

# Proposed budget

FY 2025-26

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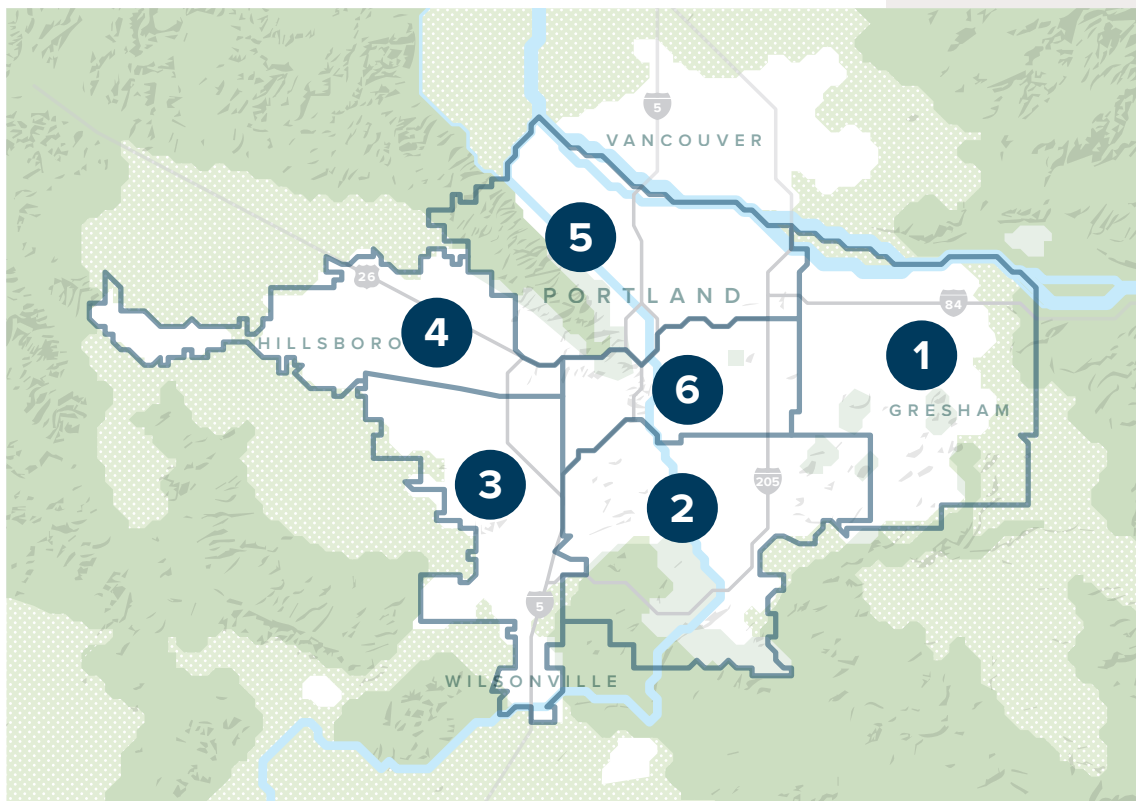
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For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morrill*

Executive Director





## Proposed Budget

Fiscal Year 2025-26

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# FY 2025-26 Proposed Budget

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

### **Budget message**

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

### **What is Metro**

This section provides the reader with an overview of Metro's history, a timeline showing the development of the agency and information regarding Metro's charter.

### **Budget summary**

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

### **Organizational summary**

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

### **Fund summaries and detail**

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

### **Capital improvement plan detail**

Metro's capital budget for fiscal years 2025-26 through 2029-30 is included in the FY 2025-26 budget document. This section presents the overall summary and department specific project summaries and analyses.

### **Debt schedules**

This section contains summary information about Metro's outstanding debt obligations. It also provides detailed debt schedules for existing revenue bonds, pension obligation bonds, general obligation bonds, and full faith and credit bonds.

### **Appendices**

The appendices include several related documents that are legally required to be included with Metro's budget document or that provide additional policy background information. These appendices include the charter of limitations on expenditures, excise tax, budget transfers, General Fund reserves detail, limited duration positions and FTE history, and other general information. The glossary is also located in this section.



# Chief Operating Officer's budget message

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April 2025

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

I respectfully submit the Fiscal Year 2025-26 budget for your consideration. The proposed budget reflects a vital body of work that the region depends on. The people who do this work and the outcomes they achieve – people placed in housing, habitat protected and restored, safety on the streets, a cleaner, healthier region, vibrant consumer shows and artistic performances, and more – are worth celebrating. But unfortunately, this year and into the future, Metro's operations face varied and significant headwinds. The budget proposal before you contains reductions that, while necessary, will result in real and difficult impacts to our workforce and operations.

Metro's budget story is complex. The variety of public services offered by the Agency rely on a variety of funding sources, ranging from fee-for-service at the Oregon Convention Center and our waste processing facilities, to pass-through funding for Supportive Housing Services, to voter-approved bonds. Many of these revenue sources are fixed by code, charter or past voter approval. Metro's discretionary spending is only 8.5 percent of the Agency's overall \$1.9 billion budget.

At the same time, costs continue to increase. We've invested in critical programs as we work to address our shared, and evolving, regional goals. We've seen the scope of management responsibilities grow with the scope of Metro's authority. We've had to increase our spending in security, particularly in technology security, as threats become more complex. We've also had to deal with inflation, both in terms of the increased costs to deliver for the services we are providing and subsequently charge to our clients and users, and in terms of the impacts to our workforce.

Because of these challenges, this budget shows a variety of changes across the Agency, ranging from modest growth in some departments to cuts of 20 percent in others. When all changes (both cuts and additions) are calculated in aggregate, the proposed budget reduces current expenditures by 1.3 percent or about \$18.3 million. In this budget message, I'll try to describe the unique differences in financial picture by department, and explain why some areas are able to increase expenditures and while others are severely constrained.

My team and I have done our best to maintain Metro's values through the crafting of the proposed budget while confronting a financial outlook in some areas which has significantly worsened since the Fall forecast. Cost inflation related to PERS and other escalating staff wages and fringe benefits, materials, and services drove some departmental deficits wider. Additionally, many of the models Metro has depended on to fund operations have experienced, and will continue to experience, material disruptions. For example, revenue from live performances, conventions and tradeshow has not returned to pre-pandemic levels but our costs have kept pace with inflation. In recent months, new threats to federal funding have emerged, introducing uncertainty into previously dependable revenue streams. Collectively, these factors signal the need for a significant reset in approach to our ongoing service provision.

The proposed budget before you is a first step in that direction, although many of the challenges we face will require multi-year realignment efforts. This budget attempts to stabilize and preserve Metro's core services and functions through 1) reductions in costs, including personnel, materials and services 2) structural re-organizations and leadership changes to more efficiently leverage existing capacity 3) strategic one-time-only investments to modernize operations with the aim of increasing revenues, efficiency and safety of people and systems 4) centralizing some administrative functions.

In making decisions about where to reduce, restructure or invest, I relied on the values and guiding principles set forth in Metro's adopted Strategic Targets; my knowledge of Council's values and priorities; input from department directors and their teams; input from department directors and their teams including using the budget equity tool reflective questions to consider allocation decisions through a racial equity lens; the expertise of subject matter experts; and my assessment of risks and opportunities across the organization developed through interaction and observation over my tenure at Metro. It is important to emphasize that the Strategic Targets and strategies were designed to address disparities, adapt to changes (like climate change or economic crises), and to provide opportunities for growth and well-being. If these goals are approached with equity in mind, they aim to ensure that everyone, including historically marginalized or vulnerable communities, can benefit from economic resilience and have the means to thrive.

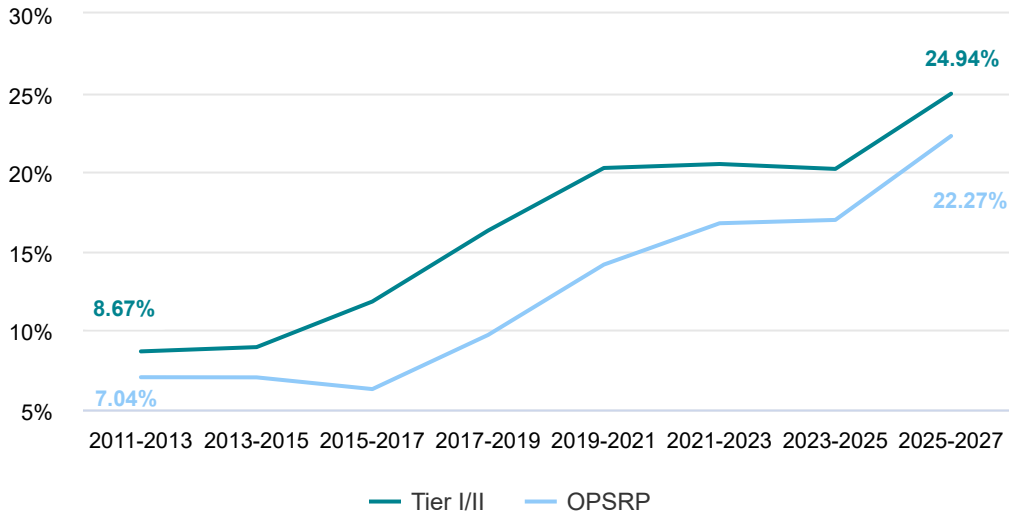
## **A deeper dive on headwinds (with visuals)**

In order to provide the Metro Council and the public with additional context for the proposed budget, I've included several graphs that highlight some of the key forces at play in our environment, including PERS employer contribution increases, inflation, and attendance and revenue trends at our venues.

# Chief Operating Officer's budget message

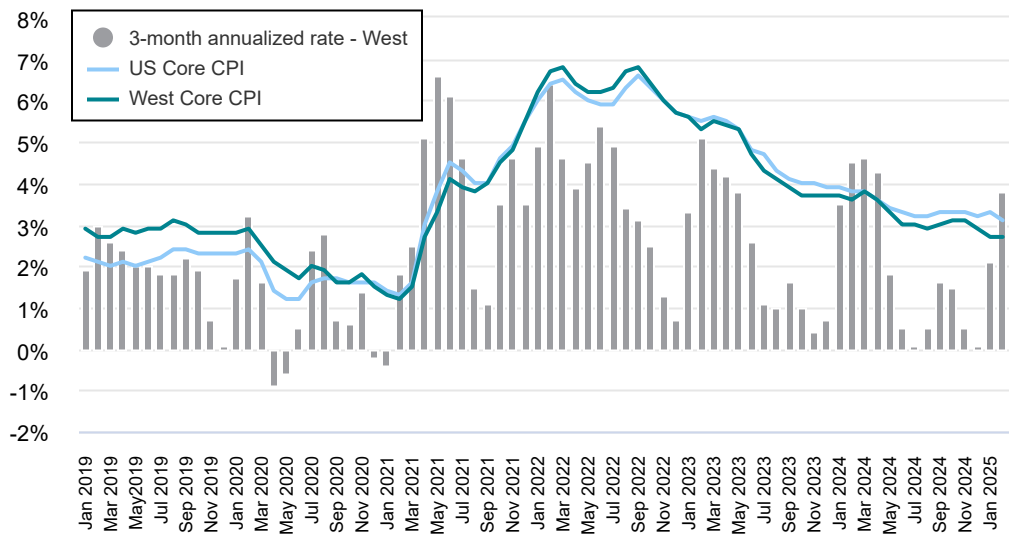
One of Metro's strengths is the diversity of our services. It is unusual for Metro to experience headwinds in all of our service areas at once, because our revenues and activities are in relatively self-contained sectors. However, increases in Public Employee Retirement System (PERS) costs touch every department in Metro. The chart below shows how PERS employer rates (what Metro contributes to the pension fund) have dramatically increased for the next biennium. To put this graph in perspective, the increase below from FY 2023-25 to FY 2025-27 represents a five percent increase in PERS costs annually. In a typical year, a total personnel cost increase of five percent would be expected, encompassing all salaries and benefits.

## PERS Employer Rates are projected to accelerate significantly over the next few years, roughly triple of where they were a decade ago



Another factor that impacts all of Metro's operations is inflation. As you can see in the illustration below, inflation has peaked from its highs in 2022 and 2023 but is still above the levels the region experienced pre-pandemic. Additional uncertainty introduced by new federal policies and the economic response might materially impact prices of some materials and goods, affecting not only Metro's ongoing costs but bond and construction projects as well.

## West Region and US Core CPI



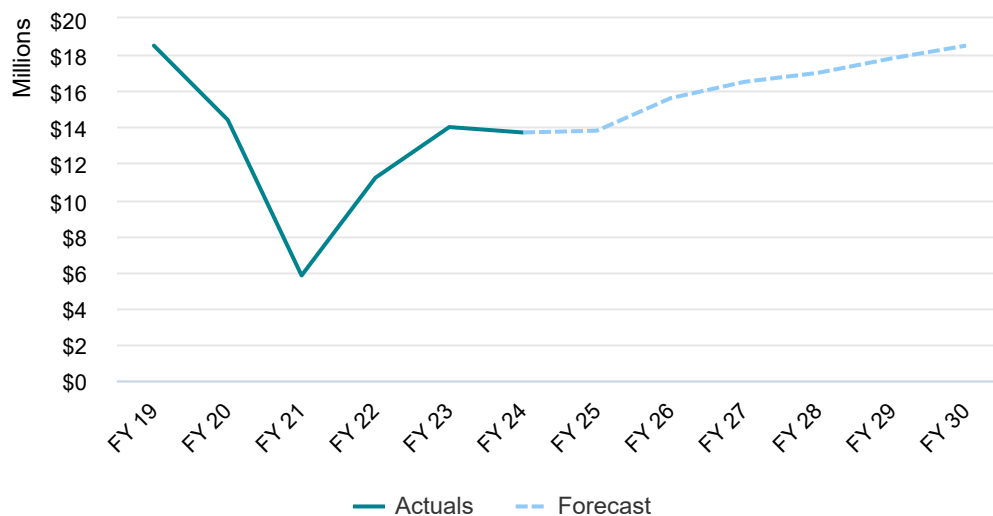


## Hotel Occupancy and Room rate pre-pandemic to present

Other economic factors and trends have acute impacts in our venues, but not necessarily other Metro departments. As a result of soft tourism, revenue Metro receives from tourism taxes like the Transient Lodging Tax (TLT) or hotel tax is down. TLT is an important source of ongoing funding for venues as well as an important source of capital to maintain our facilities. Without capital investments, deferred maintenance can act as an albatross – the longer it is put off, the bigger and more expensive the capital catch up and the more difficult it is to provide a venue to clients that meets their expectations of safety, physical amenities, and service standards. Importantly, our Room Block Agreement with the Hyatt Regency Portland at the Oregon Convention Center (OCC) requires Metro to operate and maintain the OCC to at least the standard of quality consistent with the principal convention centers in our competitive set, such as Denver, Vancouver BC, Austin and Seattle which have all received significant investments via expansion, renovation or planned full facility replacement in the recent and next few years.

The TLT forecast below shows that we do not expect revenues to rebound to the pre-pandemic level until the year 2030. This is a stunning reflection of the lasting changes wrought by the pandemic, and the associated reputational damage to Portland from widespread negativity about the quality of life in our region.

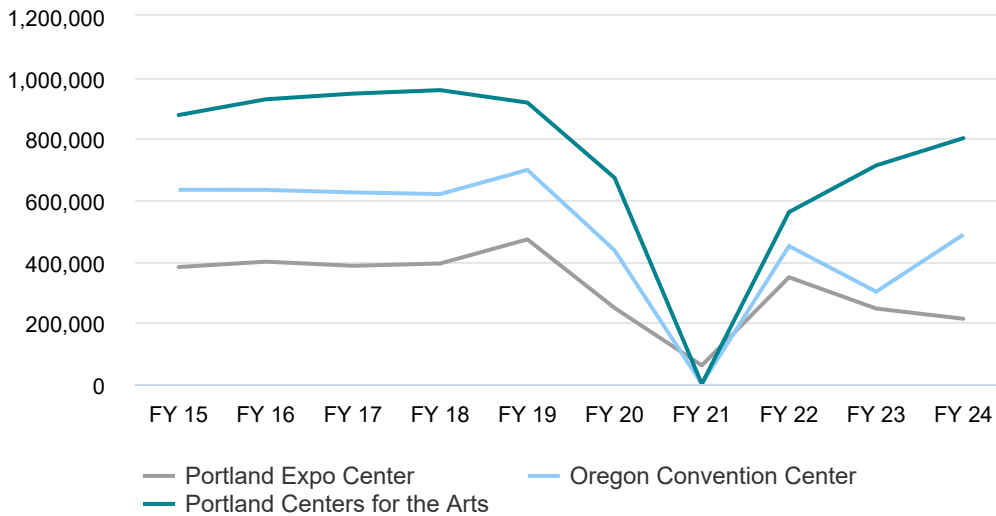
### Transient Lodging Tax revenue plunged during the pandemic and has been slow to recover



In the performing arts world, attendance is similarly depressed. Fewer people are attending shows in Portland's Center for the Arts (Portland's) venues, albeit with notable exceptions for Broadway shows and some commercial performances. Lower attendance results in lower revenues even though our costs to open the buildings remains fixed. The following graph shows attendance over time at the Oregon Convention Center, Portland's and Portland Expo Center (Expo). In particular, it demonstrates the critical importance of the work of the EXPO Futures project, which has been examining the viability of a pivot to a sports-centric tourism venue. Despite a core group of long-term clients, attendance at Expo is falling again after a brief post-pandemic rebound. Fewer, smaller shows from our traditional book of business are not producing the revenue needed to sustain operations. In the current fiscal year, FY 2024-25, Expo will require support from Metro's General Fund to offset revenue collections that were below expectations, particularly given the Expo event calendar for the fiscal year.

# Chief Operating Officer’s budget message

MERC venues have experienced varying degrees of recovery in attendance numbers following COVID-19 closures, still below historical pre-pandemic averages



## Top Federal Funding Streams/projects at risk

Lastly, as the region’s federally designated Metropolitan Planning Organization (MPO), Metro’s transportation and land use work is intrinsically linked to the federal government. Changes to federal transportation funding or policy direction inevitably impact the Planning, Development and Research department. However, in FY 2025-26, the actual impact of any potential changes remains unpredictable. The below table illustrates the potentially broad impact to the region of losing certain federal funds. It does not reflect every source of federal funding. Some of the below projects are currently being implemented, while others are potential future projects. Additionally, some of these projects are directly under Metro’s control, while others are projects Metro supports, but is not leading.



### Transportation grant funding

- Interstate Bridge Replacement
- 82<sup>nd</sup> Avenue Transit Development Project
- TV Highway Transit & Development Project
- Montgomery Park Transit & Development Project



### Equity-focused transportation grant funding

- 82<sup>nd</sup> Avenue Equitable Development Project
- TV Highway Equitable & Development Project
- Rose Quarter freeway cap
- Broadway/Weidler interchange redevelopment (at Rose Quarter)



### Carbon & pollution grant programs

- 82<sup>nd</sup> Avenue transit corridor planning
- TV Highway transit corridor planning
- Climate Smart implementation
- Corridor Project Development (Sunrise Corridor in Clackamas County)
- Climate strategy development for the Metropolitan Statistical Area



### Discretionary safety grant programs

- Regionwide safety strategy development
- North Portland Safe Routes to School grant

# Chief Operating Officer's budget message

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## A deeper dive on response to headwinds and tailwinds

Many of the factors shaping the proposed budget this year are outside Metro's control, but that does not mean we are without strategies and tools to adapt our approach.

Most of Metro's revenues are restricted, meaning they are collected and dedicated toward specific purposes, such as fees for solid waste, income taxes for supportive housing services and park bond and levy funds. Additionally, Metro's general fund is relatively small, which means Metro has a limited ability to respond to funding challenges by moving discretionary funding to plug budget gaps. The combination of highly restricted funds that cannot be moved interdepartmentally and a small discretionary fund result in a smaller set of tactics that Metro can employ to address budget challenges when compared to a larger jurisdiction with a large general fund. It also means several targeted, bespoke solutions are more likely to be successful than one "across the board" action to address challenges.

As detailed in the previous section, different circumstances across departments will result in uneven impacts across the organization. This year, the Oregon Zoo, Housing and Waste Prevention and Environmental Services (WPES) departments submitted balanced budgets reflective of relatively steady revenue streams, without the financial need for reductions. On the other end of the spectrum and due to different drivers, Portland's, OCC, Expo Center, Parks and Nature, and Planning Research and Development submitted budget reductions to bring their budgets into balance. For example, Parks and Nature forecasted a \$4.5 million deficit in FY 2025-26 in the absence of changes. But due to its revenue streams – bond funds which can only be spent toward specific bond outcomes, levy funds which must meet a 40% threshold for habitat restoration and limited general fund – proposed reductions fell disproportionately on operating levy funded positions and programs *not* tied to habitat restoration.

Venues faced a different challenge as staff reductions can impact Metro's ability to meet client expectations and therefore negatively impact future bookings. As a result, the budget before you eliminates positions at Portland's, Expo and OCC, but also includes restructuring and collaboration across venues for services such as sales, event management, parking, ticketing, and public safety to increase efficiency and better leverage scarce resources. At venues, sales revenue is the other side of the equation, so this proposed budget includes \$2.0 million in one-time-only capital funds to invest in the initial equipment and infrastructure to pivot the existing Expo halls to support local resident use and sports-tourism. The proposed budget also contains \$450 thousand of materials and services appropriation to fund Expo Future activities noted in Metro Council's January 2025 resolutions, including professional services for a public-private partnership financial and transactional advisor, feasibility assessments for the recommendations put forth in the Expo Future Historical Significance & Memorialization Committee Recommendations Report, and architectural and structural assessment of Expo Hall A.

To reduce administrative costs and provide relief to departments facing reductions, I asked our centralized administrative departments to propose 10 percent contraction packages for consideration. These services including Human Resources (HR), Finance (FRS), Information Technology (IT), Diversity, Equity, and Inclusion (DEI), Capital Asset Management (CAM), Communications, and Council (including Office of the COO and Government Affairs) are funded by charges to external departments by cost allocation methodology. Metro has worked hard over the last several years to right-size many of our internal service departments to meet department demand and expectations of quality – so I did not request or consider these contraction packages lightly, but felt they were necessary to alleviate pressure on external services and prioritize critical investments.

The proposed budget before you reflects reductions to positions and expenses in the Council, HR, FRS, DEI, CAM, and Communications. These contractions allow Metro to maintain core administrative support to departments while also continuing to fund critical investments in employee safety and IT infrastructure which cannot be delayed without significant risk and expense. Rather than using an across-the-board approach, I weighed the merits of each contraction package including the potential equity impacts of proposed reductions. In some cases, I requested additional reductions, and in others I declined to make reductions in order to preserve stability of the systems and services provided. The budget before you fully funds reserves and sets aside an additional \$2.45 million in the general fund contingency to provide Council flexibility to respond to disruptions in the upcoming year. More information about Metro's reserves can be found in the Appendices.

Lastly, the work we have undertaken to bring expenses in line with revenues has been challenging, but our work has not been without bright spots. There are some tailwinds at Metro that are keeping our spirits and our mission going strong. At the Oregon Zoo, a successful 2024 bond measure is funding new projects to improve the Zoo environment for animals and people, especially at a time when the region's construction economy is slowing. Our new baby elephant Tula-tu does not have a line item in the budget but we can't overstate the positive impact of our newest – and cutest - member of the

# Chief Operating Officer's budget message

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family. The 2019 Parks Bond continues to expand habitat and clean water protection as well as fund local projects around the region. A new re-use grant program in Waste Prevention and Environmental Services will support the reuse ecosystem in our region, keeping reusable goods out of the trash. These are just a few examples of the amazing work that gets done at Metro, through good times and bad.

## **SUMMARY OF CHANGES BY DEPARTMENT**

The Proposed budget includes the following service level changes:

### **Metro Council**

This department includes the functions performed by the Metro Council elected officials and their support staff, and offices of the Chief Operating Officer (COO) and Deputy COO (DCOO). The Council leads Metro towards developing climate mitigation and resiliency strategy, continued support to provide ample housing at all levels, positioning the region for economic growth and resiliency, and supporting partnerships with community-based organizations to advance diversity, equity, and inclusion at a regional level. These, and other Council-directed programs, are outlined in department budgets. The COO manages Metro's day-to-day operations to implement the Metro Council's vision and policies. The office of the COO includes the Government Affairs Policy Development (GAPD) program.

The proposed FY 2025-26 budget includes funding for the GAPD team to continue research and planning regarding Council priorities, in particular concerning the Regional Investment Strategy. Funding also includes additional investments in government-to-government meetings and collaboration with our Tribal government partners and in the Office of the COO, which houses the General Manager of Visitor Venues, is \$2.45 million in one-time-only funding will assist with next steps to pivot the future of Expo toward sports tourism.

The overall FTE reduction to Council Office is 3.5 FTE. Enterprise Resource Planning (ERP) team FTE were transferred to Non-Departmental, reorganization of admin personnel and project management, and additional investment in FTE for safety and GAPD to support ballot measures all contributed to the net reduction.

### **Office of the Metro Auditor**

The Office of the Metro Auditor ensures that Metro and its activities are transparent and accountable to the public. Auditors objectively analyze Metro programs and services to identify improvements. The Metro Auditor administers the contract for the annual financial audit which is completed by an external accounting firm. There are no significant service level changes proposed for FY 2025-26 budget.

### **Housing**

The Housing department includes the Affordable Housing Bond program and the Supportive Housing Services program.

The Affordable Housing Bond program originally aimed to create 3,900 affordable homes by funding property acquisition and development projects to create new affordable homes distributed across the region. The Supportive Housing Services program is a 10-year program which originally aimed to connect 5,000 homeless households with permanent supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing. Both programs provide the majority (~95 percent, excluding contingency) of funding to local jurisdictional partners for program implementation.

In FY 2025-26, the Affordable Housing Bond program expects to see an increase in projects at all stages: receiving funding, beginning construction, and opening to new residents. The program is now projected to achieve at least 125 percent of its original production target once all funds are expended, creating an estimated 5,600 affordable homes including 2,000 deeply affordable units and 2,700 family sized units. Supportive Housing Services is also on track to meet and exceed the program's benchmarks, by stabilizing over 4,000 households in permanent supportive housing and housed over 2,900 households with rapid rehousing services, helping over 17,000 households avoid homelessness through eviction prevention services, and adding or sustaining over 2,500 shelter beds in the region since inception. The proposed budget includes no changes to the current service level.

## Oregon Zoo

The Oregon Zoo strives to inspire people to protect wildlife by providing immersive experiences that foster curiosity, appreciation, and meaningful connections with the natural world. The zoo is a hub for science, conservation, education and animal well-being delivering the highest quality of care. As the region's most visited cultural institution, the zoo is also a venue for events, a place for families to create lasting memories, and a popular tourist destination.

After a difficult pandemic and transition to new leadership in 2021, the Oregon Zoo is experiencing positive trendlines and booming attendance. With the passage of the 2024 Zoo Bond and an adaptive business model, the zoo is positioned for a strong FY 2025-26. The proposed budget includes \$25.1 million and 4 new FTE for the zoo bond program and an additional 4 new FTE to support animal care.

## Parks and Nature

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

The department's basic operations and on-going activities are managed in the Parks and Nature Operating Fund. This fund includes resources from the 2022 Parks and Natural Areas local option levy and General Fund. The department has a large bond fund that was approved by voters in 2019 that supports capital investments in the region.

The department recognizes that non-bond fund resources are not escalating at the rate of expenditures, bringing the operating fund into balance requires a significant reorganization, reductions in the workforce and cuts to the materials and services budget in the Parks and Nature Operating (P&N) Fund. The proposed budget reduces the P&N Operating fund by \$3.96 million and 18 FTE from the current service level. While addressing these resource constraints, some impacts were delivered to the bond activities due to positions allocated across funding sources. Therefore, there was a total reduction of 19.8 FTE for the department.

## Planning, Development and Research

Planning, Development and Research delivers a broad range of transportation, land use, equitable development, mapping, data and research services that support Metro's desired outcomes in the region.

In FY 2025-26, the Planning, Development and Research department will lead an update of the region's Future Vision, a guidance document that defines the preferred future for the greater Portland region over the next 50 years.

As the region's federally designated MPO, Metro's transportation and land use work is intrinsically linked to the federal government. Changes to federal transportation funding or policy direction inevitably impact the Planning, Development and Research department. However, in FY 2025-26 the actual impact of any potential changes remains unpredictable.

Regardless of these potential impacts, the department is evaluating strategic budget reductions due to personnel costs increasing at a faster rate than ongoing revenue. While the department has one-time fund balance resources from prior intergovernmental agreements to balance the budget in FY 2025-26, this is not financially sustainable over the long term. As such, the department will begin making modest budget reductions to ensure financial sustainability. In FY 2025-26, these reductions focused on eliminating vacant positions (including the previously requested Research Center Director position). The proposed budget includes a reduction of \$687 thousand in ongoing costs including a net reduction of 1.35 FTE. The budget also includes \$800 thousand in one-time-only resources to support the Metro Charter required Regional Visioning effort.

## Visitor Venues

The Visitor Venues include the Oregon Convention Center (OCC), Portland's Centers for the Arts (Portland's) and Portland Expo Center (Expo). The venues actively pursue a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors while generating significant economic impact throughout the region. As described earlier, each of the venues will face challenging budget conditions in the coming year.

The venues had to balance forecasted increasing expenses with flat revenues. This resulted in substantial budget reductions in FY 2025-26, including personnel, and materials and services reductions, as well as restructuring and collaboration across the three venues. Overall, the proposed budget includes a net \$8.6 million in cuts to personnel, materials, and services, resulting in a reduction of 33 full-time equivalent (FTE) positions from a total venues workforce of 203.

## Chief Operating Officer's budget message

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OCC's FY 2025-26 budget has a 5.5 percent reduction in operations. This includes 15.95 FTE or 14 percent of full-time staff. Portland's FY 2025-26 budget has a 19.4 percent budget reduction. This includes 12 FTE or 16.7 percent of full-time staff. Expo's FY 2025-26 budget has a 31.1 percent reduction in expenditures. This includes 5.05 FTE or 27.9 percent of full-time staff.

Although resources are financially constrained, this budget includes necessary capital investments that cannot be delayed due to the imperative to maintain asset functionality and safety. Venue fund balances will be used to fund these projects. OCC will use \$5.6 million and Portland's will use \$1 million. Expo is projected to increase fund balance by \$870 thousand because of its net neutral capital spending plan and planned budget reductions.

### **Waste Prevention and Environmental Services**

Waste Prevention and Environmental Services (WPES) plays a crucial role in safeguarding the region's quality of life while aligning with the Metro Council's overarching strategic goals. WPES maintains its steadfast commitment in ensuring the secure, efficient, and impactful management of solid and household hazardous waste through responsible reuse, recycling, and disposal practices. WPES embraces sustainable resource management, by actively promoting waste reduction initiatives, offering technical assistance, and facilitating educational programs for both youth and adults.

Within the FY 2025-26 budget, the department will maintain current services levels and invest in key areas. This includes initiating the design phase for future facilities to address system gaps, increased investment in partnerships to amplify the impact of reuse, and continuing investment initiatives for reductions in food waste. The department, along with the rest of the Agency, is evaluating the escalation in costs and prioritizing resources to best meet the department goals and community needs. The proposed budget includes an additional \$2.9 million in assigned revenue to support the implementation of the Regional System Facilities Plan adopted by Metro Council in March 2025, primarily \$1 million in Materials and Supplies for the future Cornelius depot and \$1 million for the ReUse Impact Fund.

### **Capital Asset Management**

The Capital Asset Management (CAM) department supports the management of over \$600 million in agency-wide capital assets with the support of the construction project management office for the FY 2025-26 five year capital improvement plan and manages the operations of the Metro Regional Center (MRC). Additionally, the department provides services around asset management and planning, sustainable practices and emergency management for the Agency.

To meet the financial challenges of other departments and responding to reductions in capital, CAM has proposed cuts to its budget in both personnel and materials and services, for a net reduction of \$434 thousand and 4 FTE. Reductions may limit CAM's ability to respond to unplanned maintenance or emergency repairs for the MRC campus, large scale departmental construction project needs and after-hours security coverage.

### **Communications**

Central Communications works to raise awareness of Metro and improve access to and participation in Metro's services, resources, opportunities and decision-making. Team members manage shared communications channels and coordinate communications practices across the agency, including media relations, marketing, community engagement, audience research, writing, brand and design. As the Agency has aimed to reduce administrative costs, Communications has proposed budget reductions for FY 2025-26 through span-of-control review, scope refinement and additional budget reductions in materials and services in media tracking and paid media partnerships. These reductions include 3.6 FTE for a total of \$513 thousand below current service level.

### **Diversity, Equity and Inclusion**

The Diversity, Equity and Inclusion (DEI) department leads Metro's work to advance racial equity outcomes within the agency and across the region. The department's programs focus on embedding racial equity in Metro's policies, programs and investments, equipping staff with tools and resources to deliver equitable outcomes, fostering a sense of belonging and ensuring its facilities, services and activities are accessible to everyone.

# Chief Operating Officer's budget message

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The FY 2025-26 budget includes a reduction of \$277 thousand and 2 FTE that provide administrative and program capacity. To address capacity issues, centralized administrative capacity is being developed to support the DEI department along with other central services. Additionally, the Office of the COO includes \$250 thousand in one-time-only resources to fund training, planning and Council engagement on the next phase of the SPAREDI (Strategic Plan to Advance Racial Equity, Diversity and Inclusion).

## **Finance and Regulatory Services**

Finance and Regulatory Services (FRS) provides financial management, administrative, regulatory and operational services to Metro's elected officials, operating centers and services, employees and the public. In addition, Finance and Regulatory Services licenses small contractors and sets rates for public solid waste disposal facilities. To meet the financial challenges of other departments, FRS reduced 3 FTE based on Agency needs. Personnel reductions were netted against rising insurance premiums for the Agency and escalation of personnel costs.

## **Human Resources**

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

The FY 2025-26 budget includes reductions and organizational adjustments to align with Metro's evolving workforce needs. Metro has experienced a drop in turnover over the past few years, leading to fewer recruitments. As a result, HR proposed reducing recruitment team staffing to better reflect our current state, for a net reduction of \$51 thousand and 2 FTE.

## **Information Technology and Records Management**

The Information Technology and Records Management (IT) Department is a critical component of Metro, responsible for managing and supporting all technology-related and records management functions. IT's mission is to provide dependable, secure, and innovative technology solutions that enhance the efficiency and effectiveness of Metro operations.

Recent consultant reports have indicated that Metro's IT staffing is below benchmark for an organization of its size and complexity. Therefore, the proposed FY 2025-26 budget for IT includes no personnel reductions and invests \$528 thousand in tools to address Department of Justice ADA standards, enhanced endpoint security, IT advisory services, and a software standard for grantmaking software.

## **Office of Metro Attorney**

The Office of Metro Attorney has full charge and control of all legal business for the agency. The Office of Metro Attorney provides legal representation to Metro, both formally and informally, in a manner consistent with Metro's goals and policies, and that fully complies with the highest professional and ethical standards of the Oregon State Bar, the Oregon Supreme Court and the legal profession. There are no significant service level changes proposed for FY 2025-26.

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

This category includes non-program revenues such as property tax, excise tax and interest earnings as resources. On the expenditure side, it includes the Enterprise Resource Planning (ERP) team, non-operating expenses such as general obligation debt service, transfers and, in the General Fund, special appropriations that are not tied to an individual program, service or center. The sections below discuss the greatest interest areas for Revenues and Expenditures in this category.

## **Revenues**

The General Fund includes three important discretionary revenues: property tax, excise tax and interest earnings. These are the resources that the Council can direct by choice to any general purpose. Interest earnings from investments are used to fund general operations. The excise tax on solid waste disposal is established in Metro Code to generate a yield and may increase annually based on a specific consumer price index. The rate is calculated based on tonnage of the prior two years, which is expected to generate \$23.7 million for the General Fund.

Property taxes are levied for both operations (discretionary) and general obligation debt service (dedicated). The permanent operating levy has a permanent rate of \$0.0966 per thousand, about ten cents, and raises \$21 million for discretionary purposes. In FY 2025-26 the General Fund will continue to transfer all of the discretionary property tax revenues to fund

## Chief Operating Officer's budget message

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Oregon Zoo operations. The Parks and Natural Areas Local Option Levy at \$0.096 per thousand, is expected to raise about \$19.2 million in FY 2025-26. The levy for general obligation debt for FY 2025-26 is \$88.6 million, based on debt schedules and cash flow requirements for existing debt. The estimated schedule is based on a not-to-exceed maximum for each issue, consistent with promises made to Metro taxpayers. Combined, the estimated tax rate for an urban Metro resident is 59.7 cents per thousand, or about \$149 for owners of property assessed at \$250 thousand.

The General Fund also estimates Construction Excise Tax (CET) collections at \$3.6 million. CET funds are restricted and are only used to fund grants to local jurisdictions for concept planning such as revitalized town centers, housing and shopping opportunities, and growth planning in new neighborhoods.

### Expenditures

The General Expense spending includes general agency payments for elections, the outside annual audit and, in accordance with the financial policies, the appropriated contingency for the General Fund and the annual contribution to renewal and replacement. The General Expense category also includes special appropriations. These include payments for specific organizational dues and sponsorships such as Rail~Volution, and Sports Oregon.

New this year, the Enterprise Resource Planning (ERP) system conversion (FTE and Professional services) has moved from Council Office to Non-Departmental. The proposed budget includes an additional 4.5 FTE and \$3.5 million to fund the first phase of work toward replacing Metro's outdated technology systems.

### CAPITAL IMPROVEMENT PLAN

The five-year Capital Improvement Plan (CIP) identifies all capital projects that exceed \$100 thousand and meet the State of Oregon's definition for public improvements and should have a focus on safety, conservation, sustainability, and resilience. The \$355.9 million CIP plan includes 137 planned projects across seven different organizational units. These are a mix of new capital projects and scheduled renewal and replacement projects. Funding comes from planned capital reserves (fund balance), local option levy, general obligation and full faith and credit bonds, as well as transient lodging tax pooled capital and grants and donations. Details of the CIP can be found in the Capital Improvement Plan Summary.

### New Capital projects

The Oregon Zoo's CIP includes acquisition of property, elephants plaza structure and modernization of the Jonsson Center in their general capital projects fund and will be starting two large projects in the Zoo Bond Program for the front entrance and Coastal Shores. The Solid Waste Fund CIP includes a new organics depackager equipment and building improvements. MRC building operations is installing gender neutral bathrooms. Parks and Nature has significant capital projects and new land acquisitions planned, largely funded by the Natural Areas General Obligation Bond proceeds.

### Renewal and replacement

Renewal and replacement projects are scheduled according to the expected useful life of the asset and its condition. All operating funds make annual contributions for renewal and replacement. This accumulating strategy is intended to smooth out the funding in years when higher cost projects are scheduled. Various organizational units throughout the agency have planned significant renewal and replacement projects for FY 2025-26. Information Technology and Records Management is budgeting for upgrades to technology infrastructure to ensure security of data and operational success. Solid Waste Fund's CIP includes replacement of equipment and rehabilitation of facilities to realize optimal lifespan of capital components. Many of the Parks and Nature Bond initial investments include infrastructure and improvement work across the Metro parks and natural areas portfolio.

### CHARTER LIMITATION ON EXPENDITURES

Metro's charter includes a limitation on expenditures of certain tax revenues imposed and collected by Metro, specifically the general excise tax. The general excise tax is a yield-base tax which may increase annually only by the consumer price index. The majority of the excise tax is collected on solid waste activities and is calculated as a per-ton tax. The expenditure limit for FY 2025-26 is \$30.6 million; budgeted expenditures are \$23.7 million. The proposed budget does not exceed this limitation.



### LOOKING FORWARD

The economic forecast and political environment pose yet more unprecedented challenges for Metro. This proposed budget is the result of months of hard work and difficult discussions with directors, financial experts and Metro's executive team to try and protect and preserve the work and mission of Metro in the face of significant financial headwinds. The tradeoffs and reductions in this proposal are not offered lightly. Every single member of the agency believes in the work that Metro is doing - preserving natural areas for future generations, housing our communities and building stronger and more resilient infrastructure that will serve the region for decades to come. This work is not just important, it is essential to the continued development and prosperity of the region. This proposal is intended to preserve capacity to carry out essential voter mandated responsibilities, build resilience and flexibility to weather the headwinds, and maintain the essential core of what Metro is so it can continue to help the region grow more prosperous, resilient and vibrant in the future. I look forward to the Metro Council's deliberations and to conversation with our community about the future of our region. Thank you for the opportunity to submit the proposed FY 2025-26 Metro budget.

Sincerely,



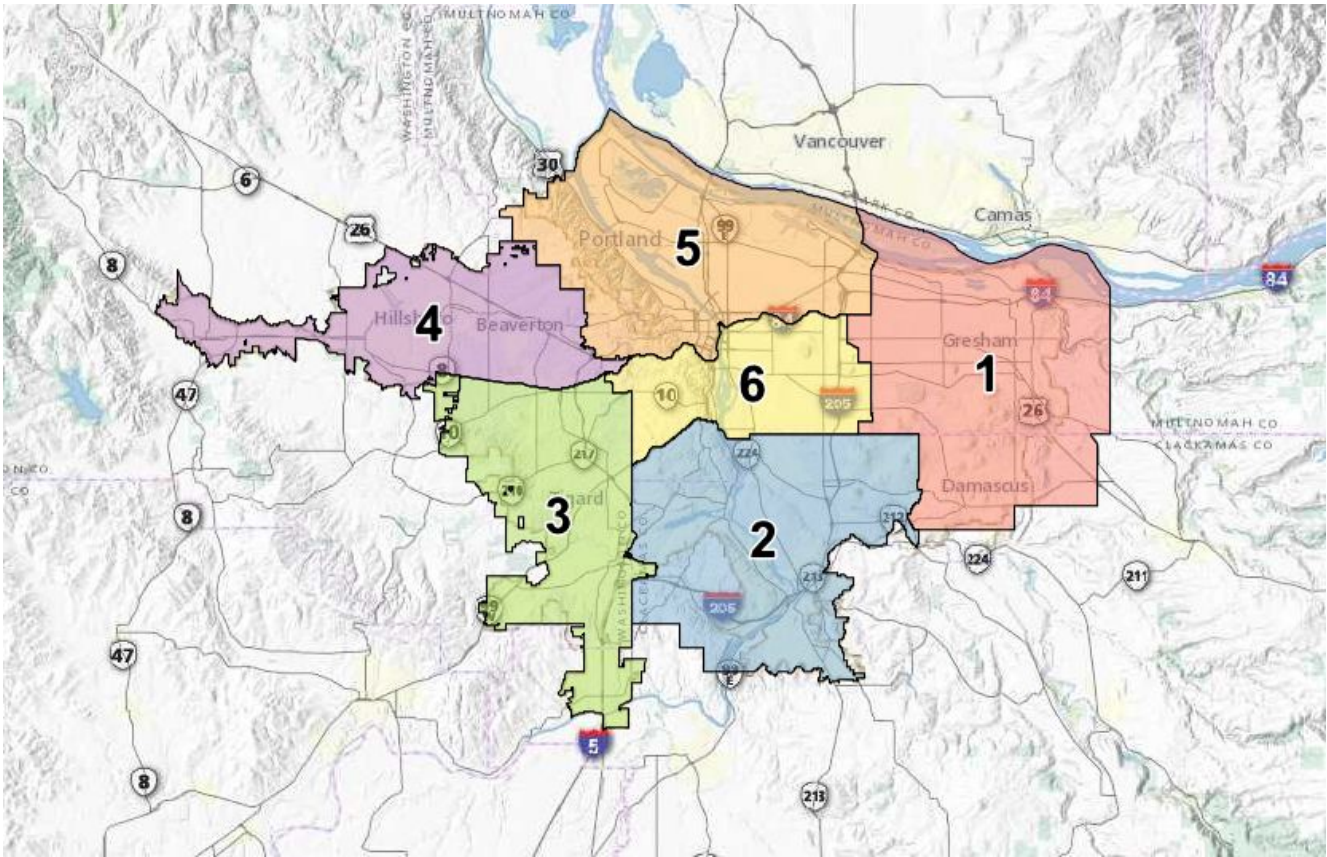
Marissa Madrigal

Chief Operating Officer



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# What is Metro



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

Metro crosses city limits and county lines to make a better, brighter and wilder tomorrow. From protecting our region's air, water and natural beauty to supporting neighborhoods, businesses and farms that thrive, Metro makes this a great place. Metro serves more than 1.9 million residents in Clackamas, Multnomah and Washington counties, and the 24 cities in the Portland metropolitan area. Metro, the only directly elected regional body in the United States, is governed by a president, elected region-wide, and six councilors elected by district. Metro's home rule charter, approved by voters in 1992 and amended in 2000, assigns Metro responsibilities for engaging people in regional land use and transportation planning, and for other issues of metropolitan concern. The charter also reflects Oregon's strong commitment to participatory democracy by requiring that Metro councilors be elected by the people, visible and accountable.

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

### **HISTORY**

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

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

### **CHARTER APPROVAL**

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

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

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

# What is Metro

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## REGIONAL LEADERSHIP AND SERVICE

### Self-sufficiency

Almost seventy-five percent of Metro's revenue come from income taxes approved by the voters to fund supportive housing services and fees paid by customers who use Metro's facilities or services such as recycling and solid waste disposal. Other revenues include grants, intergovernmental funds, property taxes for voter-approved bond issues, a local option levy (\$19.2 million), and a small permanent property tax base (\$21 million), which is allocated annually through the budget process.

### Projects and programs

Metro has emerged as a leader of regional initiatives – a collaborative partner, facilitator, technical assistance provider, process manager and advocate. Metro has involved regional homebuilders in the Nature in Neighborhoods program, teaching them how to develop projects that minimize water runoff and negative impacts on natural areas. Metro and its county partners reached an historic collaborative agreement to guide the future growth of the region for the next 50 years, setting aside 28,000 acres for future development if needed and protecting 270,000 acres of farms, forests and natural areas. The Metro-planned Orange Line of the regional light rail system opened in September 2015, and includes the nation's first transit, pedestrian and cyclist-only bridge built in decades. Metro has received approval from voters to issue bonds to build affordable housing for approximately 12,000 people and to provide supportive housing services to those experiencing or at risk of becoming houseless through a local income tax. And in May 2024, voters approved issuance of bonds to invest in the Oregon Zoo's animal care and visitor capital infrastructure.

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

### Metro every day

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

Additionally, Metro is a leading player in preserving and expanding the natural areas available to the people of the region. This includes an interconnected system of parks, trails and greenways. Metro's inviting system of regional parks and natural areas includes Smith and Bybee Wetlands Natural Area, a 2,000-acre freshwater wetland in North Portland, and Oxbow Regional Park, a 1,200-acre forested natural area on the Sandy River east of Gresham. Voters passed a property tax levy that provides approximately \$19 million a year through 2028 to take care of the more than 19,000 acres of parks and natural areas Metro acquired with voter-approved bonds. The levy supports projects that will protect clean air and water and better access to nature for everyone.

### Regional planning and stewardship

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

Metro also collaborates with local cities and counties to fund and create new affordable housing and to provide supportive housing services. When people have ample, truly affordable housing options to choose from in each neighborhood across the region, everyone benefits.

### Green choices

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

### **Waste management and recycling**

Metro manages the region's solid waste system, which includes a renowned curbside residential recycling program. The agency owns and operates two solid waste and recycling transfer stations, which have household hazardous waste facilities. Metro also offers a toll-free recycling hotline, which helps people learn to recycle everything from yard debris to old paint. Additionally, Metro plays a significant role in community clean up, graffiti abatement and bulky waste collection events through the Regional Illegal Dumping (RID) clean-up program.





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

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

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

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

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

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

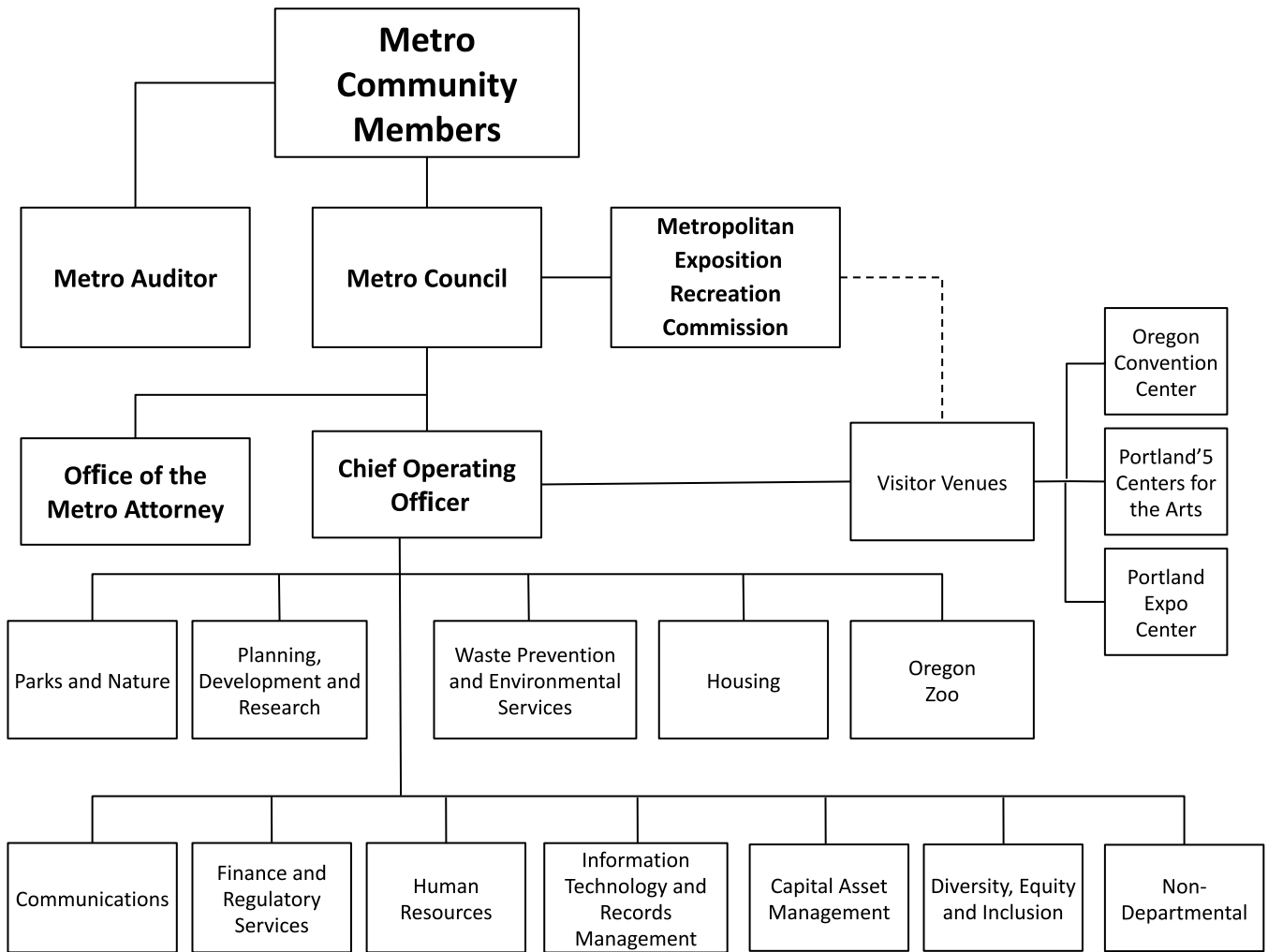
In June 2010 elected leaders from Clackamas, Multnomah and Washington counties and Metro worked together to identify the best places for future growth in the region and the most important lands to protect from development for the next half century. Because of the collaborative work, 266,954 acres of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

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

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

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





Elected officials	Position	Service began	Current term expires
Lynn Peterson	Metro Council President	January 2019	January 2027
Ashton Simpson	Councilor- District 1	January 2023	January 2027
Christine Lewis	Councilor- District 2	January 2019	January 2027
Gerritt Rosenthal	Councilor- District 3	January 2021	January 2029
Juan Carlos González	Councilor- District 4	January 2019	January 2027
Mary Nolan	Councilor- District 5	January 2021	January 2029
Duncan Hwang	Councilor- District 6	January 2022	January 2027
Brian Evans	Metro Auditor	January 2015	January 2027

## Organizational structure

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Under the terms of the Metro Charter, there is one elected office, Office of the Auditor, and two appointed offices, Office of the Metro Attorney and Office of the Chief Operating Officer (COO). The COO is appointed by and serves at the pleasure of the Metro Council. As such, in the budget, the activities and programs led by the Office of the COO are reported within the organizational department called Metro Council.

In addition to the three offices, Metro's organizational structure includes the Visitor Venues (Oregon Convention Center, Portland Expo Center, Portland's Centers for the Arts) and five public-facing departments (Parks and Nature, Waste Prevention and Environmental Services, Planning, Development and Research, Oregon Zoo and Housing). Additionally, Metro has six internal support departments (Capital Asset Management; Communications; Diversity, Equity and Inclusion; Finance and Regulatory Services; Human Resources; and Information Technology and Records Management).

### **Metro Council**

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

Metro Council consists of seven elected officials, the Council President and six Councilors. The budget also includes the activities within the office of the Chief Operating Officer (COO); the Deputy Chief Operating Officers (DCOOs); the General Manager of Visitor Venues, and Government Affairs and Policy Development (GAPD). The Council sets overall policy direction and provides legislative oversight of management activities for the agency. The Council President presides over the Council, sets the policy agenda, and has the authority to appoint most members of Metro committees, commissions, and boards. The Chief Operating Officer, appointed by the Council President with Council consent, is responsible for the day-to-day management of the organization. The professional staff in the Council department also provide staffing for the Joint Policy and Advisory Committee on Transportation and the Metro Policy Advisory Committee.

### **Office of the Metro Auditor**

The Office of Auditor provides independent and objective information about Metro's programs and services. These efforts are led by the elected Metro Auditor. The office manages that contract for the annual financial audit. Performance audits are conducted by office staff to improve the efficient, effective, and equitable provision of Metro's programs and services.

### **Office of the Metro Attorney**

The Office of Metro Attorney provides legal services to the Council, Chief Operating Officer, Auditor, and Metro departments and commissions. Under the terms of the Metro Charter, the Metro Attorney is appointed by and serves at the pleasure of the Metro Council. The office's legal services cover a wide range of legal subject areas, including land use planning, real estate, construction, litigation, employment and labor, constitutional law, public finance, records and public meetings, contracts, administrative law, elections, and municipal finance.

### **Visitor Venues**

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

The Metropolitan Exposition Recreation Commission (MERC), established in 1987, provides citizen oversight for the visitor venues. Metro started managing the Portland's Centers for the Arts in 1990 when they were transferred to Metro from the City of Portland around the same time that the Oregon Convention Center opened. Management of Expo was transferred to Metro from Multnomah County in January 1994, with ownership of the facility transferred in July 1996. The seven-member MERC advises the General Manager and Metro's COO. The commissioners are appointed by Metro to serve four-year terms.

## **Oregon Zoo**

The Oregon Zoo provides important conservation learning opportunities to people of all ages. The zoo strives to motivate people to act on behalf of wildlife by offering opportunities for wildlife observation, discovery and engagement with the natural world. The zoo also contributes cutting edge science and research about species conservation and breeding. The zoo supports economic development as a tourist attraction and community asset. As the state's top paid attraction, the zoo draws more than 1.3 million visitors annually.

## **Parks and Nature**

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

## **Planning, Development and Research**

Planning, Development and Research delivers a broad range of transportation, land use, equitable development, mapping, data and research services that support Metro's desired outcomes in the region. The department's core work focuses on legally defined responsibilities and provides additional services to support equitable, prosperous and sustainable communities. As the region's Metropolitan Planning Organization (MPO), the department fulfills federal transportation planning and policy responsibilities under federal law. We guide land use decisions and steward the region's Urban Growth Boundary (UGB) according to Oregon State Law. The department's research section provides critical data, analysis, mapping, forecasting and modeling to support core department responsibilities, as well as to clients both within and outside Metro.

## **Housing**

The Housing department includes the Affordable Housing Bond program and the Supportive Housing Services program. The Affordable Housing Bond program originally aimed to create 3,900 affordable homes by funding property acquisition and development projects to create new affordable homes distributed across the region, but now forecasts to exceed this goal by 125% creating 5,600 affordable homes. The Supportive Housing Services program is a 10-year program which aims to connect 5,000 chronically homeless households with supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing and is on track to meet and exceed these benchmarks. Both programs provide funding to local jurisdictional partners for program implementation.

## **Waste Prevention and Environmental Services**

Waste Prevention and Environmental Services (WPES) department manages the region's solid waste in an effective, economical and environmentally sound manner, overseeing the operation of two Metro-owned regional solid waste transfer stations, operating two household hazardous waste facilities, a paint recycling program, providing regional illegal dumping clean-up, managing contracts for the transport and disposal of waste brought to the regional transfer stations and planning the Solid Waste Regional System Facility Plan. WPES also promotes sustainable management of resources through waste reduction initiatives, youth and adult education and volunteer opportunities, grants and demonstration projects.

## **Capital Asset Management**

Capital Asset Management (CAM) supports planning and management of more than \$600 million in capital assets throughout the agency. This department is tasked with agency sustainability, emergency planning, asset management, and construction project management. The department also manages the Metro Regional Center (MRC) building operations, which is Metro's headquarters location. CAM plays a crucial role in ensuring Metro's facilities are well-maintained, sustainable, and prepared for future challenges.

## **Communications**

Central Communications helps connect people to Metro services, opportunities and decisions by raising awareness and promoting opportunities to get involved, find resources and weigh in on decisions. Communications specialists manage shared communications channels and coordinate Metro-wide standards and strategies for media relations, marketing, community engagement, public opinion research, writing, brand and design. Team members also work to remove barriers by providing centralized tools and systems to advance accessibility, inclusion and language access across all of Metro's communications and activities.

# Organizational structure

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## Diversity, Equity, and Inclusion

Metro's Diversity, Equity and Inclusion (DEI) department seeks to address systemic inequities that impact our communities by providing strategic support to Metro staff, Metro Council and community partners to create an equitable region for all. Guided by the Council adopted Strategic Plan to Advance Racial Equity, Diversity, and Inclusion (SPAREDI), DEI builds partnerships to support Metro in hiring, retaining and promoting a diverse workforce, growing staff capacity to embed racial equity in policies and programs, developing sector based strategies to create career pathways for Black, Indigenous and people of color (BIPOC), women and underrepresented workers, investing in growing community based organizations that serve BIPOC communities and providing consultation and technical assistance on racial equity analysis, evaluation, and strategies. The Committee on Racial Equity (CORE) is supported by staff in DEI.

## Finance and Regulatory Services

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

## Human Resources

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

## Information Technology and Records Management

The Information Technology and Records Management (IT) Department provides critical services to Metro. It is responsible for managing and supporting all technology-related and records management functions. We provide dependable, secure, and innovative technology solutions that enhance the efficiency and effectiveness of our operations. Key responsibilities include infrastructure management, desktop support, application management, web development, project management, records management, and cybersecurity.

## METRO ADVISORY COMMITTEES

Metro's charter requires three advisory committees:

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

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

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

**Regional Waste Advisory Committee:** Made up of public and private regional waste stakeholders, the committee advises Metro on the management of the garbage and recycling system. In June 2024, Council expanded the scope and membership of the committee to focus on the 2030 Regional Waste Plan, regional investment priorities, compliance and planning with state law and other garbage and recycling matters that are a concern for Metro.

### **METRO OVERSIGHT COMMITTEES**

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

The **2018 Affordable Housing Bond Oversight Committee** requirement to be appointed by the Metro Council. The committee reviewed each implementing jurisdiction's plan for consistency with the program. It is now responsible for ongoing monitoring of outcomes throughout implementation, review of bond expenditures and provides an annual report to Metro Council. The committee meets at least quarterly, and meetings are open to the public.

The **Supportive Housing Services Regional Oversight Committee** is made of volunteers who provide independent and transparent oversight of the fund. The committee includes community members with diverse personal and professional experience and expertise, including people with experiences of housing instability and homelessness. The committee helps make sure the fund is fulfilling its goals, and makes annual reports and presentations to the Metro Council and the boards of commissioners of Clackamas, Multnomah and Washington counties regarding the program's challenges, successes and outcomes. The committee meets at least every three months through the life of the program.

There are many committees formed for various policy objectives. For more information and ways to participate on Metro's committees please visit:

<https://www.oregonmetro.gov/regional-leadership/metro-advisory-committees>





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

## Metro milestones

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- 1995
- New seven-member Metro Council, Executive Officer and Auditor take office under home rule charter.
  - Voters approve a \$135.6 million general obligation bond measure to acquire and protect open spaces, parks and streams.
  - 2040 Growth Concept and Future Vision adopted.
- 1996
- Transfer of ownership of the Multnomah County Parks and Portland Expo Center to Metro.
  - Voters approve \$28.8 million general obligation bond measure to fund construction of the Great Northwest Project at the Metro Washington Park Zoo.
  - Urban Growth Management Functional Plan adopted.
- 1997
- Open Spaces bond acquisition: 2,323 acres.
- 1998
- Metro Washington Park Zoo renamed the Oregon Zoo.
  - The Washington Park light rail station serving the Oregon Zoo opens.
  - Great Northwest Phase II opens at Oregon Zoo, including a new entrance designed with mountain goat exhibit, catering and restaurant facilities and new gift shop.
- 1999
- Open Spaces bond acquisition: 4,400 acres.
- 2000
- Voters approve charter amendment eliminating the Executive Officer position, establishing a regionally elected Council President and reducing council districts from seven to six.
  - Steller Cove opens at the Oregon Zoo, setting a new attendance record of 1.2 million visitors.
- 2001
- The reconstructed Expo Hall D opens, adding 72,000 feet of modern exhibit space, new meeting rooms and a full service commercial kitchen. Expo now offers 330,000 square feet of exhibition space and 3,000 parking spaces on a 60-acre campus.
  - Work on the Oregon Convention Center expansion project begins. The expansion will provide an additional 105,000 square feet of exhibit space, 35,000 square feet of ballroom space and 30,000 square feet of meeting room space.
- 2002
- Election of new Council President reflecting changes to the Charter adopted by the voters in November 2000.
- 2003
- On Jan. 6, 2003, a new regionally elected Council President absorbs or delegates the authorities and functions previously vested in the Executive Officer.
  - Work on the Oregon Convention Center expansion was completed, opening to the public in April 2003.
  - The first endangered California Condors arrive at the Oregon Zoo's Condor Creek Conservation Facility.
- 2004
- Oregon Zoo opens Eagle Canyon Exhibit and the Trillium Creek Family Farm, completing Phase IV of the Great Northwest Project.
- 2005
- Tusko, a 13,500-pound, 33-year-old male Asian elephant arrives to join Packy and Rama in the Oregon Zoo's bull elephant group.
- 2006
- Construction Excise Tax collections began on July 1, 2006.
  - Voters approve a \$227.4 million bond measure directing Metro to purchase natural areas, parks and streams.

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

## Metro milestones

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- 2014
- Condors of the Columbia exhibit opens at the Oregon Zoo.
  - Metro Council approves the Development and Financing Agreement on the planned Oregon Convention Center Headquarters Hotel.
  - The Oregon Convention Center achieves LEED Platinum Certification. It is the first convention center in the US to reach that level.
  - Metro implements the Unclaimed Burial Spaces strategy to clarify ownership, eliminate risks, improve customer service, and create available inventory in Metro’s historic cemeteries.
- 2015
- Elephant Lands opens, a major project of the voter-approved 2008 Oregon Zoo bond measure, dramatically increasing the elephant habitat from 1.5 to 6 acres. The LEED Gold facility features a 160,000-gallon pool, hilly corridors, shady areas, an expansive indoor space, and automatic feeders to promote natural behavior.
- 2016
- Metro’s AAA bond rating was reaffirmed and received \$30 million from the 200 Oregon Zoo voter-approved bond measure.
  - Metro Council adopted the Parks and Nature System Plan which lays out Metro’s mission and role, the state of the portfolio today, trends that will shape this work and a slate of strategies to guide the future of Metro’s park and natural areas system.
- 2017
- Metro received an Aa3 rating for its dedicated tax revenue bonds from Moody’s Investor Services. These bonds will be used for the OCC Hotel project.
- 2018
- Metro’s AAA bond rating was reaffirmed by Standard & Poor’s.
  - \$38.1 million of General Obligation Bonds were issued; \$10 million for the Oregon Zoo and \$28.1 million for the Natural Areas voter approved bond measures.
  - Metro issued \$13.3 million in full faith and credit bonds for renovations and repairs at the Metro Regional Center and Lone Fir Cemetery.
  - Metro received a \$5.9 million premium on the bond issuances in 2018.
  - Voters in the Metro region reapprove the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 16,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.
- 2019
- Metro’s AAA bond rating was reaffirmed by Standard & Poor’s and Moody’s rating agencies.
  - \$652.8 million of Affordable Housing Bonds were issued.
  - Metro voters approved a \$475 million measure to protect natural areas and connect people to nature.
- 2020
- Metro issued the first \$200 million in bonds related to the 2019 Natural Areas measure approved by voters in 2019.
  - In May 2020, voters approved the Supportive Housing Services measure.
  - Newell Creek Canyon Nature Park, a 236-acre forested park, opens to the public.
- 2021
- Metro started collecting Business and Personal Income Taxes to fund Supportive Housing Services.
  - Chehalem Ridge Nature Park, now Metro’s second-largest park at 1,260 acres, opens to the public.

- 2022  Housing Department created for the Affordable Housing Bond and Supportive Housing Services programs, these two programs were budgeted in Planning, Development and Research until FY 2022-23.
- 2023  Voters in the Metro region re-approve the five-year Parks and Natural Areas Local Option Levy. This levy is directed toward operating and maintaining regional parks and more than 18,000 acres of natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more.
- 2024  Voters in the Metro region approve Measure 26-244, a \$380 million general obligation bond for the Oregon Zoo that will include renovation or replacement of some of the zoo’s oldest animal areas, educational exhibits, visitor facilities and infrastructure.
- 2025  Metro anticipated issuance of first \$75 million in bonds related to the 2024 Zoo Bond approved by voters in 2024 and \$125 million in bonds related to the 2019 Natural Areas measure approved by voters in 2019.



# Budget summary

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## Budget environment

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

### Regional Economy

Metro has considered the ongoing impacts of how the pandemic changed the region throughout the budget and departments have applied a fiscally prudent financial policy that allows for flexibility while still pushing forward with Agency's Strategic Plan.

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

### Equity in Budgeting

Metro's approach to incorporating equity in budgeting is crucial for promoting fairness and inclusivity in financial planning and resource allocation. Metro is evolving a Budget Equity Tool which serves as a systematic and objective means of ensuring that budgetary decisions are not only economically sound but also socially just. By analyzing and addressing potential disparities in funding distribution, a Budget Equity Tool will help identify and rectify any disproportionate impact on different demographic groups or marginalized communities. This proactive approach will continue to foster transparency and accountability in the budgeting process, ultimately leading to a more equitable distribution of resources. The Budget Equity Tool will allow Metro to align financial strategies with the principles of social justice.

### Global labor assumptions

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

The Public Employee Retirement System (PERS) sets the employer contribution rate for a two-year period, with the current beginning on July 1, 2023. Employees at Metro are eligible for two different levels of PERS membership, either Tier 1/Tier 2 or OPSRP based on eligibility as of August 28, 2003. The employer contribution rate is different for the two memberships, however, for budgeting purposes, the Agency estimates and uses a single blended rate to determine annual contribution amounts. The blended rate used in the FY 2025-26 budget is 23.67 percent which is a 5.17 percent increase from the blended rate used in the FY 2023-24 budget.

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

### Global operating assumptions

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

### Unique operating assumptions

Each fund also has assumptions unique to its operations. Factors such as general, income and specialized taxes, federal and state grant funding, tonnage, or attendance-driven enterprise activity impact the funds differently. Interest earnings calculations are applied uniformly and have seen an increase due to rising rates. The visitor venues are more sensitive to wage increases, utility costs, food and beverage margins or per capita spending. Planning, Development and Research is experiencing constraints tied to costs and recovering those costs from federal grants. The unique assumptions are addressed in the individual forecasts.



### **Understanding the importance of the five-year forecasts**

The Agency directs staff to prepare a five-year forecast for the general fund and each major operating fund before departmental budgeting begins. The purpose of the forecasts is to produce a prospectus balanced budget and an estimated ending fund balance in all future years. This evaluation identifies vulnerabilities, highlights trends and provides a line of sight to help guide decision making. Metro evaluates each forecast to see if there are early warnings and any strategic decisions that have to be made. The five-year forecast keeps Metro focused on how decisions today set the path for future choices.

### **General Fund**

The General Fund accounts for Metro's primary governmental programs and support services and the Agency's Planning Development and Research department that includes land use, urban growth management, research, and environmental and transportation planning. The principal resources of the fund are charges for services, grants, property taxes, construction excise tax, and excise taxes on Metro's facilities and services levied in accordance with the Metro Code as well as interfund transfers from other departments that reimburse the general fund for services provided.

The General Fund has unique challenges due to its mix of enterprise, grant and general governance activities. The Agency prepares a comprehensive five-year forecast to identify potential headwinds and tailwinds facing the fund. The General Fund relies heavily on the financial health of the operating departments, which pay for central Agency functions through an internal cost allocation methodology. Financial constraints in those departments require the General Fund to review its expenses and adjust its budget accordingly.

The three main discretionary revenues for the General Fund are property tax (\$21.0 million), general excise tax (\$23.7 million) and interest earnings. Throughout the forecast period property taxes maintain their collection rate and continue to grow at a modest rate. Excise tax is established in Metro code and grows at the rate of the Consumer Price Index (CPI). Over the forecast period excise tax does grow slowly. The General Fund also includes the construction Excise Tax (CET), which is expected to only slightly increase over the forecast period. CET is a dedicated tax used to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. Unique to the General Fund is Metro's charter limitation, a limit on excise tax spending, adjusted annually for CPI. This limit includes spending of general excise tax and any portion of CET spent directly by Metro. CET granted to other agencies is considered pass through and does not fall under the charter limitation. The budget and the forecast years do not exceed the spending limit.

Within the General Fund, the work of the Planning, Development and Research department is intrinsically linked to the federal government. Changes to federal transportation funding or policy direction inevitably impact the department. However, the actual impact of any potential changes remains unpredictable. Ongoing federal formula funding for federally required transportation planning activities, including the Regional Transportation Plan and the Metropolitan Transportation Improvement Program, is expected to change but by how much is unknown. Regardless, revenues are not expected to keep pace with the rise in expenses necessary to run the programs. While new discretionary grant funding has increased in recent years, there is uncertainty at this time as to how the level of federal support for these competitive grant programs might change.

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

The MERC Fund continues to recover from the pandemic and the region's national reputation. Event-based revenue is expected to increase 4 percent year-over-year from FY 2024-25. Demand is expected to be slower than originally predicted, as Portland's reputation suffers. Transient Lodging Tax is expected to be flat and slow to increase in the coming years.

Revenues throughout the forecast reflect confirmed and likely bookings. Food and beverage margins are based on current performance and maintained throughout. Revenues and expenditures directly related to event activity rise and fall with bookings. Fixed costs, facility maintenance and capital improvements require operational support from public resources, primarily Transient Lodging Tax revenue and fund balance. Current projects include a detailed review to develop options for the future.

### **Oregon Zoo Operating Fund**

The zoo is expecting around 1.3 million visitors in FY 2025-26, a 2 percent increase above prior year. No increase in admission fees is planned for FY 2025-2026. Metro continues to support the Zoo by transferring all of the permanent tax rate (\$21.0 million) to support zoo operations.

## Budget environment

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### **Parks and Nature Operating Fund**

The Parks and Nature Operating Fund includes funding from the Parks and Natural Areas Local Option Levy, revenue from charges for services, and a transfer from the General Fund. In FY 2025-26, General Fund ongoing contributions are proposed to increase by close to \$800,000 to retain core Parks and Nature programming. Operating costs continue to climb due to personnel costs and an expanding portfolio of properties. Reserves are meeting financial policy goals, but the department is strategically looking at new permanent funding resources to address ongoing increases in expenditure at a rate higher than current revenue while implementing a significant cost reduction.

### **Solid Waste Revenue Fund**

The Metro Council sets fees to fund the current expenditures of the Solid Waste Revenue Fund, balancing the public's interest in its facilities with the financial impact to fee payers. Fees are expected to rise over the next five-year period, as waste system costs continue to have additional regional cost pressures (macro-economic implications on tonnage generation, pay equity goals and global inflationary factors), required investments, and resource support for sustainability and environmental policy as directed from the adopted Regional Waste Plan 2030. Council directed the Department to engage stakeholders about fees and continue to balance economic affordability for the region with the need for full cost recovery for station operations and program initiatives.

### **Supportive Housing Services Fund**

In May 2020 voters approved to fund supportive housing services through income tax on individuals and businesses earning above a specified amount. This tax is more volatile than any other tax that Metro collects and each year Metro produces a forecast on this tax revenue based on the most available and relevant data at that time. The majority of this tax is distributed to Clackamas, Multnomah and Washington counties, as a pass-through. The remainder of the resources pay for collection costs and administration of the program.

# Schedule of appropriations

	<b>Proposed Budget</b>
<b>GENERAL FUND</b>	
Council	\$14,286,113
Office of the Auditor	1,366,156
Office of Metro Attorney	4,628,266
Information Technology and Records Management	11,477,744
Communications	2,635,760
Finance and Regulatory Services	14,985,316
Diversity, Equity and Inclusion	2,878,220
Human Resources	7,377,341
Capital Asset Management	7,493,594
Planning, Development and Research	51,795,477
Housing	120,000
Special Appropriations	1,986,000
Non-Departmental	
Debt Service	2,755,010
Interfund Transfers	37,519,631
Contingency	34,549,517
<b>Total Appropriations</b>	<b>195,854,145</b>
Unappropriated Balance	23,258,314
<b>Total Fund Requirements</b>	<b>\$219,112,459</b>
<b>AFFORDABLE HOUSING FUND</b>	
Housing	\$157,076,674
Non-Departmental	
Interfund Transfers	1,400,206
Contingency	43,394,702
<b>Total Appropriations</b>	<b>201,871,582</b>
Unappropriated Balance	-
<b>Total Fund Requirements</b>	<b>\$201,871,582</b>
<b>CEMETERY PERPETUAL CARE FUND</b>	
Interfund Transfers	\$40,000
<b>Total Appropriations</b>	<b>40,000</b>
Unappropriated Balance	750,000
<b>Total Fund Requirements</b>	<b>\$790,000</b>
<b>COMMUNITY ENHANCEMENT FUND</b>	
Waste Prevention and Environmental Services	\$1,256,305
Non-Departmental	
Interfund Transfers	50,000
Contingency	714,057
<b>Total Appropriations</b>	<b>2,020,362</b>
Unappropriated Balance	-
<b>Total Fund Requirements</b>	<b>\$2,020,362</b>
<b>GENERAL ASSET MANAGEMENT FUND</b>	
Asset Management Program	\$15,332,089

# Schedule of appropriations

	<b>Proposed Budget</b>
Non-Departmental	
Interfund Transfers	102,500
Contingency	24,413,613
<b>Total Appropriations</b>	<b>39,848,202</b>
Unappropriated Balance	442,500
<b>Total Fund Requirements</b>	<b>\$40,290,702</b>
<b>GENERAL OBLIGATION DEBT SERVICE FUND</b>	
Non-Departmental	
Debt Service	\$95,971,317
<b>Total Appropriations</b>	<b>95,971,317</b>
<b>Total Fund Requirements</b>	<b>\$95,971,317</b>
<b>GENERAL REVENUE BOND FUND</b>	
Bond Account	
Debt Service	\$5,043,450
<b>Total Appropriations</b>	<b>5,043,450</b>
Unappropriated Balance	4,186,022
<b>Total Fund Requirements</b>	<b>\$9,229,472</b>
<b>MERC FUND</b>	
MERC	\$76,748,932
Non-Departmental	
Interfund Transfers	13,802,572
Contingency	15,271,703
<b>Total Appropriations</b>	<b>105,823,207</b>
<b>Total Fund Requirements</b>	<b>\$105,823,207</b>
<b>OREGON ZOO ASSET MANAGEMENT FUND</b>	
Visitor Venues - Oregon Zoo	\$15,130,000
Non-Departmental	
Interfund Transfers	-
<b>Total Appropriations</b>	<b>15,130,000</b>
<b>Total Fund Requirements</b>	<b>\$15,130,000</b>
<b>OREGON ZOO OPERATING FUND</b>	
Visitor Venues - Oregon Zoo	\$48,064,567
Non-Departmental	
Interfund Transfers	12,675,696
Contingency	14,827,646
<b>Total Appropriations</b>	<b>75,567,909</b>
<b>Total Fund Requirements</b>	<b>\$75,567,909</b>
<b>PARKS AND NATURE BOND FUND</b>	
Parks and Nature	\$72,956,867
Non-Departmental	
Interfund Transfers	4,621,518
Contingency	15,000,000

# Schedule of appropriations

	<b>Proposed Budget</b>
<b>Total Appropriations</b>	<b>92,578,385</b>
Unappropriated Balance	110,401,615
<b>Total Fund Requirements</b>	<b>\$202,980,000</b>
<b>PARKS AND NATURE OPERATING FUND</b>	
Parks and Nature	\$28,566,161
Non-Departmental	
Interfund Transfers	6,703,782
Contingency	5,259,946
<b>Total Appropriations</b>	<b>40,529,889</b>
Unappropriated Balance	357,000
<b>Total Fund Requirements</b>	<b>\$40,886,889</b>
<b>RISK MANAGEMENT</b>	
Finance and Regulatory Services	\$6,598,801
Non-Departmental	
Contingency	822,039
<b>Total Appropriations</b>	<b>7,420,840</b>
Unappropriated Balance	150,000
<b>Total Fund Requirements</b>	<b>\$7,570,840</b>
<b>SMITH AND BYBEE WETLANDS FUND</b>	
Parks and Nature	\$500,000
Non-Departmental	
Interfund Transfers	-
Contingency	100,000
<b>Total Appropriations</b>	<b>600,000</b>
Unappropriated Balance	185,000
<b>Total Fund Requirements</b>	<b>\$785,000</b>
<b>SOLID WASTE FUND</b>	
Waste Prevention and Environmental Services	\$125,891,741
Non-Departmental	
Debt Service	-
Interfund Transfers	22,046,792
Contingency	18,150,100
<b>Total Appropriations</b>	<b>166,088,633</b>
Unappropriated Balance	11,301,076
<b>Total Fund Requirements</b>	<b>\$177,389,709</b>
<b>SUPPORTIVE HOUSING SERVICES FUND</b>	
Housing	\$506,449,717
Non-Departmental	
Interfund Transfers	4,951,245
Contingency	78,760,197
<b>Total Appropriations</b>	<b>590,161,159</b>
<b>Total Fund Requirements</b>	<b>\$590,161,159</b>

# Schedule of appropriations

	<b>Proposed Budget</b>
<b>ZOO BOND 24</b>	
Visitor Venues - Oregon Zoo	\$25,119,501
Non-Departmental	
Interfund Transfers	2,034,175
Contingency	3,637,979
<b>Total Appropriations</b>	<b>30,791,655</b>
Unappropriated Balance	38,817,488
<b>Total Fund Requirements</b>	<b>\$69,609,143</b>
<b>Total Appropriations</b>	<b>\$1,665,340,735</b>
<b>Total Unappropriated Balance</b>	<b>189,849,015</b>
<b>TOTAL BUDGET</b>	<b>\$1,855,189,750</b>

# Property tax calculations

## Permanent tax rate levy calculation

FY 2024-25 Assessed Value	\$223,240,232,649
Assessed Value Increase: Within 3% Statutory allowable	6,697,206,979
<b>ESTIMATED FY 2025-26 ASSESSED VALUE</b>	<b>\$229,937,439,628</b>
Tax Rate=	\$0.0966 /\$1000
<b>FY 2025-26 TAX RATE LEVY</b> (estimated assessed value x tax rate)	\$22,211,956
Less: Loss due to Measure 5 compression @ 1.80%	(399,815)
Estimated uncollectable @ 5.5%	(1,199,668)
<b>ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED</b>	<b>\$20,612,473</b>
Previously levied taxes estimated to be received	\$392,000
<b>ESTIMATED TOTAL TAXES TO BE RECEIVED</b>	<b>\$21,004,473</b>

## Local option rate levy calculation

FY 2024-25 Assessed Value	\$230,699,240,462
Assessed Value Increase: Within 3% Statutory allowable	6,920,977,214
<b>ESTIMATED FY 2025-26 ASSESSED VALUE</b>	<b>\$237,620,217,676</b>
Tax Rate=	\$0.0960 /\$1000
<b>FY 2025-26 TAX RATE LEVY</b> (estimated assessed value x tax rate)	\$22,811,540
Less: Loss due to Measure 5 compression @ 12%	(2,737,385)
Estimated uncollectable @ 5.5%	(1,104,079)
<b>ESTIMATED CURRENT YEAR TAXES TO BE RECEIVED</b>	<b>\$18,970,076</b>
Previously levied taxes estimated to be received	\$238,000
<b>ESTIMATED TOTAL TAXES TO BE RECEIVED</b>	<b>\$19,208,076</b>

# Property tax calculations

## General obligation bond debt service tax levy calculation

### FY 2025-26 REQUIREMENTS

Natural Areas (2012A Series)	\$3,347,402
Natural Areas (2018 Series)	2,572,500
Natural Areas (2020A Series)	3,526,179
Natural Areas (2020B Series)	3,260,100
Natural Areas (2025 Series) - estimate for new debt issuance	24,095,818
Zoo Infrastructure (2012A Series)	1,802,448
Zoo Infrastructure (2018 Series)	1,337,750
Zoo Infrastructure (2025 Series) - estimate for new debt issuance	14,457,491
Affordable Housing (2019 Series)	41,571,629
<b>TOTAL REQUIREMENTS</b>	<b>\$95,971,317</b>
Sources available for cash flow:	
Fund balance	\$6,610,000
Previously levied taxes estimated to be received	700,000
Interest earned, FY 2025-26	750,000
<b>Total non-tax sources available in FY 2025-26</b>	<b>8,060,000</b>
Tax resources required to balance	87,911,317
Levy (assume 94.5% collectable rate)	93,027,848
Estimated FY 2025-26 Assessed Value	229,937,439,628
Levy rate per \$1,000 of assessed value	0.4046
On \$100,000 of assessed property value	40.46
<b>FY 2025-26 GO DEBT TAX LEVY AMOUNT</b>	<b>\$93,027,848</b>

## Property tax rates history

Fiscal Year	Permanent Rate	Local Option Levy Rate	General Obligation Bond Levy Rate	Total Rate
FY 2016-17	\$0.0966	\$0.0960	\$0.2056	\$0.3982
FY 2017-18	\$0.0966	\$0.0960	\$0.2163	\$0.4089
FY 2018-19	\$0.0966	\$0.0960	\$0.2802	\$0.4728
FY 2019-20	\$0.0966	\$0.0960	\$0.4703	\$0.6629
FY 2020-21	\$0.0966	\$0.0960	\$0.3974	\$0.5900
FY 2021-22	\$0.0966	\$0.0960	\$0.3774	\$0.5700
FY 2022-23	\$0.0966	\$0.0960	\$0.3893	\$0.5819
FY 2023-24	\$0.0966	\$0.0960	\$0.3984	\$0.5910
FY 2024-25	\$0.0966	\$0.0960	\$0.3876	\$0.5902
FY 2025-26	\$0.0966	\$0.0960	\$0.4046	\$0.5972



## Budget summary by year

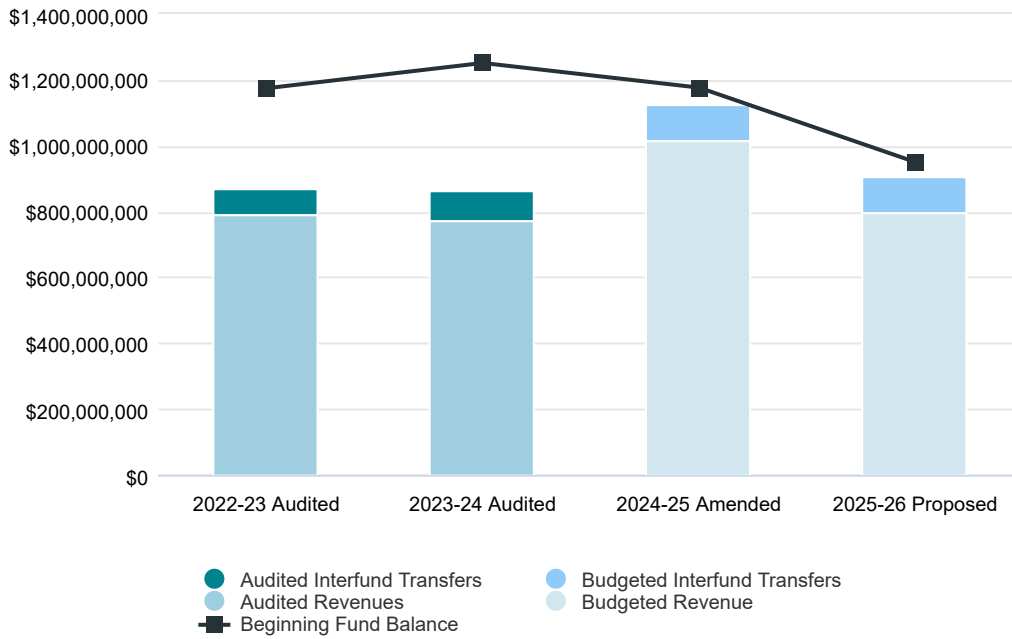
### Budget Summary by Year

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	Change from FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$ 1,174,363,377	\$ 1,251,232,998	\$ 1,176,360,797	\$ 950,086,099	\$ -	-	(19.24%)
<b>Current Revenues</b>							
Personal Income Tax	190,593,493	191,670,975	187,250,000	180,828,849	-	-	(3.43%)
Business Income Tax	156,450,869	143,465,045	187,250,000	147,950,876	-	-	(20.99%)
Excise Tax	20,439,429	20,121,244	21,933,000	23,716,000	-	-	8.13%
Construction Excise Tax	3,598,048	3,782,940	3,848,000	3,783,000	-	-	(1.69%)
Real Property Taxes	113,147,011	120,208,696	122,596,036	128,823,866	-	-	5.08%
Other Tax Revenues	60,039	53,353	67,000	67,000	-	-	0.00%
Interest Earnings	16,430,461	31,160,975	8,802,253	16,309,940	-	-	85.29%
Grants	22,096,737	17,390,167	19,075,067	24,451,745	-	-	28.19%
Local Government Shared Revenues	22,993,348	23,165,533	25,942,130	24,108,061	-	-	(7.07%)
Contributions from Governments	1,932,395	4,726,963	6,170,270	5,026,272	-	-	(18.54%)
Licenses and Permits	587,155	556,105	590,000	580,000	-	-	(1.69%)
Charges for Services	189,949,587	209,327,680	220,257,556	232,970,501	-	-	5.77%
Contributions from Private Sources	3,624,840	4,936,099	4,904,109	4,338,899	-	-	(11.53%)
Internal Charges for Services	1,205,481	1,300,357	1,813,959	1,577,325	-	-	(13.05%)
Miscellaneous Revenue	4,944,591	4,156,989	3,633,899	4,623,200	-	-	27.22%
Other Financing Sources	64,500	41,901	-	-	-	-	-
Bond Proceeds	40,873,920	-	200,000,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	<b>788,991,905</b>	<b>776,065,021</b>	<b>1,014,133,279</b>	<b>799,155,534</b>	<b>-</b>	<b>-</b>	<b>(21.20%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	308,876	1,490,674	2,446,291	2,171,965	-	-	(11.21%)
Interfund Reimbursements	37,905,623	46,719,700	54,983,556	61,768,572	-	-	12.34%
Interfund Loans	438,590	504,983	-	-	-	-	-
Fund Equity Transfers	41,813,241	37,793,643	52,985,543	42,007,580	-	-	(20.72%)
<b>Subtotal Interfund Transfers</b>	<b>80,466,330</b>	<b>86,509,000</b>	<b>110,415,390</b>	<b>105,948,117</b>	<b>-</b>	<b>-</b>	<b>(4.05%)</b>
<b>TOTAL RESOURCES</b>	<b>\$ 2,043,821,611</b>	<b>\$ 2,113,807,019</b>	<b>\$ 2,300,909,466</b>	<b>\$ 1,855,189,750</b>	<b>\$ -</b>	<b>-</b>	<b>(19.37%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$ 137,185,947	\$ 162,094,380	\$ 197,730,564	\$ 207,479,517	\$ -	-	4.93%
Materials and Services	422,070,427	578,452,565	961,622,881	916,837,071	-	-	(4.66%)
Capital Outlay	14,609,483	40,167,636	69,935,631	76,404,754	-	-	9.25%
Debt Service	138,256,427	90,123,206	92,662,993	103,769,777	-	-	11.99%
<b>Subtotal Current Expenditures</b>	<b>712,122,284</b>	<b>870,837,787</b>	<b>1,321,952,069</b>	<b>1,304,491,119</b>	<b>-</b>	<b>-</b>	<b>(1.32%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	308,876	1,490,674	2,446,291	2,171,965	-	-	(11.21%)
Interfund Reimbursements	37,905,623	46,719,700	54,983,556	61,768,572	-	-	12.34%
Fund Equity Transfers	41,813,241	37,793,643	52,985,543	42,007,580	-	-	(20.72%)
Interfund Loans	438,590	504,983	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>80,466,330</b>	<b>86,509,000</b>	<b>110,415,390</b>	<b>105,948,117</b>	<b>-</b>	<b>-</b>	<b>(4.05%)</b>
Contingency	-	-	477,180,182	254,901,499	-	-	(46.58%)
Unappropriated Fund Balance	1,251,232,996	1,156,460,232	391,361,825	189,849,015	-	-	(51.49%)
<b>Subtotal Contingency/Ending Balance</b>	<b>1,251,232,996</b>	<b>1,156,460,232</b>	<b>868,542,007</b>	<b>444,750,514</b>	<b>-</b>	<b>-</b>	<b>(48.79%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$ 2,043,821,611</b>	<b>\$ 2,113,807,018</b>	<b>\$ 2,300,909,466</b>	<b>\$ 1,855,189,750</b>	<b>\$ -</b>	<b>-</b>	<b>(19.37%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>1,102.10</b>	<b>1,153.45</b>	<b>1,181.30</b>	<b>1,128.15</b>	<b>-</b>	<b>-</b>	<b>(4.50%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(53.15)</b>

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

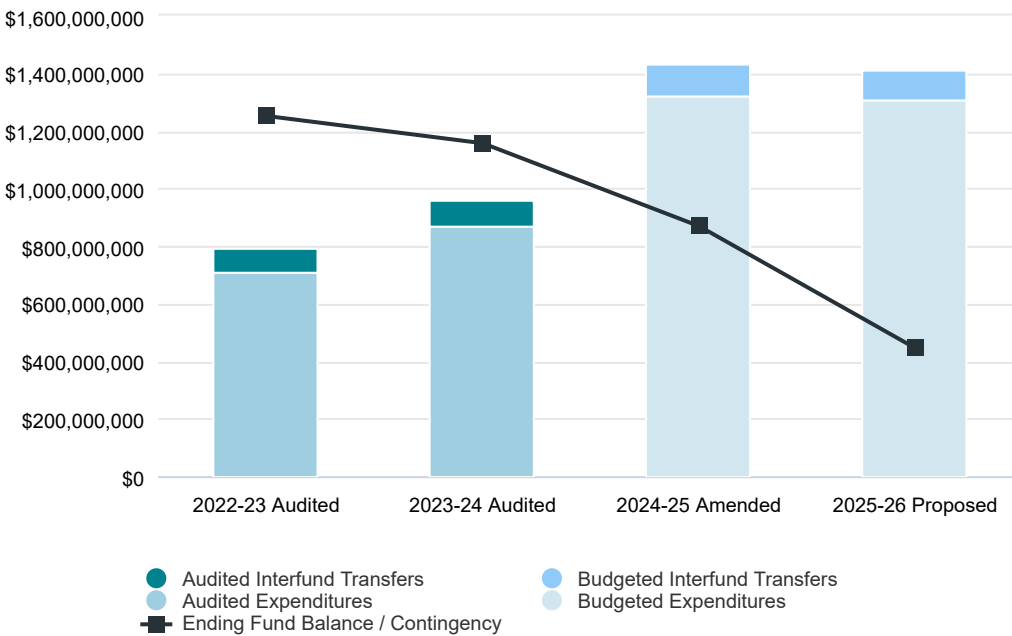
# Budget summary by year

## Revenues and fund balance



FY 2024-25 includes \$200 million in bond proceeds for the 2019 Parks and Nature Bond and the 2024 Zoo Bond that were sold in spring of 2025.

