26.69	28.03	Hourly
		2,991	3,139	3,296	3,463	3,635	3,814	Monthly			3,823	4,011	4,214	4,425	4,644	4,877	Monthly
		35,893	37,668	39,547	41,551	43,618	45,769	Annual			45,873	48,128	50,571	53,098	55,729	58,527	Annual
50									58	Director of MERC Fiscal Operations	22.50	23.62	24.80	26.05	27.35	28.73	Hourly
											3,915	4,110	4,315	4,533	4,759	4,999	Monthly
											46,980	49,319	51,782	54,392	57,107	59,988	Annual

Effective: December 16, 1994

Adopted: December 22, 1994, MERC Resolution No. 94-75

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission NON-REPRESENTED EMPLOYEES PAY SCHEDULE Part-Time Positions

(Monthly and Annual Rate Based on 1,044 Hours Per Year for Exempt Employees)

RANGE	JOB TITLE	STEPS						RANGE	JOB TITLE	STEPS					
		1	2	3	4	5				1	2	3	4	5	
9 *	Elevator Operator	6.06	6.36	6.68	7.02	7.38	Hourly	17		7.39	7.76	8.14	8.56	8.98	Hourly
		527	553	581	611	642	Monthly			643	675	708	745	781	Monthly
		6,327	6,640	6,974	7,329	7,705	Annual			7,715	8,101	8,498	8,937	9,375	Annual
10		6.21	6.52	6.85	7.19	7.55	Hourly	18 *	Event Receptionist	7.57	7.96	8.35	8.77	9.21	Hourly
		540	567	596	626	657	Monthly		Merchandising Supervisor	659	693	726	763	801	Monthly
		6,483	6,807	7,151	7,506	7,882	Annual			7,903	8,310	8,717	9,156	9,615	Annual
11 *	Seat Marker	6.37	6.69	7.02	7.38	7.75	Hourly	19		7.77	8.15	8.57	8.99	9.45	Hourly
		554	582	611	642	674	Monthly			676	709	746	782	822	Monthly
		6,650	6,984	7,329	7,705	8,091	Annual			8,112	8,509	8,947	9,386	9,866	Annual
12		6.53	6.86	7.20	7.56	7.94	Hourly	20 *	Audio Visual Production Asst	7.96	8.37	8.79	9.22	9.68	Hourly
		568	597	626	658	691	Monthly			693	728	765	802	842	Monthly
		6,817	7,162	7,517	7,893	8,289	Annual			8,310	8,738	9,177	9,626	10,106	Annual
13		6.69	7.02	7.38	7.75	8.13	Hourly	21		8.16	8.57	9.00	9.46	9.92	Hourly
		582	611	642	674	707	Monthly			710	746	783	823	863	Monthly
		6,984	7,329	7,705	8,091	8,488	Annual			8,519	8,947	9,396	9,876	10,356	Annual
14		6.86	7.21	7.56	7.95	8.34	Hourly	22		8.38	8.80	9.23	9.69	10.18	Hourly
		597	627	658	692	726	Monthly			729	766	803	843	886	Monthly
		7,162	7,527	7,893	8,300	8,707	Annual			8,749	9,187	9,636	10,116	10,628	Annual
15 *	Checkroom Attendant	7.02	7.38	7.75	8.14	8.55	Hourly	23 *	Office Clerk	8.58	9.00	9.46	9.94	10.42	Hourly
		611	642	674	708	744	Monthly		Data Entry Clerk	746	783	823	865	907	Monthly
		7,329	7,705	8,091	8,498	8,926	Annual			8,958	9,396	9,876	10,377	10,878	Annual
16		7.21	7.57	7.95	8.34	8.76	Hourly	24		8.80	9.23	9.69	10.18	10.69	Hourly
		627	659	692	726	762	Monthly			766	803	843	886	930	Monthly
		7,527	7,903	8,300	8,707	9,145	Annual			9,187	9,636	10,116	10,628	11,160	Annual

Effective: July 1, 1994

Adopted: June 29, 1994, MERC Resolution No. 94-34

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission NON-REPRESENTED EMPLOYEES PAY SCHEDULE Part-Time Positions

(Monthly and Annual Rate Based on 1,044 Hours Per Year for Exempt Employees)

RANGE	JOB TITLE	STEPS					RANGE	JOB TITLE	STEPS						
		1	2	3	4	5			1	2	3	4	5		
25		9.01	9.47	9.94	10.43	10.96	Hourly	33 *	Ticket Svcs Supv I	10.99	11.53	12.11	12.72	13.36	Hourly
		784	824	865	907	954	Monthly			956	1,003	1,054	1,107	1,162	Monthly
		9,406	9,887	10,377	10,889	11,442	Annual			11,474	12,037	12,643	13,280	13,948	Annual
26 *	Event Security Agent	9.23	9.69	10.18	10.69	11.23	Hourly	34 *	Event Coordinator I	11.26	11.82	12.41	13.03	13.68	Hourly
*	Stagedoor Watchperson	803	843	886	930	977	Monthly	*	House Manager I	980	1,028	1,080	1,134	1,190	Monthly
		9,636	10,116	10,628	11,160	11,724	Annual			11,755	12,340	12,956	13,603	14,282	Annual
27		9.47	9.94	10.43	10.96	11.51	Hourly	35		11.53	12.11	12.72	13.36	14.02	Hourly
		824	865	907	954	1,001	Monthly			1,003	1,054	1,107	1,162	1,220	Monthly
		9,887	10,377	10,889	11,442	12,016	Annual			12,037	12,643	13,280	13,948	14,637	Annual
28		9.70	10.19	10.70	11.24	11.80	Hourly	36 *	Medical Specialist	11.82	12.41	13.04	13.69	14.37	Hourly
		844	887	931	978	1,027	Monthly			1,028	1,080	1,134	1,191	1,250	Monthly
		10,127	10,638	11,171	11,735	12,319	Annual			12,340	12,956	13,614	14,292	15,002	Annual
29 *	Secretary	9.95	10.44	10.97	11.52	12.10	Hourly	37 *	Ticket Services Supervisor II	12.12	12.73	13.36	14.03	14.73	Hourly
		866	908	954	1,002	1,053	Monthly			1,054	1,108	1,162	1,221	1,282	Monthly
		10,388	10,899	11,453	12,027	12,632	Annual			12,653	13,290	13,948	14,647	15,378	Annual
30		10.19	10.70	11.25	11.80	12.40	Hourly	38		12.42	13.04	13.69	14.38	15.09	Hourly
		887	931	979	1,027	1,079	Monthly			1,081	1,134	1,191	1,251	1,313	Monthly
		10,638	11,171	11,745	12,319	12,946	Annual			12,966	13,614	14,292	15,013	15,754	Annual
31 *	Event Security Supervisor	10.44	10.97	11.52	12.10	12.71	Hourly	39		12.73	13.37	14.03	14.73	15.48	Hourly
		908	954	1,002	1,053	1,106	Monthly			1,108	1,163	1,221	1,282	1,347	Monthly
		10,899	11,453	12,027	12,632	13,269	Annual			13,290	13,958	14,647	15,378	16,161	Annual
32		10.71	11.25	11.81	12.40	13.02	Hourly	40 *	Event Coordinator II	13.05	13.72	14.39	15.10	15.87	Hourly
		932	979	1,027	1,079	1,133	Monthly	*	House Manager II	1,135	1,194	1,252	1,314	1,381	Monthly
		11,181	11,745	12,330	12,946	13,593	Annual			13,624	14,324	15,023	15,764	16,568	Annual

Effective: July 1, 1994

Adopted: June 29, 1994, MERC Resolution No. 94-34

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission NON-REPRESENTED EMPLOYEES PAY SCHEDULE EXECUTIVE MANAGEMENT CLASSES

(Monthly and Annual Rates Based on 2,088 Hours Per Year for Exempt Employees)

RANGE	JOB TITLE	Control				RANGE	JOB TITLE	Control					
		Minimum	-25%	Point				+25%	Maximum	Minimum		-25%	Point
110	PCPA Director	29.39		36.75	45.91	Hourly	118		35.82	44.75	55.95	Hourly	
		5,114		6,395	7,988	Monthly			6,233	7,787	9,735	Monthly	
		61,366		76,734	95,860	Annual			74,792	93,438	116,824	Annual	
111		30.12		37.65	47.07	Hourly	119		36.70	45.88	57.35	Hourly	
		5,241		6,551	8,190	Monthly			6,386	7,983	9,979	Monthly	
		62,891		78,613	98,282	Annual			76,630	95,797	119,747	Annual	
112		30.88		38.60	48.26	Hourly	120		37.62	47.03	58.78	Hourly	
		5,373		6,716	8,397	Monthly			6,546	8,183	10,228	Monthly	
		64,477		80,597	100,767	Annual			78,551	98,199	122,733	Annual	
113		31.65		39.56	49.46	Hourly	121		38.57	48.20	60.25	Hourly	
		5,507		6,883	8,606	Monthly			6,711	8,387	10,484	Monthly	
		66,085		82,601	103,272	Annual			80,534	100,642	125,802	Annual	
114	Oregon Convention Ctr Director	32.44		40.55	50.69	Hourly	122		39.52	49.42	61.76	Hourly	
		5,645		7,056	8,820	Monthly			6,876	8,599	10,746	Monthly	
		67,735		84,668	105,841	Annual			82,518	103,189	128,955	Annual	
115		33.26		41.57	51.95	Hourly	123	General Manager	40.51	50.65	63.32	Hourly	
		5,787		7,233	9,039	Monthly				7,049	8,813	11,018	Monthly
		69,447		86,798	108,472	Annual				84,585	105,757	132,212	Annual
116		34.09		42.61	53.26	Hourly							
		5,932		7,414	9,267	Monthly							
		71,180		88,970	111,207	Annual							
117		34.93		43.67	54.59	Hourly							
		6,078		7,599	9,499	Monthly							
		72,934		91,183	113,984	Annual							

Effective: December 16, 1994

Adopted: December 22, 1994, MERC Resolution No. 94-76

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission

IATSE, LOCAL B-20 PAY SCHEDULE

1995-96 Pay Plan

Classification	Hourly Rate
Advance Seller	8.80
Show Seller	10.64
Ticket Sellers Hired After 7/1/87	8.36
Gate Attendant Hired Before 7/1/87	8.69
Hired After 7/1/87	7.33
Admissions Lead Hired Before 7/1/87	11.27
Hired After 7/1/87	9.82
Usher Hired Before 7/1/87	6.70
Hired After 7/1/87	6.37

Effective: July 1, 1995 - June 30, 1996
Adopted: August 10, 1994, MERC Resolution No. 94-46

Metropolitan Exposition-Recreation Commission

INTERNATIONAL UNION OF OPERATING ENGINEERS, LOCAL 701
PAY SCHEDULE

1995-96 Pay Plan

Classification	Step 1	Step 2	Step 3
Apprentice Operating Engineer*	16.49	17.46	18.43
Operating Engineer	19.40		
Lead Operating Engineer	20.35		
Electrician	21.42		
Lead Electrician	22.49		
Utility Technician	17.79		

* Apprentice Engineers are compensated at 85% of the journey level (Operating Engineer) rate for the first year of the apprenticeship program and then receive 90% and 95% for the second and third years respectively until full Operating Engineer pay is attained at the beginning of the fourth year of the apprenticeship program. Pay raises at the conclusion of each one-year period following the date of employment are contingent upon the successful and timely completion of the requirements of the apprenticeship program.

Effective: July 1, 1995 - June 30, 1995
Adopted: December 22, 1994, MERC Resolution No. 94-76

1994-95 Pay Plan

Metropolitan Exposition-Recreation Commission

NON-REPRESENTED OPERATIONS WORKERS PAY SCHEDULE

Classification	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Operations Grounds Lead	11.46	12.05	12.49	12.80	13.12	
Operations Maintenance	11.95	12.53	13.16	13.49	13.84	
Operations Worker I	9.18	9.66	10.13			
Operations Worker II*	10.31	10.83	11.35	11.64	11.94	
Operations Lead I	11.20	11.75	12.06	12.36	12.72	13.10
Operations Lead II	11.94	12.52	12.85	13.16	13.55	13.97
Operations Event Custodian (part-time)	8.39	8.82				
Operating Engineers (part-time)	17.75					

- * Operations Worker II can be a promotional step form Operations Worker I and the probationary period is not repeated. The employee is promoted into Step 2 of the Operations Worker II category.

Effective: December 16, 1994

Adopted: December 22, 1994, MERC Resolution No. 94-76

Metropolitan Exposition-Recreation Commission

AFSCME, LOCAL 3580-1 (UTILITY WORKERS) PAY SCHEDULE

1995-96 Pay Plan

Classification	Step 1	Step 2
Event Custodian	8.09	9.12
Utility Worker I	9.61	10.83
Utility Worker II	10.59	11.93
Utility Grounds Maintenance	10.97	12.49
Utility Lead	11.65	13.12
Utility Grounds Lead	11.65	13.12
Utility Maintenance	12.00	13.53
Utility Maintenance Specialist*	12.65	13.85

* This classification shall be used only at Expo.

Effective: July 1, 1995 - June 30, 1996

Adopted: December 22, 1994, Resolution No. 94-77

Debt Service Schedule

Metro Capital Lease Requirements

Contract Number	Lessor	Purpose	Date Expires	FY 95-96	FY 96-97	Total Balance Due
912534	Am. Business Mach. Used and paid by PCPA administration	Panasonic Copiers	5/1/96	\$3,936.57		\$3,936.57
913141	Eaton Financial Corp. Used and paid by PCPA administration	Ricoh copier	11/30/95			
		Principal		\$8,070.00		\$8,070.00
		Interest		\$364.00		\$364.00
		Total		\$8,434.00		\$8,434.00
93-1854	U. S. Bank/Sea First Bank Sun Computer upgrade - Planning Dept. pays 83% Kodak Duplicator - Support Services pays 17%	Duplicator and Computer Eq.	12/1/96			
		Principal		\$80,000.00	\$85,000.00	\$165,000.00
		Interest		\$5,062.50	\$1,721.25	\$6,783.75
		Total		\$85,062.50	\$86,721.25	\$171,783.75
94-1870	U. S. Bank/Sea First Bank Hewlett Packard computer upgrade - Planning Dept. pays 94% Pitney Bowes postage meter - Support Services pays 6%	Post. Meter and Computer Eq.	12/1/96			
		Principal		\$80,000.00	\$85,000.00	\$165,000.00
		Interest		\$5,437.50	\$1,848.75	\$7,286.25
		Total		\$85,437.50	\$86,848.75	\$172,286.25
Total per fiscal year				\$182,870.57	\$173,570.00	

Debt Service Schedule

Waste Disposal System Revenue Bonds Metro Central Transfer Station Project 1990 Series A and 1993 Series A Semi-Annual Debt Service Schedule

The Waste Disposal System Revenue Bonds were issued in 1990 to build the Metro Central Solid Waste Transfer Station. Debt service on the bonds is paid from Solid Waste revenues (primarily the Solid Waste tipping fee). Refer to the section on Solid Waste Revenue Fund Structure for additional detail. A refunding bond was dated August 15, 1993 for \$12,895,000 in order to refund \$11,370,000 par value of the original bonds. The net present value savings is \$668,200.

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1990 Series A	\$28,500,000	3/1/90	7/1/95	6.40%	\$695,000.00	\$695,000.00	\$22,240.00
			1/1/96	6.50%	\$720,000.00	\$720,000.00	\$46,800.00
Rating			7/1/96	6.50%	\$740,000.00		\$48,100.00
A	Standard & Poor's		1/1/97	6.65%	\$765,000.00		\$50,872.50
A	Moody's		7/1/97	6.65%	\$790,000.00		\$52,535.00
			1/1/98	6.75%	\$815,000.00		\$55,012.50
			7/1/98	6.75%	\$845,000.00		\$57,037.50
			1/1/99	6.85%	\$875,000.00		\$59,937.50
			7/1/99	6.85%	\$905,000.00		\$61,992.50
			1/1/00	6.95%	\$935,000.00		\$64,982.50
			1/1/02	6.90%	\$478,986.30 (a)		
			7/1/02	6.90%	\$464,701.00 (a)		
			1/1/03	7.00%	\$443,686.20 (a)		
			7/1/03	7.00%	\$428,674.10 (a)		
			1/1/04	7.05%	\$411,425.70 (a)		
			7/1/04	7.05%	\$397,419.40 (a)		
			1/1/05	7.05%	\$383,883.90 (a)		
			7/1/05	7.05%	\$370,819.20 (a)		
			1/1/06	7.10%	\$355,464.70 (a)		
			7/1/06	7.10%	\$343,277.40 (a)		
			1/1/07	7.10%	\$331,518.10 (a)		
			7/1/07	7.10%	\$320,144.00 (a)		
Subtotal					\$12,815,000.00	\$1,415,000.00	\$519,510.00

(a) Sold as Capital Accumulator Serial Bonds (Zero-Coupon) with accreted interest paid only at maturity.

Debt Service Schedule

Waste Disposal System Revenue Bonds Metro Central Transfer Station Project 1990 Series A and 1993 Series A Semi-Annual Debt Service Schedule

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1993 Series A	\$12,895,000	8/15/93	7/1/95	3.40%	\$120,000.00	\$120,000.00	\$2,040.00
			1/1/96	-	-		\$2,187.50
			7/1/96	3.50%	\$125,000.00		\$2,187.50
			1/1/97	-	-		\$2,470.00
			7/1/97	3.80%	\$130,000.00		\$2,470.00
			1/1/98	-	-		\$2,700.00
			7/1/98	4.00%	\$135,000.00		\$2,700.00
			1/1/99	-	-		\$3,010.00
			7/1/99	4.30%	\$140,000.00		\$3,010.00
			1/1/00	-	-		\$23,865.00
			7/1/00	4.30%	\$1,110,000.00		\$23,865.00
			1/1/01	-	-		\$46,750.00
			7/1/01	4.40%	\$2,125,000.00		\$46,750.00
			1/1/02	-	-		\$1,725.00
			7/1/02	4.60%	\$75,000.00		\$1,725.00
			1/1/03	-	-		\$1,880.00
			7/1/03	4.70%	\$80,000.00		\$1,880.00
			1/1/04	-	-		\$2,040.00
			7/1/04	4.80%	\$85,000.00		\$2,040.00
			1/1/05	-	-		\$2,205.00
			7/1/05	4.90%	\$90,000.00		\$2,205.00
			1/1/06	-	-		\$2,250.00
			7/1/06	5.00%	\$90,000.00		\$2,250.00
			1/1/07	-	-		\$2,422.50
			7/1/07	5.10%	\$95,000.00		\$2,422.50
			1/1/08	-	-		\$57,400.00
			7/1/08	5.13%	\$2,240,000.00		\$57,400.00
			1/1/09	-	-		\$60,475.00
			7/1/09	5.13%	\$2,360,000.00		\$60,475.00
			1/1/10	-	-		\$63,421.88
			7/1/10	5.13%	\$2,475,000.00		\$63,421.88
			1/1/11	-	-		\$31,518.75
			7/1/11	5.13%	\$1,230,000.00		\$31,518.75
Subtotal					\$12,705,000.00	\$120,000.00	\$614,681.26
Total - Waste Disposal System Revenue Bonds					\$25,520,000.00	\$1,535,000.00	\$1,134,191.26

Debt Service Schedule

Waste Disposal Project Revenue Bonds Riedel Compost Facility 1990 Series 1, Variable Rate Bonds Semi-Annual Debt Service Schedule

The Riedel Compost Facility, 1990 Series 1, Project Bonds were issued in June of 1990 to provide additional financing for the Riedel Compost Facility Project. The bonds were issued as a conduit financing for Riedel Oregon Compost Company. The project was terminated in 1993. Since that time, payments have continued to be made by Riedel Oregon Compost Company through its letter of credit with U. S. National Bank of Oregon.

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1990 Series 1	\$5,000,000	6/20/90	7/1/95	7.00% (e)	-	-	\$175,000.00
			1/1/96	7.00% (e)	-	-	\$175,000.00
Rating			7/1/96	variable	-	-	
A+/A-1	Standard & Poor's		1/1/97	variable	-	-	
			7/1/97	variable	-	-	
			1/1/98	variable	-	-	
			7/1/98	variable	-	-	
			1/1/99	variable	-	-	
			7/1/99	variable	-	-	
			1/1/00	variable	-	-	
			7/1/00	variable	-	-	
			1/1/01	variable	-	-	
			7/1/01	variable	-	-	
			1/1/02	variable	-	-	
			7/1/02	variable	-	-	
			1/1/03	variable	-	-	
			7/1/03	variable	-	-	
			1/1/04	variable	-	-	
			7/1/04	variable	-	-	
			1/1/05	variable	-	-	
			7/1/05	variable	-	-	
			1/1/06	variable	-	-	
			7/1/06	variable	-	-	
			1/1/07	variable	-	-	
			7/1/07	variable	-	-	
			1/1/08	variable	-	-	
			7/1/08	variable	-	-	
			1/1/09	variable	-	-	
			7/1/09	variable	-	-	
			1/1/10	variable	-	-	
			7/1/10	variable	-	-	

Debt Service Schedule

Waste Disposal Project Revenue Bonds Riedel Compost Facility 1990 Series 1, Variable Rate Bonds Semi-Annual Debt Service Schedule

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1990 Series 1 (continued)			1/1/11	variable	-	-	-
			7/1/11	variable	\$5,000,000.00	-	-
Total					\$5,000,000.00	\$0.00	\$350,000.00

(1) The bonds and all obligations of Metro in regard to the 1990 Series 1 Bonds, the 1989 Supplemental Ordinance and the 1989 Credit Agreement are limited obligations of Metro payable solely and only out of the Trust Estates. There is no recourse for payment against any property, funds, or assets of Metro for the payment of any amount owed if not paid by Riedel or its successor's Trust Estates are made pursuant to an irrevocable direct-pay letter of credit issued by United States National Bank of Oregon.