## Expenditures and fund balance



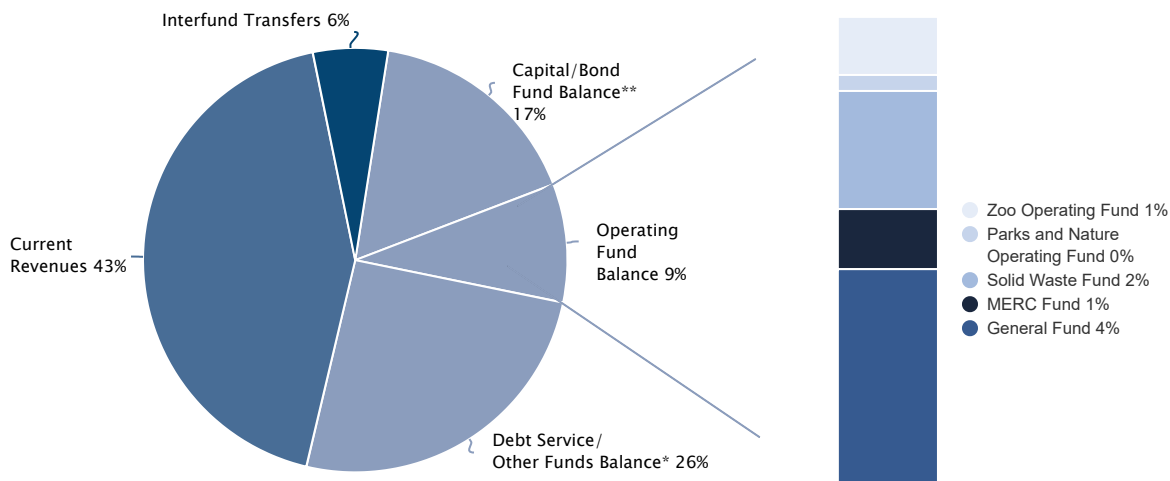
FY 2024-25 and FY 2025-26 expenditures include forecasted pass-through of Supportive Housing Services (SHS) tax revenue.

FY 2025-26 AHB anticipates most of the funding distributed, resulting in a reduction of ending fund balance to zero.

## WHERE THE MONEY COMES FROM

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

### FY 2025-26 Total resources



\*Includes the Affordable Housing Fund and the Supportive Housing Services beginning fund balance.

\*\*Includes the Parks and Nature Bond Fund beginning fund balance.

**Total resources \$1,855,189,750**

## BEGINNING FUND BALANCE

Metro’s beginning fund balance constitutes 51 percent of its total resources.

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

The General Fund’s \$77.3 million beginning fund balance accounts for 8 percent of the total beginning balances (4% of total resources) and is a combination of externally restricted grant funds and other internally identified balances. The internally identified balances include amounts restricted for construction excise tax, reserved for future debt service, and funds designated for operating needs in the current year or for future uses. In addition, as part of its financial policies, the Council also directed that undesignated balances be maintained for contingency, available for any lawful purpose in the event of sudden and unforeseen revenue drops or unplanned expenditures. For FY 2025-26 about \$24.1 million of the General Fund’s beginning fund balance is not restricted or committed.

# Where the money comes from

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## **CURRENT REVENUES**

Current revenues account for 43 percent of Metro's total resources. The major elements of current revenues and the percentage of total current revenues they represent include the following:

### **Income tax – 41 percent**

Metro expects to receive \$328.8 million in income tax revenues in FY 2025-26. This revenue consists of two separate taxes: a 1 percent personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1 percent business income tax on net income for businesses with gross receipts above \$5.0 million. Both taxes became effective January 1, 2021.

### **Enterprise revenues – 29 percent**

Enterprise activities are expected to generate \$233.1 million in current revenues in FY 2025-26. Metro's largest enterprise activity is solid waste disposal, generating \$133.9 million, which comes from fees charged on solid waste deposited at Metro's transfer stations or several other designated solid waste facilities. This is approximately a 6.6 percent increase from FY 2024-25. FY 2025-26 tonnage forecasts estimate an increase in solid waste generation while Metro's waste system expenses continue to climb. This environment results in the overall increase in enterprise revenue for the Solid Waste Revenue Fund to cover operational costs. The various fees charged within Metro's solid waste system, including fees based on tonnage, are discussed in the Solid Waste Revenue Fund summary later in this document.

The Visitor Venues (OCC, Portland's and Expo) together expect to produce \$60.1 million in enterprise revenues, about 5.6 percent more than the prior year. Enterprise revenues are the largest revenue source and consist of all charges related to event rentals and food and beverage sales. At OCC, enterprise revenues are 63.2 percent of current revenues, and are driven by convention bookings and regional events. At Portland's, enterprise revenues make up 84 percent of current revenues, and include commercial rentals, ticket sales and rentals to resident companies and local non-profits. Expo also relies on enterprise revenues, which generate 83.6 percent of current revenues. These revenues are from consumer public shows, trade shows, parking, and special feature events.

The Oregon Zoo is showing an enterprise revenue increase of about 4.7 percent that includes admissions fees, membership revenues, food and beverage sales, and other fees, rentals, and sales. The budget assumes attendance of 1.3 million in FY 2025-26.

The Parks and Nature department charges for various services including parking at some of the park and boat ramp sites, golf fees, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$6.9 million.

### **Property taxes – 16 percent**

Metro expects to receive \$128.8 million in property tax revenues in FY 2025-26. This includes current year tax receipts of \$21.0 million which are collected in the General Fund but transferred to the Zoo to support operations; \$88.6 million related to debt service levies for general obligation bond issues for the Oregon Zoo Infrastructure and Animal Welfare and Natural Areas programs and on Affordable Housing bonds (see Debt Schedules, section G for additional detail); and \$19.2 million from the local option levy for natural areas operations, which was extended by voters for a third five-year period through FY 2027-28.

### **Intergovernmental revenues – 4 percent**

Metro receives revenue from both state and local agencies. Among these are transient lodging tax receipts from Multnomah County, funds from the City of Portland to support the Portland's, state marine fuel tax revenues and a portion of the recreational vehicle registration fees passed through Multnomah County from the State of Oregon to support the regional parks. It also receives an allocation from the Visitor Facilities Trust Account (VFTA) created as a cooperative agreement between Metro, Multnomah County, the City of Portland and the hotel and car rental industries to cooperatively support and market various visitor facilities and amenities in the region. Transient Lodging Tax receipts are projected to be \$19.9 million in FY 2025-26.

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

# Where the money comes from

## Excise taxes – 3 percent

Excise tax is recorded as revenue in the General Fund. It is the General Fund’s largest discretionary revenue source and is used to support General Fund activities as well as agency-wide priorities such as capital investments, planning, parks and venue activities.

The Metro excise tax is levied as a flat-rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$23.7 million in FY 2025-26. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index.

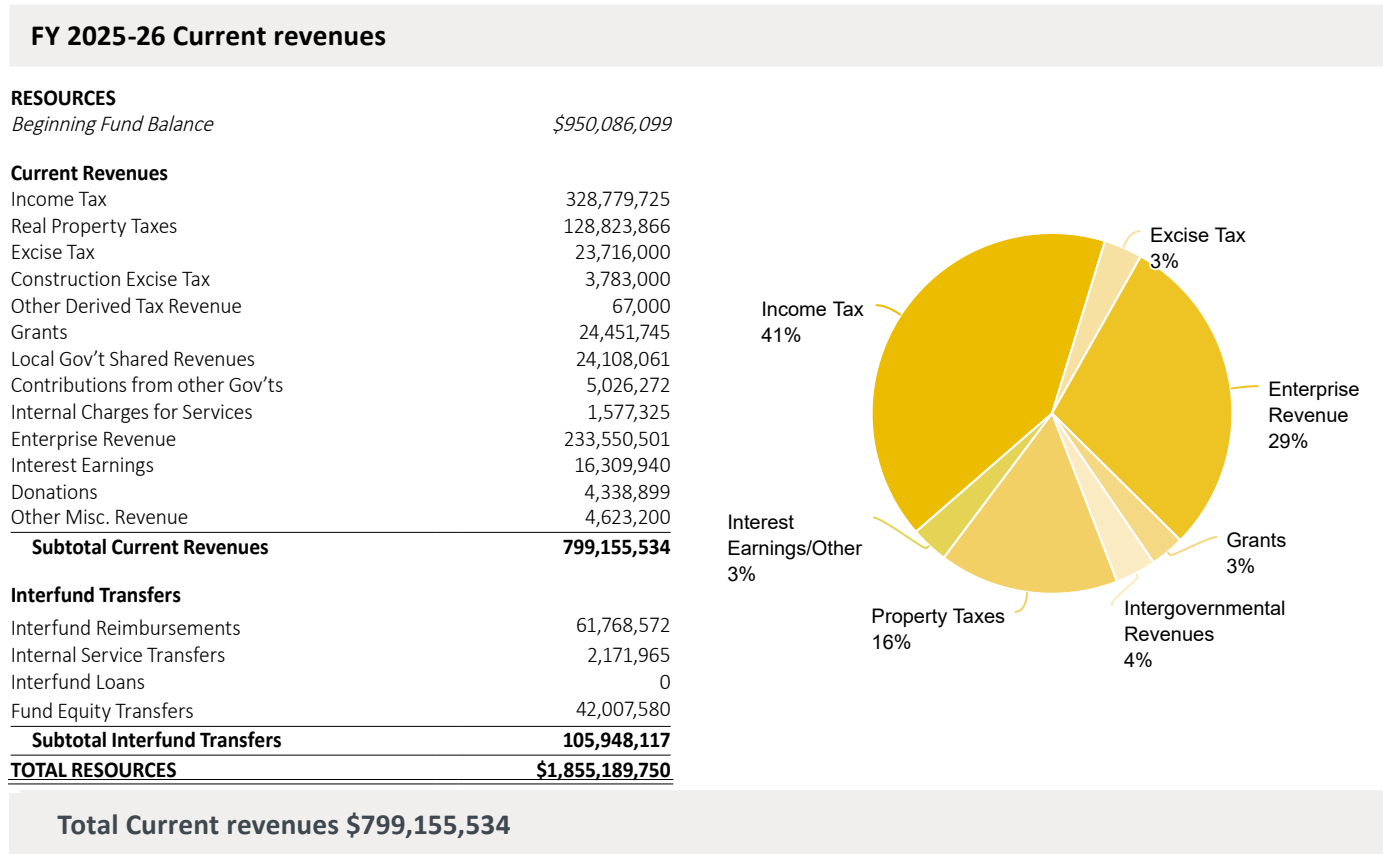
In 2006 Metro also enacted a construction excise tax to fund land use planning projects to make land ready for development throughout the region. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region to provide funding for planning of future expansion areas, future urban reserves and planning that enables redevelopment of centers, corridors and employment areas within the existing Urban Growth Boundary. In 2018 the Council issued an ordinance to make CET a permanent source of revenue for the General Fund. The tax is expected to generate \$3.8 million in FY 2025-26.

## Grants – 3 percent

Grants are anticipated to provide \$24.5 million. The primary planning functions of the agency—Planning, Development and Research Department—receive approximately \$21.6 million in grant funds. These functions rely on federal, state and local grants to fund most of the transportation planning and modeling programs. Metro also receives grants for projects planned at regional parks and natural areas and the Oregon Zoo, and periodically for projects at MERC venues. Non-planning grant funds are project specific and will vary from year to year.

## Other miscellaneous revenues/interest earnings – 3 percent

In FY 2025-26 other revenues include \$4.6 million in contributions from private sources and \$16.3 million in projected interest earnings, with a large portion of interest earnings coming from the Affordable Housing bond issuance in May 2019 and the Parks and Nature Bond approved by voters in 2019 and issued in April 2020.



## Where the money comes from

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### **INTERFUND TRANSFERS**

The remaining total resources comes from interfund transfers. Metro budgets its resources in separate and distinct funds. Transfers between funds pay for internal services provided directly by one department to another or indirectly on a cost-share basis as determined through the indirect cost allocation plan. Interfund reimbursements (indirect services) and internal service transfers (direct services) total \$63.9 million in FY 2025-26. The transfer classification also includes \$42.0 million in fund equity transfers (revenue sharing between funds). This includes transfers such as discretionary revenues from the General Fund to provide for Oregon Zoo and Parks and Nature operations and transfers to assist in capital development and renewal and replacement of General Fund assets.

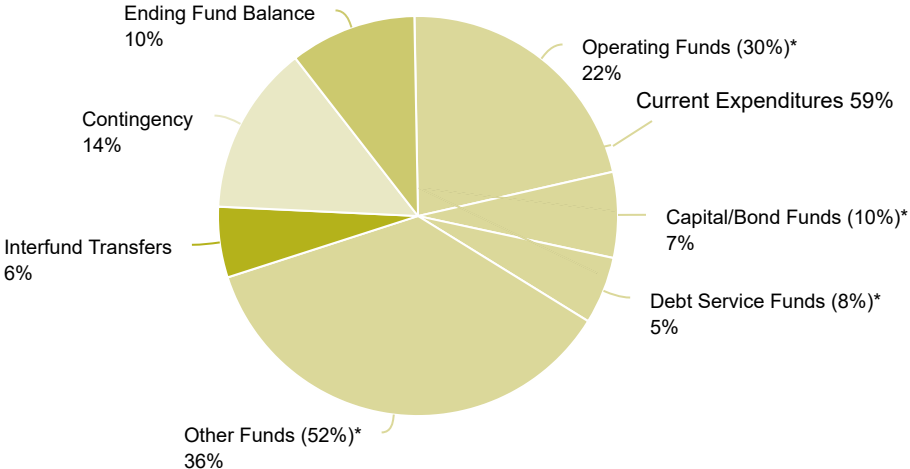
# Where the money goes

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

Metro’s total current expenditures are allocated for the specific programs and functions described in the Organizational Summary section contained in the body of this budget document. About 30.1 percent of current expenditures support the operations of Metro facilities such as the Oregon Zoo, OCC, Expo, Portland’5, regional park facilities and solid waste disposal facilities, as well as programs such as waste reduction, recycling information and regional transportation and growth management planning. Another 51.552 percent is allocated for specific requirements, which is predominantly related to housing activity, but also includes cemetery perpetual care, risk management, community enhancement and the Smith and Bybee Wetlands. About 7.78 percent is dedicated to debt service on outstanding general obligation, revenue and full faith and credit bonds. And the remaining 9.910 percent is allocated for capital outlay and improvements to various facilities and acquisition of new natural areas.

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

## FY 2025-26 Total requirements



NOTE: the percentages in parentheses are the percent of current expenditures.

## Total requirements \$1,855,189,750

### CURRENT EXPENDITURES

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

## Where the money goes

---

### **Personnel services – 16 percent**

Metro plans to spend approximately \$207.5 million for salaries and wages and related expenditures for its employees in FY 2025-26. Personnel services include employee-related benefit costs such as health and welfare and pension contributions. Fringe benefits are about 59.3 percent of salaries and wages and 37.2 percent of total personnel services costs. For a more detailed discussion of fringe benefits refer to the appendix “Fringe benefit rate calculation.” A 10-year comparison of salaries, wages and benefits is provided later in this section.

The FY 2025-26 budget includes 1128.15 full-time equivalent positions, a reduction of (53.15) FTE from the prior year. “FTE” means regular, benefit-eligible full or part-time positions. While temporary, seasonal and event-related labor costs are reflected in the total personnel services expenditures, these employees are not considered FTE. A discussion of staff levels is provided later in this section.

### **Materials and services – 70 percent**

Metro plans to spend approximately \$916.8 million on materials and services in FY 2025-26. Metro budgeted for distributions totaling \$671 million in FY 2025-26 to local jurisdictions for land acquisition, acquisition and rehabilitation of existing residential properties, and new construction of affordable housing. The Supporting Housing Services program, passed by voters in May 2020, budgeted to disburse \$484 million for payments to other jurisdictions implementing programs and the related tax collection costs. The Parks and Nature Bond that was approved by Oregon voters in 2019 is anticipated to spend \$17 million in materials and services in support of payments to other jurisdictions and community grants. Planning, Development and Research budgeted \$13.5 million in passthrough grants supporting transportation and system planning. Other significant materials and services expenditures include \$54.4 million for solid waste transfer station operations contracts and the transport and disposal of solid waste to the Columbia Ridge Landfill in Gilliam County. In addition, materials and services at the Visitor Venues (OCC, Expo and Portland’5), which account for spending necessary to operate and market the facilities, are estimated to be \$44.5 million for FY 2025-26.

### **Capital outlay – 6 percent**

Approximately \$76.4 million is budgeted for capital expenditures. These funds provide for land acquisitions and major capital improvement projects at various facilities. The largest uses of capital funds are for capital expenditures related to the Oregon Zoo, which has a budget of \$34 million (including \$19 million from the new 2024 Zoo Bond). The Natural Areas program follows closely with \$25.9 million from the Parks and Nature Bond Fund. Other capital improvements are allocated to Visitor Venues, totaling \$2.7 million, Solid Waste totaling \$8.6 million and General Asset Management totaling \$4.5 million. Capital expenditures include purchases of land and equipment, improvements to facilities and other capital related expenditures. Funded projects costing \$100,000 or more are included in Metro’s capital improvement plan, which is updated and adopted annually and can be viewed in the Capital Improvement Plan section of this document.

### **Debt service - 8 percent**

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

### **INTERFUND TRANSFERS**

Metro budgets its resources in separate and distinct funds. Transfers between funds are made to pay for the cost of services provided in one fund for the benefit of another (e.g., payroll, fleet, etc.) or to share resources between funds. Interfund transfers in FY 2025-26 total \$105.9 million. Interfund transfers appear as both a resource to the receiving fund and a requirement for the transferring fund in the budget. An explanation of all transfers is provided in the appendices.

### **CONTINGENCY**

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



**FY 2025-26 Current expenditures by budget category**

**REQUIREMENTS**

**Current Expenditures**

Personnel Services	\$207,479,517
Materials and Services	916,837,071
Capital Outlay	76,404,754
Debt Service	103,769,777

**Subtotal Current Expenditures** **1,304,491,119**

**Interfund Transfers**

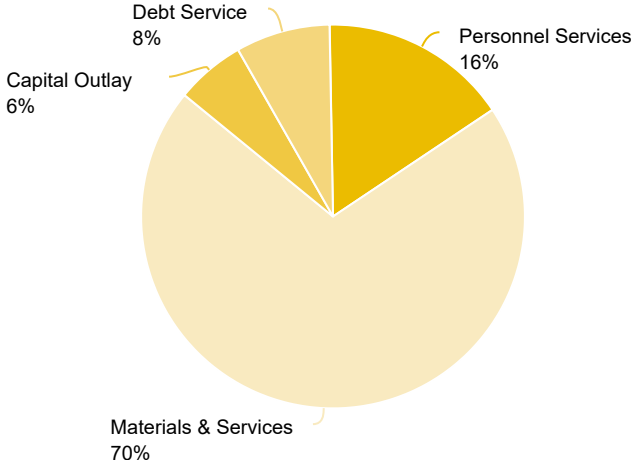
Internal Service Transfers	2,171,965
Interfund Reimbursements	61,768,572
Fund Equity Transfers	42,007,580

**Subtotal Interfund Transfers** **105,948,117**

Contingency 254,901,499

Ending Fund Balance 189,849,015

**TOTAL REQUIREMENTS** **\$1,855,189,750**



**Total current expenditures \$1,304,491,119**

# Fund summary highlights

## FY 2025-26 Fund Summary by Category

	Operating Funds	Capital / Bond Funds	Debt Service Funds	Other Funds	Total
<b>RESOURCES</b>					
Beginning Fund Balance	\$167,405,571	\$309,509,086	\$10,770,814	\$462,400,628	\$950,086,099
<b>Current Revenues</b>					
Income Tax	-	-	-	328,779,725	328,779,725
Excise Tax	23,716,000	-	-	-	23,716,000
Construction Excise Tax	3,783,000	-	-	-	3,783,000
Real Property Taxes	40,212,549	-	88,611,317	-	128,823,866
Other Tax Revenues	-	67,000	-	-	67,000
Interest Earnings	4,827,844	6,150,000	775,208	4,556,888	16,309,940
Grants	22,721,745	1,730,000	-	-	24,451,745
Local Government Shared Revenues	20,712,311	-	3,395,750	-	24,108,061
Contributions from Governments	5,026,272	-	-	-	5,026,272
Licenses and Permits	580,000	-	-	-	580,000
Charges for Services	231,899,639	-	-	1,070,862	232,970,501
Contributions from Private Sources	3,938,899	400,000	-	-	4,338,899
Internal Charges for Services	1,577,325	-	-	-	1,577,325
Miscellaneous Revenue	4,523,200	-	-	100,000	4,623,200
<b>Subtotal Current Revenues</b>	<b>363,518,784</b>	<b>8,347,000</b>	<b>92,782,275</b>	<b>334,507,475</b>	<b>799,155,534</b>
<b>Interfund Transfers</b>					
Internal Service Transfers	2,171,965	-	-	-	2,171,965
Interfund Reimbursements	56,427,732	-	-	5,340,840	61,768,572
Interfund Loans	-	-	-	-	-
Fund Equity Transfers	29,256,121	10,153,759	1,647,700	950,000	42,007,580
<b>Subtotal Interfund Transfers</b>	<b>87,855,818</b>	<b>10,153,759</b>	<b>1,647,700</b>	<b>6,290,840</b>	<b>105,948,117</b>
<b>TOTAL RESOURCES</b>	<b>\$618,780,173</b>	<b>\$328,009,845</b>	<b>\$105,200,789</b>	<b>\$803,198,943</b>	<b>\$1,855,189,750</b>
<b>REQUIREMENTS</b>					
<b>Current Expenditures</b>					
Personnel Services	\$187,862,950	\$10,667,472	\$-	\$8,949,095	\$207,479,517
Materials and Services	200,354,428	53,550,241	-	662,932,402	916,837,071
Capital Outlay	12,084,010	64,320,744	-	-	76,404,754
Debt Service	2,755,010	-	101,014,767	-	103,769,777
<b>Subtotal Current Expenditures</b>	<b>403,056,398</b>	<b>128,538,457</b>	<b>101,014,767</b>	<b>671,881,497</b>	<b>1,304,491,119</b>
<b>Interfund Transfers</b>					
Internal Service Transfers	666,250	1,455,715	-	50,000	2,171,965
Interfund Reimbursements	50,114,643	5,302,478	-	6,351,451	61,768,572
Fund Equity Transfers	41,967,580	-	-	40,000	42,007,580
Interfund Loans	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>92,748,473</b>	<b>6,758,193</b>	<b>-</b>	<b>6,441,451</b>	<b>105,948,117</b>
Contingency	88,058,912	43,051,592	-	123,790,995	254,901,499
Unappropriated Fund Balance	34,916,390	149,661,603	4,186,022	1,085,000	189,849,015
<b>Subtotal Contingency/Ending Balance</b>	<b>122,975,302</b>	<b>192,713,195</b>	<b>4,186,022</b>	<b>124,875,995</b>	<b>444,750,514</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$618,780,173</b>	<b>\$328,009,845</b>	<b>\$105,200,789</b>	<b>\$803,198,943</b>	<b>\$1,855,189,750</b>
<b>Full-Time Equivalents (FTE)</b>	<b>1,022.70</b>	<b>56.75</b>	<b>0.00</b>	<b>48.70</b>	<b>1,128.15</b>

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

### Operating funds

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

- Property taxes reflect Metro’s permanent operating rate of \$0.0966/\$1,000 of assessed value; and the local option levy rate of \$0.0960/\$1,000 of assessed value. FY 2025-26 is the third year of the third five-year local option levy approved for renewal approved by voters in 2022. Both levies assume a 3 percent increase in assessed value and a 94.5 percent collectible rate.
- Local government revenues include the Transient Lodging Tax (TLT) collected by Multnomah County to support operations of OCC and Portland’s and capital funding for OCC and Expo, and the Visitor Facilities Trust Account (VFTA) allocations to OCC and Portland’s.
- Enterprise revenues include a 5.6 percent increase at the Venues, an 4.7 percent increase at the Oregon Zoo and a 6.6 percent increase in solid waste revenues.
- Personnel services costs increased by 4.9 percent. This smaller increase compared to prior years is a net impact of wage and fringe benefit cost escalations and Metro budget reduction decisions. In aggregate, FY 2025-26 will have less positions than the prior year. A detailed chart of FTE changes is provided later in this section.
- Contingencies are replenished following Council approved financial policies.

### Capital/bond funds

The capital/bond funds include the General Asset Management Fund, Oregon Zoo Asset Management Fund, Natural Areas Fund, Zoo Bond 24 and Parks and Nature Bond Fund.

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

The Natural Areas Fund, Parks and Nature Bond Fund and Zoo Bond 24 are funded through the sale of general obligation bonds following voter authorization in 2006, 2019 and 2024, respectively.

Significant project expenditures in FY 2025-26 include:

- \$15 million for Front Entry Plaza / Polar Plaza funded by the 2024 Zoo Bond
- \$4.7 million for Marine Drive Trail and \$2.5 million for Lone Fir Memorial funded by the Natural Areas Bond
- \$3 million for Children’s Museum Property Acquisition at Oregon Zoo
- \$1 million for Integrated Door Access Controls & Door Replacement at OCC
- \$900 thousand for ERP Stage II project

### Debt service funds

The debt service funds include the General Revenue Bond Fund and the General Obligation Bond Debt Service Fund.

### Other funds

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

Significant FY 2025-26 revenues include:

- \$328.8 million in business and personal income tax revenue

Significant FY 2025-26 expenditures include:

- \$484 million in payments to other governmental agencies for the implementation of the supportive housing services program, related tax collection, and program administration and oversight
- \$155 million in payments to local jurisdictional partners to support affordable housing production

## Salaries, wages and benefits

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Over the 5-year period authorized FTE has risen by approximately 161 FTE comparing FY 2025-26 to FY 2020-21; one of the hardest hit years for FTE loss during the pandemic. Growth since then includes the bringing back positions and restructuring at the Agency to meet organizational goals.

We have also seen increases from the Parks and Nature and Zoo bond funded programs as well as programs funded by the Parks and Natural Areas Local Option Levy. The Housing department to support the work of the Affordable Housing and Supporting Housing Services programs has grown greatly to address the growing need in the region.

Other increases over time have been due to reclassifying temporary staff that were being used on a consistent basis, to regular positions, and including all regular part-time, non-event driven positions in FTE. These changes have impacted the number of FTE without a significant change in operations. The positions are a combination of limited duration and regular status. Council approves the addition of each FTE.

Salaries are a reflection of authorized FTE and are adjusted based on cost of living, step increase or merit awards and other collective bargaining factors. Metro has eight collective bargaining units. AFSCME 3580 and LIUNA 483, the two largest collective bargaining units representing approximately 63 percent of all regular positions and 93 percent of represented, regular positions. AFSCME 3580 has an agreement in place through June 30, 2025. LIUNA 483's current agreement ends June 30, 2027. LIUNA 483 represents all temporary and seasonal employees at the Oregon Zoo and for the Parks Operations team. For the FY 2025-26 budget, the cost of living adjustment for represented regular employees ranges from 2 percent to 4 percent, depending on the agreement. Represented employees are also eligible for step increases based on longevity as determined by each collective bargaining agreement. Non-represented employees moved to a step based pay system in FY 2023-24 and are expected to receive a cost of living increase estimated at 3.0 percent in FY 2025-26. Metro's salary plan remains competitive in the market although there may be slight adjustments to salary ranges for specific classifications.

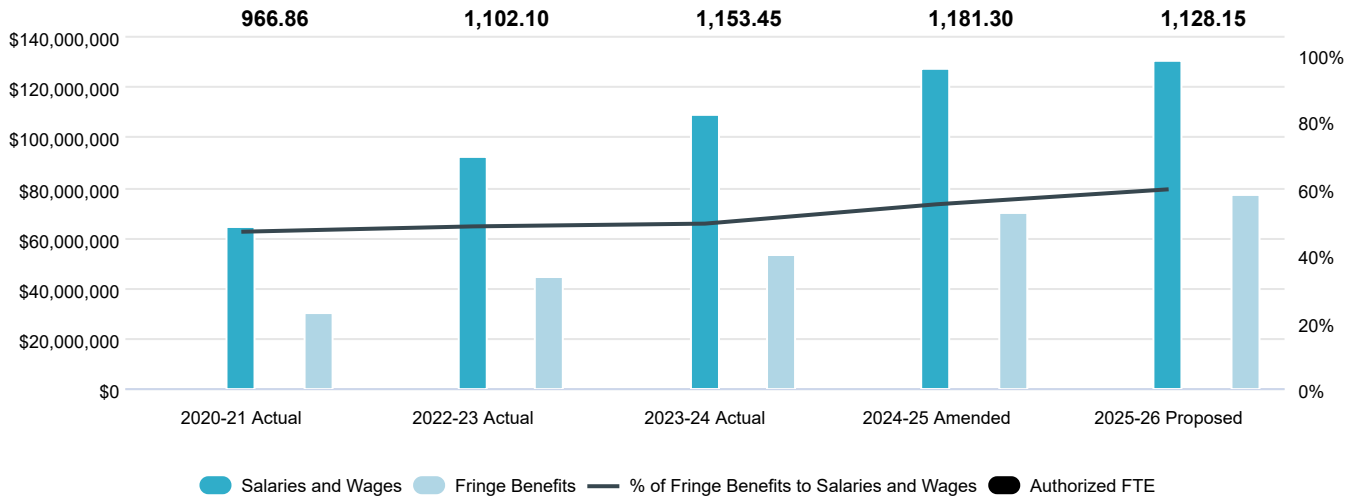
Fringe benefits include components such as payroll taxes, pension contributions, and health and welfare premiums. Overall costs are driven primarily by two factors: pension contributions and health and welfare premiums. Effective July 1, 2025, the PERS rate increased from an average 18.5 to 23.7 percent of total salary. This rate is set for a two-year period. Metro issued limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System (PERS) in 2005. Therefore, departments are charged 3.4 percent of salaries to pay for debt service on the PERS pension bonds.

The PERS rate is divided into two components – the employer rate and the employee contribution. The employer rate is determined through actuarial studies performed every two years. As of July 1, 2021, Metro began paying the 6 percent pick-up rate for almost all Metro employees. Based on some collective bargaining agreements, there are some employees that continue to pay the 6 percent PERS employee contribution.

Metro provides medical, dental and vision coverage on behalf of its employees. Metro picks up a set percentage amount of the premium based on an employee's health and welfare elections, with the employee paying the remaining portion. All regular eligible employees receive a 92 percent employer share and 8 percent employee share. The FY 2025-26 budget assumes only minimal increases in health care premiums effective upon renewal in January. Actual costs will depend on provider proposals, which are reviewed by the agency's Joint Labor Management Committee on health care, and the enrollment choices made by Metro employees.

The Appendices section of this document provides more discussion on fringe benefit components. Reference the graph on the next page for a summarization of the Total FTE, Personnel Costs and the increasing percentage of fringe compared to salary.

## FY 2025-26 Comparison of salaries and wages

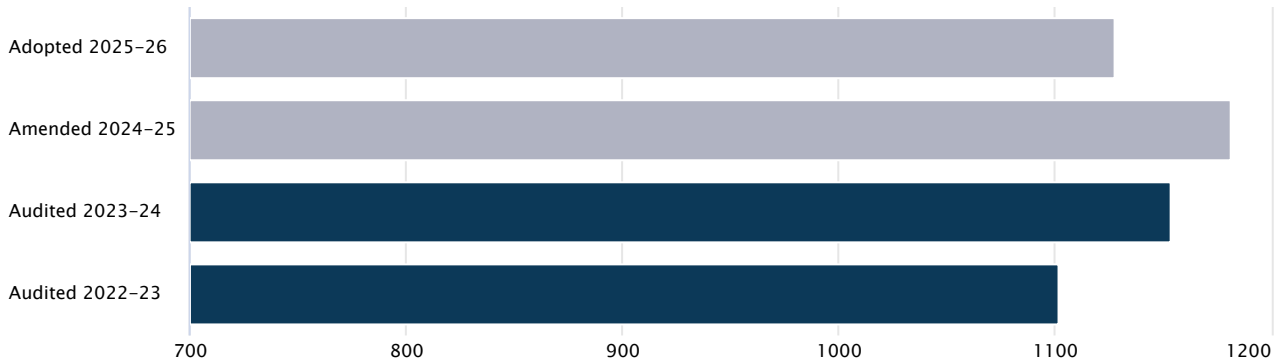


# Staff levels

Metro calculates staff positions using Full-Time Equivalent (FTE), where one FTE equals 2,080 work hours annually. An FTE may be one full-time employee or multiple part-time employees sharing that workload. Variable Hour Employees (VHE), seasonal, and MERC event-related positions are excluded from FTE counts.

The graph below shows the timeline of total FTE at Metro since FY 2022-23, identified by department.

## Historic staffing levels - overall



## Historic Staffing Levels by service

Total Agency	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Change from FY 2024-25	Change from FY 2022-23
Capital Asset Management	28.40	37.40	36.40	32.40	(4.00)	4.00
Communications	36.20	39.20	15.20	11.60	(3.60)	(24.60)
Council	41.20	44.00	49.00	45.50	(3.50)	4.30
Diversity, Equity and Inclusion	11.00	11.00	11.00	9.00	(2.00)	(2.00)
Finance and Regulatory Services	73.60	77.80	82.80	79.80	(3.00)	6.20
Housing	22.50	41.40	46.35	45.70	(0.65)	23.20
Human Resources	32.00	33.00	34.00	32.00	(2.00)	-
Information Technology and Records Management	34.00	38.00	41.00	41.00	-	7.00
Office of Metro Attorney	17.00	17.00	17.00	17.00	-	-
Office of the Auditor	7.00	7.00	7.00	7.00	-	-
Oregon Zoo	192.35	192.85	202.60	210.60	8.00	18.25
Parks and Nature	138.50	139.30	142.70	122.90	(19.80)	(15.60)
Planning, Development and Research Department	76.00	81.10	90.15	88.80	(1.35)	12.80
Waste Prevention and Environmental Services	195.25	191.90	202.30	205.30	3.00	10.05
Visitor Venues	197.10	202.50	203.80	170.80	(33.00)	(26.30)
Non-Departmental	-	-	-	8.75	8.75	8.75
<b>TOTAL BUDGET</b>	<b>1,102.10</b>	<b>1,153.45</b>	<b>1,181.30</b>	<b>1,128.15</b>	<b>(53.15)</b>	<b>26.05</b>
* Housing FTE were within Planning, Development and Research until FY 2022-2023; Diversity, Equity and Inclusion FTE were within Council until FY 2022-23						
Visitor Venues	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Change from FY 2024-25	Change from FY 2022-23
Expo Center	16.80	16.80	18.10	13.05	(5.05)	(3.75)
MERC Administration	-	-	-	-	-	-
Oregon Convention Center	113.30	113.75	113.75	97.80	(15.95)	(15.50)
Portland's 5 Centers for the Arts	67.00	71.95	71.95	59.95	(12.00)	(7.05)
<b>Total Visitor Venue FTE</b>	<b>197.10</b>	<b>202.50</b>	<b>203.80</b>	<b>170.80</b>	<b>(33.00)</b>	<b>(26.30)</b>

### Staffing changes for FY 2025-26

The FY 2025-26 budget includes a net reduction of 53.15 FTE, a 4.5 percent reduction from the FY 2025-26 amended budget.

Internal departments had an overall reduction of 9.35 FTE. A summary of the impacts for each department are;

- Capital Asset Management reduces total 4 FTE; 2.0 FTE in the Construction Project Management Office (CPMO) and 2.0 in MRC Campus Operations that support security; adjusting total FTE to 32.4
- Communications reduces 3.6 FTE as the department pivots to find opportunity for efficiency with departments; adjusting total FTE to 11.6
- Council reduces 3.5 FTE; 4.0 FTE transferred to Non-Departmental for the ERP project, 1.0 FTE LD expires at the end of FY 2024-25 added for Reimagining Policing, 1.0 FTE reduced for internal project management including supervision of Hatfield Fellows, 1.0 FTE LD extended two years for Partnership and Community Investment, Administrative Hub reorganization including 1.0 FTE Manager II reclassified to Manager I and addition of 0.5 FTE LD Administrative Assistant, Net neutral change to Expo Futures project staffing by reduction of 1.0 FTE Policy Advisor III and addition of 1.0 Senior Program Analyst, addition of 1.0 FTE LD supporting safety and emergency preparedness, and 1.0 FTE supporting mid-term funding strategies in GAPD; adjusting total FTE to 45.5.
- Diversity, Equity and Inclusion reduces 2.0 FTE; supporting administration and internal program management; adjusting total FTE to 9.0.
- Finance and Regulation Services reduces 3.0 FTE; 2 FTE in Revenue and Analytics division and 1 FTE Financial Analyst in Financial Planning; adjusting total FTE to 79.8.
- Human Resources net reduction is 2.0 FTE; Reorganization to Classification & Compensation and reduction to Recruitment eliminating 1.0 FTE Manager and 1.0 FTE Program Specialist; adjusting total FTE to 32.0.
- Non-Departmental net increase is 8.75 FTE; 4.0 FTE transferred from Council, adds 3.25 FTE and 1.5 FTE LD to support the ERP software conversion project; adjusting total FTE to 8.75.
- Information Technology and Records Management, Office of the Auditor and Office of Metro Attorney had no FTE change.

External Departments were mixed on reduction or additions to their overall FTE count resulting in a reduction of 43.8. Summary of impacts are below;

- Housing adjusts 0.65 FTE time between Affordable Housing Bond Fund, Supportive Housing Services Fund and Planning, Development and Research in General Fund; adjusting total FTE to 45.7.
- Oregon Zoo adds 8 FTE; increase of 2.5 FTE and 1.5 FTE LD to Zoo Operations for animal care and 4 FTE supporting work on the new Zoo Bond; adjusting total FTE to 210.60.
- Parks and Nature reduces 19.8 FTE through restructuring and significant operational changes in the department; adjusting total FTE to 122.90.
- Planning, Research and Development net reduction is 1.35 FTE; transfer of 0.65 FTE time from Housing, Reduction of 1.0 FTE of Research Center Director and 1.0 FTE Senior Transportation Planner; adjusting total FTE to 88.8.
- Waste Prevention and Environmental Services adds 3.0 FTE to support the system facilities plan work; adjusting the total FTE to 205.3
- Visitor Venues reduces 33 FTE through restructuring and adjustment of operations to balance revenues to expenditures;
  - Oregon Convention Center reduces 15.95 FTE adjusting total FTE to 97.8.
  - Portland5's reduces 12.0 FTE adjusting total FTE to 59.95
  - Portland Expo Center reduces 5.05 adjusting total FTE to 13.05

## Staff levels

The table below shows the impacts by department and a complete four-year FTE history detail is provided in the Appendices.

### Full-Time equivalent changes by organizational unit

	FY 2025-26 Changes							FY 2025-26 Proposed FTE
	FY 2024-25 Amended FTE	Other Transferred Positions	Eliminated LD Positions*	Eliminated Regular Positions	New LD Positions	New Regular Positions**	Total FTE Change	
Capital Asset Management	36.40			(4.00)			(4.00)	32.40
Communications	15.20			(3.60)			(3.60)	11.60
Council	49.00	(4.00)	(1.00)	(2.00)	1.50	2.00	(3.50)	45.50
Diversity, Equity and Inclusion	11.00			(2.00)			(2.00)	9.00
Finance and Regulatory Services	82.80			(3.00)			(3.00)	79.80
Housing	46.35	(0.65)					(0.65)	45.70
Human Resources	34.00			(2.00)			(2.00)	32.00
Information Technology and Records Management	41.00						0.00	41.00
Office of Metro Attorney	17.00						0.00	17.00
Office of the Auditor	7.00						0.00	7.00
Oregon Zoo	202.60				1.50	6.50	8.00	210.60
Parks and Nature	142.70		(2.00)	(18.00)		0.20	(19.80)	122.90
Planning, Development and Research	90.15	0.65		(2.00)			(1.35)	88.80
Waste Prevention and Environmental Services	202.30					3.00	3.00	205.30
Visitor Venues	203.80			(33.00)			(33.00)	170.80
Non-Departmental	0.00	4.00			1.50	3.25	8.75	8.75
<b>TOTAL</b>	<b>1,181.30</b>	<b>-</b>	<b>(3.00)</b>	<b>(69.60)</b>	<b>4.50</b>	<b>14.95</b>	<b>(53.15)</b>	<b>1,128.15</b>

\*Includes positions converted to regular status

\*\*Includes positions converted from limited duration







# Organizational Summary

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# Organizational summary

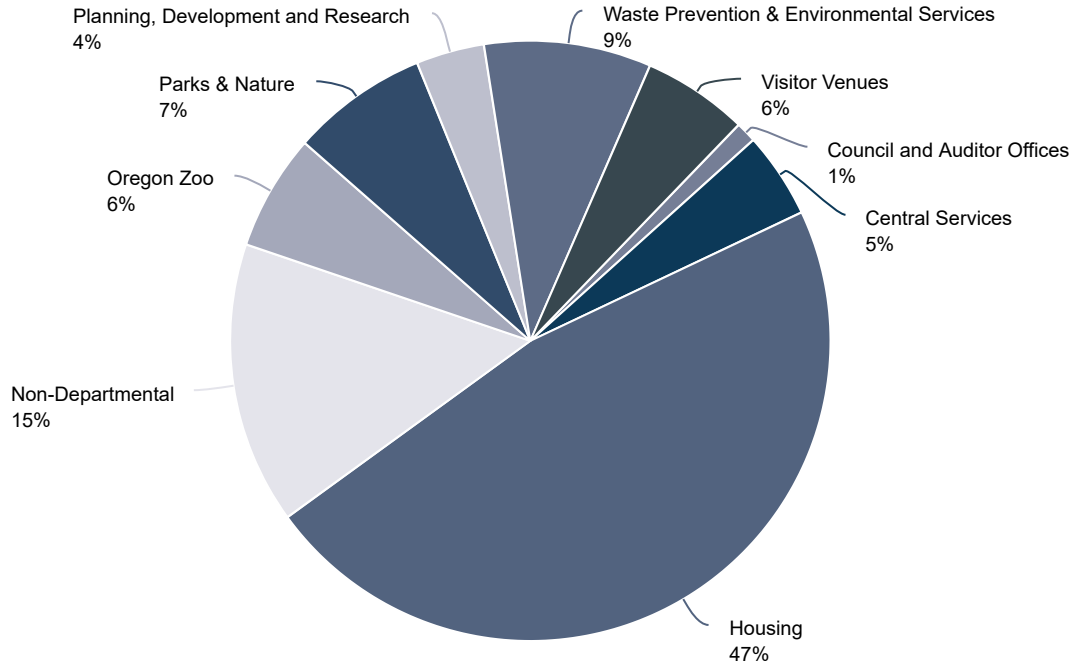
## Organizational Summary

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$137,185,947	\$162,094,380	\$197,730,564	\$207,479,517	\$-	\$-	4.93%
Materials and Services	\$422,070,427	578,452,565	961,622,881	916,837,071	-	-	(4.66%)
Capital Outlay	\$14,609,483	40,167,636	69,935,631	76,404,754	-	-	9.25%
Debt Service	\$138,256,427	90,123,206	92,662,993	103,769,777	-	-	11.99%
Internal Service Transfers	\$308,876	1,490,674	2,446,291	2,171,965	-	-	(11.21%)
Interfund Reimbursements	\$37,905,623	46,719,700	54,983,556	61,768,572	-	-	12.34%
Fund Equity Transfers	\$41,813,241	37,793,643	52,985,543	42,007,580	-	-	(20.72%)
Interfund Loans	\$438,590	504,983	-	-	-	-	-
<b>TOTAL</b>	<b>\$792,588,614</b>	<b>\$957,346,786</b>	<b>\$1,432,367,459</b>	<b>\$1,410,439,236</b>	<b>\$-</b>	<b>\$-</b>	<b>(1.53%)</b>
<b>BUDGET BY ORGANIZATION</b>							
Capital Asset Management	\$7,950,450	\$10,465,975	\$14,027,674	\$12,075,294	\$	\$	(13.92%)
Communications	4,742,145	6,068,253	3,149,172	2,635,760	-	-	(16.30%)
Council **	7,978,943	10,467,044	13,551,086	14,286,113	-	-	5.42%
Diversity, Equity and Inclusion **	1,992,850	2,283,494	3,155,512	2,878,220	-	-	(8.79%)
Finance and Regulatory Services	13,286,600	15,919,723	20,572,014	21,759,117	-	-	5.77%
Housing **	256,406,919	400,767,650	729,786,869	663,646,391	-	-	(9.06%)
Human Resources	5,499,888	6,230,280	7,274,015	7,377,341	-	-	1.42%
Information Technology and Records Management	7,712,527	8,365,264	12,838,297	13,996,009	-	-	9.02%
Non-Departmental	213,916,754	172,190,868	201,131,593	214,240,549	-	-	6.52%
Office of Metro Attorney	3,501,787	3,857,878	4,275,293	4,628,266	-	-	8.26%
Office of the Auditor	957,206	1,076,664	1,293,729	1,366,156	-	-	5.60%
Oregon Zoo	38,302,535	40,582,569	70,364,318	88,314,068	-	-	25.51%
Parks and Nature	42,440,177	66,840,385	95,265,498	104,147,747	-	-	9.32%
Planning, Development and Research Department	22,426,371	24,617,374	43,839,906	51,795,477	-	-	18.15%
Visitor Venues - Expo Center	5,101,993	6,189,260	8,578,997	5,895,945	-	-	(31.27%)
Visitor Venues - Oregon Convention Center	42,101,394	50,994,402	53,301,570	50,364,971	-	-	(5.51%)
Visitor Venues - Portland's Centers for the Arts	18,140,572	24,609,164	29,630,094	23,883,766	-	-	(19.39%)
Waste Prevention and Environmental Services	100,129,503	105,820,538	120,331,822	127,148,046	-	-	5.66%
<b>TOTAL</b>	<b>\$792,588,614</b>	<b>\$957,346,786</b>	<b>\$1,432,367,459</b>	<b>\$1,410,439,236</b>	<b>\$-</b>	<b>\$-</b>	<b>(1.53%)</b>
Contingency	\$-	\$-	\$477,180,182	\$254,901,499	\$	\$	(46.58%)
Unappropriated Fund Balance	1,251,232,996	1,156,460,232	391,361,825	189,849,015	-	-	(51.49%)
<b>TOTAL BUDGET</b>	<b>\$2,043,821,611</b>	<b>\$2,113,807,017</b>	<b>\$2,300,909,466</b>	<b>\$1,855,189,750</b>	<b>\$-</b>	<b>\$-</b>	<b>(19.37%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>1,102.10</b>	<b>1,153.45</b>	<b>1,181.30</b>	<b>1,128.15</b>	<b>0.00</b>	<b>0.00</b>	<b>(4.50%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(53.15)</b>

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

\*\*Research Center budget in Planning, Development and Research (PDR) starting FY 2021-22; Housing removed from PDR in FY 2022-23; Diversity, Equity and Inclusion removed from Council in FY 2022-23

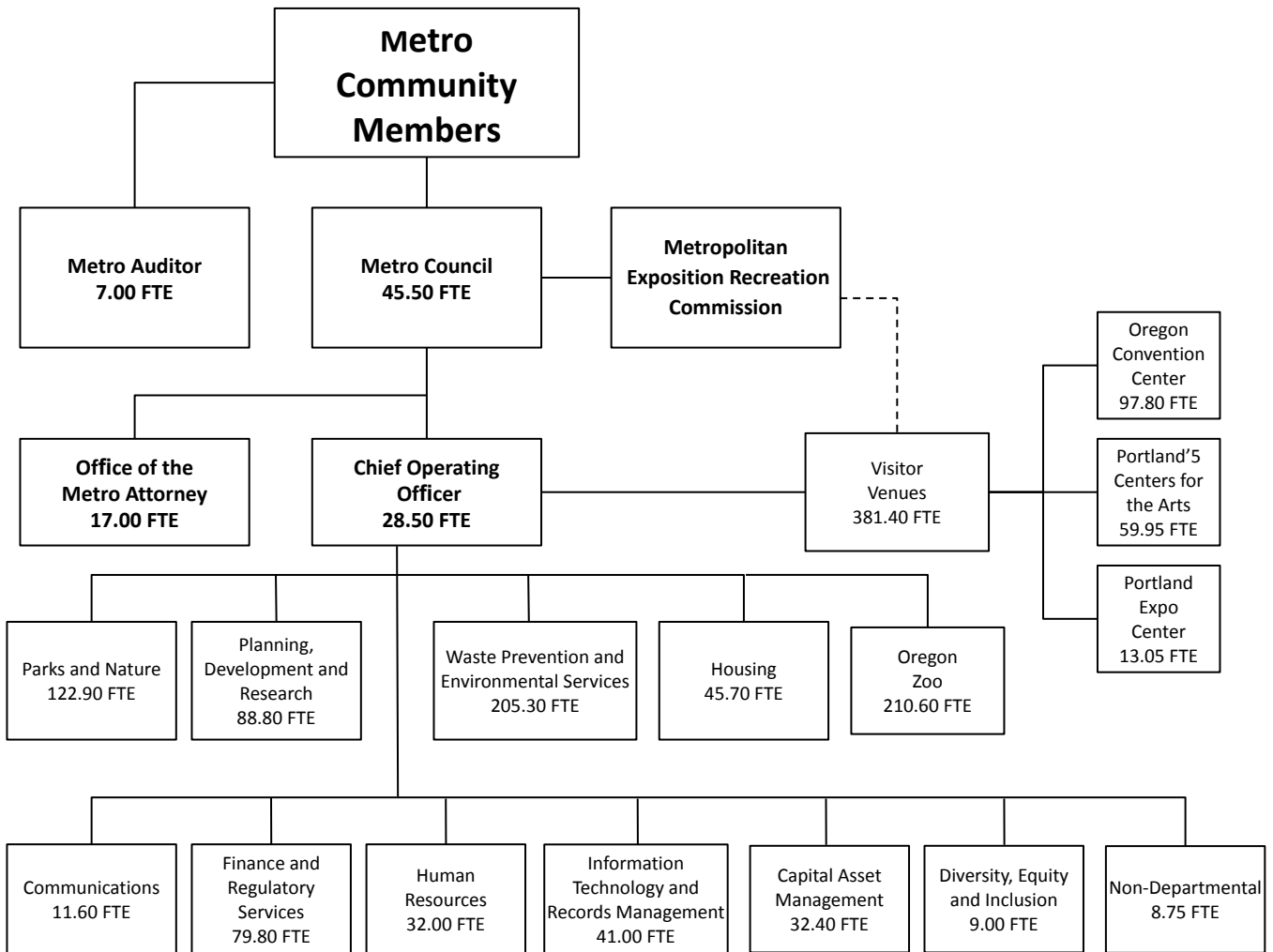
# Organizational summary



Total expenditures \$1,410,439,236

# Organizational summary

## Organizational chart



**FY 2025-26 Total FTE – 1128.15**

Metro Council and Office of the Chief Operating Officer .....D-6  
Metro Auditor .....D-13

# Metro Council and Office of the Chief Operating Officer

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

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$6,424,188	\$8,049,907	\$10,235,178	\$10,013,824	\$0	\$0	(2.16%)
Materials and Services	1,554,754	2,417,137	3,315,908	4,272,289	-	-	28.84%
<b>TOTAL</b>	<b>\$7,978,943</b>	<b>\$10,467,044</b>	<b>\$13,551,086</b>	<b>\$14,286,113</b>	<b>\$0</b>	<b>\$0</b>	<b>5.42%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$7,978,943	\$10,467,044	\$13,551,086	\$14,286,113	\$	\$	5.42%
General Asset Management Fund	\$0	\$0	\$0	-	-	-	0.00%
<b>TOTAL</b>	<b>\$7,978,943</b>	<b>\$10,467,044</b>	<b>\$13,551,086</b>	<b>\$14,286,113</b>	<b>\$0</b>	<b>\$0</b>	<b>5.42%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>41.20</b>	<b>44.00</b>	<b>49.00</b>	<b>45.50</b>	<b>0.00</b>	<b>0.00</b>	<b>(7.14%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(3.50)</b>

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



# Metro Council and Office of the Chief Operating Officer

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## DEPARTMENT OVERVIEW

Council department is exclusively funded with General Fund and includes three divisions highlighted below.

### **Metro Council**

The Metro Council provides regional governance and leadership by fulfilling Metro's mission of crossing city limits and county lines on issues of metropolitan concern. As the governing body of Metro, the Council develops long range plans for existing and future Metro activities and assures the financial integrity of the agency. The Metro Council is supported by 13.0 FTE and 3 interns organized into three cross-functional teams: legislative advisors, district advisors and policy advisors. These divisions support the Councilors as individuals as well as the Council as a whole in its role as a legislative body. Total cost (appropriations budget): \$3.6 million

### **Office of the Chief Operating Officer**

The Office of the Chief Operating Officer (COO) leads staff across the agency in implementing the Council's policy directives, goals and objectives. The COO, Deputy COOs (DCOOs) and General Manager of Visitor Venues enforce Metro policies, provide day-to-day management of Metro's resources, programs, enterprise businesses, facilities and workforce, and prepare the proposed budget for Council consideration. The office also manages a variety of strategic, complex projects and programs ranging from employee communications to supporting a region-wide reform process for future housing and supportive housing services work. 17.0 FTE currently report into the Office of the Chief Operating Officer on the administrative team, executive team, employee communications team or as project managers. Total cost (appropriations budget): \$7.8 million

### **Government Affairs and Policy Development**

Government Affairs and Policy Development (GAPD) represents Metro's interests before local, state and federal governments, manages Metro's growing Tribal Affairs program to create partnerships and collaborative working opportunities with interested sovereign Tribal Governments, and coordinates with the Metro Council and agency staff to develop policy concepts, initiatives, strategies and partnerships. 9.0 FTE currently report into GAPD supporting regional, state, federal or tribal affairs programs. Total cost (appropriations budget): \$2.9 million

## SIGNIFICANT CHANGES FOR THE BUDGET

As with many departments across the organization, the Council department is facing steady headwinds for FY 2025-26. General fund dollars are limited and being reserved when possible, for critical, urgent needs and potential future funding disruptions. Like all of the departments funded from the general fund, the Council department offered a number of reductions in their budget proposal. Many of these cuts are reflected in this budget. In certain areas, the Council department continues to be too lean. The FY 2025-26 budget proposes some strategic funding additions, as well as cuts. And, critically, it includes a re-organization proposal to optimize efficiency and effectiveness within the department. This results in a nominal increase of 5 percent over FY 2024-25, largely driven by the \$2.45 million dollar investment in Expo Futures project, which is housed in Office of the Chief Operating Officer. The overall FTE reduces from 49.0 to 45.5, a reduction by 3.5 FTE or 7.1 percent from prior year. Further details on the changes are summarized below.

The Office of the Chief Operating Officer will let one limited-duration FTE expire at the end of FY 2025-26 and have a net reduction of 1.0 FTE. The revised scope of the project management office allows for one fewer project managers and a reduction in force related to specific projects and bodies of work that are no longer deemed top priority for the division. Two positions will transfer from Council Office to Office of the Chief Operating Officer and 1.0 limited duration (shared 50% with the ERP project) is added. This allows the department to centralize most administrative functions for Council Office, Office of the COO, GAPD and DEI under one manager, assigning tasks out by capacity and skillset. The newly constituted administrative team will be able to hold more responsibility for building systems, structures and best practices across the department by dividing responsibilities more efficiently.

1.0 FTE will be added to the Government Affairs and Policy Development division to lead development of long- and mid-term funding strategies, with a particular focus on upcoming ballot initiatives and 1.0 limited duration FTE will be added to the Office of the Chief Operating Officer to coordinate and implement recommendations from the Risk and Safety Assessment completed in Spring of 2025.

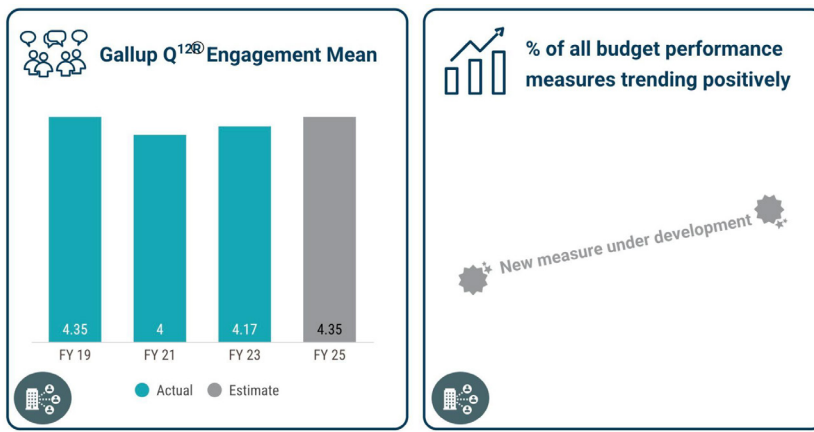
4.0 FTE to support the ERP project has also been moved from the Office of the Deputy Chief Operating Officer to Non-Departmental.

# Metro Council and Office of the Chief Operating Officer

The Council department will also reduce discretionary materials and services funding by over \$500,000 to allow for more flexibility within the general fund. These changes respond to the short- and mid-term need for reduction in general fund spending, while focusing on the long-term operational efficiency of this department.

## PERFORMANCE MEASURES

The Office of the Chief Operating Officer tracks the results of a biannual survey of all staff using the Gallup Q12R survey and uses the employee engagement mean as a performance measure. The Office of the COO will also be tracking the percentage of all budget performance measures trending positively as a meta measure for the organization as a whole. This figure will be updated at the Adopted Budget.





# Metro Auditor

## Summary of Metro Auditor

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$927,877	\$1,005,681	\$1,197,729	\$1,270,156	\$-	\$-	6.05%
Materials and Services	29,329	70,983	96,000	96,000	-	-	-
<b>TOTAL</b>	<b>\$957,206</b>	<b>\$1,076,664</b>	<b>\$1,293,729</b>	<b>\$1,366,156</b>	<b>\$-</b>	<b>\$-</b>	<b>5.60%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$957,206	\$1,076,664	\$1,293,729	\$1,366,156	\$	\$	5.60%
<b>TOTAL</b>	<b>\$957,206</b>	<b>\$1,076,664</b>	<b>\$1,293,729</b>	<b>\$1,366,156</b>	<b>\$-</b>	<b>\$-</b>	<b>5.60%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

## DEPARTMENT OVERVIEW

The Office of the Metro Auditor ensures that Metro’s programs and services are transparent and accountable to the public. The office has three core functions:

**Performance Audits:** Audit reports provide recommendations to improve the efficient, effective, and equitable provision of Metro’s programs and services. Audits are conducted following Government Auditing Standards. The results are presented publicly to the Metro Council and published on the Auditor’s website. The office tracks the implementation of audit recommendations and conducts follow-up audits after the original audit work is completed.

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

**Financial Statement Audit:** The Auditor appoints the external auditor through a competitive procurement process and administers the contract for the annual audit of Metro’s financial statements. The current contract was awarded in Spring 2025 for three fiscal years with an option to extend for two additional one-year terms.

## SIGNIFICANT CHANGES FOR THE BUDGET

There are no significant changes for the FY 2025-26 budget.

## STRATEGIC TARGETS

The Auditor’s Office will continue to prioritize performance audits that are centered on Metro’s strategic framework. These audits evaluate progress on Metro’s goals and make recommendations to improve the efficiency, effectiveness, and equitable delivery of public services. In recent years, the Auditor’s Office completed audits in each of the four areas identified in the strategic framework.

**Housing: Housing for All:** Audits of the Affordable Housing Bond and Supportive Housing Services funding were completed.

**Environment: Meeting our Climate and Resilience Goals:** Audits of the 2019 Natural Areas Bond, and garbage and recycling operations were completed.

**Economy: A Resilient Economy for All:** Audits of financial condition, renewal and replacement policies, and Portland’s intergovernmental agreements were completed.

**Support and Logistics: Powering an Efficient, Effective, and Equitable Organization:** Audits of performance measures, span of control, and information technology were completed.

## PERFORMANCE MEASURES

The percentage of recommendations implemented shows how much impact audits have on the organization. The goal is for 75% to be implemented within five years. Average hours per audit and the number of audits completed per full-time equivalent employee (FTE) are measures of the office’s efficiency. Available staff hours and the scope of the audit determine the number of audits that can be completed each year. The office expects the average audit to take about 1,200 hours to complete and the goal is to complete one and a half audits per FTE each year.





**Metro external departments**

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# Housing

## Summary of Housing

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$	\$3,589,025	\$7,756,986	\$8,381,244	\$	\$	8.05%
Materials and Services	-	397,178,625	722,029,883	655,265,147	-	-	(9.25%)
<b>TOTAL</b>	<b>\$0</b>	<b>\$400,767,650</b>	<b>\$729,786,869</b>	<b>\$663,646,391</b>	<b>\$0</b>	<b>\$0</b>	<b>(9.06%)</b>
<b>BUDGET BY FUND</b>							
General Fund	\$	\$226,628	\$150,000	\$120,000	\$	\$	(20.00%)
Affordable Housing Fund	-	89,973,357	262,779,932	157,076,674	-	-	(40.23%)
Supportive Housing Services	-	310,567,665	466,856,937	506,449,717	-	-	8.48%
<b>TOTAL</b>	<b>\$0</b>	<b>\$400,767,650</b>	<b>\$729,786,869</b>	<b>\$663,646,391</b>	<b>\$0</b>	<b>\$0</b>	<b>(9.06%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>22.50</b>	<b>41.40</b>	<b>46.35</b>	<b>45.70</b>	<b>0.00</b>	<b>0.00</b>	<b>(1.40%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(0.65)</b>

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



## DEPARTMENT OVERVIEW

Metro was founded to tackle regional challenges that require coordination and shared goals. It addresses these issues by bringing together jurisdictions, partners, and the community, as well as funding regional initiatives.

The region has faced a housing crisis for over a decade, worsened by federal disinvestment, racist policies, economic injustice, and the pandemic. This has led to a severe shortage of affordable housing, leaving many without stable homes. Metro has been tasked with addressing this crisis, leveraging its position to help end homelessness. The 2018 Affordable Housing (AH) Bond, which issued \$652.8 million in general obligation bonds in FY 2018-19, set a goal of producing 3,900 affordable housing units. In 2020 voters funded through income tax the Metro Supportive Housing Services (SHS) to fund homelessness services and rent assistance—representing the largest per-capita investment in homeless services in U.S. history.

Metro has spent the past five years leading regional efforts to tackle the housing crisis, establishing the Housing Department in 2022 to better integrate resources and accelerate solutions. This department oversees a 10-year program, with 52 Affordable Housing Bond projects underway, surpassing the production target with 4,700 units. As Metro continues to grow, it will focus on integrating resources, leveraging community support, and building long-term infrastructure to create a more equitable community.

At the core are three key housing departmental functions:

**Oversight and Accountability:** Metro Housing is committed to transparent and fiscally responsible stewardship of taxpayer dollars and accountability to public commitments and outcomes. Metro executes oversight and accountability through staffing and supporting oversight committees, managing data reporting programs and conducting data analysis, tracking and communicating commitments and progress towards public commitments and outcomes, and developing course correction strategies with implementation partners when necessary. Metro also has other best practice oversight and accountability functions delivered by public funders such as reviewing records to assure implementation partners are complying with program requirements and evaluating the effectiveness of programming. Due to current governance constraints, those functions are currently not being delivered.

**Regionalization:** As a regional government, Metro Housing has the responsibility of bringing the region together to develop regional solutions to housing and homelessness. Metro Housing staffs and supports committees at the expert and staff level, coordinates the development of regional policy solutions in coordination with community stakeholders and implementation partners and develops regional plans that move the region from silos to a regional housing and homeless services system that better meets the needs of our community.

**Departmental operations:** A well-functioning department has obligations to the agency and staff. As such, the third category of work executes cross-department and agency functions such as advancing racial equity in our department practices as well as in external facing programming, developing departmental procedures and processes that support external facing outcomes as well as positive employee experiences, public education and engagement regarding the work of Metro Housing and progress, and engaging council through work sessions, briefings and written updates to ensure that Metro Council has the information and opportunities to provide policy guidance and ultimately transparent oversight and accountability with the voters of the region.

The total Proposed Budget for FY 2025-26 is \$663.6 million, including \$157.1 million for the Affordable Housing Bond and \$506.4 million for the Supportive Housing Services Program supporting 45.7 FTE (including 5.0 Limited Duration) in the Metro Housing Department. Most of these resources (95%, excluding contingency) fund costs in other jurisdictions for affordable housing projects and homeless services.

Some major accomplishments over the past fiscal year include; Finalizing SHS Data Sharing Agreement, completing implementation plans for all six regional goals, launching new training and technical assistance pilot programs for non-profit service providers

## SIGNIFICANT CHANGES FOR THE BUDGET

As the Housing Department has developed and begun implementation of core oversight functions for the SHS program, it has encountered significant limitations to enforce existing requirements of implementing jurisdictions. As a result, oversight and implementation efforts have suffered, hindering the level of efficiency and accountability voters expect.

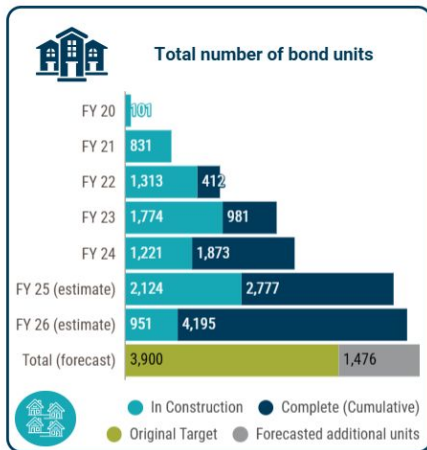
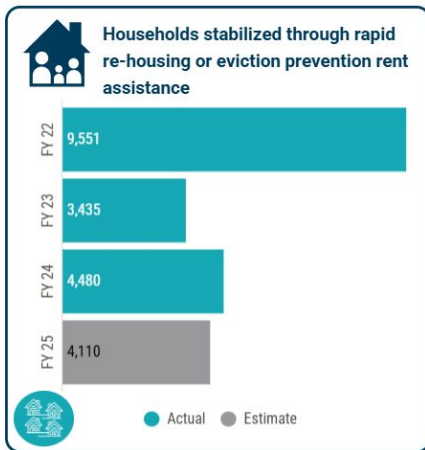
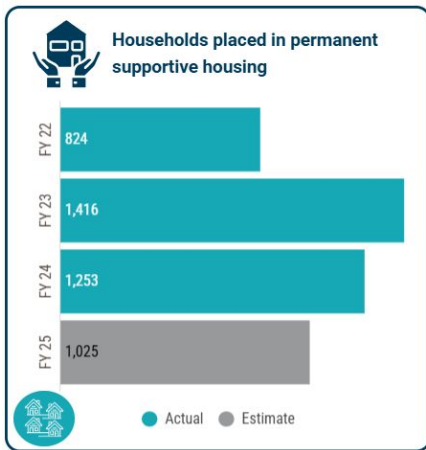
# Housing

Over the past year, these issues have been publicly discussed at the SHS Oversight Committee, Metro Council, and the Regional Stakeholder Advisory Committee. Throughout these conversations, the Housing Department has functioned as a key partner to Metro Council, providing expertise in support of potential reforms.

Prior to the launch of the SHS reform process, which began in January 2024, department leadership was careful to develop an organizational structure that could be flexible enough to operate in the unpredictable housing and homeless services policy and funding landscape. The FY 2025-26 budget is a 9 percent reduction from the prior but allows for the department to continue its core functions and respond swiftly if new oversight reforms are approved.

## PERFORMANCE MEASURES

The Supportive Housing Services program aims to connect at least 5,000 households experiencing homelessness to permanent supportive housing and stabilize at least 10,000 households at risk of or experiencing homelessness over 10 years. The charts below illustrate that the program is already on its way to meeting and exceeding both goals just in the first few years of the program. Housing also manages the Affordable Housing Bond program, and likewise expects to surpass the original goal of constructing 3,900 units with a current estimate of 5,376 units to be created with the \$678.2 million in bond funds.





# Oregon Zoo

## Summary of the Oregon Zoo

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$21,857,238	\$25,304,517	\$30,795,283	\$36,772,669	\$-	\$-	19.41%
Materials and Services	13,571,155	14,619,036	22,251,754	17,535,207	-	-	(21.20%)
Capital Outlay	2,874,142	659,015	17,317,281	34,006,192	-	-	96.37%
<b>TOTAL</b>	<b>\$38,302,535</b>	<b>\$40,582,569</b>	<b>\$70,364,318</b>	<b>\$88,314,068</b>	<b>\$-</b>	<b>\$-</b>	<b>25.51%</b>
<b>BUDGET BY FUND</b>							
Oregon Zoo Asset Management Fund	\$6,791,673	\$5,095,802	\$23,053,600	\$15,130,000	\$-	\$-	(34.37%)
Oregon Zoo Operating Fund	31,510,862	35,486,767	43,193,068	48,064,567	-	-	11.28%
Zoo Bond 24	-	-	4,117,650	25,119,501	-	-	510.04%
<b>TOTAL</b>	<b>\$38,302,535</b>	<b>\$40,582,569</b>	<b>\$70,364,318</b>	<b>\$88,314,068</b>	<b>\$-</b>	<b>\$-</b>	<b>25.51%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>192.35</b>	<b>192.85</b>	<b>202.60</b>	<b>210.60</b>	<b>-</b>	<b>-</b>	<b>3.95%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>8.00</b>

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

## DEPARTMENT OVERVIEW

The Oregon Zoo (Zoo) strives to inspire people to protect wildlife by providing immersive experiences that foster curiosity, appreciation, and meaningful connections with the natural world. We are a hub for science, conservation, education and animal well-being delivering the highest quality of care. As the region's most visited cultural institution, the zoo is also a venue for events, a place for families to create lasting memories, and a popular tourist destination.

For nearly 135 years, the Oregon Zoo has offered local residents and visitors from around the world a chance to connect with wildlife. Along the way, it has evolved into a hub for the science of animal well-being and is an internationally recognized conservation leader. The zoo is helping to save all kinds of endangered species, from California condors to northwestern pond turtles and has generated a tremendous amount of community pride and support.

The Zoo's Main Operating Fund has six major program areas include the following:

**Animal Health & Animal Care** is responsible for the husbandry, nutrition and veterinary care of around 1,200 individual animals, representing 170 species — including 10 that are critically endangered and 14 endangered.

For the Zoo's **Conservation & Education** team, they provide educational outreach, advocacy, and conservation partnerships. Also responsible for the zoo's volunteer and youth apprenticeship programs.

**Facilities** maintain buildings, infrastructure and grounds, with a focus on safety and sustainability.

Responsible for admissions, guest services, public safety, events, attractions and custodial services is the **Business Operation** team. They also oversee business relationships with food, retail and souvenir photo providers.

**Zoo Administration** includes employee engagement, DEI efforts, administrative professionals, and special projects.

**Marketing and Communications** are responsible for all external marketing and communications, including advertising, media relations, web content, social media, exhibit design, art direction, photography and videography.

For FY 2025-2026, the Oregon Zoo's budget's current expenditures are \$48.1 million for the main operating fund, supported by a property tax levy, admissions, memberships, donations, and grants. The Capital Projects fund has \$15.1 million for internal capital and renewal projects, while the 2024 Zoo Bond fund, allocated for construction projects, totals \$25.0 million. The Oregon Zoo's total budgeted FTEs is 210.6, with 4.0 new positions in the main operating fund, including Animal Keepers and a Program Coordinator for conservation efforts. Another 4.0 FTEs are added to the Zoo Design & Construction Team, funded by the 2024 Zoo Bond Fund.

In terms of visitor engagement, the zoo saw 1.3 million visitors in 2024, including 70 thousand students, 400 thousand members, and 100 thousand discounted tickets for low-income individuals. This highlights the Zoo's broad reach and commitment to inclusivity.

A significant milestone came in February 2025, when Asian elephant Rose-Tu gave birth to a healthy female calf, Tula-Tu, offering hope for the species and adding excitement to the Zoo's elephant family.

Building on these successes, the 2024 Campus Plan, which focuses on updating older animal areas, improving accessibility, and responding to climate change was completed. And with the approval of a \$380 million Zoo Bond in May 2024, the Zoo is moving forward with these transformative projects.

Completion of the Zoo's 3-year Strategic Plan in March 2025 further reinforces this forward momentum, emphasizing campus transformation, expanded conservation efforts, and enhanced experiences for visitors.

## Challenges

While visitor numbers and admissions revenue are growing post-pandemic, the Zoo faces several challenges in the coming years. Current revenue levels won't cover rising expenses, particularly in personnel costs, so diversification of revenue and focus on innovation for long-term sustainability is necessary

The Zoo must also address potential regulatory changes, such as new USDA oversight of birds under the Animal Welfare Act and the re-certification as a licensed operation will be reviewed in March and April 2025.

A persistent challenge is Washington Park's limited parking, with offsite overflow parking uncertain. The Zoo has responded with timed attendance, better lot usage, and promoting public transportation.

Additionally, many aging buildings and assets not covered by the 2024 campus plan need maintenance and updates, including the Zoo train, which may require replacement.

## Opportunities

The zoo's three strategic priorities are to transform the campus, increase conservation impact, and enhance the zoo experience. More information on the zoo's strategic priorities is available in the Strategic Plan.