(2) Interest payments have been estimated at a rate of 7.00%.

Debt Service Schedule

General Revenue Refunding Bonds Metro Regional Center Project 1993 Series A Semi-Annual Debt Service Schedule

The General Revenue Bonds were issued in December 1991 to build the Metro Regional Center Headquarters Building. Debt service is paid from department and general assessments. Refer to the section on General Revenue Bond Fund Structure for additional detail. A refunding bond was dated October 15, 1993 for \$26,160,000 in order to refund the initial balance of \$22,990,000. The net present value savings is \$1,440,600.

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1993 Series A	\$26,160,000	10/15/93	8/1/95	3.20%	\$245,000.00	\$245,000.00	\$3,920.00
			2/1/96			\$0.00	\$5,425.00
Rating			8/1/96	3.50%	\$310,000.00		\$5,425.00
A	Staneard & Poor's		2/1/97				\$7,031.25
A	Moody's		8/1/97	3.75%	\$375,000.00		\$7,031.25
A+	Fitch		2/1/98				\$10,900.00
			8/1/98	4.00%	\$545,000.00		\$10,900.00
			2/1/99				\$11,685.00
			8/1/99	4.10%	\$570,000.00		\$11,685.00
			2/1/00				\$12,685.00
			8/1/00	4.30%	\$590,000.00		\$12,685.00
			2/1/01				\$13,530.00
			8/1/01	4.40%	\$615,000.00		\$13,530.00
			2/1/02				\$14,400.00
			8/1/02	4.50%	\$640,000.00		\$14,400.00
			2/1/03				\$15,410.00
			8/1/03	4.60%	\$670,000.00		\$15,410.00
			2/1/04				\$16,567.50
			8/1/04	4.70%	\$705,000.00		\$16,567.50
			2/1/05				\$17,640.00
			8/1/05	4.80%	\$735,000.00		\$17,640.00
			2/1/06				\$18,865.00
			8/1/06	4.90%	\$770,000.00		\$18,865.00
			2/1/07				\$20,250.00
			8/1/07	5.00%	\$810,000.00		\$20,250.00
			2/1/08				\$21,125.00
			8/1/08	5.00%	\$845,000.00		\$21,125.00
			2/1/09				\$22,250.00
			8/1/09	5.00%	\$890,000.00		\$22,250.00
			2/1/10				\$23,375.00
			8/1/10	5.00%	\$935,000.00		\$23,375.00

Debt Service Schedule

General Revenue Refunding Bonds Metro Regional Center Project 1993 Series A Semi-Annual Debt Service Schedule

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1993 Series A (continued)			2/1/11				\$24,990.00
			8/1/11	5.10%	\$980,000.00		\$24,990.00
			2/1/12				\$26,265.00
			8/1/12	5.10%	\$1,030,000.00		\$26,265.00
			2/1/13				\$27,540.00
			8/1/13	5.10%	\$1,080,000.00		\$27,540.00
			2/1/14				\$29,925.00
			8/1/14	5.25%	\$1,140,000.00		\$29,925.00
			2/1/15				\$31,368.75
			8/1/15	5.25%	\$1,195,000.00		\$31,368.75
			2/1/16				\$32,943.75
			8/1/16	5.25%	\$1,255,000.00		\$32,943.75
			2/1/17				\$34,650.00
			8/1/17	5.25%	\$1,320,000.00		\$34,650.00
			2/1/18				\$36,487.50
			8/1/18	5.25%	\$1,390,000.00		\$36,487.50
			2/1/19				\$38,325.00
			8/1/19	5.25%	\$1,460,000.00		\$38,325.00
			2/1/20				\$40,425.00
			8/1/20	5.25%	\$1,540,000.00		\$40,425.00
			2/1/21				\$42,525.00
			8/1/21	5.25%	\$1,620,000.00		\$42,525.00
			2/1/22				\$44,625.00
			8/1/22	5.25%	\$1,700,000.00		\$44,625.00
Total					\$25,960,000.00	\$245,000.00	\$1,286,337.50

Debt Service Schedule

General Obligation Refunding Bonds Oregon Convention Center 1992 Series A Semi-Annual Debt Service Schedule

The Oregon Convention Center General Obligation Bonds were issued in 1987 for the construction of the Oregon Convention Center facility. The project opened for business in September 1990. A refunding bond was dated March 15, 1992 for \$65,760,000 in order to refund the \$61,855,000 balance of the original issue. The net present value savings is \$2,236,600. Debt service is paid from a levy against real estate. Refer to the section on Convention Center Project Debt Service Fund for additional detail.

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1992 Series A	\$65,760,000	3/15/92	7/1/95	5.00%	\$920,000.00	\$920,000.00	\$23,000.00
			1/1/96	5.20%	\$940,000.00	\$940,000.00	\$48,880.00
			7/1/96	5.20%	\$975,000.00		\$50,700.00
Rating			1/1/97	5.40%	\$1,000,000.00		\$54,000.00
AA+	Standard & Poor's		7/1/97	5.40%	\$1,035,000.00		\$55,890.00
Aa	Moody's		1/1/98	5.50%	\$1,065,000.00		\$58,575.00
			7/1/98	5.50%	\$1,100,000.00		\$60,500.00
			1/1/99	5.65%	\$1,130,000.00		\$63,845.00
			7/1/99	5.65%	\$1,170,000.00		\$66,105.00
			1/1/00	5.75%	\$1,205,000.00		\$69,287.50
			7/1/00	5.75%	\$1,250,000.00		\$71,875.00
			1/1/01	5.85%	\$1,280,000.00		\$74,880.00
			7/1/01	5.85%	\$1,330,000.00		\$77,805.00
			1/1/02	6.00%	\$1,370,000.00		\$82,200.00
			7/1/02	6.00%	\$1,425,000.00		\$85,500.00
			1/1/03	6.00%	\$1,465,000.00		\$87,900.00
			7/1/03	6.00%	\$1,520,000.00		\$91,200.00
			1/1/04	6.15%	\$1,565,000.00		\$96,247.50
			7/1/04	6.15%	\$1,630,000.00		\$100,245.00
			1/1/05	6.20%	\$1,675,000.00		\$103,850.00
			7/1/05	6.20%	\$1,740,000.00		\$107,880.00
			1/1/06	6.25%	\$1,795,000.00		\$112,187.50
			7/1/06	6.25%	\$1,865,000.00		\$116,562.50
			1/1/07	6.25%	\$1,925,000.00		\$120,312.50
			7/1/07	6.25%	\$2,000,000.00		\$125,000.00
			1/1/08	6.25%	\$2,060,000.00		\$128,750.00
			7/1/08	6.25%	\$2,140,000.00		\$133,750.00
			1/1/09	6.25%	\$2,205,000.00		\$137,812.50
			7/1/09	6.25%	\$2,295,000.00		\$143,437.50

Debt Service Schedule

General Obligation Refunding Bonds Oregon Convention Center 1992 Series A Semi-Annual Debt Service Schedule

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1992 Series A (continued)			1/1/10	6.25%	\$2,365,000.00		\$147,812.50
			7/1/10	6.25%	\$2,460,000.00		\$153,750.00
			1/1/11	6.25%	\$2,530,000.00		\$158,125.00
			7/1/11	6.25%	\$2,640,000.00		\$165,000.00
			1/1/12	6.25%	\$2,715,000.00		\$169,687.50
			7/1/12	6.25%	\$2,820,000.00		\$176,250.00
			1/1/13	6.25%	\$2,910,000.00		\$181,875.00
Total					\$61,515,000.00	\$1,860,000.00	\$3,700,677.50

Debt Service Schedule

General Obligation Bond Open Spaces, Parks and Streams 1995 Series Semi-Annual Debt Service Schedule

This \$135,600,000 bond issue is submitted to the voters at a special election on May 16, 1995.
This schedule estimates the debt service requirements for this issue, assuming a 20 year repayment.

Bond Title	Amount Issued	Date Issued	Payment Due	Interest Rate	Principal Outstanding	Maturity FY 95-96	Interest FY 95-96
1995 Series	\$135,600,000 (est.)	8/1/95 (est.)	2/1/96 (est.)	6.50% (est.)	\$0 (est.)	\$0 (est.)	\$4,407,000
Total					\$0	\$0	\$4,407,000

Chart of Accounts

THE CHART OF ACCOUNTS (Object Codes Only)

The objective of this chart of accounts is to:

1. Conform to Generally Accepted Accounting Principles (GAAP) and GAAFR (Governmental Accounting Auditing and Financial Reporting) standards.
2. Establish concise object codes that will be consistent in all funds and departments.
3. Permit full grant and project accounting.
4. Meet specific accounting and reporting needs of all Metro departments.
5. Allow "roll-up" to higher summary levels for managerial and public analysis.

OBJECT CODES

Object codes are presented below and are identifiable as a six digit number beginning with the digits 3 and 4 for revenues, while 5 and 6 represent expenditures. The object code is structured to roll-up to the major object categories as follows: 51XXXX for Personal Services, 52XXXX for Materials & Services, 53XXXX for Debt Service Expenditures, 58XXXX for Transfers-Out and 59XXXX for Contingency.

PERSONAL SERVICES

- 511110 Elected Officials**
Salary paid to an elected official of the District.
- 511121 Salaries-Regular Employees (full-time)**
Salaries paid to exempt employees who are full-time.
- 511125 Salaries-Regular Employees (part-time)**
Salaries paid to exempt employees who work less than a full-time schedule.
- 511131 Salaries-Temporary Employees (full-time)**
Salaries paid to exempt temporary employees who work a full-time schedule.

- 511135 Salaries-Temporary Employees (part-time)**
Salaries paid to exempt temporary employees who work less than a full-time schedule.
- 511221 Wages-Regular Employees (full-time)**
Wages paid to hourly (non-exempt) employees who are non-represented and work a full-time schedule.
- 511225 Wages-Regular Employees (part-time)**
Wages paid to hourly (non-exempt) employees who are non-represented and work less than a full-time schedule.
- 511231 Wages-Temporary Employees (full-time)**
Wages paid to hourly (non-exempt) employees who are non-represented, hired on a temporary full-time basis.
- 511235 Wages-Temporary Employees (part-time)**
Wages paid to hourly (non-exempt) employees who are non-represented and are hired on a temporary basis and work less than a full-time schedule.
- 511241 Wages-Seasonal-Regular Employees**
Wages paid to temporary (do not receive benefits) seasonal employees.
- 511251 Reimbursable Labor-Full-time**
Wages paid to full-time employees whose costs are reimbursable by event promoters. This account should be used by MERC facilities only.
- 511255 Reimbursable Labor-Part-time**
Wages paid to part-time employees whose costs are reimbursable by event promoters. This account should be used by MERC facilities only.

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511321 Wages-Represented 483-Regular Employees (full-time)
Wages paid to regular represented employees who work a regular full-time schedule.

511325 Wages-Represented 483-Regular Employees (part-time)
Wages paid to regular represented employees who work less than a full-time schedule.

511331 Wages-Represented 483-Temporary Employees (full-time)
Wages paid to temporary employees who are represented and work a full-time schedule.

511335 Wages-Represented 483-Temporary Employees (part-time)
Wages paid to temporary employees who are union and work less than a full-time schedule.

511400 Overtime
Wages paid for overtime work performed. Distinction between controllable overtime and uncontrollable overtime, i.e., holidays, will be reported by type of hours and not by object code.

511500 Premium Pay (MERC only)
Wages paid to Metro E-R Commission employees, over and above regular wages, for working specific shifts or events.

512000 Fringe Benefits
Fringe benefit expenditures for employees are coded by expenditure type (health insurance, retirement, etc.). This account number range is 512000-512900.

MATERIALS & SERVICES

Supplies

Supplies include articles and commodities which are consumed or significantly altered when used and have a per unit cost of less than \$500. Supplies are identified in the accounts by type as outlined below.

521100 Office Supplies
Pencils, forms, note pads, staples, small office equipment and other consumable office supplies with a unit cost of less than \$500.

521110 Computer Software
Personal computer software license fees for software with a cost of less than \$500.

521111 Computer Supplies
Computer supplies, other than software, with a unit price less than \$500, such as plugs, wire, mouse, connectors.

521210 Landscape Supplies
Agricultural and nursery supplies such as mulch, compost, grass seed.

521220 Custodial Supplies
Janitorial supplies such as paper towels, cleansers, toiletries, detergents.

521230 Veterinarian & Medical Supplies
Medical supplies for use by veterinarian in the care of animal stock.

521240 Graphics/Reprographic Supplies
Tools and materials used for graphics design and production, e.g., inks, paints, resin, matte board.

521250 Tableware/Retail Supplies
Paper plates, napkins, paper cups, gift shop bags and other supplies used to serve food (generally associated with concession activity).

521260 Printing Supplies
Paper, toner, masters, ink and other items used for printing.

521270 Animal Food
Bananas, hay, crickets and other food stuffs purchased for consumption by animal stock.

Chart of Accounts

- 521290 Other Supplies**
Supplies not specifically identified in the various other supply accounts established.
- 521291 Packing Material**
Materials used to send or store goods/items.
- 521292 Small Tools**
Tools which cost under \$500 that become a part of an inventory of small tools such as rakes, hoes, shovels, hammers, screwdrivers, etc.
- 521293 Promotion Supplies**
Supplies used in the promotion of Metro events and facilities (for example, balloons, commemoratives and other goods).
- 521310 Subscriptions/Publications**
Professional publications including books, newsletters, magazines and various other subscriptions.
- 521320 Dues**
Dues to professional organizations for which Metro gains benefit through publications, seminars, professional exchanges and related activities. This account also includes agency memberships (for example, National Association of Regional Councils).
- 521400 Fuels & Lubricants**
Diesel, gasoline, oil, propane and other related goods.
- 521410 Fuels, Lubricants—Tax Exempt**
Diesel and other fuels fundable under a contracts that are tax exempt from federal excise taxes.

Maintenance and Repair Supplies

Building materials and supplies; paints and painting supplies; steel, iron, and other metals; plumbing supplies; electrical supplies; motor vehicle repair materials and supplies; replacement parts and other related items which cost less than \$500 per unit.

- 521510 Maintenance & Repairs Supplies-Building**
521511 Maintenance & Repairs Supplies-HVAC
521512 Maintenance & Repairs Supplies-Electrical
521520 Maintenance & Repairs Supplies-Grounds
521530 Maintenance & Repairs Supplies-Vehicles
521540 Maintenance & Repairs Supplies-Equipment
521541 Maintenance & Repairs Supplies-Show Services
521550 Maintenance & Repairs Supplies-Railroad
521590 Maintenance & Repairs Supplies-Other

Merchandise for Resale

Goods purchased solely for resale as defined below.

- 523100 Merchandise for Resale—Food**
Food items purchased for resale to customers, such as soda pop, hot dogs, french fries, etc.
- 523200 Merchandise for Resale—Retail**
Goods purchased for resale to customers which are non-food, such as postcards, puzzles, souvenirs, film, etc.
- 523900 Freight In**
Cost associated with transporting goods purchased for resale to Metro facilities by truck, ship, rail, air or other means.

Purchased Professional & Technical Services

Services that by their nature can be performed only by persons or firms with specialized skills and knowledge. The primary reason for the purchase is the service provided, such as architects, engineers, auditors, physicians, attorneys and consultants. Expenditures included in this category are those which are not capitalized as a cost of a fixed asset.

- 524110 Accounting & Auditing Services**
Fees paid for audit or other accounting services.

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524120 Legal Fees
Fees paid to attorneys for legal services rendered.

524130 Promotion/Public Relations
Professional fees paid to firms for promotion and/or public relations (marketing) services provided under contract.

524190 Miscellaneous Professional Services
Other services for which a specific account is not provided.

524210 Data Processing Services
Fees paid for data processing services, i.e., Multnomah County Data Processing Authority charges, charges incurred for programming work.

524310 Management Consulting Services
Fees paid to management consulting firm for services rendered.

Purchased Property Services

Services purchased to operate, repair, maintain and rent property owned or used by Metro. These services are those performed by other than Metro employees. The primary reason for the purchase is the service provided. The expenditures reflected here are not capitalized as costs to fixed assets, i.e., costs for renovation and/or remodeling are not included here, but should be reflected in a capital outlay account.

525110 Utilities-Electricity
Charges for the use of electrical energy provided by the utility vendor.

525120 Utilities-Water & Sewer
Charges for the use of water and sewer services.

525130 Utilities-Natural Gas
Charges for the use of natural gas provided by the vendor.

525140 Utilities-Heating Fuel
Charges for the purchase of fuel used to heat buildings.

525150 Utilities-Sanitation Services
Charges for solid waste pick up/disposal provided by non-Metro personnel.

525190 Utilities-Other
Charges for utilities not identified in specific accounts.

525200 Cleaning Services
Charges for services purchased to clean buildings and grounds (apart from services provided by Metro employees).

525610 Maintenance & Repair Services-Building
Expenditures for repair and maintenance services not provided directly by Metro personnel. These expenditures include contracts and agreements covering the upkeep of buildings.

525620 Maintenance & Repair Services-Grounds
Maintenance and repair expenditures under contract or agreement for the upkeep of grounds.

525630 Maintenance & Repair Services-Vehicles
Maintenance and repair expenditures under contract or agreement for the upkeep of vehicles.

525640 Maintenance & Repair Services-Equipment
Maintenance and repair expenditures under contract or agreement for the upkeep of equipment.

525641 Maintenance & Repair Services-Show Services
Maintenance and repair services expenditures incurred by Spectator Facilities resulting from exhibitor actions which are not reimbursed.

525650 Maintenance & Repair Services-Railroad
Maintenance and repair expenditures under contract or agreement for the upkeep of railroad facilities.

Chart of Accounts

- 525690 Maintenance & Repair Services—Other**
Other maintenance and repair services not described elsewhere (for example, electrical).
- 525710 Equipment Rental**
Charges for renting equipment on a short-term basis, the intent of which is not to acquire the asset.
- 525720 Land & Building Rental**
Charges for renting land or buildings on a short-term basis, the intent of which is not to acquire the asset.
- 525731 Operating Lease Payments—Building**
Lease payments made under a lease agreement where there is no evidence of future ownership of the property (building).
- 525732 Operating Lease Payments—Vehicles**
Lease payments made under a lease agreement where there is no evidence of future ownership of the property (vehicle).
- 525733 Operating Lease Payments—Other**
Lease payments made under a lease agreement where there is no evidence of future ownership of the property (an item not included in any other account category.)
- 525740 Capital Lease Payments**
Amounts paid on capital lease obligations. A capital lease is a lease the substance of which is a financing arrangement leading to ownership of the asset. (FASB 13 requirements.) If the arrangement is solely rent payments with no future ownership, the amounts should be coded to rentals or operating lease accounts.

Other Purchased Services

Amounts paid for services rendered by firms or personnel who are not employees of Metro. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

- 526100 Insurance**
Expenditures for all types of insurance coverage, including property, liability and fidelity.
- 526200 Advertising**
Expenditures for announcements in professional publications, newspapers or broadcasts over radio and television. These expenditures include advertising for personnel recruitment, legal ads, requests for proposal, etc. Costs for professional advertising or public relations services are not recorded here, but are charged to object code 524190.
- 526310 Printing Services**
Expenditures for job printing and binding performed by non-Metro staff.
- 526320 Typesetting & Reprographic Services**
Expenditures for typesetting, PMTs, transparencies, film positives and negatives used in preparing layouts and graphics.
- Other Purchased Services—Communications
- 526410 Telephone**
Charges incurred in the use of telephone and related equipment, to include local and long-distance call charges.
- 526420 Postage**
Amounts incurred for postage charges assessed by the US Postal Service and by use of postage meters.
- 526430 Catalogues & Brochures**
Marketing materials used to promote or inform.
- 526440 Delivery Service**
Expenditures for the use of delivery services such as Federal Express and United Postal Service.

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Other Purchased Services-Miscellaneous

- 526500 Travel**
Expenditures for transportation, meals, hotel and other expenses associated with staff travel for Metro. Payments for per diem in lieu of reimbursements for meals also are charged here.
- 526610 Disposal Operations**
Expenditures for services provided under contract to perform operational services at Metro solid waste disposal facilities.
- 526611 Disposal-Waste Transport**
Expenditures for transporting solid waste between facilities under contract.
- 526612 Disposal Fees**
Expenditures for fees paid to non-Metro solid waste facilities for disposal of solid waste.
- 526613 Special Waste Disposal**
Charges incurred for the disposal of special or hazardous waste as part of Metro's Solid Waste system.
- 526690 Operations Contract-Concessions/Catering**
Expenditures to contractors for performance of services related to concession sales and/or catering for Metro facilities and operations.
- 526691 Operations Contract-Parking**
Expenditures to contractors for services provided in managing Metro-owned or operated parking facilities.
- 526700 Temporary Help Services**
Expenditures for services provided by temporary help services where the individual assigned is not an employee of Metro, e.g., Kelly Services, Accountemps, etc.