**Transform the campus:** Areas of opportunity for FY 2025-26 include the construction of the first bond-funded project focusing on guest access, shelter, and comfort. This will include an expansion of renewable energy generation on site. While launching construction in early 2026, we will also be designing the new Coastal Shores zone and the potential purchase of an adjacent property to create more flexibility with our growth and guest/animal needs.

**Increase conservation impact:** The Zoo proposed an additional FTE that will create new partnerships with local, state and federal agencies and NGOs to advance species recovery efforts. In addition, an additional zookeeper FTE to add bandwidth for growth in our species recovery role was also requested. FY 2025-26 may see the launch of a new species recovery effort for the nearly extinct Crater Lake newt, in partnership with the National Park Service.

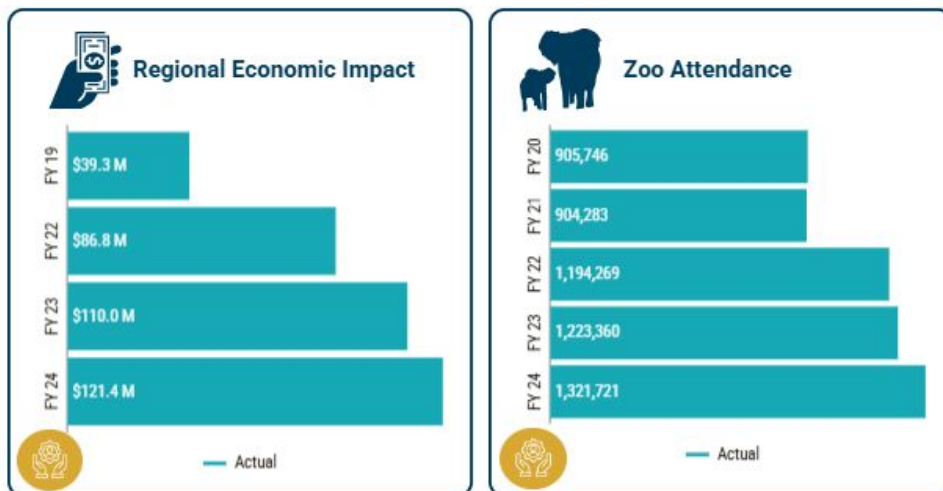
**Enhance the zoo experience:** The Zoo will continue to grow our community partnerships to increase access to those who do not currently visit the zoo. Additional efforts will be made to motivate guests to advocate and take action for wildlife, connect to our species recovery work, remove transportation barriers, and mitigate guest and animal impact during construction.

## SIGNIFICANT CHANGES FOR THE BUDGET

There are no significant operational service level changes proposed for FY 2025-26 but, as stated earlier, additional 4.0 FTE to help with animal care and conservation efforts. With that said, the 25.5 percent increase in budget is primarily due to the Zoo Bond 2024 that will be expected to make progress on \$25.1 million in capital investments and additional 4.0 FTE as determined by the Zoo Campus Plan.

## PERFORMANCE MEASURES

Each year, a third-party consultant estimates the economic contribution of the Metro Visitor Venues in terms of direct spending, indirect and induced spending, jobs, and labor income. The estimate was not completed in FY 20 and FY 21 due to the COVID-19 pandemic. Numbers have been trending upward and should increase significantly as construction ramps up on projects funded by the 2024 bond. Attendance has also been trending upward post-pandemic, and the Zoo is working to manage user experience during construction over the next decade.





# Parks and Nature

## Summary of Parks and Nature

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$16,360,969	\$19,369,759	\$23,308,322	\$22,230,113	\$	\$	(4.63%)
Materials and Services	18,203,589	20,823,455	47,193,493	54,394,609	-	-	15.26%
Capital Outlay	7,875,620	26,647,171	24,763,683	27,523,025	-	-	11.14%
<b>TOTAL</b>	<b>\$42,440,177</b>	<b>\$66,840,385</b>	<b>\$95,265,498</b>	<b>\$104,147,747</b>	<b>\$0</b>	<b>\$0</b>	<b>9.32%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$3,595,694	\$	\$	\$	\$	\$	-%
General Asset Management Fund	676,990	565,208	3,211,000	2,124,719	-	-	(33.83%)
Natural Areas Fund	421,070	3,587,709	-	-	-	-	-
Parks and Nature Bond Fund	15,045,914	34,222,439	60,521,489	72,956,867	-	-	20.55%
Parks and Nature Operating Fund	22,547,606	28,275,723	31,308,009	28,566,161	-	-	(8.76%)
Smith and Bybee Wetlands Fund	152,904	189,306	225,000	500,000	-	-	122.22%
<b>TOTAL</b>	<b>\$42,440,177</b>	<b>\$66,840,385</b>	<b>\$95,265,498</b>	<b>\$104,147,747</b>	<b>\$0</b>	<b>\$0</b>	<b>9.32%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>138.50</b>	<b>139.30</b>	<b>142.70</b>	<b>122.90</b>	<b>0.00</b>	<b>0.00</b>	<b>(13.88%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(19.80)</b>

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



## DEPARTMENT OVERVIEW

Parks and Nature protects water quality, fish and wildlife habitat and connects people to nature through a connected system of parks, trails and natural areas. With over 19,000 acres, the department manages parks and natural areas across every community in the region – from Chehalem Ridge on the west to the Sandy River Gorge on the east, from Blue Lake and Broughton Beach on the north to Graham Oaks on the south. Our flourishing network of parks, interconnected trails, natural areas, nature programs and cemeteries support a welcoming and inclusive connection to nature in our region for many generations to come.

The work of the Parks and Nature Department is primarily focused on ensuring that residents enjoy clean air, clean water and healthy ecosystems. We envision an equitable green legacy for future generations. This work is organized into five major program areas:

- **Protect and Conserve Nature:** regional land acquisition, habitat restoration and maintenance of natural areas.
- **Create and Maintain Great Places:** regional portfolio of nature parks, marine facilities and historic cemeteries.
- **Connect People to Nature:** community education and stewardship programs for schools and community members.
- **Support Community Aspirations:** community partnerships and grant-making to invest in local providers' programs.
- **Convene, Plan and Build a Regional Trail System:** local agencies and community organizations connecting the region.

## SIGNIFICANT CHANGES FOR THE BUDGET

Thanks to the voters, the Parks and Nature department's portfolio of natural areas and parks to manage continues to grow. However, this budget recognizes resources are not escalating at the rate of expenditures causing a period of consolidation and contraction. This requires a significant reorganization, reduction in our workforce and in materials and services budget in the Parks and Nature Operating Fund to align expenditures with projected resources over the next three years. This proposal presents a net reduction of 19.8 full-time positions across the operating and bond funds compared to FY 2024-25.

Parks and Nature will experience reduced service levels due to these funding challenges. We will prioritize the health and safety of our guests and staff as well as protecting habitats. We are focusing our remaining resources on the health and delivery of our core services and implementation of bond and levy funds through a lens of equity and justice. Reduction selections prioritized retaining existing staff, balancing management and front-line staff, ensuring compliance with funding requirements, and gave priority to our public facing services to minimize the impacts to the community we serve. We will continue our focus in FY 2025-26 on meeting 2019 bond measure outcomes and the implementation of work plans funded by the 2022 Parks and Natural Areas levy renewal. The levy, along with Metro's continued and increased General Fund contributions, support Parks and Nature operations and maintenance.

## FUTURE VISION

Parks and Nature is crafting a vision coordinated across Metro and the region, working to ensure an equitable green legacy for future generations.

The department is continuing the **Bond and Levy Implementation** for the voter-approved 2019 Parks and Nature bond measure and 2022 Parks and Natural Areas levy renewal. The department is coordinating heavily with jurisdictional partners to spend all bond program areas by 2031. The department is currently evaluating opportunities to support this goal. Capital program refinement will continue development to align capital development with the operating resources available.

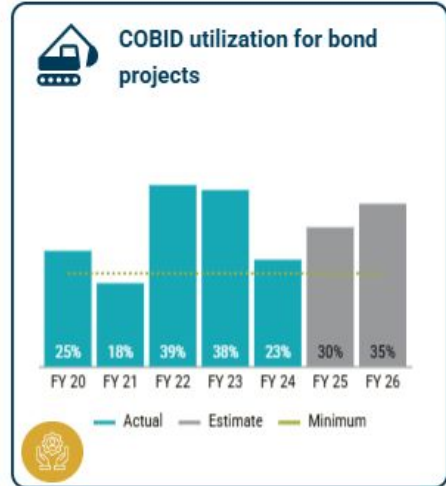
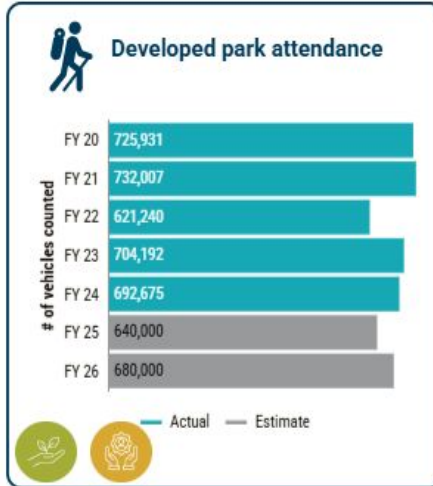
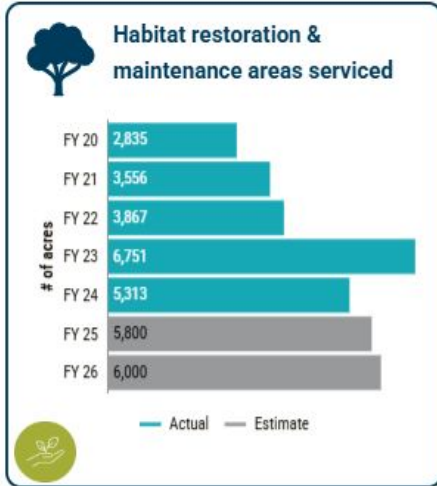
During FY 2024-25, the department continues **implementation of Equity and Justice plans** by completing an update of the department Racial Equity, Diversity and Inclusion plan. In FY 2025-26 the department finalized our Tribal Government Consultation and Engagement plan as well as our ADA/Accessibility Transition plan. Over the next five years, the department will work to further refine, prioritize and implement the actions identified in these plans.

**Parks and Nature** continues to analyze and reaffirm Services. In FY 2024-25, the department documented the current levels of services across our programs. The FY 2025-26, phase two of the project will contemplate what our desired levels of service are across the region. This will lead to an updated Parks and Nature System Plan to guide the next 5-7 years of work. Updating the system plan will also involve coordinating with the agency's Future Vision update process.

# Parks and Nature

## PERFORMANCE MEASURES

Parks & Nature tracks a number of measures tied to voter-approved bond and levy funding. Habitat Restoration and Maintenance Areas represent the acres of land that had a restoration project in progress during the fiscal year, which helps to measure the portion of the P&N portfolio that is undergoing work to become more resilient to climate change and provide benefits to the region's people and wildlife. Developed Park Attendance represents the number of vehicles counted at each site and helps to measure how much the public values the development of park land. P&N also tracks the percentage of bond projects awarded to COBID-certified minority-owned, women-owned, service-disabled veteran-owned businesses, and emerging small businesses.





# Planning, Development and Research

## Summary of Planning, Development and Research

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$10,910,564	\$12,348,785	\$15,965,440	\$17,180,196	\$-	\$-	7.61%
Materials and Services	11,515,807	12,268,590	27,874,466	34,615,281	-	-	24.18%
<b>TOTAL</b>	<b>\$22,426,371</b>	<b>\$24,617,374</b>	<b>\$43,839,906</b>	<b>\$51,795,477</b>	<b>\$-</b>	<b>\$-</b>	<b>18.15%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$22,426,371	\$24,617,374	\$43,839,906	\$51,795,477	\$	\$	18.15%
<b>TOTAL</b>	<b>\$22,426,371</b>	<b>\$24,617,374</b>	<b>\$43,839,906</b>	<b>\$51,795,477</b>	<b>\$-</b>	<b>\$-</b>	<b>18.15%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>76.00</b>	<b>81.10</b>	<b>90.15</b>	<b>88.80</b>	<b>-</b>	<b>-</b>	<b>(1.50%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(1.35)</b>

\*Due to rounding, numbers presented in the above schedule may not add up precisely to the totals provided; Housing Department started in Amended FY 2022-23.

## DEPARTMENT OVERVIEW

The Planning, Development and Research department is central to Metro's work charting a wise course for the Portland metropolitan area's future while protecting the things we love about this place.

Planning, Development and Research delivers a broad range of transportation, land use, equitable development, mapping, data and research services that support Metro's desired outcomes in the region. The department's core work focuses on legally defined responsibilities and provides additional services to support equitable, prosperous and sustainable communities. As the region's Metropolitan Planning Organization (MPO), the department fulfills federal transportation planning and policy responsibilities under federal law. We guide land use decisions and steward the region's Urban Growth Boundary (UGB) according to Oregon State Law. The department's research section provides critical data, analysis, mapping, forecasting and modeling to support core department responsibilities, as well as to clients both within and outside Metro.

To support this continuing work, the FY 2025-26 budget includes \$17.2 million in Personnel Services (88.8 FTE) and \$34.6 million in Materials and Services. The revenue streams of the Planning, Development and Research department are diverse and include federal and non-federal grants, intergovernmental agreements, contracts for services, transfers from other Metro departments, construction excise tax, and General Fund.

The department makes investments in affordable transit-oriented housing, active transportation and road development, high-capacity transit corridor planning, safe routes to schools, regional travel options, and transportation systems management and operations. We also offer grant programs for community placemaking, local planning to support development, brownfields redevelopment, and equitable economic development. These investments allow us to build and maintain relationships with government, community, and business partners who work alongside Metro to accomplish shared regional goals.

## SIGNIFICANT CHANGES FOR THE BUDGET

In addition to the ongoing work of the department, in FY 2025-26 the Planning, Development and Research department will lead an update of the region's Future Vision, a guidance document that defines the preferred future for the greater Portland region over the next 50 years.

The budget of the Planning, Development and Research department is increasing by about 18% from FY 2024-25. This increase is due to higher personnel costs, but is primarily due to a significant increase in budgeted Materials and Services. Specifically, \$4 million more is budgeted under 2040 and Placemaking Grants funded by the Construction Excise Tax in order to cover potential expenses from grants issued in prior years that have not yet completed. Additionally, Metro is budgeting \$5.6M more of Materials and Services in its Investment Areas program due to planned activities related to Better Bus, 82nd Ave, and Tualatin Valley Highway.

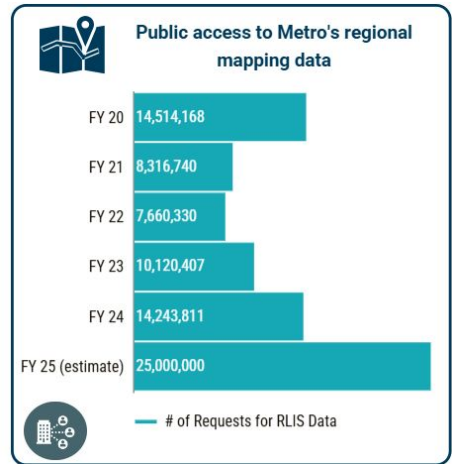
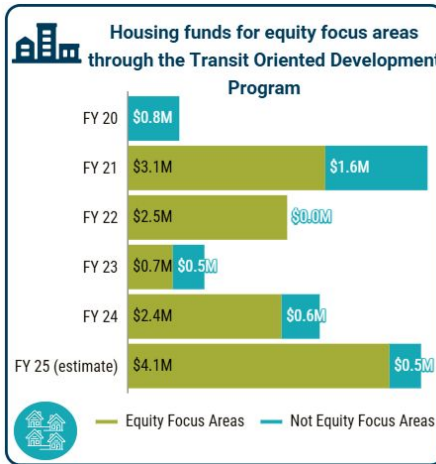
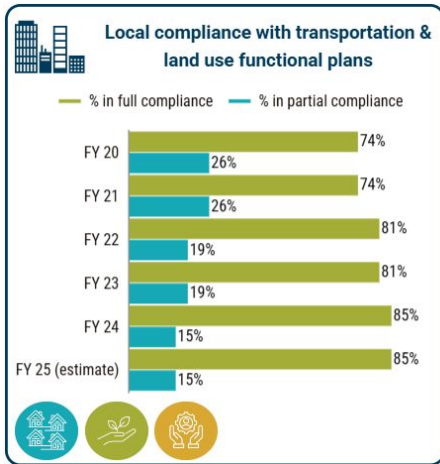
As the region's federally designated MPO, Metro's transportation and land use work is intrinsically linked to the federal government. Changes to federal transportation funding or policy direction inevitably impact the Planning, Development and Research department. However, in FY 2025-26 the actual impact of any potential changes remains unpredictable.

Regardless of these potential impacts, the department will need to make strategic budget reductions due to personnel costs increasing at a faster rate than ongoing revenue. While the department has one-time fund balance resources from prior intergovernmental agreements to balance the budget in FY 2025-26, this is not financially sustainable over the long term. As such, the department will begin making certain budget reductions to ensure financial sustainability. In FY 2025-26, these reductions focused on eliminating vacant positions (including the previously requested Research Center Director position).

# Planning, Development and Research

## PERFORMANCE MEASURES

The greater Portland region’s shared transportation and land use goals are put into action by functional plans managed by Metro’s Planning, Development & Research (PD&R) Department. Local jurisdictions implement the region’s goals through local land use plans, transportation system plans, and regulations that comply with the Urban Growth Management and Regional Transportation Functional Plans. PD&R also manages the Transit Oriented Development program, which provides funding for affordable housing in close proximity to transit. This performance measure looks at the distribution of funding within and outside of Equity Focus Areas. Additionally, the Data Resource Center within PD&R manages access to the Regional Land Information System; requests have been trending upward since the pandemic and are strong in the current fiscal year.





# Visitor Venues

## Summary of Visitor Venues

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$22,475,113	\$27,197,009	\$32,532,624	\$29,571,755	\$0	\$0	(9.10%)
Materials and Services	38,084,416	48,209,774	38,995,962	44,495,640	-	-	14.10%
Capital Outlay	359,555	1,972,843	15,566,000	2,681,537	-	-	(82.77%)
Debt Service	4,424,875	4,413,200	4,416,075	3,395,750	-	-	(23.10%)
<b>TOTAL</b>	<b>\$65,343,959</b>	<b>\$81,792,826</b>	<b>\$91,510,661</b>	<b>\$80,144,682</b>	<b>\$0</b>	<b>\$0</b>	<b>(12.42%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	\$4,424,875	\$4,413,200	\$4,416,075	\$3,395,750	\$	\$	(23.10%)
MERC Fund	60,919,084	77,379,626	87,094,586	76,748,932	-	-	(11.88%)
<b>TOTAL</b>	<b>\$65,343,959</b>	<b>\$81,792,826</b>	<b>\$91,510,661</b>	<b>\$80,144,682</b>	<b>\$0</b>	<b>\$0</b>	<b>(12.42%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>197.10</b>	<b>202.50</b>	<b>203.80</b>	<b>170.80</b>	<b>-</b>	<b>-</b>	<b>(16.19%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(33.00)</b>

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



Metro's visitor venues includes the Oregon Convention Center (OCC), Portland's Centers for the Arts (Portland's), and Portland Expo Center (Expo). The Metro venue's team actively collaborates on operational issues, and works towards a common mission of maintaining world-class gathering and entertainment spaces for residents and visitors while generating significant economic impact throughout the region

Through its Metropolitan Exposition Recreation Commission (MERC), Metro benefits from business and community leaders whose expertise and guidance set the strategic business direction for three of the venues. Commissioners are appointed by the Metro Council upon recommendation from local area governments. The commission includes seven members: two each representing the City of Portland and Metro, and one each for Clackamas, Multnomah and Washington counties. The commissioners serve four-year terms.

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

- OCC is designed to maximize economic benefit for the state and region by attracting out-of-town visitors to conventions and local residents to special events and trade shows
- Portland's is the cultural hub for the metropolitan region hosting a variety of performances and entertainment events in its multiple theaters
- Expo is the region's primary destination for public events and consumer shows, some of which have been held there for 50 years

The individual and aggregate contributions each venue makes towards the region's economy is powerful and significant. After a near complete shut-down during the COVID-19 pandemic, the venues are approaching pre-COVID operating levels. The venues invested in needed capital projects in FY 2024-25, and this momentum continues in the 2024-25 budget, varying by venue. The Expo Future Project continues into Phase III, with a pivot to sports-focus facility as a primary market continuing to amplify its cultural and historical heritage.

# Oregon Convention Center

## Summary of the Oregon Convention Center

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$11,122,278	\$13,284,394	\$15,610,302	\$14,160,798	\$0	\$0	(9.29%)
Materials and Services	27,220,561	32,623,495	26,960,268	30,905,423	-	-	14.63%
Capital Outlay	359,555	1,687,762	7,335,000	1,903,000	-	-	(74.06%)
Debt Service	3,399,000	3,398,750	3,396,000	3,395,750	-	-	(0.01%)
<b>TOTAL</b>	<b>\$42,101,394</b>	<b>\$50,994,402</b>	<b>\$53,301,570</b>	<b>\$50,364,971</b>	<b>\$0</b>	<b>\$0</b>	<b>(5.51%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	\$3,399,000	\$3,398,750	\$3,396,000	\$3,395,750	\$	\$	(0.01%)
MERC Fund	38,702,394	47,595,652	49,905,570	46,969,221	-	-	(5.88%)
<b>TOTAL</b>	<b>\$42,101,394</b>	<b>\$50,994,402</b>	<b>\$53,301,570</b>	<b>\$50,364,971</b>	<b>\$0</b>	<b>\$0</b>	<b>(5.51%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>113.30</b>	<b>113.75</b>	<b>113.75</b>	<b>97.80</b>	<b>-</b>	<b>-</b>	<b>(14.02%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(15.95)</b>

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

## DEPARTMENT OVERVIEW

Inspired by the region and centrally located in Portland, the Oregon Convention Center (OCC) serves as a premier venue for conventions, trade shows, consumer events, and community gatherings. The center is committed to fostering economic impact, promoting sustainability, and supporting equity and inclusion. OCC plays a pivotal role in attracting out-of-town visitors while also providing space for local events that enrich Portland’s cultural and economic landscape.

Highlighted activities in FY 2024-25 include earning Platinum-level certification from the Event Industry Council’s *Sustainable Events Standard Certificate Program*, the creation of the Space to Grow program, staff development scholarship fund, and equitable technology access programs.

The budget for the OCC is \$50.3 million and includes funding for 97.8 FTE. The majority of OCC’s funding (65%) is generated through enterprise activity, rental fees, parking, and food and beverage sales.

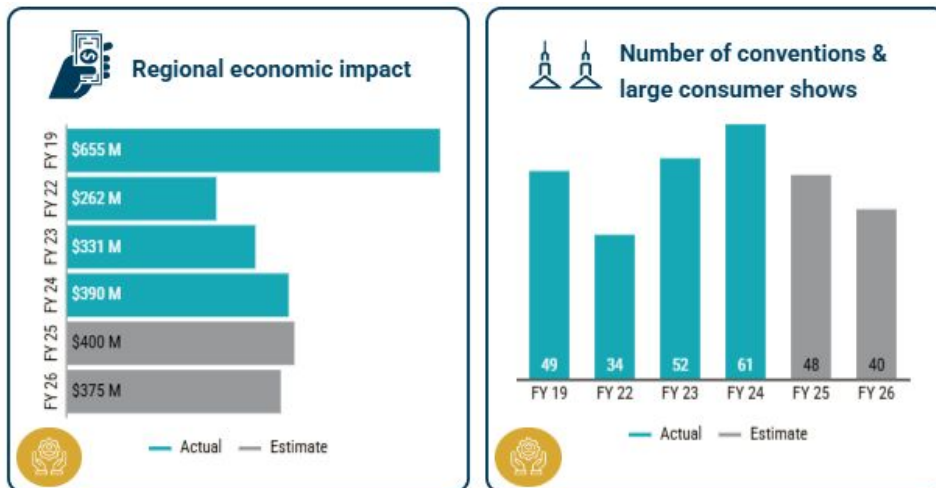
## SIGNIFICANT CHANGES FOR THE BUDGET

OCC faces significant financial challenges this year. Future booking pace for 2026-2029 is currently 20-30% below historical averages. The shift toward shorter booking windows (now two to three years instead of three to five) challenges revenue forecasting and associated pricing strategies. Inflationary pressures have increased expenses across utilities, supplies, and contracted services. Lastly, lower hotel occupancy and average daily rates have reduced Transient Lodging Tax collections. Tax revenue has been reduced, limiting available funding for capital projects and operations.

The original budget forecasted an operating deficit of \$7.0 million. The operating budget gap was addressed through a reduction in personnel. OCC is reducing FTE by 16 positions, 14% of full-time staff. These reductions will have an impact on programs and services. Looking ahead, OCC will continue to adapt strategies to address financial challenges, optimize operational efficiencies, and ensure its role as a premier convention and cultural hub for Portland and beyond.

## PERFORMANCE MEASURES

Each year, a third-party consultant estimates the economic contribution of the Metro Visitor Venues in terms of direct spending, indirect and induced spending, jobs, and labor income. The FY 2018-19 figure includes \$39 million from the OCC renovation construction project. The estimate was not completed in FY 2019-20 and FY 2020-21 due to the COVID-19 pandemic, and there were no events hosted during those fiscal years.



# Portland's Centers for the Arts

## Summary of Portland's Centers for the Arts

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$9,505,127	\$11,638,985	\$13,655,676	\$12,602,506	\$-	\$-	(7.71%)
Materials and Services	8,635,445	12,970,178	9,318,418	11,281,260	-	-	21.06%
Capital Outlay	-	-	6,656,000	-	-	-	(100.00%)
<b>TOTAL</b>	<b>\$18,140,572</b>	<b>\$24,609,164</b>	<b>\$29,630,094</b>	<b>\$23,883,766</b>	<b>\$-</b>	<b>\$-</b>	<b>(19.39%)</b>
<b>BUDGET BY FUND</b>							
MERC Fund	\$18,140,572	\$24,609,164	\$29,630,094	\$23,883,766	\$-	\$-	(19.39%)
<b>TOTAL</b>	<b>\$18,140,572</b>	<b>\$24,609,164</b>	<b>\$29,630,094</b>	<b>\$23,883,766</b>	<b>\$-</b>	<b>\$-</b>	<b>(19.39%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>67.00</b>	<b>71.95</b>	<b>71.95</b>	<b>59.95</b>	<b>-</b>	<b>-</b>	<b>(16.68%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(12.00)</b>

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

## DEPARTMENT OVERVIEW

Portland's Centers for the Arts (Portland's) brings nearly 1,000 music, theatre, dance, and lecture performances to Portland each year because we know that art matters. Art brings joy, inspires the mind, and unites communities. Art changes lives.

Among the largest performing arts centers in the country, Portland's is a national leader in keeping art and culture thriving in the region. We operate the Arlene Schnitzer Concert Hall, Keller Auditorium, and Antoinette Hatfield Hall, which includes the Newmark, Dolores Winningstad, and Brunish Theatres. The buildings are owned by the City of Portland and operated by Metro under an intergovernmental agreement.

We are home to five resident companies including the Oregon Symphony, Portland Opera, Oregon Ballet Theatre, Oregon Children's Theatre, and Portland Youth Philharmonic, and also host other local arts groups, Broadway Across America, and commercial events.

Our Department of Culture & Community initiates socially, culturally, and politically relevant programming by rooting ourselves and our decision-making processes within our local communities. The Department's mission is facilitated across four areas: the Youth Arts Program (YAP), the Community Arts and Culture Program (CACP), organizational culture, and social equity work.

In October 2024, Metro Council and the City of Portland established a Performing Arts Venues Workgroup to evaluate management of Portland's arts facilities. Workgroup members have experience in non-profit arts organizations, venue management, business, finance, labor, development, and government. The Workgroup is charged with examining challenges and opportunities with the current operating model and exploring alternative operating models. Informed by the Workgroup's findings, the Metro General Manager for Visitor Venues will present recommendations to Council by June 2025.

## SIGNIFICANT CHANGES FOR THE BUDGET

Portland's faces significant financial challenges this year. The number of events and annual attendance have not recovered to pre-pandemic levels, which impacts revenues for both Portland's and our clients. High inflation, upward wage pressure, and an increase in the PERS rate have contributed to a significant increase in expenses.

Approximately 84% of Portland's revenues come from Charges for Services, which includes client-driven revenues such as theatre rental and reimbursed labor, and patron-driven revenues such as ticket service charges and food and beverage sales. Forecasted commercial activity includes 14 weeks of Broadway Across America, up from 11 weeks in the previous year, and a slight reduction in commercial concerts based on current booking trends. Many of our non-profit clients are also facing financial pressures, and forecasted non-profit activity is expected to be lower than the previous year.

Revenue rate increases include a 3% increase on flat-rate theatre rental and increases of up to 12% on reimbursed labor. The increases balance the need to generate revenue to cover costs and the desire to limit rate increases on clients already facing financial challenges. Portland's provides various discounts to non-profit clients, most significantly on theatre rental rates: 70% discount for resident companies, 50% discount for featured tenants, and 20% for other non-profits.

Portland's operating expenses include Venue Management (Booking & Programming, Event Coordination, Marketing, Production, and Ticket Services), Building Management (Operations and Public Safety), and Administration. Portland's is also allocated a share of costs for central service support such as Finance, HR, IT and legal services. Prior to any budget reductions, overall operating expenses were forecasted to increase 8%.

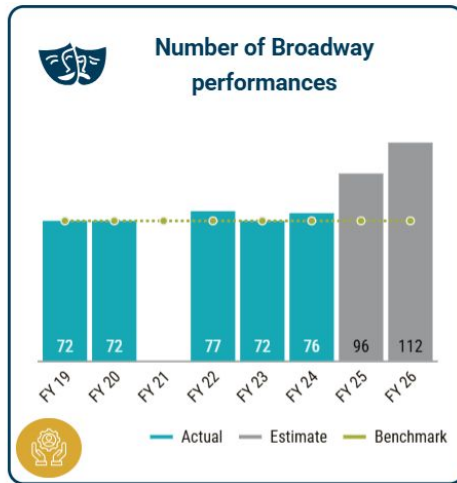
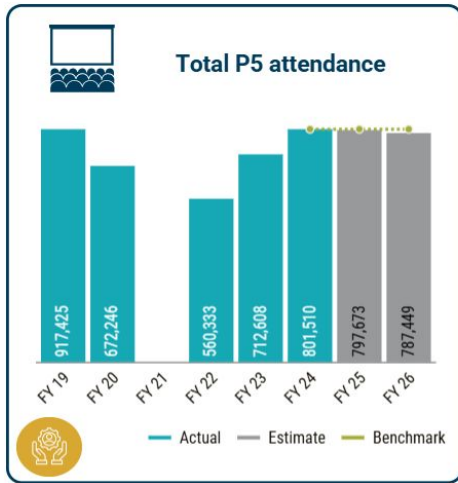
Capital projects at Portland's have historically been funded with positive net operations and fund balance, though many projects were deferred due to lack of funding. In the current year, only a small number of projects focused on safety and event continuity are budgeted, due to limited funding.

The original budget forecasted an operating deficit of \$1.8 million. To balance the budget Portland's considered additional rate increases and reductions in both personnel and materials and services. Due to the client impacts of additional rate increases, and the previous year's reductions in materials and services to address budget issues, the operating budget gap was primarily addressed through a reduction in personnel. Portland's is reducing FTE by 12 positions, 17% of our full-time staff. Every one of Portland's's staff plays a key role in putting on events, and these reductions will have an impact on programs and services. Portland's will focus on ensuring event continuity and limiting service reductions to clients and patrons.

# Portland's Centers for the Arts

## PERFORMANCE MEASURES

Portland's Centers for the Arts tracks the total attendance for all shows, which helps to gauge overall revenue strength and audience engagement. Attendance dropped during COVID-19, and while numbers are trending upward, the new benchmark is 800,000 total attendance (20% lower than before the pandemic). Portland's also tracks the number of Broadway performances, which produce strong revenues. The number varies each year based on tours booked by Broadway Across America, but the benchmark is 72 performances (9 weeks). Generally, a higher number of Broadway performances translates to more revenue and a stronger financial position for P5.





# Portland Expo Center

## Summary of Portland Expo Center

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$1,847,708	\$2,273,629	\$3,266,646	\$2,808,451	\$-	\$-	(14.03%)
Materials and Services	2,228,410	2,616,101	2,717,276	2,308,957	-	-	(15.03%)
Capital Outlay	-	285,080	1,575,000	778,537	-	-	(50.57%)
Debt Service	1,025,875	1,014,450	1,020,075	-	-	-	(100.00%)
<b>TOTAL</b>	<b>\$5,101,993</b>	<b>\$6,189,260</b>	<b>\$8,578,997</b>	<b>\$5,895,945</b>	<b>\$-</b>	<b>\$-</b>	<b>(31.27%)</b>
<b>BUDGET BY FUND</b>							
General Revenue Bond Fund	\$1,025,875	\$1,014,450	\$1,020,075	\$-	\$-	\$-	(100.00%)
MERC Fund	4,076,118	5,174,810	7,558,922	5,895,945	-	-	(22.00%)
<b>TOTAL</b>	<b>\$5,101,993</b>	<b>\$6,189,260</b>	<b>\$8,578,997</b>	<b>\$5,895,945</b>	<b>\$-</b>	<b>\$-</b>	<b>(31.27%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>16.80</b>	<b>16.80</b>	<b>18.10</b>	<b>13.05</b>	<b>-</b>	<b>-</b>	<b>(27.90%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(5.05)</b>

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



**DEPARTMENT OVERVIEW**

For many decades, the Portland Expo Center has been known as the Community’s Gathering Place and the home for numerous Sporting activities, treasured Consumer-Public Shows and Cirque du Soliel. But the Expo is more than that – it is also the home of many key and significant cultural moments and memories. The Expo Center is a key component of Metro’s Visitor Venues, providing accessible and inclusive spaces for a diverse range of local, regional, and national events.

Throughout the fiscal year, the Expo Center maintains a robust event calendar, successfully executing major legacy events such as the Rose City Dog Show and the Pacific Northwest Sportsmen’s Show. The Expo Center team achieved several notable milestones in FY 2024-25, including successfully hosting Cirque du Soleil’s Kooza, featuring 53 performances, 78,000 attendees, and generating \$1.1 million in gross revenue. Expo Center staff is actively contributing to the Expo Future initiative, engaging in key committees focused on sports development and historical significance. Lastly, a significant financial milestone in FY 2024-25 was the final payment of the Exhibit Hall D debt service. This was a \$1.1 million annual obligation since the building’s completion in 2001.

The current expenditure budget for Expo Center is \$5.9 million and includes funding for 13.05 FTE. The majority of Expo Center’s funding is generated through enterprise activities. This includes rental fees, parking, and event services.

**SIGNIFICANT CHANGES FOR THE BUDGET**

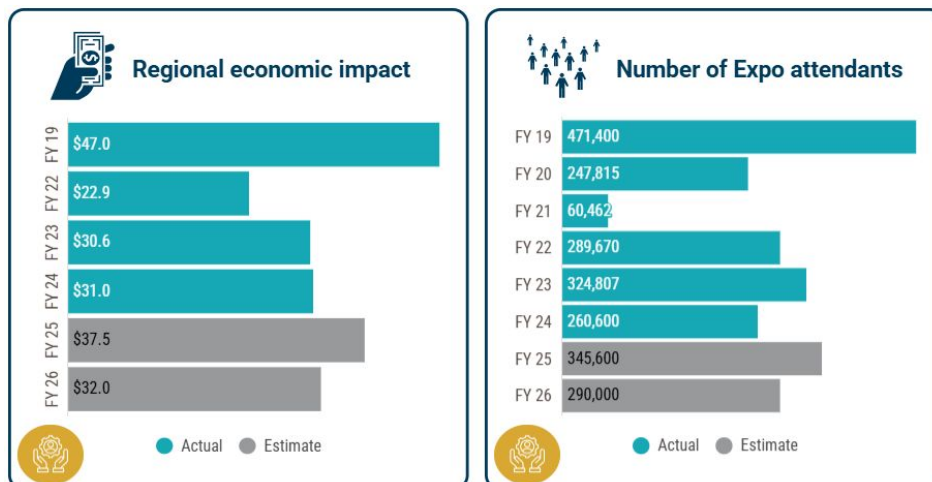
The Expo Center continues to operate within a lean budget structure. Inflationary pressures have increased expenses across utilities, supplies, and contracted services. Lower hotel occupancy and average daily rates have reduced tax Transient Lodging tax collections. Tax revenue has been reduced, limiting available funding for capital projects and operations.

To mitigate these challenges, targeted revenue enhancement strategies have been implemented including adjustments to parking rates (base rate increased to \$14), dynamic pricing strategies and policy refinements aimed at improving cost recovery while maintaining affordability for clients and patrons.

The original budget forecasted an operating deficit of \$500 thousand. The operating budget gap was primarily addressed through a reduction in FTE by 5.0 positions, 28 percent of full-time staff. These reductions will impact programs and services. Investments in cultural and sports programming under the Expo Future initiative will be necessary to sustain long-term growth and ensure the venue continues to serve as a dynamic and inclusive hub for the community.

**PERFORMANCE MEASURES**

Each year, a third-party consultant estimates the economic contribution of the Metro Visitor Venues in terms of direct spending, indirect and induced spending, jobs, and labor income. The estimate was not completed in FY 2019-20 and FY 2020-21 due to the COVID-19 pandemic. EXPO also tracks the total number of people who attend both ticketed and non-ticketed events at EXPO. Both measures are impacted by the biannual Cirque du Soleil production, so FY 2024-25 numbers are anticipated to be higher due to the performances scheduled in late spring.



# Waste Prevention and Environmental Services

## Summary of Waste Prevention and Environmental Services

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$24,119,601	\$26,650,900	\$32,546,182	\$35,868,679	\$-	\$-	10.21%
Materials and Services	73,650,804	70,398,423	80,978,640	82,684,367	-	-	2.11%
Capital Outlay	2,359,098	8,771,215	6,807,000	8,595,000	-	-	26.27%
Debt Service	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$100,129,503</b>	<b>\$105,820,538</b>	<b>\$120,331,822</b>	<b>\$127,148,046</b>	<b>\$-</b>	<b>\$-</b>	<b>5.66%</b>
<b>BUDGET BY FUND</b>							
Community Enhancement Fund	\$1,264,305	\$1,197,442	\$1,517,426	\$1,256,305	\$-	\$-	(17.21%)
Solid Waste Fund	98,865,198	104,623,096	118,814,396	125,891,741	-	-	5.96%
<b>TOTAL</b>	<b>\$100,129,503</b>	<b>\$105,820,538</b>	<b>\$120,331,822</b>	<b>\$127,148,046</b>	<b>\$-</b>	<b>\$-</b>	<b>5.66%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>195.25</b>	<b>191.90</b>	<b>202.30</b>	<b>205.30</b>	<b>-</b>	<b>-</b>	<b>1.48%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>3.00</b>

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

## DEPARTMENT OVERVIEW

The Waste Prevention and Environmental Services (WPES) department ensures that all solid waste generated in the region is managed in a way that protects public health and safeguards the environment. The department leads efforts to reduce waste, promote recycling and reuse, manage hazardous materials safely, and ensure that garbage and recycling services are accessible to all. Through innovative policies, partnerships, and education, we help communities reduce their environmental impact and build a more resilient future. The department's work is guided by the 2030 Regional Waste Plan that serves as the region's waste reduction plan. We deliver programs and services in the core areas outlined below.

**Regional Garbage and Recycling Operations** are responsible for the safe, economical, and environmentally sound operation of Metro's facilities, including the Metro South Transfer Station and Metro Central Transfer Station. Additionally, the department oversees the management of the St. Johns landfill, ensuring proper management of the closed landfill site.

Leading efforts to reduce impacts of products and waste through policy and regulation is the **Planning and Partnerships** program. This includes planning for new facilities and work on garbage and recycling service standard improvements to enhance public services. The department collaborates with regional partners to ensure effective disaster debris planning and administers grants to local governments to support local waste reduction initiatives. WPES also regulates private facilities that are part of the regional waste system to ensure proper waste management practices.

**Services and Community Investments** Delivers a range of youth and adult educational and community-based programs. These include youth leadership and waste prevention education, grant and sponsorship programs, and neighborhood collection events to promote community waste reduction. WPES also supports community services including cleaning up dumped garbage, paint recycling, household hazardous waste collection, contributing to the overall health and vibrancy of the region.

## SIGNIFICANT CHANGES FOR THE BUDGET

As a regional utility, Metro's Waste Prevention and Environmental Services is responsible for ensuring that garbage and recycling services remain safe, reliable, and accessible for all communities. Like other essential services, the cost of operations continues to rise due to inflation, increasing labor costs, and the need for ongoing infrastructure investments. These costs directly impact transfer station operations, hazardous waste disposal, cleaning up dumped garbage, and waste reduction programs—all of which are necessary to keep the region's waste system functioning efficiently.

The FY26 Proposed Budget presents a balanced approach to maintaining essential waste services, managing costs, and advancing system modernization. This includes targeted investments to implement the System Facilities Plan, prioritizing areas that lack critical garbage and recycling services.

### Balancing Essential Services and New Investments

Over the past three years, the department has focused on maintaining service levels, improving efficiencies, and managing costs, with no major program expansions. This has included reallocating resources where possible to maintain essential services to limit cost increases and seeking outside funding to support key initiatives. However, as the region's waste infrastructure ages and service demands grow, new investments are needed to modernize facilities and close existing service gaps.

The FY 2025-26 budget proposal includes ongoing investments in Metro's two public transfer stations, ensuring they remain safe, efficient, and reliable for customers and workers. To address areas that lack services, the budget proposes needed resources to help launch the initial planning of the Regional System Facilities Plan, while the department looks internally for resources to realign towards this priority work. Although a large effort will be made towards planning and design in FY26, the proposed Reuse Impact Fund is intended to provide immediate grant-funded support to the region's reuse sector.

### Strategic Program Adjustments and Investments

To support system modernization, the FY2025-26 budget includes targeted investments while leveraging existing resources, including:

**Community Drop-Off Depots and Reuse Warehouse:** Establishing a dedicated planning team, including a proposed 3.0 FTE and one existing staff position. This team will lead initial planning and project refinement for Phase 1 of the Regional System Facilities Plan.

# Waste Prevention and Environmental Services

**Reuse Impact Fund:** New funding is proposed to launch the Reuse Impact Fund, a reuse-focused grant program, utilizing existing staff to manage the program.

**Commercial Food Waste Investments:** Existing staff will continue work on the planning of the Metro Central organics hub, as well as the exploration of public-private partnerships to expand food waste processing options.

**Supporting Policy Actions:** Existing staff will lead the evaluation of policy actions related to wet waste tonnage and private facility regulations.

While new investments are necessary to address service gaps, WPES is also reassessing existing programs to align with modernization goals and optimize resource use. This includes sunsetting the Investment and Innovation Program, redirecting staff to higher-priority initiatives. As Waste Prevention and Environmental Services continues to evolve, ongoing evaluation of existing programs will be required to identify programmatic shifts that prioritize initiatives that align with system modernization goals and delivery of core services.

## DEPARTMENT’S STRATEGIC FRAMEWORK

Metro’s Waste Prevention and Environmental Services department operates within a strategic framework rooted in the 2030 Regional Waste Plan, ensuring that investments align with the regional priorities in environment and economy. Our work is guided by three key outcomes:

**Waste Prevention and Healthy Environment:** Reducing waste at its source and managing materials to their highest and best use.

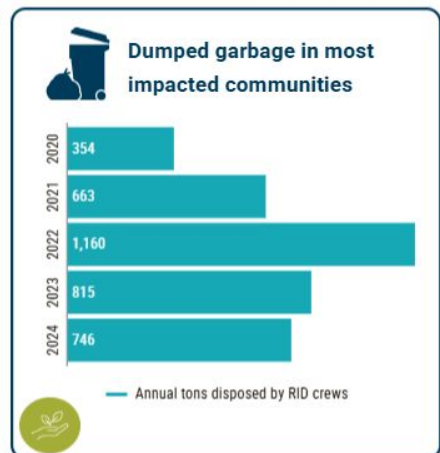
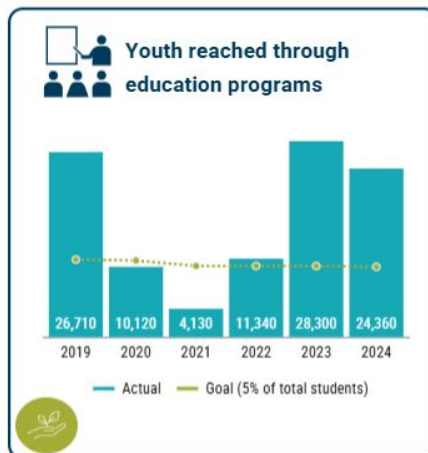
**An Excellent, Accessible and Resilient Garbage and Recycling System:** Ensuring high-quality, affordable, and accessible services for all communities.

**Shared Prosperity:** Creating economic opportunities through investments, partnerships and good jobs within the waste and recycling sector that support community well-being.

By aligning policies, investments, and operations with these outcomes, Waste Prevention and Environmental Services is working to build a more sustainable and resilient waste management system.

## PERFORMANCE MEASURES

WPES has a robust set of performance measures tied to the 2030 Regional Waste Plan and reports three as part of the budget. The median wage of Metro solid waste workers tracks the economic well-being of Metro’s waste management workforce. WPES also tracks students reached through programming on waste prevention, recycling and sustainability, a key indicator of community engagement and long-term environmental literacy. Following a dip during the pandemic, programming has expanded again to reach significantly more students than required by the state. WPES tracks illegal dumping trends in RID Patrol service areas as a proxy for the scale of dumped garbage in greater Portland. This helps assess the need for additional resources toward collecting dumped trash and is one measure of garbage and recycling service effectiveness overall and in communities most likely to face barriers to service.



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# Capital Asset Management

## Summary of Capital Asset Management

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	3,501,371	\$5,167,329	\$6,303,154	\$6,051,375	\$-	\$-	(3.99%)
Materials and Services	1,487,830	1,552,187	5,082,470	2,542,219	-	-	(49.98%)
Capital Outlay	989,728	2,100,010	993,600	1,834,000	-	-	84.58%
Debt Service	1,971,520	1,646,450	1,648,450	1,647,700			(0.05%)
<b>TOTAL</b>	<b>\$7,950,450</b>	<b>\$10,465,975</b>	<b>\$14,027,674</b>	<b>\$12,075,294</b>	<b>\$-</b>	<b>\$-</b>	<b>(13.92%)</b>
<b>BUDGET BY FUND</b>							
General Asset Management Fund	\$1,355,020	\$2,433,901	\$4,451,348	\$2,934,000	\$-	\$-	(34.09%)
General Revenue Bond Fund	1,971,520	1,646,450	1,648,450	1,647,700			(0.05%)
General Fund	4,623,910	6,385,625	7,927,876	7,493,594	-	-	(5.48%)
<b>TOTAL</b>	<b>\$7,950,450</b>	<b>\$10,465,975</b>	<b>\$14,027,674</b>	<b>\$12,075,294</b>	<b>\$-</b>	<b>\$-</b>	<b>(13.92%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>28.40</b>	<b>37.40</b>	<b>36.40</b>	<b>32.40</b>	<b>0.00</b>	<b>0.00</b>	<b>(10.99%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(4.00)</b>

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

## DEPARTMENT OVERVIEW

The Capital Asset Management (CAM) Department was created in 2020 to enhance Metro’s ability to strategically manage its infrastructure, buildings, and capital investments. CAM ensures Metro’s assets are well-maintained, resilient, and environmentally sustainable. CAM’s \$7.5 million General Fund budget, including 32.4 FTE, are funded from cost-allocation plan resources and direct allocations from departments. In addition, CAM manages \$2.9 million within the General Asset Management Fund that supports improvements to the Metro Regional Center and several sustainability projects.

CAM manages a range of programs that support Metro’s operations. Over the past year, the department has made significant progress in improving infrastructure management, sustainability, construction oversight, emergency preparedness, and campus operations.

The **Asset Management team** has improved how Metro tracks and maintains facilities, vehicles, and equipment. Key achievements include launching facility condition assessments, refining asset prioritization for capital projects, and integrating asset management into the Capital Improvement Plan (CIP). These facility condition assessments provided critical data to inform future investment decisions, ensuring that funding is directed toward the highest-priority maintenance and capital improvements. In FY 2025-26, CAM will finalize the Asset Management Policy, expand assessments at major sites, and introduce a “Status and Condition” report to guide future funding.

Metro’s **Sustainability Team** has positioned the agency as a leader in environmental stewardship and climate action. CAM facilitated a 68% reduction in greenhouse gas emissions, well ahead of Metro’s 2025 target. Investments in fleet electrification, sustainable construction practices, and climate resilience strategies have been expanded, including securing funding for community solar projects that prioritize historically underserved areas. Sustainable building standards have been incorporated into dozens of capital projects, ensuring that Metro’s infrastructure aligns with long-term energy efficiency and decarbonization goals. In the coming year, CAM will update Metro’s Sustainability Plan, implement new phases of the Sustainable Buildings and Sites Policy, and further integrate sustainability into Metro’s food and beverage operations. The team will also focus on reducing the use of toxic chemicals in facility maintenance and enhancing sustainability reporting to track progress toward Metro’s climate goals.

The **Construction Project Management Office (CPMO)** has played a critical role in delivering Metro’s capital improvement portfolio. The team successfully managed major projects, including the completion of the Blue Lake Regional Park Curry Building, HVAC system upgrades at the Expo Center, and the Hatfield Stage Door Elevator Upgrade. A key focus of CPMO’s work has been embedding workforce development into construction projects and ensuring that contracting opportunities are accessible to minority-owned and small businesses. Looking ahead, CPMO will refine Metro’s capital project reporting and strengthen institutional frameworks for delivering projects on time, schedule, and budget.

CAM’s **Emergency Management team** has expanded Metro’s ability to respond to natural disasters, cybersecurity incidents, and operational disruptions. Over the past year, the team began development of a Metro-wide Continuity of Operations framework, launched a standardized Emergency Response Plan process, and facilitated training exercises for staff across Metro’s facilities. Future initiatives will include an in-depth review of Metro’s Emergency Operations Plan, enhanced coordination with regional emergency response partners, and the launch of a Metro-wide After-Action Review process to evaluate and improve responses to critical incidents.

The **Campus Operations team** ensures that Metro’s headquarters and other facilities remain safe, functional, and aligned with long-term organizational goals. Over the past year, the team has implemented preventative maintenance improvements, completed critical updates to Metro’s ADA transition plan, and earned LEED Gold certification for Metro’s headquarters, reinforcing the agency’s commitment to environmental sustainability. In FY26, the team will continue to refine preventative maintenance strategies, optimize energy and resource efficiency, and advance initiatives that make Metro’s buildings more accessible and inclusive for employees and visitors.

## SIGNIFICANT CHANGES FOR THE BUDGET

To meet the financial challenges of other departments and generate savings in their cost-allocation plan costs, CAM will cut its General Fund budget by \$434 thousand, 4.0 FTE and capital funding by \$100 thousand. Reductions to materials and services within Campus Operations may limit CAM’s ability to respond to unplanned maintenance or emergency repairs. The reduction of two security positions will decrease after-hour security at the Regional Center and limit the responsiveness of Campus Operations during peak periods of building usage. These changes represent a 14 percent reduction of the department’s current expenditures budget.

# Capital Asset Management

Even with budget changes, CAM will continue to build Metro’s capacity to manage its infrastructure in a way that is equitable, sustainable, and fiscally responsible. Key priorities include expanding facility condition assessments to gain a more detailed understanding of Metro’s long-term maintenance needs, refining capital project decision-making through improved reporting frameworks, and intensifying sustainability efforts through the next phase of Metro’s Sustainability Plan.

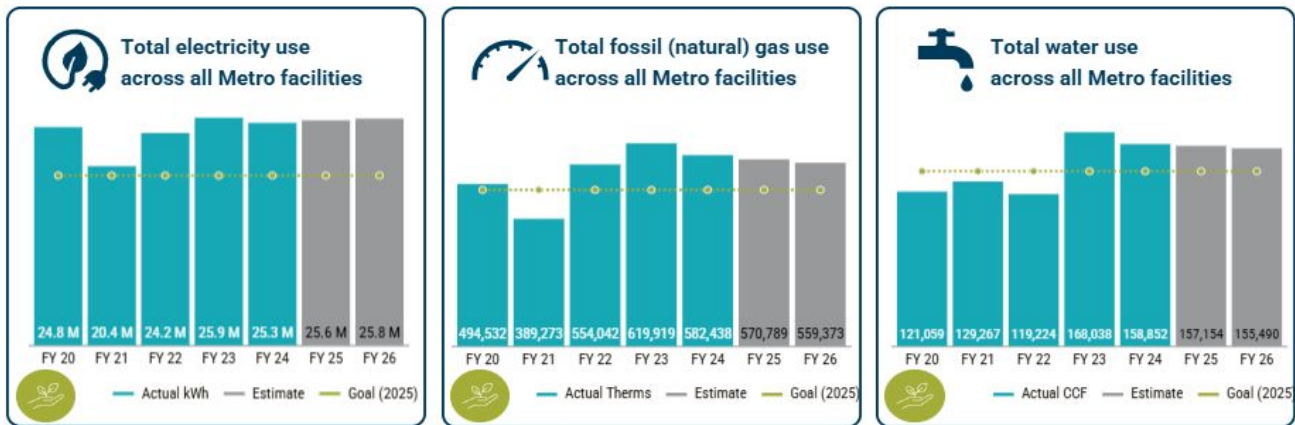
## Challenges, Issues, and Opportunities

Metro faces ongoing challenges related to funding constraints, aging infrastructure, and the need to balance sustainability goals with operational realities. The aging condition of many Metro facilities will increase the demand for preventative maintenance and capital reinvestment, placing greater emphasis on strategic planning and data-driven decision-making. Additionally, as Metro scales up its sustainability efforts, the department must find innovative ways to integrate decarbonization strategies while maintaining financial and operational efficiency.

Despite these challenges, CAM is well-positioned to lead Metro’s efforts in sustainability, infrastructure resilience, and capital planning. By leveraging data-driven insights, cross-departmental collaboration, and innovative policy frameworks, CAM will continue to advance Metro’s vision for a more sustainable and inclusive future. The department remains committed to optimizing public resources, strengthening Metro’s infrastructure, and ensuring that Metro’s capital assets serve the community effectively for years to come.

## PERFORMANCE MEASURES

Metro facilities include the Oregon Zoo, MERC venues, parks and natural areas, solid waste facilities, and the Metro Regional Center. All measures come from the 2010 Sustainability Plan, which is in the process of being updated. Significant progress has been made in all areas compared to the 2008 baseline, but recent trends have leveled out following a temporary dip during the pandemic. The next round of performance measures will focus on incorporating “normalizing metrics” to show usage per capita.







# Communications

## Summary of Communications

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$4,384,671	\$5,542,559	\$2,735,382	\$2,306,970	\$-	\$-	(15.66%)
Materials and Services	329,252	525,693	413,790	328,790	-	-	(20.54%)
Capital Outlay	28,223	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$4,742,145</b>	<b>\$6,068,253</b>	<b>\$3,149,172</b>	<b>\$2,635,760</b>	<b>\$-</b>	<b>\$-</b>	<b>(16.30%)</b>
<b>BUDGET BY FUND</b>							
General Fund	\$4,742,145	\$6,068,253	\$3,149,172	\$2,635,760	\$-	\$-	(16.30%)
<b>TOTAL</b>	<b>\$4,742,145</b>	<b>\$6,068,253</b>	<b>\$3,149,172</b>	<b>\$2,635,760</b>	<b>\$-</b>	<b>\$-</b>	<b>(16.30%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>36.20</b>	<b>39.20</b>	<b>15.20</b>	<b>11.60</b>	<b>-</b>	<b>-</b>	<b>(23.68%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(3.60)</b>

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

**DEPARTMENT OVERVIEW**

Central Communications works to raise awareness of Metro and improve access to and participation in Metro’s services, resources and decision-making.

Communications specialists coordinate and support practitioners in departments across Metro by developing standards, strategies and tools for media relations, crisis communications, community engagement, writing, brand and design. Team members manage shared communications channels, a coordinated marketing strategy and public opinion research – all to help reach people where they are with information that is useful and easy to understand. Team members also work to remove barriers by providing centralized tools and systems to advance accessibility, inclusion and language access in all of Metro’s outreach and opportunities.

The budget for Central Communications is \$2.6 million and includes funding for 11.6 FTE as well as investments in digital content promotion and shared communications tools and resources.

**SIGNIFICANT CHANGES FOR THE BUDGET**

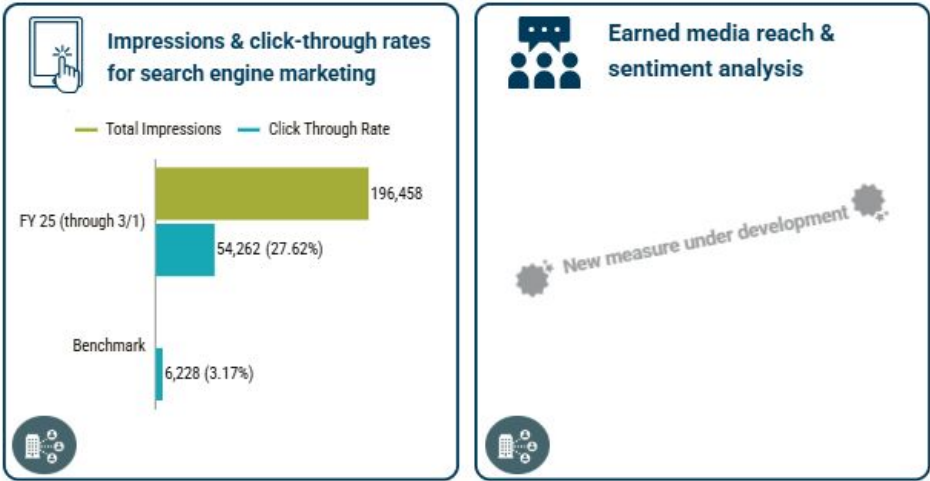
Significant changes for FY 2025-26 include the launch of a new Metro website and the rollout of tools, training and systems to meet digital accessibility standards and improve translation and interpretation services. This budget maintains investments in digital marketing strategies to broaden the reach of Metro’s services and information and promote opportunities to get involved or help shape Metro Council decisions.

In order to help reduce the cost of central services, the Central Communications budget includes the reduction of 3.6 FTE and \$85,000 in materials and services expenses for media tracking and paid media sponsorships. Total reduction of \$513 thousand represents 16.3% of the Communications budget.

The department will work with the Metro leaders to identify priority work and opportunities for efficiency in our collaborations with DEI, IT, GAPD, COO and Council offices as well as communications teams embedded in other departments.

**PERFORMANCE MEASURES**

Starting in FY 2024-25, Central communications is tracking impressions and click-through rates for search engine marketing, a key strategy for reaching people with an interest or a question they may not know Metro has the answer to. This metric tracks the effectiveness of this tactic and helps measure how well Metro has set up our website to meet the needs of the public online. Central communications is also developing a measure related to earned media reach and sentiment, which will be included in the Adopted Budget.



# Diversity, Equity and Inclusion

## Summary of Diversity, Equity and Inclusion

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$-	\$2,811,282	\$2,083,002	\$1,997,729	\$-	\$-	(4.09%)
Materials and Services	-	1,465,062	1,072,510	880,491	-	-	(17.90%)
<b>TOTAL</b>	<b>\$-</b>	<b>\$4,276,344</b>	<b>\$3,155,512</b>	<b>\$2,878,220</b>	<b>\$-</b>	<b>\$-</b>	<b>(8.79%)</b>
<b>BUDGET BY FUND</b>							
General Fund	\$-	\$4,276,344	\$3,155,512	\$2,878,220	\$-	\$-	(8.79%)
<b>TOTAL</b>	<b>\$-</b>	<b>\$4,276,344</b>	<b>\$3,155,512</b>	<b>\$2,878,220</b>	<b>\$-</b>	<b>\$-</b>	<b>(8.79%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>9.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(18.18%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(2.00)</b>

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

## DEPARTMENT OVERVIEW

The Diversity, Equity and Inclusion (DEI) department leads Metro's work to advance racial equity outcomes within the agency and across the region. The department's programs focus on embedding racial equity in Metro's policies, programs and investments, equipping staff with tools and resources to deliver equitable outcomes, fostering a sense of belonging and ensuring its facilities, services and activities are accessible to everyone.

As a central service, the DEI department is funded through the General Fund with a total budget of \$2.9 million for FY 2025-26. The budget includes 9.0 FTE and \$880 thousand in M&S, of which \$425 thousand are allocated for Civic Engagement Capacity Building Grants.

In FY 2024-25 the DEI department completed Metro's first comprehensive Impact Report on advancing racial equity, diversity and inclusion. In preparation for the update of Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion this report provides a shared understanding of the progress, impacts and learnings from the implementation of the plan across Metro's work.

## SIGNIFICANT CHANGES FOR THE BUDGET

The DEI FY 2025-26 budget focuses on stabilizing one-time funding requests from the previous year and maintaining resources that advance racial equity, inclusion and accessibility. Along with many other central service departments, the DEI proposed budget includes a small materials and services reduction and the elimination of 2.0 FTEs. The total reduction of \$277 thousand represents 8.8 percent of the DEI budget. The Office of the COO budget includes \$250K in one-time-only resources to fund training, planning and Council engagement on the next phase of the SPARED I (Strategic Plan to Advance Racial Equity, Diversity and Inclusion).

The DEI department, along with the agency, is navigating a challenging federal context that creates significant impacts and uncertainty for communities and employees while preparing for reductions in capacity and resources.. This context, creates further emphasis for DEI's existing programs and opportunities for responsiveness, including:

**Elevating community voice:** DEI will ensure the Committee on Racial Equity and the Committee on Disability Inclusion are well supported and situated to effectively advise decision makers as the agency navigates the evolving federal and internal context. Additionally this context puts greater importance on the Civic Engagement Capacity Building Grant Program which supports the development of new generations of civic leaders in every corner of the region and the growth of organizations.

**Growing economic opportunity:** DEI continues to invest capacity and resources in the implementation of Construction Career Pathways at Metro and across the region. With uncertainty surrounding federally funded infrastructure projects it is essential that locally funded projects deliver a full scope of benefits and shared economic opportunity, particularly for underrepresented communities, contractors and workers.

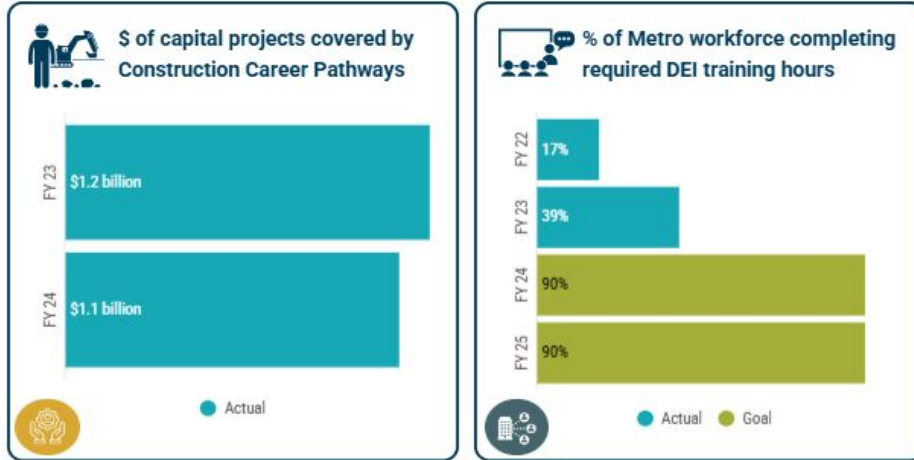
**Fostering a sense of belonging:** As employees navigate workplace reductions, Employee Resource Groups will serve as an important space for connection and community building. The DEI Department will continue to have funding to plan and host events that connect employees with shared life experience to network, share resources to advance equity and inclusion in the workplace.

**Updating the Strategic Plan:** The DEI department is preparing for the update of the Strategic Plan to Advance Racial Equity, Diversity and Inclusion. In partnership with the Office of the COO and Metro Council, the department with focus on defining the framework that will guide the next iteration of the plan that strengthens the agency's approach and impact, internally and across the region.

# Diversity, Equity and Inclusion

## PERFORMANCE MEASURES

The DEI manages Metro’s role as the regional convener of Construction Career Pathways, which is being implemented by 9 jurisdictions. This performance measure captures the scope of impact across covered infrastructure projects that are creating career pathways for BIPOC and women workers into the construction industry. Within Metro, all employees are required to complete 4 hours of DEI learning each year, which aligns with Goal C of the Strategic Plan to Advance Racial Equity, Diversity, and Inclusion to increase staff skills to advance regional equity. The percentage of staff completing their DEI training has significantly increased in the first two years, and over time, the goal is to reach 90 percent compliance (the same goal for other Metro required learning).





# Finance and Regulatory Services

## Summary of Finance and Regulatory Services

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$9,786,766	\$11,454,944	\$14,336,654	\$14,726,557	\$0	\$0	2.72%
Materials and Services	3,499,834	4,464,779	6,235,360	7,032,560	-	-	12.79%
<b>TOTAL</b>	<b>\$13,286,600</b>	<b>\$15,919,723</b>	<b>\$20,572,014</b>	<b>\$21,759,117</b>	<b>\$-</b>	<b>\$-</b>	<b>5.77%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$9,916,527	\$11,594,652	\$14,607,513	\$14,985,316	\$	\$	2.59%
General Asset Management Fund	-	340,513	400,000	175,000	-	-	(56.25%)
Risk Management	3,370,073	3,984,559	5,564,501	6,598,801	-	-	18.59%
<b>TOTAL</b>	<b>\$13,286,600</b>	<b>\$15,919,723</b>	<b>\$20,572,014</b>	<b>\$21,759,117</b>	<b>\$-</b>	<b>\$-</b>	<b>5.77%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>73.60</b>	<b>77.80</b>	<b>82.80</b>	<b>79.80</b>	<b>-</b>	<b>-</b>	<b>(3.62%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(3.00)</b>

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



## DEPARTMENT OVERVIEW

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

FRS’s total fiscal year 2025-26 budget is \$21.8 million, which is primarily budgeted within the General Fund (\$15.0 million) and Risk Management Fund (\$6.6 million) with a small amount available for financial technology and systems upgrades in the General Asset Management Fund. As a central service, FRS is funded by assessments on external departments. The majority of the fiscal year 2025-26 budget for FRS covers personnel services costs for the 79.8 FTE within the department.

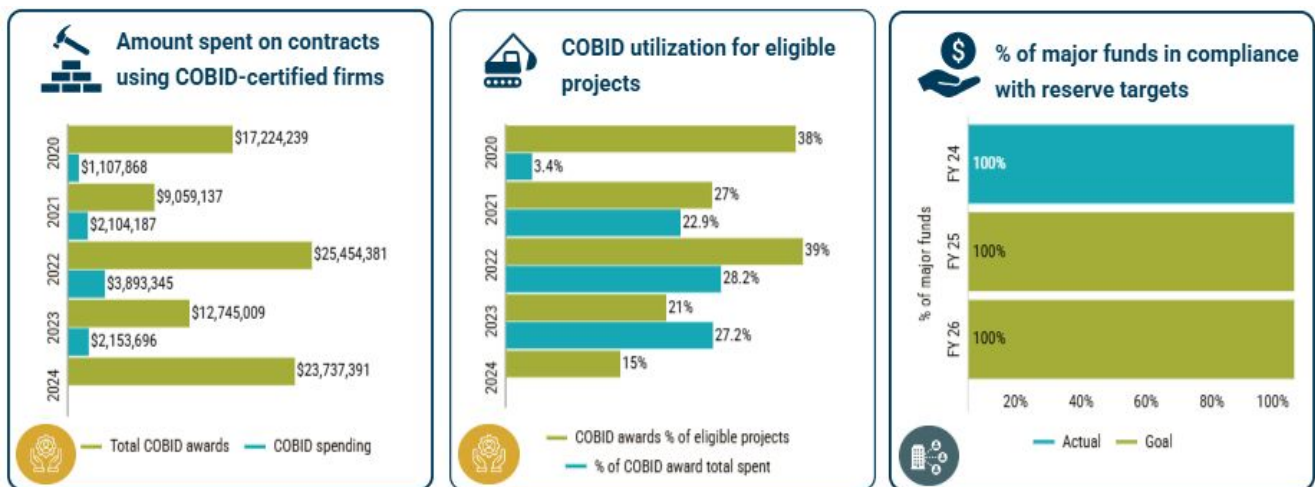
FRS is proud to have received the Certificate of Achievement for Excellence in Financial Reporting for the thirty-second consecutive year. This is recognition by the Government Finance Officers Association of the quality of the Annual Comprehensive Financial Report. Other notable accomplishments include receiving a AAA bond rating in relation to the debt issuance for the Parks and Nature and Zoo bond programs, receiving a Distinguished Budget Presentation award, and the daily work done to ensure Metro exercises excellent fiscal responsibility.

## SIGNIFICANT CHANGES FOR THE BUDGET

Finance and Regulatory Services has experienced increased demand for services over the last several years and has grown to meet those needs. In the course of budget development for the next fiscal year, targeted reductions were made in recognition of the budgetary challenges facing some of the departments that fund central services. These reductions were focused on areas of extra capacity, ensuring that core functions remain strong. Three positions were eliminated, two in the Revenue and Analytics division and one position in Financial Planning. These reductions are netted with increasing costs in the Risk Fund due to rising insurance premiums and general personnel cost escalation of fringe benefits. Despite reductions, the overall department budget remains relatively stable and able to operate effectively.

## PERFORMANCE MEASURES

FRS is responsible for the Equity in Contracting Program, which helps to ensure that minority-owned business enterprises, woman-owned business enterprises, service-disabled veteran-owned businesses, and emerging small businesses (collectively referred to as COBID-certified firms) are in the pool for Metro’s millions of dollars in contracting opportunities available each year. FRS is also introducing a new measure tracking whether all major funds are meeting their reserve targets to safeguard against dips in the economic climate and to protect the public’s investment in Metro’s physical assets.



# Human Resources

Summary of Human Resources							% Change from
	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$4,937,352	\$5,667,725	\$6,555,125	\$6,709,701	\$0	\$0	2.36%
Materials and Services	562,537	562,555	718,890	667,640	-	-	(7.13%)
<b>TOTAL</b>	<b>\$5,499,888</b>	<b>\$6,230,280</b>	<b>\$7,274,015</b>	<b>\$7,377,341</b>	<b>\$0</b>	<b>\$0</b>	<b>1.42%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$5,499,888	\$6,230,280	\$7,274,015	\$7,377,341	\$	\$	1.42%
<b>TOTAL</b>	<b>\$5,499,888</b>	<b>\$6,230,280</b>	<b>\$7,274,015</b>	<b>\$7,377,341</b>	<b>\$0</b>	<b>\$0</b>	<b>1.42%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>32.00</b>	<b>33.00</b>	<b>34.00</b>	<b>32.00</b>	<b>-</b>	<b>-</b>	<b>(5.88%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(2.00)</b>

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

**DEPARTMENT OVERVIEW**

Human Resources (HR) partners with all departments to implement strategic and sustainable HR practices that support Metro’s workforce. As a full-service department, HR provides expertise in benefits administration, classification and compensation, employee and labor relations, organizational development and training, recruitment and selection, and systems administration.

HR also leads Metro’s agency-wide goal of fostering a highly engaged workforce that reflects the diversity of the region.

**SIGNIFICANT CHANGES FOR THE BUDGET**

The proposed HR budget for FY 2025-26 includes 32.0 FTE with total appropriations of \$7.4 million, primarily for personnel services and contracted professional services for agency-wide benefits and training. The changes in this budget include 2.0 FTE reductions and organizational adjustments to align with Metro’s evolving workforce needs.

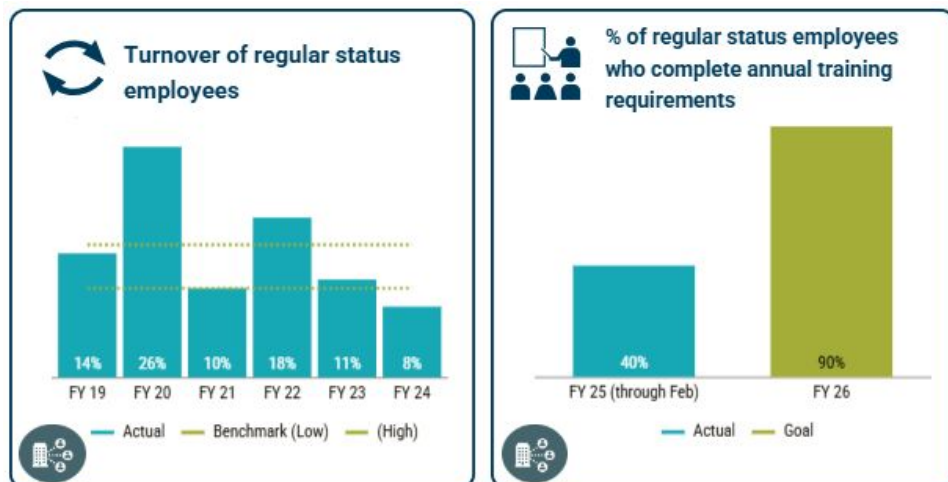
**Recruitment Impacts:** Metro has experienced a drop in turnover over the past few years, leading to fewer recruitments. The FY 2024-25 saw a 20 percent decline in the number of recruitments from FY 2023-24. We see this trend continuing into the upcoming fiscal year, as the agency’s FY 2025-26 budget does not propose significant changes in headcount. It’s important to note that the local economy continues to experience a net loss in jobs, an indication that turnover should remain relatively consistent as well. As a result, HR proposes reducing recruitment team staffing to better reflect our current state.

**Organizational Adjustments:** HR will also implement a minor structural change within the Classification & Compensation division which will maintain internal subject matter expertise while streamlining the reporting structure, with more employees reporting directly to the Total Rewards Manager. The goal is to enhance efficiency and improve span of control within the Classification and Compensation team.

**Increasing HR Demands:** While recruitment activity is slowing, other HR functions are facing greater pressures with increasing complexities and demands. For instance, employee and labor relations challenges in the workforce continue to increase in scope and complexity due to several factors including the changing legal landscape, increased union activity and collective bargaining and employment-related litigation risks. Another example where HR is facing greater pressures is with ensuring compliance with evolving laws, such as the Oregon Equal Pay Act and adapting to frequent changes in paid leave programs.

**PERFORMANCE MEASURES**

Human resources tracks employee turnover annually. A rate of 10-15 percent is generally considered to be healthy, allowing for a balance between bringing in new talent and retaining experienced employees. This can foster innovation while maintaining institutional knowledge. A figure higher than 15 percent may be an indicator of things like job dissatisfaction, poor management, or a need for more competitive compensation or additional internal opportunities for growth and development. HR is also introducing a new measure to track compliance with Metro’s required learning program launched in October 2022, which includes a mix of regulatory/legal requirements as well as some Metro values-based course requirements. Training helps employees be successful and reduces organizational risk and liability.



# Information Technology and Records Management

## Summary of Information Technology and Records Management

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$4,761,033	\$5,500,442	\$7,197,245	\$8,176,559	\$0	\$0	13.61%
Materials and Services	2,828,377	2,847,440	3,152,985	4,054,450	-	-	28.59%
Capital Outlay	123,117	17,383	2,488,067	1,765,000	-	-	(29.06%)
<b>TOTAL</b>	<b>\$7,712,527</b>	<b>\$8,365,264</b>	<b>\$12,838,297</b>	<b>\$13,996,009</b>	<b>\$0</b>	<b>\$0</b>	<b>9.02%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$6,968,031	\$7,855,761	\$9,970,230	\$11,477,744	\$	\$	15.12%
General Asset Management Fund	744,495	509,503	2,868,067	2,518,265	-	-	(12.20%)
<b>TOTAL</b>	<b>\$7,712,527</b>	<b>\$8,365,264</b>	<b>\$12,838,297</b>	<b>\$13,996,009</b>	<b>\$0</b>	<b>\$0</b>	<b>9.02%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>34.00</b>	<b>38.00</b>	<b>41.00</b>	<b>41.00</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

## DEPARTMENT OVERVIEW

The Information Technology and Records Management (IT) department drives technology advancements that serve the needs of Metro and align with the Agency’s strategic targets of Housing, Environment and Economic Growth. The IT department provides key services in digital communication, server and file management, business systems, point of sale, desktop productivity, event management, security video management, email, digital security systems and many other services. The Records Management section ensures that Metro manages records effectively throughout their lifecycle and provides records access to citizens.

Technology is always evolving, which provides both challenge and opportunity. Advances in artificial intelligence can uncover cyber vulnerabilities but also detect suspicious activity. Particularly in the area of cyber security, it is important for us to be adaptive even in an atmosphere of budget challenges and environments that require us to make investments well in advance of knowing the full extent of the threats.

## SIGNIFICANT CHANGES FOR THE BUDGET

Information Technology’s total FY 2025-26 budget is \$14.0 million. Of this amount, core IT operations of \$11.5 million are budgeted within the General Fund and include personnel services expenses for 41.0 FTE and materials and services budget for operation needs such as software licensing fees and support, hosting services, and maintaining secure networks. The remaining \$2.5 million is budgeted within the General Asset Management Fund and includes funding for new capital purchases and renewal and replacement upgrades.

The FY 2025-26 budget focuses on continuing to implement the IT cybersecurity framework, prioritize and protect Metro technology and data assets, address technical debt, automate processes and procedures and use data to provide actionable information for departments and greater transparency to the public. This budget adds funding for enhanced endpoint security which will increase security awareness and help remediate issues. Additionally, Metro will invest necessary resources to help meet the Department of Justice digital accessibility requirements for all of Metro’s external digital communication channels.

## PERFORMANCE MEASURES

Metro’s IT help desk clients are asked to rate 1) how well their needs were met, 2) timeliness of assistance, and 3) satisfaction with support. Surveys are automatically sent out for every 10th service desk request. This metric helps to indicate the effectiveness of our help desk services and responsiveness overall to IT requests. Oregon’s Public Records Law includes timelines for responding to and completing public record requests (ORS 192). This measure illustrates Metro’s commitment to transparency in responding to the public in a timely manner. This is a new data metric this year showing Metro’s time completing public records requests.



# Office of Metro Attorney

## Summary of Office of Metro Attorney

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$3,449,571	\$3,792,411	\$4,182,258	\$4,535,231	\$-	\$-	8.44%
Materials and Services	52,216	65,467	93,035	93,035	-	-	-
<b>TOTAL</b>	<b>\$3,501,787</b>	<b>\$3,857,878</b>	<b>\$4,275,293</b>	<b>\$4,628,266</b>	<b>\$-</b>	<b>\$-</b>	<b>8.26%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$3,501,787	\$3,857,878	\$4,275,293	\$4,628,266	\$-	\$-	8.26%
<b>TOTAL</b>	<b>\$3,501,787</b>	<b>\$3,857,878</b>	<b>\$4,275,293</b>	<b>\$4,628,266</b>	<b>\$-</b>	<b>\$-</b>	<b>8.26%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

## **DEPARTMENT OVERVIEW**

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

OMA provides legal advice and services to Metro and its elected officials, commissions, and employees in court and in administrative and quasi-judicial proceedings. Attorneys in OMA draft and review local legislation, contracts, real estate leases, intergovernmental agreements, and other documents and legal instruments, and advocate and negotiate on behalf of Metro. OMA also advises on policy development and program implementation. Attorneys in OMA provide legal advice and training to elected officials, the Office of the COO, and Metro departments on a broad spectrum of legal topics, including land use planning, real estate, construction, litigation, employment and labor, constitutional law, public finance, records and public meetings, contracts, administrative law, elections, and municipal finance. OMA also contracts with and manages outside legal counsel.

The Office of Metro Attorney is staffed with 11 attorneys and 6 support professionals. OMA is led by the Metro Attorney, who is appointed by, and serves at the pleasure of, the Metro Council. Total FY 2025-26 proposed budget is \$4.6 million. Over 95 percent of the budget costs are for personnel.

## **SIGNIFICANT CHANGES FOR THE BUDGET**

There are no significant service level changes proposed for FY 2025-26. The proposed budget maintains the same materials and services budget from prior year without additional increases.

# Non-Departmental Summary

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>BUDGET BY CLASSIFICATION</b>							
Personnel Services	\$	\$	\$	\$1,686,759	\$-	\$-	0.00%
Materials and Services	1,590,392	1,618,312	2,117,735	7,879,346	-	-	272.06%
Capital Outlay	-	-	2,000,000	-	-	-	(100.00%)
Debt Service	131,860,032	84,063,556	86,598,468	98,726,327	-	-	14.00%
Internal Service Transfers	308,876	1,490,674	2,446,291	2,171,965	-	-	(11.21%)
Interfund Reimbursements	37,905,623	46,719,700	54,983,556	61,768,572	-	-	12.34%
Fund Equity Transfers	41,813,241	37,793,643	52,985,543	42,007,580	-	-	(20.72%)
Interfund Loans	438,590	504,983	-	-	-	-	-
<b>TOTAL</b>	<b>\$213,916,754</b>	<b>\$172,190,868</b>	<b>\$201,131,593</b>	<b>\$214,240,549</b>	<b>\$-</b>	<b>\$-</b>	<b>6.52%</b>
<b>BUDGET BY FUND</b>							
General Fund	\$41,688,948	\$29,458,681	\$43,207,386	\$42,260,641	\$	\$	-2.19%
Affordable Housing Fund	2,548,164	1,331,844	1,498,959	1,400,206	-	-	(6.59%)
Cemetery Perpetual Care Fund	17,822	7,430	40,000	40,000	-	-	-
Community Enhancement Fund	50,000	50,000	50,000	50,000	-	-	0.00%
General Asset Management Fund	-	209,813	2,400,000	7,682,605	-	-	220.11%
General Obligation Debt Service Fund	117,458,317	81,517,377	83,952,869	95,971,317	-	-	14.32%
MERC Fund	9,750,358	11,157,083	12,448,414	13,802,572	-	-	10.88%
Natural Areas Fund	782,864	-	-	-	-	-	0.00%
Oregon Zoo Asset Management Fund	865,889	368,252	396,400	-	-	-	(100.00%)
Oregon Zoo Operating Fund	9,223,918	19,482,944	21,666,040	12,675,696	-	-	(41.50%)
Parks and Nature Bond Fund	2,774,203	2,432,774	3,692,640	4,621,518	-	-	25.15%
Parks and Nature Operating Fund	3,929,938	5,933,606	6,592,824	6,703,782	-	-	1.68%
Smith and Bybee Wetlands Fund	89,295	57,610	67,622	-	-	-	(100.00%)
Solid Waste Fund	10,875,126	16,812,561	20,661,990	22,046,792	-	-	6.70%
Supportive Housing Services	13,861,913	3,370,894	4,456,449	4,951,245	-	-	11.10%
Zoo Bond 24	-	-	-	2,034,175	-	-	0.00%
<b>TOTAL</b>	<b>\$213,916,754</b>	<b>\$172,190,868</b>	<b>\$201,131,593</b>	<b>\$214,240,549</b>	<b>\$-</b>	<b>\$-</b>	<b>6.52%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.75</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>8.75</b>

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



## DEPARTMENT OVERVIEW

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

### Highlights of the FY 2025-26 non-departmental budget are:

#### Debt Service: \$98.7 million

- Debt service on general obligation bonds totaling \$95.9 million, which includes Affordable Housing bonds, outstanding Oregon Zoo Infrastructure bonds and Natural Areas Program bonds and estimates for new Zoo and Natural Areas issuances expected in April 2025.
- Debt service on pension obligation bonds of \$2.8 million

**Transfers** - a detail of FY 2025-26 budget transfers can be found in the appendices; below are some highlights:

- Internal Service Transfers are payments for services provided to a funding source by another funding source, for specific identifiable services. For FY 2025-26, there is \$2.2 million budgeted mostly for personnel costs for construction project managers within the Capital Asset Management department that provides project management expertise to other departments.
- Interfund reimbursements of \$61.8 million for agency-wide central service functions such as accounting, legal services, communications, risk management and Metro Regional Center management
- Fund Equity Transfers of \$42 million are transfers of resources from one Fund to another. In most cases, resources are being transferred from the General Fund to other organizational units for operating support, or from operating funds to capital funds to meet capital reserve requirements, or to provide for the renewal and replacement of capital assets. The largest transfer is from the General Fund to the Oregon Zoo operating fund for \$21 million.

#### Personnel Services: \$1.7 million

- Includes budget for 8.75 FTE working on the Enterprise Resource Planning (ERP) software replacement project.

#### Materials and Services: \$7.9 million

- \$900 thousand is budgeted for projects costs related to ERP replacement projects
- \$5 million available to be assigned to projects as need is determined during the fiscal year
- \$2 million is budgeted for Special Appropriations within the General Fund, which are necessary Agency-wide operations that don't fall within the purview of a single department, such as: payments to local jurisdictions from Contractor Business License fees; TriMet passport program, Metro's primary employee commute option strategy; election expenses and outside financial audit
- \$36 thousand for IFA loan #2. Payment is for Metro's share of the commitment to the Columbia Corridor Drainage Districts Joint Contracting Authority for the Infrastructure Finance Authority loan
- \$250 thousand for cost sharing and assessments related to Levee Ready Columbia project

The following designated contributions are also included:

- \$80,000 for General Sponsorships
- \$15,000 for Rail~Volution
- \$5,000 for Clackamas County Business Alliance
- \$2,200 for North Northeast Business Association
- \$2,500 for Black American Chamber of Commerce
- \$3,000 for Columbia Corridor Association
- \$5,000 for Westside Economic Alliance
- \$5,000 for Business for a Better Portland

## Non-Departmental Summary

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- \$1,500 Oregon Transportation Forum
- \$4,600 for Neighborhood Partnerships-Housing Alliance
- \$50,000 for Greater Portland, Inc.
- \$50,000 for Sports Oregon
- \$10,000 for the Skanner News Martin Luther King, Jr. breakfast sponsorship
- \$4,600 for Transportation for America
- \$1,425 for American Public Transportation Association
- \$40,000 Willamette Falls Locks
- \$5,000 for Willamette Falls Heritage Coalition
- \$1,000 for Forth Mobility Fund

# Fund summary and detail

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Summary of all funds..... E-2

General Fund ..... E-4

Affordable Housing Bond Fund..... E-30

Cemetery Perpetual Care Fund ..... E-34

Community Enhancement Fund..... E-38

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Solid Waste Revenue Fund ..... E-102

Supportive Housing Services Fund ..... E-110

Zoo Bond 24 ..... E-114

# Summary of all funds

	General Fund	Affordable Housing Fund	Cemetery Perpetual Care Fund	Community Enhancement Fund	General Asset Management Fund	General Obligation Debt Service Fund	General Revenue Bond Fund	MERC Fund
<b>RESOURCES</b>								
Beginning Fund Balance	\$77,371,098	\$197,124,713	\$768,000	\$930,000	\$33,588,943	\$6,610,000	\$4,160,814	\$21,124,035
<b>Current Revenues</b>								
Personal Income Tax	-	-	-	-	-	-	-	-
Business Income Tax	-	-	-	-	-	-	-	-
Excise Tax	23,716,000	-	-	-	-	-	-	-
Construction Excise Tax	3,783,000	-	-	-	-	-	-	-
Real Property Taxes	21,004,473	-	-	-	-	88,611,317	-	-
Other Tax Revenues	-	-	-	-	67,000	-	-	-
Interest Earnings	2,557,139	3,796,869	22,000	19,500	481,000	750,000	25,208	855,950
Grants	21,556,561	-	-	-	-	-	-	-
Local Government Shared Revenues	212,000	-	-	-	-	-	3,395,750	19,893,161
Contributions from Governments	3,819,635	-	-	-	-	-	-	1,206,637
Licenses and Permits	580,000	-	-	-	-	-	-	-
Charges for Services	1,037,236	-	-	1,070,862	-	-	-	60,109,437
Contributions from Private Sources	-	-	-	-	-	-	-	1,658,297
Internal Charges for Services	1,577,325	-	-	-	-	-	-	-
Miscellaneous Revenue	4,086,510	-	-	-	-	-	-	210,690
Other Financing Sources	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>83,929,879</b>	<b>3,796,869</b>	<b>22,000</b>	<b>1,090,362</b>	<b>548,000</b>	<b>89,361,317</b>	<b>3,420,958</b>	<b>83,934,172</b>
<b>Interfund Transfers:</b>								
Internal Service Transfers	1,383,750	-	-	-	-	-	-	-
Interfund Reimbursements	56,427,732	-	-	-	-	-	-	-
Interfund Loans	-	-	-	-	-	-	-	-
Fund Equity Transfers	-	950,000	-	-	6,153,759	-	1,647,700	765,000
<b>Subtotal Interfund Transfers</b>	<b>57,811,482</b>	<b>950,000</b>	<b>-</b>	<b>-</b>	<b>6,153,759</b>	<b>-</b>	<b>1,647,700</b>	<b>765,000</b>
<b>TOTAL RESOURCES</b>	<b>\$219,112,459</b>	<b>\$201,871,582</b>	<b>\$790,000</b>	<b>\$2,020,362</b>	<b>\$40,290,702</b>	<b>\$95,971,317</b>	<b>\$9,229,472</b>	<b>\$105,823,207</b>
<b>REQUIREMENTS</b>								
<b>Current Expenditures:</b>								
Personnel Services	\$72,400,447	\$1,254,016	\$-	\$-	\$1,791,478	\$-	\$-	\$29,571,755
Materials and Services	48,629,540	155,822,658	-	1,256,305	9,041,611	-	-	44,495,640
Capital Outlay	-	-	-	-	4,499,000	-	-	2,681,537
Debt Service	2,755,010	-	-	-	-	95,971,317	5,043,450	-
<b>Subtotal Current Expenditures</b>	<b>123,784,997</b>	<b>157,076,674</b>	<b>-</b>	<b>1,256,305</b>	<b>15,332,089</b>	<b>95,971,317</b>	<b>5,043,450</b>	<b>76,748,932</b>
<b>Interfund Transfers:</b>								
Internal Service Transfers	-	-	-	50,000	102,500	-	-	256,250
Interfund Reimbursements	397,051	1,400,206	-	-	-	-	-	13,546,322
Fund Equity Transfers	37,122,580	-	40,000	-	-	-	-	-
Interfund Loans	-	-	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>37,519,631</b>	<b>1,400,206</b>	<b>40,000</b>	<b>50,000</b>	<b>102,500</b>	<b>-</b>	<b>-</b>	<b>13,802,572</b>
Contingency	34,549,517	43,394,702	-	714,057	24,413,613	-	-	15,271,703
Unappropriated Fund Balance	23,258,314	-	750,000	-	442,500	-	4,186,022	-
<b>Subtotal Designated Ending Balance</b>	<b>57,807,831</b>	<b>43,394,702</b>	<b>750,000</b>	<b>714,057</b>	<b>24,856,113</b>	<b>-</b>	<b>4,186,022</b>	<b>15,271,703</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$219,112,459</b>	<b>\$201,871,582</b>	<b>\$790,000</b>	<b>\$2,020,362</b>	<b>\$40,290,702</b>	<b>\$95,971,317</b>	<b>\$9,229,472</b>	<b>\$105,823,207</b>
<b>Full Time Equivalents (FTE)</b>	<b>361.10</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>	<b>170.80</b>

## Summary of all funds

Oregon Zoo Asset Management Fund	Oregon Zoo Operating Fund	Parks and Nature Bond Fund	Parks and Nature Operating Fund	Risk Management	Smith and Bybee Wetlands Fund	Solid Waste Fund	Supportive Housing Services Fund	Zoo Bond 24	Total
\$9,000,000	\$21,000,000	\$198,000,000	\$5,638,305	\$2,100,000	\$760,000	\$42,272,133	\$260,717,915	\$68,920,143	\$950,086,099
-	-	-	-	-	-	-	180,828,849	-	180,828,849
-	-	-	-	-	-	-	147,950,876	-	147,950,876
-	-	-	-	-	-	-	-	-	23,716,000
-	-	-	-	-	-	-	-	-	3,783,000
-	-	-	19,208,076	-	-	-	-	-	128,823,866
-	-	-	-	-	-	-	-	-	67,000
-	400,000	4,980,000	214,755	30,000	25,000	800,000	663,519	689,000	16,309,940
1,730,000	896,584	-	15,200	-	-	253,400	-	-	24,451,745
-	-	-	607,150	-	-	-	-	-	24,108,061
-	-	-	-	-	-	-	-	-	5,026,272
-	-	-	-	-	-	-	-	-	580,000
-	29,956,723	-	6,858,067	-	-	133,938,176	-	-	232,970,501
400,000	2,280,602	-	-	-	-	-	-	-	4,338,899
-	-	-	-	-	-	-	-	-	1,577,325
-	30,000	-	120,000	100,000	-	76,000	-	-	4,623,200
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
<b>2,130,000</b>	<b>33,563,909</b>	<b>4,980,000</b>	<b>27,023,248</b>	<b>130,000</b>	<b>25,000</b>	<b>135,067,576</b>	<b>329,443,244</b>	<b>689,000</b>	<b>799,155,534</b>
-	-	-	738,215	-	-	50,000	-	-	2,171,965
-	-	-	-	5,340,840	-	-	-	-	61,768,572
-	-	-	-	-	-	-	-	-	-
4,000,000	21,004,000	-	7,487,121	-	-	-	-	-	42,007,580
<b>4,000,000</b>	<b>21,004,000</b>	<b>-</b>	<b>8,225,336</b>	<b>5,340,840</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>105,948,117</b>
<b>\$15,130,000</b>	<b>\$75,567,909</b>	<b>\$202,980,000</b>	<b>\$40,886,889</b>	<b>\$7,570,840</b>	<b>\$785,000</b>	<b>\$177,389,709</b>	<b>\$590,161,159</b>	<b>\$69,609,143</b>	<b>\$1,855,189,750</b>
\$165	\$34,753,003	\$6,856,328	\$15,269,066	\$567,851	\$-	\$35,868,679	\$7,127,228	\$2,019,501	\$207,479,517
187,483	13,247,724	40,221,147	12,553,462	6,030,950	500,000	81,428,062	499,322,489	4,100,000	916,837,071
14,942,352	63,840	25,879,392	743,633	-	-	8,595,000	-	19,000,000	76,404,754
-	-	-	-	-	-	-	-	-	103,769,777
<b>15,130,000</b>	<b>48,064,567</b>	<b>72,956,867</b>	<b>28,566,161</b>	<b>6,598,801</b>	<b>500,000</b>	<b>125,891,741</b>	<b>506,449,717</b>	<b>25,119,501</b>	<b>1,304,491,119</b>
-	-	1,148,215	-	-	-	410,000	-	205,000	2,171,965
-	8,675,696	3,473,303	5,858,782	-	-	21,636,792	4,951,245	1,829,175	61,768,572
-	4,000,000	-	845,000	-	-	-	-	-	42,007,580
-	-	-	-	-	-	-	-	-	-
-	<b>12,675,696</b>	<b>4,621,518</b>	<b>6,703,782</b>	<b>-</b>	<b>-</b>	<b>22,046,792</b>	<b>4,951,245</b>	<b>2,034,175</b>	<b>105,948,117</b>
-	14,827,646	15,000,000	5,259,946	822,039	100,000	18,150,100	78,760,197	3,637,979	254,901,499
-	-	110,401,615	357,000	150,000	185,000	11,301,076	-	38,817,488	189,849,015
-	<b>14,827,646</b>	<b>125,401,615</b>	<b>5,616,946</b>	<b>972,039</b>	<b>285,000</b>	<b>29,451,176</b>	<b>78,760,197</b>	<b>42,455,467</b>	<b>444,750,514</b>
<b>\$15,130,000</b>	<b>\$75,567,909</b>	<b>\$202,980,000</b>	<b>\$40,886,889</b>	<b>\$7,570,840</b>	<b>\$785,000</b>	<b>\$177,389,709</b>	<b>\$590,161,159</b>	<b>\$69,609,143</b>	<b>\$1,855,189,750</b>
<b>1.00</b>	<b>199.60</b>	<b>36.25</b>	<b>85.90</b>	<b>3.00</b>	<b>0.00</b>	<b>205.30</b>	<b>38.70</b>	<b>10.00</b>	<b>1128.15</b>

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

# General Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$80,880,180	\$85,080,592	\$93,127,467	\$77,371,098	\$-	\$-	(16.92%)
<b>Current Revenues</b>							
Excise Tax	20,439,429	20,121,244	21,933,000	23,716,000	-	-	8.13%
Construction Excise Tax	3,598,048	3,782,940	3,848,000	3,783,000	-	-	(1.69%)
Real Property Taxes	18,804,903	19,944,171	20,450,000	21,004,473	-	-	2.71%
Interest Earnings	2,118,954	3,429,967	1,343,850	2,557,139	-	-	90.28%
Grants	13,637,799	13,722,614	17,517,167	21,556,561	-	-	23.06%
Local Government Shared Revenues	220,667	214,342	77,600	212,000	-	-	173.20%
Contributions from Governments	(1)	3,600,373	3,819,635	3,819,635	-	-	-%
Licenses and Permits	587,155	556,105	590,000	580,000	-	-	(1.69%)
Charges for Services	5,233,464	1,062,525	1,857,263	1,037,236	-	-	(44.15%)
Internal Charges for Services	1,205,481	1,300,357	1,813,959	1,577,325	-	-	(13.05%)
Miscellaneous Revenue	3,662,384	3,370,680	2,782,899	4,086,510	-	-	46.84%
Other Financing Sources	38,950	2,100	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>69,547,232</b>	<b>71,107,417</b>	<b>76,033,373</b>	<b>83,929,879</b>	-	-	<b>10.39%</b>
<b>Interfund Transfer</b>							
Internal Service Transfers	-	1,247,205	1,641,950	1,383,750	-	-	(15.73%)
Interfund Reimbursements	48,545,480	42,652,802	50,465,151	56,427,732	-	-	11.82%
Interfund Loans	-	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>48,545,480</b>	<b>43,900,007</b>	<b>52,107,101</b>	<b>57,811,482</b>	-	-	<b>10.95%</b>
<b>TOTAL RESOURCES</b>	<b>\$198,972,892</b>	<b>\$200,088,016</b>	<b>\$221,267,941</b>	<b>\$219,112,459</b>	<b>\$-</b>	<b>\$-</b>	<b>(0.97%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$50,034,911	\$59,480,024	\$69,288,715	\$72,400,447	\$	\$	4.49%
Materials and Services	23,650,230	22,801,941	40,610,352	48,629,540	-	-	19.75%
Capital Outlay	28,223	-	-	-	-	-	-
Debt Service	14,482,096	2,546,179	2,645,599	2,755,010	-	-	4.14%
<b>Subtotal Current Expenditures</b>	<b>88,195,460</b>	<b>84,828,143</b>	<b>112,544,666</b>	<b>123,784,997</b>	-	-	<b>9.99%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	-	-	-	-
Interfund Reimbursements	27,141	352,240	388,584	397,051	-	-	2.18%
Fund Equity Transfers	25,669,699	24,941,950	38,055,468	37,122,580	-	-	(2.45%)
<b>Subtotal Interfund Transfers</b>	<b>25,696,840</b>	<b>25,294,190</b>	<b>38,444,052</b>	<b>37,519,631</b>	-	-	<b>(2.40%)</b>
Contingency	-	-	26,401,067	34,549,517	-	-	30.86%
Unappropriated Fund Balance	85,080,592	89,965,683	43,878,156	23,258,314	-	-	(46.99%)
<b>Subtotal Contingency/Ending Balance</b>	<b>85,080,592</b>	<b>89,965,683</b>	<b>70,279,223</b>	<b>57,807,831</b>	-	-	<b>(17.75%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$198,972,893</b>	<b>\$200,088,016</b>	<b>\$221,267,941</b>	<b>\$219,112,459</b>	<b>\$-</b>	<b>\$-</b>	<b>(0.97%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>353.40</b>	<b>382.50</b>	<b>376.55</b>	<b>361.10</b>	-	-	<b>(4.10%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(15.45)</b>

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

The General Fund accounts for the operating costs of all general government and central service functions including Metro Council; Office of the Auditor; Metro Attorney; Capital Asset Management; Communications; Diversity, Equity, and Inclusion; Finance and Regulatory Services; Human Resources; and Information Technology and Records Management. It also accounts for operating costs of Planning, Development and Research department, as well as a regional housing analysis for the Housing department.

### **BEGINNING FUND BALANCE**

This is the combined balance for the operating areas described above. It includes several components related to Planning, Development and Research including \$19.6 million in restricted Transit Oriented Development program balance, \$12.7 million in restricted or committed funds for major projects and programs and \$20.9 million in restricted Construction Excise Tax (CET) program balance. Approximately \$24.1 million of fund balance is maintained for debt service and for General Fund reserves, which helps meet current and future cash flow needs and helps protect against financial instability.

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

### **CURRENT REVENUES**

#### **Property Taxes**

Metro receives property tax revenues from a tax levy originally approved by voters in May 1990. Ballot Measure 50, approved by the voters in May 1997, converted the tax levy to a general operating permanent rate levy. Metro's permanent rate is \$0.0966 per \$1,000 of assessed value and cannot be increased even by the voters of the region. Assessed value is expected to increase 3 percent next year; the maximum 3 percent growth allowed under Ballot Measure 50. Metro expects to receive 94.5 percent of the property tax levied \$20.6 million and approximately \$392 thousand in delinquent taxes.

#### **Excise Tax**

The Metro excise tax is levied as a per-ton flat rate tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is budgeted at \$23.7 million in FY 2025-26. The per-ton tax rate for FY 2025-26 is \$14.46 per ton, a decrease of \$0.23, effective July 1.

In 2006 Metro enacted a construction excise tax (CET) to fund land use planning to make land ready for development throughout the region. In 2018 the Council issued an ordinance to make CET a permanent source of revenue for the General Fund. A 0.12 percent tax is assessed on construction permits issued by local cities and counties in the Metro region for construction projects costing more than \$100 thousand. The tax is capped at \$12 thousand per project. Revenues are used to fund the 2040 and Placemaking grant programs, which offers grants for regional and local planning required to ready land for development or redevelopment and projects that facilitate economic development and/or promote community stabilization in the Metro region. The tax is expected to generate \$3.8 million in FY 2025-26.

#### **Interest Earnings**

This is interest earning on investments and can be used for programmatic needs within the General Fund. Interest earnings are expected to be approximately \$2.6 million in FY 2025-26.

#### **Grants**

All \$21.6 million of the General Fund's anticipated grant revenues are received by the primary planning functions of the agency within Planning, Development and Research. This function relies on federal, state and local grants to fund most of the transportation planning and modeling programs.

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

This category includes government contributions to Metro programs and projects. In FY 2025-26 TriMet is expected to contribute \$3.8 million toward the Transit Oriented Development (TOD) program. Metro is also expected to receive \$200 thousand through Oregon's Gain Share program.

# General Fund

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## Charges for Services

These are revenues derived from the income producing activities of the General Fund. They include parking fees, rental fees, and sales and contracted services generated through the Planning, Development and Research department. Approximately \$500 thousand is expected to be received from the Washington Department of Transportation through a partnership on the I-5 Bridge Replacement project. The remaining revenues in this category are generated through parking fees at Metro Regional Center and the adjoining parking structure, tenant leases, and contracts and sales through the Planning, Development and Research department.

## Licenses and Permits

These are revenues generated from the regional contractor's business license program, which allows commercial and residential contractors to procure a single license from Metro that allows them to conduct business in 20 local cities. Metro retains a portion of this revenue for administrative processing of the program and then passes the remaining collections through to the local jurisdictions.

## Internal Charges for Services

These revenues are derived from services performed by one Metro department for the benefit of another Metro department. Primarily, this accounts for the research and data services provided by the Planning, Development and Research department to other internal departments, such as Waste Prevention and Environmental Services (WPES), Parks and Nature, and Housing.

## Miscellaneous Revenues

The primary revenue for FY 2025-26 is \$4.0 million in assessments to departments to cover the cost associated with pension obligation bond debt service.

## Interfund Transfers

Costs of Metro's central services are allocated to operating units through a cost allocation plan. Operating units (departments) that are budgeted outside the General Fund transfer approximately \$56.4 million in reimbursements. Additionally, another \$1.4 million is transferred from departments to the General fund to cover costs of construction project managers that provide project management expertise on capital projects.

## CURRENT EXPENDITURES

### Personnel Services

This category includes salary, wage and fringe benefits for the 361.10 Full-Time Equivalents (FTE) resident in various departments of the General Fund. Overall General Fund FTE decreased by 15.45 FTE from the FY 2024-25 amended budget. Some Metro departments are experiencing financial pressures. The reductions in the General Fund, and throughout the agency, help provide Metro as much financial stability as possible, ensuring we can continue to provide vital services to the region. Although the overall FTE has decreased within the General Fund, the costs associated with the remaining FTE have increased. Personnel Services costs are expected to be \$72.4 million (a 4.5% increase over prior year) and reflects the cost of salary and wages, payroll taxes, pension benefits and health and welfare costs.

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

### Materials and Services

Expenditures in this category are expected to increase by \$8 million from FY 2024-25. Most of this increase is within the Planning, Development, and Research department, including within the Construction Excise Tax program. Fluctuations in spending are a reflection of the changes in timing of grant expenditures, as well as transportation and land use planning needs.



## Capital Outlay

Most major capital projects and renewal and replacement projects are budgeted in the General Asset Management Fund. The General Fund did not budget for capital outlay within the General Fund in FY 2025-26.

## Debt Service

The General Fund pays for debt service expenses related to pension bonds. Departments reimburse the General Fund through a PERS Bond Recovery Charge to pay for pension bonds debt service.

## Interfund Transfers

Nearly 100% of the transfers are considered Fund Equity Transfers, which are generally resource transfers from the General Fund to other funds. The General Fund is scheduled to transfer \$21 million in ongoing operational support to the Oregon Zoo and \$7.9 million ongoing and one-time support to the Parks and Nature program. In addition, the Affordable Housing Fund receives \$950 thousand in annual operating support from the General Fund.

Approximately \$4.8 million will be transferred out to the General Asset Management Fund to fund the ERP replacement project, other new capital projects, and to support the on-going renewal and replacement of Metro-owned assets.

The General Fund will also transfer approximately \$1.6 million to the General Revenue Bond Fund for debt service on outstanding full faith and credit obligations.

## Contingency

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that exceeds a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment.

The FY 2025-26 contingency includes Planning, Development and Research contingency primarily for the TOD and CET programs of \$19.2 million. The General Fund reserve policy directs that a minimum of 10 percent of operating revenues be set aside in an operating contingency balance, to provide for stability. For FY 2025-26 the general operating contingency is \$12.8 million, which meets the minimum requirements of the policy. Additionally, the General Fund has set aside \$2.5 million in stabilization funding to manage any headwinds related to local and national economic outlook, potential impacts from uncertainty around federal funding, and continued challenges in the hospitality industry which impacts our visitor venues.

## ENDING FUND BALANCE

The ending fund balance of the General Fund is the combined balance for the major operating units. It includes \$14.8 million in restricted Construction Excise Tax grants program balance. The General Fund reserve policy directs that a minimum of 6.5 percent of operating revenue be maintained in a reserve. The FY 2025-26 ending fund balance of \$8.4 million meets that requirement for operating reserves, which exceeds minimum requirement. This reserve, when coupled with the General Fund operating contingency discussed above, is a critical component of the agency's financial stability. Please refer to the appendices for a more detailed listing of all General Fund contingency and reserves.

# General Fund

## General Fund - Total Resources

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>REVENUES</b>							
<i><b>Beginning Fund Balance</b></i>							
\$15,923,479	\$17,822,610	\$20,097,604	323300	Fund Bal-Restricted for CET/ResCET	\$20,895,503	\$-	\$-
-	-	350,000	324000	Fund Bal-Restr for Bond Cap	-	-	-
10,374,086	9,600,738	3,922,257	326000	Fund Bal-Restr by IGA	4,091,913	-	-
16,553,373	14,378,779	22,006,011	326100	Fund Bal-Restr by TOD IGA	19,604,775	-	-
12,167,202	9,900,092	8,654,694	330000	Fund Balance-Committed	8,629,281	-	-
23,982,142	31,703,132	36,078,150	340000	Fund Bal-Unassigned/Undesignated	20,557,626	-	-
1,321,473	1,270,242	2,018,751	340300	Fund Bal-Dsg Debt Service	3,592,000	-	-
558,425	405,000	-	350000	Fund Balance-Assigned	-	-	-
<b>80,880,180</b>	<b>85,080,592</b>	<b>93,127,467</b>		<b>Total Beginning Fund Balance</b>	<b>77,371,098</b>	-	-
<i><b>Current Revenue</b></i>							
18,247,574	19,543,165	20,169,004	401000	Real Property Taxes-Current Yr	20,612,473	-	-
397,326	179,927	280,996	401500	Real Property Taxes-Prior Yrs	392,000	-	-
141,530	173,776	-	401800	Payment in Lieu of R Prop Tax	-	-	-
18,473	47,303	-	401900	Interest and Penalty-R Prop Tax	-	-	-
20,439,429	20,121,244	21,933,000	405000	Excise Taxes	23,716,000	-	-
3,417,038	3,596,616	3,665,000	405500	Construction Excise Tax	3,600,000	-	-
181,010	186,324	183,000	405600	CET Administration Fee	183,000	-	-
6,022,421	2,598,826	8,838,856	410000	Federal Grants - Direct	11,493,559	-	-
7,001,316	5,461,007	7,652,859	410500	Federal Grants - Indirect	9,155,537	-	-
347,402	5,412,780	775,452	411000	State Grants - Direct	403,670	-	-
266,661	250,000	250,000	412000	Local Grants - Direct	503,795	-	-
209,122	205,528	65,600	413700	Gain Share-OR Str Invest Prog	200,000	-	-
11,545	8,814	12,000	414000	Local Government Service Fee	12,000	-	-
(1)	3,600,373	3,819,635	414500	Government Contributions	3,819,635	-	-
587,155	556,105	590,000	415000	Contractor's Business License	580,000	-	-
916,283	795,757	1,492,603	418000	Contract and Professional Servic	660,436	-	-
560	2,275	1,000	421100	Public Record Request Fees	2,300	-	-
1,420	3,910	-	423000	Product Sales	-	-	-
2,168	-	-	450000	Admission Fees	-	-	-
4,147,021	-	-	453000	Golf Course Revenues	-	-	-
90,234	171,363	278,360	454000	Lease Revenue/Lease Rev	285,860	-	-
75,778	89,220	85,300	462000	Parking Fees	88,640	-	-
1,205,481	1,300,357	1,813,959	467000	Internal Charges for Services	1,577,325	-	-
2,118,954	3,429,967	1,343,850	470000	Interest on Investments	2,557,139	-	-
0	-	-	480000	Cash Over and Short	-	-	-
555,000	-	-	480800	Loan Principal Receipts	-	-	-
91,030	-	-	480900	Loan Interest Receipts	-	-	-
38,950	2,100	-	481000	Sale of Capital Assets	-	-	-
14,000	13,267	-	482000	Program Income	-	-	-
46,678	13,532	-	489000	Miscellaneous Revenue	-	-	-
2,955,676	3,343,881	2,782,899	489100	Refunds/Reimbursements	4,086,510	-	-
<b>69,547,232</b>	<b>71,107,418</b>	<b>76,033,373</b>		<b>Total Current Revenues</b>	<b>83,929,879</b>	-	-
<i><b>Interfund Transfers</b></i>							

**General Fund - Total Resources**

<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>		<b>FY 2025-26</b>	<b>FY 2025-26</b>	<b>FY 2025-26</b>
<b>Actual</b>	<b>Actual</b>	<b><u>Amended</u></b>	<b>ACCT</b>	<b><u>Proposed</u></b>	<b><u>Approved</u></b>	<b><u>Adopted</u></b>
		<b>Amount</b>		<b>Amount</b>	<b>Amount</b>	<b>Amount</b>
12,284,845	-	-	497000	-	-	-
36,260,635	42,652,802	50,465,151	497500	56,427,732	-	-
-	1,247,205	1,641,950	498000	1,383,750	-	-
<b>48,545,480</b>	<b>43,900,007</b>	<b>52,107,101</b>		<b>57,811,482</b>	<b>-</b>	<b>-</b>
			<b>Total Interfund Transfers</b>			
<b>\$198,972,892</b>	<b>\$200,088,016</b>	<b>\$221,267,941</b>	<b>TOTAL RESOURCES</b>	<b>\$219,112,459</b>	<b>\$-</b>	<b>\$-</b>

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

# General Fund

## General Fund - Capital Asset Management

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$1,631,179	\$2,763,762	\$3,262,957	501000	Reg Employees-Full Time-Exempt	\$3,029,654	\$	\$
667,167	642,867	662,982	501500	Reg Empl-Full Time-Non-Exempt	630,140	-	-
45,648	47,934	48,367	502500	Reg Empl-Part Time-Non-Exempt	51,834	-	-
6,842	16,825	45,500	503000	Temporary Employees	45,500	-	-
2,065	821	3,300	508000	Overtime	3,300	-	-
7,262	11,293	5,200	508600	Mobile Comm Allowance	5,200	-	-
199,491	296,787	350,643	511000	Fringe - Payroll Taxes	323,390	-	-
546,877	802,696	973,710	512000	Fringe - Retirement PERS	1,092,131	-	-
289,401	435,441	789,432	513000	Fringe - Health and Welfare	720,720	-	-
15,003	18,400	6,000	513305	Health Savings - Metro Contrib/HSA Contrib	6,000	-	-
7,214	10,471	14,938	515000	Fringe - Other Benefits	13,354	-	-
77,118	109,555	135,125	519000	Pension Oblig Bonds Contrib	125,152	-	-
6,102	10,478	5,000	519500	Fringe - Insurance - Opt Out	5,000	-	-
<b>3,501,371</b>	<b>5,167,329</b>	<b>6,303,154</b>		<b>Total Personnel Services</b>	<b>6,051,375</b>	-	-
<i><b>Materials and Services</b></i>							
6,661	13,973	5,536	520100	Office Supplies	6,058	-	-
13,313	5,134	28,000	520110	Computer Equipment	27,747	-	-
2,050	9,538	12,650	520120	Meeting Expenditures	18,900	-	-
22,837	24,720	32,000	520130	Postage and Shipping	28,000	-	-
29,583	60,335	100,000	520500	Operating Supplies	85,000	-	-
4,824	6,317	10,000	520510	Tools and Equipment	10,000	-	-
3,846	1,581	12,000	520580	Uniforms and PPE	9,000	-	-
9,231	4,410	8,650	521100	Membership and Professional Dues	8,650	-	-
476	628	500	521200	Publications and Subscriptions	500	-	-
1,739	2,710	12,400	521300	Fuel	7,000	-	-
5	-	30,000	521500	Maintenance and Repairs Supplies	30,000	-	-
18,289	14,949	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	152	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
5,655	3,136	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
45,554	97,359	375,100	524000	Contracted Professional Svcs	287,600	-	-
1,762	1,979	-	524050	Contracted Prof Svcs - Advertising	250	-	-
4,866	13,556	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
1,200	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
53,375	2,129	37,000	525000	Contracted Property Services	20,000	-	-
-	5,000	-	525100	Utility Services	-	-	-
24,779	25,674	37,300	525120	Utility Services - Telecommunications	37,400	-	-
100,405	128,958	159,964	525130	Utility Services - Electricity	159,964	-	-
18,600	12,376	10,000	525140	Utility Services - Natural Gas	10,000	-	-
14,678	12,607	25,000	525150	Utility Services - Sanitation and Refuse Removal	22,000	-	-
37,198	41,334	60,000	525160	Utility Services - Water and Sewer	60,000	-	-
137,052	124,469	89,400	526010	Maintenance and Repair Services - Building	89,400	-	-
2,048	1,109	5,000	526011	Maintenance and Repair Services - Painting	5,000	-	-
14,126	25,298	25,000	526012	Maintenance and Repair Services - Electricity	25,000	-	-
23,248	14,199	19,000	526013	Maintenance and Repair Services - Elevator and Escalator	19,000	-	-
25,643	172,129	63,000	526014	Maintenance and Repair Services - HVAC	39,000	-	-

**General Fund - Capital Asset Management**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
6,035	10,335	17,500	526020	Maintenance and Repair Services - Equipment	17,500	-	-
30,683	27,707	42,250	526030	Maintenance and Repair Services - Grounds	38,000	-	-
1,050	2,035	7,500	526040	Maintenance and Repair Services - Technology	7,500	-	-
12,957	12,538	20,500	526050	Maintenance and Repair Services - Vehicles	18,500	-	-
24,391	73,654	84,962	526300	Software Licensing	70,000	-	-
12,425	-	-	526400	Vehicles/Vehicles	-	-	-
1,260	11,340	1,260	526500	Rentals	4,000	-	-
-	1,844	2,000	528000	Other Purchased Services	2,000	-	-
206	1,395	-	528400	Printing and Graphics	-	-	-
33,000	32,000	45,000	530000	Payments to Other Agencies	45,000	-	-
2,429	369	-	530010	License and Permit Fees	-	-	-
340,000	170,000	170,000	544500	Grants and Loans	170,000	-	-
3,997	6,000	8,000	544600	Intra-Metro Grants	8,000	-	-
5,203	5,928	-	545100	Travel and Lodging	-	-	-
1,185	1,330	1,000	545200	Mileage, Taxi and Parking	1,000	-	-
277	-	-	545300	Meals and Entertainment	-	-	-
24,397	35,063	67,250	545500	Staff Development	55,250	-	-
-	1,000	-	545510	Tuition Reimbursement	-	-	-
<b>1,122,539</b>	<b>1,218,296</b>	<b>1,624,722</b>		<b>Total Materials and Services</b>	<b>1,442,219</b>	-	-

<b>\$4,623,910</b>	<b>\$6,385,625</b>	<b>\$7,927,876</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$7,493,594</b>	<b>\$-</b>	<b>\$-</b>
<b>28.40</b>	<b>37.40</b>	<b>36.40</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>32.40</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Communications

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$2,827,946	\$3,480,005	\$1,574,554	501000	Reg Employees-Full Time-Exempt	\$1,199,743	\$	\$
73,006	64,912	81,036	501500	Reg Empl-Full Time-Non-Exempt	87,246	-	-
59,337	124,167	46,744	502000	Reg Employees-Part Time-Exempt	88,741	-	-
47,647	56,509	52,540	502500	Reg Empl-Part Time-Non-Exempt	64,588	-	-
30,396	26,219	5,000	503000	Temporary Employees	5,000	-	-
4,532	3,310	-	508000	Overtime	-	-	-
1,431	2,220	600	508600	Mobile Comm Allowance	600	-	-
255,092	334,702	153,398	511000	Fringe - Payroll Taxes	122,843	-	-
622,793	774,670	429,945	512000	Fringe - Retirement PERS	422,596	-	-
341,712	528,378	325,368	513000	Fringe - Health and Welfare	262,080	-	-
18,000	25,400	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
8,376	10,703	6,534	515000	Fringe - Other Benefits	5,109	-	-
91,014	108,627	59,663	519000	Pension Oblig Bonds Contrib	48,424	-	-
3,390	2,738	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,384,671</b>	<b>5,542,559</b>	<b>2,735,382</b>		<b>Total Personnel Services</b>	<b>2,306,970</b>	-	-
<i><b>Materials and Services</b></i>							
4,477	62,238	-	520100	Office Supplies	-	-	-
42,626	40,391	12,000	520110	Computer Equipment	12,000	-	-
-	1,097	3,000	520120	Meeting Expenditures	3,000	-	-
125	-	2,500	520140	Promotional Supplies	7,500	-	-
42,800	6,570	5,000	520500	Operating Supplies	-	-	-
-	2,848	5,000	520510	Tools and Equipment	5,000	-	-
6,668	1,797	2,500	520580	Uniforms and PPE	2,500	-	-
848	1,709	2,000	521100	Membership and Professional Dues	2,000	-	-
20,802	11,786	11,240	521200	Publications and Subscriptions	11,240	-	-
109,351	201,960	125,000	524000	Contracted Professional Svcs	160,000	-	-
-	-	35,000	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
225	9,877	13,100	524050	Contracted Prof Svcs - Advertising	3,100	-	-
1,857	86,500	100,000	524500	Marketing Expenditures	25,000	-	-
10,000	-	-	524510	Sales and Marketing Contract	-	-	-
10,500	10,000	-	524600	Sponsorship Expenditures	-	-	-
9,163	9,031	5,000	525120	Utility Services - Telecommunications	5,000	-	-
-	-	2,000	526000	Maintenance and Repair Services	2,000	-	-
1,135	29,044	21,450	526300	Software Licensing	21,450	-	-
26,666	4,911	10,000	528000	Other Purchased Services	10,000	-	-
5,253	8,194	10,000	528400	Printing and Graphics	10,000	-	-
15,091	14,829	16,000	545100	Travel and Lodging	16,000	-	-
1,007	30	-	545200	Mileage, Taxi and Parking	-	-	-
1,069	-	-	545300	Meals and Entertainment	-	-	-
18,588	21,188	31,000	545500	Staff Development	31,000	-	-
1,000	1,695	-	545510	Tuition Reimbursement	-	-	-
-	-	2,000	549000	Miscellaneous Expenditures	2,000	-	-
<b>329,252</b>	<b>525,693</b>	<b>413,790</b>		<b>Total Materials and Services</b>	<b>328,790</b>	-	-
<i><b>Capital Outlay</b></i>							

**General Fund - Communications**

FY 2022-23	FY 2023-24	FY 2024-25		ACCT	DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		<u>Amended</u>				<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount				Amount	Amount	Amount
28,223	-	-	-	579000	Capital Outlay	-	-	-
<b>28,223</b>	-	-	-		<b>Total Capital Outlay</b>	-	-	-
<b>\$4,742,145</b>	<b>\$6,068,253</b>	<b>\$3,149,172</b>	<b>TOTAL REQUIREMENTS</b>			<b>\$2,635,760</b>	<b>\$-</b>	<b>\$-</b>
<b>36.20</b>	<b>39.20</b>	<b>15.20</b>	<b>FULL-TIME EQUIVALENTS</b>			<b>11.60</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Council

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>EXPENDITURES</b>							
\$489,827	\$513,500	\$556,543	500000	Elected Official Salaries	\$564,849	\$	\$
3,678,554	4,506,227	5,312,160	501000	Reg Employees-Full Time-Exempt	5,441,130	-	-
73,564	71,447	75,165	501500	Reg Empl-Full Time-Non-Exempt	115,490	-	-
13,758	45,657	-	502000	Reg Employees-Part Time-Exempt	116,947	-	-
131,074	390,334	192,000	503000	Temporary Employees	159,000	-	-
5,485	13,555	-	508000	Overtime	-	-	-
11,184	12,055	15,638	508600	Mobile Comm Allowance	15,638	-	-
352,464	444,401	503,264	511000	Fringe - Payroll Taxes	522,282	-	-
941,426	1,186,961	1,460,492	512000	Fringe - Retirement PERS	1,852,718	-	-
553,094	665,574	949,452	513000	Fringe - Health and Welfare	991,900	-	-
13,500	8,000	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
10,293	12,586	21,669	515000	Fringe - Other Benefits	22,043	-	-
139,540	167,122	202,094	519000	Pension Oblig Bonds Contrib	211,827	-	-
10,425	12,488	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>6,424,188</b>	<b>8,049,907</b>	<b>9,288,477</b>		<b>Total Personnel Services</b>	<b>10,013,824</b>	-	-
				<b><u>Materials and Services</u></b>			
20,678	24,844	7,750	520100	Office Supplies	7,750	-	-
35,677	32,745	24,521	520110	Computer Equipment	24,675	-	-
45,120	86,671	71,000	520120	Meeting Expenditures	43,500	-	-
34	-	-	520130	Postage and Shipping	-	-	-
29	1,628	-	520140	Promotional Supplies	-	-	-
3,868	5,503	4,250	520500	Operating Supplies	4,250	-	-
5,463	8,148	3,250	521100	Membership and Professional Dues	3,250	-	-
2,239	15,519	1,000	521200	Publications and Subscriptions	1,000	-	-
31	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	4,106	-	522100	Cost of Food and Beverage	-	-	-
974,372	1,736,366	2,112,208	524000	Contracted Professional Svcs	3,367,764	-	-
72,413	8,957	250	524040	Contracted Prof Svcs - Promotion and Public Relations	250	-	-
162,158	25,970	100,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	100,000	-	-
-	-	500	524500	Marketing Expenditures	500	-	-
14,533	97,900	100,250	524600	Sponsorship Expenditures	162,250	-	-
15,101	16,633	14,150	525120	Utility Services - Telecommunications	14,150	-	-
2,928	6,826	27,400	526300	Software Licensing	14,400	-	-
6,354	4,374	-	526500	Rentals	-	-	-
-	350	-	526520	Rentals - Equipment	-	-	-
9,328	11,025	95,000	528000	Other Purchased Services	33,750	-	-
100	16,404	-	528090	Event/Production Services	-	-	-
23,486	123,333	13,700	528400	Printing and Graphics	13,700	-	-
25,000	-	-	530000	Payments to Other Agencies	-	-	-
-	10,000	-	544500	Grants and Loans	-	-	-
54,270	75,572	129,000	545100	Travel and Lodging	85,720	-	-
3,469	6,943	1,480	545200	Mileage, Taxi and Parking	1,480	-	-
6,836	10,849	5,500	545300	Meals and Entertainment	5,500	-	-
69,031	86,472	102,400	545500	Staff Development	352,400	-	-
2,237	-	-	545510	Tuition Reimbursement	-	-	-



**General Fund - Council**

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
-	-	36,000	549000	Miscellaneous Expenditures	36,000	-	-
<b>1,554,754</b>	<b>2,417,137</b>	<b>2,849,609</b>		<b>Total Materials and Services</b>	<b>4,272,289</b>	-	-
<b>\$7,978,943</b>	<b>\$10,467,044</b>	<b>\$12,138,086</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$14,286,113</b>	<b>\$-</b>	<b>\$-</b>
<b>41.20</b>	<b>44.00</b>	<b>45.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>45.50</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Diversity, Equity and Inclusion

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>EXPENDITURES</b>							
\$835,022	\$890,360	\$1,239,369	501000	Reg Employees-Full Time-Exempt	\$1,236,454	\$	\$
65,342	69,654	76,859	501500	Reg Empl-Full Time-Non-Exempt	-	-	-
-	-	45,000	503000	Temporary Employees	45,410	-	-
3,191	2,633	-	508000	Overtime	-	-	-
725	-	-	508600	Mobile Comm Allowance	-	-	-
76,037	83,175	114,981	511000	Fringe - Payroll Taxes	106,040	-	-
193,737	219,374	322,475	512000	Fringe - Retirement PERS	366,855	-	-
140,827	140,187	234,696	513000	Fringe - Health and Welfare	196,560	-	-
12,000	14,300	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
2,404	2,646	4,872	515000	Fringe - Other Benefits	4,372	-	-
28,610	31,059	44,750	519000	Pension Oblig Bonds Contrib	42,038	-	-
<b>1,357,895</b>	<b>1,453,387</b>	<b>2,083,002</b>		<b>Total Personnel Services</b>	<b>1,997,729</b>	-	-
				<b><u>Materials and Services</u></b>			
3,355	5,885	3,510	520100	Office Supplies	1,000	-	-
14,376	1,530	5,000	520110	Computer Equipment	500	-	-
8,904	16,703	61,000	520120	Meeting Expenditures	38,800	-	-
1,168	247	-	520140	Promotional Supplies	-	-	-
451	404	-	520500	Operating Supplies	-	-	-
216	-	-	520580	Uniforms and PPE	-	-	-
5,192	10,025	5,000	521100	Membership and Professional Dues	5,000	-	-
-	236	5,000	521200	Publications and Subscriptions	-	-	-
7	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
113,140	251,040	424,000	524000	Contracted Professional Svcs	286,000	-	-
-	1,338	-	524050	Contracted Prof Svcs - Advertising	-	-	-
17,880	26,870	28,000	524600	Sponsorship Expenditures	18,000	-	-
2,964	4,231	-	525120	Utility Services - Telecommunications	5,500	-	-
-	250	-	526000	Maintenance and Repair Services	-	-	-
-	2,305	-	526300	Software Licensing	3,500	-	-
10,850	4,850	87,000	528000	Other Purchased Services	77,000	-	-
120	-	-	528400	Printing and Graphics	-	-	-
14,500	-	-	530000	Payments to Other Agencies	-	-	-
-	1,152	-	530010	License and Permit Fees	-	-	-
407,000	475,000	425,000	544500	Grants and Loans	425,000	-	-
9,916	4,021	7,000	545100	Travel and Lodging	2,500	-	-
320	(24)	-	545200	Mileage, Taxi and Parking	100	-	-
11,741	12,004	-	545300	Meals and Entertainment	-	-	-
12,856	12,041	22,000	545500	Staff Development	17,591	-	-
<b>634,955</b>	<b>830,107</b>	<b>1,072,510</b>		<b>Total Materials and Services</b>	<b>880,491</b>	-	-
<b>\$1,992,850</b>	<b>\$2,283,494</b>	<b>\$3,155,512</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$2,878,220</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>11.00</b>	<b>11.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>9.00</b>	<b>0.00</b>	<b>0.00</b>

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

**General Fund - Finance and Regulatory Services**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		<u>Amended</u> Amount	ACCT		<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
<b>EXPENDITURES</b>							
\$4,412,673	\$5,376,333	\$6,772,716	501000	Reg Employees-Full Time-Exempt	\$6,580,871	\$	\$
1,531,440	1,672,978	1,816,345	501500	Reg Empl-Full Time-Non-Exempt	2,047,501	-	-
188,792	152,592	157,240	502000	Reg Employees-Part Time-Exempt	161,175	-	-
17,103	-	54,942	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
5,543	2,991	-	503000	Temporary Employees	-	-	-
20,721	12,655	5,712	508000	Overtime	5,712	-	-
4,932	5,133	6,400	508600	Mobile Comm Allowance	6,400	-	-
518,137	633,190	772,119	511000	Fringe - Payroll Taxes	760,817	-	-
1,444,234	1,603,992	2,156,297	512000	Fringe - Retirement PERS	2,586,535	-	-
970,406	1,203,278	1,706,880	513000	Fringe - Health and Welfare	1,681,680	-	-
37,500	41,500	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
17,430	21,943	33,014	515000	Fringe - Other Benefits	31,616	-	-
206,242	221,389	299,238	519000	Pension Oblig Bonds Contrib	296,399	-	-
5,235	3,825	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>9,380,389</b>	<b>10,951,799</b>	<b>13,780,903</b>		<b>Total Personnel Services</b>	<b>14,158,706</b>	-	-
<b><u>Materials and Services</u></b>							
6,828	6,765	8,500	520100	Office Supplies	8,500	-	-
39,476	42,339	30,000	520110	Computer Equipment	30,000	-	-
2,344	2,486	2,000	520120	Meeting Expenditures	2,000	-	-
380	-	-	520140	Promotional Supplies	-	-	-
2,336	-	-	520500	Operating Supplies	-	-	-
8,041	21,411	13,000	521100	Membership and Professional Dues	13,000	-	-
3,666	3,442	3,500	521200	Publications and Subscriptions	3,500	-	-
25	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
195,173	282,214	351,000	524000	Contracted Professional Svcs	286,000	-	-
6,450	264	2,000	524020	Contracted Prof Svcs - Attorney and Legal	2,000	-	-
3,649	3,474	7,500	524050	Contracted Prof Svcs - Advertising	7,500	-	-
240	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
14,375	23,950	25,000	524600	Sponsorship Expenditures	25,000	-	-
-	22	-	525000	Contracted Property Services	-	-	-
4,271	4,065	4,500	525120	Utility Services - Telecommunications	4,500	-	-
40,958	50,723	75,500	526300	Software Licensing	166,500	-	-
11,767	6,818	17,000	528000	Other Purchased Services	17,000	-	-
78,982	64,297	90,000	528200	Banking Services	90,000	-	-
26,785	27,584	30,000	528210	Credit Card Fees	30,000	-	-
16,584	17,625	18,500	528400	Printing and Graphics	18,500	-	-
5,000	5,000	5,000	530000	Payments to Other Agencies	5,000	-	-
1,410	1,824	-	530010	License and Permit Fees	-	-	-
14,878	33,248	4,500	545100	Travel and Lodging	4,500	-	-
3,468	4,902	-	545200	Mileage, Taxi and Parking	-	-	-
8,134	8,518	-	545300	Meals and Entertainment	-	-	-
37,697	31,881	129,500	545500	Staff Development	112,000	-	-
3,221	-	9,610	549000	Miscellaneous Expenditures	1,110	-	-
<b>536,138</b>	<b>642,853</b>	<b>826,610</b>		<b>Total Materials and Services</b>	<b>826,610</b>	-	-
<b>\$9,916,527</b>	<b>\$11,594,652</b>	<b>\$14,607,513</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$14,985,316</b>	<b>\$-</b>	<b>\$-</b>
<b>70.60</b>	<b>74.80</b>	<b>79.80</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>76.80</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Human Resources

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$2,277,683	\$2,478,940	\$2,779,786	501000	Reg Employees-Full Time-Exempt	\$2,877,805	\$	\$
890,655	1,132,067	1,360,463	501500	Reg Empl-Full Time-Non-Exempt	1,211,489	-	-
78,041	94,472	100,728	502500	Reg Empl-Part Time-Non-Exempt	116,932	-	-
5,032	31,813	18,000	503000	Temporary Employees	43,700	-	-
16,826	28,139	-	508000	Overtime	-	-	-
5,866	6,195	-	508600	Mobile Comm Allowance	-	-	-
269,059	313,487	371,891	511000	Fringe - Payroll Taxes	364,946	-	-
733,064	834,306	1,039,043	512000	Fringe - Retirement PERS	1,239,090	-	-
513,519	585,505	725,424	513000	Fringe - Health and Welfare	698,880	-	-
37,500	35,100	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
2,737	9,951	15,597	515000	Fringe - Other Benefits	14,865	-	-
106,170	114,862	144,193	519000	Pension Oblig Bonds Contrib	141,994	-	-
1,200	2,888	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,937,352</b>	<b>5,667,725</b>	<b>6,555,125</b>		<b>Total Personnel Services</b>	<b>6,709,701</b>	-	-
<i><b>Materials and Services</b></i>							
4,968	20,289	4,140	520100	Office Supplies	9,390	-	-
10,673	20,844	20,000	520110	Computer Equipment	20,000	-	-
2,633	2,405	22,500	520120	Meeting Expenditures	21,250	-	-
54	21	-	520130	Postage and Shipping	-	-	-
11,827	10,573	5,850	520500	Operating Supplies	5,850	-	-
3,273	11,730	12,050	521100	Membership and Professional Dues	19,050	-	-
12,694	3,050	1,100	521200	Publications and Subscriptions	1,100	-	-
366,815	307,891	454,780	524000	Contracted Professional Svcs	411,080	-	-
65,233	-	60,000	524020	Contracted Prof Svcs - Attorney and Legal	60,000	-	-
4,498	158	6,000	524050	Contracted Prof Svcs - Advertising	1,000	-	-
11,771	12,230	12,700	525120	Utility Services - Telecommunications	13,550	-	-
39,795	84,831	71,620	526300	Software Licensing	55,620	-	-
1,032	808	1,000	528000	Other Purchased Services	-	-	-
304	1,963	2,500	528400	Printing and Graphics	2,200	-	-
4,994	8,807	6,600	545100	Travel and Lodging	6,600	-	-
345	255	350	545200	Mileage, Taxi and Parking	450	-	-
2,861	1,791	1,500	545300	Meals and Entertainment	500	-	-
18,766	74,910	36,200	545500	Staff Development	40,000	-	-
<b>562,537</b>	<b>562,555</b>	<b>718,890</b>		<b>Total Materials and Services</b>	<b>667,640</b>	-	-
<b>\$5,499,888</b>	<b>\$6,230,280</b>	<b>\$7,274,015</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$7,377,341</b>	<b>\$-</b>	<b>\$-</b>
<b>32.00</b>	<b>33.00</b>	<b>34.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>32.00</b>	<b>0.00</b>	<b>0.00</b>

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

**General Fund - Housing**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>EXPENDITURES</b>							
				<b><u>Materials and Services</u></b>			
-	226,628	150,000	524000	Contracted Professional Svcs	120,000	-	-
-	<b>226,628</b>	<b>150,000</b>		<b>Total Materials and Services</b>	<b>120,000</b>	-	-
<b>\$-</b>	<b>\$226,628</b>	<b>\$150,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$120,000</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Information Technology and Records Management

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$2,725,392	\$3,089,524	\$4,134,396	501000	Reg Employees-Full Time-Exempt	\$4,728,589	\$	\$
355,208	448,876	395,343	501500	Reg Empl-Full Time-Non-Exempt	341,842	-	-
71,322	76,302	82,393	502000	Reg Employees-Part Time-Exempt	86,882	-	-
-	-	1,500	503000	Temporary Employees	1,500	-	-
1,900	1,016	-	508000	Overtime	-	-	-
4,029	4,655	-	508600	Mobile Comm Allowance	-	-	-
265,066	309,047	404,798	511000	Fringe - Payroll Taxes	440,871	-	-
737,121	852,863	1,129,972	512000	Fringe - Retirement PERS	1,492,367	-	-
484,060	586,108	874,776	513000	Fringe - Health and Welfare	895,440	-	-
1,500	1,600	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
8,940	10,336	17,249	515000	Fringe - Other Benefits	18,054	-	-
101,711	114,603	156,818	519000	Pension Oblig Bonds Contrib	171,014	-	-
4,785	5,513	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,761,033</b>	<b>5,500,442</b>	<b>7,197,245</b>		<b>Total Personnel Services</b>	<b>8,176,559</b>	-	-
<i><b>Materials and Services</b></i>							
7,056	8,087	4,750	520100	Office Supplies	5,250	-	-
42,265	37,076	50,500	520110	Computer Equipment	51,000	-	-
-	16	-	520120	Meeting Expenditures	-	-	-
-	-	200	520130	Postage and Shipping	200	-	-
247	-	-	520500	Operating Supplies	-	-	-
1,444	1,390	3,700	521100	Membership and Professional Dues	3,700	-	-
-	-	250	521200	Publications and Subscriptions	250	-	-
250,078	92,763	130,432	524000	Contracted Professional Svcs	439,800	-	-
172,634	123,829	88,000	524060	Contracted Prof Svcs - Information Technology Services	742,535	-	-
58,558	58,895	60,000	525100	Utility Services	63,000	-	-
158,101	166,058	201,100	525120	Utility Services - Telecommunications	201,100	-	-
26,605	20,671	20,000	525130	Utility Services - Electricity	20,000	-	-
229,025	8,352	5,000	526000	Maintenance and Repair Services	-	-	-
184	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
105,908	266,944	570,023	526040	Maintenance and Repair Services - Technology	17,000	-	-
1,136,073	1,542,722	1,621,030	526300	Software Licensing	1,651,350	-	-
-	-	-	526450	Leases/Leases	85,000	-	-
3,675	-	-	528000	Other Purchased Services	-	-	-
102	-	-	528400	Printing and Graphics	-	-	-
1,809	2,656	1,000	545100	Travel and Lodging	1,500	-	-
100	5	-	545200	Mileage, Taxi and Parking	-	-	-
13,133	25,855	17,000	545500	Staff Development	19,500	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>2,206,999</b>	<b>2,355,319</b>	<b>2,772,985</b>		<b>Total Materials and Services</b>	<b>3,301,185</b>	-	-
<b>\$6,968,031</b>	<b>\$7,855,761</b>	<b>\$9,970,230</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$11,477,744</b>	<b>\$-</b>	<b>\$-</b>
<b>34.00</b>	<b>38.00</b>	<b>41.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>41.00</b>	<b>0.00</b>	<b>0.00</b>

**General Fund - Office of Metro Attorney**

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$1,744,485	\$1,876,319	\$2,110,457	501000	Reg Employees-Full Time-Exempt	\$2,293,119	\$	\$
350,509	421,749	446,639	501500	Reg Empl-Full Time-Non-Exempt	460,162	-	-
225,538	253,302	264,729	502000	Reg Employees-Part Time-Exempt	171,205	-	-
20,462	21,509	20,000	503000	Temporary Employees	22,500	-	-
1,622	550	1,515	508000	Overtime	1,500	-	-
6,375	6,775	9,600	508600	Mobile Comm Allowance	9,600	-	-
184,224	209,676	219,904	511000	Fringe - Payroll Taxes	228,672	-	-
541,066	587,897	647,541	512000	Fringe - Retirement PERS	867,690	-	-
272,704	313,019	362,712	513000	Fringe - Health and Welfare	371,280	-	-
15,000	9,600	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
4,978	5,635	9,412	515000	Fringe - Other Benefits	10,072	-	-
77,522	81,131	89,749	519000	Pension Oblig Bonds Contrib	99,431	-	-
5,085	5,250	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>3,449,571</b>	<b>3,792,411</b>	<b>4,182,258</b>		<b>Total Personnel Services</b>	<b>4,535,231</b>	<b>-</b>	<b>-</b>
<i><b>Materials and Services</b></i>							
2,343	1,610	6,000	520100	Office Supplies	5,000	-	-
5,698	11,612	8,000	520110	Computer Equipment	10,000	-	-
395	530	2,500	520120	Meeting Expenditures	1,485	-	-
94	57	250	520130	Postage and Shipping	250	-	-
525	210	750	520500	Operating Supplies	250	-	-
712	-	750	520580	Uniforms and PPE	-	-	-
10,463	12,540	12,000	521100	Membership and Professional Dues	13,000	-	-
13,306	15,606	15,000	521200	Publications and Subscriptions	16,000	-	-
-	-	5,000	524000	Contracted Professional Svcs	5,000	-	-
1,875	1,325	1,400	525120	Utility Services - Telecommunications	1,400	-	-
-	495	-	526040	Maintenance and Repair Services - Technology	-	-	-
1,880	3,334	2,600	526300	Software Licensing	3,400	-	-
-	-	-	528000	Other Purchased Services	-	-	-
180	157	250	528400	Printing and Graphics	250	-	-
2,741	6,489	6,000	545100	Travel and Lodging	6,000	-	-
5	404	2,000	545200	Mileage, Taxi and Parking	2,000	-	-
531	460	2,000	545300	Meals and Entertainment	2,000	-	-
11,368	10,034	26,000	545500	Staff Development	26,000	-	-
100	605	2,535	549000	Miscellaneous Expenditures	1,000	-	-
<b>52,216</b>	<b>65,467</b>	<b>93,035</b>		<b>Total Materials and Services</b>	<b>93,035</b>	<b>0</b>	<b>0</b>
<b>\$3,501,787</b>	<b>\$3,857,878</b>	<b>\$4,275,293</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$4,628,266</b>	<b>\$0</b>	<b>\$0</b>
<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>17.00</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Office of the Auditor

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$130,453	\$136,942	\$148,408	500000	Elected Official Salaries	\$150,636	\$	\$
440,085	463,277	554,437	501000	Reg Employees-Full Time-Exempt	570,022	-	-
52,581	57,773	61,424	502000	Reg Employees-Part Time-Exempt	64,222	-	-
52,149	55,331	68,022	511000	Fringe - Payroll Taxes	69,998	-	-
123,400	153,748	187,242	512000	Fringe - Retirement PERS	232,871	-	-
103,418	110,539	149,352	513000	Fringe - Health and Welfare	152,880	-	-
6,000	4,800	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,815	1,968	2,858	515000	Fringe - Other Benefits	2,841	-	-
17,976	21,304	25,986	519000	Pension Oblig Bonds Contrib	26,686	-	-
<b>927,877</b>	<b>1,005,681</b>	<b>1,197,729</b>		<b>Total Personnel Services</b>	<b>1,270,156</b>	<b>-</b>	<b>-</b>
<i><b>Materials and Services</b></i>							
84	-	1,000	520100	Office Supplies	1,000	-	-
3,246	1,767	3,000	520110	Computer Equipment	3,000	-	-
874	802	-	520120	Meeting Expenditures	-	-	-
782	538	500	520500	Operating Supplies	500	-	-
2,146	2,051	2,000	521100	Membership and Professional Dues	2,000	-	-
495	572	500	521200	Publications and Subscriptions	500	-	-
10,712	54,186	75,000	524000	Contracted Professional Svcs	75,000	-	-
-	-	1,000	528000	Other Purchased Services	1,000	-	-
85	-	-	528400	Printing and Graphics	-	-	-
3,493	3,858	6,500	545100	Travel and Lodging	6,500	-	-
260	413	-	545200	Mileage, Taxi and Parking	-	-	-
734	790	-	545300	Meals and Entertainment	-	-	-
6,419	6,005	6,500	545500	Staff Development	6,500	-	-
-	-	-	549000	Miscellaneous Expenditures	-	-	-
<b>29,329</b>	<b>70,983</b>	<b>96,000</b>		<b>Total Materials and Services</b>	<b>96,000</b>	<b>-</b>	<b>-</b>
<b>\$957,206</b>	<b>\$1,076,664</b>	<b>\$1,293,729</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$1,366,156</b>	<b>\$-</b>	<b>\$-</b>
<b>7.00</b>	<b>7.00</b>	<b>7.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>

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



**General Fund - Parks and Nature**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>EXPENDITURES</b>							
Personnel Services							
<b><u>Materials and Services</u></b>							
439	-	-	520500	Operating Supplies	-	-	-
42,317	-	-	524000	Contracted Professional Svcs	-	-	-
-	-	-	525000	Contracted Property Services	-	-	-
11,125	-	-	526000	Maintenance and Repair Services	-	-	-
855	-	-	526010	Maintenance and Repair Services - Building	-	-	-
756	-	-	528000	Other Purchased Services	-	-	-
4,026	-	-	528210	Credit Card Fees	-	-	-
3,535,681	-	-	529000	Operations Contracts	-	-	-
496	-	-	530010	License and Permit Fees	-	-	-
<b>3,595,694</b>	-	-		<b>Total Materials and Services</b>	-	-	-
<b><u>Capital Outlay</u></b>							
-	-	-	#N/A	-	-	-	-
<b><u>Interfund Transfers</u></b>							
878,725	-	-	581000	Transfer of Resources	-	-	-
<b>878,725</b>	-	-		<b>Total Interfund Transfers</b>	-	-	-
<b>\$4,474,420</b>	<b>\$-</b>	<b>\$-</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Planning, Development and Research Department

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Amended Amount	ACCT	DESCRIPTION	FY 2025-26 Proposed Amount	FY 2025-26 Approved Amount	FY 2025-26 Adopted Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$6,530,404	\$7,412,112	\$9,282,878	501000	Reg Employees-Full Time-Exempt	\$9,612,252	\$	\$
367,186	513,231	530,992	501500	Reg Empl-Full Time-Non-Exempt	637,099	-	-
249,280	194,955	287,212	502000	Reg Employees-Part Time-Exempt	311,854	-	-
68,060	18,124	60,526	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
132,481	117,171	125,000	503000	Temporary Employees	200,934	-	-
3,521	3,489	-	508000	Overtime	-	-	-
5,940	8,085	10,320	508600	Mobile Comm Allowance	7,320	-	-
614,904	712,339	915,346	511000	Fringe - Payroll Taxes	940,698	-	-
1,665,150	1,842,339	2,479,861	512000	Fringe - Retirement PERS	3,133,507	-	-
948,251	1,159,709	1,891,437	513000	Fringe - Health and Welfare	1,939,392	-	-
54,000	74,087	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
19,351	22,569	37,737	515000	Fringe - Other Benefits	38,063	-	-
234,503	251,938	344,131	519000	Pension Oblig Bonds Contrib	359,077	-	-
17,536	18,638	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>10,910,564</b>	<b>12,348,785</b>	<b>15,965,440</b>		<b>Total Personnel Services</b>	<b>17,180,196</b>	-	-
<i><b>Materials and Services</b></i>							
3,552	3,492	23,300	520100	Office Supplies	13,400	-	-
117,010	77,414	101,000	520110	Computer Equipment	91,400	-	-
25,579	20,593	45,575	520120	Meeting Expenditures	127,175	-	-
17,779	19,325	36,500	520500	Operating Supplies	130,585	-	-
720	-	-	520510	Tools and Equipment	-	-	-
1,337	(40)	-	520580	Uniforms and PPE	-	-	-
24,732	26,828	32,360	521100	Membership and Professional Dues	31,820	-	-
20,540	19,603	21,300	521200	Publications and Subscriptions	2,300	-	-
2,658,587	1,961,786	7,046,339	524000	Contracted Professional Svcs	5,746,937	-	-
35,002	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
100	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
9,290	292	-	524500	Marketing Expenditures	-	-	-
74,732	14,697	15,000	524600	Sponsorship Expenditures	15,000	-	-
46,279	5,099	50,000	525000	Contracted Property Services	5,000	-	-
5,500	5,369	7,820	525120	Utility Services - Telecommunications	10,640	-	-
2,726	-	-	526000	Maintenance and Repair Services	-	-	-
-	9,325	25,000	526030	Maintenance and Repair Services - Grounds	25,000	-	-
327,549	351,121	371,913	526300	Software Licensing	434,373	-	-
54,089	65,740	311,750	528000	Other Purchased Services	136,400	-	-
384	4,327	4,500	528400	Printing and Graphics	3,500	-	-
2,370,238	4,512,697	5,592,675	530000	Payments to Other Agencies	13,507,201	-	-
1,198,805	1,041,844	1,710,000	531500	Grants to Other Governments	3,717,000	-	-
1,012,174	3,828	5,000,000	544000	Program Purchases	6,020,000	-	-
3,390,389	3,911,253	7,195,784	544500	Grants and Loans	4,309,500	-	-
78,362	113,787	182,700	545100	Travel and Lodging	182,100	-	-
556	461	300	545200	Mileage, Taxi and Parking	300	-	-
296	-	-	545300	Meals and Entertainment	-	-	-
39,496	99,749	100,650	545500	Staff Development	105,650	-	-
-	-	-	545510	Tuition Reimbursement	-	-	-

**General Fund - Planning, Development and Research Department**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
11,515,806	12,268,590	27,874,466		<b>Total Materials and Services</b>	34,615,281	-	-
				<i><u>Interfund Transfers</u></i>			
27,141	352,240	388,584	580000	Transfer for Indirect Costs	397,051	-	-
<b>27,141</b>	<b>352,240</b>	<b>388,584</b>		<b>Total Interfund Transfers</b>	<b>397,051</b>	<b>-</b>	<b>-</b>
<b>\$22,453,511</b>	<b>\$24,969,614</b>	<b>\$44,228,490</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$52,192,528</b>	<b>\$-</b>	<b>\$-</b>
<b>76.00</b>	<b>81.10</b>	<b>90.15</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>88.80</b>	<b>0.00</b>	<b>0.00</b>

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

# General Fund

## General Fund - Special Appropriations and Non-Departmental

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>EXPENDITURES</b>							
				<b><u>Materials and Services</u></b>			
-	-	-	520100	Office Supplies	-	-	-
-	-	-	520110	Computer Equipment	-	-	-
6	-	-	520120	Meeting Expenditures	-	-	-
-	-	-	520130	Postage and Shipping	-	-	-
-	-	-	520500	Operating Supplies	-	-	-
-	-	-	520510	Tools and Equipment	-	-	-
-	-	-	520580	Uniforms and PPE	-	-	-
74,872	227,103	160,825	521100	Membership and Professional Dues	155,825	-	-
-	-	-	521200	Publications and Subscriptions	-	-	-
-	-	-	521300	Fuel	-	-	-
-	-	-	521500	Maintenance and Repairs Supplies	-	-	-
-	-	-	521520	Maintenance and Repairs Supplies - Building	-	-	-
-	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
-	-	-	521560	Maintenance and Repairs Supplies - Equipment	-	-	-
7,500	1,500	20,000	524000	Contracted Professional Svcs	-	-	-
205,325	193,600	232,000	524010	Contracted Prof Svcs - Accounting and Auditing	232,000	-	-
-	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
-	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
-	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
-	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	-	-	524500	Marketing Expenditures	-	-	-
91,567	117,675	91,300	524600	Sponsorship Expenditures	90,000	-	-
34,891	43,759	50,000	525000	Contracted Property Services	50,000	-	-
-	-	-	525100	Utility Services	-	-	-
-	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	525130	Utility Services - Electricity	-	-	-
-	-	-	525140	Utility Services - Natural Gas	-	-	-
-	-	-	525150	Utility Services - Sanitation and Refuse Removal	-	-	-
-	-	-	525160	Utility Services - Water and Sewer	-	-	-
-	1,000	-	526000	Maintenance and Repair Services	-	-	-
-	-	-	526010	Maintenance and Repair Services - Building	-	-	-
-	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
-	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	-	-	526013	Maintenance and Repair Services - Elevator and Escalator	-	-	-
-	-	-	526014	Maintenance and Repair Services - HVAC	-	-	-
-	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
-	-	-	526030	Maintenance and Repair Services - Grounds	-	-	-
-	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
-	-	-	526300	Software Licensing	-	-	-
-	-	-	526400	Vehicles/Vehicles	-	-	-
-	-	-	526500	Rentals	-	-	-
-	-	-	528000	Other Purchased Services	-	-	-
-	-	-	528210	Credit Card Fees	-	-	-
-	-	-	528400	Printing and Graphics	-	-	-

**General Fund - Special Appropriations and Non-Departmental**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Amended Amount	ACCT	DESCRIPTION	FY 2025-26 Proposed Amount	FY 2025-26 Approved Amount	FY 2025-26 Adopted Amount
-	-	-	529000	Operations Contracts	-	-	-
422,949	570,004	558,000	530000	Payments to Other Agencies	543,000	-	-
9,034	9,315	50,000	530010	License and Permit Fees	35,000	-	-
267,171	183,141	350,000	530500	Election Expenses	300,000	-	-
-	-	-	531500	Grants to Other Governments	-	-	-
224,473	51,513	330,610	532000	Government Assessments	302,484	-	-
-	-	-	544000	Program Purchases	-	-	-
-	-	-	544500	Grants and Loans	-	-	-
-	-	-	544600	Intra-Metro Grants	-	-	-
-	-	-	545100	Travel and Lodging	-	-	-
-	5	-	545200	Mileage, Taxi and Parking	-	-	-
9	-	-	545300	Meals and Entertainment	-	-	-
-	-	-	545500	Staff Development	-	-	-
-	-	-	545510	Tuition Reimbursement	-	-	-
-	-	10,000	549000	Miscellaneous Expenditures	2,691	-	-
172,215	219,697	265,000	549010	Tri-Met Transit Pass	275,000	-	-
<b>1,510,011</b>	<b>1,618,312</b>	<b>2,117,735</b>		<b>Total Materials and Services</b>	<b>1,986,000</b>	-	-
				<u>Debt Service</u>			
13,770,000	2,010,000	2,210,000	563000	Revenue Bond Pmts-Principal	2,430,000	-	-
712,096	536,179	435,599	563500	Revenue Bond Payments-Interest	325,010	-	-
-	-	-	-	-	-	-	-
<b>14,482,096</b>	<b>2,546,179</b>	<b>2,645,599</b>		<b>Total Debt Service</b>	<b>2,755,010</b>	-	-
				<u>Interfund Transfers</u>			
27,141	352,240	388,584	580000	Transfer for Indirect Costs	-	-	-
25,669,699	24,941,950	38,055,468	581000	Transfer of Resources	37,122,580	-	-
<b>25,696,840</b>	<b>25,294,190</b>	<b>38,444,052</b>		<b>Total Interfund Transfers</b>	<b>37,122,580</b>	-	-
				<u>Contingency</u>			
-	-	17,060,899	700000	Contingency	19,226,136	-	-
-	-	-	701001	Contingency - Opportunity Account	-	-	-
-	-	9,340,168	701002	Contingency - Operating	12,860,000	-	-
-	-	-	701004	Contingency - Rsv One Time Exp	2,463,381	-	-
-	-	<b>26,401,067</b>		<b>Total Contingency</b>	<b>34,549,517</b>	-	-
				<u>Unappropriated Fund Balance</u>			
17,822,610	20,771,921	18,395,503	823300	Ending Fund Bal- Restricted CET/EFB-CET	14,811,064	-	-
9,600,738	6,192,201	-	826000	Ending Fund Bal- Restr by IGA	-	-	-
14,378,779	21,044,561	12,520,264	826100	Ending Fund Bal- Restr by TOD IGA	-	-	-
9,900,092	9,743,146	-	830000	Ending Fund Balance-Committed	-	-	-
31,703,132	28,907,113	11,182,389	840000	Ending Fund Balance-Unassigned	2,862,000	-	-
1,270,242	2,570,741	1,780,000	840300	Ending Fund Bal-Dsg Debt Service	3,888,500	-	-
-	-	-	849000	Ending Fund Bal-Unassign-Designated	1,696,750	-	-
405,000	736,000	-	850000	Ending Fund Balance-Assigned	-	-	-

# General Fund

## General Fund - Special Appropriations and Non-Departmental

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
85,080,592	89,965,683	43,878,156		Total Unappropriated Fund Balance	23,258,314	-	-
<b>\$126,769,540</b>	<b>\$119,424,364</b>	<b>\$113,486,609</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$99,671,421</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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



# Affordable Housing Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$555,813,006	\$459,829,535	\$359,955,310	\$197,124,713	\$-	\$-	(45.24%)
<b>Current Revenues</b>							
Interest Earnings	6,007,952	14,644,134	1,655,000	3,796,869	-	-	129.42%
Charges for Services	14,400	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>6,022,352</b>	<b>14,644,134</b>	<b>1,655,000</b>	<b>3,796,869</b>	<b>-</b>	<b>-</b>	<b>129.42%</b>
<b>Interfund Transfers</b>							
Transfer of Resources	-	-	950,000	950,000	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>950,000</b>	<b>950,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$561,835,358</b>	<b>\$474,473,669</b>	<b>\$362,560,310</b>	<b>\$201,871,582</b>	<b>\$-</b>	<b>\$-</b>	<b>(44.32%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$893,668	\$880,414	\$1,231,208	\$1,254,016	\$	\$	1.85%
Materials and Services	98,563,992	89,092,944	261,548,724	155,822,658	-	-	(40.42%)
<b>Subtotal Current Expenditures</b>	<b>99,457,660</b>	<b>89,973,357</b>	<b>262,779,932</b>	<b>157,076,674</b>	<b>-</b>	<b>-</b>	<b>(40.23)%</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	2,548,164	1,331,844	1,498,959	1,400,206	-	-	-6.59%
<b>Subtotal Interfund Transfers</b>	<b>2,548,164</b>	<b>1,331,844</b>	<b>1,498,959</b>	<b>1,400,206</b>	<b>-</b>	<b>-</b>	<b>-6.59%</b>
Contingency	-	-	50,000,000	43,394,702	-	-	-13.21%
Unappropriated Fund Balance	459,829,535	383,168,468	48,281,419	-	-	-	(100.00%)
<b>Subtotal Contingency/Ending Balance</b>	<b>459,829,535</b>	<b>383,168,468</b>	<b>98,281,419</b>	<b>43,394,702</b>	<b>-</b>	<b>-</b>	<b>(55.85)%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$561,835,358</b>	<b>\$474,473,669</b>	<b>\$362,560,310</b>	<b>\$201,871,582</b>	<b>\$-</b>	<b>\$-</b>	<b>(44.32%)</b>
<b>FULL TIME EQUIVALENTS</b>	<b>6.55</b>	<b>6.80</b>	<b>7.50</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(6.67%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(0.50)</b>

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



In 2018, voters approved a \$652.8 million affordable housing bond measure to create permanently affordable homes across greater Portland. The Affordable Housing Fund was created to account for bond proceeds and expenditures related to working with local partners and communities to bring affordable homes to 12,000 people, including seniors, working families, veterans and others who need them by building 3,900 units of affordable housing units including 1,600 deeply affordable units at zero to thirty percent median family income and 1,950 family sized units with two or more bedrooms. Updated forecasts now project to exceed each of those goals by 125 percent through the production of 5,600 units including 2,000 deeply affordable units and 2,700 family sized units.

### **BEGINNING FUND BALANCE**

The balance consists of unspent bond proceeds received from the issuance in spring 2019.

### **CURRENT REVENUES**

#### **Interest Earnings**

This category includes \$3.8 million of interest earnings.

#### **Transfer of Resources**

Support from General Fund in the amount of \$950,000 to support additional administrative costs beyond the Affordable Housing Bond's five percent limit.

### **CURRENT EXPENDITURES**

#### **Personnel Services**

This category includes salaries, wages, and fringe benefits for the 7.0 FTE residing in the fund. This includes a slight reduction from FY 2024-25 (net 0.5 FTE) in Metro Planning staff charging less time for site acquisition and a reduction of 0.65 FTE and addition of 0.15 FTE shifting from Supportive Housing Services Fund in FY 2025-26.

#### **Materials and Services**

Expenditures in this category include \$139.5 million to local partners for approved affordable housing projects, \$1.5 million to local partners for administrative costs, \$14.1 million for Metro's site acquisition program and \$0.7 million for Metro's administrative costs.

#### **Interfund Transfers**

This category includes payments to Metro's cost allocation plan in the amount of \$1.4 million.

#### **Contingency**

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2025-26 contingency is reserved for future acquisitions and payments to local partners.

### **ENDING FUND BALANCE**

In FY 2025-26, all funding is projected to be distributed to local partners for approved affordable housing projects, site acquisition, and all administrative costs.

# Affordable Housing Fund

## Affordable Housing Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Amended Amount	ACCT	DESCRIPTION	FY 2025-26 Proposed Amount	FY 2025-26 Approved Amount	FY 2025-26 Adopted Amount
<b>REVENUES</b>							
				<u>Beginning Fund Balance</u>			
\$555,813,006	\$459,829,535	\$359,955,310	323500	Fund Bal-Restr Affordable Hsg/FBR-AffHsg	\$197,124,713	\$	\$
<b>555,813,006</b>	<b>459,829,535</b>	<b>359,955,310</b>		<b>Total Beginning Fund Balance</b>	<b>197,124,713</b>	-	-
				<u>Current Revenue</u>			
14,400	-	-	452000	Rentals - Space	-	-	-
6,007,952	14,644,134	1,655,000	470000	Interest on Investments	3,796,869	-	-
<b>6,022,352</b>	<b>14,644,134</b>	<b>1,655,000</b>		<b>Total Current Revenue</b>	<b>3,796,869</b>	-	-
				<u>Interfund Transfers</u>			
-	-	950,000	497000	Transfer of Resources	950,000	-	-
<b>-</b>	<b>-</b>	<b>950,000</b>		<b>Total Interfund Transfers</b>	<b>950,000</b>	-	-
<b>\$561,835,358</b>	<b>\$474,473,669</b>	<b>\$362,560,310</b>		<b>TOTAL RESOURCES</b>	<b>\$201,871,582</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
				<u>Personnel Services</u>			
\$555,143	\$537,388	\$690,362	501000	Reg Employees-Full Time-Exempt	\$678,637	\$	\$
37,837	50,037	90,785	501500	Reg Empl-Full Time-Non-Exempt	95,319	-	-
570	366	-	508000	Overtime	-	-	-
791	245	-	508600	Mobile Comm Allowance	-	-	-
49,658	50,387	69,145	511000	Fringe - Payroll Taxes	68,416	-	-
135,022	122,907	191,383	512000	Fringe - Retirement PERS	229,632	-	-
88,552	93,389	160,014	513000	Fringe - Health and Welfare	152,880	-	-
4,500	6,300	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
1,636	1,774	2,963	515000	Fringe - Other Benefits	2,817	-	-
19,958	17,397	26,556	519000	Pension Oblig Bonds Contrib	26,315	-	-
-	225	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>893,668</b>	<b>880,414</b>	<b>1,231,208</b>		<b>Total Personnel Services</b>	<b>1,254,016</b>	-	-
				<u>Materials and Services</u>			
124	2,891	1,500	520100	Office Supplies	1,500	-	-
2,420	1,465	3,600	520110	Computer Equipment	3,600	-	-
14,749	449	21,000	520120	Meeting Expenditures	21,500	-	-
264	825	890	521100	Membership and Professional Dues	890	-	-
401,154	325,269	489,000	524000	Contracted Professional Svcs	524,000	-	-
-	7,264	15,000	524020	Contracted Prof Svcs - Attorney and Legal	15,000	-	-
-	6,641	-	524500	Marketing Expenditures	-	-	-
14,857	9,079	15,000	525000	Contracted Property Services	15,000	-	-
285	863	-	525100	Utility Services	-	-	-
2,615	1,953	1,800	525120	Utility Services - Telecommunications	1,800	-	-
-	1,830	-	526030	Maintenance and Repair Services - Grounds	-	-	-
738	700	9,000	526300	Software Licensing	9,000	-	-
8,423	1,195	400	528000	Other Purchased Services	400	-	-
15,721	13,487	16,000	528200	Banking Services	16,000	-	-

Affordable Housing Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
92,972,512	85,564,549	256,841,016	530000	Payments to Other Agencies	155,079,450	-	-
134	142	-	530010	License and Permit Fees	-	-	-
98,266	110,815	119,518	540000	Internal Charges for Services	119,518	-	-
5,032,010	3,037,080	4,000,000	544000	Program Purchases	-	-	-
(413)	-	-	544500	Grants and Loans	-	-	-
-	5,136	10,000	545100	Travel and Lodging	10,000	-	-
107	225	-	545200	Mileage, Taxi and Parking	-	-	-
26	-	-	545300	Meals and Entertainment	-	-	-
-	1,085	5,000	545500	Staff Development	5,000	-	-
<b>98,563,992</b>	<b>89,092,944</b>	<b>261,548,724</b>		<b>Total Materials and Services</b>	<b>155,822,658</b>	-	-
				<u>Interfund Transfers</u>			
2,548,164	1,331,844	1,498,959	580000	Transfer for Indirect Costs	1,400,206	-	-
<b>2,548,164</b>	<b>1,331,844</b>	<b>1,498,959</b>		<b>Total Interfund Transfers</b>	<b>1,400,206</b>	-	-
				<u>Contingency</u>			
-	-	50,000,000	700000	Contingency	43,394,702	-	-
-	-	<b>50,000,000</b>		<b>Total Contingency</b>	<b>43,394,702</b>	-	-
				<u>Unappropriated Fund Balance</u>			
459,829,535	383,168,468	48,281,419	823500	Ending Fund Bal-Restr Affordable Hsg	-	-	-
<b>459,829,535</b>	<b>383,168,468</b>	<b>48,281,419</b>		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$561,835,358</b>	<b>\$474,473,669</b>	<b>\$362,560,310</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$201,871,582</b>	<b>\$-</b>	<b>\$-</b>
<b>6.55</b>	<b>6.80</b>	<b>7.50</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>7.00</b>	<b>0.00</b>	<b>0.00</b>

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

# Cemetery Perpetual Care Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$754,747	\$755,177	\$755,015	\$768,000	\$-	\$-	1.72%
<b>Current Revenues</b>							
Interest Earnings	18,252	27,900	11,425	22,000	-	-	92.56%
<b>Subtotal Current Revenues</b>	<b>18,252</b>	<b>27,900</b>	<b>11,425</b>	<b>22,000</b>	<b>-</b>	<b>-</b>	<b>92.56%</b>
<b>TOTAL RESOURCES</b>	<b>\$772,999</b>	<b>\$783,077</b>	<b>\$766,440</b>	<b>\$790,000</b>	<b>\$-</b>	<b>\$-</b>	<b>3.07%</b>
<b>REQUIREMENTS</b>							
<b>Interfund Transfers</b>							
Fund Equity Transfers	\$17,822	\$7,430	\$40,000	\$40,000	\$	\$	-
<b>Subtotal Interfund Transfers</b>	<b>17,822</b>	<b>7,430</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unappropriated Fund Balance	755,177	775,647	726,440	750,000	-	-	3.24%
<b>Subtotal Contingency/Ending Balance</b>	<b>755,177</b>	<b>775,647</b>	<b>726,440</b>	<b>750,000</b>	<b>-</b>	<b>-</b>	<b>3.24%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$772,999</b>	<b>\$783,077</b>	<b>\$766,440</b>	<b>\$790,000</b>	<b>\$-</b>	<b>\$-</b>	<b>3.07%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

## Cemetery Perpetual Care Fund

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

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

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

With about 20 years of casket plot inventories remaining and a finite amount of land to be developed, long term revenue options are limited but necessary to ensure that funds are set aside for the perpetual care of the properties. Recognizing this, Metro stopped contributing the 25 percent surcharge to the Cemetery Perpetual Care Fund beginning in FY 2021-22 and began contributing the surcharge to the Parks and Nature Renewal and Replacement fund instead. Additionally, Metro began sweeping the interest from the Perpetual Care Fund to the cemeteries Renewal and Replacement fund. These two changes will provide a larger fund for future cemetery capital and maintenance projects as the surcharge will no longer be restricted as principal in the permanent fund.