526800 Training, Tuition and Conferences

Registration fees for conferences, classes and seminars attended by Metro staff; books and other training materials provided are included here.

526900 Miscellaneous Other Purchased Services

Expenditures for other services provided under contract or agreement for which a specific account does not currently exist.

526910 Uniform Supply & Cleaning Services

Expenditures for supplying and cleaning uniforms of Metro staff, e.g., zoo uniforms.

Intergovernmental Expenditures

Includes expenditures made by one level or unit of government to another government in support of government activities administered by the recipient unit and non-payroll related taxes.

528100 Payments to Other Agencies

Charges and amounts paid or payable to other governmental agencies for fees or other contributions.

528110 Licenses and Permits

Charges for required licenses and permits by government entities.

528200 Election Expense

Expenditures made to the various counties for the cost of elections attributable to Metro issues/candidates.

528310 Real Property Taxes

Expenditures for real property taxes on realty not used for Metro's governmental purposes (for example, subleased property).

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528320 Federal Arbitrage Rebate on Bonds
Amount of expenditure incurred to the U.S. Treasury for arbitrage earnings on bonds.

528400 Grants to Other Governments
Payments to and expenditures incurred by other governmental entities under grant agreements.

528410 Grants to Other Governments—Waste Reduction Grants
Payments to and expenditures incurred by other governmental entities under waste reduction grant agreements of Metro's Solid Waste Department.

528500 Government Assessments
Payments made to other governments based upon assessments received, e.g., Local Improvement District.

Miscellaneous Other Charges

Expenditures not includable in the categories identified previously for which separate detailed information is required.

529010 Revenue Bond Loan Disbursement
Proceeds of bond issues passed through to entities under a loan agreement.

529020 Litigation Fees
Expenditures for filing fees and other litigation costs.

529110 Council Per Diem
Expenditures incurred by Councilors for attendance at Metro-related meetings as allowed per Council resolution or ordinance.

529120 Councilor Expenses
Annual expense accounts to cover Council business-related costs incurred by each Councilor.

529500 Meetings
Authorized luncheon expenditures and miscellaneous supplies used in the course of meetings.

529700 Animal Purchases
Expenditures for the purchase of zoo animals.

529800 Miscellaneous
Other miscellaneous expenditures which are not identified elsewhere.

529805 Employer Premium Assessment—Workers' Compensation
Charges for workers' compensation premiums.

529810 Claims Paid (Self Insurance)
Expenditures for insurable losses incurred by Metro and paid from the Risk Management Fund.

529815 Actuarial Claims Expense
Expenses determined by actuarial estimates reflecting incurred but not reported (IBNR) claims and reserves in accordance with GASB Statement 10 requirements.

529820 Cash Discounts Lost
Additional charges incurred for payment of invoices beyond discount date.

529830 Promotion Expense

529831 Promotion Expense—Internal
Expenditures for promoting events and activities within the organization.

529835 Promotion Expense—External
Expenditures for promoting events and activities to parties outside the organization.

529910 Other GAAP Accounts—Depreciation

529920 Other GAAP Accounts—Amortization

Chart of Accounts

529930 Other GAAP Accounts–Bad Debt Expense

Debt Service Expenditures

Budgetary accounts which reflect interest and principal payments on long-term debt.

532110 DEQ Loan–Principal

Payments which reduce the outstanding principal balances of loans issued by the State of Oregon Department of Environmental Quality.

532120 DEQ Loan–Interest

Payments of interest on outstanding principal balances on loans issued by the State of Oregon Department of Environmental Quality.

533110 General Obligation Bond–Principal

Payments which reduce the outstanding principal balance of bonds which are backed by the full faith and credit of Metro.

533120 General Obligation Bond–Interest

Payments of interest on the outstanding principal balance of bonds which are backed by the full faith and credit of Metro.

533210 Revenue Bond–Principal

Payments which reduce the outstanding principal balance of bonds which are backed or secured by a revenue source or sources as identified in the bond covenant.

533220 Revenue Bond–Interest

Payments of interest on the outstanding principal balance of bonds which are backed or secured by a revenue source or as identified in the bond covenant.

533220 Defeasance Payments to Escrow Agent

Payments made to trustees and escrow agents to defease outstanding bond issue.

CAPITAL OUTLAY

Purchased Fixed Assets

Expenditures for acquiring fixed assets (cost greater than or equal to \$500) that do not require contractor or Metro staff construction activities. Acquisitions are coded by the type of asset as identified below.

571100 Purchases–Land

571200 Purchases–Improvements Other than Buildings

571300 Purchases–Buildings

571350 Purchases–Exhibits & Related

571400 Purchases–Equipment & Vehicles

571500 Purchases–Office Furniture & Equipment

571600 Purchases–Railroad Equipment & Facilities

571700 Purchases–Leasehold Improvements

Constructed Fixed Assets

Expenditures made to design and construct fixed assets such as the contracted construction of buildings, exhibits, enclosures, major permanent structural alterations and initial installation of systems.

574110 Construction Management

Payments made to a contractor (non-Metro staff) for services rendered in managing a construction project.

574120 Architectural Services

Expenditures for architectural services performed in the course of designing and constructing fixed assets, the costs of which are capitalized as a cost of the asset.

574130 Engineering Services

Expenditures for architectural services performed in the course of designing and constructing fixed assets, the costs of which are capitalized as a cost of the asset.

Chart of Accounts

574190 Other Construction Services

Expenditures for other professional services performed in the course of design or construction of a fixed asset, which is not appropriately identified in another account.

574510 Construction Work/Materials–Improvements Other than Building Materials used in making improvements to assets other than buildings, such as underground utilities, new pathways, paving, and permanent benches. Payments to contractors for this type of work are also reflected in the account.

574520 Construction Work/Materials–Buildings and Related Materials used in construction of buildings, exhibits and related assets. Payments to contractors for construction work are also reflected here.

574525 Construction Work/Materials–Exhibits and Related Materials used in construction of exhibits (zoo) and related assets. Payments to contractors for construction labor and services are also reflected here.

574560 Construction Work/Materials–Railroad Equip. & Facilities Materials used in construction of major improvements or initial construction of railroad equipment and facilities (engines, train cars, track and bed). Payments made to contractors for this work are also included here.

574570 Construction Work/Materials–Leasehold Improvements Materials used in construction of leasehold improvements (assets permanently affixed to leased facilities) and payments to contractors for services in constructing same.

574571 Construction Work/Materials–Final Cover & Improvements Materials and work performed in placing Final Cover and Final Improvements on Metro owned or leased sanitary landfill facilities. Materials include soil, grass seed, etc.

TRANSFER OF INDIRECT COSTS

Transfers made by the benefiting funding source for services provided by the recipient funding source which are allocated based upon an approved cost allocation plan.

581XXX Transfer to XXX Fund

TRANSFER OF RESOURCES

Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather this transfer represents the transfer of a resource for another use.

582XXX Transfer to XXX Fund

TRANSFER OF DIRECT COSTS

A payment for services provided to a funding source by another funding source, which services can be specifically identified and billed to the recipient entity.

583XXX Transfer to General Fund

The code XXX in the transfer accounts above indicate the fund to which amounts are being transferred from the list below:

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Funds

010 General Fund
 120 Zoo Operating Fund
 140 Planning Fund
 150 Metropolitan Open Spaces Fund
 160 Regional Parks and Expo Fund
 161 Expo Subfund (GAAP only)
 251 Convention Center General Obligation Debt Service Fund
 325 Zoo Capital Fund
 413 General Revenue Bond Fund
 420 Zoo Revenue Bond Fund
 513 Building Management Fund
 531 Solid Waste Revenue Fund
 550 Oregon Convention Center Operating Fund
 Spectator Facilities Subfunds:
 553 Civic Stadium
 554 Performing Arts Center
 559 Convention Center Project Capital Fund
 610 Support Services Fund
 615 Risk Management Fund
 751 Metro Exposition-Recreation Commission Administration Fund
 761 Smith & Bybee Lakes Trust Fund
 765 Regional Parks Trust Fund
 768 St. Johns Rehabilitation and Enhancement Fund
 770 Pension Trust Fund

CONTINGENCY

599999 Contingency

REVENUES

General Property Taxes

General property taxes are ad valorem taxes levied on an assessed valuation of real and/or personal property. The distinguishing characteristics of general property taxes are that the revenues are (1) derived from taxes, (2) levied by the government reporting entity, and (3) assessed on the general property.

311110 *Real Property Taxes—Current Year*

Revenues received from ad valorem taxes assessed on real property within the Metro district, which is collected by the counties and remitted to Metro. This account reflects the collections assessed for the current fiscal year.

311120 *Real Property Taxes—Prior Year*

Revenues received from ad valorem taxes assessed on real property within the Metro district, which is collected by the counties and remitted to Metro. This account reflects the collections on prior year assessments.

311200 *Personal Property Taxes*

Revenues received from taxes levied on personal property. This source is currently not available to Metro.

312000 *Excise Tax*

Taxes imposed on Metro services and Metro-related revenues as defined in Metro Code to fund general government functions as prescribed.

318100 *Payments In Lieu of Property Taxes*

Revenues received from the counties in lieu of property taxes (for example, Western Oregon Timber Tax, etc.).

319110 *Interest & Penalties—Real Property Taxes*

Interest earned on property tax receipts while in the counties' treasury and remitted to Metro, as well as interest and penalties assessed to the taxpayer which are remitted to Metro.

Chart of Accounts

Licenses and Permits

This revenue is segregated into business and non business categories.

- 321100 Builders Business License**
Revenues from businesses that must be licensed before doing business within Metro's jurisdiction according to the requirements of the passport licensing program.
- 322000 Boat Ramp Use Permits**
Revenues derived from permits for use of Multnomah County boat ramps.

Intergovernmental Revenue

Revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes. The grant revenues identified below must be analyzed closely to determine the appropriate classification of the revenue. Federal Grants consist of grant funds provided by the federal government, whereas State and Local Grants are funds provided by those respective jurisdictions from their own funds. Operating grants are contributions from another government to be used or expended for a specified purpose or activity. Capital grants are restricted by the grantor for the acquisition and/or construction of fixed assets. A grant may be received either directly from the granting government or indirectly as a pass-through from another government. Departments are cautioned to determine if money received from state or local governments is actually federal grant funds being passed through or used to fund the activity. Categorical grants are grants received from agencies whose programs are listed in the Catalogue of Federal Domestic Assistance (CFDA).