### **CURRENT REVENUES**

#### **Other Derived Tax Revenue**

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

### **FUND BALANCE**

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

# Cemetery Perpetual Care Fund

## Cemetery Perpetual Care Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>REVENUES</b>							
				<u>Beginning Fund Balance</u>			
\$747,747	\$747,747	\$745,278	302000	Fund Bal-Nonspend-Intact	\$746,000	\$	\$
7,000	7,430	9,737	350000	Fund Balance-Assigned	22,000	-	-
<b>754,747</b>	<b>755,177</b>	<b>755,015</b>		<b>Total Beginning Fund Balance</b>	<b>768,000</b>	<b>-</b>	<b>-</b>
				<u>Current Revenue</u>			
18,252	27,900	11,425	470000	Interest on Investments	22,000	-	-
<b>18,252</b>	<b>27,900</b>	<b>11,425</b>		<b>Total Current Revenue</b>	<b>22,000</b>	<b>-</b>	<b>-</b>
<b>\$772,999</b>	<b>\$783,077</b>	<b>\$766,440</b>		<b>TOTAL RESOURCES</b>	<b>\$790,000</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
				<u>Interfund Transfers</u>			
\$17,822	\$7,430	\$40,000	581000	Transfer of Resources	\$40,000	\$	\$
<b>17,822</b>	<b>7,430</b>	<b>40,000</b>		<b>Total Interfund Transfers</b>	<b>40,000</b>	<b>-</b>	<b>-</b>
				<u>Unappropriated Fund Balance</u>			
747,747	747,747	726,440	802000	Ending Fund Bal-Nonspend-Intact	750,000	-	-
7,430	27,900	-	850000	Ending Fund Balance-Assigned	-	-	-
<b>755,177</b>	<b>775,647</b>	<b>726,440</b>		<b>Total Unappropriated Fund Balance</b>	<b>750,000</b>	<b>-</b>	<b>-</b>
<b>\$772,999</b>	<b>\$783,077</b>	<b>\$766,440</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$790,000</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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



# Community Enhancement Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$930,443	\$962,836	\$660,069	\$930,000	\$-	\$-	40.89%
<b>Current Revenues</b>							
Interest Earnings	32,809	50,418	5,446	19,500	-	-	258.06%
Charges for Services	1,313,890	1,329,477	1,106,112	1,070,862	-	-	(3.19%)
<b>Subtotal Current Revenues</b>	<b>1,346,698</b>	<b>1,379,895</b>	<b>1,111,558</b>	<b>1,090,362</b>	-	-	<b>(1.91%)</b>
<b>TOTAL RESOURCES</b>	<b>\$2,277,141</b>	<b>\$2,342,730</b>	<b>\$1,771,627</b>	<b>\$2,020,362</b>	<b>\$-</b>	<b>\$-</b>	<b>14.04%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	\$1,264,305	\$1,197,442	\$1,517,426	\$1,256,305	\$	\$	(17.21%)
<b>Subtotal Current Expenditures</b>	<b>1,264,305</b>	<b>1,197,442</b>	<b>1,517,426</b>	<b>1,256,305</b>	-	-	<b>(17.21%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	50,000	50,000	50,000	50,000	-	-	-
Fund Equity Transfers	-	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	-	-	-
Contingency	-	-	93,226	714,057	-	-	665.94%
Unappropriated Fund Balance	962,836	1,095,288	110,975	-	-	-	(100.00%)
<b>Subtotal Contingency/Ending Balance</b>	<b>962,836</b>	<b>1,095,288</b>	<b>204,201</b>	<b>714,057</b>	-	-	<b>249.68%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$2,277,141</b>	<b>\$2,342,730</b>	<b>\$1,771,627</b>	<b>\$2,020,362</b>	<b>\$-</b>	<b>\$-</b>	<b>14.04%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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



The Community Enhancement Fund was established to comply with Senate Bill 662, enacted by the Oregon Legislature in 1985. The Community Enhancement Program was initially established by Metro in the Regional Solid Waste Management Plan in 1988 (Metro Ordinance No. 88-273). On October 30, 2014, the Metro Council adopted Ordinance No. 14-1344 that amended Metro Code Chapter 5.06 updating the Community Enhancement Program. The fund accounts for enhancement fees (currently \$1.00 per ton of putrescible solid waste processed or transferred) collected at all transfer stations. This fee will remain unchanged in FY 2025-26. Funds are used for community enhancement projects in the vicinity of each of these communities hosting solid waste facilities:

**North Portland Community Enhancement Program:** For nearly three decades, Metro's North Portland community enhancement grants have helped improve neighborhoods near the now-closed St. Johns Landfill. In 2013 the Metro Council unanimously approved the committee's recommendation to distribute the remaining \$1.6 million in the enhancement grant fund by 2018. The remaining fund balance of \$100K will be reviewed by the committee to contribute to projects in North Portland.

**Oregon City Community Enhancement Program:** Funds from community enhancement fees at Metro South Station are paid to Oregon City on a quarterly basis and are used for local community enhancement projects as determined by the city council through an intergovernmental agreement (IGA) with Metro. It is expected that about \$273,521 will be collected in FY 2025-26 from Metro South.

**Metro Central Community Enhancement Program:** Funds from community enhancement fees at Metro Central Station are used for community enhancement projects in the vicinity of Metro Central Station in Northwest Portland, as recommended by a seven-member citizen committee appointed by Metro. It is expected that about \$280,732 will be collected in FY 2025-26 from Metro Central.

**Forest Grove Community Enhancement Program:** Fees collected at a privately owned transfer station in Forest Grove are paid to the City of Forest Grove on a quarterly basis and are used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$76,815 will be collected in FY 2025-26 from Forest Grove Transfer Station (owned by Waste Management).

**Troutdale Community Enhancement Program:** Fees will be collected at a privately owned transfer station in Troutdale and will be paid to the City of Troutdale on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$91,938 will be collected in FY 2025-26 from Troutdale Transfer Station (owned by Waste Management).

**Sherwood Community Enhancement Program:** Fees will be collected at a privately owned transfer station in Sherwood and will be paid to the City of Sherwood on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$72,461 will be collected in FY 2025-26 from Pride Recycling (owned by Pride Disposal).

**Wilsonville Community Enhancement Program:** Fees will be collected at a privately owned transfer station in Wilsonville and will be paid to the City of Wilsonville on a quarterly basis and will be used for local community enhancement projects as determined by the city council through an IGA with Metro. It is expected that about \$91,922 will be collected in FY 2025-26 from Willamette Resources, Inc. (owned by Republic Waste).

**Suttle Road Community Enhancement Program:** Fees will be collected at a privately owned food waste reload facility in Portland and will be used for local community enhancement projects as determined by a local committee working through an IGA with Metro. It is expected that about \$33,649 will be collected in FY 2025-26 from the Suttle Road Recovery Facility (owned by Recology, Inc.).

**Gresham Community Enhancement Program:** Fees will be collected by the privately-owned transfer station in Gresham and be remitted to the City of Gresham by Metro to be used for local community enhancement projects as determined by a local committee working through an IGA with Metro. It is expected that about \$76,086 will be collected in FY 2025-26.

**City of Roses Enhancement Program:** Fees will be collected at a privately owned transfer station in Portland and will be used for local community enhancement projects as determined by a local committee working in partnership with Metro. It is expected that about \$73,738 will be collected in FY 2025-26 from COR Transfer Station (owned by City of Roses Disposal and Recycling).

# Community Enhancement Fund

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## **BEGINNING FUND BALANCE**

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

## **CURRENT REVENUES**

### **Enterprise Revenues**

Community enhancement fees received by Metro are recorded as enterprise revenue in the Community Enhancement Fund. It is expected that the total revenue collected for community enhancement programs in FY 2025-26 will decrease by \$35,250 (approximately 3.2 percent) compared to FY 2024-25 budgeted revenue based on the tonnage forecast.

## **CURRENT EXPENDITURES**

### **Materials and Services**

The majority (94.8 percent) of materials and services expenditures in this fund represent grants and payments to other agencies. The North Portland and Metro Central Community Enhancement Committees administer programs through grants and contracts with community organizations and others including direct payments to Oregon City, Troutdale, Sherwood, Wilsonville, Gresham, Portland, and Forest Grove.

### **Ending Fund Balance**

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

# Community Enhancement Fund

## Community Enhancement Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>REVENUES</b>							
<i><b>Beginning Fund Balance</b></i>							
\$930,443	\$962,836	\$660,069	325000	Fund Bal- Restricted for CEF/FB-CEF	\$930,000	\$-	\$-
<b>930,443</b>	<b>962,836</b>	<b>660,069</b>		<b>Total Beginning Fund Balance</b>	<b>930,000</b>	<b>-</b>	<b>-</b>
<i><b>Current Revenue</b></i>							
633,218	625,880	290,197	432500	Rehabilitation and Enhance Fee	280,732	-	-
680,671	703,597	815,915	433500	Host Fees	790,130	-	-
32,809	50,418	5,446	470000	Interest on Investments	19,500	-	-
<b>1,346,698</b>	<b>1,379,895</b>	<b>1,111,558</b>		<b>Total Current Revenue</b>	<b>1,090,362</b>	<b>-</b>	<b>-</b>
<b>\$2,277,141</b>	<b>\$2,342,730</b>	<b>\$1,771,627</b>		<b>TOTAL RESOURCES</b>	<b>\$2,020,362</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
<i><b>Materials and Services</b></i>							
\$-	\$	\$250	520100	Office Supplies	\$250	\$	\$
425	-	2,000	520120	Meeting Expenditures	2,000	-	-
21,181	27,512	105,985	524000	Contracted Professional Svcs	57,500	-	-
-	1,294	-	524600	Sponsorship Expenditures	-	-	-
-	408	-	526300	Software Licensing	5,000	-	-
-	2,000	5,000	528000	Other Purchased Services	-	-	-
798,095	751,246	815,915	530000	Payments to Other Agencies	790,805	-	-
444,605	414,982	587,526	544500	Grants and Loans	400,000	-	-
-	-	250	545100	Travel and Lodging	250	-	-
-	-	500	545500	Staff Development	500	-	-
<b>1,264,305</b>	<b>1,197,442</b>	<b>1,517,426</b>		<b>Total Materials and Services</b>	<b>1,256,305</b>	<b>-</b>	<b>-</b>
<i><b>Interfund Transfers</b></i>							
50,000	50,000	50,000	582000	Transfer for Direct Costs	50,000	-	-
<b>50,000</b>	<b>50,000</b>	<b>50,000</b>		<b>Total Interfund Transfers</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<i><b>Contingency</b></i>							
-	-	93,226	700000	Contingency	714,057	-	-
<b>-</b>	<b>-</b>	<b>93,226</b>		<b>Total Contingency</b>	<b>714,057</b>	<b>-</b>	<b>-</b>
<i><b>Unappropriated Fund Balance</b></i>							
962,836	1,095,288	110,975	825000	Ending Fund Bal-Restricted CEF/EFB-CEF	-	-	-
<b>962,836</b>	<b>1,095,288</b>	<b>110,975</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$2,277,141</b>	<b>\$2,342,730</b>	<b>\$1,771,627</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$2,020,362</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# General Asset Management Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$31,050,598	\$34,713,757	\$30,386,194	\$33,588,943	\$-	\$-	10.54%
<b>Current Revenues</b>							
Other Tax Revenues	60,039	53,353	67,000	67,000	-	-	-
Interest Earnings	721,573	1,129,619	337,700	481,000	-	-	42.43%
Miscellaneous Revenue	8,709	-	-	-	-	-	-
Other Financing Sources	2,500	11,276	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>792,821</b>	<b>1,194,248</b>	<b>404,700</b>	<b>548,000</b>	<b>-</b>	<b>-</b>	<b>35.41%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	5,646,842	2,772,930	6,766,000	6,153,759	-	-	(9.05%)
<b>Subtotal Interfund Transfers</b>	<b>5,646,842</b>	<b>2,772,930</b>	<b>6,766,000</b>	<b>6,153,759</b>	<b>-</b>	<b>-</b>	<b>(9.05%)</b>
<b>TOTAL RESOURCES</b>	<b>\$37,490,261</b>	<b>\$38,680,935</b>	<b>\$37,556,894</b>	<b>\$40,290,702</b>	<b>\$-</b>	<b>\$-</b>	<b>7.28%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$	\$514	\$946,701	\$1,791,478	\$	\$	89.23%
Materials and Services	1,363,337	1,364,529	5,990,047	9,041,611	-	-	50.94%
Capital Outlay	1,413,168	2,484,082	7,406,667	4,499,000	-	-	(39.26%)
<b>Subtotal Current Expenditures</b>	<b>2,776,505</b>	<b>3,849,124</b>	<b>14,343,415</b>	<b>15,332,089</b>	<b>-</b>	<b>-</b>	<b>6.89%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	209,813	400,000	-	-	-	(100.00%)
Internal Service Transfers	-	-	-	102,500	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>209,813</b>	<b>400,000</b>	<b>102,500</b>	<b>-</b>	<b>-</b>	<b>(74.38%)</b>
<b>Contingency</b>							
Unappropriated Fund Balance	34,713,757	34,621,998	14,562,424	442,500	-	-	(96.96%)
<b>Subtotal Contingency/Ending Balance</b>	<b>34,713,757</b>	<b>34,621,998</b>	<b>22,813,479</b>	<b>24,856,113</b>	<b>-</b>	<b>-</b>	<b>8.95%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$37,490,261</b>	<b>\$38,680,935</b>	<b>\$37,556,894</b>	<b>\$40,290,702</b>	<b>\$-</b>	<b>\$-</b>	<b>7.28%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>3.50</b>	<b>-</b>	<b>4.00</b>	<b>9.50</b>	<b>-</b>	<b>-</b>	<b>137.50%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>5.50</b>

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

The General Asset Management Fund accounts for new capital acquisition and construction projects as well as for ongoing and future renewal and replacement, capital upgrades and maintenance of Metro's General Fund assets. Within this fund, there are various departments that manage the funding sources and projects: Parks and Nature, Capital Asset Management (CAM), Finance and Regulatory Services (FRS), Information Technology and Records Management (IT), as well as special agency-wide projects that don't fall within a single department. This fund does not account for General Obligation Bond-Funded capital projects as those are managed through separate bond funds. Therefore, capital projects may also be funded by and budgeted in other department funds (e.g. Parks and Nature Bond Fund, Zoo Bond Fund).

Separate accounts are maintained in order to track spending by purpose and department. Capital projects greater than \$100,000 are listed individually in the capital improvement plan for the sponsoring department. Additional information on these department planned capital projects and their funding sources can be found in the Capital Improvement Plan section of this document.

For FY 2025-26 the increases in this fund are primarily driven by project costs to replace the Enterprise Resource Planning (ERP) software which supports agency-wide accounting and human resources functions.

## **BEGINNING FUND BALANCE**

The General Asset Management Fund is a combination of specific capital projects and renewal and replacement reserves. About \$24.0 million of the beginning fund balance is dedicated funding for capital projects related to Parks and Nature.

A capital reserve of \$1.2 million has been established for unexpected critical or emergency expenditures related to IT infrastructure or unexpected needs for the Metro Regional Center (MRC) building. These funds are maintained in contingency and can be accessed during the year by Council action in the event of an emergency.

In addition to the capital reserve, IT has budgeted approximately \$2.0 million in fund balance available for IT infrastructure upgrades; Capital Asset Management has approximately \$2.7 million in fund balance which is earmarked for MRC Building capital needs as well as agency-wide Safety, Climate, and Resilience projects. The remaining \$3.5 million in fund balance reserves has been set aside for ERP projects needs.

## **CURRENT REVENUES**

### **Interest Earnings**

This fund expects to earn \$481,000 in interest revenues. These earnings are added to each funds' resources and are used towards project budgets.

### **Interfund Transfers**

Interfund transfers are received for a variety of purposes. The General Fund will contribute approximately \$5.3 million in FY 2025-26 to support the current and future needs of agency assets. These transfers are budgeted for specific projects identified by departments and the agency-wide ERP project. Any excess transfers not used in the current year will be retained in the fund for future needs. Parks and Nature department will transfer \$885,000 in funding from various other sources (local option levy and Glendoveer) into the General Asset Management Fund to be utilized specifically for Parks and Nature capital needs.

## **CURRENT EXPENDITURES**

### **Personnel Services**

The General Asset Management Fund has 8.75 FTE budgeted to support Enterprise Resource Planning (ERP) software implementation. There is 0.75 FTE allocated to Parks maintenance needs.

### **Materials and Services**

Expenditures in this category reflect potential renewal and replacement projects that are considered capital maintenance or non-capitalizable equipment or professional services, which are estimated to be \$4.1 million in FY 2024-25. Another \$5.0 million is set aside in Materials and Services related to the ERP replacement project to allow for flexibility in timing for upgrading and replacing systems. For each identified project is expected to exceed \$100,000, the department's Capital Improvement Plan will report the project budget.

### **Capital Outlay**

## General Asset Management Fund

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This category represents capital projects approved in Metro’s capital budget that will be capitalized and depreciated over the useful life of the asset. Approximately \$4.5 million is budgeted towards various departmental projects, including MRC building renovations and upgrades; agency-wide projects that focus on Safety, Climate and Resilience; critical technology infrastructure; and Parks and Nature projects not funded by the general obligation bond.

### **Contingency**

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only when Council adopts a resolution amending the budget. Any transfer from contingency throughout the year that would exceed a cumulative amount greater than 15 percent of expenditures requires a full supplemental budget amendment. A large contingency is maintained for renewal and replacement in the event that a planned project is accelerated or a future project becomes necessary earlier due to a failing component. FY 2025-26 the contingency includes \$7.3 million for regional parks, \$16.0 million for Willamette Falls and \$1.2 million in emergency reserves assigned to IT and CAM.

### **ENDING FUND BALANCE**

This represents the balance of a variety of dedicated reserves associated with new capital projects or resources that are not expected to be needed for current projects. The reserve amount will fluctuate from year to year based on project needs.

# General Asset Management Fund

## General Asset Management Fund

FY 2022-23	FY 2023-24	FY 2024-25 <u>Amended</u>	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u>	FY 2025-26 <u>Approved</u>	FY 2025-26 <u>Adopted</u>
Actual	Actual	Amount			Amount	Amount	Amount
<b>REVENUES</b>							
				<u><i>Beginning Fund Balance</i></u>			
\$1,565,004	\$2,127,863	\$100,000	320500	Fund Bal-Restr for Capital	\$490,000	\$	\$
3,188,334	2,554,576	774,307	324000	Fund Bal-Restr for Bond Cap	-	-	-
15,313,217	15,681,913	14,690,747	326000	Fund Bal-Restr by IGA	15,765,000	-	-
-	-	1,357,726	326200	Fund Bal - Restricted by Contract	860,000	-	-
10,105,363	14,092,864	13,463,414	340000	Fund Bal-Unassigned/Undesignated	16,473,943	-	-
878,680	256,541	-	350000	Fund Balance-Assigned	-	-	-
<b>31,050,598</b>	<b>34,713,757</b>	<b>30,386,194</b>		<b>Total Beginning Fund Balance</b>	<b>33,588,943</b>	-	-
				<u><i>Current Revenue</i></u>			
60,039	53,353	67,000	406000	Cemetery Revenue Surcharge	67,000	-	-
-	1,129,619	337,700	470000	Interest on Investments	481,000	-	-
721,573	-	-	480800	Loan Principal Receipts	-	-	-
8,546	-	-	480900	Loan Interest Receipts	-	-	-
163	11,276	-	481000	Sale of Capital Assets	-	-	-
2,500	-	-		0	-	-	-
<b>792,821</b>	<b>1,194,248</b>	<b>404,700</b>		<b>Total Current Revenue</b>	<b>548,000</b>	-	-
				<u><i>Interfund Transfers</i></u>			
5,646,842	2,772,930	6,766,000	497000	Transfer of Resources	6,153,759	-	-
<b>5,646,842</b>	<b>2,772,930</b>	<b>6,766,000</b>		<b>Total Interfund Transfers</b>	<b>6,153,759</b>	-	-
<b>\$37,490,261</b>	<b>\$38,680,935</b>	<b>\$37,556,894</b>		<b>TOTAL RESOURCES</b>	<b>\$40,290,702</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
				<u><i>Personnel Services</i></u>			
\$	\$473	\$610,908	501000	Reg Employees-Full Time-Exempt	\$1,036,689	\$	\$
-	-	84,768	501500	Reg Empl-Full Time-Non-Exempt	151,507	-	-
-	-	-	508600	Mobile Comm Allowance	-	-	-
-	40	39,668	511000	Fringe - Payroll Taxes	83,768	-	-
-	-	109,190	512000	Fringe - Retirement PERS	278,478	-	-
-	-	85,344	513000	Fringe - Health and Welfare	205,648	-	-
-	-	1,670	515000	Fringe - Other Benefits	3,473	-	-
-	-	15,153	519000	Pension Oblig Bonds Contrib	31,915	-	-
-	<b>514</b>	<b>946,701</b>		<b>Total Personnel Services</b>	<b>1,791,478</b>	-	-
				<u><i>Materials and Services</i></u>			
87,599	14,302	6,000	520100	Office Supplies	-	-	-
297,620	432,389	390,299	520110	Computer Equipment	753,265	-	-
550	550	-	520120	Meeting Expenditures	-	-	-
421	-	-	520500	Operating Supplies	-	-	-
36,540	41,625	-	520510	Tools and Equipment	-	-	-
8,488	(1,988)	-	521100	Membership and Professional Dues	-	-	-
102	72	-	521500	Maintenance and Repairs Supplies	-	-	-
36,436	-	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
325,672	428,811	2,200,000	524000	Contracted Professional Svcs	6,268,346	-	-
179	888	10,000	524050	Contracted Prof Svcs - Advertising	-	-	-
				Contracted Prof Svcs - Information Technology			
167,133	67,791	-	524060	Services	-	-	-
				Contracted Prof Svcs - Architectural and Design			
1,408	57,528	-	524080	(non-cap)	-	-	-
-	-	100,000	525000	Contracted Property Services	100,000	-	-
180	-	200,000	526000	Maintenance and Repair Services	300,000	-	-
236,108	150,546	2,257,748	526010	Maintenance and Repair Services - Building	750,000	-	-

# General Asset Management Fund

## General Asset Management Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
3,158	-	-	526011	Maintenance and Repair Services - Painting	-	-	-
25,367	19,841	-	526012	Maintenance and Repair Services - Electricity	-	-	-
-	-	-	526020	Maintenance and Repair Services - Equipment	-	-	-
7,133	2,310	-	526040	Maintenance and Repair Services - Technology	-	-	-
-	-	300,000	526050	Maintenance and Repair Services - Vehicles	320,000	-	-
53,737	-	400,000	526100	Capital Maintenance - CIP	550,000	-	-
-	65,010	-	526150	Demo/DisposeCosts-CapitalAsset	-	-	-
1,449	18,760	-	526300	Software Licensing	-	-	-
41,057	31,203	-	526400	Vehicles/Vehicles	-	-	-
31,121	24,815	-	528000	Other Purchased Services	-	-	-
300	-	-	528200	Banking Services	-	-	-
-	236	-	528400	Printing and Graphics	-	-	-
1,306	9,840	-	530010	License and Permit Fees	-	-	-
275	-	126,000	545500	Staff Development	-	-	-
<b>1,363,337</b>	<b>1,364,529</b>	<b>5,990,047</b>		<b>Total Materials and Services</b>	<b>9,041,611</b>	-	-
				<b>Capital Outlay</b>			
-	-	-	572000	Buildings and Related	-	-	-
1,413,168	2,484,082	7,406,667	579000	Capital Outlay	4,499,000	-	-
<b>1,413,168</b>	<b>2,484,082</b>	<b>7,406,667</b>		<b>Total Capital Outlay</b>	<b>4,499,000</b>	-	-
				<b>Interfund Transfers</b>			
-	209,813	400,000	581000	Transfer of Resources	-	-	-
-	-	-	582000	Transfer for Direct Costs	102,500	-	-
-	-	-	-	-	-	-	-
-	<b>209,813</b>	<b>400,000</b>		<b>Total Interfund Transfers</b>	<b>102,500</b>	-	-
				<b>Contingency</b>			
-	-	7,727,855	700000	Contingency	22,284,613	-	-
-	-	523,200	709000	Contingency - All Other	2,129,000	-	-
-	-	<b>8,251,055</b>		<b>Total Contingency</b>	<b>24,413,613</b>	-	-
				<b>Unappropriated Fund Balance</b>			
2,127,863	2,126,822	-	820500	Ending Fund Bal-Restr for Capital	-	-	-
2,554,576	774,307	-	824000	Ending Fund Bal-Restr for Bond Cap	-	-	-
15,681,913	16,264,769	13,655,124	826000	Ending Fund Bal-Restr by IGA	-	-	-
14,092,864	15,138,775	-	840000	Ending Fund Balance-Unassigned	-	-	-
-	-	500,000	849000	Ending Fund Bal-Unassign-Designated	-	-	-
256,541	317,324	407,300	850000	Ending Fund Balance-Assigned	442,500	-	-
<b>34,713,757</b>	<b>34,621,998</b>	<b>14,562,424</b>		<b>Total Unappropriated Fund Balance</b>	<b>442,500</b>	-	-
<b>\$37,490,261</b>	<b>\$38,680,935</b>	<b>\$37,556,894</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$40,290,702</b>	<b>\$-</b>	<b>\$-</b>
<b>3.50</b>	<b>0.00</b>	<b>4.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>9.50</b>	<b>0.00</b>	<b>0.00</b>

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





# General Obligation Bond Debt Service Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$2,887,362	\$3,485,941	\$804,054	\$6,610,000	\$-	\$-	722.08%
<b>Current Revenues</b>							
Real Property Taxes	76,186,944	81,447,559	82,948,815	88,611,317	-	-	6.83%
Interest Earnings	996,032	1,427,919	200,000	750,000	-	-	275.00%
Other Financing Sources	40,873,920	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>118,056,895</b>	<b>82,875,479</b>	<b>83,148,815</b>	<b>89,361,317</b>	<b>-</b>	<b>-</b>	<b>7.47%</b>
<b>TOTAL RESOURCES</b>	<b>\$120,944,258</b>	<b>\$86,361,419</b>	<b>\$83,952,869</b>	<b>\$95,971,317</b>	<b>\$-</b>	<b>\$-</b>	<b>14.32%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Debt Service	\$117,377,936	\$81,517,377	\$83,952,869	\$95,971,317	\$-	\$-	14.32%
Materials and Services	80,381	-	-	-	-	-	-
<b>Subtotal Current Expenditures</b>	<b>117,458,317</b>	<b>81,517,377</b>	<b>83,952,869</b>	<b>95,971,317</b>	<b>-</b>	<b>-</b>	<b>14.32%</b>
Unappropriated Fund Balance	3,485,941	4,844,042	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>3,485,941</b>	<b>4,844,042</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$120,944,258</b>	<b>\$86,361,419</b>	<b>\$83,952,869</b>	<b>\$95,971,317</b>	<b>\$-</b>	<b>\$-</b>	<b>14.32%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

## General Obligation Bond Debt Service Fund

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The General Obligation Bond Debt Service Fund receives property tax revenue from voter-approved levies and pays principal and interest due to holders of Metro's outstanding general obligation bonds. The fund contains debt service payments for each of Metro's existing and estimated outstanding general obligation bond series. Both the Natural Areas Program and Zoo Infrastructure and Animal Welfare Program are expected to issue new bonds in April 2025. Estimated property tax levy and debt service payments were incorporated into the FY 2025-26 Proposed Budget.

- Natural Areas Program, 2012A Series
- Natural Areas Program 2018 Series
- Natural Areas Program 2020A Series
- Natural Areas Program 2020B Series
- Natural Areas Program 2025 Series, estimate for April 2025 issuance
- Oregon Zoo Infrastructure and Animal Welfare 2012A Series
- Oregon Zoo Infrastructure and Animal Welfare 2018 Series
- Oregon Zoo Infrastructure and Animal Welfare 2025 Series, estimate for April 2025 issuance
- Affordable Housing 2019 Series

### **Natural Areas Program**

In 2006 voters approved Measure 26-80 for \$227.4 million in bonds to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region's network of trails, and provide greater access to nature. Metro issues several series from 2007 to 2018. A portion of the debt was refunding in 2023 to leverage lower interest rates. The outstanding debt under this measure is remaining on the 2012A and 2018 issuances.

In 2019 voters approved a new Natural Areas Program Measure 26-203 for \$475 million to protect clean water, improve habitats for native fish and wildlife, protect and restore culturally significant native plants, and improve access to parks. Metro issued \$200 million of the authorized amount in April 2020 under Series 2020A and 2020B. This issuance still has outstanding debt service. Metro intends to issue another \$125 million under this measure in April 2025 and estimated debt service is incorporated into the FY 2025-26 budget. After the April 2025 issuance, there will be \$150 million remaining under this measure that can be issued at a future date.

### **Zoo Infrastructure and Animal Welfare Program**

In 2008 the region's voters approved Measures 26-96 for \$125 million that authorized Metro to protect animal health and safety, conserve and recycle water and improve access to conservation education under the Oregon Zoo infrastructure and Animal Welfare program. All \$125 million has been issued between 2008 and 2018 under several separate obligations. The only remaining outstanding debt under these issuances are the 2012A and 2018 obligations, both set to mature in June 2028.

In May 2024, Measure 26-244 was approved by voters for \$380 million to fund additional projects under the Zoo Infrastructure and Animal Welfare Program. In addition to the direction provided under the previous measures, these bonds will be issued to increase accessibility for visitors of all abilities, improve protection from heat and extreme weather for animals and visitors, and continue to improve facilities that protect animal health and well-being. Metro intends to issue the first \$75 million under this measure in April 2025; estimated debt service is incorporated into the FY 2025-26 budget. After the April 2025 issuance, there will be \$305 million remaining under this measure that can be issued at a future date.

### **Affordable Housing**

The Affordable Housing 2019 series obligation was approved by voters in 2019. It was issued in May 2019 for \$652.8 million and matures in 2039.

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

### **BEGINNING FUND BALANCE**

This consists of the residual balance remaining from the previous year after all debt service is paid, which will be used to offset the FY 2025-26 property tax levy.

# General Obligation Bond Debt Service Fund

## CURRENT REVENUES

### Property Taxes

Property taxes are levied to meet the outstanding requirements of the general obligation bonds. The total levy amount for FY 2025-26 is \$93.0 million, this is a rate of approximately \$0.40 per \$1,000 of assessed value. The levy amount is the amount needed to pay debt obligations assuming a 94.5 percent collection rate; estimated collections are budgeted at \$87.9 million.

## CURRENT EXPENDITURES

### Debt Service

Principal and interest payments on the outstanding general obligation bonds are based on the actual debt service schedules for each issue and estimated debt service for the bonds that are expected to be issued in April 2025. Debt service payments are made semi-annually. In FY 2025-26 the following debt service payments will be made, with estimates for the Natural Areas Program and Zoo Infrastructure and Animal Welfare 2025 Series Bonds.

General Obligation Bond Fund	Principal	Interest	Total
<i>General Obligation Bonds</i>			
Natural Areas 2012A Series	\$3,107,000.00	\$240,402.00	\$3,347,402
Natural Areas 2018 Series	2,450,000	122,500	2,572,500
Natural Areas, Series 2020A	0	3,526,179	3,526,179
Natural Areas, Series 2020B	3,000,000	260,100	3,260,100
Natural Areas 2025 Series*	17,031,250	7,064,568	24,095,818
Oregon Zoo Infrastructure 2012A Series	1,673,000	129,448	1,802,448
Oregon Zoo Infrastructure 2018 Series	1,150,000	187,750	1,337,750
Oregon Zoo Infrastructure 2025 Series*	10,218,750	4,238,741	14,457,491
Affordable Housing 2019 Series	23,425,000	18,146,629	41,571,629
	<b>\$62,055,000</b>	<b>\$33,916,317</b>	<b>\$95,971,317</b>

\* Estimates at budget proposal. For updated debt schedules, visit: [www.oregonmetro.gov/budget](http://www.oregonmetro.gov/budget)

# General Obligation Bond Debt Service Fund

## General Obligation Bond Debt Service Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>REVENUES</b>							
				<u>Beginning Fund Balance</u>			
\$2,887,362	\$3,485,941	\$804,054	320000	Fund Bal-Restr for Debt Svc	\$6,610,000	\$	\$
<b>2,887,362</b>	<b>3,485,941</b>	<b>804,054</b>		<b>Total Beginning Fund Balance</b>	<b>6,610,000</b>	-	-
				<u>Current Revenue</u>			
74,249,628	80,232,483	82,248,815	401000	Real Property Taxes-Current Yr	87,911,317	-	-
1,678,920	741,900	700,000	401500	Real Property Taxes-Prior Yrs	700,000	-	-
183,918	278,687	-	401800	Payment in Lieu of R Prop Tax	-	-	-
74,477	194,490	-	401900	Interest and Penalty-R Prop Tax	-	-	-
996,032	1,427,919	200,000	470000	Interest on Investments	750,000	-	-
40,873,920	-	-	494000	Refunding Bonds Issued	-	-	-
<b>118,056,895</b>	<b>82,875,479</b>	<b>83,148,815</b>		<b>Total Current Revenue</b>	<b>89,361,317</b>	-	-
<b>\$120,944,258</b>	<b>\$86,361,419</b>	<b>\$83,952,869</b>	<b>TOTAL RESOURCES</b>		<b>\$95,971,317</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
				<u>Materials and Services</u>			
\$20,000	\$	\$	524020	Contracted Prof Svcs - Attorney and Legal	\$	\$	\$
60,381	-	-	528000	Other Purchased Services	-	-	-
<b>80,381</b>	<b>-</b>	<b>-</b>		<b>Total Materials and Services</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u>Debt Service</u>			
\$48,485,000	\$55,203,477	\$59,285,444	562000	GO Bond Payments-Principal	62,055,000	\$	\$
27,142,185	26,313,900	24,667,425	562500	GO Bond Payments-Interest	33,916,317	-	-
41,750,751	-	-	565000	Defeasance Payments to Escrow	-	-	-
<b>117,377,936</b>	<b>81,517,377</b>	<b>83,952,869</b>		<b>Total Debt Service</b>	<b>95,971,317</b>	<b>-</b>	<b>-</b>
				<u>Unappropriated Fund Balance</u>			
3,485,941	4,844,042	-	820000	Ending Fund Bal-Restr For Debt Svc	-	-	-
<b>3,485,941</b>	<b>4,844,042</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$120,863,875</b>	<b>\$86,361,419</b>	<b>\$83,952,869</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$95,971,317</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# General Revenue Bond Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$4,098,772	\$4,111,785	\$4,129,416	\$4,160,814	\$-	\$-	0.76%
<b>Current Revenues</b>							
Interest Earnings	17,647	27,711	20,217	25,208	-	-	24.69%
Local Government Shared Revenues	3,394,366	3,397,027	3,396,000	3,395,750	-	-	(0.01%)
<b>Subtotal Current Revenues</b>	<b>3,412,013</b>	<b>3,424,737</b>	<b>3,416,217</b>	<b>3,420,958</b>	<b>-</b>	<b>-</b>	<b>0.14%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	2,997,395	2,660,900	2,668,525	1,647,700	-	-	(38.25%)
<b>Subtotal Interfund Transfers</b>	<b>2,997,395</b>	<b>2,660,900</b>	<b>2,668,525</b>	<b>1,647,700</b>	<b>-</b>	<b>-</b>	<b>(38.25%)</b>
<b>TOTAL RESOURCES</b>	<b>\$10,508,180</b>	<b>\$10,197,423</b>	<b>\$10,214,158</b>	<b>\$9,229,472</b>	<b>\$-</b>	<b>\$-</b>	<b>(9.64%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Debt Service	\$6,396,395	\$6,059,650	\$6,064,525	\$5,043,450	-	-	(16.84%)
<b>Subtotal Current Expenditures</b>	<b>6,396,395</b>	<b>6,059,650</b>	<b>6,064,525</b>	<b>5,043,450</b>	<b>-</b>	<b>-</b>	<b>(16.84%)</b>
Unappropriated Fund Balance	4,111,785	4,137,773	4,149,633	4,186,022	-	-	0.88%
<b>Subtotal Contingency/Ending Balance</b>	<b>4,111,785</b>	<b>4,137,773</b>	<b>4,149,633</b>	<b>4,186,022</b>	<b>-</b>	<b>-</b>	<b>0.88%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$10,508,180</b>	<b>\$10,197,423</b>	<b>\$10,214,158</b>	<b>\$9,229,472</b>	<b>\$-</b>	<b>\$-</b>	<b>(9.64%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

# General Revenue Bond Fund

The General Revenue Bond Fund accounts for bond proceeds that Metro uses for a variety of construction, renovation, and upgrade projects throughout the agency. The fund currently contains debt service payments for three of Metro's existing outstanding full faith and credit bond series and dedicated tax revenue bond series.

**Full Faith & Credit (FFC) Refunding, 2016 Series:** In 2016, Metro issued bonds which refunded outstanding loans that paid for construction to replace Hall D at the Portland Expo Center (Expo).

**Revenue Bonds, 2017 OCC Hotel Project:** In August 2017, Metro issued bond proceeds to fund the Oregon Convention Center (OCC) hotel project.

**Full Faith & Credit (FFC) 2018 Series:** In May 2018, bonds were issued to fund renovations, upgrades, and repairs to the MRC building.

## BEGINNING FUND BALANCE

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

## CURRENT REVENUES

### Local Government Shared Revenues

The OCC hotel project debt service is funded by transient lodging taxes received from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement with Multnomah County and the City of Portland, which is budgeted at \$3.4 million for FY 2025-26.

### Interest Earnings

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

### Interfund Transfers

Debt service on the FFC 2018 bonds is paid from assessments on the various Metro departments for their shared use of the MRC building. These assessments are collected within the General Fund and are transferred to the General Revenue Bond Fund for payment of debt service. The FFC 2016 debt service on the obligations for Hall D is repaid by Expo revenues transferred from the MERC Fund.

## CURRENT EXPENDITURES

### Debt Service

This category contains principal and interest due on the outstanding bonds. Debt service payments are made semi-annually and are tied to the debt service schedules. The FFC 2016 series bonds will mature during FY 2024-25. The 2018 series full faith and credit bonds mature in 2033. Metro is responsible for debt service payments on the OCC hotel project revenue bonds until maturity in 2047; the funding for the debt service comes from the Visitor Facilities Trust Account managed under the Visitor Development Fund agreement. The following debt service payments by issue will be made in FY 2024-25:

General Revenue Bond Fund	Principal	Interest	Debt Service
<i>Full Faith &amp; Credit Refunding Bonds</i>			
2016 Series	1,005,000	15,075	1,020,075
<i>Full Faith &amp; Credit</i>			
2018 Series	1,115,000	533,450	1,648,450
<i>Revenue Bonds</i>			
OCC Hotel Project, Series 2017	1,105,000	2,291,000	3,396,000
	<b>\$3,225,000</b>	<b>\$2,839,525</b>	<b>\$6,064,525</b>

## ENDING FUND BALANCE

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

# General Revenue Bond Fund

## General Revenue Bond Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>REVENUE</b>							
				<u>Beginning Fund Balance</u>			
\$3,378,493	\$3,373,875	\$3,372,375	320000	Fund Bal-Restr for Debt Svc	\$3,368,375	\$-	\$-
719,336	736,736	755,848	340000	Fund Bal-Unassigned/Undesignated	791,787	-	-
944	1,174	1,193	340300	Fund Bal-Dsg Debt Service	652	-	-
<b>4,098,772</b>	<b>4,111,785</b>	<b>4,129,416</b>		<b>Total Beginning Fund Balance</b>	<b>4,160,814</b>	<b>-</b>	<b>-</b>
				<u>Current Revenue</u>			
3,394,366	3,397,027	3,396,000	413300	Visitor Development Fund Alloc	3,395,750	-	-
17,647	27,711	20,217	470000	Interest on Investments	25,208	-	-
<b>3,412,013</b>	<b>3,424,737</b>	<b>3,416,217</b>		<b>Total Current Revenue</b>	<b>3,420,958</b>	<b>-</b>	<b>-</b>
				<u>Interfund Transfers</u>			
2,997,395	2,660,900	2,668,525	497000	Transfer of Resources	1,647,700	-	-
<b>2,997,395</b>	<b>2,660,900</b>	<b>2,668,525</b>		<b>Total Interfund Transfers</b>	<b>1,647,700</b>	<b>-</b>	<b>-</b>
<b>\$10,508,180</b>	<b>\$10,197,423</b>	<b>\$10,214,158</b>		<b>TOTAL RESOURCES</b>	<b>\$9,229,472</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
				<u>Debt Service</u>			
\$3,325,000	\$3,080,000	\$3,225,000	563000	Revenue Bond Pmts-Principal	\$2,330,000	\$	\$
3,071,395	2,979,650	2,839,525	563500	Revenue Bond Payments-Interest	2,713,450	-	-
<b>6,396,395</b>	<b>6,059,650</b>	<b>6,064,525</b>		<b>Total Debt Service</b>	<b>5,043,450</b>	<b>-</b>	<b>-</b>
				<u>Unappropriated Fund Balance</u>			
3,657,281	3,372,375	3,368,375	820000	Ending Fund Bal-Restr For Debt Svc	3,366,750	-	-
453,538	764,187	775,848	840000	Ending Fund Balance-Unassigned	816,787	-	-
967	1,211	5,410	840300	Ending Fund Bal-Dsg Debt Service	2,485	-	-
<b>4,111,785</b>	<b>4,137,774</b>	<b>4,149,633</b>		<b>Total Unappropriated Fund Balance</b>	<b>4,186,022</b>	<b>-</b>	<b>-</b>
<b>\$10,508,180</b>	<b>\$10,197,423</b>	<b>\$10,214,158</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$9,229,472</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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





# Metropolitan Exposition Recreation Commission Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$37,099,377	\$40,512,976	\$29,965,573	\$21,124,035	\$-	\$-	(29.51%)
<b>Current Revenues</b>							
Interest Earnings	982,854	1,687,132	751,460	855,950	-	-	13.90%
Grants	486,303	243,896	-	-	-	-	-
Local Government Shared Revenues	18,714,329	18,943,803	21,843,530	19,893,161	-	-	(8.93%)
Contributions from Governments	1,903,584	1,119,400	2,125,135	1,206,637	-	-	(43.22%)
Charges for Services	51,016,657	57,875,750	56,941,016	60,109,437	-	-	5.56%
Contributions from Private Sources	168,557	333,056	1,574,580	1,658,297	-	-	5.32%
Miscellaneous Revenue	207,479	178,131	139,000	210,690	-	-	51.58%
<b>Subtotal Current Revenues</b>	<b>73,479,763</b>	<b>80,381,169</b>	<b>83,374,721</b>	<b>83,934,172</b>	-	-	<b>0.67%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	603,279	-	1,025,000	765,000	-	-	(25.37%)
<b>Subtotal Interfund Transfers</b>	<b>603,279</b>	<b>-</b>	<b>1,025,000</b>	<b>765,000</b>	-	-	<b>(25.37%)</b>
<b>TOTAL RESOURCES</b>	<b>\$111,182,419</b>	<b>\$120,894,146</b>	<b>\$114,365,294</b>	<b>\$105,823,207</b>	<b>\$-</b>	<b>\$-</b>	<b>(7.47%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$22,475,113	\$27,197,009	\$32,532,624	\$29,571,755	\$	\$	(9.10%)
Materials and Services	38,084,416	48,209,774	38,995,962	44,495,640	-	-	14.10%
Capital Outlay	359,555	1,972,843	15,566,000	2,681,537	-	-	(82.77%)
<b>Subtotal Current Expenditures</b>	<b>60,919,084</b>	<b>77,379,626</b>	<b>87,094,586</b>	<b>76,748,932</b>	-	-	<b>(11.88%)</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	355,862	514,550	256,250	-	-	(50.20%)
Interfund Reimbursements	8,724,483	9,786,771	10,913,789	13,546,322	-	-	24.12%
Fund Equity Transfers	1,025,875	1,014,450	1,020,075	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>9,750,358</b>	<b>11,157,083</b>	<b>12,448,414</b>	<b>13,802,572</b>	-	-	<b>10.88%</b>
Contingency	-	-	14,822,294	15,271,703	-	-	3.03%
Unappropriated Fund Balance	40,512,976	32,357,438	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>40,512,976</b>	<b>32,357,438</b>	<b>14,822,294</b>	<b>15,271,703</b>	-	-	<b>3.03%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$111,182,418</b>	<b>\$120,894,146</b>	<b>\$114,365,294</b>	<b>\$105,823,207</b>	<b>\$-</b>	<b>\$-</b>	<b>(7.47%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>197.10</b>	<b>202.50</b>	<b>203.80</b>	<b>170.80</b>	-	-	<b>(16.19%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(33.00)</b>

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

# Metropolitan Exposition Recreation Commission Fund

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

## **BEGINNING FUND BALANCE**

**The beginning fund balance, projected to be \$21.1 million, represents funds carried over from the previous year.**

## **CURRENT REVENUES**

### **Local Government Shared Revenues**

Local government revenues include the Transient Lodging Tax (TLT) collected by Multnomah County to support operations of OCC and Portland's and capital funding for OCC and Expo and the Visitor Facilities Trust Account (VFTA) allocations to OCC, Portland's and Expo. The TLT operating funds are expected to be flat year over year because of slower tourism and hospitality recovery than expected. There are no TLT Pooled Capital funds budgeted in FY 2025-26, this is a \$1.5 million reduction year over year. The VFTA funds are expected to be flat year over year.

### **Contributions from Other Governments**

The only contribution included in this category is from the City of Portland to support the operations of Portland's. The contribution is based on the prior year's contribution increased or decreased by the West Class Size A Consumer Price Index. In FY25, Portland's received one-time funding for the Schnitzer roof of \$1.0 million from the City of Portland. This support does not continue to FY 2025-26 or beyond.

### **Enterprise Revenues**

MERC charges various fees for the use of its facilities, including rent, concessions and catering, parking, and other enterprise activities. Overall annual event revenues are expected to be four percent higher than FY 2024-25 year.

### **Contributions from Private Sources**

This category includes contributions from Food & Beverage operating Levy, the Portland's Foundation for support of the educational program and from TriMet for capital improvements at the Expo Center.

### **Interfund Transfers**

In FY 2025-26 the General Fund will provide Expo support of \$400,000 for operations and \$300,000 to pay for a capital project that was identified in prior years but not yet executed. The General Fund is also providing \$35,000 to the Portland's for performing art grants.

## **CURRENT EXPENDITURES**

### **Personnel Services**

MERC Fund's personnel services has been reduced in FY 2025-26 budget to match the current fiscal environment, for a net impact of 9.1 percent. Each venue reduced personnel costs through a careful process to ensure that they can deliver on services. For more information on reductions by individual Venue, see Organizational Summary pages D-28 through D-38.

### **Materials and Services**

Materials and Services include spending to operate and market the facilities. The major expenditures in this category are for food service contracts, utilities, marketing services and facility maintenance expenses, including capital projects that do not create or extend the life of a capital asset. Of note, Portland's's capital projects have historically been included in Capital Outlay. These assets are owned by the City of Portland and as such, are not Metro capital. They have been moved to Materials and Services to more closely reflect this state. Materials and services have increased 14% year over year; 6% of this change is from market inflation factors and the other 8% is from Portland's's capital moving categories.

### **Capital Outlay**

## Metropolitan Exposition Recreation Commission Fund

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Capital outlay includes capital projects that create or extend the life of a capital asset. The Venues Capital Improvement Plan prioritizes health and safety projects, projects addressing critical building needs, and projects that drive future revenue growth. Capital outlay has decreased 83% year over year. That decrease is due to budget constraints for each Venue, not due to less capital outlay needs.

### **Interfund Transfers**

Transfers from the MERC Fund are for central service charges. Transfers to the General Fund are for central service charges as allocated through the cost allocation plan. Transfers to the Risk Management Fund represent MERC's costs associated with property, liability and workers' compensation insurance and claims. Internal Service Fund Transfers decreased 50 percent in comparison of year over year, due to Portland's and Expo not budgeting for capital asset project managers. Fund Equity Transfer has \$0 budgeted in FY 2025-26, resulting from Expo paying off its \$1 million yearly debt service.

### **Contingency and Ending Fund Balance**

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

# Metropolitan Exposition Recreation Commission Fund

## Metropolitan Exposition Recreation Commission Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>REVENUES</b>							
<u>Beginning Fund Balance</u>							
\$80,000	\$120,000	\$	320500	Fund Bal-Restr for Capital	\$-	\$-	\$-
-	405,648	-	320530	Fund Bal-Restr for Capital TLT	-	-	-
135,091	339,631	-	326200	Fund Bal - Restricted by Contract	-	-	-
36,096,606	39,562,208	29,965,573	340000	Fund Bal-Unassigned/Undesignated	21,124,035	-	-
-	85,490	-	345200	Fund Bal-Dsg Renewal Expo	-	-	-
787,680	-	-	345400	Fun Bal-DsgG Renewal P'5	-	-	-
<b>37,099,377</b>	<b>40,512,976</b>	<b>29,965,573</b>	<b>Total Beginning Fund Balance</b>		<b>21,124,035</b>	-	-
<u>Current Revenue</u>							
474,229	227,505	-	410000	Federal Grants - Direct	-	-	-
7,000	-	-	410500	Federal Grants - Indirect	-	-	-
5,074	16,391	-	411000	State Grants - Direct	-	-	-
16,250,829	16,101,303	17,958,530	413000	Hotel/Motel Tax	16,482,161	-	-
2,463,500	2,842,500	3,885,000	413300	Visitor Development Fund Alloc	3,411,000	-	-
1,903,584	1,119,400	2,125,135	414500	Government Contributions	1,206,637	-	-
388	-	500	417000	Fines and Forfeits	-	-	-
2,577,294	3,030,114	3,007,280	450000	Admission Fees	3,434,333	-	-
734,537	971,159	1,465,750	450300	Admission - Special Concerts	1,434,000	-	-
1,721,222	2,644,216	2,621,928	451000	Rentals - Equipment	2,572,341	-	-
(1,498,911)	(2,641,681)	-	451110	Comp Services (Contra)	-	-	-
(2,174,787)	(2,466,178)	-	451120	Rentals - Less Paid by VDF/POVA	-	-	-
10,198,546	11,588,674	10,691,696	452000	Rentals - Space	10,394,707	-	-
2,174,937	2,475,678	-	452190	Rentals - Paid by VDF/POVA	-	-	-
70,257	140,731	72,257	454000	Lease Revenue/Lease Rev	64,820	-	-
72,703	(166,941)	146,000	455000	Food and Beverage Service Revenue	181,826	-	-
371,838	172,165	409,691	455110	Food Service Revenue - Liquor	219,903	-	-
459,211	242,926	819,382	455120	Food Service Revenue - Beer	399,836	-	-
298,931	106,029	546,255	455130	Food Service Revenue - Wine	208,682	-	-
1,419,136	754,428	2,185,018	455200	Food Service Revenue - Beverage	2,389,064	-	-
10,730,469	14,021,906	9,696,018	455500	Food Service Revenue - Food	10,126,343	-	-
(308,123)	(282,038)	62,965	455900	Miscellaneous Food and Beverage Revenue	4,658	-	-
2,461,401	2,894,751	830,135	455920	Recovery - Billed Gratuity	2,610,144	-	-
429,327	404,193	188,896	455930	Recovery - Billed Labor	156,369	-	-
38,433	29,889	125,930	455950	Subcontractor Revenue	19,386	-	-
(50)	-	-	457100	Gift Shop Sales	-	-	-
65,950	93,745	39,500	457500	Advertising Revenue	42,500	-	-
3,515,396	3,562,887	2,721,191	458000	Utility Services	2,833,027	-	-
-	-	16,808	458920	Utility Services - Water and Sewer	-	-	-
5,903,778	7,261,738	6,845,337	459000	Commissions	8,901,577	-	-
3,417,642	3,292,348	4,370,086	462000	Parking Fees	4,039,950	-	-
1,637,150	1,330,402	1,872,070	464500	Reimbursed Services	2,032,977	-	-
6,117,744	7,555,845	7,162,185	464900	Reimbursed Labor	7,745,158	-	-
430,618	505,298	780,638	465000	Miscellaneous Charges for Svc	145,292	-	-
971,762	1,505,330	584,460	470000	Interest on Investments	665,908	-	-
11,091	181,803	167,000	472000	Interest Revenue - Licensee	190,042	-	-
128,557	56,877	109,580	475000	Donations and Bequests - Oper	164,760	-	-
40,000	276,180	1,465,000	475500	Capital Contrib and Donations	1,493,537	-	-

# Metropolitan Exposition Recreation Commission Fund

## Metropolitan Exposition Recreation Commission Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
152,009	353,465	264,000	476000	Sponsorship Revenue	152,544	-	-
2,147	(17,702)	-	480000	Cash Over and Short	-	-	-
108,647	88,063	96,000	480010	Credit Card Machine Fees Billed	100,000	-	-
19,053	(992)	1,000	480020	Finance Charges	-	-	-
50,692	34,073	30,000	489000	Miscellaneous Revenue	5,000	-	-
26,552	74,689	11,500	489100	Refunds/Reimbursements	105,690	-	-
<b>73,479,764</b>	<b>80,381,170</b>	<b>83,374,721</b>		<b>Total Current Revenue</b>	<b>83,934,172</b>	-	-
				<u>Interfund Transfers</u>			
603,279	-	1,025,000	497000	Transfer of Resources	765,000	-	-
-	-	-	-	-	-	-	-
<b>603,279</b>	<b>-</b>	<b>1,025,000</b>		<b>Total Interfund Transfers</b>	<b>765,000</b>	-	-
<b>\$111,182,419</b>	<b>\$120,894,146</b>	<b>\$114,365,294</b>		<b>TOTAL RESOURCES</b>	<b>\$105,823,207</b>	<b>\$-</b>	<b>\$-</b>

### EXPENDITURES

				<u>Personnel Services</u>			
\$6,594,572	\$7,794,966	\$8,891,749	501000	Reg Employees-Full Time-Exempt	\$7,762,366	\$	\$
4,207,175	5,685,934	6,547,151	501500	Reg Empl-Full Time-Non-Exempt	6,310,470	-	-
59,595	-	-	502500	Reg Empl-Part Time-Non-Exempt	-	-	-
49,508	70,179	-	503000	Temporary Employees	(1,221,752)	-	-
781,914	1,118,557	1,285,358	504300	Non-Reimbursable Labor	1,721,370	-	-
3,181,371	3,199,844	3,558,909	504500	Reimbursable Labor	3,203,005	-	-
593,727	601,201	629,389	508000	Overtime	560,591	-	-
16,520	20,218	19,300	508600	Mobile Comm Allowance	19,600	-	-
1,318,798	1,609,001	1,780,387	511000	Fringe - Payroll Taxes	1,727,244	-	-
3,032,400	3,813,391	4,645,488	512000	Fringe - Retirement PERS	5,297,789	-	-
2,059,226	2,609,864	4,305,834	513000	Fringe - Health and Welfare	3,427,893	-	-
92,992	83,675	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
-	-	82,671	514000	Fringe - Unemployment	42,671	-	-
34,754	44,216	64,422	515000	Fringe - Other Benefits	56,344	-	-
432,041	527,691	721,966	519000	Pension Oblig Bonds Contrib	664,164	-	-
20,520	18,270	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>22,475,113</b>	<b>27,197,009</b>	<b>32,532,624</b>		<b>Total Personnel Services</b>	<b>29,571,755</b>	-	-
				<u>Materials and Services</u>			
107,121	153,708	82,050	520100	Office Supplies	44,335	-	-
259,303	171,709	160,500	520110	Computer Equipment	158,243	-	-
30,542	15,671	41,100	520120	Meeting Expenditures	68,490	-	-
11,471	25,304	21,800	520130	Postage and Shipping	14,510	-	-
45,259	23,769	43,000	520140	Promotional Supplies	29,000	-	-
710,143	1,206,651	604,628	520500	Operating Supplies	769,623	-	-
656,459	426,816	147,300	520510	Tools and Equipment	133,636	-	-
7,929	11,238	4,540	520535	Operating Supplies - Food for Prg Part	12,000	-	-
2,917	12,211	12,110	520540	Medical and Veterinary Supplies	14,310	-	-
24,490	42,725	50,000	520570	Operating Supplies - Production	-	-	-
156,431	192,263	138,185	520580	Uniforms and PPE	146,185	-	-

# Metropolitan Exposition Recreation Commission Fund

## Metropolitan Exposition Recreation Commission Fund

FY 2022-23	FY 2023-24	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		<u>Amended</u>	ACCT		<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
Actual	Actual	Amount			Amount	Amount	Amount
112,258	136,343	125,515	521100	Membership and Professional Dues	91,844	-	-
10,886	3,319	3,600	521200	Publications and Subscriptions	1,440	-	-
6,892	9,803	14,049	521300	Fuel	10,770	-	-
105,634	96,413	65,250	521500	Maintenance and Repairs Supplies	28,658	-	-
108,456	13,940	143,250	521520	Maintenance and Repairs Supplies - Building	71,500	-	-
72,993	46,475	119,989	521521	Maintenance and Repairs Supplies - HVAC	113,853	-	-
133,580	94,899	125,100	521540	Maintenance and Repairs Supplies - Electrical	148,512	-	-
167,501	66,469	115,330	521560	Maintenance and Repairs Supplies - Equipment	107,533	-	-
4,109	3,584	500	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
-	26	-	522100	Cost of Food and Beverage	-	-	-
-	86	-	522500	Retail	-	-	-
358,816	277,109	713,640	524000	Contracted Professional Svcs	59,920	-	-
9,987	24,631	9,600	524020	Contracted Prof Svcs - Attorney and Legal	7,812	-	-
7,500	18,901	36,000	524040	Contracted Prof Svcs - Promotion and Public Relations	25,000	-	-
5,528	3,485	6,400	524050	Contracted Prof Svcs - Advertising	4,400	-	-
4,968	7,158	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
131,275	95,802	1,127,750	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	248,236	-	-
178,618	653,646	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
117,946	146,243	273,330	524500	Marketing Expenditures	221,140	-	-
4,986,618	5,364,500	5,477,000	524510	Sales and Marketing Contract	5,386,803	-	-
6,475	18,656	32,000	524600	Sponsorship Expenditures	12,500	-	-
30,848	(187,858)	-	525100	Utility Services	715	-	-
283,943	302,424	316,292	525120	Utility Services - Telecommunications	315,752	-	-
1,417,027	1,312,079	1,759,069	525130	Utility Services - Electricity	1,577,515	-	-
292,008	262,847	297,500	525140	Utility Services - Natural Gas	267,500	-	-
108,363	109,279	138,200	525150	Utility Services - Sanitation and Refuse Removal	188,200	-	-
624,642	625,286	699,007	525160	Utility Services - Water and Sewer	660,000	-	-
61,227	67,055	108,000	525500	Cleaning Services	145,588	-	-
249,919	289,547	239,000	526000	Maintenance and Repair Services	197,640	-	-
2,236,741	1,537,881	961,500	526010	Maintenance and Repair Services - Building	932,213	-	-
66,710	107,415	115,000	526011	Maintenance and Repair Services - Painting	115,000	-	-
-	65,684	140,000	526012	Maintenance and Repair Services - Electricity	160,000	-	-
325,627	378,225	313,000	526013	Maintenance and Repair Services - Elevator and Escalator	330,300	-	-
180,459	423,783	333,300	526014	Maintenance and Repair Services - HVAC	387,500	-	-
131,143	100,688	124,244	526020	Maintenance and Repair Services - Equipment	138,426	-	-
253,494	439,133	280,450	526030	Maintenance and Repair Services - Grounds	260,805	-	-
129,302	99,746	99,000	526040	Maintenance and Repair Services - Technology	99,000	-	-
4,309	356	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
2,460,134	5,619,417	7,000	526100	Capital Maintenance - CIP	3,462,000	-	-
377,330	426,437	498,960	526300	Software Licensing	571,841	-	-
-	-	-	526400	Vehicles/Vehicles	-	-	-
460,788	502,514	532,816	526450	Leases/Leases	617,322	-	-
12,075	6,748	27,150	526500	Rentals	28,287	-	-
31,615	37,894	135,618	526510	Rentals - Building	142,012	-	-
323,663	208,770	336,300	526520	Rentals - Equipment	353,431	-	-
140,150	161,442	148,463	527000	Insurance	149,601	-	-

# Metropolitan Exposition Recreation Commission Fund

## Metropolitan Exposition Recreation Commission Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
40,653	387,466	190,530	528000	Other Purchased Services	92,548	-	-
1,058,707	1,043,458	1,181,600	528080	Agency Fees	1,491,500	-	-
2,040,427	4,059,373	3,451,623	528090	Event/Production Services	3,644,841	-	-
865,393	1,141,820	791,256	528120	Event Services - Security	1,294,333	-	-
663,919	754,918	670,000	528130	Event Services - Stagehand	531,196	-	-
12,833	9,842	47,200	528200	Banking Services	14,745	-	-
1,002,601	1,142,988	1,081,685	528210	Credit Card Fees	1,437,852	-	-
300,180	164,899	113,010	528300	Temp Agency Services	133,632	-	-
22,096	74,827	42,500	528400	Printing and Graphics	56,150	-	-
371,347	544,080	780,300	528600	Other Purchased Services - Artist and Talent	666,473	-	-
28,832	39,410	60,160	528610	Artist Hospitality	74,500	-	-
3,987	21,896	83,132	528620	Music License and Royalties	27,111	-	-
(15,046)	11,358	-	528630	Promoter Rev Share Payment	-	-	-
1,597,918	2,008,911	1,665,696	529120	Food and Beverage Services - Food Cost	1,792,363	-	-
316,584	436,882	338,344	529121	Food and Beverage Services - Beverage Cost	470,766	-	-
64,727	48,499	78,079	529122	Food and Bev Svcs-Liquor Cost	28,415	-	-
64,608	47,349	91,093	529123	Food and Beverage Services - Wine Cost	37,428	-	-
92,688	66,378	104,106	529124	Food and Beverage Services - Beer Cost	63,696	-	-
150,000	450,000	-	529129	Food and Beverage Services - Other	-	-	-
1,531,336	1,844,198	1,780,662	529130	Food and Beverage Services - Direct Salary and Wage - Mgmt	2,044,196	-	-
-	-	4,439,162	529131	Food and Beverage Services - Direct Salary and Wage - Hourly	3,564,294	-	-
5,268,279	6,947,676	1,121,700	529139	Food and Beverage Services - Other Labor and Related	2,933,953	-	-
1,552,259	1,856,810	-	529141	Food and Beverage Services - Gratuity Paid To Employee	1,774,898	-	-
9,321	-	-	529186	Food and Bev Svcs Spent Mktg Res/FandB S M R	-	-	-
1,765	20,400	500,107	529191	Food and Beverage Services - Spent Capital Reserve 2%	540,813	-	-
863	-	-	529193	Food and Beverage Services - Spent Maintenance Reserve 1%	-	-	-
168,267	226,285	212,464	529195	Food and Beverage Services - Spent Utility Reserve 1%	215,392	-	-
551,810	627,048	594,670	529200	Parking Services	588,787	-	-
-	2,800	-	529400	Special Waste Disposal Fees	14,328	-	-
270,594	321,194	-	530000	Payments to Other Agencies	-	-	-
188,970	331,540	197,326	530010	License and Permit Fees	152,086	-	-
30,628	32,138	35,500	531000	Taxes (Non-Payroll)	65,314	-	-
132,293	171,633	306,390	540000	Internal Charges for Services	379,980	-	-
-	-	125,000	544500	Grants and Loans	-	-	-
212,763	234,397	249,276	545100	Travel and Lodging	190,700	-	-
9,584	14,983	4,900	545200	Mileage, Taxi and Parking	11,937	-	-
55,557	143,671	98,550	545300	Meals and Entertainment	76,689	-	-
181,943	163,481	265,306	545500	Staff Development	135,773	-	-
24,728	-	-	547500	Claims Paid	-	-	-
120,244	127,000	545,750	549000	Miscellaneous Expenditures	472,050	-	-
295,750	341,250	410,250	549010	Tri-Met Transit Pass	410,250	-	-
51,385	88,576	35,250	552000	Bad Debt Expense	35,750	-	-
<b>38,084,416</b>	<b>48,209,774</b>	<b>38,995,962</b>		<b>Total Materials and Services</b>	<b>44,495,640</b>	<b>-</b>	<b>-</b>



# Metropolitan Exposition Recreation Commission Fund

## Metropolitan Exposition Recreation Commission Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b><u>Capital Outlay</u></b>							
359,555	1,972,843	15,566,000	579000	Capital Outlay	2,681,537	-	-
<b>359,555</b>	<b>1,972,843</b>	<b>15,566,000</b>		<b>Total Capital Outlay</b>	<b>2,681,537</b>	-	-
<b><u>Interfund Transfers</u></b>							
8,724,483	9,786,771	10,913,789	580000	Transfer for Indirect Costs	13,546,322	-	-
1,025,875	1,014,450	1,020,075	581000	Transfer of Resources	-	-	-
-	355,862	514,550	582000	Transfer for Direct Costs	256,250	-	-
<b>9,750,358</b>	<b>11,157,083</b>	<b>12,448,414</b>		<b>Total Interfund Transfers</b>	<b>13,802,572</b>	-	-
<b><u>Contingency</u></b>							
-	-	735,000	700000	Contingency	-	-	-
-	-	9,729,764	701002	Contingency - Operating	10,836,938	-	-
-	-	349,318	706000	Contingency - Renew and Replacement	1,514,563	-	-
-	-	4,008,212	709000	Contingency - All Other	2,920,202	-	-
-	-	<b>14,822,294</b>		<b>Total Contingency</b>	<b>15,271,703</b>	-	-
<b><u>Unappropriated Fund Balance</u></b>							
120,000	114,194	-	820500	Ending Fund Bal-Restr for Capital	-	-	-
405,648	168,733	-	820530	Ending Fund Bal-Restr for Capital TLT	-	-	-
339,631	481,248	-	826200	Ending Fund Bal-Restr by Contract	-	-	-
39,562,208	31,507,772	-	840000	Ending Fund Balance-Unassigned	-	-	-
85,490	85,490	-	845200	Ending Fund Bal-Dsg Renewal Expo	-	-	-
<b>40,512,976</b>	<b>32,357,438</b>	<b>-</b>		<b>Total Unappropriated Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>\$111,182,418</b>	<b>\$120,894,146</b>	<b>\$114,365,294</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$105,823,207</b>	<b>\$-</b>	<b>\$-</b>
<b>197.10</b>	<b>202.50</b>	<b>203.80</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>170.80</b>	<b>0.00</b>	<b>0.00</b>

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

# Natural Areas Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$4,615,475	\$3,510,124	\$-	\$-	\$-	\$-	-
<b>Current Revenues</b>							
Interest Earnings	98,583	77,585	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Contributions from Governments	-	-	-	-	-	-	-
Contributions from Private Sources	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>98,583</b>	<b>77,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$4,714,058</b>	<b>\$3,587,709</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$22,452	\$(437)	\$	\$	\$	\$	-
Materials and Services	358,747	1,177,536	-	-	-	-	-
Capital Outlay	39,871	2,410,610	-	-	-	-	-
<b>Subtotal Current Expenditures</b>	<b>421,070</b>	<b>3,587,709</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	-	-	-	-	-	-
Interfund Reimbursements	782,864	-	-	-	-	-	-
Fund Equity Transfers	-	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>782,864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Contingency	-	-	-	-	-	-	-
Unappropriated Fund Balance	3,510,124	-	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>3,510,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$4,714,058</b>	<b>\$3,587,709</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>-</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>-</b>

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

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

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

The fund has substantially satisfied the promises made by the voters and was fully spent at the end of FY 2023-24.

### **BEGINNING FUND BALANCE**

The Natural Areas Fund's estimated beginning fund balance for FY 2025-26 is \$0.

### **ENDING FUND BALANCE**

The fund was fully closed at the end of FY 2024-25.

# Natural Areas Fund

Natural Areas Fund								
FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26	
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted	
		Amount			Amount	Amount	Amount	
<b>REVENUES</b>								
				<u>Beginning Fund Balance</u>				
\$4,615,475	\$3,510,124	\$ 324000		Fund Bal-Restr for Bond Cap	\$	\$	\$	
<b>4,615,475</b>	<b>3,510,124</b>	-		<b>Total Beginning Fund Balance</b>	-	-	-	
				<u>Current Revenue</u>				
98,583	77,585	- 470000		Interest on Investments	-	-	-	
<b>98,583</b>	<b>77,585</b>	-		<b>Total Current Revenue</b>	-	-	-	
<b>\$4,714,058</b>	<b>\$3,587,709</b>	<b>\$-</b>		<b>TOTAL RESOURCES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	
<b>EXPENDITURES</b>								
				<u>Personnel Services</u>				
\$15,896	\$(328)	\$ 501000		Reg Employees-Full Time-Exempt	\$	\$	\$	
-	-	- 501500		Reg Empl-Full Time-Non-Exempt	-	-	-	
-	-	- 508000		Overtime	-	-	-	
165	-	- 508600		Mobile Comm Allowance	-	-	-	
1,445	(27)	- 511000		Fringe - Payroll Taxes	-	-	-	
3,812	(75)	- 512000		Fringe - Retirement PERS	-	-	-	
-	-	- 513000		Fringe - Health and Welfare	-	-	-	
76	4	- 515000		Fringe - Other Benefits	-	-	-	
563	(11)	- 519000		Pension Oblig Bonds Contrib	-	-	-	
495	-	- 519500		Fringe - Insurance - Opt Out	-	-	-	
<b>22,452</b>	<b>(437)</b>	-		<b>Total Personnel Services</b>	-	-	-	
				<u>Materials and Services</u>				
-	308	- 520100		Office Supplies	-	-	-	
-	108	- 520500		Operating Supplies	-	-	-	
-	-	- 524000		Contracted Professional Svcs	-	-	-	
5,000	5,350	- 524010		Contracted Prof Svcs - Accounting and Auditing	-	-	-	
298	-	- 530000		Payments to Other Agencies	-	-	-	
-	450	- 530010		License and Permit Fees	-	-	-	
128,397	1,171,319	- 531800		Contributions to Other Govt	-	-	-	
225,051	-	- 544500		Grants and Loans	-	-	-	
-	-	- 545500		Staff Development	-	-	-	
<b>358,747</b>	<b>1,177,536</b>	-		<b>Total Materials and Services</b>	-	-	-	
				<u>Capital Outlay</u>				
(990)	-	- 570000		Land	-	-	-	
40,861	2,410,610	- 579000		Capital Outlay	-	-	-	
<b>39,871</b>	<b>2,410,610</b>	-		<b>Total Capital Outlay</b>	-	-	-	
				<u>Interfund Transfers</u>				
782,864	-	- 580000		Transfer for Indirect Costs	-	-	-	
<b>782,864</b>	-	-		<b>Total Interfund Transfers</b>	-	-	-	

**Natural Areas Fund**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 Proposed Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
				<u>Contingency</u>			
-	-	-	700000	Contingency	-	-	-
				<u>Unappropriated Fund Balance</u>			
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,510,124	-	-	824000	Ending Fund Bal-Restr for Bond Cap	-	-	-
<b>3,510,124</b>	-	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$4,714,058</b>	<b>\$3,587,709</b>	<b>\$-</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>
<b>0.15</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

# Oregon Zoo Asset Management Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$6,591,810	\$3,959,233	\$9,700,000	\$9,000,000	\$-	\$-	(7.22%)
<b>Current Revenues</b>							
Interest Earnings	143,589	456,631	-	-	-	-	-
Contributions from Private Sources	1,769,275	1,709,554	400,000	400,000	-	-	-
Miscellaneous Revenue	5,519	26,025	-	-	-	-	-
Grants	-	-	250,000	1,730,000	-	-	592.00%
Charges for Services	-	20,270	-	-	-	-	-
Other Financing Sources	-	28,525	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>1,918,384</b>	<b>2,241,005</b>	<b>650,000</b>	<b>2,130,000</b>	<b>-</b>	<b>-</b>	<b>227.69%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	3,106,601	11,150,000	13,100,000	4,000,000	-	-	(69.47%)
<b>Subtotal Interfund Transfers</b>	<b>3,106,601</b>	<b>11,150,000</b>	<b>13,100,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	<b>(69.47%)</b>
<b>TOTAL RESOURCES</b>	<b>\$11,616,794</b>	<b>\$17,350,239</b>	<b>\$23,450,000</b>	<b>\$15,130,000</b>	<b>\$-</b>	<b>\$-</b>	<b>(35.48%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$352,832	\$(3,716)	\$156	\$165	\$-	\$-	5.77%
Materials and Services	3,741,644	4,603,655	7,000,000	187,483	-	-	-97.32%
Capital Outlay	2,697,197	495,863	16,053,444	14,942,352	-	-	(6.92%)
<b>Subtotal Current Expenditures</b>	<b>6,791,673</b>	<b>5,095,802</b>	<b>23,053,600</b>	<b>15,130,000</b>	<b>-</b>	<b>-</b>	<b>(34.37%)</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	865,889	-	-	-	-	-	-
Internal Service Transfers	-	368,252	396,400	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>865,889</b>	<b>368,252</b>	<b>396,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
Unappropriated Fund Balance	3,959,233	11,886,185	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>3,959,233</b>	<b>11,886,185</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$11,616,794</b>	<b>\$17,350,239</b>	<b>\$23,450,000</b>	<b>\$15,130,000</b>	<b>\$-</b>	<b>\$-</b>	<b>(35.48%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>-</b>	<b>-%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>-</b>

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

# Oregon Zoo Asset Management Fund

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

## **BEGINNING FUND BALANCE**

This amount is fund balance from the Oregon Zoo Capital Projects Account, previously a part of the General Asset Management Fund, and is a designated resource for non-bond funded capital projects as well as supplementing any bond activities, and unassigned resources available for renewal and replacement projects.

## **CURRENT REVENUES**

### **Grants**

The Zoo has received a federal earmark for modernization of the Jonsson Center for Wildlife Conservation.

### **Donations**

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

### **Interfund Transfers**

One transfer is budgeted to occur in FY 2025-26 from the Oregon Zoo Operating Fund, in the amount of \$4.0 million to support future capital projects.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes staff salaries and benefits for capital project management and administration.

### **Materials and Services**

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

### **Capital Outlay**

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

### **Contingency**

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2025-26 budget has appropriated all available funds

# Oregon Zoo Asset Management Fund

## Oregon Zoo Asset Management Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>REVENUES</b>							
<i><b>Beginning Fund Balance</b></i>							
\$6,591,810	\$3,959,233	\$9,700,000	320500	Fund Bal-Restr for Capital	\$9,000,000	\$	\$
<b>6,591,810</b>	<b>3,959,233</b>	<b>9,700,000</b>		<b>Total Beginning Fund Balance</b>	<b>9,000,000</b>	-	-
<i><b>Current Revenue</b></i>							
-	-	250,000	410000	Federal Grants - Direct	1,730,000	-	-
-	20,270	-	464500	Reimbursed Services	-	-	-
143,589	456,631	-	470000	Interest on Investments	-	-	-
914,222	1,709,554	-	475000	Donations and Bequests - Oper	-	-	-
855,053	-	400,000	475500	Capital Contrib and Donations	400,000	-	-
-	28,525	-	481000	Sale of Capital Assets	-	-	-
5,519	(2,500)	-	489000	Miscellaneous Revenue	-	-	-
-	28,525	-	489100	Refunds/Reimbursements	-	-	-
<b>1,918,384</b>	<b>2,241,005</b>	<b>650,000</b>		<b>Total Current Revenue</b>	<b>2,130,000</b>	-	-
<i><b>Interfund Transfers</b></i>							
3,106,601	11,150,000	13,100,000	497000	Transfer of Resources	4,000,000	-	-
<b>3,106,601</b>	<b>11,150,000</b>	<b>13,100,000</b>		<b>Total Interfund Transfers</b>	<b>4,000,000</b>	-	-
<b>\$11,616,794</b>	<b>\$17,350,239</b>	<b>\$23,450,000</b>		<b>TOTAL RESOURCES</b>	<b>\$15,130,000</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$235,566	\$(4,586)	\$114	501000	Reg Employees-Full Time-Exempt	\$116	\$	\$
425	-	-	508600	Mobile Comm Allowance	-	-	-
19,431	(386)	10	511000	Fringe - Payroll Taxes	10	-	-
54,334	(1,042)	28	512000	Fringe - Retirement PERS	35	-	-
28,476	2,402	-	513000	Fringe - Health and Welfare	-	-	-
6,000	-	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
576	52	-	515000	Fringe - Other Benefits	-	-	-
8,024	(156)	4	519000	Pension Oblig Bonds Contrib	4	-	-
<b>352,832</b>	<b>(3,716)</b>	<b>156</b>		<b>Total Personnel Services</b>	<b>165</b>	-	-
<i><b>Materials and Services</b></i>							
-	744	-	520120	Meeting Expenditures	-	-	-
-	5,300	-	520130	Postage and Shipping	-	-	-
378	77,185	350,000	520500	Operating Supplies	187,483	-	-
-	23,341	-	520510	Tools and Equipment	-	-	-
75,000	-	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
50,340	88,406	-	524000	Contracted Professional Svcs	-	-	-
-	537	-	524050	Contracted Prof Svcs - Advertising	-	-	-
17,760	-	-	524060	Contracted Prof Svcs - Information Technology Services	-	-	-
1,178,795	907,089	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
450	-	-	525120	Utility Services - Telecommunications	-	-	-
-	-	-	526000	Maintenance and Repair Services	-	-	-
111,763	359,665	-	526010	Maintenance and Repair Services - Building	-	-	-
-	12	-	526020	Maintenance and Repair Services - Equipment	-	-	-
7,569	425	-	526030	Maintenance and Repair Services - Grounds	-	-	-
4,999	-	-	526040	Maintenance and Repair Services - Technology	-	-	-



# Oregon Zoo Asset Management Fund

## Oregon Zoo Asset Management Fund

FY 2022-23	FY 2023-24	FY 2024-25		DESCRIPTION	FY 2025-26 <u>Proposed</u>	FY 2025-26 <u>Approved</u>	FY 2025-26 <u>Adopted</u>
Actual	Actual	<u>Amended</u> Amount	ACCT		Amount	Amount	Amount
2,231,410	2,940,741	6,650,000	526100	Capital Maintenance - CIP	-	-	-
-	83,529	-	526400	Vehicles/Vehicles	-	-	-
2,950	1,823	-	528000	Other Purchased Services	-	-	-
900	600	-	528200	Banking Services	-	-	-
760	6,698	-	528400	Printing and Graphics	-	-	-
3,132	1,981	-	530000	Payments to Other Agencies	-	-	-
46,420	82,736	-	530010	License and Permit Fees	-	-	-
6,419	-	-	545100	Travel and Lodging	-	-	-
1,735	85	-	545200	Mileage, Taxi and Parking	-	-	-
864	22,758	-	545300	Meals and Entertainment	-	-	-
<b>3,741,644</b>	<b>4,603,655</b>	<b>7,000,000</b>		<b>Total Materials and Services</b>	<b>187,483</b>	-	-
				<u>Capital Outlay</u>			
2,697,197	495,863	16,053,444	579000	Capital Outlay	14,942,352	-	-
<b>2,697,197</b>	<b>495,863</b>	<b>16,053,444</b>		<b>Total Capital Outlay</b>	<b>14,942,352</b>	-	-
				<u>Interfund Transfers</u>			
865,889	-	-	580000	Transfer for Indirect Costs	-	-	-
-	368,252	396,400	582000	Transfer for Direct Costs	-	-	-
<b>865,889</b>	<b>368,252</b>	<b>396,400</b>		<b>Total Interfund Transfers</b>	-	-	-
				<u>Unappropriated Fund Balance</u>			
3,959,233	11,886,185	-	820500	Ending Fund Bal-Restr for Capital	-	-	-
<b>3,959,233</b>	<b>11,886,185</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$11,616,794</b>	<b>\$17,350,239</b>	<b>\$23,450,000</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$15,130,000</b>	<b>\$-</b>	<b>\$-</b>
<b>3.00</b>	<b>1.00</b>	<b>1.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>1.00</b>	<b>0.00</b>	<b>0.00</b>

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

# Oregon Zoo Operating Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$30,673,600	\$33,120,359	\$25,000,000	\$21,000,000	\$-	\$-	(16.00%)
<b>Current Revenues</b>							
Interest Earnings	841,708	1,051,447	360,000	400,000	-	-	11.11%
Grants	1,248,434	636,744	900,700	896,584	-	-	(0.46%)
Charges for Services	24,798,104	28,421,629	28,609,882	29,956,723	-	-	4.71%
Contributions from Private Sources	1,687,008	2,884,942	2,929,529	2,280,602	-	-	(22.15%)
Miscellaneous Revenue	38,007	27,794	30,000	30,000	-	-	-%
<b>Subtotal Current Revenues</b>	<b>28,613,260</b>	<b>33,022,557</b>	<b>32,830,111</b>	<b>33,563,909</b>	-	-	<b>2.24%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	14,568,279	17,000,000	20,450,000	21,004,000	-	-	2.71%
<b>Subtotal Interfund Transfers</b>	<b>14,568,279</b>	<b>17,000,000</b>	<b>20,450,000</b>	<b>21,004,000</b>	-	-	<b>2.71%</b>
<b>TOTAL RESOURCES</b>	<b>\$73,855,139</b>	<b>\$83,142,916</b>	<b>\$78,280,111</b>	<b>\$75,567,909</b>	<b>\$-</b>	<b>\$-</b>	<b>(3.46%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$21,504,406	\$25,308,233	\$30,242,477	\$34,753,003	\$-	\$-	14.91%
Materials and Services	9,829,511	10,015,381	12,886,754	13,247,724	-	-	2.80%
Capital Outlay	176,945	163,152	63,837	63,840	-	-	0.00%
<b>Subtotal Current Expenditures</b>	<b>31,510,862</b>	<b>35,486,767</b>	<b>43,193,068</b>	<b>48,064,567</b>	-	-	<b>11.28%</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	6,415,328	7,827,961	8,666,040	8,675,696	-	-	0.11%
Fund Equity Transfers	2,370,000	11,150,000	13,000,000	4,000,000	-	-	(69.23%)
Interfund Loans	438,590	504,983	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>9,223,918</b>	<b>19,482,944</b>	<b>21,666,040</b>	<b>12,675,696</b>	-	-	<b>(41.50%)</b>
Contingency	-	-	13,421,003	14,827,646	-	-	10.48%
Unappropriated Fund Balance	33,120,359	28,173,206	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>33,120,359</b>	<b>28,173,206</b>	<b>13,421,003</b>	<b>14,827,646</b>	-	-	<b>10.48%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$73,855,139</b>	<b>\$83,142,916</b>	<b>\$78,280,111</b>	<b>\$75,567,909</b>	<b>\$-</b>	<b>\$-</b>	<b>(3.46%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>189.35</b>	<b>191.85</b>	<b>195.60</b>	<b>199.60</b>	-	-	<b>2.04%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>4.00</b>

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

The Oregon Zoo Operating Fund is an enterprise fund that was established in FY 2015-2016. Previously it had been recorded in a sub-fund of the Metro General Fund.