- 331110 Federal Grants—Operating-Categorical-Direct**
331120 Federal Grants—Operating-Categorical-Indirect
331210 Federal Grants—Operating-Non Categorical-Direct

- 331220 Federal Grants—Operating-Non Categorical-Indirect**
331310 Federal Grants—Capital-Direct
331320 Federal Grants—Capital-Indirect
334110 State Grants—Operating-Categorical-Direct
334120 State Grants—Operating-Categorical-Indirect
334210 State Grants—Operating-Non Categorical-Direct
334220 State Grants—Operating-Non Categorical-Indirect
334310 State Grants—Capital-Direct
334320 State Grants—Capital-Indirect
337110 Local Grants—Operating-Categorical-Direct
337120 Local Grants—Operating-Categorical-Indirect
337210 Local Grants—Operating-Non Categorical-Direct
337220 Local Grants—Operating-Non Categorical-Indirect
337310 Local Grants—Capital-Direct
337320 Local Grants—Capital-Indirect

- 338100 Hotel/Motel Tax**
Revenue received through the City of Portland from Multnomah County based upon the agreed upon percentage of transient lodging taxes collected.

- 338200 Marine Board Fuel Tax**
Tax revenues from the State of Oregon and Multnomah County from sales of marine fuel.

- 339100 Local Government Dues Assessment**
Revenues received from local governments as permitted by state law and assessed by the Metro Council.

- 339200 Contract and Professional Services**
Revenues derived for services performed by Metro under contract, not identified in another object code category (for example, transportation studies).

- 339210 Contract and Professional Services—LID Agreement Services**

- 339300 Government Contributions**
Funds provided to Metro by other governments not associated with grant, tax and other sources.

Chart of Accounts

Charges for Services

Revenues derived from services performed by Metro for other individuals or entities for which there is a fee or assessed charge.

- 341310 Zoning, UGB Fees**
Non-refundable fees paid by applicants for processing Urban Growth Boundary amendments.
- 341500 Documents & Publications**
Sale of maps, reports and other documents.
- 341600 Conferences & Workshops**
Fees received for Metro sponsored conferences, workshops and seminars.
- 341700 Grave Openings**
Revenue from the public for services performed.
- 341710 Grave Sales**
Revenue received from the public for cemetery plots.
- 342000 Public Safety**
Revenue received for public safety related matters.
- 343111 Disposal Fees—Credit**
Fees charged customers on account at Metro solid waste disposal sites to cover the costs of disposal.
- 343115 Disposal Fees—Cash**
Fees charged customers in cash at Metro solid waste disposal sites to cover the costs of disposal.
- 343121 User Fees—Credit**
Fees charged customers on account at Metro solid waste disposal sites to cover the costs of administering the Solid Waste program. This fee may be assessed at non-Metro operated sites on waste generated within Metro's boundaries.

343125 User Fees—Cash

Fees charged customers in cash at Metro solid waste disposal sites to cover the costs of administering the Solid Waste program. This fee may be assessed at non-Metro operated sites on waste generated within Metro's boundaries.

343131 Regional Transfer Charge—Credit

Fees charged customers on account at Metro solid waste disposal sites to cover the cost of operating the transfer station system. This fee may be assessed at non-Metro operated sites on waste generated within Metro's boundaries.

343135 Regional Transfer Charge—Cash

Fees charged customers in cash at Metro solid waste disposal sites to cover the cost of operating the transfer station system. This fee may be assessed at non-Metro operated sites on waste generated within Metro's boundaries.

343141 Convenience Charge—Credit

Fees charged customers on account at Metro solid waste disposal sites for flow control.

343145 Convenience Charge—Cash

Fees charged customers in cash at Metro solid waste disposal sites for flow control.

343151 Rehabilitation & Enhancement Fee—Credit

Fees required by state law to be collected to rehabilitate and enhance the areas surrounding the landfill site.

343155 Rehabilitation & Enhancement Fee—Cash

Fees required by state law to be collected to rehabilitate and enhance the areas surrounding the landfill site.

343161 Mitigation Fee—Credit

Fees collected from customers on account at Metro South Station under agreement with the City of Oregon City.

Chart of Accounts

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| <p>343165 Mitigation Fee—Cash
Fees collected from customers on account at Metro South Station under agreement with the City of Oregon City.</p> <p>343171 Host Fee—Credit
Fees assessed at non-Metro disposal facilities and remitted to Metro for pass-through to entities in the area where disposal facilities are sited per Metro Code.</p> <p>343175 Host Fee—Cash
Fees assessed at non-Metro disposal facilities and remitted to Metro for pass-through to entities in the area where disposal facilities are sited.</p> <p>343180 Special Waste Fee
Fees assessed for the disposal of special waste at Metro solid waste disposal facilities.</p> <p>343191 Landfill Siting Fee—Credit
Fees required by state law to be collected at one dollar per ton for all solid waste disposed in the Metro region and remitted to the State of Oregon Department of Environmental Quality, to be used to fund the siting of a regional landfill.</p> <p>343195 Landfill Siting Fee—Cash
Fees required by state law to be collected at one dollar per ton for all solid waste disposed in the Metro region and remitted to the State of Oregon Department of Environmental Quality, to be used to fund the siting of a regional landfill.</p> <p>343200 Franchise Fees
Fees assessed to franchised disposal site operators.</p> <p>343211 Orphan Site Account Fee—Credit
Fees collected to pay off debt incurred by State of Oregon to clean up orphaned waste sites (assessed only on landfilled waste).</p> | <p>343215 Orphan Site Account Fee—Cash
Fees collected to pay off debt incurred by State of Oregon to clean up orphaned waste sites (assessed only on landfilled waste).</p> <p>343221 DEQ Promotion Fee—Credit
Fees collected to fund state-wide promotion of recycling by the State of Oregon's Department of Environmental Quality (assessed on waste disposed of at all sites).</p> <p>343225 DEQ Promotion Fee—Cash
Fees collected to fund state-wide promotion of recycling by the State of Oregon's Department of Environmental Quality (assessed on waste disposed of at all sites).</p> <p>343231 Refrigeration Unit Disposal Fee—Credit
Fees collected at Metro facilities for disposal of refrigeration units.</p> <p>343235 Refrigeration Unit Disposal Fee—Cash
Fees collected at Metro facilities for disposal of refrigeration units.</p> <p>343241 Household Hazardous Waste Disposal Fee—Credit
Fees charged for the disposal of household hazardous waste at Metro facilities.</p> <p>343245 Household Hazardous Waste Disposal Fee—Cash
Fees charged for the disposal of household hazardous waste at Metro facilities.</p> <p>343300 Salvage Revenue
Revenue received from the sale of recyclable material.</p> <p>343800 Lease Income
Revenue received from leases of property owned by Metro.</p> <p>343900 Tarp Sales
Revenue received from the sale of tarps (used to cover solid waste loads).</p> |
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Chart of Accounts

- 343910 Compost Bin Sale**
Revenue received from sale of compost bins.
- 344000 Gas Sales**
Revenue from the sale of methane gas at Metro-operated landfill(s).
- 345000 Insurance Recovery Revenues**
Amounts received or receivable from insurance companies for losses sustained by the District and covered under insurance policies in force.
- 346000 Insurance Premiums**
Amounts due to and earned by the Insurance Fund for insurance services provided to the District's operating units.
- 346100 Workers' Compensation Premiums**
Amounts due to and earned by the Insurance Fund for workers' compensation insurance services provided to the District's operating units.

Cultural and Recreation Revenues

- 347100 Admissions**
Fees charged for admittance to Metro facilities and/or events.
- 347110 User Fees (Other than Solid Waste)**
Surcharges on admittance fees as may be permitted by ordinance.
- 347120 Reservation Fees**
Fees received for reserving space at Metro-operated parks.
- 347151 Passes--Annual**
Fees received for sale of annual parks passes.
- 347152 Passes--Family**
Fees received for sale of annual family parks passes.

- 347153 Passes--Group**
Fees received for sale of annual group parks passes.
- 347210 Rentals--Conveyances**
Revenue received from the rental of strollers, wheelchairs and other conveyances.
- 347220 Rentals--Buildings**
Revenue received from temporary rental of building facilities; such rentals are not those under longer term sublease arrangements.
- 347221 Rentals--Buildings, Office**
Revenue received from rental of building office space.
- 347230 Rentals--Equipment**
Revenue received from rental of equipment, such as audio-visual devices, recorders, speakers, microphones, etc.
- 347311 Food Service--Regular/Food**
Revenue received from food sales in concession activities.
- 347312 Food Service--Regular/Beer & Wine**
Revenue received from the sale of beer and wine as a part of regular concession activity.
- 347321 Food Service--Catering/Food**
Revenue received from food sales as a part of catering services provided to customers (for example, company picnics).
- 347322 Food Service--Catering/Beer & Wine**
Revenue received from beer and wine sales as a part of catering services provided to customers.
- 347400 Retail Sales**
Revenue received from the sale of retail (non-food) goods (for example, zoo gift shop items).

Chart of Accounts

347410 Retail Sales—Vending
Revenue received from sales of goods through vending processes.

347500 Merchandising
Sale of souvenirs, novelty items, programs related to trade, exhibit and other spectator events, but unrelated to gift shop revenue.

347600 Utility Services Revenue
Revenue received from contractors to cover the cost of electric power for lighting or other utility services used in Metro facilities for show purposes (for example, contract with Hollywood Lighting).

347610 Utility Services—Electrical
Revenue received for electrical services provided to customers in the course of business.

347620 Utility Services—Telephone
Revenue received for telephone services or equipment provided to customers in the course of business.

347630 Utility—Air/Water/Gas
Revenues received for supplying air, water or gas to customers in the ordinary course of business.

347640 Utility Services—Labor
Revenues received for supplying labor to provide other utility services in connection with activities or events conducted in the ordinary course of business.

347650 Utility Services—Audio/Visual
Revenues received for supplying audio/visual utility services to customers in the ordinary course of business.

347660 Utility Services—Lighting
Revenues received for supplying lighting equipment and services to customers in the ordinary course of business.

347690 Utility Services—Other Miscellaneous
Revenues received for supplying utility services not specifically identified in the account series noted above.

347700 Commissions
Commissions received on box office ticket sales.

347810 Management Fee Income
Fees received for managing activities or events for the benefit of others.

347820 Promotion Income
Revenue generated through promotional activities including discounts for employees, coupons and related.

347821 Promotion Income—Employee Discounts
Discounts on sales provided to employees as allowed under Metro policies.

347822 Promotion Income—Promotional Discounts
Discounts allowed on sales transactions to promote future business as allowed under Metro policy.

347830 Contract Revenue—Glendoveer
Share of revenue received from operation of golf course, under contract.

347840 Concession Revenue
Revenue received from concessionaires under contract.

347901 Sale of Animals
Proceeds from the sale of zoo animals.

347910 Tuition & Lectures
Fees received for classes and lectures sponsored by Metro organizations (for example, zoo lecture series).

347920 Exhibit Shows/Zoo
Revenue received for providing traveling or other zoo related exhibits.

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347930 Railroad Rides

Admission revenue for the zoo railroad ride.

347940 Zoo People Mover

Fees charged for riding the Zoo people mover.

347950 Passthrough Event Revenue

347960 Boat Launch Fees

Fees charged the public for launching water craft.

Fines and Forfeits

Include monies derived from fines and penalties imposed for the violation of lawful administrative rules, ordinances and/or regulations. Forfeits include monies derived from confiscating deposits held as performance guarantees.

351500 Parking Fines

Interest and Other Earnings on Investments

361100 Interest on Investments

Interest earned on investments made with cash balances in excess of immediate needs. Interest is allocated to each fund based upon their respective cash balances.

362000 Earnings on Investments

Earnings, other than interest, from investments. This category includes gains and/or losses on the sale of investments (the difference between financial inflows and the carrying value of the disposed investments).

363000 Finance Charge

Interest charges received in return for financing a sales transaction in accordance with appropriate Executive Orders.

Contributions and Donations/Private Sources

365100 Donations & Bequests-General

Special gifts or bequests given in support of Metro functions and activities.

365110 Donations-Event Sponsorships

Funds received to sponsor Metro events, e.g., Zoograss, ZooJazz, etc.

365200 Zoo Parents

Donations received specifically for the care and feeding of zoo animals or the care of zoo grounds.

365310 Friends of the Zoo

Funds received from the Friends of the Zoo organization in accordance with an agreement.

Miscellaneous Other Revenues

371100 Cash Overages

Amounts deposited in bank in excess of sales revenue recorded (usually resulting from error). This account is specifically used for management analysis purposes.

371200 Cash Shortages

Amounts equal to the difference between sales revenue recorded and the amount deposited in the bank (usually caused by errors). This account is specifically used for management analysis purposes.

372000 Refunds/Reimbursements

Amounts received as refunds of prior Metro payments which, if coded to the expenditure account, would result in significant distortion of information. Insurance refunds/reimbursements are also recorded here.

Chart of Accounts

372100 Reimbursements-Labor

Amounts received from outside entities under contractual agreement to pay for specific labor charges associated with an event.

373100 Charge Card Discounts

Reduction of revenue received in the percentage amount retained by the bank for the use of their credit card services.

373200 Foreign Currency Discounts

Foreign currency exchange gain or loss incurred upon deposit of foreign currency received.

373500 Sale of Proprietary Assets

Proceeds from the sale of Enterprise (Solid Waste, Convention Center, Building Management) or Internal Service Fund fixed assets. Sale of other fund type fixed assets should be recorded to account 381100.

374000 Parking Fees

Revenues generated from parking fees charged for employee parking at Metro Center, or from other parking arrangements.

379000 Other Miscellaneous Revenue

Revenue for which no other account exists should be coded to this account.

Other Financing Sources

381100 Sale of General Fixed Assets

Financial inflows provided from the sale or disposal of general fixed assets (those not identified with Enterprise or Internal Service Funds which are recorded in account 373500) owned by Metro.

385100 General Obligation Bond Proceeds

Financial resources provided by the issuance of general obligation bonds.

385300 State Bond Bank Proceeds

Financial resources provided by bonds issued by the State which are benefitting Metro programs.

385400 Revenue Bond Proceeds

Financial resources provided by the issuance of revenue bonds (bonds which are payable from specified revenue).

385500 Premium on Bond Sales

Proceeds in excess of the par value of the bonds sold.

385610 DEQ Loan Proceeds

Proceeds from loans provided by the State of Oregon Department of Environmental Quality.

385700 Capital Lease Obligation Proceeds

Proceeds from capital leases entered into for the financing of the acquisition of assets. (Capital leases are, in essence, financing arrangements as opposed to operating leases which convey no ownership interest in the underlying asset and, therefore, would constitute rent. Operating lease payments should be coded to accounts in the 525730 series.)

INTERFUND TRANSFERS

TRANSFER OF RESOURCES

Transfers of resources from one fund to another which are not based upon a cost allocation plan or any expectation of a payment for services provided; rather this transfer represents the transfer of a resource for another use.

391XXX Transfer from XXX Fund

TRANSFER OF INDIRECT COSTS

Transfers received for services provided which have been allocated based upon an approved cost allocation plan.

392XXX Transfer from XXX Fund

Chart of Accounts

TRANSFER OF DIRECT COSTS

A receipt for services provided to another fiscal entity (fund), the services of which can be specifically identified and billed to the benefiting entity.

393XXX Transfer from XXX Fund

The code XXX in the above transfer accounts should be replaced by the appropriate fund number from the table below which indicates from which fund the amounts were transferred:

399XXX Residual Equity Transfer

Non recurring or non routine transfers of equity between funds, including transfers of residual balances of discontinued funds.

761	Smith & Bybee Lakes Trust Fund
765	Regional Parks Trust Fund
768	St. Johns Rehabilitation and Enhancement Fund
770	Pension Trust Fund

Funds

010	General Fund
120	Zoo Operating Fund
140	Planning Fund
150	Metropolitan Open Spaces Fund
160	Regional Parks and Expo Fund
161	Expo Subfund (GAAP only)
251	Convention Center General Obligation Debt Service Fund
325	Zoo Capital Fund
413	General Revenue Bond Fund
420	Zoo Revenue Bond Fund
513	Building Management Fund
531	Solid Waste Revenue Fund
550	Oregon Convention Center Operating Fund
551	Oregon Convention Center Renewal and Replacement Fund
	Spectator Facilities Subfunds:
553	Civic Stadium
554	Performing Arts Center
559	Convention Center Project Capital Fund
610	Support Services Fund
615	Risk Management Fund
751	Metro Exposition-Recreation Commission
	Administration Fund

Planning Fund Program Budget Summary

Project	FTE	Salary	Fringe 29.50%	Xfer to SSF 35.00%	Contingency	Subtotal	M&S	Computer Direct	Capital Outlay	TOTAL EXPENSES
ADMINISTRATION										
Mgmt & Coord	2.550	\$127,634	\$37,652	\$57,850	\$43,864	\$267,000	\$0	\$0	\$0	\$267,000
Mgmt & Coord M&S	0.000	0	0	0	621	621	87,279	0	7,100	95,000
Disallowed	0.000	0	0	171,138	0	171,138	0	0	0	171,138
Overhead Subsidy	0.000	0	0	13,142	0	13,142	0	0	0	13,142
Contingency	0.000	0	0	0	169,491	169,491	0	0	0	169,491
Union	0.050	2,152	635	975	238	4,000	0	0	0	4,000
Federal Lobbyist	0.000	0	0	0	0	0	15,000	0	0	15,000
P/C Support	0.100	4,948	1,460	2,243	1,150	9,800	44,700	0	2,500	57,000
Grants Management	2.025	102,645	30,280	46,524	551	180,000	0	0	0	180,000
Subtotal	4.725	\$237,379	\$70,027	\$291,872	\$215,915	\$815,193	\$146,979	\$0	\$9,600	\$971,772
DATA RESOURCE CENTER										
RLIS Development	3.670	\$142,269	\$41,969	\$64,483	\$5,578	\$254,300	\$87,000	\$62,700	\$0	\$404,000
PDOT Contract	0.000	0	0	0	0	0	97,300	0	23,000	120,300
Data Base Maintenance	0.890	36,808	10,858	16,683	2,150	66,500	68,500	0	0	135,000
RLIS/Support Services-Internal										
Greenspaces	0.230	10,669	3,147	4,836	788	19,440	23,300	4,560	0	47,300
Solid Waste	0.470	23,330	6,882	10,574	573	41,360	0	1,140	0	42,500
Recycling	0.260	12,927	3,813	5,859	260	22,860	0	1,140	0	24,000
Metro General	0.200	9,913	2,924	4,493	1,390	18,720	0	2,280	0	21,000
RLIS/Support Services-External										
City of Portland	0.179	8,628	2,545	3,911	8,216	23,300	0	5,700	0	29,000
Multnomah County	0.063	2,771	817	1,256	(124)	4,720	0	2,280	0	7,000
Clackamas County	0.127	5,779	1,705	2,619	617	10,720	0	2,280	0	13,000
Washington County	0.138	6,722	1,983	3,047	968	12,720	0	2,280	0	15,000
Port of Portland	0.063	2,771	817	1,256	376	5,220	0	2,280	0	7,500
Tri-Met	0.160	7,111	2,098	3,223	2,788	15,220	0	2,280	0	17,500
ODOT	0.070	3,052	900	1,383	6,244	11,580	0	3,420	0	15,000
Custom Services-Storefront Sales	2.000	78,040	23,022	35,372	617	137,050	30,750	34,200	0	202,000
Forecasts/Modeling										
General	0.275	15,803	4,662	7,163	1,785	29,413	8,000	0	0	37,413
Regional Pop & Emp	0.715	40,265	11,878	18,250	0	70,393	0	0	0	70,393
Trans/Land Use Model	0.525	30,195	8,908	13,686	0	52,788	0	0	0	52,788
Surveys	0.455	19,680	5,806	8,920	0	34,406	0	0	0	34,406
Earthquake Mgmt.	3.150	147,231	43,433	66,732	3,393	260,790	423,610	45,600	0	730,000
Mgmt & Coord	1.190	67,149	19,809	30,435	27,607	145,000	0	0	0	145,000
M&S/Capital Outlay	0.000	0	0	0	0	0	35,515	0	5,500	41,015
DRC Computer	0.450	22,267	6,569	10,093	648	39,576	188,424	(228,000)	0	0
Subtotal	15.280	\$693,380	\$204,547	\$314,274	\$63,874	\$1,276,076	\$962,399	(\$55,860)	\$28,500	\$2,211,115