## **BEGINNING FUND BALANCE**

The Oregon Zoo Operating Fund’s budgeted beginning fund balance for FY 2025-26 is \$21.0 million.

## **CURRENT REVENUES**

### **Grants**

The Oregon Zoo anticipates receiving about nearly \$900 thousand in grants to support conservation projects from various government agencies at the state and federal level. Grant funding fluctuates annually based on project need and available funding.

### **Enterprise Revenue**

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

The Oregon Zoo is anticipating annual attendance of 1.3 million, about 90 percent of historical figures.

### **Donations**

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

### **Miscellaneous Revenue**

The zoo receives a minor amount of revenue that cannot be classified in any other category. It is expected that these types of inflows will not exceed \$30 thousand in FY 2025-26.

### **Interfund Transfers**

For FY 2025-26, the Oregon Zoo Operating Fund will receive personal property tax support passed through from the Metro General Fund. This year’s fiscal year amount will be \$21 million to the Oregon Zoo Operating Fund in support of its operations.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes salary, wage and fringe benefits for the 199.6 Full-Time Equivalents (FTE) in the Oregon Zoo Operating Fund. Personnel layoffs occurred in FY 2019-20 through FY 2020-21 due to the negative financial impacts from the pandemic. But the zoo has been in a steady recovery and rebuilding mode since FY 2021-22 and will continue to do so in FY 2025-26 as it reviews and finetune its staffing needs. With that said, the overall FY 2025-26 budgeted personnel expenses are more than 14.9 percent higher compared to FY 2024-25.

### **Materials and Services**

Expenditures shown in this category have increased approximately 2.8 percent; this is primarily due to inflationary cost increases in materials, supplies, and services, including cost increases for utilities.

### **Capital Outlay**

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

### **Interfund Transfers**

## Oregon Zoo Operating Fund

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

### **Contingency**

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2025-26 contingency is currently only a general contingency and reserve to provide for unforeseen events.

### **ENDING FUND BALANCE**

All fund balances have been budgeted in contingency reserves to provide the most flexibility to the Oregon Zoo Operating fund in FY 2025-26 to respond to any material reduction in enterprise revenues or unforeseen needs. The contingency amount represents contingencies and fund balances combined.

# Oregon Zoo Operating Fund

## Oregon Zoo Operating Fund

FY 2022-23	FY 2023-24	FY 2024-25 <u>Amended</u>	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u>	FY 2025-26 <u>Approved</u>	FY 2025-26 <u>Adopted</u>
Actual	Actual	Amount			Amount	Amount	Amount
<b>REVENUES</b>							
<u>Beginning Fund Balance</u>							
\$30,673,600	\$33,120,359	\$25,000,000	340000	Fund Bal-Unassigned/Undesignated	\$21,000,000	\$	\$
<b>30,673,600</b>	<b>33,120,359</b>	<b>25,000,000</b>		<b>Total Beginning Fund Balance</b>	<b>21,000,000</b>	-	-
<u>Current Revenue</u>							
351,418	347,433	393,000	410000	Federal Grants - Direct	393,000	-	-
843,701	256,183	460,000	410500	Federal Grants - Indirect	455,884	-	-
53,314	33,128	47,700	411000	State Grants - Direct	47,700	-	-
60	-	-	417000	Fines and Forfeits	-	-	-
16,357,305	17,570,131	18,651,780	450000	Admission Fees	19,348,095	-	-
121,526	120,807	162,500	450100	Conservation Surcharge	162,500	-	-
2,147,773	4,066,528	4,100,000	450200	Admission - Memberships	4,100,000	-	-
167,625	245,600	-	450300	Admission - Special Concerts	-	-	-
81,333	39,040	56,734	451000	Rentals - Equipment	44,800	-	-
333,218	229,789	167,639	452000	Rentals - Space	253,000	-	-
293,228	289,447	80,000	455000	Food and Beverage Service Revenue	113,605	-	-
1,881,170	1,889,397	1,934,174	455500	Food Service Revenue - Food	2,259,487	-	-
186,427	293,172	252,455	456000	Retail Sales	241,437	-	-
1,339,883	1,335,629	1,425,866	457100	Gift Shop Sales	1,425,866	-	-
-	248,283	-	458000	Utility Services	-	-	-
440,288	499,742	422,598	463500	Exhibit Shows	478,720	-	-
1,286,916	1,506,383	1,350,136	464000	Railroad Rides	1,511,213	-	-
1,300	24,958	-	464500	Reimbursed Services	-	-	-
940	2,685	-	464900	Reimbursed Labor	-	-	-
27,121	21,404	6,000	465000	Miscellaneous Charges for Svc	18,000	-	-
841,708	1,051,447	360,000	470000	Interest on Investments	400,000	-	-
1,687,008	2,884,942	2,929,529	475000	Donations and Bequests - Oper	2,280,602	-	-
132,049	38,635	-	476000	Sponsorship Revenue	-	-	-
(204)	(430)	-	480000	Cash Over and Short	-	-	-
35,498	24,199	30,000	489000	Miscellaneous Revenue	30,000	-	-
2,653	4,026	-	489100	Refunds/Reimbursements	-	-	-
<b>28,613,260</b>	<b>33,022,557</b>	<b>32,830,111</b>		<b>Total Current Revenue</b>	<b>33,563,909</b>	-	-
<u>Interfund Transfers</u>							
14,568,279	17,000,000	20,450,000	497000	Transfer of Resources	21,004,000	-	-
<b>14,568,279</b>	<b>17,000,000</b>	<b>20,450,000</b>		<b>Total Interfund Transfers</b>	<b>21,004,000</b>	-	-
<b>\$73,855,139</b>	<b>\$83,142,916</b>	<b>\$78,280,111</b>	<b>TOTAL RESOURCES</b>		<b>\$75,567,909</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
<u>Personnel Services</u>							
\$5,084,624	\$6,065,805	\$7,617,184	501000	Reg Employees-Full Time-Exempt	\$8,403,548	\$	\$
6,662,352	7,686,974	9,172,895	501500	Reg Empl-Full Time-Non-Exempt	9,694,710	-	-
659,048	774,970	772,574	502500	Reg Empl-Part Time-Non-Exempt	1,258,284	-	-
1,854,285	2,160,721	1,795,832	503000	Temporary Employees	2,272,449	-	-
236,622	213,590	141,938	508000	Overtime	159,848	-	-
17,690	18,700	29,398	508600	Mobile Comm Allowance	29,789	-	-
1,236,151	1,472,826	1,622,709	511000	Fringe - Payroll Taxes	1,863,971	-	-
2,965,871	3,628,290	4,260,184	512000	Fringe - Retirement PERS	5,909,458	-	-

# Oregon Zoo Operating Fund

## Oregon Zoo Operating Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
2,232,671	2,631,563	4,171,188	513000	Fringe - Health and Welfare	4,406,208	-	-
66,000	76,600	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
171	-	20,000	514000	Fringe - Unemployment	20,000	-	-
39,655	45,313	70,010	515000	Fringe - Other Benefits	76,625	-	-
423,587	502,397	568,565	519000	Pension Oblig Bonds Contrib	658,113	-	-
25,678	30,484	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>21,504,406</b>	<b>25,308,233</b>	<b>30,242,477</b>		<b>Total Personnel Services</b>	<b>34,753,003</b>	-	-
				<b><u>Materials and Services</u></b>			
87,025	158,164	87,190	520100	Office Supplies	68,412	-	-
108,716	47,955	76,000	520110	Computer Equipment	69,500	-	-
57,679	62,400	97,683	520120	Meeting Expenditures	102,303	-	-
67,869	27,703	26,098	520130	Postage and Shipping	28,448	-	-
-	-	6,000	520140	Promotional Supplies	4,000	-	-
1,310,219	971,219	2,207,493	520500	Operating Supplies	2,275,936	-	-
107,262	191,025	164,144	520510	Tools and Equipment	69,970	-	-
9,891	22,311	42,619	520535	Operating Supplies - Food for Prg Part	27,525	-	-
180,586	144,026	333,264	520540	Medical and Veterinary Supplies	330,000	-	-
37,590	84,718	104,990	520580	Uniforms and PPE	107,245	-	-
769,208	683,860	1,069,133	520600	Animal Food	1,003,900	-	-
75,150	85,957	92,756	521100	Membership and Professional Dues	98,972	-	-
328	853	16,044	521200	Publications and Subscriptions	17,704	-	-
58,010	21,881	54,760	521300	Fuel	54,760	-	-
143,522	42,292	34,083	521500	Maintenance and Repairs Supplies	34,083	-	-
77,960	116,165	97,200	521520	Maintenance and Repairs Supplies - Building	106,800	-	-
43,122	48,241	63,000	521521	Maintenance and Repairs Supplies - HVAC	68,760	-	-
43,913	23,672	47,956	521540	Maintenance and Repairs Supplies - Electrical	37,200	-	-
59,658	79,441	126,732	521560	Maintenance and Repairs Supplies - Equipment	130,837	-	-
41,676	42,239	54,700	521570	Maintenance and Repairs Supplies - Vehicles	54,700	-	-
135,880	231,211	194,030	522100	Cost of Food and Beverage	214,030	-	-
477,056	329,800	746,185	524000	Contracted Professional Svcs	607,784	-	-
356	-	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
303,445	531,715	486,496	524050	Contracted Prof Svcs - Advertising	506,496	-	-
				Contracted Prof Svcs - Information Technology Services	125,000	-	-
38,235	128,438	4,913	524060	Contracted Prof Svcs - Management, Consulting and Communication Services	206,436	-	-
132,810	184,180	161,936	524070	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
6,728	-	-	524080	Sponsorship Expenditures	5,424	-	-
-	5,000	5,424	524600	Contracted Property Services	-	-	-
-	(1)	-	525000	Utility Services	10,000	-	-
41,005	148,485	10,000	525100	Utility Services - Telecommunications	76,920	-	-
74,480	83,263	77,616	525120	Utility Services - Electricity	1,011,168	-	-
797,591	866,912	861,619	525130	Utility Services - Natural Gas	259,608	-	-
254,990	233,080	259,608	525140	Utility Services - Sanitation and Refuse Removal	356,316	-	-
241,363	38,098	254,513	525150	Utility Services - Water and Sewer	1,104,000	-	-
847,781	1,051,185	1,104,000	525160	Cleaning Services	47,283	-	-
30,394	1,950	47,960	525500	Maintenance and Repair Services	271,286	-	-
175,953	128,211	328,486	526000	Maintenance and Repair Services - Building	474,043	-	-
720,508	504,881	470,820	526010				

**Oregon Zoo Operating Fund**

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
3,605	420	6,780	526012	Maintenance and Repair Services - Electricity	26,400	-	-
				Maintenance and Repair Services - Elevator and			
13,948	12,131	15,120	526013	Escalator	15,120	-	-
372,853	252,430	175,200	526014	Maintenance and Repair Services - HVAC	201,480	-	-
181,211	130,427	256,606	526020	Maintenance and Repair Services - Equipment	165,731	-	-
160,147	128,160	129,743	526030	Maintenance and Repair Services - Grounds	182,066	-	-
30,764	350	175,004	526040	Maintenance and Repair Services - Technology	179,745	-	-
(2,058)	374	1,000	526050	Maintenance and Repair Services - Vehicles	1,000	-	-
-	7,500	-	526100	Capital Maintenance - CIP	-	-	-
18,260	24,083	42,540	526300	Software Licensing	32,760	-	-
-	46,248	-	526400	Vehicles/Vehicles	-	-	-
-	25,080	30,000	526450	Leases/Leases	28,000	-	-
1,570	27,183	3,114	526500	Rentals	3,114	-	-
58,280	7,620	45,120	526510	Rentals - Building	17,520	-	-
81,830	36,067	68,481	526520	Rentals - Equipment	116,156	-	-
-	24,027	50,168	527000	Insurance	27,000	-	-
221,623	161,132	129,024	528000	Other Purchased Services	149,549	-	-
28,242	157,213	45,500	528090	Event/Production Services	160,200	-	-
442,194	492,473	575,092	528210	Credit Card Fees	619,100	-	-
89,653	191,979	141,940	528400	Printing and Graphics	134,057	-	-
54,580	117,625	135,500	528600	Other Purchased Services - Artist and Talent	136,000	-	-
8,081	-	-	528620	Music License and Royalties	-	-	-
94,307	135,434	96,867	529000	Operations Contracts	119,680	-	-
-	339	-	529100	Food and Beverage Services	-	-	-
				Food and Beverage Services - Spent Capital			
45,620	118,112	86,037	529191	Reserve 2%	-	-	-
150	-	-	530000	Payments to Other Agencies	-	-	-
8,262	30,833	36,393	530010	License and Permit Fees	36,468	-	-
-	4,930	15,000	540000	Internal Charges for Services	19,000	-	-
57,502	106,565	60,200	544500	Grants and Loans	122,800	-	-
152,086	149,037	350,138	545100	Travel and Lodging	353,362	-	-
6,953	8,783	4,500	545200	Mileage, Taxi and Parking	5,210	-	-
40,022	41,359	12,800	545300	Meals and Entertainment	12,725	-	-
54,114	63,824	111,478	545500	Staff Development	154,234	-	-
1,445	-	-	545510	Tuition Reimbursement	-	-	-
17,212	40,000	-	547500	Claims Paid	-	-	-
6,752	121,875	110,404	549000	Miscellaneous Expenditures	110,404	-	-
-	-	124,560	549010	Tri-Met Transit Pass	115,000	-	-
22,346	31,240	36,994	549020	Misc Exp - Animal Purchases	36,994	-	-
<b>9,829,511</b>	<b>10,015,381</b>	<b>12,886,754</b>		<b>Total Materials and Services</b>	<b>13,247,724</b>	-	-
				<b>Capital Outlay</b>			
-	-	63,837	574500	Vehicles	63,840	-	-
176,945	163,152	-	579000	Capital Outlay	-	-	-
<b>176,945</b>	<b>163,152</b>	<b>63,837</b>		<b>Total Capital Outlay</b>	<b>63,840</b>	-	-
				<b>Interfund Transfers</b>			
6,415,328	7,827,961	8,666,040	580000	Transfer for Indirect Costs	8,675,696	-	-
2,370,000	11,150,000	13,000,000	581000	Transfer of Resources	4,000,000	-	-
419,000	513,839	-	586000	Interfund Loan - Principal	-	-	-

# Oregon Zoo Operating Fund

Oregon Zoo Operating Fund							
FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
19,590	(8,856)	-	586500	Interfund Loan - Interest	-	-	-
<b>9,223,918</b>	<b>19,482,944</b>	<b>21,666,040</b>		<b>Total Interfund Transfers</b>	<b>12,675,696</b>	-	-
				<u>Contingency</u>			
-	-	13,421,003	701002	Contingency - Operating	14,827,646	-	-
-	-	<b>13,421,003</b>		<b>Total Contingency</b>	<b>14,827,646</b>	-	-
				<u>Unappropriated Fund Balance</u>			
33,120,359	28,173,206	-	840000	Ending Fund Balance-Unassigned	-	-	-
<b>33,120,359</b>	<b>28,173,206</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$73,855,139</b>	<b>\$83,142,916</b>	<b>\$78,280,111</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$75,567,909</b>	<b>\$-</b>	<b>\$-</b>
<b>189.35</b>	<b>191.85</b>	<b>195.60</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>199.60</b>	<b>0.00</b>	<b>0.00</b>

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





# Parks and Nature Bond Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$186,348,144	\$170,562,654	\$144,580,611	\$198,000,000	\$-	\$-	36.95%
<b>Current Revenues</b>							
Interest Earnings	2,030,375	3,368,570	2,227,539	4,980,000	-	-	123.57%
Grants	-	13,540	-	-	-	-	-
Charges for Services	4,252	51,022	-	-	-	-	-
Bond Proceeds	-	-	125,000,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	<b>2,034,627</b>	<b>3,433,132</b>	<b>127,227,539</b>	<b>4,980,000</b>	<b>-</b>	<b>-</b>	<b>(96.09%)</b>
<b>Interfund Transfers</b>							
Transfer of Resources	-	209,813	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>-</b>	<b>209,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL RESOURCES</b>	<b>\$188,382,771</b>	<b>\$174,205,599</b>	<b>\$271,808,150</b>	<b>\$202,980,000</b>	<b>\$-</b>	<b>\$-</b>	<b>(25.32%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$4,563,910	\$5,313,199	\$6,798,394	\$6,856,328	\$	\$	0.85%
Materials and Services	3,146,073	5,462,132	31,669,412	40,221,147	-	-	27.00%
Capital Outlay	7,335,930	23,447,107	22,053,683	25,879,392	-	-	17.35%
<b>Subtotal Current Expenditures</b>	<b>15,045,914</b>	<b>34,222,439</b>	<b>60,521,489</b>	<b>72,956,867</b>	<b>-</b>	<b>-</b>	<b>20.55%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	2,774,203	2,432,774	3,692,640	4,621,518	-	-	25.15%
<b>Subtotal Interfund Transfers</b>	<b>2,774,203</b>	<b>2,432,774</b>	<b>3,692,640</b>	<b>4,621,518</b>	<b>-</b>	<b>-</b>	<b>25.15%</b>
Contingency	-	-	8,670,750	15,000,000	-	-	73.00%
Unappropriated Fund Balance	170,562,654	137,550,386	198,923,271	110,401,615	-	-	(44.50%)
<b>Subtotal Contingency/Ending Balance</b>	<b>170,562,654</b>	<b>137,550,386</b>	<b>207,594,021</b>	<b>125,401,615</b>	<b>-</b>	<b>-</b>	<b>(39.59%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$188,382,771</b>	<b>\$174,205,599</b>	<b>\$271,808,150</b>	<b>\$202,980,000</b>	<b>\$-</b>	<b>\$-</b>	<b>(25.32%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>38.90</b>	<b>37.75</b>	<b>39.00</b>	<b>36.25</b>	<b>-</b>	<b>-</b>	<b>(7.05%)</b>
<b>FTE CHANGE FROM FY 2025-26 AMENDED BUDGET</b>							<b>(2.75)</b>

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

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

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

The first series of bonds under the 2019 authorization was issued in April 2020 for \$200 million. Metro's AAA bond rating and strong financial position resulted in a \$10.6 million premium to the fund. The Parks and Nature Bond Fund is used to account for proceeds and expenditures related to the general obligation bonds. The second series of bonds is anticipated to be issued in spring of 2025 for \$125 million.

### **BEGINNING FUND BALANCE**

The Parks and Nature Bond Fund's estimated beginning fund balance for FY 2025-26 is \$198 million.

### **CURRENT REVENUES**

#### **Interest Earnings**

Interest is budgeted at \$5 million for FY 2025-26, a significant increase from last fiscal year due to the anticipated bond sale in spring of 2025. Bond proceeds are invested in compliance with bond and arbitrage requirements.

### **CURRENT EXPENDITURES**

#### **Personnel Services**

Salaries and benefits are included for that staff supporting the 6 program areas. The department eliminated a few positions to address cost savings in the Parks and Nature Operating fund, which had a small impact on Bond FTE based on position allocations. The department also reallocated staffing due to work assignments from the Operating fund to the Bond fund in program areas. This created a net decrease of 2.75 FTE for a total of 36.25 for the fund.

#### **Materials and Services**

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

#### **Capital Outlay**

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

#### **Contingency**

## Parks and Nature Bond Fund

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Contingency funds are provided to meet unforeseen needs throughout the year. The Parks and Nature Bond Fund includes a contingency level that is significantly higher than would normally be budgeted due to the potential for unforeseen land acquisition opportunities and potential grant related outlays.

### **ENDING FUND BALANCE**

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

# Parks and Nature Bond Fund

## Parks and Nature Bond Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>REVENUES</b>							
<u>Beginning Fund Balance</u>							
\$186,348,144	\$170,562,654	\$144,580,611	324000	Fund Bal-Restr for Bond Cap	\$198,000,000	\$	\$
-	-	-	345800	Fund Bal-Dsg Renewal MERC Adm/FB RR M Ad	-	-	-
<b>186,348,144</b>	<b>170,562,654</b>	<b>144,580,611</b>		<b>Total Beginning Fund Balance</b>	<b>198,000,000</b>	-	-
<u>Current Revenue</u>							
-	13,540	-	411500	State Grants - Indirect	-	-	-
-	-	-	414500	Government Contributions	-	-	-
4,252	51,022	-	454000	Lease Revenue/Lease Rev	-	-	-
2,030,375	3,368,570	2,227,539	470000	Interest on Investments	4,980,000	-	-
-	-	125,000,000	490000	Gen Obligation Bond Proceeds	-	-	-
<b>2,034,627</b>	<b>3,433,132</b>	<b>127,227,539</b>		<b>Total Current Revenue</b>	<b>4,980,000</b>	-	-
<u>Interfund Transfers</u>							
-	209,813	-	497000	Transfer of Resources	-	-	-
-	<b>209,813</b>	-		<b>Total Interfund Transfers</b>	-	-	-
<b>\$188,382,771</b>	<b>\$174,205,599</b>	<b>\$271,808,150</b>	<b>TOTAL RESOURCES</b>		<b>\$202,980,000</b>	<b>\$-</b>	<b>\$-</b>

### EXPENDITURES

<u>Personnel Services</u>							
\$2,543,554	\$2,802,303	\$3,695,592	501000	Reg Employees-Full Time-Exempt	\$3,478,425	\$	\$
388,257	502,411	537,350	501500	Reg Empl-Full Time-Non-Exempt	572,555	-	-
114,374	110,757	119,328	502000	Reg Employees-Part Time-Exempt	212,450	-	-
4,630	75,636	-	503000	Temporary Employees	-	-	-
1,596	4,418	-	508000	Overtime	-	-	-
7,757	7,978	-	508600	Mobile Comm Allowance	-	-	-
258,715	300,443	383,435	511000	Fringe - Payroll Taxes	375,897	-	-
654,289	775,397	1,066,320	512000	Fringe - Retirement PERS	1,264,959	-	-
468,916	598,030	832,104	513000	Fringe - Health and Welfare	791,700	-	-
13,132	12,881	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
8,197	9,722	16,293	515000	Fringe - Other Benefits	15,388	-	-
93,883	108,635	147,972	519000	Pension Oblig Bonds Contrib	144,954	-	-
6,612	4,590	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>4,563,910</b>	<b>5,313,199</b>	<b>6,798,394</b>		<b>Total Personnel Services</b>	<b>6,856,328</b>	-	-
<u>Materials and Services</u>							
2,460	1,469	-	520100	Office Supplies	-	-	-
2,500	21,002	-	520110	Computer Equipment	-	-	-
2,857	8,034	-	520120	Meeting Expenditures	-	-	-
-	6,942	-	520130	Postage and Shipping	-	-	-
17,664	649	490,000	520500	Operating Supplies	500,000	-	-
-	5,581	-	520510	Tools and Equipment	-	-	-
1,560	666	-	520580	Uniforms and PPE	-	-	-
-	1,584	-	521100	Membership and Professional Dues	-	-	-
790	1,964	-	521200	Publications and Subscriptions	-	-	-
317	954	-	521500	Maintenance and Repairs Supplies	-	-	-
32	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
266,503	486,536	12,811,500	524000	Contracted Professional Svcs	14,437,500	-	-

# Parks and Nature Bond Fund

## Parks and Nature Bond Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		<u>Amended</u> Amount	ACCT		<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
5,000	5,350	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
-	1,760	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
1,055	-	-	524050	Contracted Prof Svcs - Advertising	-	-	-
96	-	-	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	-	-	-
1,200	(1,200)	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
-	251	-	524500	Marketing Expenditures	-	-	-
141	-	-	525000	Contracted Property Services	-	-	-
805	1,731	-	525120	Utility Services - Telecommunications	-	-	-
4,173	7,421	-	526000	Maintenance and Repair Services	-	-	-
55,254	-	-	526010	Maintenance and Repair Services - Building	-	-	-
147	140	-	526050	Maintenance and Repair Services - Vehicles	-	-	-
66,465	91,748	280,000	526100	Capital Maintenance - CIP	-	-	-
7,334	3,699	22,000	526300	Software Licensing	22,000	-	-
-	-	-	526400	Vehicles/Vehicles	-	-	-
109,034	111,910	115,000	526450	Leases/Leases	-	-	-
2,520	68	-	526500	Rentals	-	-	-
319,633	3,912	2,200,000	528000	Other Purchased Services	-	-	-
5,703	5,803	-	528200	Banking Services	-	-	-
-	21	-	528210	Credit Card Fees	-	-	-
1,239	11,750	-	528400	Printing and Graphics	-	-	-
1,717,337	3,974,777	10,500,000	530000	Payments to Other Agencies	17,000,000	-	-
52,296	263,732	-	530010	License and Permit Fees	-	-	-
1,858	2,426	-	531000	Taxes (Non-Payroll)	-	-	-
374,536	47,262	-	531800	Contributions to Other Govt	-	-	-
118,208	164,736	250,912	540000	Internal Charges for Services	261,647	-	-
1,005	225,000	5,000,000	544500	Grants and Loans	8,000,000	-	-
793	787	-	545100	Travel and Lodging	-	-	-
1,067	373	-	545200	Mileage, Taxi and Parking	-	-	-
363	981	-	545300	Meals and Entertainment	-	-	-
4,130	2,314	-	545500	Staff Development	-	-	-
<b>3,146,073</b>	<b>5,462,132</b>	<b>31,669,412</b>		<b>Total Materials and Services</b>	<b>40,221,147</b>	-	-
				<b><u>Capital Outlay</u></b>			
990	-	-	570000	Land	-	-	-
7,334,940	23,447,107	22,053,683	579000	Capital Outlay	25,879,392	-	-
<b>7,335,930</b>	<b>23,447,107</b>	<b>22,053,683</b>		<b>Total Capital Outlay</b>	<b>25,879,392</b>	-	-
				<b><u>Interfund Transfers</u></b>			
2,604,622	2,067,305	2,640,021	580000	Transfer for Indirect Costs	3,473,303	-	-
-	-	-	581000	Transfer of Resources	-	-	-
169,581	365,469	1,052,619	582000	Transfer for Direct Costs	1,148,215	-	-
<b>2,774,203</b>	<b>2,432,774</b>	<b>3,692,640</b>		<b>Total Interfund Transfers</b>	<b>4,621,518</b>	-	-
				<b><u>Contingency</u></b>			
-	-	8,670,750	700000	Contingency	15,000,000	-	-
-	-	<b>8,670,750</b>		<b>Total Contingency</b>	<b>15,000,000</b>	-	-

**Parks and Nature Bond Fund**

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Amended Amount	ACCT	DESCRIPTION	FY 2025-26 Proposed Amount	FY 2025-26 Approved Amount	FY 2025-26 Adopted Amount
				<u>Unappropriated Fund Balance</u>			
-	-	-	-	-	-	-	-
170,562,654	137,550,386	198,923,271	824000	Ending Fund Bal-Restr for Bond Cap	110,401,615	-	-
<b>170,562,654</b>	<b>137,550,386</b>	<b>198,923,271</b>		<b>Total Unappropriated Fund Balance</b>	<b>110,401,615</b>	-	-
<b>\$188,382,771</b>	<b>\$174,205,599</b>	<b>\$271,808,150</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$202,980,000</b>	<b>\$-</b>	<b>\$-</b>
<b>38.90</b>	<b>37.75</b>	<b>39.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>36.25</b>	<b>0.00</b>	<b>0.00</b>

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

# Parks and Nature Operating Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$12,538,902	\$10,780,055	\$7,892,762	\$5,638,305	\$-	\$-	(28.56%)
<b>Current Revenues</b>							
Real Property Taxes	18,155,164	18,816,966	19,197,221	19,208,076	-	-	0.06%
Interest Earnings	400,041	470,851	208,500	214,755	-	-	3.00%
Grants	136,621	244,898	15,200	15,200	-	-	-
Local Government Shared Revenues	663,986	610,362	625,000	607,150	-	-	(2.86%)
Contributions from Governments	28,812	7,190	225,500	-	-	-	(100.00%)
Charges for Services	2,435,540	6,759,399	6,100,490	6,858,067	-	-	12.42%
Contributions from Private Sources	-	3,546	-	-	-	-	-
Miscellaneous Revenue	29,806	116,459	100,000	120,000	-	-	20.00%
Other Financing Sources	3,850	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>21,853,821</b>	<b>27,029,671</b>	<b>26,471,911</b>	<b>27,023,248</b>	-	-	<b>2.08%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	258,876	193,470	754,341	738,215	-	-	(2.14%)
Fund Equity Transfers	2,606,000	4,000,000	7,604,073	7,487,121	-	-	(1.54%)
<b>Subtotal Interfund Transfers</b>	<b>2,864,876</b>	<b>4,193,470</b>	<b>8,358,414</b>	<b>8,225,336</b>	-	-	<b>(1.59%)</b>
<b>TOTAL RESOURCES</b>	<b>\$37,257,599</b>	<b>\$42,003,195</b>	<b>\$42,723,087</b>	<b>\$40,886,889</b>	<b>\$-</b>	<b>\$-</b>	<b>(4.30%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$11,774,607	\$14,056,997	\$16,509,928	\$15,269,066	\$	\$	(7.52%)
Materials and Services	\$10,573,504	13,795,963	14,013,081	12,553,462	-	-	(10.42%)
Capital Outlay	\$199,495	422,764	785,000	743,633	-	-	(5.27%)
<b>Subtotal Current Expenditures</b>	<b>22,547,606</b>	<b>28,275,723</b>	<b>31,308,009</b>	<b>28,566,161</b>	-	-	<b>(8.76%)</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	3,434,938	5,463,606	6,122,824	5,858,782	-	-	(4.31%)
Fund Equity Transfers	495,000	470,000	470,000	845,000	-	-	79.79%
<b>Subtotal Interfund Transfers</b>	<b>3,929,938</b>	<b>5,933,606</b>	<b>6,592,824</b>	<b>6,703,782</b>	-	-	<b>1.68%</b>
Contingency	-	-	4,822,254	5,259,946	-	-	9.08%
Unappropriated Fund Balance	10,780,055	7,793,865	-	357,000	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>10,780,055</b>	<b>7,793,865</b>	<b>4,822,254</b>	<b>5,616,946</b>	-	-	<b>16.48%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$37,257,599</b>	<b>\$42,003,195</b>	<b>\$42,723,087</b>	<b>\$40,886,889</b>	<b>\$-</b>	<b>\$-</b>	<b>(4.30%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>95.95</b>	<b>101.55</b>	<b>103.70</b>	<b>85.90</b>	-	-	<b>(17.16%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(17.80)</b>

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



## Parks and Nature Operating Fund

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The Parks and Nature Operating Fund includes funding from the Parks and Natural Areas Local Option Levy, revenue from charges for services, and a transfer from the General Fund. The five-year Parks and Natural Areas Local Option Levy was approved by the region's voters in November 2022. It is directed toward operating and maintaining 19,000 acres of regional parks and natural areas held by Metro, including streams, river frontages, wetlands, prairies, forests and more. Specifically, levy funds will improve water quality and restore wildlife habitat, wetlands, and floodplains in the region. The levy will also fund needed upkeep to parks, nature education and community partnerships throughout the region.

### **BEGINNING FUND BALANCE**

The Parks and Nature Operating Fund's beginning fund balance is estimated to be \$5.6 million for FY 2025-26.

### **CURRENT REVENUES**

#### **Charges for Services**

The Parks and Nature department charges for various services including parking at some of the park and boat ramp sites, golf fees, cemetery sales, camping, nature education programming, and rental space. These amounts fluctuate annually based on demand in the region but are estimated at \$6.9 million for FY 2025-26.

#### **Property Taxes**

Property tax revenues from the tax levy will stay in effect for five years and will be assessed at a rate of \$0.096 per \$1,000 of assessed value for each of those years. The levy was renewed in November 2022 for another five years, through FY 2027-28, at the same rate. Metro expects to receive \$19.2 million in property tax revenues from the tax levy in FY 2025-26.

#### **Revenue Transfers**

The Parks and Nature department receives an annual transfer from the General Fund to support operations. For FY 2025-26 the General Fund will provide \$7.5 million for planned support.

### **CURRENT EXPENDITURES**

#### **Personnel Services**

Personnel service costs reflect wages, payroll taxes, pension and health and welfare costs for staff that operate and maintain Metro's parks and natural areas. The department eliminated 17.8 FTE in the Operating fund for cost savings, for an ending FTE total of 85.9. Personnel are allocated between the Parks and Nature funds, and therefore these FTE counts represent partial FTEs allocated between Parks and Nature funds.

#### **Materials and Services**

Materials and services include spending to operate park sites, restoration efforts, land management and community investments to deliver the department's mission. The \$12.5 million includes \$4.0 million to operate the Glendoveer golf course, over \$1.0 million in grants and sponsorships, \$1.4 million in contracting for small scale land restoration projects, and over \$800 thousand to maintain our natural areas.

#### **Capital Outlay**

Capital improvements will account for \$743,633 in project spending, in larger restoration efforts.

#### **Interfund Transfers**

The majority of the transfers amount is \$5.9 million is transferred for payment of central service charges as allocated through the cost allocation plan. There are additional smaller transfers to support renewal and replacement funding for park assets.

#### **Contingency**

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

# Parks and Nature Operating Fund

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## ENDING FUND BALANCE

The fund balance represents unexpended operating funds plus interest earned. The balance will decrease as the program goals are achieved. All anticipated unexpended funds for FY 2025-26 have been included in the Contingency category.

# Parks and Nature Operating Fund

## Parks and Nature Operating Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>REVENUES</b>							
<i><b>Beginning Fund Balance</b></i>							
\$12,538,902	\$10,780,055	\$7,085,094	323000	Funs Bal-Restricted for Parks Oper Levy	\$5,138,305	\$-	\$-
-	-	807,668	340000	Fund Bal-Unassigned/Undesignated	-	-	-
-	-	-	350000	Fund Balance-Assigned	500,000	-	-
<b>12,538,902</b>	<b>10,780,055</b>	<b>7,892,762</b>		<b>Total Beginning Fund Balance</b>	<b>5,638,305</b>	-	-
<i><b>Current Revenue</b></i>							
17,722,389	18,573,104	18,960,221	401000	Real Property Taxes-Current Yr	18,970,076	-	-
195,602	173,038	237,000	401500	Real Property Taxes-Prior Yrs	238,000	-	-
41,753	26,262	-	401800	Payment in Lieu of R Prop Tax	-	-	-
195,420	44,561	-	401900	Interest and Penalty-R Prop Tax	-	-	-
107,300	1,800	1,800	410500	Federal Grants - Indirect	1,800	-	-
12,375	260,044	13,400	411000	State Grants - Direct	13,400	-	-
16,946	(16,946)	-	411800	State Capital Grants	-	-	-
70,930	34,794	30,000	413500	Marine Board Fuel Tax	30,000	-	-
593,056	575,568	595,000	413900	Other Local Govt Shared Rev.	577,150	-	-
28,812	7,190	225,500	414500	Government Contributions	-	-	-
239,668	231,960	230,000	416500	Boat Launch Fees	230,000	-	-
19,399	9,790	10,000	417000	Fines and Forfeits	20,000	-	-
13,825	11,895	16,000	423000	Product Sales	16,000	-	-
214,700	215,506	275,000	428000	Cemetery Service Sales	250,000	-	-
273,528	224,812	225,000	428500	Cemetery Property Sales	250,000	-	-
151,344	191,618	150,000	428800	Cemetery Merchandise Sales	150,000	-	-
720	1,040	-	433100	Transaction Fee - Automation	-	-	-
520,193	430,445	500,000	450000	Admission Fees	500,000	-	-
321,315	282,490	312,423	452000	Rentals - Space	320,000	-	-
-	4,396,675	3,750,000	453000	Golf Course Revenues	4,500,000	-	-
633,331	738,284	642,067	454000	Lease Revenue/Lease Rev	642,067	-	-
432	780	-	463000	Tuition and Lectures	-	-	-
66,484	33,895	-	465000	Miscellaneous Charges for Svc	-	-	-
400,041	470,851	208,500	470000	Interest on Investments	214,755	-	-
-	-	-	471000	Change in Investment Value	-	-	-
-	3,546	-	475500	Capital Contrib and Donations	-	-	-
13,198	(1,881)	-	480000	Cash Over and Short	-	-	-
3,850	-	-	481000	Sale of Capital Assets	-	-	-
(6,350)	49,211	60,000	489000	Miscellaneous Revenue	60,000	-	-
3,558	59,339	30,000	489100	Refunds/Reimbursements	40,000	-	-
<b>21,853,821</b>	<b>27,029,670</b>	<b>26,471,911</b>		<b>Total Current Revenue</b>	<b>27,023,248</b>	-	-
<i><b>Interfund Transfers</b></i>							
2,606,000	4,000,000	7,604,073	497000	Transfer of Resources	7,487,121	-	-
258,876	193,470	754,341	498000	Transfer for Direct Costs	738,215	-	-
<b>2,864,876</b>	<b>4,193,470</b>	<b>8,358,414</b>		<b>Total Interfund Transfers</b>	<b>8,225,336</b>	-	-
<b>\$37,257,599</b>	<b>\$42,003,195</b>	<b>\$42,723,087</b>	<b>TOTAL RESOURCES</b>		<b>\$40,886,889</b>	<b>\$-</b>	<b>\$-</b>

# Parks and Nature Operating Fund

## Parks and Nature Operating Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		Amended Amount	ACCT		Proposed Amount	Approved Amount	Adopted Amount
<b>EXPENDITURES</b>							
<i><b>Personnel Services</b></i>							
\$4,210,084	\$5,233,353	\$6,397,553	501000	Reg Employees-Full Time-Exempt	\$5,456,180	\$	\$
2,695,003	3,223,016	3,389,773	501500	Reg Empl-Full Time-Non-Exempt	3,274,083	-	-
32,044	25,241	-	502000	Reg Employees-Part Time-Exempt	148,620	-	-
758,784	853,383	788,073	503000	Temporary Employees	335,000	-	-
156,364	103,243	80,750	508000	Overtime	80,750	-	-
26,545	29,080	-	508600	Mobile Comm Allowance	-	-	-
-	-	40,000	508912	Other Salary Adjustments (Budgetary)	342,000	-	-
671,477	821,577	860,570	511000	Fringe - Payroll Taxes	785,275	-	-
1,653,399	1,953,143	2,386,750	512000	Fringe - Retirement PERS	2,634,369	-	-
1,253,457	1,454,863	2,197,608	513000	Fringe - Health and Welfare	1,878,240	-	-
51,368	50,219	-	513305	Health Savings - Metro Contrib/HSA Contrib	-	-	-
21,118	24,946	37,628	515000	Fringe - Other Benefits	32,676	-	-
237,738	271,319	331,223	519000	Pension Oblig Bonds Contrib	301,873	-	-
7,227	13,613	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>11,774,607</b>	<b>14,056,997</b>	<b>16,509,928</b>		<b>Total Personnel Services</b>	<b>15,269,066</b>	-	-
<i><b>Materials and Services</b></i>							
72,029	105,460	88,500	520100	Office Supplies	85,500	-	-
65,041	52,550	64,000	520110	Computer Equipment	64,000	-	-
26,307	40,164	57,000	520120	Meeting Expenditures	47,500	-	-
24,386	66,404	250	520130	Postage and Shipping	250	-	-
709,261	224,657	340,000	520500	Operating Supplies	346,500	-	-
133,351	120,356	155,000	520510	Tools and Equipment	155,000	-	-
5,807	5,448	10,000	520535	Operating Supplies - Food for Prg Part	10,000	-	-
328	-	-	520540	Medical and Veterinary Supplies	-	-	-
87,263	46,666	42,100	520580	Uniforms and PPE	41,500	-	-
27,326	16,651	17,310	521100	Membership and Professional Dues	16,310	-	-
779	3,406	2,500	521200	Publications and Subscriptions	2,500	-	-
107,251	113,451	120,800	521300	Fuel	120,800	-	-
77,391	105,907	174,750	521500	Maintenance and Repairs Supplies	174,750	-	-
3,254	2,004	4,500	521520	Maintenance and Repairs Supplies - Building	500	-	-
296	5,736	1,500	521560	Maintenance and Repairs Supplies - Equipment	1,500	-	-
334,020	2,131	1,900	521570	Maintenance and Repairs Supplies - Vehicles	1,900	-	-
30	604	-	522100	Cost of Food and Beverage	-	-	-
44,380	57,330	15,000	522500	Retail	15,000	-	-
628,114	953,439	1,485,200	524000	Contracted Professional Svcs	1,061,200	-	-
2,105	-	3,500	524020	Contracted Prof Svcs - Attorney and Legal	3,500	-	-
34,302	49,756	40,000	524050	Contracted Prof Svcs - Advertising	40,000	-	-
15,896	87,700	98,000	524500	Marketing Expenditures	98,000	-	-
502,758	261,983	300,000	524600	Sponsorship Expenditures	298,000	-	-
3,832,443	4,381,963	3,332,296	525000	Contracted Property Services	2,369,663	-	-
5,052	6,408	44,550	525100	Utility Services	44,550	-	-
67,010	71,966	58,398	525120	Utility Services - Telecommunications	58,398	-	-
82,940	95,374	76,500	525130	Utility Services - Electricity	76,500	-	-
2,020	1,289	800	525140	Utility Services - Natural Gas	800	-	-
329,841	231,751	332,500	525150	Utility Services - Sanitation and Refuse Removal	332,500	-	-
99,288	76,312	151,500	525160	Utility Services - Water and Sewer	151,500	-	-

# Parks and Nature Operating Fund

## Parks and Nature Operating Fund

FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2025-26	FY 2025-26	
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
32,058	51,739	-	525500	Cleaning Services	-	-	-
458,498	337,941	490,250	526000	Maintenance and Repair Services	490,250	-	-
165,583	133,700	98,117	526010	Maintenance and Repair Services - Building	98,117	-	-
4,051	-	-	526012	Maintenance and Repair Services - Electricity	-	-	-
73,146	83,244	10,000	526020	Maintenance and Repair Services - Equipment	10,000	-	-
21,539	2,595	-	526030	Maintenance and Repair Services - Grounds	-	-	-
113	-	-	526040	Maintenance and Repair Services - Technology	-	-	-
62,619	93,152	11,000	526050	Maintenance and Repair Services - Vehicles	11,000	-	-
96,224	80,418	110,492	526300	Software Licensing	110,492	-	-
79,233	-	-	526400	Vehicles/Vehicles	-	-	-
160,672	161,582	155,000	526450	Leases/Leases	40,000	-	-
17,183	23,164	11,760	526500	Rentals	11,760	-	-
33,483	16,001	5,250	526520	Rentals - Equipment	5,250	-	-
101,173	111,070	199,300	528000	Other Purchased Services	144,150	-	-
-	387	-	528090	Event/Production Services	-	-	-
54,013	44,818	110,000	528210	Credit Card Fees	125,000	-	-
280,662	145,995	250,150	528400	Printing and Graphics	215,150	-	-
211,904	208,954	167,000	528500	Burial Services	112,500	-	-
-	3,699,672	3,544,000	529000	Operations Contracts	3,875,000	-	-
-	344	-	529400	Special Waste Disposal Fees	-	-	-
68,897	17,632	63,500	530000	Payments to Other Agencies	63,500	-	-
22,284	32,598	22,000	530010	License and Permit Fees	22,000	-	-
215,131	221,947	245,507	531000	Taxes (Non-Payroll)	245,507	-	-
290	-	-	531800	Contributions to Other Govt	-	-	-
235,469	259,580	423,801	540000	Internal Charges for Services	323,665	-	-
654,999	670,272	750,000	544500	Grants and Loans	750,000	-	-
38,341	28,794	52,800	545100	Travel and Lodging	52,400	-	-
18,727	19,027	5,250	545200	Mileage, Taxi and Parking	5,250	-	-
20,537	13,952	6,200	545300	Meals and Entertainment	6,200	-	-
118,287	138,274	238,350	545500	Staff Development	193,150	-	-
8,120	12,245	25,000	548000	Fee Reimbursements	25,000	-	-
<b>10,573,504</b>	<b>13,795,963</b>	<b>14,013,081</b>		<b>Total Materials and Services</b>	<b>12,553,462</b>	-	-
				<u>Capital Outlay</u>			
199,495	422,764	785,000	579000	Capital Outlay	743,633	-	-
<b>199,495</b>	<b>422,764</b>	<b>785,000</b>		<b>Total Capital Outlay</b>	<b>743,633</b>	-	-
				<u>Interfund Transfers</u>			
3,434,938	5,463,606	6,122,824	580000	Transfer for Indirect Costs	5,858,782	-	-
495,000	470,000	470,000	581000	Transfer of Resources	845,000	-	-
<b>3,929,938</b>	<b>5,933,606</b>	<b>6,592,824</b>		<b>Total Interfund Transfers</b>	<b>6,703,782</b>	-	-
				<u>Contingency</u>			
-	-	376,091	700000	Contingency	200,000	-	-
-	-	4,446,163	701002	Contingency - Operating	5,059,946	-	-
-	-	<b>4,822,254</b>		<b>Total Contingency</b>	<b>5,259,946</b>	-	-
				<u>Unappropriated Fund Balance</u>			

# Parks and Nature Operating Fund

Parks and Nature Operating Fund							
FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
10,780,055	7,183,463	-	823000	Ending Fund Bal-Restr Pks&NA Op Levy	-	-	-
-	-	-	840000	-	-	-	-
-	610,403	-	850000	Ending Fund Balance-Assigned	357,000	-	-
<b>10,780,055</b>	<b>7,793,865</b>	-		<b>Total Unappropriated Fund Balance</b>	<b>357,000</b>	-	-
<b>\$37,257,599</b>	<b>\$42,003,195</b>	<b>\$42,723,087</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$40,886,889</b>	<b>\$</b>	<b>\$</b>
<b>95.95</b>	<b>101.55</b>	<b>103.70</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>85.90</b>	<b>0.00</b>	<b>0.00</b>

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



# Risk Management

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$2,426,426	\$1,589,765	\$1,300,000	\$2,100,000	\$-	\$-	61.54%
<b>Current Revenues</b>							
Interest Earnings	41,688	45,433	12,000	30,000	-	-	150.00%
Grants	-	19,283	-	-	-	-	-
Charges for Services	2,793	-	-	-	-	-	-
Miscellaneous Revenue	843,942	167,194	100,000	100,000	-	-	-
<b>Subtotal Current Revenues</b>	<b>888,424</b>	<b>231,910</b>	<b>112,000</b>	<b>130,000</b>	<b>-</b>	<b>-</b>	<b>16.07%</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	1,644,988	4,066,898	4,940,350	5,340,840	-	-	8.11%
<b>Subtotal Interfund Transfers</b>	<b>1,644,988</b>	<b>4,066,898</b>	<b>4,940,350</b>	<b>5,340,840</b>	<b>-</b>	<b>-</b>	<b>8.11%</b>
<b>TOTAL RESOURCES</b>	<b>\$4,959,838</b>	<b>\$5,888,573</b>	<b>\$6,352,350</b>	<b>\$7,570,840</b>	<b>\$-</b>	<b>\$-</b>	<b>19.18%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$406,377	\$502,631	\$555,751	\$567,851	\$	\$	2.18%
Materials and Services	2,963,696	3,481,927	5,008,750	6,030,950	-	-	20.41%
<b>Subtotal Current Expenditures</b>	<b>3,370,073</b>	<b>3,984,558</b>	<b>5,564,501</b>	<b>6,598,801</b>	<b>-</b>	<b>-</b>	<b>18.59%</b>
<b>Interfund Transfers</b>							
Contingency	-	-	787,849	822,039	-	-	4.34%
Unappropriated Fund Balance	1,589,765	1,904,014	-	150,000	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>1,589,765</b>	<b>1,904,014</b>	<b>787,849</b>	<b>972,039</b>	<b>-</b>	<b>-</b>	<b>23.38%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$4,959,838</b>	<b>\$5,888,573</b>	<b>\$6,352,350</b>	<b>\$7,570,840</b>	<b>\$-</b>	<b>\$-</b>	<b>19.18%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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



This fund accounts for the revenues and expenditures related to administration of Metro's Risk Management program. Claims costs are assessed to all programs based on past experience and exposure. The fund is managed by Finance and Regulatory Services.

### **BEGINNING FUND BALANCE**

The beginning fund balance in the Risk Management Fund primarily represents reserves set aside for the liability, property and workers' compensation programs. Metro obtains an annual actuarial study that identifies future contingent claims that require accrual (recognition of expense) under generally accepted accounting rules and as a result, Metro recognizes the required expense each fiscal year.

### **CURRENT REVENUES**

#### **Grants, Charges for Services, and Miscellaneous Revenues**

Grant reimbursements are available from the State of Oregon Workers' Compensation Division for wage subsidies and work site modification. The amount of grant revenue depends on the number of qualifying injured workers. Charges for Services and Miscellaneous revenues are generally reimbursements/refunds or insurance recovery from insurance providers.

#### **Interfund Transfers**

These transfers represent payments from other Metro programs for their assessed costs of the Risk Management program. These costs include insurance premiums, risk claims for property/liability and workers' compensation, as well as programmatic expenses and cost of personnel within the risk program.

### **CURRENT EXPENDITURES**

#### **Personnel Services**

This fund has 3.0 FTE that manages the risk program. These personnel provide a variety of risk functions for the agency including procuring insurance, reviewing contracts for proper indemnity language, handling small claims such as injury, property damage or loss and non-tort claims. Risk personnel work along-side the Office of Metro attorney for tort claims and other legal situations. Risk personnel also maintain records and databases for medical monitoring, CDL drivers, and chemical use to ensure regulatory compliance and provide safety training, site assessments for hazards, and procedural updates ensuring compliance with federal and state safety standards.

#### **Materials and Services**

This classification includes the costs for the liability/property, workers' compensation and unemployment programs, including insurance premiums and claims costs. It also includes operating costs of the program for computer equipment and supplies, software, and professional fees.

#### **Contingency**

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget.

### **ENDING FUND BALANCE**

Ending fund balance is a result of excess resources retained in reserve for the risk management program and self-insurance needs. This reserve may increase or decrease over time based on timing of interfund transfers, actual and expected claims costs and recommended reserves based on the annual actuarial study.

# Risk Management

## Risk Management Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>REVENUES</b>							
				<u>Beginning Fund Balance</u>			
\$2,426,426	\$1,589,765	\$1,300,000	340000	Fund Bal-Unassigned/Undesignated	\$2,100,000	\$	\$
<b>2,426,426</b>	<b>1,589,765</b>	<b>1,300,000</b>		<b>Total Beginning Fund Balance</b>	<b>2,100,000</b>	-	-
				<u>Current Revenue</u>			
-	19,283	-	411500	State Grants - Indirect	-	-	-
2,793	-	-	445000	Insurance Recovery Revenue	-	-	-
41,688	45,433	12,000	470000	Interest on Investments	30,000	-	-
349,600	-	-	489000	Miscellaneous Revenue	-	-	-
494,342	167,194	100,000	489100	Refunds/Reimbursements	100,000	-	-
<b>888,424</b>	<b>231,910</b>	<b>112,000</b>		<b>Total Current Revenue</b>	<b>130,000</b>	-	-
				<u>Interfund Transfers</u>			
-	-	421,945	497000	Transfer of Resources	-	-	-
1,644,988	4,066,898	4,518,405	497500	Transfer for Indirect Costs	5,340,840	-	-
<b>1,644,988</b>	<b>4,066,898</b>	<b>4,940,350</b>		<b>Total Interfund Transfers</b>	<b>5,340,840</b>	-	-
<b>\$4,959,838</b>	<b>\$5,888,573</b>	<b>\$6,352,350</b>		<b>TOTAL RESOURCES</b>	<b>\$7,570,840</b>	<b>\$-</b>	<b>\$-</b>

### EXPENDITURES

				<u>Personnel Services</u>			
\$274,357	\$332,609	\$358,493	501000	Reg Employees-Full Time-Exempt	\$352,890	\$	\$
2,221	81	-	503000	Temporary Employees	-	-	-
1,130	1,225	-	508600	Mobile Comm Allowance	-	-	-
27,427	28,121	31,903	511000	Fringe - Payroll Taxes	31,468	-	-
58,777	80,985	87,831	512000	Fringe - Retirement PERS	104,702	-	-
33,728	47,796	64,008	513000	Fringe - Health and Welfare	65,520	-	-
726	957	1,328	515000	Fringe - Other Benefits	1,273	-	-
8,012	10,858	12,188	519000	Pension Oblig Bonds Contrib	11,998	-	-
<b>406,377</b>	<b>502,631</b>	<b>555,751</b>		<b>Total Personnel Services</b>	<b>567,851</b>	-	-
				<u>Materials and Services</u>			
67	7,144	200	520100	Office Supplies	500	-	-
-	-	-	520120	Meeting Expenditures	250	-	-
144	193	200	520500	Operating Supplies	250	-	-
200	720	200	521100	Membership and Professional Dues	550	-	-
9	-	-	521570	Maintenance and Repairs Supplies - Vehicles	-	-	-
40,016	31,342	30,000	524000	Contracted Professional Svcs	32,000	-	-
2,000	1,494	2,500	524020	Contracted Prof Svcs - Attorney and Legal	2,500	-	-
483	489	500	525120	Utility Services - Telecommunications	500	-	-
-	53,400	58,000	526300	Software Licensing	58,000	-	-
2,366,623	2,959,222	3,632,400	527000	Insurance	4,649,800	-	-
71,920	95	1,500	528000	Other Purchased Services	1,500	-	-
1,049	188	1,500	545100	Travel and Lodging	1,500	-	-

**Risk Management Fund**

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
840	335	750	545200	Mileage, Taxi and Parking	750	-	-
409	-	-	545300	Meals and Entertainment	350	-	-
4,321	730	6,000	545500	Staff Development	6,000	-	-
377,497	383,878	1,125,000	547500	Claims Paid	1,125,000	-	-
96,000	44,000	150,000	547600	Actuarial Claims Expense	150,000	-	-
2,120	(1,303)	-	549000	Miscellaneous Expenditures	1,500	-	-
<b>2,963,696</b>	<b>3,481,927</b>	<b>5,008,750</b>		<b>Total Materials and Services</b>	<b>6,030,950</b>	-	-
<b><u>Interfund Transfers</u></b>							
<b><u>Contingency</u></b>							
-	-	787,849	700000	Contingency	822,039	-	-
-	-	<b>787,849</b>		<b>Total Contingency</b>	<b>822,039</b>	-	-
<b><u>Unappropriated Fund Balance</u></b>							
-	-	-	805000	Unapp FB - Reserves	150,000	-	-
1,589,765	1,904,014	-	840000	Ending Fund Balance-Unassigned	-	-	-
<b>1,589,765</b>	<b>1,904,014</b>	-		<b>Total Unappropriated Fund Balance</b>	<b>150,000</b>	-	-
<b>\$4,959,838</b>	<b>\$5,888,573</b>	<b>\$6,352,350</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$7,570,840</b>	<b>\$</b>	<b>\$</b>
<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>3.00</b>	<b>0.00</b>	<b>0.00</b>

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

# Smith and Bybee Wetlands Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$1,444,990	\$1,235,835	\$1,001,567	\$760,000	\$-	\$-	(24.12%)
<b>Current Revenues</b>							
Interest Earnings	33,043	42,177	15,024	25,000	-	-	66.40%
<b>Subtotal Current Revenues</b>	<b>33,043</b>	<b>42,177</b>	<b>15,024</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>66.40%</b>
<b>TOTAL RESOURCES</b>	<b>\$1,478,033</b>	<b>\$1,278,011</b>	<b>\$1,016,591</b>	<b>\$785,000</b>	<b>\$-</b>	<b>\$-</b>	<b>(22.78%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Materials and Services	\$152,904	\$189,306	\$225,000	\$500,000	\$	\$	122.22%
<b>Subtotal Current Expenditures</b>	<b>152,904</b>	<b>189,306</b>	<b>225,000</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>122.22%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	89,295	57,610	67,622	-	-	-	(100.00%)
<b>Subtotal Interfund Transfers</b>	<b>89,295</b>	<b>57,610</b>	<b>67,622</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(100.00%)</b>
Contingency	-	-	400,000	100,000	-	-	(75.00%)
Unappropriated Fund Balance	1,235,835	1,031,095	323,969	185,000	-	-	(42.90%)
<b>Subtotal Contingency/Ending Balance</b>	<b>1,235,835</b>	<b>1,031,095</b>	<b>723,969</b>	<b>285,000</b>	<b>-</b>	<b>-</b>	<b>(60.63%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$1,478,033</b>	<b>\$1,278,011</b>	<b>\$1,016,591</b>	<b>\$785,000</b>	<b>\$-</b>	<b>\$-</b>	<b>(22.78%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>0.00</b>

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

## Smith and Bybee Wetlands Fund

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

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

The fund is managed by Parks and Nature.

### **BEGINNING FUND BALANCE**

The beginning fund balance represents the balance remaining of the original reserve created many years ago to enable the development and management of the wetlands as a natural area. The fund balance had remained reasonably stable when interest earnings were higher. More recently interest earnings have not kept pace with expenditures and the fund balance has been declining.

### **CURRENT EXPENDITURES**

#### **Materials and Services**

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

#### **Contingency**

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

### **ENDING FUND BALANCE**

Other than interest earnings, the fund has no continuous source of funding. The fund was established as an endowment fund to enable the development and management of the Smith and Bybee Wetlands Natural Area. However, when the management plan was developed, it was known that the existing fund balance would be insufficient to fund fully all current and long-term needs. The fund balance is dropping and estimated to be exhausted by FY 2026-27, based on current resources.

# Smith and Bybee Wetlands Fund

## Smith and Bybee Wetlands Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>REVENUES</b>							
				<u>Beginning Fund Balance</u>			
\$1,444,990	\$1,235,835	\$1,001,567	326000	Fund Bal-Restr by IGA	\$760,000	\$	\$
<b>1,444,990</b>	<b>1,235,835</b>	<b>1,001,567</b>		<b>Total Beginning Fund Balance</b>	<b>760,000</b>	-	-
				<u>Current Revenue</u>			
33,043	42,177	15,024	470000	Interest on Investments	25,000	-	-
<b>33,043</b>	<b>42,177</b>	<b>15,024</b>		<b>Total Current Revenue</b>	<b>25,000</b>	-	-
<b>\$1,478,033</b>	<b>\$1,278,011</b>	<b>\$1,016,591</b>		<b>TOTAL RESOURCES</b>	<b>\$785,000</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
				<u>Materials and Services</u>			
\$17,220	\$3,102	\$225,000	524000	Contracted Professional Svcs	\$500,000	\$-	\$-
135,683	186,204	-	525000	Contracted Property Services	-	-	-
<b>152,904</b>	<b>189,306</b>	<b>225,000</b>		<b>Total Materials and Services</b>	<b>500,000</b>	-	-
				<u>Interfund Transfers</u>			
-	-	-	581000	Transfer of Resources	-	-	-
89,295	57,610	67,622	582000	Transfer for Direct Costs	-	-	-
<b>89,295</b>	<b>57,610</b>	<b>67,622</b>		<b>Total Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>
				<u>Contingency</u>			
-	-	400,000	700000	Contingency	100,000	-	-
<b>-</b>	<b>-</b>	<b>400,000</b>		<b>Total Contingency</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
				<u>Unappropriated Fund Balance</u>			
1,235,835	1,031,095	323,969	826000	Ending Fund Bal-Restr by IGA	185,000	-	-
<b>1,235,835</b>	<b>1,031,095</b>	<b>323,969</b>		<b>Total Unappropriated Fund Balance</b>	<b>185,000</b>	<b>-</b>	<b>-</b>
<b>\$1,478,033</b>	<b>\$1,278,011</b>	<b>\$1,016,591</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$785,000</b>	<b>\$-</b>	<b>\$-</b>
<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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



# Solid Waste Revenue Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$39,008,325	\$42,750,628	\$34,884,593	\$42,272,133	\$-	\$-	21.18%
<b>Current Revenues</b>							
Interest Earnings	1,108,024	1,541,491	774,092	800,000	-	-	3.35%
Grants	6,587,581	2,509,191	392,000	253,400	-	-	(35.36%)
Contributions from Private Sources	-	5,000	-	-	-	-	-
Charges for Services	105,130,487	113,807,608	125,642,793	133,938,176	-	-	6.60%
Miscellaneous Revenue	148,745	270,705	482,000	76,000	-	-	(84.23%)
Other Financing Sources	19,200	-	-	-	-	-	-
<b>Subtotal Current Revenues</b>	<b>112,994,037</b>	<b>118,133,995</b>	<b>127,290,885</b>	<b>135,067,576</b>	-	-	<b>6.11%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	50,000	50,000	50,000	50,000	-	-	-
Interfund Loans	438,590	504,983	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>488,590</b>	<b>554,983</b>	<b>50,000</b>	<b>50,000</b>	-	-	-
<b>TOTAL RESOURCES</b>	<b>\$152,490,952</b>	<b>\$161,439,606</b>	<b>\$162,225,478</b>	<b>\$177,389,709</b>	<b>\$-</b>	<b>\$-</b>	<b>9.35%</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$24,119,601	\$26,650,900	\$32,546,182	\$35,868,679	\$	\$	10.21%
Materials and Services	72,386,498	69,200,981	79,461,214	81,428,062	-	-	2.48%
Capital Outlay	2,359,098	8,771,215	6,807,000	8,595,000	-	-	26.27%
<b>Subtotal Current Expenditures</b>	<b>98,865,198</b>	<b>104,623,096</b>	<b>118,814,396</b>	<b>125,891,741</b>	-	-	<b>5.96%</b>
<b>Interfund Transfers</b>							
Internal Service Transfers	-	293,482	365,100	410,000	-	-	12.30%
Interfund Reimbursements	10,675,126	16,519,079	20,296,890	21,636,792	-	-	6.60%
Fund Equity Transfers	200,000	-	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>10,875,126</b>	<b>16,812,561</b>	<b>20,661,990</b>	<b>22,046,792</b>	-	-	<b>6.70%</b>
Contingency	-	-	11,333,016	18,150,100	-	-	60.15%
Unappropriated Fund Balance	42,750,628	40,003,949	11,416,076	11,301,076	-	-	(1.01%)
<b>Subtotal Contingency/Ending Balance</b>	<b>42,750,628</b>	<b>40,003,949</b>	<b>22,749,092</b>	<b>29,451,176</b>	-	-	<b>29.46%</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$152,490,952</b>	<b>\$161,439,606</b>	<b>\$162,225,478</b>	<b>\$177,389,709</b>	<b>\$-</b>	<b>\$-</b>	<b>9.35%</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>195.25</b>	<b>191.90</b>	<b>202.30</b>	<b>205.30</b>	-	-	<b>1.48%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>3.00</b>

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



The Solid Waste Revenue Fund is an enterprise fund accounting for revenues and expenses related to the operation and management of the region's solid waste system.

Metro Ordinance No. 89-319, established the following accounts within the fund facilitating compliance with bond covenants: operating, debt service, debt service reserve, landfill closure, construction, renewal and replacement and general account. Metro continues to use the account system established in the Ordinance for its budget.

## **BEGINNING FUND BALANCE**

The Solid Waste Revenue Fund's beginning fund balance of \$42.3 million includes several dedicated reserves for specific purposes. The reserves were initially required to meet bond covenants on the revenue bonds issued to fund the Metro transfer stations. The reserve practices were maintained after the bonds were paid in full as a matter of Council policy and best practice. The fund holds many sub-funds to help manage department activity, including some restricted reserve funds. Most of the reserves are unrestricted but support different activities and include rate stabilization funds to help mitigate fee volatility. Overall, the fund is required to have unrestricted reserves that hold, at a minimum, the equivalent of 45 days of operating expenses.

## **CURRENT REVENUES**

### **Enterprise Revenues**

Metro's solid waste system is mostly funded by three user fees: the Regional System Fee, the Metro Tip Fee, and transaction fees. Combined, these three fees are expected to generate \$129.5 million in revenue and account for about 96 percent of the total expected revenue of \$135.0 million for the Solid Waste Fund in the FY 2025-26 budget.

## **CURRENT EXPENDITURES**

### **Personnel Services**

Budgeted FTE for FY 2025-26 totals 205.3, which is a net increase of 3.0 FTE from the FY 2024-25 amended budget FTE of 202.3 FTE. The additional FTE in FY 2025-26 supports the implementation of the System Facilities Plan.

The budgeted FTE are substantial enough to meet the goals prioritized from the 2030 Regional Waste Plan and Metro Council priorities for the fiscal year. The department is organized under five divisions: Office of the Director (27.0 FTE), Assets & Environmental Stewardship (22.3 FTE), Policy & Compliance (21.0 FTE), Community Services & Education (60.3 FTE), and Garbage & Recycling Operations (74.7 FTE).

### **Materials and Services**

The department continues to evaluate priorities and programmatic needs as part of the budget process. Overall materials and services increased by about \$2.0 million, primarily driven by increased transfer station-related costs, a new reuse impact fund grant initiative, and investments in the System Facilities Plan.

### **Capital Outlay**

Capital expenditures are separated into two sub-funds. The Solid Waste Operations Capital Fund and the Regional System Fee Capital Fund. New capital assets intended for use at Metro's two transfer stations, or capital projects to improve the efficiency and effectiveness of existing transfer station assets, fall within the Solid Waste Operations Capital Fund. Projects that do not specifically support Metro's transfer stations fall within the Regional System Fee Capital Fund.

About \$8.6 million of total current expenditures are budgeted for capital projects, as scheduled in Metro's FY 2025-26 capital budget. This is a \$1.8 million increase in capital outlay compared to the amended FY 2024-25 budget.

### **Transfers**

Transfers to other funds include internal service charges for central service expenses, and payments of direct costs for services provided by other departments.

### **Contingency**

## Solid Waste Revenue Fund

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The operating contingency is funded to cover unanticipated cost spikes or tonnage (revenue) losses, and any capital cost overages. The required 45 day operating reserve will be met, based on budget estimates separated by activity type. The increase to contingency represents capital funds, being accumulated for large future capital investments, but available for use in FY 2025-26, if major project, schedule, or funding changes arise.

### **ENDING FUND BALANCE**

The unappropriated ending fund balance of \$11.3 million consists of designated and restricted funds, including funds reserved for rate stabilization and available as working capital to meet cash flow needs, a capital reserve account and a reserve for probable Environmental Impairment Liability.

# Solid Waste Revenue Fund

## Solid Waste Revenue Fund

FY 2022-23	FY 2023-24	FY 2024-25		FY 2025-26	FY 2025-26	FY 2025-26	
Actual	Actual	<u>Amended</u>	ACCT	DESCRIPTION	<u>Proposed</u>	<u>Approved</u>	<u>Adopted</u>
		Amount			Amount	Amount	Amount
<b>REVENUES</b>							
<u>Beginning Fund Balance</u>							
\$33,131,479	\$36,752,427	\$23,718,517	340000	Fund Bal-Unassigned/Undesignated	\$29,918,517	\$	\$
5,727,346	5,848,701	5,941,076	340600	Fund Bal-Dsg Closure	5,941,076	-	-
149,500	149,500	-	341500	Fund Bal-Dsg PERS	-	-	-
-	-	5,225,000	349000	Fund Balance-Unassigned/Reserved	5,225,000	-	-
-	-	-	350000	Fund Balance-Assigned	1,187,540	-	-
<b>39,008,325</b>	<b>42,750,628</b>	<b>34,884,593</b>		<b>Total Beginning Fund Balance</b>	<b>42,272,133</b>	-	-
<u>Current Revenue</u>							
-	-	-	405000	Excise Taxes	-	-	-
6,524,446	2,509,191	392,000	411000	State Grants - Direct	253,400	-	-
63,135	-	-	412000	Local Grants - Direct	-	-	-
79,850	195,328	75,000	414200	Intergovernmental Misc Revenue	75,000	-	-
10,440	1,351	3,500	417000	Fines and Forfeits	1,000	-	-
864,710	1,031,496	1,500,000	423000	Product Sales	1,500,000	-	-
43,962,168	49,220,855	55,689,457	430000	Disposal Fees	58,910,660	-	-
-	-	-	430200	Disposal Fees - Unspecified	-	-	-
45,882,174	47,154,050	49,488,757	430500	Regional System Fee	52,790,548	-	-
308	-	-	432500	Rehabilitation and Enhance Fee	-	-	-
5,890,868	7,404,317	8,380,725	433000	Transaction Fee - Manual	9,738,227	-	-
510,751	810,656	812,048	433100	Transaction Fee - Automation	859,248	-	-
(166)	-	-	433500	Host Fees	-	-	-
882,944	1,125,878	1,828,814	434200	Organics Fee - Commercial	1,935,115	-	-
3,626,190	3,811,837	4,127,245	434300	Organics Fee - Residential	4,367,143	-	-
800,410	937,497	853,319	434500	Yard Debris Disposal Fee	903,209	-	-
66,494	63,089	-	434700	Woode Waste Disposal Fee	5,000	-	-
76,201	75,160	72,802	435000	Orphan Site Account Fee	70,299	-	-
990,617	969,569	985,626	435500	DEQ Promotion Fee	952,227	-	-
1,540	728	-	436500	H2W Disposal Fee	-	-	-
1,491,986	1,024,549	1,800,000	436900	Paint Care Revenue	1,800,000	-	-
63,411	101,922	90,000	437000	Conditionally Exempt Gen. Fees	80,000	-	-
13,550	15,250	14,000	441000	Franchise Fees	14,000	-	-
-	-	-	450300	Admission - Special Concerts	12,500	-	-
-	26,061	-	452000	Rentals - Space	-	-	-
-	19,124	-	454000	Lease Revenue/Lease Rev	-	-	-
(100)	-	-	462000	Parking Fees	-	-	-
5,831	14,694	-	464500	Reimbursed Services	-	-	-
600	875	-	465000	Miscellaneous Charges for Svc	-	-	-
1,108,024	1,541,491	774,092	470000	Interest on Investments	800,000	-	-
-	5,000	-	475000	Donations and Bequests - Oper	-	-	-
3,757	13,839	-	480000	Cash Over and Short	-	-	-
24,976	41,009	-	480020	Finance Charges	-	-	-
19,200	-	-	481000	Sale of Capital Assets	-	-	-
13,869	12,701	403,500	489000	Miscellaneous Revenue	-	-	-
15,854	6,477	-	489100	Refunds/Reimbursements	-	-	-
<b>112,994,037</b>	<b>118,133,995</b>	<b>127,290,885</b>		<b>Total Current Revenue</b>	<b>135,067,576</b>	-	-

# Solid Waste Revenue Fund

## Solid Waste Revenue Fund

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended Amount	ACCT	DESCRIPTION	Proposed Amount	Approved Amount	Adopted Amount
<b>Interfund Transfers</b>							
419,000	513,839	-	496000	Interfund Loan - Principal	-	-	-
19,590	(8,856)	-	496500	Interfund Loan - Interest	-	-	-
50,000	50,000	50,000	498000	Transfer for Direct Costs	50,000	-	-
<b>488,590</b>	<b>554,983</b>	<b>50,000</b>		<b>Total Interfund Transfers</b>	<b>50,000</b>	-	-
<b>\$152,490,952</b>	<b>\$161,439,606</b>	<b>\$162,225,478</b>	<b>TOTAL RESOURCES</b>		<b>\$177,389,709</b>	<b>\$-</b>	<b>\$-</b>

### EXPENDITURES

<b>Personnel Services</b>							
\$9,052,549	\$10,009,401	\$12,344,584	501000	Reg Employees-Full Time-Exempt	\$13,375,662	\$	\$
5,507,213	6,006,498	6,646,599	501500	Reg Empl-Full Time-Non-Exempt	6,982,290	-	-
197,927	210,678	244,559	502000	Reg Employees-Part Time-Exempt	259,149	-	-
200,985	180,439	284,802	502500	Reg Empl-Part Time-Non-Exempt	156,042	-	-
982,570	1,133,459	1,252,653	503000	Temporary Employees	1,368,022	-	-
162,963	135,219	166,610	508000	Overtime	167,610	-	-
18,497	18,888	5,200	508600	Mobile Comm Allowance	6,800	-	-
-	-	-	508912	Other Salary Adjustments (Budgetary)	234,470	-	-
1,376,133	1,535,273	1,738,976	511000	Fringe - Payroll Taxes	1,844,648	-	-
3,572,044	3,873,076	4,809,483	512000	Fringe - Retirement PERS	6,198,492	-	-
2,347,061	2,809,031	4,309,872	513000	Fringe - Health and Welfare	4,488,120	-	-
100,505	109,800	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
58,499	65,005	75,409	515000	Fringe - Other Benefits	77,070	-	-
508,779	534,905	667,435	519000	Pension Oblig Bonds Contrib	710,304	-	-
33,876	29,228	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>24,119,601</b>	<b>26,650,900</b>	<b>32,546,182</b>		<b>Total Personnel Services</b>	<b>35,868,679</b>	-	-
<b>Materials and Services</b>							
124,780	100,814	64,314	520100	Office Supplies	65,788	-	-
72,416	88,327	139,150	520110	Computer Equipment	138,272	-	-
16,301	25,336	41,445	520120	Meeting Expenditures	53,850	-	-
66,877	(57)	1,000	520130	Postage and Shipping	-	-	-
246	2,825	1,000	520140	Promotional Supplies	1,000	-	-
1,433,852	1,267,764	1,529,640	520500	Operating Supplies	1,424,240	-	-
46,696	201,529	65,330	520510	Tools and Equipment	76,830	-	-
231	329	-	520540	Medical and Veterinary Supplies	-	-	-
1,020	12,734	-	520570	Operating Supplies - Production	-	-	-
147,066	46,601	67,812	520580	Uniforms and PPE	120,300	-	-
21,755	47,584	17,200	521100	Membership and Professional Dues	17,825	-	-
29,626	31,865	61,173	521200	Publications and Subscriptions	67,973	-	-
3,729,907	3,420,915	4,294,106	521300	Fuel	3,961,281	-	-
301,825	244,495	341,955	521500	Maintenance and Repairs Supplies	329,955	-	-
7,300	2,114	2,530	521520	Maintenance and Repairs Supplies - Building	2,530	-	-
31	667	-	521521	Maintenance and Repairs Supplies - HVAC	-	-	-
10,717	364	-	521540	Maintenance and Repairs Supplies - Electrical	-	-	-
26,400	6,672	1,058	521560	Maintenance and Repairs Supplies - Equipment	8,558	-	-
14,304	8,142	9,650	521570	Maintenance and Repairs Supplies - Vehicles	12,550	-	-
248	9,809	8,500	522100	Cost of Food and Beverage	8,500	-	-
413,199	(641,129)	10,000	522500	Retail	10,000	-	-

**Solid Waste Revenue Fund**

FY 2022-23	FY 2023-24	FY 2024-25		DESCRIPTION	FY 2025-26	FY 2025-26	FY 2025-26
		Amended	ACCT		Proposed	Approved	Adopted
Actual	Actual	Amount			Amount	Amount	Amount
7,332,527	3,795,962	5,369,414	524000	Contracted Professional Svcs	6,777,004	-	-
35,205	1,239	-	524010	Contracted Prof Svcs - Accounting and Auditing	-	-	-
6,281	3,490	-	524020	Contracted Prof Svcs - Attorney and Legal	-	-	-
378	-	2,500	524040	Contracted Prof Svcs - Promotion and Public Relations	-	-	-
11,818	7,335	1,000	524050	Contracted Prof Svcs - Advertising	1,000	-	-
127,183	323,420	22,000	524060	Contracted Prof Svcs - Information Technology Services	22,000	-	-
-	-	5,000	524070	Contracted Prof Svcs - Management, Consulting and Communication Services	5,000	-	-
62,591	68,466	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	-	-	-
41,783	34,835	60,000	524500	Marketing Expenditures	60,000	-	-
392,829	429,117	87,000	524600	Sponsorship Expenditures	57,000	-	-
21,458	11,180	-	525000	Contracted Property Services	19,960	-	-
162,874	2,143	79,500	525100	Utility Services	108,320	-	-
87,655	100,294	43,700	525120	Utility Services - Telecommunications	93,640	-	-
78,510	180,348	60,568	525130	Utility Services - Electricity	248,458	-	-
38,584	37,357	8,500	525140	Utility Services - Natural Gas	29,600	-	-
24,958	197,560	128,876	525150	Utility Services - Sanitation and Refuse Removal	185,800	-	-
52,655	118,155	54,000	525160	Utility Services - Water and Sewer	54,600	-	-
321,688	300,376	364,000	525500	Cleaning Services	321,000	-	-
251,547	520,097	1,902,996	526000	Maintenance and Repair Services	2,551,300	-	-
272,641	238,907	129,287	526010	Maintenance and Repair Services - Building	55,225	-	-
887	3,086	-	526012	Maintenance and Repair Services - Electricity	-	-	-
15,637	101,619	-	526014	Maintenance and Repair Services - HVAC	-	-	-
660,980	506,472	65,000	526020	Maintenance and Repair Services - Equipment	112,400	-	-
143,965	96,894	12,300	526030	Maintenance and Repair Services - Grounds	10,500	-	-
28,668	36,475	-	526040	Maintenance and Repair Services - Technology	700	-	-
66,656	34,129	-	526050	Maintenance and Repair Services - Vehicles	5,000	-	-
342,730	1,016,205	-	526100	Capital Maintenance - CIP	-	-	-
69,500	100,785	289,500	526300	Software Licensing	334,028	-	-
221,078	565,886	634,000	526450	Leases/Leases	500,000	-	-
644,194	58,588	13,475	526500	Rentals	13,975	-	-
19,064	1,846	-	526510	Rentals - Building	-	-	-
36,566	30,163	-	526520	Rentals - Equipment	12,274	-	-
940,486	1,077,979	1,164,379	528000	Other Purchased Services	892,842	-	-
11	-	-	528090	Event/Production Services	-	-	-
300	300	3,000	528200	Banking Services	-	-	-
556,145	606,177	698,759	528210	Credit Card Fees	489,000	-	-
105,997	51,318	34,100	528400	Printing and Graphics	37,060	-	-
10,814,335	11,319,572	12,103,456	529300	Disposal Fees - Landfill	12,411,082	-	-
1,088,582	1,441,399	1,469,975	529400	Special Waste Disposal Fees	1,780,000	-	-
12,729,202	13,101,982	13,135,135	529500	Waste Transport	14,092,919	-	-
15,505,083	18,478,671	19,805,529	529600	Transfer Station Operations	19,348,970	-	-
2,996,932	2,535,296	5,405,654	529700	Organics Processing Fees	5,581,663	-	-
63,228	239,252	195,087	530000	Payments to Other Agencies	89,587	-	-
1,082,266	1,054,963	1,089,695	530010	License and Permit Fees	1,060,862	-	-
-	245	-	531000	Taxes (Non-Payroll)	-	-	-
6,749,990	3,203,222	4,211,233	531500	Grants to Other Governments	4,343,262	-	-

# Solid Waste Revenue Fund

Solid Waste Revenue Fund							
FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
-	-	-	531800	Contributions to Other Govt	-	-	-
752,554	760,224	1,145,145	540000	Internal Charges for Services	872,015	-	-
736,198	1,264,968	2,750,000	544500	Grants and Loans	2,250,000	-	-
33,490	9,027	35,000	545100	Travel and Lodging	35,000	-	-
27,634	9,520	7,650	545200	Mileage, Taxi and Parking	8,300	-	-
20,310	5,457	5,500	545300	Meals and Entertainment	5,500	-	-
153,336	227,417	213,438	545500	Staff Development	251,764	-	-
-	644	-	545510	Tuition Reimbursement	-	-	-
(546)	-	-	549000	Miscellaneous Expenditures	-	-	-
(6,919)	13,222	-	552000	Bad Debt Expense	-	-	-
<b>72,386,498</b>	<b>69,200,981</b>	<b>79,461,214</b>		<b>Total Materials and Services</b>	<b>81,428,062</b>	-	-
				<u>Debt Service</u>			
				-			
				<u>Capital Outlay</u>			
2,359,098	8,771,215	6,807,000	579000	Capital Outlay	8,595,000	-	-
<b>2,359,098</b>	<b>8,771,215</b>	<b>6,807,000</b>		<b>Total Capital Outlay</b>	<b>8,595,000</b>	-	-
				<u>Interfund Transfers</u>			
10,675,126	16,519,079	20,296,890	580000	Transfer for Indirect Costs	21,636,792	-	-
200,000	-	-	581000	Transfer of Resources	-	-	-
-	293,482	365,100	582000	Transfer for Direct Costs	410,000	-	-
<b>10,875,126</b>	<b>16,812,561</b>	<b>20,661,990</b>		<b>Total Interfund Transfers</b>	<b>22,046,792</b>	-	-
				<u>Contingency</u>			
-	-	7,477,224	700000	Contingency	17,423,517	-	-
-	-	3,855,792	701002	Contingency - Operating	726,583	-	-
-	-	-	706000	Contingency - Renew and Replacement	-	-	-
-	-	<b>11,333,016</b>		<b>Total Contingency</b>	<b>18,150,100</b>	-	-
				<u>Unappropriated Fund Balance</u>			
-	-	-	#N/A	-	-	-	-
-	-	-	-	-	-	-	-
36,752,427	21,407,052	-	840000	Ending Fund Balance-Unassigned	-	-	-
5,848,701	11,289,339	6,191,076	840600	Ending Fund Bal-Dsg Closure	6,076,076	-	-
149,500	-	-	841500	Ending Fund Bal-Dsg PERS	-	-	-
-	-	5,225,000	849000	Ending Fund Bal-Unassign-Designated	5,225,000	-	-
-	7,307,559	-	850000	Ending Fund Balance-Assigned	-	-	-
<b>42,750,628</b>	<b>40,003,949</b>	<b>11,416,076</b>		<b>Total Unappropriated Fund Balance</b>	<b>11,301,076</b>	-	-
<b>\$152,490,952</b>	<b>\$161,439,606</b>	<b>\$162,225,478</b>		<b>TOTAL REQUIREMENTS</b>	<b>\$177,389,709</b>	<b>\$-</b>	<b>\$-</b>
<b>195.25</b>	<b>191.90</b>	<b>202.30</b>		<b>FULL-TIME EQUIVALENTS</b>	<b>205.30</b>	<b>0.00</b>	<b>0.00</b>

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



# Supportive Housing Services Fund

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$177,201,219	\$177,201,219	\$432,218,166	\$260,717,915	\$-	\$-	(39.68%)
<b>Current Revenues</b>							
Personal Income Tax	190,593,493	\$190,593,493	187,250,000	180,828,849	-	-	(3.43%)
Business Income Tax	156,450,869	\$156,450,869	187,250,000	147,950,876	-	-	(20.99%)
Interest Earnings	837,336	\$837,336	880,000	663,519	-	-	(24.60%)
<b>Subtotal Current Revenues</b>	<b>347,881,698</b>	<b>347,881,698</b>	<b>375,380,000</b>	<b>329,443,244</b>	-	-	<b>(12.24%)</b>
<b>TOTAL RESOURCES</b>	<b>\$525,082,917</b>	<b>\$525,082,917</b>	<b>\$807,598,166</b>	<b>\$590,161,159</b>	<b>\$-</b>	<b>\$-</b>	<b>(26.92%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$1,038,071	\$1,038,071	\$6,525,778	\$7,127,228	\$	\$	9.22%
Materials and Services	155,911,189	155,911,189	460,331,159	499,322,489	-	-	8.47%
<b>Subtotal Current Expenditures</b>	<b>156,949,260</b>	<b>156,949,260</b>	<b>466,856,937</b>	<b>506,449,717</b>	-	-	<b>8.48%</b>
<b>Interfund Transfers</b>							
Interfund Reimbursements	1,827,068	1,827,068	4,456,449	4,951,245	-	-	11.10%
Fund Equity Transfers	12,034,845	12,034,845	-	-	-	-	-
<b>Subtotal Interfund Transfers</b>	<b>13,861,913</b>	<b>13,861,913</b>	<b>4,456,449</b>	<b>4,951,245</b>	-	-	<b>11.10%</b>
Contingency	-	-	336,284,780	78,760,197	-	-	(76.58%)
Unappropriated Fund Balance	354,271,745	354,271,744	-	-	-	-	-
<b>Subtotal Contingency/Ending Balance</b>	<b>354,271,745</b>	<b>354,271,744</b>	<b>336,284,780</b>	<b>78,760,197</b>	-	-	<b>(76.58%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$525,082,917</b>	<b>\$525,082,917</b>	<b>\$807,598,166</b>	<b>\$590,161,159</b>	<b>\$-</b>	<b>\$-</b>	<b>(26.92%)</b>
<b>FULL TIME EQUIVALENTS</b>	<b>15.95</b>	<b>15.95</b>	<b>38.85</b>	<b>38.70</b>	<b>0.00</b>	<b>0.00</b>	<b>(0.39%)</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>(0.15)</b>

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



# Supportive Housing Services Fund

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In May 2020 voters in greater Portland approved a measure to fund supportive housing services for people experiencing or at risk of experiencing homelessness. Metro works with Clackamas, Multnomah and Washington counties to reduce homelessness through services that help people find and keep safe and stable homes. These include emergency services such as outreach and shelter, housing placement, rent assistance, advocacy and case management, and wraparound services. Goals for the 10-year program originally were to connect 5,000 homeless households with permanent supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing. Since inception, supportive housing services have helped to stabilize over 4,000 households in permanent supportive housing and housed over 2,900 households with rapid rehousing services. Additionally, supportive housing services helped over 17,000 households avoid homelessness through eviction prevention services as well as added or sustained over 2,500 shelter beds in the region.