Planning Fund Program Budget Summary

Project	FTE	Salary	Fringe 29.50%	Xfer to SSF 35.00%	Contingency	Subtotal	M&S	Computer Direct	Capital Outlay	TOTAL EXPENSES
TRAVEL FORECASTING										
Trans Sys Monitoring	1.760	\$80,961	\$23,883	\$36,696	\$760	\$142,300	\$23,700	\$0	\$0	\$166,000
Model Refinement	0.960	37,991	11,207	17,219	1,182	67,600	0	21,900	0	89,500
Technical Assistance										
Portland	0.150	6,576	1,940	2,981	8,724	20,220	0	4,380	0	24,600
Multnomah Co	0.125	5,556	1,639	2,518	3,017	12,730	0	6,570	0	19,300
Washington Co	0.162	7,095	2,093	3,216	6,626	19,030	0	6,570	0	25,600
Clackamas Co	0.150	6,576	1,940	2,981	5,534	17,030	0	6,570	0	23,600
Port of Portland	0.033	1,370	404	621	2,310	4,705	0	1,095	0	5,800
Tri-Met	0.109	4,698	1,386	2,129	5,707	13,920	0	4,380	0	18,300
ODOT	0.130	5,570	1,643	2,525	3,502	13,240	0	8,760	0	22,000
Gresham	0.090	3,738	1,103	1,694	6,075	12,610	0	2,190	0	14,800
Clark Co	0.026	1,088	321	493	908	2,810	0	2,190	0	5,000
RTC	0.034	1,406	415	637	352	2,810	0	2,190	0	5,000
Solid Waste	0.022	947	279	429	249	1,905	0	1,095	0	3,000
State MPOs	0.180	11,708	3,454	5,307	1,531	22,000	0	0	0	22,000
Sales	0.029	1,221	360	553	365	2,500	0	0	0	2,500
Putman Contract	0.000	0	0	0	0	0	45,000	0	0	45,000
INRO Contract	0.000	0	0	0	0	0	5,000	0	0	5,000
FHWA Passthru to 1000 Friends	0.000	0	0	0	0	0	50,000	0	0	50,000
Travel Forecasting M&S	0.000	0	0	0	0	0	13,650	0	0	13,650
Survey & Research	4.245	213,028	62,843	96,555	29,699	402,125	400,000	54,750	0	856,875
Sun System Support	0.450	22,267	6,569	10,093	832	39,760	179,240	(219,000)	0	0
Subtotal	8.655	\$411,796	\$121,480	\$186,647	\$77,373	\$797,295	\$716,590	(\$96,360)	\$0	\$1,417,525
TRANSPORTATION PLANNING										
RTP Update	6.520	\$314,919	\$92,901	\$142,737	\$5,873	\$556,430	\$47,400	\$46,170	\$0	\$650,000
Trans Imp Program	2.490	120,529	35,556	54,630	8,485	219,200	3,000	7,800	0	230,000
Urban Arterial Fund	0.505	26,005	7,671	11,787	2,537	48,000	0	0	0	48,000
Arterial Fund Consultant	0.000	0	0	0	0	0	122,500	0	0	122,500
Mgmt Plan Coord	0.420	17,768	5,242	8,053	2,737	33,800	1,200	0	0	35,000
Congestion Mgt Sys Pin	1.090	55,672	16,423	25,233	1,911	99,240	27,000	8,760	0	135,000
Intermodal Mgt Sys Pin	0.580	28,181	8,313	12,773	(407)	48,860	62,000	1,140	0	112,000
Willamette Crossing-SE	1.960	91,250	26,919	41,359	4,222	163,750	25,400	20,850	0	210,000
Trans Demand Mgmt	0.865	39,836	11,752	18,056	357	70,000	0	0	0	70,000
Air Quality-DEQ ER/TDM	0.450	22,004	6,491	9,973	2,152	40,620	0	4,380	0	45,000
Regional Bicycle & Pedestrian Program	0.520	26,975	7,958	12,226	2,341	49,500	0	0	0	49,500
Bike Map Reprint	0.000	0	0	0	0	0	30,000	3,420	0	33,420
Parking Program	0.120	6,409	1,891	2,905	1,295	12,500	0	0	0	12,500
Mgmt & Coord	0.000	0	0	0	35,000	35,000	20,300	0	0	55,300
Subtotal	15.520	\$749,548	\$221,117	\$339,733	\$66,503	\$1,376,900	\$338,800	\$92,520	\$0	\$1,808,220

Planning Fund Program Budget Summary

Project	FTE	Salary	Fringe 29.50%	Xfer to SSF 35.00%	Contingency	Subtotal	M&S	Computer Direct	Capital Outlay	TOTAL EXPENSES
HIGH CAPACITY TRANSIT										
S/N AA/DEIS	18.525	\$827,879	\$244,224	\$375,236	\$68,021	\$1,515,360	\$3,311,850	\$17,790	\$0	\$4,845,000
S/N Extension	0.670	34,500	10,178	15,637	3,855	64,170	2,500	3,330	0	70,000
Westside/Hillsboro	0.620	37,205	10,975	16,863	4,956	70,000	0	0	0	70,000
HCT M&S	0.000	0	0	0	0	0	19,480	4,380	0	23,860
Subtotal	19.815	\$899,584	\$265,377	\$407,736	\$76,832	\$1,649,530	\$3,333,830	\$25,500	\$0	\$5,008,860
GROWTH MANAGEMENT PLANNING										
Mgmt & Coord	2.500	\$104,928	\$30,954	\$47,559	\$44,010	\$227,450	\$30,550	\$0	\$0	\$258,000
Future Vision	0.270	12,515	3,692	5,672	681	22,560	30,300	1,140	0	54,000
Regional Framework Plan	2.475	126,758	37,394	57,453	1,695	223,300	267,300	11,400	0	502,000
Forecasts	1.050	56,837	16,767	25,761	1,515	100,880	0	9,120	0	110,000
Land Use & Urban Design	1.550	77,789	22,948	35,258	1,005	137,000	0	0	0	137,000
Model Codes & Implementation	1.700	79,936	23,581	36,231	1,252	141,000	130,000	0	0	271,000
UGB/Urban Reserves	1.400	63,221	18,650	28,655	474	111,000	0	0	0	111,000
Parks & Open Space	1.200	55,396	16,342	25,108	1,594	98,440	0	4,560	0	103,000
Regional Water Supply	0.700	35,573	10,494	16,123	1,510	63,700	300	0	0	64,000
Regional Water Quality	1.800	72,646	21,431	32,927	717	127,720	5,000	2,280	0	135,000
Neighbor Cities	0.650	36,135	10,660	16,378	827	64,000	0	0	0	64,000
Natural Hazards	0.300	14,423	4,255	6,537	645	25,860	0	1,140	0	27,000
Station Area Planning	0.585	25,697	7,581	11,647	10,515	55,440	500,000	4,560	0	560,000
UGB Administration	0.100	3,882	1,145	1,760	1,713	8,500	1,500	0	0	10,000
MPAC/Local Govt. Coordination	0.625	21,663	6,391	9,819	2,128	40,000	0	0	0	40,000
Growth Conference	0.000	0	0	0	0	0	20,000	0	0	20,000
Subtotal	16.905	\$787,399	\$232,283	\$356,889	\$70,281	\$1,446,851	\$984,950	\$34,200	\$0	\$2,466,001
PLANNING FUND TOTAL	80.900	\$3,779,086	\$1,114,830	\$1,897,151	\$570,778	\$7,361,845	\$6,483,548	\$0	\$38,100	\$13,883,493

Base Budget

FY 1994-95	FY 1995-96	% Change
\$206,751,847	\$206,903,790	0.07%
770.54 FTE	775.08 FTE	0.6%

Total Metro Budget

	FY 1994-95	FY 1995-96	% Change
On-going	\$206,751,847 770.54 FTE	\$206,903,790 775.08 FTE	0.07% 0.6%
New Capital		\$159,659,988 6.0 FTE	
Grand Total	\$206,751,847 770.54 FTE	\$366,563,778 781.08 FTE	77.3% 1.4%

Budget Assumptions

- Excise tax
- Broadened application
- Tip fee
- No fee increases
- Limit personal service costs
- No local “dues”
- Prudent contingencies

Solid Waste

	FY 1994-95	FY 1995-96	% Change
Solid Waste Fund	\$90,550,007 102.95 FTE	\$86,231,168 102.80 FTE	(4.8%) (0.2%)
Rehabilitation and Enhancement Fund	\$2,743,375 0 FTE	\$2,592,290 0 FTE	(5.5%) 0%

Zoo

	FY 1994-95	FY 1995-96	% Change
Zoo Operating	\$18,300,896 198.44 FTE	\$19,019,205 193.84 FTE	3.9% (2.3%)
Zoo Capital	\$1,474,087 0.17 FTE	\$872,534 0 FTE	(40.8%) 0%

Metro ERC

Convention Center Funds

	FY 1994-95	FY 1995-96	% Change
Convention Center Operating	\$19,676,577 93.44 FTE	\$20,589,796 95.59 FTE	4.6% 2.3%
Convention Center Capital	\$1,419,255 0.60 FTE	\$588,786 0 FTE	(48.5%) 0%
Convention Center Renewal and Replacement	\$2,115,000 0 FTE	\$2,599,600 0 FTE	22.9% 0%
Total Convention Center Funds	\$23,210,832 94.04 FTE	\$23,777,582 95.59 FTE	2.4% 1.6%

Metro ERC

Administration, Spectator Facilities, Coliseum

	FY 1994-95	FY 1995-96	% Change
MERC Administration	\$624,712 7.64 FTE	\$650,928 7.77 FTE	4.2% 1.7%
Spectator Facilities	\$8,060,759 127.10 FTE	\$9,749,980 127.53 FTE	21.0% 0.3%
Coliseum	\$180,000 0 FTE	\$36,000 0 FTE	(80.0%) 0%
Total MERC Funds	\$32,076,303 228.78 FTE	\$34,214,490 230.89 FTE	6.7% 0.9%

Regional Parks, Open Spaces and Expo Center

	FY 1994-95	FY 1995-96	% Change
Regional Parks and Expo Center	\$6,496,752 56.55 FTE	\$8,627,199 58.43 FTE	32.8% 3.3%
Smith and Bybee Lakes Trust	\$3,557,156 1.50 FTE	\$3,197,845 1.55 FTE	(10.1%) 3.3%
Regional Parks Trust	\$378,319 0 FTE	\$336,913 0 FTE	(11.0%) 0%
Open Spaces	\$1,000,000 0 FTE	\$141,130,000 6.00 FTE	14,013.0% NA

Planning

	FY 1994-95	FY 1995-96	% Change
Planning	\$13,376,257 77.50 FTE	\$13,883,491 80.90 FTE	3.8% 4.4%

General Fund

	FY 1994-95	FY 1995-96	% Change
General Fund	\$6,664,018 13.50 FTE	\$7,371,895 13.0 FTE	10.6% (3.7)%

Central Service Funds

	FY 1994-95	FY 1995-96	% Change
Support Services	\$7,668,704 81.25 FTE	\$8,483,016 84.47 FTE	(0.6%) 4.0%
Building Management	\$2,801,038 5.55 FTE	\$2,662,096 6.40 FTE	(5.0%) 15.3%
Risk Management	\$7,652,149 4.35 FTE	\$7,818,947 2.80 FTE	2.2% (35.6%)
General Revenue Bond Fund	\$3,688,307 0 FTE	\$9,465,445 0 FTE	156.6% 0%

Support Services, Building Management and Risk Management – Percentage of Total Budget

	FY 1994-95	FY 1995-96 Base	FY 1995-96 Total
Support Services	3.5%	3.6%	2.1%
Building Management	1.2%	1.1%	0.6%
Risk Management	0.8%	0.7%	0.4%
Total Central Services	5.5%	5.4%	3.2%

What This Budget Does

- Focuses on partnerships with Metro Council & local government relations
- Addresses charter planning mandates
- Properly manages Metro owned and Metro managed facilities
- Properly plans for and manages capital projects
- Scrutinizes all operations especially support services for maximum cost effectiveness
- Provides time to address funding needs