## **BEGINNING FUND BALANCE**

The balance is comprised of tax collections received in prior years. The majority of this balance has been advanced to local county partners for program costs.

## **CURRENT REVENUES**

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

The program is funded by two separate taxes: a 1 percent personal income tax on taxable income above \$125,000 for individuals and \$200,000 for those filing jointly, and a 1 percent business income tax on net income for businesses with gross receipts above \$5.0 million. Both taxes became effective January 1, 2021, with initial returns due April 2022. Income tax revenue in FY 2025-26 is projected to be \$329 million.

### **Interest Earnings**

This category includes \$0.7 million of interest earnings.

## **CURRENT EXPENDITURES**

### **Personnel Services**

This category includes salaries, wages, and fringe benefits for the 38.70 FTE in the fund. This includes a slight reduction from FY 2024-25 (0.15 FTE) due to a reallocation of staff time focused on the Affordable Housing Bond in FY 2025-26.

### **Materials and Services**

Major expenditures in this category include \$484.1 million in spending by Clackamas, Multnomah and Washington counties for their local implementation plans, \$11.4 million in tax collection costs and \$3.8 million in costs related to Metro's oversight and administration of the program.

### **Interfund Transfers**

This category includes payments to Metro's cost allocation plan in the amount of \$5.0 million.

### **Contingency**

A contingency provides for unforeseen needs throughout the year. Expenditures from contingency may be made only through Council adoption of a resolution amending the budget. Any transfer from contingency that would exceed a cumulative amount greater than 15 percent of appropriations requires a full supplemental budget amendment. The FY 2025-26 contingency is reserved for payments to local implementation partners and Metro oversight and administrative costs.

# Supportive Housing Services Fund

## Supportive Housing Services Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 <u>Amended</u> Amount	ACCT	DESCRIPTION	FY 2025-26 <u>Proposed</u> Amount	FY 2025-26 <u>Approved</u> Amount	FY 2025-26 <u>Adopted</u> Amount
<b>REVENUES</b>							
<i><u>Beginning Fund Balance</u></i>							
\$177,201,219	\$354,271,745	\$432,218,166	323500	Fund Bal-Restr Affordable Hsg/FBR-AffHsg	\$260,717,915	\$-	\$-
<b>177,201,219</b>	<b>354,271,745</b>	<b>432,218,166</b>		<b>Total Beginning Fund Balance</b>	<b>260,717,915</b>	-	-
<i><u>Current Revenue</u></i>							
190,593,493	191,670,975	187,250,000	402000	Personal Income Tax-Current Yr	180,828,849	-	-
156,450,869	143,465,045	187,250,000	403000	Business Income Tax-Current Yr	147,950,876	-	-
837,336	1,681,988	880,000	470000	Interest on Investments	663,519	-	-
<b>347,881,698</b>	<b>336,818,008</b>	<b>375,380,000</b>		<b>Total Current Revenue</b>	<b>329,443,244</b>	-	-
<b>\$525,082,917</b>	<b>\$691,089,753</b>	<b>\$807,598,166</b>		<b>TOTAL RESOURCES</b>	<b>\$590,161,159</b>	<b>\$-</b>	<b>\$-</b>
<b>EXPENDITURES</b>							
<i><u>Personnel Services</u></i>							
\$610,533	\$1,632,765	\$3,774,221	501000	Reg Employees-Full Time-Exempt	\$4,006,135	\$	\$
95,477	239,630	381,356	501500	Reg Empl-Full Time-Non-Exempt	411,292	-	-
1,283	3,464	-	508000	Overtime	-	-	-
580	863	-	508600	Mobile Comm Allowance	-	-	-
60,164	150,156	366,210	511000	Fringe - Payroll Taxes	387,733	-	-
151,822	353,681	1,018,120	512000	Fringe - Retirement PERS	1,310,649	-	-
87,955	260,913	828,909	513000	Fringe - Health and Welfare	845,208	-	-
6,000	11,813	-	513305	Health Savings - Metro Contrib/HSA Contrb	-	-	-
1,819	4,982	15,675	515000	Fringe - Other Benefits	16,016	-	-
22,439	50,081	141,287	519000	Pension Oblig Bonds Contrib	150,195	-	-
-	263	-	519500	Fringe - Insurance - Opt Out	-	-	-
<b>1,038,071</b>	<b>2,708,611</b>	<b>6,525,778</b>		<b>Total Personnel Services</b>	<b>7,127,228</b>	-	-
<i><u>Materials and Services</u></i>							
1,535	33,161	11,500	520100	Office Supplies	8,600	-	-
30,335	24,377	27,100	520110	Computer Equipment	24,600	-	-
8,453	14,989	274,050	520120	Meeting Expenditures	222,800	-	-
-	160,041	-	520130	Postage and Shipping	-	-	-
1,545	-	5,000	520500	Operating Supplies	-	-	-
-	625	1,875	521100	Membership and Professional Dues	625	-	-
-	84	-	521200	Publications and Subscriptions	-	-	-
9,610,384	9,514,588	14,038,734	524000	Contracted Professional Svcs	14,322,542	-	-
8,317	55,268	100,000	524020	Contracted Prof Svcs - Attorney and Legal	100,000	-	-
217,931	67,459	450,000	524040	Contracted Prof Svcs - Promotion and Public Relations	400,000	-	-
-	37,003	-	524500	Marketing Expenditures	-	-	-
2,515	6,965	16,800	525120	Utility Services - Telecommunications	16,686	-	-
1,510	5,196	30,900	526300	Software Licensing	26,626	-	-
1,168	6,161	4,200	528000	Other Purchased Services	3,200	-	-
65	135	-	528400	Printing and Graphics	-	-	-
146,015,458	297,905,315	445,235,000	530000	Payments to Other Agencies	484,066,810	-	-
984	6,126	-	540000	Internal Charges for Services	-	-	-
8,259	11,796	82,000	545100	Travel and Lodging	77,500	-	-

# Supportive Housing Services Fund

## Supportive Housing Services Fund

FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25		DESCRIPTION	FY 2025-26 Proposed Amount	FY 2025-26 Approved Amount	FY 2025-26 Adopted Amount
		Amended Amount	ACCT				
131	373	-	545200	Mileage, Taxi and Parking	-	-	-
2,600	9,391	54,000	545500	Staff Development	52,500	-	-
<b>155,911,189</b>	<b>307,859,054</b>	<b>460,331,159</b>		<b>Total Materials and Services</b>	<b>499,322,489</b>	-	-
				<u><b>Interfund Transfers</b></u>			
1,827,068	3,370,894	4,456,449	580000	Transfer for Indirect Costs	4,951,245	-	-
12,034,845	-	-	581000	Transfer of Resources	-	-	-
<b>13,861,913</b>	<b>3,370,894</b>	<b>4,456,449</b>		<b>Total Interfund Transfers</b>	<b>4,951,245</b>	-	-
				<u><b>Contingency</b></u>			
-	-	336,284,780	700000	Contingency	78,760,197	-	-
-	-	<b>336,284,780</b>		<b>Total Contingency</b>	<b>78,760,197</b>	-	-
				<u><b>Unappropriated Fund Balance</b></u>			
354,271,745	377,151,193	-	823500	Ending Fund Bal-Restr Affordable Hsg	-	-	-
<b>354,271,745</b>	<b>377,151,193</b>	-		<b>Total Unappropriated Fund Balance</b>	-	-	-
<b>\$525,082,917</b>	<b>\$691,089,753</b>	<b>\$807,598,166</b>	<b>TOTAL REQUIREMENTS</b>		<b>\$590,161,159</b>	<b>\$-</b>	<b>\$-</b>
<b>15.95</b>	<b>34.60</b>	<b>38.85</b>	<b>FULL-TIME EQUIVALENTS</b>		<b>38.70</b>	<b>0.00</b>	<b>0.00</b>

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

# Zoo Bond 24

	Audited FY 2022-23	Audited FY 2023-24	Amended FY 2024-25	Proposed FY 2025-26	Approved FY 2025-26	Adopted FY 2025-26	% Change from Amended FY 2024-25
<b>RESOURCES</b>							
Beginning Fund Balance	\$-	\$-	\$-	\$68,920,143	\$-	\$-	-
<b>Current Revenues</b>							
Interest Earnings	-	-	-	689,000	-	-	-
Bond Proceeds	-	-	75,000,000	-	-	-	(100.00%)
<b>Subtotal Current Revenues</b>	-	-	<b>75,000,000</b>	<b>689,000</b>	-	-	<b>(99.08%)</b>
<b>TOTAL RESOURCES</b>	<b>\$-</b>	<b>\$-</b>	<b>\$75,000,000</b>	<b>\$69,609,143</b>	<b>\$-</b>	<b>\$-</b>	<b>(7.19%)</b>
<b>REQUIREMENTS</b>							
<b>Current Expenditures</b>							
Personnel Services	\$-	\$-	\$552,650	\$2,019,501	\$-	\$-	265.42%
Materials and Services	-	-	2,365,000	4,100,000	-	-	73.36%
Capital Outlay	-	-	1,200,000	19,000,000	-	-	1483.33%
<b>Subtotal Current Expenditures</b>	-	-	<b>4,117,650</b>	<b>25,119,501</b>	-	-	<b>510.04%</b>
<b>Interfund Transfers</b>							
Fund Equity Transfers	-	-	-	1,829,175	-	-	-
Internal Service Transfers	-	-	-	205,000	-	-	-
<b>Subtotal Interfund Transfers</b>	-	-	-	<b>2,034,175</b>	-	-	-
Contingency	-	-	1,892,888	3,637,979	-	-	92.19%
Unappropriated Fund Balance	-	-	68,989,462	38,817,488	-	-	(43.73%)
<b>Subtotal Contingency/Ending Balance</b>	-	-	<b>70,882,350</b>	<b>42,455,467</b>	-	-	<b>(40.10%)</b>
<b>TOTAL REQUIREMENTS</b>	<b>\$-</b>	<b>\$-</b>	<b>\$75,000,000</b>	<b>\$69,609,143</b>	<b>\$-</b>	<b>\$-</b>	<b>(7.19%)</b>
<b>FULL-TIME EQUIVALENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>6.00</b>	<b>10.00</b>	-	-	<b>66.67%</b>
<b>FTE CHANGE FROM FY 2024-25 AMENDED BUDGET</b>							<b>4.00</b>

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

The Oregon Zoo 2024 Bond Fund was established in 2024 following voter approval of the 2024 Oregon Zoo general obligation bond measure. Its purpose is to account for the proceeds and expenditures of all bonds issued under this authorization.

### **BEGINNING FUND BALANCE**

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

### **CURRENT REVENUES**

#### **Interest Earnings**

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

### **CURRENT EXPENDITURES**

#### **Personnel Services**

This category includes salaries and benefits for 10.0 FTE to continue the implementation of the Oregon Zoo bond program. An increase of 4.0 FTE over FY 2024-25.

#### **Materials and Services**

Expenditures in this category include materials and supplies to support the onsite Bond Construction Office and 2024 bond team.

#### **Capital Outlay**

Capital projects during FY 2025-26 include the design and the start of construction for the Front Entrance Plaza, Polar Plaza, and Coastal Shores. In addition, the capital outlay budget provides for features funded under the Oregon Percent for Art legislation and the design of interpretive displays for the bond projects.

#### **Interfund transfers**

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

#### **Contingency**

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

# Zoo Bond 24

## Zoo Bond 24

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	Amended	ACCT	DESCRIPTION	Proposed	Approved	Adopted
		Amount			Amount	Amount	Amount
<b>REVENUES</b>							
				<u>Beginning Fund Balance</u>			
\$	\$	\$	349000	Fund Balance-Unassigned/Reserved	\$68,920,143	\$	\$
-	-	-		<b>Total Beginning Fund Balance</b>	<b>68,920,143</b>	-	-
				<u>Current Revenue</u>			
-	-	-	470000	Interest on Investments	689,000	-	-
-	-	75,000,000	490000	Gen Obligation Bond Proceeds	-	-	-
-	-	<b>75,000,000</b>		<b>Total Current Revenue</b>	<b>689,000</b>	-	-
				<u>Interfund Transfers</u>			
\$-	\$-	<b>\$75,000,000</b>		<b>TOTAL RESOURCES</b>	<b>\$69,609,143</b>	\$-	\$-
<b>EXPENDITURES</b>							
				<u>Personnel Services</u>			
\$-	\$-	\$358,838	501000	Reg Employees-Full Time-Exempt	\$1,265,565	\$	\$
-	-	31,932	511000	Fringe - Payroll Taxes	112,485	-	-
-	-	87,914	512000	Fringe - Retirement PERS	375,497	-	-
-	-	60,452	513000	Fringe - Health and Welfare	218,400	-	-
-	-	1,315	515000	Fringe - Other Benefits	4,522	-	-
-	-	12,199	519000	Pension Oblig Bonds Contrib	43,032	-	-
-	-	<b>552,650</b>		<b>Total Personnel Services</b>	<b>2,019,501</b>	-	-
				<u>Materials and Services</u>			
-	-	50,000	520100	Office Supplies	90,000	-	-
-	-	-	520120	Meeting Expenditures	10,000	-	-
-	-	1,115,000	524000	Contracted Professional Svcs	-	-	-
-	-	-	524080	Contracted Prof Svcs - Architectural and Design (non-cap)	4,000,000	-	-
-	-	1,200,000	528000	Other Purchased Services	-	-	-
-	-	<b>2,365,000</b>		<b>Total Materials and Services</b>	<b>4,100,000</b>	-	-
				<u>Capital Outlay</u>			
-	-	1,200,000	579000	Capital Outlay	19,000,000	-	-
-	-	<b>1,200,000</b>		<b>Total Capital Outlay</b>	<b>19,000,000</b>	-	-
				<u>Interfund Transfers</u>			
-	-	-	580000	Transfer for Indirect Costs	1,829,175	-	-
-	-	-	582000	Transfer for Direct Costs	205,000	-	-
-	-	-		<b>Total Interfund Transfers</b>	<b>2,034,175</b>	-	-
-	-	1,892,888	700000	Contingency	3,637,979	-	-
-	-	<b>1,892,888</b>		<b>Total Contingency</b>	<b>3,637,979</b>	-	-
				<u>Unappropriated Fund Balance</u>			
-	-	68,989,462	801000	Unapp FB - Restricted	38,817,488	-	-
-	-	-	820500	-	-	-	-
-	-	<b>68,989,462</b>		<b>Total Unappropriated Fund Balance</b>	<b>38,817,488</b>	-	-

**Zoo Bond 24**

FY 2022-23	FY 2023-24	FY 2024-25			FY 2025-26	FY 2025-26	FY 2025-26
Actual	Actual	<u>Amended</u> Amount	ACCT	DESCRIPTION	<u>Proposed</u> Amount	<u>Approved</u> Amount	<u>Adopted</u> Amount
\$-	\$-	\$75,000,000		TOTAL REQUIREMENTS	\$69,609,143	\$-	\$-
0.00	0.00	6.00		FULL-TIME EQUIVALENTS	10.00	0.00	0.00

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





# Capital Improvement Plan Summary

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# Overview

A capital project is defined in Metro’s capital improvement plan (CIP) as any asset acquired or constructed by Metro with a total capital cost of \$100,000 or more and a useful life of at least five years. Significant capital maintenance and renewal and replacement projects are also included in Metro’s CIP. The CIP for the next five years, FY 2025-26 through FY 2029-30, includes 137 projects with anticipated spending of \$355.9 million.

Each year, departments assess the condition of existing capital assets, the status of current capital projects and future capital needs. The Chief Operating Officer reviews budget requests and includes selected projects in the proposed budget. The Metro Council reviews and acts on the proposed CIP following a public hearing. The Council adopts the five-year plan in its entirety and makes appropriations for the first year through budget adoption. Changes to the plan require Council action by resolution.

## Five-Year CIP Summary: FY 2025-26 Through FY 2029-30

The summary table below presents the capital costs of projects by fiscal year, by operating unit. As in previous years, this year’s CIP projects are primarily funded by capital reserves. In FY 2025-26 the Capital Asset Management department is planning upgrades to the MRC, including building infrastructure upgrades and continued building maintenance, ADA compliance, and replacement of worn fixtures and furniture. Waste Prevention and Environmental Services spending includes the completion of the Metro Central Station safe roof access, continued work on the Metro Central Station organics depackager, concrete and bridge repairs, data system updates, and various other investments. Parks and Nature includes spending for regional parks projects from a variety of resources, including both bond funded and local option levy funded projects for land purchases and natural area projects. Projects at the Oregon Zoo reflect capital and renewal and replacement projects for building and systems upgrades, purchase of real property, and modernizing the Jonsson Center, as well as major capital projects as part of the 2024 Oregon Zoo Bond. MERC includes capital projects for the OCC, Portland’s Centers for Arts (Portland’s) and the Portland Expo Center (Expo) to continually enhance the guest experience and protect assets. Most Information Technology and Records Management projects fund network infrastructure, security, and agency software.

### Total Projects Costs by Organization Unit

	Total Projects	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	5 YR Total
Capital Asset Management	10	\$1,734,000	\$400,000	\$100,000	\$800,000	\$50,000	\$3,084,000
Metro Council and Office of the Chief Operating Officer	1	900,000	-	-	-	-	900,000
Information Technology and Records Management	11	1,656,265	515,735	580,000	647,000	614,000	4,013,000
Parks and Nature	29	24,843,045	37,649,123	18,720,322	16,564,333	15,320,000	113,096,823
Visitor Venues - MERC	46	5,746,537	3,892,000	5,727,000	6,330,000	5,985,000	27,680,537
Visitor Venues - Oregon Zoo	9	28,930,000	18,000,000	46,000,000	62,000,000	30,000,000	184,930,000
Waste Prevention and Environmental Services	31	8,595,000	7,315,000	4,625,000	1,435,000	245,000	22,215,000
<b>Total</b>	<b>137</b>	<b>\$72,404,847</b>	<b>\$67,771,858</b>	<b>\$75,752,322</b>	<b>\$87,776,333</b>	<b>\$52,214,000</b>	<b>\$355,919,360</b>

## SOURCES OF FUNDS

Expected spending for the next five years is \$356 million. The projects are primarily funded as follows:

### General Obligation Bonds

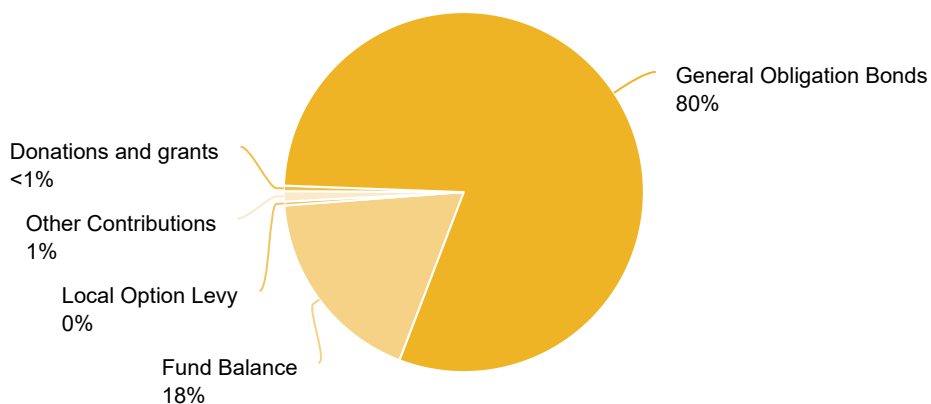
The General Obligation bonds for the 2019 voter-approved Natural Areas program and the 2024 Oregon Zoo Bond program are funding 80 percent of the CIP projects in the five-year period.

**Fund Balance**

Fund balance represents a significant portion of the funding for CIP projects. Metro uses an accumulating strategy for its renewal and replacement funding, resulting in a more predictable and level annual contribution, no matter what projects start in any given year. The Solid Waste Revenue Fund employed this technique as a condition of its now retired bond financing for the transfer stations and continues to do so.

The General Fund established its General Renewal and Replacement Fund (now housed in the General Asset Management Fund) in 2008, fueled by a \$5.7 million initial contribution. A portion of this reserve was split out in 2015 with the creation of a dedicated Oregon Zoo Asset Management Fund. The remaining balance consists of dedicated reserves for the Metro Regional Center, Information Technology and Records Management, and Regional Parks. In 2011 the MERC Fund also designated dedicated renewal and replacement funding for each of its venues. This financing technique is particularly well suited for small- to medium-sized projects. Fund Balance also supports new capital projects.

**Major funding sources**



**Other Contributions**

The MERC fund has received an initial capital investment from the new contract with their food and beverage vendor, Levy. These other contributions provide 1 percent of CIP project funding.

**Transient Lodging Tax**

In the past, MERC Fund maintained a capital reserve funded by transient lodging tax for capital refurbishment and replacement at all three visitor venues. The Venues have decided to not rely on this funding source for capital investments and are funding current capital from operation reserves.

**Full Faith and Credit Bonds**

Proceeds from full faith and credit bonds have all been spent on completed projects and no current projects are identified with this resource for the 5-year plan.

**Local Option Levy**

The Parks and Nature Operating Fund will make up less than 1 percent of funding for CIP projects from local option levy sources. All local option levy funding in the CIP will support capital and renewal and replacement projects at Metro’s parks and natural areas.

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

# Organizational unit summary and analysis

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## **Total projects summary by year**

Each section begins with a complete listing of the projects contained in the current capital budget. The chart shows the expected expenditures by year and the five-year total.

## **Overview of projects**

The narrative addresses significant issues regarding each unit's capital budget. The overview includes information about new projects that are in the capital budget proposal and may address changes in timing and scope of projects previously listed.

## **Project funding**

This section of the narrative discusses the sources of funding for the various projects within each organizational unit and any significant funding issues. The types of funding within each organizational unit may vary from year to year and some projects may even have several funding sources.



# Capital Asset Management

## Total Projects Summary by Year

Department: CAPITAL ASSET MANAGEMENT (CAM)	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>METRO REG CENTER R&amp;R SUBFUND</b>							
MRC Single-User Restrooms	MRC034	\$834,000	-	-	-	-	\$834,000
MRC Rooftop Solar Array	MRC035	400,000	-	-	-	-	400,000
MRC Underground Parking Painting & Striping	MRC036	250,000	-	-	-	-	250,000
MRC Campus ADA Upgrades	MRC000	150,000	-	-	-	-	150,000
Agency-wide motor pool	70001	100,000	100,000	100,000	-	50,000	350,000
MRC Lobby Stairs & Tiling R&R	PSTBD056	-	200,000	-	-	-	200,000
MRC Privacy Booths	PSTBD060	-	100,000	-	-	-	100,000
MRC Exterior Metal Painting	PSTBD059	-	-	-	500,000	-	500,000
MRC Badge Readers & Access System	PSTBD055	-	-	-	200,000	-	200,000
MRC Facility Condition Assessment	MRC022	-	-	-	100,000	-	100,000
<b>TOTAL CAM - METRO REG CENTER R&amp;R SUBFUND</b>		<b>\$1,734,000</b>	<b>\$400,000</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>\$50,000</b>	<b>\$3,084,000</b>
<b>TOTAL CAPITAL ASSET MANAGEMENT (10 Projects)</b>		<b>\$1,734,000</b>	<b>\$400,000</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>\$50,000</b>	<b>\$3,084,000</b>

## Major Funding Sources

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Fund Balance - Renewal & Replacement	\$1,734,000	\$400,000	\$100,000	\$800,000	\$50,000	\$3,084,000
<b>CAM DEPARTMENT TOTAL:</b>	<b>\$1,734,000</b>	<b>\$400,000</b>	<b>\$100,000</b>	<b>\$800,000</b>	<b>\$50,000</b>	<b>\$3,084,000</b>

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

### OVERVIEW OF PROJECTS

Capital Asset Management currently has ten projects planned in FY 2025-26 through FY 2029-30. The projects include building infrastructure upgrades and continued building maintenance, ADA compliance, and replacement of worn fixtures and furniture.

In response to Metro's Strategic Targets, CAM is preparing to refresh the fleet of motor-pool vehicles with more electric vehicle options and charging stations within the parking garage. A solar array will also be added to the MRC rooftop, increasing Metro's use of renewable energy.

In FY 2025-26, Metro will begin converting gendered restrooms on the third floor of the MRC building to single-user restrooms. This project will not only address the physical changes needed to make the MRC a safe, welcoming and fully inclusive space but will also include staff education around the Gender Inclusion Policy, the needs and experiences of transgender staff, why building gender inclusive workplaces matters and how it helps us uphold our equity commitments.

### PROJECT FUNDING

Capital projects are paid for by a mix of fund balance reserves and annual and one-time transfers from the General Fund. In addition, funding specifically designated in the New Capital sub-fund for Safety, Sustainability, and Resilience will fund projects for electric vehicle infrastructure and fleet.

### OPERATIONAL IMPACTS

No new operational impacts are anticipated due to these projects.

## Total Projects Summary by Year

Department: Non-Departmental	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>NEW CAPITAL SUB-FUND</b>							
ERP Stage II	01702	\$900,000	\$-	\$-	\$-	\$-	\$900,000
<b>TOTAL NON-DEPARTMENTAL - NEW CAPITAL SUB-FUND</b>		<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$900,000</b>
<b>TOTAL NON-DEPARTMENTAL (1 Project)</b>		<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$900,000</b>

## Major Funding Sources

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Fund Balance - New Capital Sub-Fund	900,000	-	-	-	-	900,000
<b>NON-DEPARTMENTAL DEPARTMENT TOTAL:</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$900,000</b>

The Office of the Chief Operating Officer (COO) manages special projects throughout the agency. During FY 2025-26, the COOs office moves forward with replacing the Enterprise Resource Planning (ERP) software.

### OVERVIEW OF PROJECT

In FY 2025-26, the COOs office has committed resources for the next phase of an ERP implementation project. The project team already includes a 1 FTE Project Manager and 3 FTE Systems and Business Analysts. New this year is the addition of 4.75 FTE, mixed between Regular and Limited Duration, to round out the implementation team preparing for the transition.

Additionally, the project continues to have an internal steering committee and subject matter experts that contribute staffing time to the project through the year. The goals are to determine a shared vision, document business processes and perform gap analysis, and utilize identified project team members in order to implement a new system. In addition to personnel costs, the COOs office has budgeted additional \$900 thousand for project funding in the FY 2025-26, which will be used for change management and other pre-project work.

### PROJECT FUNDING

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

### OPERATIONAL IMPACTS

The operational impact of this project will be determined after Metro award the contract for the new ERP.

# Information Technology and Records Management

## Total Projects Summary by Year

Department: INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT (IT)							
	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>INFORMATION SVCS R&amp;R SUBFUND</b>							
EMC (File Storage) Replacement	19017E	\$475,000	-	-	-	-	\$475,000
IMS - Network Management	65200	256,265	190,735	230,000	217,000	214,000	1,108,000
Camera Platform Core Replacement	19015E	250,000	-	-	-	-	250,000
Colocation Project-capital component	14005E	200,000	200,000	200,000	-	200,000	800,000
Website Refresh	13015U	200,000	-	-	-	-	200,000
Datacenter UPS battery protection platform upgrade*	19016E	140,000	-	-	-	-	140,000
Migrate Zoo data center	19014E	135,000	-	-	-	-	135,000
Palo Alto Firewall	ISTBD30	-	125,000	-	-	-	125,000
MRC technology refresh	ISTBD35	-	-	150,000	150,000	200,000	500,000
Datacenter backup platform	ISTBD37	-	-	-	180,000	-	180,000
Zero Trust WAN	ISTBD39	-	-	-	100,000	-	100,000
<b>TOTAL IT - INFORMATION TECHNOLOGY AND RECORDS MANAGEMENT R&amp;R SUBFUND</b>		<b>\$1,656,265</b>	<b>\$515,735</b>	<b>\$580,000</b>	<b>\$647,000</b>	<b>\$614,000</b>	<b>\$4,013,000</b>
<b>TOTAL IT (11 Projects)</b>		<b>\$1,656,265</b>	<b>\$515,735</b>	<b>\$580,000</b>	<b>\$647,000</b>	<b>\$614,000</b>	<b>\$4,013,000</b>

## Major Funding Sources

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Fund Balance - Renewal & Replacement	1,656,265	515,735	580,000	647,000	614,000	4,013,000
<b>IT DEPARTMENT TOTAL:</b>	<b>\$1,656,265</b>	<b>\$515,735</b>	<b>\$580,000</b>	<b>\$647,000</b>	<b>\$614,000</b>	<b>\$4,013,000</b>

The Information Technology and Records Management (IT) capital budget includes most agency-wide technology hardware and software applications. Applications and hardware specific to individual programs are generally found within those programs.

### OVERVIEW OF PROJECTS

Information Technology's CIP includes mostly renewal and replacement projects. For FY 2025-26 through FY 2029-30, the budget reflects a concentration on reduction of technical debt, improved security, system redundancy and backups, as well as an upgrade of agency-wide surveillance systems. Part of the capital budget also includes a continuation of a major upgrade to Metro's five websites. Upgrades not only improve security of the websites, but also improve accessibility and functionality.

### PROJECT FUNDING

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

### OPERATIONAL IMPACTS

The operational impact of most of these projects is the ongoing cost to fund renewal and replacement, system support and maintenance cost.



**Total Project Summary by Year**

Department: OREGON ZOO	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>							
Children’s Museum Property Acquisition	ZOO161	\$3,000,000	-	-	-	-	\$3,000,000
Jonsson Center Modernization	ZG0009	1,730,000	-	-	-	-	1,730,000
Growlers-Elephants Plaza Structure	ZOO160	2,000,000	-	-	-	-	2,000,000
Giftshop/Goat & Black Bear Holding Solar, Roof and HVAC	ZOO156	\$200,000	-	-	-	-	200,000
Lower Service Road Update	ZOO159	-	-	\$1,000,000	-	-	1,000,000
<b>TOTAL ZOO - OREGON ZOO CAPITAL PROJECTS SUB-FUND</b>		<b>\$6,930,000</b>	<b>\$-</b>	<b>\$1,000,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$7,930,000</b>
<b>OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>							
Round House Generator Replacement	ZRW215	\$1,000,000	-	-	-	-	\$1,000,000
<b>TOTAL ZOO - OREGON ZOO RENEWAL AND REPLACEMENT SUB-FUND</b>		<b>\$1,000,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$1,000,000</b>
<b>OREGON ZOO 2024 BOND FUND</b>							
Front Entry Plaza / Polar Plaza	ZB2405	\$15,000,000	\$3,000,000	-	-	-	\$18,000,000
Coastal Shores	ZB2407	6,000,000	6,000,000	35,000,000	32,000,000	-	\$79,000,000
Africa Part 1	TBD	-	9,000,000	10,000,000	30,000,000	30,000,000	\$79,000,000
<b>TOTAL ZOO - OREGON ZOO 2024 BOND FUND</b>		<b>\$21,000,000</b>	<b>\$18,000,000</b>	<b>\$45,000,000</b>	<b>\$62,000,000</b>	<b>\$30,000,000</b>	<b>\$176,000,000</b>
<b>TOTAL OREGON ZOO (9 Projects)</b>		<b>\$28,930,000</b>	<b>\$18,000,000</b>	<b>\$46,000,000</b>	<b>\$62,000,000</b>	<b>\$30,000,000</b>	<b>\$184,930,000</b>

**Major Funding Sources**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Federal Grant	\$1,730,000	-	-	-	-	\$1,730,000
Oregon Zoo Capital Sub-fund	5,200,000	-	1,000,000	-	-	6,200,000
Oregon Zoo Foundation Funding						-
Oregon Zoo Renewal & Replacement Sub-fund	1,000,000	-	-	-	-	1,000,000
Oregon Zoo 2024 Bond Fund	21,000,000	18,000,000	45,000,000	62,000,000	30,000,000	176,000,000
<b>OREGON ZOO DEPARTMENT TOTAL:</b>	<b>\$28,930,000</b>	<b>\$18,000,000</b>	<b>\$46,000,000</b>	<b>\$62,000,000</b>	<b>\$30,000,000</b>	<b>\$184,930,000</b>

The Oregon Zoo is owned and operated by Metro and attracts approximately 1.3 million in annual attendance. The 64-acre campus has six major habitat areas: Great Northwest, Primate Forest, Elephant Lands, Pacific Shores/Polar Passage, Africa, and Discovery Zone.

**OVERVIEW OF PROJECTS**

The FY 2025-26 through FY 2029-30 Oregon Zoo capital budget, there are nine CIP projects identified. Five of these CIP projects are under the capital sub-fund, and one of these CIP projects is under the Renewal and Replacement sub-fund. Projects are focused on the condor conservation center improvement, building and systems upgrades, building and surface repairs, and other campus improvements, including the acquisition of the Children’s Museum property adjacent to the Oregon Zoo. There are also three large CIP projects under the 2024 Zoo Bond fund.

**PROJECT FUNDING**

For the Oregon Zoo’s FY 2025-26 CIP projects, funding will be provided through the Capital sub-fund and renewal and replacement fund, including \$5.2 million in capital sub-fund and \$1 million in the renewal and replacement fund. \$1.7 million in federal funding for the Jonsson Center Modernization CIP project is budgeted for FY 2025-26. \$21 million in funding will also be provided through the 2024 Zoo Bond fund.

# Parks and Nature

## Total Project Summary by Year

Department: PARKS AND NATURE (P&N)	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>PARKS AND NATURE BOND FUND - NON-TAXABLE</b>							
Natural Areas Acquisition	TEMP98	\$10,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$15,000,000	\$70,000,000
Marine Drive Trail	BA020	4,742,792	-	-	-	-	4,742,792
Lone Fir Memorial	CEM010	2,450,000	1,183,232	-	-	-	3,633,232
Oxbow Welcome Center Water Distribution System	POX021	1,325,000	-	-	-	-	1,325,000
Coffee Lk Crk Wetland Construc	LR484	830,000	-	-	-	-	830,000
Clackamas River Target Area Stabilization	G18068	790,000	620,000	-	-	-	1,410,000
Quamash Prairie McFee Creek Crossing	LR520	531,600	50,000	-	-	-	581,600
Blue Lake Park Renovation	PBL011	500,000	7,500,000	1,856,989	-	-	9,856,989
Meyers Quarry Stabilization Project	G18015	450,000	1,500,000	25,000	-	-	1,975,000
Coffee Lake Wetlands Planting	LR481	400,000	100,000	60,000	-	-	560,000
North Fork Deep Creek Rest. Capital	LR652	350,000	10,000	-	-	-	360,000
Sandy River Restoration Project	LR203	250,000	350,000	15,000	-	-	615,000
Farmington Paddle Launch Accessibility Improvements	PFM002	225,000	175,000	400,000	400,000	-	1,200,000
Oxbow Horizontal Drainage - Roadway Improvements	POX014	200,000	1,900,000	-	-	-	2,100,000
Richardson Creek Pond Stabilization	G18055	150,000	15,000	-	-	-	165,000
Oxbow Potable Water System	POX012	100,000	4,500,000	-	-	-	4,600,000
Lone Fir Memorial % for Art allocaiton	CEM015	90,000	100,658	-	-	-	190,658
Willamette Cove Remedial Design Remedial Action	PWC002	75,000	824,333	824,333	824,333	-	2,547,999
Oxbow Drainage Improvements	POX023	75,000	650,000	-	-	-	725,000
Richardson Ck Rest Ph2	LR821	70,000	70,000	5,000	-	-	145,000
Oxbow Pump House Renovation	POX024	50,000	2,000,000	-	-	-	2,050,000
Beaver Creek Stream Restoration	LR230	15,000	-	-	-	-	15,000
Roberts Bridge Stream Restoration	LR168	10,000	-	-	-	-	10,000
<b>TOTAL PARKS - P&amp;N BOND FUND - NON-TAXABLE</b>		<b>\$23,679,392</b>	<b>\$36,548,223</b>	<b>\$18,186,322</b>	<b>\$16,224,333</b>	<b>\$15,000,000</b>	<b>\$109,638,270</b>
<b>PARKS AND NATURE OPERATING FUND</b>							
Fern Hill Forest Stream Restoration	LR155	\$428,000	\$30,000	-	-	-	\$458,000
Fern Hill Forest Stream & Savana Restoration	LR147	250,653	90,900	94,000	-	-	435,553
Weber Farm Stream Stabilization	LR804	60,000	160,000	120,000	20,000	-	360,000
LowerClear Creek Rest Ph2	LR067	5,000	-	-	-	-	5,000
<b>TOTAL PARKS - P&amp;N OPERATING FUND</b>		<b>\$743,653</b>	<b>\$280,900</b>	<b>\$214,000</b>	<b>\$20,000</b>	<b>\$-</b>	<b>\$1,258,553</b>
<b>PARKS CAPITAL SUB-FUND</b>							
Glendoveer Cart Path Paving	GF158	\$100,000	\$500,000	-	-	-	\$600,000
<b>TOTAL PARKS CAPITAL SUB-FUND</b>		<b>\$100,000</b>	<b>\$500,000</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$600,000</b>
<b>PARKS OPERATIONS R&amp;R SUB-FUND</b>							
Fleet : PARKS	70001P	\$320,000	\$320,000	\$320,000	\$320,000	\$320,000	\$1,600,000
<b>TOTAL PARKS OPERATIONS R&amp;R SUB-FUND</b>		<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$320,000</b>	<b>\$1,600,000</b>
<b>TOTAL PARKS &amp; NATURE (29 Projects)</b>		<b>\$24,843,045</b>	<b>\$37,649,123</b>	<b>\$18,720,322</b>	<b>\$16,564,333</b>	<b>\$15,320,000</b>	<b>\$113,096,823</b>
<b>Major Funding Sources</b>							
		<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>FY 2027-28</b>	<b>FY 2028-29</b>	<b>FY 2029-30</b>	<b>Total</b>
Parks and Nature Bond Fund - Non-Taxable		23,679,392	36,548,223	18,186,322	16,224,333	15,000,000	109,638,270
Parks and Nature Operating Fund		743,653	280,900	214,000	20,000	-	1,258,553
Parks Capital Sub-Fund		100,000	500,000	-	-	-	600,000
Parks Operations R&R Sub-Fund		320,000	320,000	320,000	320,000	320,000	1,600,000
<b>PARKS &amp; NATURE DEPARTMENT TOTAL:</b>		<b>\$24,843,045</b>	<b>\$37,649,123</b>	<b>\$18,720,322</b>	<b>\$16,564,333</b>	<b>\$15,320,000</b>	<b>\$113,096,823</b>

Parks and Nature capital projects include the acquisition of natural areas, improvements at Metro regional and nature parks and the planning and development of new facilities for the parks system.

### **OVERVIEW OF PROJECTS**

Parks and Nature will fund around 29 projects in FY 2025-26 through FY 2029-30, which are spread between multiple funding sources.

#### **Parks and Nature Operating Fund**

The Parks and Nature Operating fund includes the voter-approved Parks and Natural Areas Local Option Levy. The levy is the funding source for the projects budgeted in this fund. In FY 2025-26 the Operating Fund includes a variety of projects dedicated to habitat restoration in Metro's parks and natural areas.

#### **Parks and Nature Bond**

The Parks and Nature bond was approved by voters in November 2019. The Parks and Nature Bond funded projects budgeted in the FY 2025-26 Capital Improvement Plan include major infrastructure and improvement work at existing Metro parks, regional trail construction, cemeteries, and natural areas, land acquisition, and ADA improvements across the Metro parks and natural areas portfolio.

#### **Regional Parks Capital**

Regional Parks Capital uses resources for a variety of projects, as identified by leadership. For the FY 2025-26 this fund is supporting Glendoveer Golf Course paths and paving.

### **PROJECT FUNDING**

Parks projects are commonly funded by multiple sources. In FY 2025-26 around \$24.8 million is budgeted for capital projects, habitat restoration and natural area acquisition. The funding sources for these projects comes from the 2019 General Obligation bond proceeds, the Parks and Natural Areas Local Option Levy, periodic grants, and reserves. The Willamette Falls Riverwalk also receives funding from Oregon Lottery and non-Metro jurisdictions involved in the project.

### **OPERATIONAL IMPACTS**

Operating costs include a component for renewal and replacement when appropriate and the expected operating costs of the new parks or facilities.

# Visitor Venues

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Metro’s Visitor Venues include Oregon Convention Center, Portland’s 5 Centers for the Arts, and Expo Center. Consolidated in July 2010 to enhance collaboration on operational issues, the team actively works toward a common mission of maintaining world-class gathering and entertainment spaces.

## Total Project Summary by Year

Department: OCC	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>CONVENTION CENTER OPERATING FUND</b>							
Integrated Door Access Controls & Door Replacement	8R298	\$1,000,000	\$640,000	-	-	-	\$1,640,000
Facility Condition Assessment	8R342	700,000	-	-	-	-	700,000
EST 4 Fire Alarm System Upgrade	8R332	585,000	-	-	-	-	585,000
OCC F&B Levy Cap Investment: Design & Projects	85113C	575,000	-	-	-	-	575,000
Holladay Lobby Exterior Door Threshold & Waterproofing	8R329	275,000	-	-	-	-	275,000
Kitchen Hot Water Piping	8R339	180,000	-	-	-	-	180,000
Website Redesign & Drupal Platform Upgrade	8R085	53,000	-	-	-	-	53,000
Technology Office & MDF Space Renovation	8R331	-	350,000	-	-	-	350,000
Reoccurring: IT Infrastructure Investment	8R300	-	200,000	-	200,000	-	400,000
Autonomous Cleaning Equipment	8N167	-	152,000	152,000	160,000	150,000	614,000
Cooling System Upgrade Phase II	8R188B	-	150,000	3,000,000	2,000,000	-	5,150,000
ADA Assessment and Improvements	8N086	-	150,000	250,000	250,000	-	650,000
Interior Loading Dock & Exhibit Concrete Repairs	8R330	-	100,000	250,000	-	-	350,000
Reoccurring: CCTV Infrastructure Investment	8R311	-	-	-	240,000	-	240,000
Expansion Roof Replacement	8R344	-	-	-	200,000	2,500,000	2,700,000
ABC Meeting Room Renovation	8R343	-	-	-	200,000	300,000	500,000
Vertical Transportation: Elevator Modernizations	8R207A	-	-	-	175,000	350,000	525,000
Articulating Boom Lift Replacement	8R308	-	-	-	150,000	-	150,000
Boiler Plant Replacement	8R345	-	-	-	-	200,000	200,000
Vertical Transportation: Escalator Modernizations	8R207E	-	-	-	-	175,000	175,000
<b>TOTAL OCC - CONVENTION CENTER OPERATING FUND</b>		<b>\$3,368,000</b>	<b>\$1,742,000</b>	<b>\$3,652,000</b>	<b>\$3,575,000</b>	<b>\$3,675,000</b>	<b>\$16,012,000</b>
<b>TOTAL OCC (20 Projects)</b>		<b>\$3,368,000</b>	<b>\$1,742,000</b>	<b>\$3,652,000</b>	<b>\$3,575,000</b>	<b>\$3,675,000</b>	<b>\$16,012,000</b>

## Major Funding Sources

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Food & Beverage Contract Investment	\$575,000	\$575,000	\$575,000	\$575,000	\$575,000	\$2,875,000
Fund Balance Reserves	2,793,000	1,167,000	3,077,000	3,000,000	3,100,000	13,137,000
<b>OCC DEPARTMENT TOTAL:</b>	<b>\$3,368,000</b>	<b>\$1,742,000</b>	<b>\$3,652,000</b>	<b>\$3,575,000</b>	<b>\$3,675,000</b>	<b>\$16,012,000</b>

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

### OVERVIEW OF PROJECTS

The FY 2025-26 through FY 2029-30 OCC capital budget contains 20 projects, primarily for renewal and replacement projects, at a total cost over the five-year horizon of \$16 million. Capital projects in FY 2025-26 are focused on security improvements, addressing building deficiencies, and infrastructure maintenance.

### PROJECT FUNDING

OCC's project funding in this five-year plan comes primarily from the fund balance. Food & Beverage related projects are funded by Levy capital contributions totaling \$575 thousand annually.

# Portland's Centers for the Arts

## Total Project Summary by Year

Department: PCPA	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>PORTLAND'S CENTERS FOR THE ARTS FUND</b>							\$-
P5 ASCH Roof Drains	8R263	600,000	-	-	-	-	600,000
P5 - F&B Renewal and Replacement	85115	400,000	-	-	270,000	230,000	900,000
Keller FOH Elevators Upgrade	8R347	350,000	250,000	-	-	-	600,000
P5 Website - Drupal upgrade	8R348	250,000	-	-	-	-	250,000
ASCH Rigging Upgrade	8R349	250,000	-	-	-	-	250,000
ASCH gas boiler replacements	8R350	40,000	460,000	-	-	-	500,000
AHH Freight Elevator	8R281	-	30,000	410,000	-	-	440,000
AHH Elect switchgear replaceme	8R352	-	-	100,000	-	-	100,000
ASCH Elect switchgear replace	8R353	-	-	100,000	-	-	100,000
ASCH Fire alarm system update	8R355	-	-	-	450,000	-	450,000
ASCH Main lobby concession rebuild	8R354	-	-	-	270,000	230,000	500,000
ASCH replace iron drain pipe	8R356	-	-	-	125,000	125,000	250,000
Keller replace iron drain pipe	8R357	-	-	-	100,000	100,000	200,000
<b>TOTAL PCPA - PORTLAND'S CENTERS FOR THE ARTS FUND</b>		<b>\$1,890,000</b>	<b>\$740,000</b>	<b>\$610,000</b>	<b>\$1,215,000</b>	<b>\$685,000</b>	<b>\$5,140,000</b>
<b>TOTAL PCPA (13 Projects)</b>		<b>\$1,890,000</b>	<b>\$740,000</b>	<b>\$610,000</b>	<b>\$1,215,000</b>	<b>\$685,000</b>	<b>\$5,140,000</b>

## Major Funding Sources

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Food & Beverage Contract Investment	\$400,000	\$-	\$-	\$-	\$-	\$400,000
Fund Balance Reserves	1,490,000	740,000	610,000	1,215,000	685,000	\$4,740,000
<b>PCPA DEPARTMENT TOTAL:</b>	<b>\$1,890,000</b>	<b>\$740,000</b>	<b>\$610,000</b>	<b>\$1,215,000</b>	<b>\$685,000</b>	<b>\$5,140,000</b>

Portland's facilities are owned by the City of Portland and managed by MERC through an intergovernmental agreement between Metro and the City of Portland. Portland's provides world class entertainment spaces for residents and visitors in three buildings:

- Antoinette Hatfield Hall, containing Dolores Winningstad Theatre, Newmark Theatre and Brunish Hall
- Arlene Schnitzer Concert Hall
- Keller Auditorium

## OVERVIEW OF PROJECTS

The FY 2025-26 through FY 2029-30 Portland's capital budget contains 13 projects, with total project costs over five years of \$5.1 million. Capital projects in FY 2025-26 are focused primarily on the Arlene Schnitzer Concert Hall roof replacement, life-safety issues at the theaters and increasing accessibility.

## PROJECT FUNDING

Portland's project funding in this five-year plan comes primarily from fund balance. Food & Beverage related projects are funded by Levy capital contributions totaling \$400 thousand.

**Total Project Summary by Year**

Department: EXPO	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>EXPO FUND</b>							
Expo - F&B Facility Renewal and Replacement	85114	\$478,537	-	-	-	-	\$478,537
Metro Outfalls Decommissioning	8N106	10,000	280,000	-	-	-	290,000
Expo - Hall E HVAC	8R287	-	650,000	650,000	650,000	800,000	2,750,000
Office Consolidation - Ops, Parking and Levy	8R340	-	150,000	-	-	-	150,000
Expo - Rolling Stock	8N166	-	110,000	85,000	-	-	195,000
Facility Security Improvements	8R288	-	100,000	200,000	-	-	300,000
Facility Asphalt Replacement / Repair	8R290	-	95,000	105,000	115,000	125,000	440,000
ADA Facility Study	8R294	-	25,000	50,000	-	-	75,000
Expo - Lower Parking Lot: Lighting	8N072	-	-	275,000	200,000	-	475,000
Electrical Generator Enhancement	8R341	-	-	100,000	-	-	100,000
Expo - Hall C Roof Recoat	8R227	-	-	-	575,000	500,000	1,075,000
Expo Electrical Review	8R292	-	-	-	-	100,000	100,000
Expo Hall E Flat Roof	8R234	-	-	-	-	100,000	100,000
<b>TOTAL EXPO - EXPO FUND</b>		<b>\$488,537</b>	<b>\$1,410,000</b>	<b>\$1,465,000</b>	<b>\$1,540,000</b>	<b>\$1,625,000</b>	<b>\$6,528,537</b>
<b>TOTAL EXPO (13 Projects)</b>		<b>\$488,537</b>	<b>\$1,410,000</b>	<b>\$1,465,000</b>	<b>\$1,540,000</b>	<b>\$1,625,000</b>	<b>\$6,528,537</b>

**Major Funding Sources**

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Fund Balance Reserves	\$488,537	\$1,410,000	\$1,465,000	\$1,540,000	\$1,625,000	\$6,528,537
<b>EXPO DEPARTMENT TOTAL:</b>	<b>\$488,537</b>	<b>\$1,410,000</b>	<b>\$1,465,000</b>	<b>\$1,540,000</b>	<b>\$1,625,000</b>	<b>\$6,528,537</b>

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

**OVERVIEW OF PROJECTS**

The FY 2025-26 through FY 2029-30 Expo capital budget contains 13 projects for a total budget of \$6.5 million. Capital projects for FY 2025-26 are focused on addressing building deficiencies and increasing sustainability.

**PROJECT FUNDING**

Expo’s project funding in this five-year plan comes primarily from a reimbursement from their Food & Beverage vendor Levy.

# Waste Prevention and Environmental Services

## Total Project Summary by Year

### Department: WASTE PREVENTION AND ENVIRONMENTAL SERVICES

	ID	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
<b>REGIONAL SYSTEM FEE CAPITAL FUND</b>							
MCS Organics Depackager	CEN054	\$3,000,000	\$2,000,000	-	-	-	\$5,000,000
RID Bldg Improvements Phase 2	RID004	650,000	-	-	-	-	650,000
SJL Immediate Bridge Repairs	SJL009	500,000	-	-	-	-	500,000
BI Advancement	SWS006	400,000	300,000	300,000	-	-	1,000,000
SJL Bridge Replacement	SSJ003	300,000	500,000	-	-	-	800,000
Fleet: Solid Waste	70001S	120,000	115,000	-	135,000	245,000	615,000
VSQG Program Upgrade/Repl	SWR007	50,000	-	-	-	-	50,000
HHW Shipping Database Repl	SWR008	50,000	-	-	-	-	50,000
MCS HHW Bldg Renovations	CEN044	-	350,000	-	-	-	350,000
MSS HHW Building Upgrades	STH041	-	350,000	-	-	-	350,000
MSS Air Tool	STH037	-	250,000	-	-	-	250,000
MSS Roof Replacements	STH044	-	-	300,000	-	-	300,000
MCS HWF Replace Exhaust Fan #6	CEN045	-	-	-	150,000	-	150,000
<b>TOTAL WPES - REGIONAL SYSTEM FEE CAPITAL FUND</b>		<b>\$5,070,000</b>	<b>\$3,865,000</b>	<b>\$600,000</b>	<b>\$285,000</b>	<b>\$245,000</b>	<b>\$10,065,000</b>
<b>SOLID WASTE OPERATIONS CAPITAL FUND</b>							
MCS - Safe Roof Access	SMC028	\$1,600,000	-	-	-	-	\$1,600,000
Camera hardware replacement (All - both stations)	SWR005	750,000	-	-	-	-	750,000
MSS Bay 2 Concrete Floor	STH048	500,000	-	-	-	-	500,000
MCS Stormwater System Replacement	SMC027	200,000	1,600,000	-	-	-	1,800,000
MCS Transfer Bldg Elec Upgrade	CEN046	200,000	700,000	400,000	-	-	1,300,000
MSS Pond Stormwater - Phase II	STH034	200,000	400,000	-	-	-	600,000
Fleet: Solid Waste	70001S	75,000	-	-	-	-	75,000
MSS Pit Wall Repair Phase 1	STH035	-	250,000	-	-	-	250,000
MSS Bay 3 Electrical	STH038	-	200,000	-	-	-	200,000
MSS Compactor Bridge Repair	STH042	-	175,000	250,000	-	-	425,000
MSS Compactor Electrical Upgrade	STH039	-	125,000	-	-	-	125,000
MCS Bay 1 Concrete Floor	CEN053	-	-	1,200,000	-	-	1,200,000
MSS Roof Replacements	STH044	-	-	700,000	1,000,000	-	1,700,000
MCS Bay 3 Concrete Floor	CEN049	-	-	550,000	-	-	550,000
MCS Transfer Bldg Gutter Repair	CEN047	-	-	450,000	-	-	450,000
MSS Electrical & Ventilation	STH040	-	-	325,000	-	-	325,000
MCS Vendor & Metro HVAC	CEN048	-	-	150,000	-	-	150,000
MSS Switchpanel	STH045	-	-	-	150,000	-	150,000
<b>TOTAL WPES - SOLID WASTE OPERATIONS CAPITAL FUND</b>		<b>\$3,525,000</b>	<b>\$3,450,000</b>	<b>\$4,025,000</b>	<b>\$1,150,000</b>	<b>\$-</b>	<b>\$12,150,000</b>
<b>TOTAL WASTE PREVENTION AND ENVIRONMENTAL SERVICES (31 Projects)</b>		<b>\$8,595,000</b>	<b>\$7,315,000</b>	<b>\$4,625,000</b>	<b>\$1,435,000</b>	<b>\$245,000</b>	<b>\$22,215,000</b>

## Major Funding Sources

	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	Total
Regional System Fee Capital Fund	\$5,070,000	\$3,865,000	\$600,000	\$285,000	\$245,000	\$10,065,000
Solid Waste Operations Capital Fund	3,525,000	3,450,000	4,025,000	1,150,000	-	12,150,000
<b>WASTE PREVENTION AND ENVIRONMENTAL SERVICES DEPARTMENT TOTAL:</b>	<b>\$8,595,000</b>	<b>\$7,315,000</b>	<b>\$4,625,000</b>	<b>\$1,435,000</b>	<b>\$245,000</b>	<b>\$22,215,000</b>



# Waste Prevention and Environmental Services

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Waste Prevention and Environmental Services capital projects include the completion of the Metro Central Station safe roof access, continued work on the Metro Central Station organics depackager, concrete and bridge repairs, data system updates, and various other investments.

## **OVERVIEW OF PROJECTS**

Waste Prevention and Environmental Services will fund 31 projects in FY 2025-26 through FY 2029-30.

### **Solid Waste Revenue Fund**

All projects for the Solid Waste Operating program fall into two categories:

#### **Solid Waste Operations Capital Fund**

Mixed solid waste fees support both new capital assets and renewal and replacement projects that are designed to increase the efficiency and effectiveness of Metro's two transfer stations. All capital projects related to Solid Waste Operations are kept in a distinct fund.

#### **Regional System Fee Capital Fund**

Non-solid waste operations projects, financed by the regional system fee, are kept in a distinct fund. These projects support a variety of capital needs including improvements to the Regional Illegal Dumping and Household Hazardous Waste buildings.

## **PROJECT FUNDING**

Primary financing for capital projects will be from fees collected in FY 2025-26 and department leadership directive to allocate budget underspending towards future capital projects.



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## Debt summary

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

Metro's current bond issuances have been assigned extremely favorable bond ratings from one or both major credit ratings agencies, confirming Metro's strong financial practices. Standard and Poor's has consistently assigned and affirmed Metro's AAA long-term rating on full faith and credit obligations (FFCO) and general obligation (GO) bond issues. Moody's Investor Services has assigned either Aaa or Aa3 designations to Metro's GO bonds, Limited Tax Pension Obligation bonds, and Dedicated Tax Revenue bonds. The value of these high grade ratings results in favorable interest rates and, in some cases, high yield premiums. Metro's most recent reviews were performed in March 2025 by Standard and Poor's and April 2020 by Moody's and the AAA and Aaa ratings were affirmed.

### SUMMARY OF OVERALL DEBT

The graphs and charts on the following pages provide important information about Metro's issuances:

- **Outstanding Debt Issues table**- provides a table of Metro's current debt issuances including: original issuance amount and date of issuance, principal amount outstanding along with final maturity date, and the funding source for the annual payments
- **Comparison of Assessed Value to Real Market Value table**- Metro's General Obligation bonds are paid through property tax assessments (based on Assessed Value). This table shows a history of real market value and assessed value.
- **Debt Ratios tables**- presents Metro's level of outstanding debt on a per capita basis and as compared to the estimated real market value of the Metro region.
- **Metro Debt Limitation Comparison**- Oregon Law limits the amount of General Obligation indebtedness that Metro can have to 10 percent of the real market value of all taxable property within the district. This table shows a comparison of Metro's outstanding general obligation bonds to the statutory debt limit. Metro's general obligation debt is 0.15 percent of real market value.
- **Outstanding Debt by Fiscal Year chart**- provides a visual representation of historical (3 year look-back) and 10 future years of outstanding debt. The graph also indicates the amount of debt outstanding as a percentage of both real market value and assessed value.
- **Debt Service Payments by Fiscal Year chart**- provides a visual representation of historical (3 year look-back) and 10 future years of debt payments (principal and interest). The graph also charts the cost of General Obligation debt per \$1,000 of Assessed Value, which drives property tax assessment calculations.

**Summary of Debt Service Payments**- presents a summary table of principal and interest payments for FY 2025-26.

**Debt Schedules**- show detailed information about each issuances including a description of the debt, the original issuance amount and interest rate, the principal amount outstanding, and a schedule of all future debt payments.

Metro has a relatively low level of outstanding debt. As of July 1, 2025, Metro had General Obligation Bonds, Full Faith and Credit Bonds, Pension Bonds, and Dedicated Tax Revenue Bond issuances outstanding, totaling \$755,290,000. Periodically Metro will refund bond issues to take advantage of lower interest rates, which Metro did in 2023. That issuance has since matured and fallen off the debt schedule.

### General Obligation Debt: \$692,965,000 outstanding

Metro's Charter and Oregon state law require Metro to obtain voter approval prior to issuing any general obligation bonds. There are five voter-approved issuances that have outstanding debt, including two that have been partially refunded to obtain a more favorable interest rate:

- \$5.6 million is outstanding on the Natural Areas measure approved by voters in 2006 for \$227.4 million. Two issues under this measure are outstanding: Natural Areas 2012A series and 2018 series, both maturing in 2026. In May 2023, Natural Area 2012A series issuance was refunded by the General Obligation Refunding Bonds 2023 Series which reached maturity in June 2025;

- \$11.4 million remains on the \$125 million 2008 measure for Oregon Zoo infrastructure and projects related to animal welfare. There have been five total issuances, two of which remain outstanding: Oregon Zoo Infrastructure 2012A and 2018 series, both maturing in 2028. In May 2023, \$14.3 million of the Oregon Zoo Infrastructure 2012A series issuance was refunded by the General Obligation Refunding Bonds 2023 Series which reached maturity in June 2025;
- \$551.03 million is outstanding for Affordable Housing approved by voters in 2018 and issued in a single issuance for \$652.8 million in May 2019;
- In 2019 voters approved \$475 million for Natural Areas. \$200 million in bonds were issued in April 2020 under this measure: Series 2020A (Tax-Exempt) for \$110 million, maturing in 2040; and Series 2020B (Federally Taxable) for \$90 million, maturing in 2030. \$110 million is outstanding on the Tax-Exempt bonds, and \$15 million remains on the Federally Taxable bonds. An anticipated \$125 million issuance is scheduled for April 2025.
- Our latest General Obligation Bond approved by voters in May 2024 for \$380 million for the purposes of protecting animal health, providing conservation education, and increasing sustainability at the Oregon Zoo is anticipated to have its first issuance in April 2025 for \$75 million dollars.

### **Full Faith and Credit Bonds: \$11,115,000 outstanding**

The full faith and credit bonds are backed by a broader pledge of Metro revenues, including property taxes used to support operations and excise taxes levied on users of certain Metro services. The prior funding sources will continue to be used to pay debt service on the full faith and credit bonds, but the additional backing from other Metro revenues provides greater security for bondholders.

Metro has one outstanding issuance for the 2018 Metro issued a Council-authorized full faith and credit bond for \$13.3 million, maturing in 2033. This bond is used to fund renovation projects and necessary upgrades and repairs to the Metro Regional Center building. The debt service payments are paid by General Fund revenues, including assessments on various Metro departments based on their shared use of the facilities. \$11.12 million remains outstanding.

### **Pension Obligation Bonds: \$6,495,000 outstanding**

In fall 2005 Metro joined with a pool of other local governments in the State of Oregon to issue limited tax pension obligation bonds to fund its share of the Oregon Public Employees Retirement System unfunded actuarial liability. Metro's share of the total principal will be repaid over a period of 22 years through assessments on operating units in exchange for a lower pension cost. The bonds mature in 2028.

### **Dedicated Tax Revenue Bonds: \$44,715,000 outstanding**

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened to the public in December 2019. Approximately \$44.7 million remains on the bonds, which were issued in August 2017 and are backed by the site specific transient lodging tax revenue. The bonds mature in 2047.

# Debt summary

## Outstanding debt issues

	Original Amount	Original Issue Date	Principal Outstanding	Final Maturity	Source of Payment
<b>GENERAL OBLIGATION BONDS</b>					
General Obligation Bonds					
Natural Areas 2012A Series	\$75,000,000	5/23/2012	\$3,107,000	6/1/2026	Property Taxes
Natural Areas 2018 Series	28,105,000	5/15/2018	2,450,000	6/1/2026	Property Taxes
Natural Areas, 2020A Series	110,000,000	4/30/2020	110,000,000	6/1/2040	Property Taxes
Natural Areas, 2020B Series	90,000,000	4/30/2020	15,000,000	6/1/2030	Property Taxes
Natural Areas, 2025 Series (sale pending)	tbd	tbd	tbd	tbd	Property Taxes
Oregon Zoo Infrastructure 2012A Series	65,000,000	5/23/2012	7,628,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2018 Series	10,000,000	5/15/2018	3,755,000	6/1/2028	Property Taxes
Oregon Zoo Infrastructure 2025 Series (sale pending)	tbd	tbd	tbd	tbd	Property Taxes
Affordable Housing 2019 Series	652,800,000	5/15/2019	551,025,000	6/1/2039	Property Taxes
<b>TOTAL GENERAL OBLIGATION BONDS OUTSTANDING</b>			<b>\$692,965,000</b>		
<b>FULL FAITH AND CREDIT BONDS</b>					
Full Faith and Credit					
2018 Series	13,290,000	5/24/2018	11,115,000	6/1/2033	General Revenues
<b>TOTAL FULL FAITH &amp; CREDIT BONDS OUTSTANDING</b>			<b>\$11,115,000</b>		
<b>PENSION OBLIGATION BONDS</b>					
Limited Tax Pension Obligation Bonds					
Series 2005	24,290,000	9/23/2005	6,495,000	6/1/2028	Department Assessments
<b>TOTAL PENSION OBLIGATION BONDS OUTSTANDING</b>			<b>\$6,495,000</b>		
<b>DEDICATED TAX REVENUE BONDS</b>					
Dedicated Tax Revenue Bonds					
Oregon Convention Center Hotel Project, Series 2017	52,260,000	8/8/2017	44,715,000	6/15/2047	Transient Lodging Taxes
<b>TOTAL DEDICATED TAX REVENUE BONDS OUTSTANDING</b>			<b>\$44,715,000</b>		
<b>GRAND TOTAL – METRO DEBT OUTSTANDING</b>			<b>\$755,290,000</b>		

## Comparison of assessed value to real market value

Year ending June 30,	Assessed Value	Change in Assessed Value	% Change in Assessed Value	Real Market Value	Change in Real Market Value	% Change in Real Market Value	Ratio Assessed Value to Real Market Value	M5: Loss due to Compression	% Change in Loss due to Compression
2006	100,603,570,790	4,117,415,650	4.3%	156,692,361,468	10,331,631,797	7.1%	64.2%		
2007	105,614,559,121	5,010,988,331	5.0%	181,787,247,525	25,094,886,057	16.0%	58.1%		
2008	111,760,381,863	6,145,822,742	5.8%	207,455,843,980	25,668,596,455	14.1%	53.9%		
2009	116,514,323,505	4,753,941,642	4.3%	218,478,090,509	11,022,246,529	5.3%	53.3%	122,926	0.149
2010	120,667,474,935	4,153,151,430	3.6%	208,123,520,973	(10,354,569,536)	-4.7%	58.0%	135,553	10.30%
2011	124,354,465,812	3,686,990,877	3.1%	196,930,643,603	(11,192,877,370)	-5.4%	63.1%	161,385	19.10%
2012	127,913,281,573	3,558,815,761	2.9%	184,726,291,224	(12,204,352,379)	-6.2%	69.2%	223,065	38.2%
2013	130,835,372,208	2,922,090,635	2.3%	182,115,877,804	(2,610,413,420)	-1.4%	71.8%	295,537	32.5%
(1) 2014	136,104,534,535	5,269,162,327	4.0%	191,403,168,645	9,287,290,841	5.1%	71.1%	3,155,397	967.7%
2015	142,461,651,630	6,357,117,095	4.7%	211,844,217,262	20,441,048,617	10.7%	67.2%	2,934,009	-7.0%
2016	149,640,510,698	7,178,859,068	5.0%	232,729,794,715	20,885,577,453	9.9%	64.3%	2,387,817	-18.6%
2017	155,925,555,797	6,285,045,099	4.2%	266,256,751,631	33,526,956,916	14.4%	58.6%	1,996,223	-16.4%
2018	163,411,189,734	7,485,633,937	4.8%	299,124,101,408	32,867,349,777	12.3%	54.6%	1,892,780	-5.2%
2019	169,417,906,145	6,006,716,411	3.7%	326,072,241,004	26,948,139,596	9.0%	52.0%	1,833,647	-3.1%
2020	176,833,655,959	7,415,749,814	4.4%	336,012,820,952	9,940,579,948	3.0%	52.6%	1,981,711	8.1%
2021	184,791,690,713	7,958,034,754	4.5%	353,506,458,459	17,493,637,507	5.2%	52.3%	2,246,268	13.3%
2022	193,112,531,952	8,320,841,239	4.5%	376,897,140,782	23,390,682,323	6.6%	51.2%	2,322,365	3.4%
2022	193,112,531,952	8,320,841,239	4.5%	376,897,140,782	23,390,682,323	6.6%	51.2%	2,322,365	3.4%
2023	201,775,773,251	8,663,241,299	4.5%	423,733,033,399	46,835,892,617	12.4%	47.6%	2,133,027	-8.2%
2024	214,861,894,403	13,086,121,152	6.5%	448,178,871,542	24,445,838,143	5.8%	47.9%	2,285,957	7.2%
2025	223,240,232,649	8,378,338,246	3.9%	447,157,959,343	(1,020,912,199)	-0.2%	49.9%	2,757,375	20.6%
(2) 2026	229,937,439,628	6,697,206,979	3.0%	470,276,692,470	23,118,733,127	5.2%	48.9%	3,137,200	13.8%

(1) Dramatic increase in compression is due to first year of 5-year Natural Areas local option levy

(2) Estimate for FY2025-2026 budget

# Debt summary

## Debt Ratios as of July 1, 2025

<b>FY2025-2026 Estimated Real Market Value</b>	<b>\$470,276,692,470</b>		
<b>2025 Estimated Population</b>	<b>1,841,507</b>		
	<b>Debt Outstanding</b>	<b>Debt per Capita</b>	<b>Debt as % of Real Market Value</b>
General Obligation Debt	\$692,965,000.00	\$376.30	0.15%
Full Faith and Credit Bonds	11,115,000.00	6.04	0.00%
Pension Obligation Bonds	6,495,000.00	3.53	0.00%
Dedicated Tax Revenue Debt	44,715,000.00	24.28	0.01%
<b>TOTAL METRO DEBT</b>	<b>\$755,290,000</b>	<b>\$410.15</b>	<b>0.16%</b>

## Debt Ratios as of June 30, 2026

<b>FY 2025-26 Estimated Real Market Value</b>	<b>\$470,276,692,470</b>		
<b>2025 Estimated Population</b>	<b>1,841,507</b>		
	<b>Debt Outstanding</b>	<b>Debt per Capita</b>	<b>Debt as % of Real Market Value</b>
General Obligation Debt	\$658,160,000.00	\$357.40	0.14%
Full Faith & Credit Bonds	9,945,000.00	5.40	0.00%
Pension Obligation Bonds	4,065,000.00	2.21	0.00%
Dedicated Tax Revenue Debt	43,555,000.00	23.65	0.01%
<b>TOTAL METRO DEBT</b>	<b>\$715,725,000</b>	<b>\$388.66</b>	<b>0.15%</b>

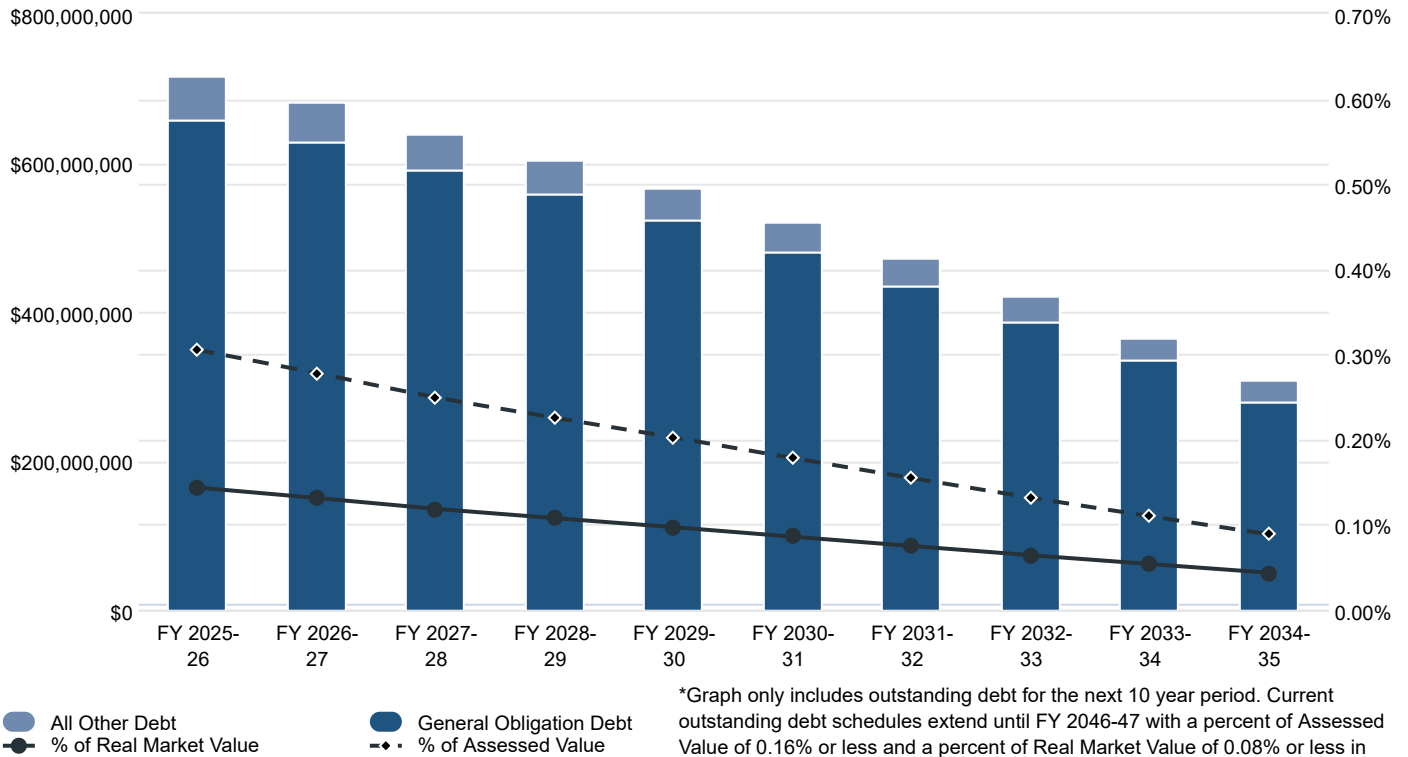
## Metro debt limitation comparison

### Statutory General Obligation Bond Limit – 10% of Real Market Value

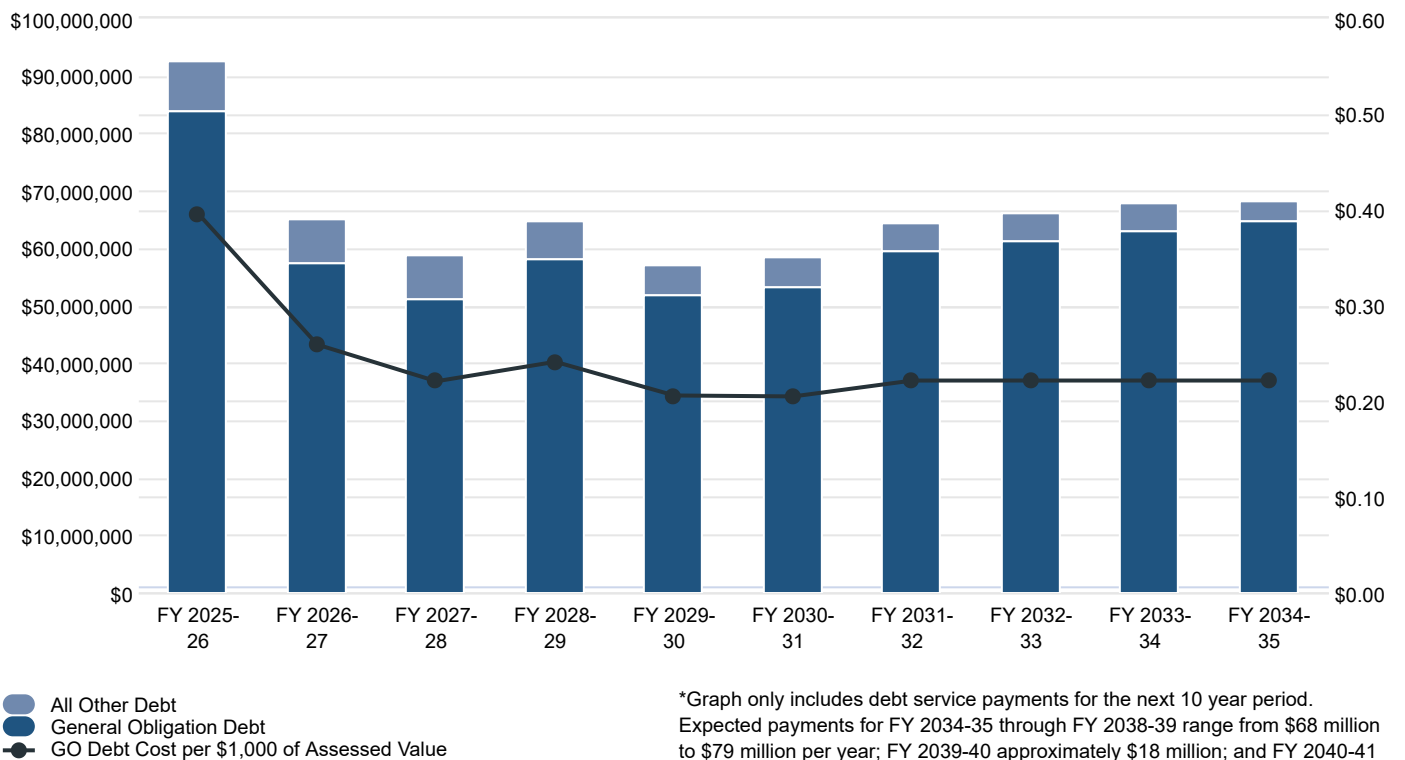
FY 2025-26 Estimated Real Market Value	\$470,276,692,470
General Obligation Debt Limit Percentage	10%
Statutory General Obligation Bond Limit	\$47,027,669,247
Less General Obligation Debt Outstanding	\$692,965,000
General Obligation Bond Limit Remaining	\$46,334,704,247
Metro's General Obligation Debt Percentage	0.15%



## Outstanding Debt by Fiscal Year\*



## Debt Service Payments by Fiscal Year\*



# Debt summary

## FY 2025-26 Summary of debt service payments

	Principal	Interest	Fiscal Year Debt Service
General Obligation Bonds			
Natural Areas, Series 2012A *	\$3,107,000	\$240,403	\$3,347,403
Natural Areas, Series 2018	2,450,000	122,500	2,572,500
Natural Areas, Series 2020A	-	3,526,179	3,526,179
Natural Areas, Series 2020B	3,000,000	260,100	3,260,100
Natural Areas, Series 2025 (PENDING)	-	-	-
Oregon Zoo Infrastructure, Series 2012A *	1,673,000	129,448	1,802,448
Oregon Zoo Infrastructure, Series 2018	1,150,000	187,750	1,337,750
Oregon Zoo Infrastructure, Series 2025 (PENDING)	-	-	-
Affordable Housing, Series 2019	23,425,000	18,146,629	41,571,629
Full Faith and Credit			
2018 Series	1,170,000	477,700	1,647,700
Limited Tax Pension Obligation Bonds, Series 2005	2,430,000	325,010	2,755,010
Revenue Bonds			
OCC Hotel Project, Series 2017	1,160,000	2,235,750	3,395,750
<b>TOTAL FY 2025-26 DEBT SERVICE PAYMENTS</b>	<b>\$39,565,000</b>	<b>\$25,651,469</b>	<b>\$65,216,469</b>

\* Estimates at budget adoption. For updated debt schedules, visit: [www.oregonmetro.gov/budget](http://www.oregonmetro.gov/budget)

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

Metro negotiated with a developer to construct a 600-room hotel adjacent to the Oregon Convention Center. The hotel opened in January 2025. In August 2017 Metro issued \$52.3 million in bonds to fund a \$60 million contribution to the project. The bonds are backed by site specific transient lodging tax revenue.

<b>Amount issued</b>	\$52,260,000
<b>Issue date</b>	August 8, 2017
<b>Original issue True Interest Rate (TIC)</b>	3.7393%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	Aa3
<b>Principal outstanding balance as of July 1, 2025</b>	\$44,715,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/15/25			1,117,875	1,117,875	
6/15/26	5.00%	1,160,000	1,117,875	2,277,875	3,395,750
12/15/26			1,088,875	1,088,875	
6/15/27	5.00%	1,220,000	1,088,875	2,308,875	3,397,750
12/15/27			1,058,375	1,058,375	
6/15/28	5.00%	1,280,000	1,058,375	2,338,375	3,396,750
12/15/28			1,026,375	1,026,375	
6/15/29	5.00%	1,345,000	1,026,375	2,371,375	3,397,750
12/15/29			992,750	992,750	
6/15/30	5.00%	1,410,000	992,750	2,402,750	3,395,500
12/15/30			957,500	957,500	
6/15/31	5.00%	1,485,000	957,500	2,442,500	3,400,000
12/15/31			920,375	920,375	
6/15/32	5.00%	1,555,000	920,375	2,475,375	3,395,750
12/15/32			881,500	881,500	
6/15/33	5.00%	1,635,000	881,500	2,516,500	3,398,000
12/15/33			840,625	840,625	
6/15/34	5.00%	1,715,000	840,625	2,555,625	3,396,250
12/15/34			797,750	797,750	
6/15/35	5.00%	1,800,000	797,750	2,597,750	3,395,500
12/15/35			752,750	752,750	
6/15/36	5.00%	1,895,000	752,750	2,647,750	3,400,500
12/15/36			705,375	705,375	
6/15/37	5.00%	1,985,000	705,375	2,690,375	3,395,750
12/15/37			655,750	655,750	
6/15/38	5.00%	2,085,000	655,750	2,740,750	3,396,500
12/15/38			603,625	603,625	
6/15/39	5.00%	2,190,000	603,625	2,793,625	3,397,250
12/15/39			548,875	548,875	
6/15/40	5.00%	2,300,000	548,875	2,848,875	3,397,750
12/15/40			491,375	491,375	
6/15/41	5.00%	2,415,000	491,375	2,906,375	3,397,750
12/15/41			431,000	431,000	
6/15/42	5.00%	2,535,000	431,000	2,966,000	3,397,000
12/15/42			367,625	367,625	
6/15/43	5.00%	2,660,000	367,625	3,027,625	3,395,250
12/15/43			301,125	301,125	
6/15/44	5.00%	2,795,000	301,125	3,096,125	3,397,250
12/15/44			231,250	231,250	
6/15/45	5.00%	2,935,000	231,250	3,166,250	3,397,500
12/15/45			157,875	157,875	
6/15/46	5.00%	3,080,000	157,875	3,237,875	3,395,750
12/15/46			80,875	80,875	
6/15/47	5.00%	3,235,000	80,875	3,315,875	3,396,750
<b>Total</b>		<b>\$44,715,000</b>	<b>\$30,019,000</b>	<b>\$74,734,000</b>	<b>\$74,734,000</b>

# General Obligation Bond, Affordable Housing, Series 2019

In November 2018 the region’s voters approved the Affordable Housing Measure, a \$652.8 million general obligation bond measure that directed Metro to fund affordable housing for low-income families, seniors, veterans and people with disabilities. The bond creates affordable housing for an estimated 12,000 people in the greater Portland region. Metro issued the full amount authorized of \$652.8 million in May 2019.

<b>Amount issued</b>	\$652,800,000
<b>Issue date</b>	May 15, 2019
<b>Original issue True Interest Rate (TIC)</b>	3.3118%
<b>Ratings as of date of issuance</b>	
<b>Moody’s</b>	Aaa
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$551,025,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			9,073,314	9,073,314	
6/1/26	3.25%	23,425,000	9,073,314	32,498,314	41,571,629
12/1/26			8,692,658	8,692,658	
6/1/27	3.25%	25,435,000	8,692,658	34,127,658	42,820,316
12/1/27			8,279,339	8,279,339	
6/1/28	3.25%	27,545,000	8,279,339	35,824,339	44,103,679
12/1/28			7,831,733	7,831,733	
6/1/29	3.00%	29,765,000	7,831,733	37,596,733	45,428,466
12/1/29			7,385,258	7,385,258	
6/1/30	3.00%	32,020,000	7,385,258	39,405,258	46,790,516
12/1/30			6,904,958	6,904,958	
6/1/31	3.10%	34,380,000	6,904,958	41,284,958	48,189,916
12/1/31			6,372,068	6,372,068	
6/1/32	3.13%	36,895,000	6,372,068	43,267,068	49,639,136
12/1/32			5,795,584	5,795,584	
6/1/33	3.20%	39,535,000	5,795,584	45,330,584	51,126,168
12/1/33			5,163,024	5,163,024	
6/1/34	3.25%	42,335,000	5,163,024	47,498,024	52,661,048
12/1/34			4,475,080	4,475,080	
6/1/35	3.30%	45,290,000	4,475,080	49,765,080	54,240,160
12/1/35			3,727,795	3,727,795	
6/1/36	3.40%	48,410,000	3,727,795	52,137,795	55,865,590
12/1/36			2,904,825	2,904,825	
6/1/37	3.50%	51,735,000	2,904,825	54,639,825	57,544,650
12/1/37			1,999,463	1,999,463	
6/1/38	3.50%	55,270,000	1,999,463	57,269,463	59,268,925
12/1/38			1,032,238	1,032,238	
6/1/39	3.50%	58,985,000	1,032,238	60,017,238	61,049,475
<b>Total</b>		<b>\$551,025,000</b>	<b>\$159,274,674</b>	<b>\$710,299,674</b>	<b>\$710,299,674</b>

# General Obligation Bonds, Natural Areas, Series 2012A

In November 2006 the region’s voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region’s network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. The second series of \$75 million was issued in May 2012. The balance of the authorization was issued in May 2018. In May 2023, a portion of these bonds were refunded through the General Obligation Refunding Bonds 2023 Series.

<b>Amount issued</b>	\$75,000,000
<b>Issue date</b>	May 23, 2012
<b>Original issue True Interest Rate (TIC)</b>	2.2256%
<b>Ratings as of date of issuance</b>	
<b>Moody’s</b>	Aaa
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$3,107,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			120,202	120,202	
6/1/26	4.00%	3,107,000	120,202	3,227,202	3,347,403
<b>Total</b>		<b>\$3,107,000</b>	<b>\$240,403</b>	<b>\$3,347,403</b>	<b>\$3,347,403</b>

# General Obligation Bonds, Natural Areas, Series 2018

In November 2006 the region’s voters approved Measure 26-80, a \$227.4 million bond measure that directed Metro to acquire natural areas, parks and streams to protect open spaces and water quality, enhance the region’s network of trails, and provide greater access to nature. The first series of bonds for \$124,295,000 was issued April 3, 2007. The second series of \$75 million was issued in May 2012. In May 2018, Metro issued the remaining balance of \$28.1 million, which is the final issuance of bonds authorized under the 2006 voter approved measure.

<b>Amount issued</b>	\$28,105,000
<b>Issue date</b>	May 15, 2018
<b>Original issue True Interest Rate (TIC)</b>	2.2530%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$2,450,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			61,250	61,250	
6/1/26	5.00%	2,450,000	61,250	2,511,250	2,572,500
<b>Total</b>		<b>\$2,450,000</b>	<b>\$122,500</b>	<b>\$2,572,500</b>	<b>\$2,572,500</b>

## General Obligation Bonds, Natural Areas, Series 2020A

In November 2019 the region’s voters approved Measure 26-203, a \$475 million bond measure for protecting clean water for people, fish and wildlife; improving habitat for native fish and wildlife; protecting and restoring culturally significant native plant communities; and improving access to parks and nature. The first series of bonds was issued in April 2020 in two series: 2020A (Tax-Exempt) for \$110 million and 2020B (Federally Taxable) for \$90 million. A second issuance is anticipated in April 2025 for \$125 million.

<b>Amount issued</b>	\$110,000,000
<b>Issue date</b>	April 30, 2020
<b>Original issue True Interest Rate (TIC)</b>	2.3896%
<b>Ratings as of date of issuance</b>	
<b>Moody’s</b>	Aaa
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$110,000,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			1,763,089	1,763,089	
6/1/26			1,763,089	1,763,089	3,526,179
12/1/26			1,763,089	1,763,089	
6/1/27			1,763,089	1,763,089	3,526,179
12/1/27			1,763,089	1,763,089	
6/1/28			1,763,089	1,763,089	3,526,179
12/1/28			1,763,089	1,763,089	
6/1/29			1,763,089	1,763,089	3,526,179
12/1/29			1,763,089	1,763,089	
6/1/30			1,763,089	1,763,089	3,526,179
12/1/30			1,763,089	1,763,089	
6/1/31	5.00%	7,710,000	1,763,089	9,473,089	11,236,179
12/1/31			1,570,339	1,570,339	
6/1/32	5.00%	8,435,000	1,570,339	10,005,339	11,575,679
12/1/32			1,359,464	1,359,464	
6/1/33	4.00%	9,205,000	1,359,464	10,564,464	11,923,929
12/1/33			1,175,364	1,175,364	
6/1/34	4.00%	9,930,000	1,175,364	11,105,364	12,280,729
12/1/34			976,764	976,764	
6/1/35	3.00%	10,695,000	976,764	11,671,764	12,648,529
12/1/35			816,339	816,339	
6/1/36	2.45%	11,395,000	816,339	12,211,339	13,027,679
12/1/36			676,751	676,751	
6/1/37	2.50%	12,065,000	676,751	12,741,751	13,418,501
12/1/37			525,938	525,938	
6/1/38	2.55%	12,770,000	525,938	13,295,938	13,821,876
12/1/38			363,121	363,121	
6/1/39	2.60%	13,510,000	363,121	13,873,121	14,236,241
12/1/39			187,491	187,491	
6/1/40	2.63%	14,285,000	187,491	14,472,491	14,659,981
<b>Total</b>		<b>\$110,000,000</b>	<b>36,460,216</b>	<b>146,460,216</b>	<b>146,460,216</b>

# General Obligation Bonds, Natural Areas, Series 2020B

In November 2019 the region’s voters approved Measure 26-203, a \$475 million bond measure for protecting clean water for people, fish and wildlife; improving habitat for native fish and wildlife; protecting and restoring culturally significant native plant communities; and improving access to parks and nature. The first series of bonds was issued in April 2020 in two series: 2020A (Tax-Exempt) for \$110 million and 2020B (Federally Taxable) for \$90 million.

<b>Amount issued</b>	\$90,000,000
<b>Issue date</b>	April 30, 2020
<b>Original issue True Interest Rate (TIC)</b>	1.3854%
<b>Ratings as of date of issuance</b>	
<b>Moody’s</b>	Aaa
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$15,000,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			130,050	130,050	
6/1/26	1.50%	3,000,000	130,050	3,130,050	3,260,100
12/1/26			107,550	107,550	
6/1/27	1.65%	3,000,000	107,550	3,107,550	3,215,100
12/1/27			82,800	82,800	
6/1/28	1.76%	3,000,000	82,800	3,082,800	3,165,600
12/1/28			56,400	56,400	
6/1/29	1.86%	3,000,000	56,400	3,056,400	3,112,800
12/1/29			28,500	28,500	
6/1/30	1.90%	3,000,000	28,500	3,028,500	3,057,000
<b>Total</b>		<b>\$15,000,000</b>	<b>810,600</b>	<b>15,810,600</b>	<b>15,810,600</b>



# General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, Series 2012A

In November 2008 the region’s voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million of bonds was issued in May 2012. Two final issuances in March 2016 and May 2018, issued the remaining balance of the authorization. In May 2023, a portion of these bonds were refunded through the General Obligation Refunding Bonds 2023 Series.

<b>Amount issued</b>	\$65,000,000
<b>Issue date</b>	May 23, 2012
<b>Original issue True Interest Rate (TIC)</b>	2.3822%
<b>Ratings as of date of issuance</b>	
<b>Moody’s</b>	Aaa
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$7,628,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			64,724	64,724	
6/1/26	4.00%	1,673,000	64,724	1,737,724	1,802,448
12/1/26			89,325	89,325	
6/1/27	4.50%		89,325	89,325	178,650
12/1/27			89,325	89,325	
6/1/28	3.00%	5,955,000	89,325	6,044,325	6,133,650
<b>Total</b>		<b>\$7,628,000</b>	<b>\$486,748</b>	<b>\$8,114,748</b>	<b>\$8,114,748</b>

# General Obligation Bonds, Oregon Zoo Infrastructure and Animal Welfare Bonds, Series 2018

In November 2008 the region’s voters approved Measure 26-96, a \$125 million general obligation bond measure that directed Metro to fund Oregon Zoo capital projects to protect animal health and safety, conserve and recycle water and to improve access to conservation education. The first series of bonds in the form of a private placement with Bank of America for \$5 million was issued December 22, 2008. A second series of bonds was issued on August 5, 2010, in the form of a two year private placement with Wells Fargo for \$15 million. The bonds were issued as taxable Build America Bonds (BABs). An additional \$65 million and \$30 million of bonds were issued in May 2012 and March 2016. In May 2018, Metro issued the remaining balance of \$10 million, which is the final issuance of bonds authorized under the 2008 voter approved measure.

<b>Amount issued</b>	\$10,000,000
<b>Issue date</b>	May 15, 2018
<b>Original issue True Interest Rate (TIC)</b>	2.2530%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor’s</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$3,755,000

## Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			93,875	93,875	
6/1/26	5.00%	1,150,000	93,875	1,243,875	1,337,750
12/1/26			65,125	65,125	
6/1/27	5.00%	1,250,000	65,125	1,315,125	1,380,250
12/1/27			33,875	33,875	
6/1/28	5.00%	1,355,000	33,875	1,388,875	1,422,750
<b>Total</b>		<b>\$3,755,000</b>	<b>\$385,750</b>	<b>\$4,140,750</b>	<b>\$4,140,750</b>

## Full Faith and Credit Bonds, Series 2018

In May 2018, Metro issued \$13.3 million in bonds to fund renovations, upgrades and repairs to the existing Metro Regional Center (MRC) building. The MRC building projects include exterior and interior replacements and upgrades and IS infrastructure. The debt service will be repaid through existing Metro revenues which includes assessments on departments to pay for their share of the MRC building upgrade costs along with other General Fund revenues.

<b>Amount issued</b>	\$13,290,000
<b>Issue date</b>	May 24, 2018
<b>Original issue True Interest Rate (TIC)</b>	2.8053%
<b>Ratings as of date of issuance</b>	
<b>Standard &amp; Poor's</b>	AAA
<b>Principal outstanding balance as of July 1, 2025</b>	\$11,115,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			238,850	238,850	
6/1/26	5.00%	1,170,000	238,850	1,408,850	1,647,700
12/1/26			209,600	209,600	
6/1/27	5.00%	1,230,000	209,600	1,439,600	1,649,200
12/1/27			178,850	178,850	
6/1/28	5.00%	1,290,000	178,850	1,468,850	1,647,700
12/1/28			146,600	146,600	
6/1/29	5.00%	1,355,000	146,600	1,501,600	1,648,200
12/1/29			112,725	112,725	
6/1/30	5.00%	1,420,000	112,725	1,532,725	1,645,450
12/1/30			77,225	77,225	
6/1/31	4.00%	1,495,000	77,225	1,572,225	1,649,450
12/1/31			47,325	47,325	
6/1/32	3.00%	1,555,000	47,325	1,602,325	1,649,650
12/1/32			24,000	24,000	
6/1/33	3.00%	1,600,000	24,000	1,624,000	1,648,000
<b>Total</b>		<b>\$11,115,000</b>	<b>\$2,070,350</b>	<b>\$13,185,350</b>	<b>\$13,185,350</b>

## Limited Tax Pension Obligation Bonds, Series 2005

Metro joined in a pool with other local governments in the State of Oregon to issue limited tax pension bonds to fund its share of the Oregon Public Employee Retirement System unfunded actuarial liability. The taxable bonds were issued on September 23, 2005. Debt service will be repaid through assessments on departments in exchange for a lower pension cost. The underlying Moody's rating is A3. The issue was insured to receive an Aaa rating.

<b>Amount issued</b>	\$24,290,000
<b>Issue date</b>	Sept. 23, 2005
<b>Original Issue True Interest Rate (TIC)</b>	5.0420%
<b>Ratings as of date of issuance</b>	
<b>Moody's</b>	A3
<b>Insured to:</b>	Aaa
<b>Principal outstanding balance as of July 1, 2025</b>	\$6,495,000

### Semi-annual debt service schedule

Payment Due	Interest Rate	Principal Due	Interest Due	Total Debt Service	Total FY Debt Service
12/1/25			162,505	162,505	
6/1/26	5.00%	2,430,000	162,505	2,592,505	2,755,010
12/1/26			101,706	101,706	
6/1/27	5.00%	2,660,000	101,706	2,761,706	2,863,413
12/1/27			35,153	35,153	
6/1/28	5.00%	1,405,000	35,153	1,440,153	1,475,307
<b>Total</b>		<b>\$6,495,000</b>	<b>\$598,729</b>	<b>\$7,093,729</b>	<b>\$7,093,730</b>



# Appendices

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## Charter limitation on expenditures

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In November 1992 the voters of the region approved a home rule charter for Metro. Section 14 of the Charter places limitations on the expenditures of certain tax revenues as follows:

### Section 14. Limitations on Expenditures of Certain Tax Revenues

1. Generally, except as provided in this section, for the first fiscal year after this charter takes effect Metro may make no more than \$12,500,000 in expenditures on a cash basis from taxes imposed and received by Metro and interest and other earnings on those taxes. This expenditure limitation increases in each subsequent fiscal year by a percentage equal to (a) the rate of increase in the Consumer Price Index, All Items, for Portland-Vancouver (All Urban Consumers) as determined by the appropriate federal agency or (b) the most nearly equivalent index as determined by the council if the index described in (a) is discontinued. The Portland-Vancouver price index was discontinued as of January 2018 and Metro now uses the Consumer Price Index, All Urban Consumers, West Size Class A in determining the limitation on expenditures.
2. Exclusions from limitation. This section does not apply to (a) taxes approved by the voters of Metro or the Metropolitan Service District and interest and other earnings on those taxes, (b) payroll taxes specified in section 11 of this charter, and (c) tax increment financing charges on property.

The following table reflects a 15-year history of the dollar limitation on expenditures from these tax revenues for each fiscal year. The Consumer Price Index (CPI) is calculated using the latest calendar year-end data available at budget adoption time and comparing that with the prior year. Data is from the U.S. Department of Labor, Bureau of Labor Statistics.

The Consumer Price Index for All Urban Consumers, West Size Class A now stands at 344.55 on the 1982–84=100 reference base.

For FY 2025-26 the budget authorizes 80.1 percent of the limit.

#### 15-year History

Fiscal Year	CPI Prior Year End	% Change	Limit
2011-12	219.18	0.9%	19,439,000
2012-13	226.10	3.2%	20,061,000
2013-14	230.81	2.1%	20,482,000
2014-15	237.32	2.8%	21,055,000
2015-16	242.68	2.3%	21,539,000
2016-17	245.41	1.1%	21,776,000
2017-18	251.71	2.6%	22,342,000
2018-19	261.62	3.9%	23,213,000
2019-20	273.37	4.5%	24,258,000
2020-21	281.17	2.9%	24,961,000
2021-22	285.24	1.4%	25,310,000
2022-23	300.83	5.5%	26,702,000
2023-24	323.72	7.6%	28,731,000
2024-25	335.57	3.7%	29,794,000
2025-26	344.55	2.7%	30,598,000



Chapter III Section 10 of the Metro Charter authorizes Metro to levy and collect taxes except as prohibited by law or restricted by the Charter. The Metro Code Chapter 7.01.020 imposes a tax on each user for the privilege of using the facilities, equipment, systems, functions, services or improvements owned, operated, franchised or provided by Metro. Certain exemptions to the tax are specified in Section 7.01.050 of the Code. The tax is not applied to the Portland’s Centers for the Arts under terms of the Consolidation Agreement with the City of Portland. By Council action, Metro does not charge an excise tax to the Oregon Zoo, the Oregon Convention Center, or the Portland Expo Center. The excise tax is Metro’s primary General Fund revenue source. It supports the Council Office and transfers of indirect costs of associated central services. The tax also supports various planning, parks facility activities and marketing efforts.

Approximately 99 percent of all excise tax is generated on solid waste revenue. To increase revenue predictability, solid waste excise tax is calculated by a per-ton fee instead of a percentage of the tipping fee. For budgeting purposes, the revenue raised increases at the same rate as the Consumer Price Index. The Council may exceed the Consumer Price Index limitation if additional resources are deemed necessary during the budget review and adoption process.

The Metro excise tax is levied as a flat rate per-ton tax on solid waste disposal and as a percentage of all other authorized sales and services. The Metro excise tax is estimated to raise \$23.7 million in FY 2025-26. By Metro Code, the amount of the per-ton tax may be increased annually based on the Consumer Price Index.

The flat rate per-ton tax was consolidated into a single yield-based tax in FY 2010-11, folding in a number of individual per-ton rates which had been imposed at different times. The single rate approach increases predictability and moderates revenue swings in times of either increasing or decreasing tonnage. The consolidation did not change the charter limitation on expenditures. The consolidated rate for FY 2025-26 will be finalized prior to budget adoption, effective July 1. The rate for all other authorized revenues, currently 7.5 percent, will not change unless amended by the Metro Council.

### History of excise tax collections

<b>EXCISE TAX RATE: 7.50%</b>	<b>Actual FY 2021-22</b>	<b>Actual FY 2022-23</b>	<b>Actual FY 2023-24</b>	<b>Budgeted FY 2024-25</b>	<b>Budgeted FY 2025-26</b>
Solid Waste	149,284	174,456	154,203	21,933,000	23,716,000
Solid Waste - Metro Facilities	8,052,687	7,183,707	7,035,015	-	-
Solid Waste - Non-Metro Facilities	13,429,205	13,081,626	12,932,025	-	-
<b>TOTAL EXCISE TAX EARNED</b>	<b>\$21,631,176</b>	<b>\$20,439,789</b>	<b>\$20,121,243</b>	<b>\$21,933,000</b>	<b>\$23,716,000</b>



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

A transfer is a requirement to the fund that is transferring the money out for receiving services. A transfer is a resource to the fund that is receiving the money for providing the services. For every requirement transfer there is a corresponding resource transfer. The requirement of “Transfer to Risk Management Fund” in the Solid Waste Revenue Fund would show as a resource “Transfer from Solid Waste Revenue Fund” in the Risk Management Fund. The corresponding transfers must show the same dollar amount. Since the internal transfers are complex and can be difficult to understand and trace through the budget document, the following table provides additional context for transfers, by fund:

# Summary of interfund transfers

RECEIVING FUND	General Fund	General Asset Management Fund	General Revenue Bond Fund	MERC Fund
<b>SENDING FUND</b>				
General Fund		5,268,759	1,647,700	765,000
Affordable Housing Fund	1,294,281			
Cemetery Perpetual Care Fund		40,000		
Community Enhancement Fund				
General Asset Management Fund	102,500			
MERC Fund	12,500,089			
Oregon Zoo Operating Fund	7,965,561			
Parks and Nature Bond Fund	3,629,242			
Parks and Nature Operating Fund	5,386,510	845,000		
Solid Waste Fund	20,377,688			
Supportive Housing Services Fund	4,665,053			
Zoo Bond '24	1,890,558			
<b>Total Interfund Transfer Received</b>	<b>57,811,482</b>	<b>6,153,759</b>	<b>1,647,700</b>	<b>765,000</b>
	(1)	(5)	(2)	(6)

## Interfund Transfers Received

- (1) The General Fund receives reimbursements from other funds for services provided, including but not limited to, accounting, human resources, legal, and information technology and records management support. Also includes charges for shared use of Metro Regional Center (MRC) building and debt service.
- (2) The General Revenue Bond fund receives transfers from the General Fund to cover the debt service payments on outstanding debt for the MRC building.
- (3) The Risk Fund receives reimbursements from other funds for insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs.
- (4) These funds receive one-time and annual transfers to support on-going general operations.
- (5) These funds receive one-time and annual transfers to support capital reserves and to provide for the renewal and replacement of agency assets.
- (6) MERC is receiving one-time funding to support the on-going operations of Expo Center, as well as to provide funding for necessary capital upgrades.

## Interfund Transfers Sent

- (A) The General Fund sends annual transfers to various funds to support on-going general operations and provide for capital reserves and for the renewal and replacement of agency assets.
- (B) These funds transfer reimbursements to the General Fund and Risk Fund for services provided, including but not limited to, accounting, human resources, legal and information technology and records management support, insurance premiums and costs associated with the agency's liability, property, safety and worker's compensation programs, and debt service for the MRC Building.
- (C) Oregon Zoo Operating Fund transfers funds to the Oregon Zoo Asset Management Fund to provide funding for the on-going renewal and replacement of Oregon Zoo assets.
- (D) Parks and Nature Operating Fund transfers funds to the General Asset Management Fund to provide funding for the on-going renewal and replacement of Park assets.
- (E) The Cemetery Perpetual Care Fund transfers funds to the General Asset Management Fund in support of capital projects.
- (F) The Community Enhancement Fund transfers funds to cover the expense for administration of the Metro Central Community Enhancement Grant.
- (G) The General Asset Management Fund transfers funds to the General Fund to cover project management costs for on-going renewal and replacement of MRC assets.

## Summary of interfund transfers

Oregon Zoo Asset Management Fund	Oregon Zoo Operating Fund	Parks and Nature Operating Fund	Risk Management	Solid Waste Fund	Total Interfund Transfers Sent
	21,004,000	7,487,121	397,051		37,519,631(A)
			105,925		1,400,206(B)
					40,000(E)
				50,000	50,000(F)
					102,500(G)
			1,302,483		13,802,572(B)
4,000,000			710,135		12,675,696(B), (C)
		738,215	254,061		4,621,518(B)
			472,272		6,703,782(B), (D)
			1,669,104		22,046,792(B)
			286,192		4,951,245(B)
			143,617		2,034,175(B)
<b>4,000,000</b>	<b>21,004,000</b>	<b>8,225,336</b>	<b>5,340,840</b>	<b>50,000</b>	<b>105,948,117</b>
(5)	(4)	(4)	(3)	(4)	

## General Fund reserves detail

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The General Fund beginning and ending reserve balances include a variety of restricted, committed, and unassigned balances. Unassigned balances might have components that are “reserved” or set-aside for specific purposes, but those amounts are earmarked for internal accounting purposes and do not have legal restrictions. The following is a detailed listing of the balances included in the FY 2025-26 General Fund.

<b>Total Beginning Fund Balance / Reserves</b>		<b>\$77,371,098</b>
<b>Restricted</b>		<b>\$44,592,191</b>
Restricted for Transit Oriented Development Program	19,604,775	
Restricted for IGA Projects	4,091,913	
Restricted for Local Gov't Grants (CET)	20,895,503	
<b>Committed</b>		<b>\$8,629,281</b>
Committed for CRRSAA funds	8,629,281	
<b>Unassigned/Reserved</b>		<b>\$24,149,626</b>
Reserve for Future Debt Service - Metro Regional Center	908,000	
Reserve for Future Debt Service Pension Bonds	2,684,000	
Reserve for Planning, Development and Research	(5,083,374)	
Reserve for Carryover	555,000	
General Fund Reserves	25,086,000	
<b>Total Ending Reserves (Contingency / Unappropriated Balance)</b>		<b>\$57,807,831</b>
Council Opportunity Account (per Council policy)	400,000	
Reduction: Contributed to appropriated expenses	(400,000)	
<b>Contingency - Operating</b>		<b>\$34,549,517</b>
General Contingency	12,860,000	
Stabilization Contingency	2,463,381	
Planning, Development and Research Program Contingency	19,226,136	
<b>Restricted</b>		<b>\$14,811,064</b>
Restricted for Local Gov't Grants (CET)	14,811,064	
<b>Unassigned/Reserved</b>		<b>\$8,447,250</b>
Reserve for Future Debt Service Pension Bonds	3,888,500	
General Fund Reserves	4,558,750	

## Salaries, wages, and positions

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## Salaries, wages, and positions

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### Fringe benefit calculation

The base fringe rate calculation is split into two components: a fixed rate per FTE and a variable rate to be applied to estimated salaries and wages. The variable rate includes all portions of the fringe benefits that are calculated on a straight percentage of salaries/wages—Oregon Public Employees Retirement System (PERS), FICA, TriMet payroll tax and long-term disability. The fixed rate per FTE includes all other benefits—health and welfare (medical, dental, vision), life insurance, dependent life insurance, accidental death insurance and workers' compensation tax.

The variable rate fringe includes a component called "PERS Bond Recovery". In FY 2005–06 Metro financed its unfunded liability with the PERS through the issuance of pension obligation bonds. Metro received a 4.04 percent reduction in its direct pension costs to PERS, substituting an annual debt service payment on the outstanding pension bonds. The funding to pay the debt costs is recovered from all departments in lieu of higher direct pension costs. The PERS Bond Recovery rate is applied against salaries and wages to recover the amount needed to fund the annual debt service payments. The rate will vary from year to year depending on the annual debt payments and estimated salaries.

### Explanation of individual benefits

**FICA (Social Security and Medicare tax):** The total tax rate is 15.30 percent of salary, with half paid by the employer and half paid by the employee. The employer-paid tax is included in the benefit rate calculation. The tax is divided into two components: Medicare at 1.45 percent of salary and Old Age, Survivor and Disability Insurance at 6.20 percent of salary.

**TriMet payroll tax:** Tax charged on all salaries and wages and paid to TriMet, the local mass transit provider. The tax is calculated at 0.8137 percent of salary.

**Long-Term disability:** Benefit paid to employees in the event of qualified non-work related injury or illness. Benefit is calculated at 0.31 percent of eligible salaries and wages.

**Pension:** Metro's pension is provided through PERS. PERS contribution rates are divided into two components: employee contribution and employer contribution. The employer rate is determined through actuarial studies performed every two years. For FY 2025-26 Metro's average composite employer rate is estimated at 23.67 percent. The employee pick-up rate is set at 6.00 percent. As of July 1, 2021, Metro began paying the 6.0 percent pick-up rate for almost all Metro employees. Based on some collective bargaining agreements, there may be some employees that continue to pay the 6.0 percent PERS employee contribution. Metro's functions employ a number of variable hour, seasonal or event-related part-time employees. While these employees may not be benefit eligible under Metro regulations, they may be PERS eligible if they meet certain criteria.

**PERS bond recovery rate:** Percent applied against pension eligible salaries to fund the annual debt service payments on the pension obligation bonds. The rate will vary from year to year depending on annual debt service payments and the estimated salaries. Historically, it has ranged from 3.0 percent to 3.5 percent. FY 2025-26, the rate charged to departments will be 3.4 percent.

**Workers' compensation tax:** State tax calculated at \$0.014 per hour worked.

**The Workers' Benefit Fund (WBF):** This assessment funds return-to-work programs, provides increased benefits over time for workers who are permanently and totally disabled, and gives benefits to families of workers who die from workplace injuries or diseases. In 2022, this assessment is \$.022 cents per hour worked, however employers and employees split the cost. Therefore, the WBF assessment that Metro pays directly to the state with other state payroll taxes is calculated at \$.011 per hour worked.

**Paid Leave Oregon:** This program will serve Oregonians by providing paid leave during birth or adoption of a child, an employee or a loved one's serious illness, and for absences due to domestic violence, sexual assault or harassment. The program is based off of a 1 percent contribution of eligible wages, with Metro and employees each contributing a share. For budgeting purposes, it was assumed that Metro would cover 0.4 percent, and the employee would cover the remaining 0.6 percent.

**Life insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.07 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

**Accidental death insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.02 per month per \$1,000 of eligible salary up to a maximum of \$50,000.

**Dependent life Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.22 per employee per month.



## Salaries, wages, and positions

**Dependent accidental death Insurance:** Benefit paid on behalf of all regular employees. Calculated at \$0.02 per employee per month.

**Health and welfare program:** Costs paid by Metro on behalf of the employee for medical, dental and vision coverage. Metro shares the cost of health and welfare premiums with employees. Metro pays a set percentage of the premium based on an employee's health and welfare elections, with the employer paying the remaining portion. As of July 1, 2016 all employee groups utilize a 92 percent/8 percent cost sharing plan.

### Variable rate components

	Elected officials	Non-represented employees	AFSCME 3580 represented employees	Other represented employees with pick-up	Other represented employees w/o pick-up	Pension eligible variable hour/seasonal employees	Non-pension eligible variable hour/seasonal employees
FICA	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
TriMet Payroll Tax	0.81%	0.81%	0.81%	0.81%	0.81%	0.81%	0.81%
Long Term Disability	0.31%	0.31%	0.31%	0.31%	0.31%	0.00%	0.00%
Oregon Paid Family and Medical Leave Insurance	0.40%	0.40%	0.40%	0.40%	0.40%	0.00%	0.00%
Pension (PERS) Employee Pick-up*	6.00%	6.00%	6.00%	6.00%	0.00%	6.00%	0.00%
Pension (PERS) Employer Rate	23.67%	23.67%	23.67%	23.67%	23.67%	23.67%	-%
Paid Leave Oregon	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%	0.4%
<b>TOTAL VARIABLE RATE COMPONENT</b>	<b>38.84%</b>	<b>38.84%</b>	<b>38.84%</b>	<b>38.84%</b>	<b>32.84%</b>	<b>38.13%</b>	<b>8.46%</b>

### PERS BOND RECOVERY RATE

PERS Bond recovery rate	3.40%	3.40%	3.40%	3.40%	3.40%	3.40%	0.00%
<b>TOTAL PERS BOND RECOVERY RATE</b>	<b>3.40%</b>	<b>3.40%</b>	<b>3.40%</b>	<b>3.40%</b>	<b>3.40%</b>	<b>3.40%</b>	<b>0.00%</b>

\* Metro pays the 6% employee portion for almost all employees, however some represented employees pay the 6% employee rate.

### Fixed rate components (annual budgeted cost)

	Elected and non-represented benefit eligible employees	AFSCME 3580-1 represented employees	Other represented benefit eligible employees	Variable Hour/seasonal employees
Worker Comp Tax	\$30	\$30	\$30	\$30
Workers' Benefit Fund	\$21	\$21	\$21	\$21
Life Insurance	\$45	\$45	\$45	\$0
Accidental Death Insurance	\$12	\$12	\$12	\$0
Dependent Life Insurance*	\$3	\$3	\$3	\$0
Health and Welfare	\$21,840	\$21,840	\$21,840	\$0
<b>TOTAL FIXED RATE COMPONENT</b>	<b>\$21,951</b>	<b>\$21,951</b>	<b>\$21,951</b>	<b>\$51</b>

\*Includes Dependent Accidental Death Insurance

## Limited duration positions

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Limited duration positions are approved by the Metro Council. In some cases, the projects or programs related to these positions have a funding source that is non-recurring or one-time sources of revenues such as grant funds or bond proceeds. Some limited duration positions serve a particular initiative or program need and are only authorized for the duration of the program. Unless re-authorized during the budget process, limited duration positions are eliminated at the end of the authorized duration. The following changes are budgeted for FY 2025-26:

Position	Pos #	Organizational Unit	Duration	FTE	Program/Project
<b><u>Positions Converted to Regular Status</u></b>					
n/a					
<b><u>Duration Extended</u></b>					
Senior Program Analyst	1582	Council Office	6/30/2027	1.00	Partnerships and Community Investments
Manager I	1698	Housing	6/30/2026	1.00	Operations
Senior Regional Planner	1700	Housing	6/30/2026	1.00	Policy and Planning
Associate Transportation Planner	1702	Planning, Development & Research	6/30/2026	1.00	Safe Streets for All
<b><u>New Limited Duration Positions</u></b>					
Policy Advisor III	TBD	Council	6/30/2027	1.00	Safety/Emergency Management Coordination
Systems Analyst IV	TBD	Non-Departmental	6/30/2027	0.50	ERP Project Transition
Administrative Assistant II	TBD	Non-Departmental / Council	6/30/2027	1.00	ERP Project Transition / Admin Hub Shared
Animal Keeper	TBD	Oregon Zoo	6/30/2027	1.00	Animal Keeper for North America
Animal Keeper	TBD	Oregon Zoo	6/30/2027	0.50	Animal Keeper for Primates
<b><u>Continued without Change</u></b>					
Program Coordinator I	1734	Planning, Development & Research	12/31/2026	1.00	Future Vision
Associate Transportation Planner	1720	Planning, Development & Research	6/30/2026	1.00	EPA Carbon Reduction
Animal Keeper	1733	Oregon Zoo	1/30/2030	1.00	Grant Funded Terra Gen Project
Associate Regional Planner	1664	Housing	6/30/2026	1.00	Operations
Program Assistant III	1666	Housing	6/30/2026	1.00	Operations
Program Supervisor II	1677	Housing	6/30/2026	1.00	Operations

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
<b>TOTAL AGENCY</b>	<b>1,102.10</b>	<b>1,153.45</b>	<b>1,181.30</b>	<b>1,128.15</b>
<b>General Fund</b>	<b>353.40</b>	<b>382.50</b>	<b>376.55</b>	<b>361.10</b>
<b>Capital Asset Management</b>	<b>28.40</b>	<b>37.40</b>	<b>36.40</b>	<b>32.40</b>
Administrative Specialist II	1.00	1.00	1.00	1.00
Asset Manager		1.00	1.00	1.00
Associate Regional Planner	2.00	2.00	1.00	1.00
Associate Solid Waste Planner	1.00		1.00	1.00
Building Custodian - MRC	3.40	3.40	3.40	3.40
Construction Project Manager II	1.00	9.00	9.00	7.00
Director	1.00	1.00		
Director II			1.00	1.00
Facilities Maintenance Specialist	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00
Lead Building Custodian - MRC	1.00	1.00	1.00	1.00
Lead Navigator		1.00	1.00	1.00
Manager I	1.00	1.00	1.00	1.00
Manager II			2.00	2.00
Navigator		1.00	1.00	1.00
Policy Advisor II		1.00	1.00	1.00
Principal Solid Waste Planner	1.00	1.00	1.00	1.00
Program Assistant II	1.00			
Program Assistant III	2.00	1.00		
Program Coordinator I	2.00	1.00	1.00	1.00
Program Director	2.00	2.00		
Program Manager		1.00	2.00	2.00
Program Supervisor I	1.00	1.00	2.00	1.00
Program Supervisor II	2.00	1.00		
Safety and Security Officer	1.00	1.00	1.00	
Senior Management Analyst	1.00	1.00		
Senior Program Analyst	1.00	1.00		
Senior Regional Planner			1.00	1.00
Senior Solid Waste Planner	1.00	1.00	1.00	1.00
Sustainability Manager		1.00	1.00	1.00
<b>Communications</b>	<b>36.20</b>	<b>39.20</b>	<b>15.20</b>	<b>11.60</b>
Administrative Specialist IV		1.00	1.00	1.00
Assistant Public Affairs Specialist	0.70	0.70	0.70	0.80
Associate Public Affairs Specialist	5.00	6.00	3.00	2.00
Digital Media Specialist	1.00	1.00	1.00	2.00
Director	1.00			
Director, Communications		1.00	1.00	1.00
Event Coordinator	1.00			
Manager I	3.00	3.00		
Manager II	1.00	2.00	2.00	1.00
Principal Public Affairs Specialist	4.00	5.00	5.00	2.00
Program Manager	1.00	2.00	1.00	0.80
Program Supervisor II	1.00	1.00		

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Senior Program Analyst				1.00
Senior Public Affairs Specialist	17.00	16.00		
Senior Visual Communication Design	0.50	0.50	0.50	
<b>Council</b>	<b>41.20</b>	<b>44.00</b>	<b>45.00</b>	<b>45.50</b>
Administrative Assistant II				0.50
Administrative Assistant III	2.00	2.00	1.00	
Administrative Assistant IV	2.00	2.00	3.00	3.00
Associate Public Affairs Specialist	1.00	1.00	1.00	
Chief of Staff	1.00	1.00	1.00	1.00
Chief Operating Officer	1.00	1.00	1.00	1.00
Council President	1.00	1.00	1.00	1.00
Councilor - Elected Official	6.00	6.00	6.00	6.00
Deputy Chief Operating Officer	1.00	2.00	2.00	2.00
Director, GAPD			1.00	1.00
General Manager Major Projects	0.20			
General Manager Visitor Venues	1.00	1.00	1.00	1.00
Manager I	2.00	1.00		1.00
Manager II			2.00	1.00
Policy Advisor I	2.00	2.00	2.00	1.00
Policy Advisor II	7.00	9.00	8.00	5.00
Policy Advisor III	4.00	4.00	7.00	8.00
Policy Advisor IV	3.00	3.00	1.00	1.00
Principal Public Affairs Specialist	1.00	1.00		
Program Analyst	2.00			3.00
Program Director	1.00	2.00	1.00	1.00
Program Manager				1.00
Program Supervisor I			1.00	
Program Technician				2.00
Senior Program Analyst	2.00	4.00	4.00	4.00
Senior Public Affairs Specialist	1.00	1.00	1.00	1.00
<b>Finance and Regulatory Services</b>	<b>70.60</b>	<b>74.80</b>	<b>79.80</b>	<b>76.80</b>
Accountant I	2.00	2.00	2.00	2.00
Accountant II	5.80	7.00	4.00	4.00
Accountant III	1.00	1.00	2.00	2.00
Accounting Technician II	4.00	4.00	4.00	4.00
Administrative Assistant II		1.00		
Administrative Assistant IV	1.00	1.00	1.00	1.00
Administrative Specialist II	1.00	1.00	1.00	
Assistant Management Analyst	10.00	10.00	10.00	12.00
Associate Management Analyst	2.00	1.80	2.80	1.80
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00		
Director II			1.00	1.00
Finance Manager			7.00	7.00
Manager I	3.00	3.00	3.00	3.00
Manager II	7.00	7.00	1.00	1.00
Manager III			1.00	1.00

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Payroll Specialist	2.80	2.00	2.00	2.00
Payroll Timekeeping Specialist		3.00	3.00	3.00
Policy Advisor III			1.00	1.00
Policy Advisor IV	1.00	1.00	1.00	1.00
Procurement Analyst I	1.00	2.00	2.00	3.00
Procurement Analyst II	5.00	4.00	4.00	4.00
Procurement Analyst III	3.00	3.00	3.00	3.00
Program Analyst	6.00	6.00	5.00	4.00
Program Assistant III	2.00			
Program Director	1.00	1.00	1.00	1.00
Program Manager	2.00	3.00	3.00	3.00
Program Supervisor I				1.00
Program Supervisor II			1.00	1.00
Senior Management Analyst	7.00	7.00	8.00	7.00
Senior Program Analyst	1.00	2.00	4.00	2.00
Senior Solid Waste Planner			1.00	
<b>Human Resources</b>	<b>32.00</b>	<b>33.00</b>	<b>34.00</b>	<b>32.00</b>
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00		
Director II			1.00	1.00
Manager I	1.00	1.00	1.00	
Manager II	2.00	2.00	2.00	2.00
Program Analyst	10.00	10.00	9.00	8.00
Program Specialist	6.00	9.00	11.00	11.00
Program Supervisor II			3.00	3.00
Program Technician	6.00	4.00	3.00	3.00
Senior Program Analyst	5.00	5.00	3.00	3.00
<b>Information Technology and Records Management</b>	<b>34.00</b>	<b>38.00</b>	<b>41.00</b>	<b>41.00</b>
Administrative Assistant III	1.00			
Administrative Specialist III		1.00	1.00	
Assistant Management Analyst				1.00
Deputy Director			1.00	1.00
Director	1.00	1.00		
Director II			1.00	1.00
IT Security Manager			1.00	1.00
Manager I	1.00	1.00		
Manager II	2.00	3.00	3.00	3.00
Principal Public Affairs Specialist		1.00		
Program Supervisor II	1.00	2.00	4.00	4.00
Records & Information Analyst	1.00	1.00	1.00	1.00
Records & Information Analyst I	1.00	1.00	1.00	1.00
Systems Administrator I				1.00
Systems Administrator II	1.00	1.00	2.00	2.00
Systems Administrator III	4.00	4.00	3.00	3.00
Systems Administrator IV	1.00	1.00	2.00	2.00
Systems Analyst II	1.00	3.00	2.00	2.00
Systems Analyst III	11.00	11.00	12.00	12.00

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Systems Analyst IV	3.00	2.00	2.00	2.00
Technical Specialist I	1.00	1.00	1.00	1.00
Technical Specialist II	3.00	3.00	3.00	3.00
Technical Specialist III	1.00	1.00	1.00	
<b>Office of Metro Attorney</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>
Deputy Metro Attorney	1.00	1.00	1.00	1.00
Legal Assistant I	3.00	2.00	2.00	2.00
Legal Assistant II	1.00	2.00	2.00	2.00
Legal Counsel I		1.00	1.00	1.00
Legal Counsel II	9.00	8.00	8.00	1.00
Legal Counsel III				7.00
Metro Attorney	1.00	1.00	1.00	1.00
Paralegal II	1.00	1.00	1.00	1.00
Senior Program Analyst	1.00	1.00	1.00	1.00
<b>Office of the Auditor</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
Auditor - Elected Official	1.00	1.00	1.00	1.00
Auditor's Administrative Assistant	1.00	1.00	1.00	1.00
Principal Management Auditor	4.00	4.00	4.00	4.00
Senior Management Auditor	1.00	1.00	1.00	1.00
<b>Diversity, Equity and Inclusion</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>	<b>9.00</b>
Administrative Assistant III	1.00			
Administrative Specialist III			1.00	
Administrative Specialist IV		1.00		
Director, DEI		1.00	1.00	1.00
Manager I			1.00	1.00
Manager II			1.00	1.00
Program Analyst	5.00			
Program Director	1.00			
Program Manager		6.00	6.00	5.00
Program Specialist	1.00			
Program Supervisor II			1.00	1.00
Senior Program Analyst	3.00	3.00		
<b>Planning, Development and Research</b>	<b>76.00</b>	<b>81.10</b>	<b>90.15</b>	<b>88.80</b>
Administrative Specialist II		1.00	1.00	1.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant GIS Specialist	2.00	3.00	3.00	2.00
Assistant Transportation Planner	1.00	1.00	2.00	2.00
Associate GIS Specialist	3.00	2.00	2.00	2.00
Associate Public Affairs Specialist			1.00	1.00
Associate Regional Planner	1.00	2.00	2.00	2.00
Associate Transportation Planner	2.00	4.00	8.00	6.00
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00		
Director II			1.00	1.00
Manager I	1.00	2.00	3.00	2.00
Manager II	6.70	5.80	5.90	7.90
Principal GIS Specialist				3.00

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Principal Regional Planner	5.60	4.60	4.65	5.70
Principal Researcher & Modeler	3.00	3.00	3.00	3.00
Principal Transportation Planner	6.00	5.00	3.00	6.00
Program Assistant II	3.00	4.00	4.00	4.00
Program Assistant III	3.00	2.00	2.00	2.00
Program Coordinator I			1.00	1.00
Program Coordinator II	2.00	2.00	1.00	1.00
Program Director		1.00	2.00	1.00
Program Manager		1.00	2.00	2.00
Program Supervisor I	1.00	1.00		
Program Supervisor II			1.00	1.00
Senior GIS Specialist	4.50	5.50	4.50	2.50
Senior Modeler		1.00		
Senior Program Analyst	1.00	1.00	1.00	
Senior Public Affairs Specialist	1.00		4.00	3.00
Senior Regional Planner	3.20	4.20	4.10	4.70
Senior Researcher & Modeler	4.00	4.00	5.00	5.00
Senior Transportation Planner	13.00	13.00	12.00	10.00
Systems Administrator IV	1.00	1.00	1.00	1.00
Systems Analyst II	1.00	1.00	1.00	1.00
Systems Analyst III	1.00	1.00	1.00	1.00
Systems Analyst IV	1.00	1.00	1.00	1.00
Transportation Engineer I	1.00	1.00	1.00	1.00
Transportation Engineer II	1.00			
<b>Affordable Housing Fund</b>	<b>6.55</b>	<b>6.80</b>	<b>7.50</b>	<b>7.00</b>
<b>Housing</b>	<b>6.55</b>	<b>6.80</b>	<b>7.50</b>	<b>7.00</b>
Administrative Specialist IV		0.15	0.15	0.15
Associate Management Analyst	1.00	1.00		
Associate Public Affairs Specialist			0.30	0.30
Associate Regional Planner			0.15	
Director II			0.15	0.15
Manager I			0.15	0.15
Manager II	0.30	0.20	0.25	0.25
Principal Regional Planner	0.40	0.40	0.35	0.30
Program Assistant III	0.70	1.00	1.00	1.00
Program Coordinator	1.00			
Program Coordinator I		1.00	1.00	1.00
Program Coordinator II	1.00	1.00	1.00	1.00
Program Director	0.30	0.15		
Program Manager		0.15	0.35	0.55
Program Supervisor I	0.15	0.15		
Program Supervisor II			1.15	1.15
Senior Program Analyst	0.90	0.40		0.10
Senior Public Affairs Specialist			0.45	0.45
Senior Regional Planner	0.80	1.20	1.05	0.45
<b>General Asset Management Fund</b>	<b>3.50</b>		<b>4.00</b>	<b>9.50</b>
<b>Council</b>			<b>4.00</b>	

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Manager II			1.00	
Program Analyst			1.00	
Senior Management Analyst			2.00	
<b>Parks and Nature</b>	<b>3.50</b>			<b>0.75</b>
Construction Project Manager II	0.50			
Facilities Maintenance Technician				0.75
Principal Regional Planner	1.00			
Program Assistant II	1.00			
Senior Regional Planner	1.00			
<b>Non-Departmental</b>				<b>8.75</b>
Administrative Assistant II				0.50
HR ERP Analyst				1.00
Manager II				1.00
Program Technician				0.75
Senior Management Analyst				3.00
Systems Analyst III				2.00
Systems Analyst IV				0.50
<b>MERC Fund</b>	<b>197.10</b>	<b>202.50</b>	<b>203.80</b>	<b>170.80</b>
<b>Expo Center</b>	<b>16.80</b>	<b>16.80</b>	<b>18.10</b>	<b>13.05</b>
Administrative Specialist II	1.00	1.00	1.00	1.00
Assistant Operations & Event Manager			1.00	1.00
Assistant Operations and Event Manager	1.00	1.00		
Assistant Operations and Event Manager, Expo				1.00
Director	1.00	1.00		
Director, Expo Center			1.00	
Event Manager				1.00
Event Manager I	2.00	2.00	2.00	
Event Manager II	1.00	1.00	1.00	
Operating Engineer I			1.00	1.00
Operating Engineer II	1.00	1.00	1.00	1.00
Program Assistant II	0.85	1.05	1.05	0.05
Program Supervisor I	1.00	1.00	1.00	1.00
Sales and Events Manager				2.00
Sales Manager I	1.00	1.00	1.00	
Sales Manager II	1.00	1.00	1.00	
Service Supervisor I	0.20			
Service Supervisor III	0.05	0.05	0.05	
Service Supervisor IV	1.00	1.00	1.00	1.00
Ticket Services Coordinator			1.00	
Utility Lead	2.70	2.70	3.00	2.00
Utility Maintenance Specialist	2.00	2.00		
Utility Worker			1.00	1.00
<b>Oregon Convention Center</b>	<b>113.30</b>	<b>113.75</b>	<b>113.75</b>	<b>97.80</b>
Administrative Assistant IV	1.00	1.00	1.00	1.00
Administrative Specialist I		3.00	2.00	3.00
Administrative Specialist II	1.80	3.00	3.00	
Administrative Specialist III	1.00	2.00	6.00	3.00



## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Apprentice Operating Engineer	1.00	2.00	2.00	1.00
Assistant Director of Marketing		1.00		
Assistant Event Services Manager	1.00			
Assistant Management Analyst				2.00
Assistant Parking and Dock Manager		1.00	1.00	1.00
Assistant Regional Planner		1.00	1.00	
Associate Public Affairs Specialist		1.00		
Audio Visual Technician Lead	2.00	1.00		
Construction Project Manager I			1.00	
Director	1.00	1.00		
Director II			1.00	1.00
Director of Public Safety			1.00	1.00
Director of Public Safety& OHS	1.00	1.00		
Director of Sales		1.00	1.00	1.00
Electrician	4.00	1.00		
Equity & Belonging Program Manager	1.00			
Event Manager I		1.00	1.00	
Event Manager II	5.00	5.00	5.00	5.00
Event Manager III	1.00			
Event Operations Manager		2.00	2.00	1.00
Event Setup and Operations Manager		1.00	1.00	
Facilities Administrative Supervisor		1.00	1.00	1.00
Facilities Engineering Manager		1.00	1.00	1.00
Facility Security Agent	9.00	12.00	12.00	10.00
House/Event Manager	0.75	1.00		
Lead Electrician	1.00	1.00	1.00	
Lead Operating Engineer	1.00	1.00	1.00	1.00
Lead Security Agent	1.00	1.00	1.00	1.00
Manager I			2.00	3.00
Manager II	3.00	3.00		
Operating Engineer I		1.00		1.00
Operating Engineer II	5.00	3.00	4.00	4.00
Program Assistant II	4.80	4.00	1.00	1.00
Program Assistant III	2.00	4.00	2.00	1.00
Program Coordinator I			1.00	2.00
Program Director			3.00	3.00
Program Supervisor I	2.00	2.00	2.00	2.00
Program Supervisor II	2.00	1.00		
Program Technician	1.00			
Sales Manager I	1.00	1.00	1.00	1.00
Sales Manager II	4.00	4.00	4.00	3.00
Senior Visual Communication Designer			1.00	1.00
Service Supervisor I	1.00	1.00	1.00	1.00
Service Supervisor II	8.00	6.80	1.80	1.80
Service Supervisor III	2.95	4.95	3.95	3.00
Service Supervisor IV	1.00			
Services Sales Coordinator I	1.00			

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Services Sales Coordinator II	3.00	1.00		
Setup & Operations Supervisor			5.00	5.00
Sustainability Coordinator	1.00			
Technology Sales Coordinator	1.00		2.00	2.00
Telecom and IS Technician	1.00	1.00	2.00	1.00
Utility Lead	4.00		4.00	4.00
Utility Maintenance	2.00	2.00	4.00	2.00
Utility Maintenance Lead	1.00	1.00	1.00	1.00
Utility Worker	28.00	26.00	22.00	21.00
<b>Portland's Centers for the Arts</b>	<b>67.00</b>	<b>71.95</b>	<b>71.95</b>	<b>59.95</b>
Administrative Assistant II	1.00	1.00		
Administrative Assistant IV	1.00	1.00	1.00	
Administrative Specialist II	1.00			
Construction Project Manager II	0.25			
Dept Head Stagehand - Flyrail	3.00	3.00	3.00	3.00
Dept Head Stagehand - General	1.00	1.00	1.00	1.00
Dept Head Stagehand - Sound	3.00	3.00	3.00	3.00
Dept Head Stagehand-Carpentry	3.00	3.00	3.00	3.00
Dept Head Stagehand-Electrician	3.00	3.00	3.00	3.00
Dept Head Stagehand-Properties	2.00	2.00	2.00	2.00
Deputy Director, Portland's		1.00	1.00	
Director	1.00	1.00		
Director II			1.00	1.00
Education and Community Engagement Coordinator	1.00	1.00	1.00	
Event Custodian	8.00	8.00	7.00	6.00
Event Manager II	1.00			
Event Manager III		3.00	4.00	3.00
Facility Security Agent	2.00	5.00	5.00	6.00
Lead Operating Engineer	1.00	1.00		
Lead Security Agent	1.00	1.00	1.00	
Manager I	2.00	2.00	2.00	1.00
Manager II	2.00	2.00	2.00	2.00
Operating Engineer I		1.00	2.00	2.00
Operating Engineer II	4.00	4.00	3.00	2.00
Program Assistant II	2.95	3.95	3.95	3.95
Program Assistant III	1.00			
Program Supervisor I			1.00	1.00
Program Supervisor II	3.00	2.00	2.00	1.00
Sales Manager I	1.00	1.00	1.00	1.00
Sales Manager II	1.00	1.00	1.00	1.00
Senior Visual Communication Designer	3.00	3.00	3.00	2.00
Service Supervisor I	1.80	2.00	3.00	3.00
Service Supervisor II	2.00	2.00	2.00	2.00
Service Supervisor III	2.00	2.00		
Service Supervisor IV		1.00	2.00	1.00
Setup & Operations Supervisor	1.00	1.00	1.00	1.00
Stage Supervisor	1.00			

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Utility Lead	4.00	4.00	5.00	4.00
Utility Maintenance Technician	1.00	1.00	1.00	
Volunteer Coordinator II	1.00	1.00	1.00	1.00
<b>Natural Areas Fund</b>	<b>0.15</b>			
<b>Parks and Nature</b>	<b>0.15</b>			
Principal Regional Planner	0.15			
<b>Oregon Zoo Asset Management Fund</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
<b>Oregon Zoo</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>
Construction Project Manager I	1.00	1.00	1.00	1.00
Construction Project Manager II	2.00			
<b>Oregon Zoo Operating Fund</b>	<b>189.35</b>	<b>191.85</b>	<b>195.60</b>	<b>199.60</b>
<b>Oregon Zoo</b>	<b>189.35</b>	<b>191.85</b>	<b>195.60</b>	<b>199.60</b>
Administrative Assistant IV	1.00	1.00		1.00
Administrative Specialist III	2.00	3.00	4.00	3.00
Administrative Specialist IV	0.50	0.50	0.50	0.50
Admissions Lead	2.60	2.60	2.60	4.60
Animal Curator			4.00	4.00
Animal Keeper	40.50	43.00	44.00	47.00
Animal Nutrition Manager		1.00	1.00	1.00
Animal Welfare Monitoring Specialist		1.00	1.00	1.00
Associate Natural Resource Scientist	1.00			
Associate Public Affairs Specialist	2.00	3.00	2.50	2.00
Associate Visual Communication Designer		0.50	1.00	0.50
Cash Office Clerk	0.75	0.75		
Custodian	8.00	8.00	8.00	8.00
Deputy Director	2.00	1.00	1.00	1.00
Deputy Director, Oregon Zoo		1.00	1.00	1.00
Digital Media Specialist		1.00		
Dive Safety Officer	1.00	1.00	1.00	1.00
Education Coordinator I			1.00	1.00
Education Coordinator II		1.00		
Education Specialist I	9.00	8.00	2.50	1.50
Education Specialist III	5.00			
Education Technician		2.00	6.00	7.00
Electrician 2	1.00	1.00	1.00	1.00
Endocrinology Research Technician	1.00	1.00	1.00	1.00
Event Coordinator	2.00			
Guest Services Worker	4.00	3.00	4.00	4.00
Horticulturist	7.00	7.00	7.00	7.00
HVAC Technician		2.00	2.00	2.00
Lead Guest Services Worker	2.00	2.00	2.00	
Lead Safety and Security Officer	2.00	2.00	2.00	2.00
Lead Veterinary Technician				1.00
Maintenance Lead	4.00	4.00	4.00	3.00
Maintenance Technician	2.00			
Maintenance Worker 2	10.00	10.00	10.00	11.00
Maintenance Worker 3	1.00	1.00	1.00	1.00
Manager I	2.00	4.00	5.00	5.00
Manager II	3.00		2.00	1.00
Nutrition Technician 1	3.00	3.00	3.50	3.50
Nutrition Technician 2		1.00	1.00	1.00
Nutritionist	1.00			

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Operations Lead	3.00	3.00	3.00	3.00
Operations/Warehouse Worker	1.00	1.00	1.00	1.00
Program Analyst	1.00	1.00	1.00	1.00
Program Assistant II	2.00	0.50	2.50	2.50
Program Assistant III	1.00	1.00	1.00	1.00
Program Coordinator I				1.00
Program Director	1.00	3.00	2.00	2.00
Program Manager	1.00	3.00	4.00	4.00
Program Supervisor I	6.00	8.00	9.00	9.00
Program Supervisor II	9.00	6.00	2.00	2.00
Project Coordinator	2.00	2.00	2.00	2.00
Safety and Security Officer	7.00	7.00	7.00	7.00
Sales Manager I		1.00		1.00
School Partnership Supervisor		1.00	1.00	1.00
Senior Animal Keeper	7.00	7.00	7.00	7.00
Senior Horticulturist	1.00	1.00	1.00	1.00
Senior Program Analyst	1.00			
Senior Public Affairs Specialist	2.00	1.00	1.00	1.00
Senior Visual Communication Designer	1.00	1.00	1.00	2.00
Service Supervisor II	5.00	1.00	2.00	1.00
Service Supervisor III	2.00	3.00	4.00	4.00
Service Supervisor IV	3.00	8.00	5.00	5.00
Veterinarian	2.00	2.00	2.50	2.50
Veterinarian II	1.00	1.00	1.00	1.00
Veterinary Technician	4.00	4.00	5.00	4.00
Video and Photography Technician	1.00	1.00	1.00	1.00
Volunteer Coordinator I	1.00			
Volunteer Coordinator II	2.00	1.00	1.00	1.00
Zoo Director	1.00	1.00	1.00	1.00
Zoo Registrar	1.00	1.00	1.00	1.00
Zoo Scientist Manager		1.00		1.00
<b>Parks and Nature Bond Fund</b>	<b>38.90</b>	<b>37.75</b>	<b>39.00</b>	<b>36.25</b>
<b>Parks and Nature</b>	<b>38.90</b>	<b>37.75</b>	<b>39.00</b>	<b>36.25</b>
Administrative Specialist III	1.00	1.50	1.00	1.30
Administrative Specialist IV	0.25	0.25	0.25	0.25
Assistant GIS Specialist	1.00	1.00	1.00	0.40
Assistant Natural Resource Scientist	2.00	2.00	2.00	
Associate Natural Resource Scientist		0.40	0.40	2.70
Associate Regional Planner	0.50	0.50		0.20
Construction Project Manager I	0.50	0.50	0.50	0.50
Construction Project Manager II	2.00			
Deputy Director	0.40	0.40	0.40	0.40
Director	0.20	0.20		
Director II			0.20	0.20
General Manager Major Projects	0.20			
Manager I	0.65	0.80	0.75	0.75
Manager II	1.80	2.05	2.45	2.45
Natural Resource Specialist			1.00	
Natural Resource Specialist Lead				0.40
Natural Resource Technician	2.00	2.00	4.00	3.20
Natural Resources Specialist	3.00	3.00		1.00
Park Ranger			0.50	0.70

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Park Ranger Lead				0.20
Policy Advisor III		1.00	1.50	1.00
Principal Natural Resource Scientist			0.20	0.20
Principal Regional Planner	3.50	2.70	2.85	3.10
Program Assistant II	0.50	0.50	0.75	
Program Assistant III	0.25	0.25		
Program Coordinator I	1.00	1.00	1.00	1.10
Program Coordinator II	0.60	1.10	1.60	2.00
Program Director	0.85	0.85	1.10	0.75
Program Manager	6.50	7.50	9.00	9.00
Program Supervisor I	0.25	0.25	0.25	0.25
Real Estate Negotiator	2.00	1.00	1.00	
Senior GIS Specialist	1.00	1.00	1.00	0.60
Senior Management Analyst	0.50	0.50		
Senior Natural Resource Scientist	1.80	1.40	1.20	1.30
Senior Regional Planner	4.65	4.10	3.10	2.30
<b>Parks and Nature Operating Fund</b>	<b>95.95</b>	<b>101.55</b>	<b>103.70</b>	<b>85.90</b>
<b>Parks and Nature</b>	<b>95.95</b>	<b>101.55</b>	<b>103.70</b>	<b>85.90</b>
Administrative Specialist III	2.00	2.00	2.50	1.20
Administrative Specialist IV	0.75	0.75	0.75	0.75
Arborist	1.00	1.00	1.00	1.00
Assistant GIS Specialist				0.60
Associate Natural Resource Scientist	2.00	3.60	3.60	3.30
Associate Public Affairs Specialist	1.00	1.00	4.00	1.00
Associate Regional Planner	0.50	1.50	3.00	1.80
Construction Project Manager I	0.50	0.50	0.50	0.50
Deputy Director	0.60	0.60	0.60	0.60
Director	0.80	0.80		
Director II			0.80	0.80
Education Coordinator I			2.00	2.00
Education Coordinator II			2.00	2.00
Education Specialist I	1.80	1.80		
Education Specialist II	4.00	4.00		
Education Specialist III	1.00	1.00		
Education Technician			1.20	1.40
Facilities Maintenance Technician	1.00	1.00	1.00	0.25
Maintenance Lead	1.00	1.00	1.00	1.00
Maintenance Technician				3.00
Maintenance Worker 2	3.00	3.00	3.00	
Manager I	4.35	4.20	7.25	5.25
Manager II	4.20	4.95	3.55	2.55
Natural Resource Specialist			1.00	
Natural Resource Specialist Lead	2.00	2.00	2.00	1.60
Natural Resource Technician				0.80
Natural Resources Specialist	1.00	1.00		1.00
Operations/Warehouse Worker	4.00	4.00		
Park Ranger	19.00	19.00	18.50	16.30
Park Ranger Lead	5.00	5.00	5.00	4.80
Park Worker			4.00	2.00
Policy Advisor III		1.00	0.50	
Principal Natural Resource Scientist			0.80	0.80
Principal Regional Planner	1.35	2.30	1.15	0.90

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Program Analyst	2.00	2.00	1.00	1.00
Program Assistant II	8.50	8.50	8.25	5.00
Program Assistant III	0.75	0.75		
Program Coordinator I			1.00	1.90
Program Coordinator II	2.40	2.90	3.40	3.00
Program Director	1.15	1.15	0.90	0.25
Program Manager	4.50	4.50	5.00	6.00
Program Supervisor I	1.75	1.75	1.75	1.75
Program Supervisor II			1.00	1.00
Senior GIS Specialist				0.40
Senior Management Analyst	0.50	0.50		
Senior Natural Resource Scientist	5.20	3.60	2.80	2.70
Senior Public Affairs Specialist	1.00	1.00	4.00	3.00
Senior Real Estate Analyst	1.00	1.00	1.00	1.00
Senior Regional Planner	2.35	3.90	2.90	1.70
Service Supervisor III	2.00	2.00		
Volunteer Coordinator II	1.00	1.00		
<b>Risk Management Fund</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Finance and Regulatory Services</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
Manager I		1.00	1.00	1.00
Program Analyst	1.00	1.00	1.00	1.00
Program Coordinator I		1.00	1.00	1.00
Program Technician	1.00			
Senior Program Analyst	1.00			
<b>Solid Waste Fund</b>	<b>195.25</b>	<b>191.90</b>	<b>202.30</b>	<b>205.30</b>
<b>Waste Prevention and Environmental Services</b>	<b>195.25</b>	<b>191.90</b>	<b>202.30</b>	<b>205.30</b>
Administrative Specialist II	1.00	1.00	1.00	1.00
Administrative Specialist IV	1.00	1.00	1.00	1.00
Assistant Solid Waste Planner	1.00	1.00	1.00	1.00
Associate Public Affairs Specialist			3.00	2.00
Associate Solid Waste Planner	6.00	7.00	5.00	7.00
Construction Project Manager I	2.00	2.00	2.00	4.00
Construction Project Manager II	2.75			
Deputy Director	1.00	1.00	1.00	1.00
Director	1.00	1.00		
Director II			1.00	1.00
Education Coordinator I	2.00	2.00	3.80	3.80
Education Coordinator II			2.00	2.00
Education Specialist II	2.90	2.40		
Education Specialist III	1.00	1.00		
Education Technician			3.50	3.00
Environmental Compliance Manager	1.00	1.00	1.00	1.00
Environmental Specialist	4.00	4.00	4.00	4.00
Facilities Maintenance Specialist	1.00	1.00	1.00	1.00
Facilities Maintenance Technician	1.00	1.00	1.00	1.00
General Manager Major Projects	0.60			
Hazardous Waste Specialist	5.00	5.00	4.00	4.00
Hazardous Waste Technician	26.00	26.00	26.00	26.00
Lead Scalehouse Technician	2.00	2.00	2.00	2.00
Manager I	4.00	4.00	4.00	5.00
Manager II	6.00	6.00	7.00	8.00
Manager III			1.00	1.00

## Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Metro Paint Operations Specialist	3.00	3.00	3.00	3.00
Metro Paint Operations Technician	13.00			
Metro Paint Operations Technician I		9.00	9.00	10.00
Metro Paint Operations Technician II	5.00	7.00	7.00	6.00
Principal Solid Waste Planner	5.00	4.00	5.00	4.00
Program Analyst	1.00	1.00	2.00	2.00
Program Assistant II	5.00	4.00	1.00	
Program Assistant III	5.00	6.00	3.00	4.00
Program Coordinator I	2.00	2.00	3.00	4.00
Program Coordinator II	4.00	4.00	7.50	6.00
Program Director	4.00	4.00	4.00	5.00
Program Manager	10.00	11.50	12.50	11.50
Program Supervisor II	1.00			
RID Patrol Crew Lead	4.00	4.00	4.00	4.00
Scalehouse Technician	13.00	13.00	13.00	13.00
Senior Engineer	1.00	1.00	1.00	
Senior Management Analyst	3.00	3.00	2.00	3.00
Senior Program Analyst	1.00	1.00	1.00	
Senior Public Affairs Specialist			3.00	3.00
Senior Solid Waste Planner	15.00	15.00	14.00	16.00
Senior Solid waste Planner			1.00	
Service Supervisor I		1.00		
Service Supervisor II		1.00	1.00	1.00
Service Supervisor III			4.00	4.00
Service Supervisor IV	10.00	10.00	6.00	6.00
Station Superintendent	2.00	2.00	2.00	2.00
Systems Administrator II	1.00	1.00	1.00	
Systems Administrator III				1.00
Systems Analyst III	1.00	1.00	1.00	1.00
Systems Analyst IV	1.00	1.00	1.00	1.00
Traffic Control/Load Inspection Technician I	2.00	5.00	11.00	10.00
Traffic Control/Load Inspection Technician II	10.00	7.00	3.00	4.00
Waste Prevention Outreach Manager	1.00	1.00	1.00	1.00
<b>Supportive Housing Services</b>	<b>15.95</b>	<b>34.60</b>	<b>38.85</b>	<b>38.70</b>
<b>Housing</b>	<b>15.95</b>	<b>34.60</b>	<b>38.85</b>	<b>38.70</b>
Administrative Specialist III	1.00	2.00		1.00
Administrative Specialist IV		0.85	0.85	0.85
Associate Management Analyst	1.00			
Associate Public Affairs Specialist		1.00	1.70	1.70
Associate Regional Planner		1.00	1.85	2.00
Deputy Director			1.00	1.00
Director II			0.85	0.85
Manager I		2.00	3.85	3.85
Manager II			0.85	0.85
Principal Regional Planner		3.00	2.00	2.00
Program Assistant	2.00			
Program Assistant III	0.30	2.00	4.00	3.00
Program Coordinator	1.00			
Program Coordinator I	2.00	1.00		
Program Coordinator II	5.00	9.00	4.00	5.00
Program Director	0.70	0.85		
Program Manager	1.00	0.85	6.65	6.45

# Four-Year FTE History

	Amended 2022-23	Amended 2023-24	Amended 2024-25	Adopted 2025-26
Program Supervisor I	0.85	1.85		
Program Supervisor II			2.85	1.85
Senior Program Analyst	1.10	2.60	1.00	0.90
Senior Public Affairs Specialist			2.55	2.55
Senior Regional Planner		6.60	4.85	4.85
<b>Zoo Bond 24</b>			<b>6.00</b>	<b>10.00</b>
<b>Oregon Zoo</b>			<b>6.00</b>	<b>10.00</b>
Construction Project Manager II			1.00	1.00
Manager I				3.00
Manager II			3.00	4.00
Program Director			1.00	1.00
Senior Management Analyst			1.00	1.00



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Glossary.....H-36

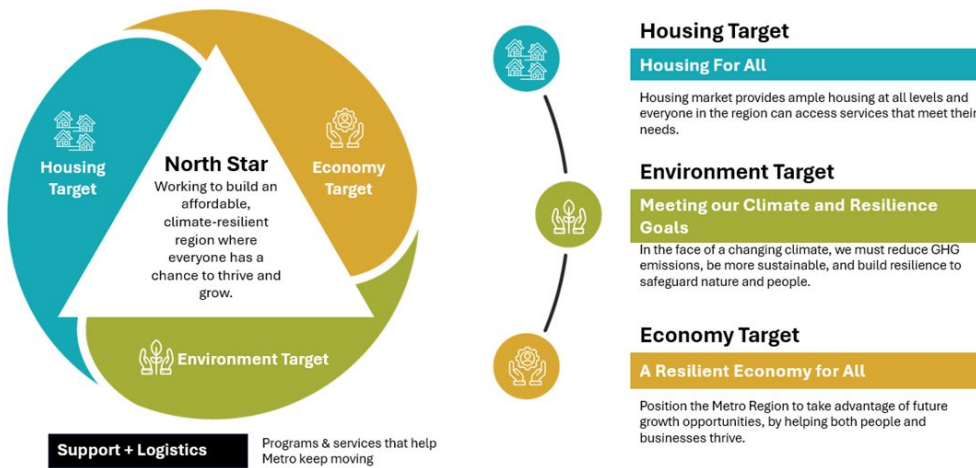
# Budget Process

Development of the budget is an important and legally required process. The result is a policy and financial plan covering all of Metro’s programs and services. The budget document presents a strategically focused discussion of goals and objectives, programs and outcomes and spending priorities within resource constraints. The budget process at Metro includes two concurrent, complementary cycles: (1) the strategic process for evaluating progress and setting future expectations and (2) the development of the final policy and financial document.

## Strategic Targets: How we set regional priorities





In Spring 2023, Metro engaged a variety of stakeholders from different areas, including business and industry, community-based organizations, local government and elected offices, environmental advocacy organizations, and labor and workforce groups. Staff then worked in cross-departmental groups to develop draft targets with metrics, which were then reviewed by Council and shared in a public hall for community feedback.

In December 2023, Council Strategic Targets to establish the future-state vision for the region focused on the priorities of housing, economy, and environment. The intent is to inspire Metro and all jurisdictions across the region and bring together many different workstreams. Strategic Targets are meant to be high impact at the system level.



## Performance Measure: How we measure progress

Starting in FY 2024-25, departments and venues have been asked to identify 2-3 performance measures capturing the work already happening within Metro to make progress toward Strategic Targets:

- 
**Environment, Meeting our Climate and Resilience Goals**  
 In the face of a changing climate, we must reduce greenhouse gas emissions, be more sustainable, and build resilience to safeguard nature and people.
- 
**Economy, A Resilient Economy for All**  
 Position the Metro region to take advantage of future growth opportunities, by helping both people and businesses thrive.
- 
**Housing, Housing for All**  
 The market provides ample housing at all income levels and everyone in the region can access services that meet their needs.
- 
**Support and Logistics, Powering an Efficient, Effective, and Equitable Organization**  
 Deliver core services, steward resources, and foster a strong organizational culture.

## **THE BUDGET CYCLE**

The budget cycle focuses on the development of an annual budget document that incorporates the Metro Council's strategic direction into a comprehensive policy and financial plan for all Metro programs and services. It is a process designed to meet the expectations of the general public, the Metro Council and the requirements of Oregon Budget Law.

### **Review of Prior Year**

Each fiscal year begins with a review of the previous year's budget cycle to determine areas of success and areas of concern. Staff works to refine the process for the upcoming year. New budget parameters are developed to set out the basic assumptions organizational units should adopt for the preparation of their budgets. These parameters are incorporated with the policies and priorities set by the Metro Council and the Chief Operating Officer.

### **Five Year Forecast Development**

An important tool in the evaluation of operating fund performance is the development of the five-year forecasts for major operating and bond funds. The principles of Metro's financial policies are followed throughout the five-year forecast. In the absence of contractual escalators tied to specific indices, general inflationary increases are allowed. A prudent contingency reserve is assumed for each fund. Annual renewal and replacement contributions are required. Basic labor assumptions for salaries, wages, COLA, health and welfare, PERS and other benefits are included. The purpose of the forecasts is to identify vulnerabilities, highlight trends and provide a line of sight to decision making. The forecasts serve as an early warning system for future concerns. Issues identified in the forecasts are considered when setting budget instructions and parameters for the ensuing process.

### **Budget Instructions**

The Financial Planning division of Finance and Regulatory Services provides detailed instructions for the preparation of the requested operating and capital budgets. The instructions provide the universal assumptions for increasing or decreasing staff, calculating changes in personnel costs and costing out commonly purchased items such as office furniture and computer software. The instructions also give operating units detailed information for budgeting capital projects already approved in the five-year Capital Improvement Plan, for proposing new capital projects for future years and for undertaking scheduled renewal and replacement projects to safeguard Metro's public assets.

### **Budget requests**

Departments apply the instructions and assumptions from Financial Planning and the direction received from the Chief Operating Officer (COO) to forecast their base program activities and financial needs for the next fiscal year. In addition, programs prepare a series of proposals to add, cut or change program activities, functions or funding levels. All requests are reviewed by departmental Budget Advisory Committees. These committees are fully staffed by employees and they review and evaluate requests to ensure that the requests have been brought forward with an equity lens. This information is included with the add, cut or change proposals form in the budget package.

### **Budget Equity Tool**

The Budget Equity Tool was developed as an appendix to Metro's Strategic Plan to Advance Racial Equity, Diversity and Inclusion. In its third year of implementation, the Budget Equity Tool aims to enhance:

- Supporting adequate resourcing of DEI outcomes and goals
- Ensuring departments and venues resource fundamental DEI capacities
- Deepen staff engagement in the budget development process
- Communicate Metro's equity efforts and equity investments to Metro Council and external stakeholders
- Gather information to support Budget Equity Tool improvement

As an ever-evolving tool, the future vision of the Budget Equity Tool encompasses:

- Developing program-level metrics
- Applying a systematic approach to base budget analysis
- Deepening community engagement

- Formalizing staff engagement

### **Review and Analysis Resulting in Proposed Budget**

The Financial Planning team reviews, analyzes and consolidates the base budget requests, meeting with each operating unit to verify and refine the requests, as needed. The COO, serving as the agency's Budget Officer, conducts review meetings to discuss identified issues and program changes. The COO presents preliminary budget information to the Metro Council identifying early issues and revenue constraints, seeking additional guidance on program and policy direction. Following additional review, analysis and discussion and budget modification, the COO may hold a work session with the Senior Leadership Team and the Financial Planning team to discuss the Council's additional guidance, the operating proposals and budget balancing options. The COO, as Budget Officer, makes the final decisions, and delivers a budget message and proposed budget to the Metro Council and the public.

### **Review and Analysis by the Metro Council Resulting in Approved Budget**

The Metro Council, sitting as the Budget Committee, holds public work sessions to review the proposed budget, take program and public testimony, and make any additions, deletions or modifications to the proposed budget. After due consideration, the Metro Council approves a budget and determines the amount required and allowed to be levied from property taxes. The approved budget and tax levy are then submitted to the Multnomah County Tax Supervising and Conservation Commission (TSCC).

### **Tax Supervising and Conservation Commission Review and Certification**

Oregon law requires local governments to establish a budget committee that reviews the budget and makes decisions regarding the approved budget. For most jurisdictions this committee comprises members of the governing body and an equal number of citizens. In counties where the population is greater than 500,000 (currently Multnomah County and Washington County), a TSCC may be established. Members of this commission are appointed by the governor to supervise local government budgeting and taxing activities. Currently, Multnomah County is the only county with a TSCC. Washington County has chosen to retain its citizen budget committee and implement the alternative publication option allowed under Oregon Budget Law. Because more than 50 percent of Metro's total assessed value is within Multnomah County, Metro submits its budget to the Multnomah County TSCC. After the commission reviews Metro's budget, it holds a public hearing and asks for clarification on items within the budget or items affecting the financial health of the organization. Upon completion of the public hearing, the TSCC issues a letter of certification, which becomes part of the official record included with the adoption of the budget.

### **Metro Council adoption and Submission to County Tax Assessors**

After receiving certification by the TSCC, the Metro Council makes any necessary and final technical adjustments and adopts the budget prior to June 30, the end of the fiscal year. Legally required documentation to levy property taxes for the ensuing year is filed with each county tax assessor in the region prior to July 15th. The final adopted budget document is prepared, printed and submitted to each of the county tax assessors in the region and to the TSCC.

### **Changes to the Budget After Adoption**

Oregon Budget Law provides ways for a budget to be changed after adoption. Amendments to transfer appropriations within a fund (between appropriation categories such as organizational unit and contingency) or between funds may be made through Council approval of a resolution. Certain increases in appropriations due to recognition of new revenues are allowed under narrowly defined exceptions contained in Oregon Revised Statutes. In these circumstances, the budget may be amended through Metro Council approval of a resolution. In most circumstances, however, the recognition of new revenues and equal amounts of appropriations require the preparation of a supplemental budget.

### **The Five-Year Capital Improvement Plan**

Metro's five-year capital planning process identifies the agency's capital asset needs for projects that cost \$100,000 or more, have a useful life of five years or more and have funding. The Metro Council adopted the agency's first capital improvement plan in January 1997. Metro Council reviews the capital budget concurrently to promote improved coordination between capital spending and the overall budget.

<b>September 2024 - December 2024</b>	Preparation and analysis of Five Year Forecasts for all major operating areas
<b>November 2023 - February 2024</b>	Council holds strategic planning work sessions to provide direction on programs and upcoming budget
<b>Mid-December 2024</b>	Financial Planning issues budget instructions and assumptions
<b>January 10, 2025</b>	Budget requests including base budgets, CIPs and modification packages submitted to Financial Planning
<b>January 13 - 21, 2025</b>	Financial Planning review, analysis and consolidation of base budgets, base CIPs and modification packages
<b>January 21 - February 27, 2025</b>	COO review, analysis and discussion of department budget requests including base budgets, CIPs and modification requests
<b>By February 27, 2025</b>	COO makes final budget decisions for base budgets, base CIPs and final modification packages to be included in Proposed Budget
<b>March 6, 2024</b>	Final Proposed budgets due from all departments
<b>March 7 - April 3, 2025</b>	Financial Planning produces Proposed Budget documents
<b>April 4, 2025</b>	Proposed Budget released to Council for individual review
<b>April 10, 2025</b>	Chief Operating Officer presents Proposed Budget; initial public hearing held
<b>April 15 &amp; 22 2025</b>	Department presentations to Council - public invited
<b>May 1, 2025</b>	Council votes to approve budget and tax levies
<b>By May 2, 2025</b>	Metro submits approved budget to Tax Supervising and Conservation Commission
<b>May 8, 2025</b>	Council discussion of Approved Budget - public hearing
<b>May 13, 2025</b>	Department presentations to Council - public invited
<b>May 5 - May 28, 2025</b>	Tax Supervising and Conservation Commission public comment period
<b>May 22, 2025</b>	Council discussion of Approved Budget - public hearing
<b>May 29, 2025</b>	Tax Supervising and Conservation Commission public hearing on approved budget
<b>June 3, 2025</b>	Council work session on approved budget and final amendments
<b>June 5, 2025</b>	Council work session to vote on Budget Amendments & Notes
<b>June 12, 2025</b>	Council votes to adopt budget
<b>By July 15, 2025</b>	File property tax levies with Tax Supervising and Conservation Commission and three counties

## Fund structure

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### GENERAL FUND

The General Fund accounts for all activities not required to be accounted for in another fund. This fund accounts for Metro's primary governmental programs and support services including Council; Office of the Auditor; Office of Metro Attorney; Information Technology and Records Management; Communications; Diversity, Equity, and Inclusion; Finance and Regulatory Services; Human Resources; Capital Asset Management and Planning Development and Research (land use, urban growth management, research, and environmental and transportation planning), and special and non-departmental appropriations. The principal resources of the fund are charges for services, grants, property taxes, construction excise tax, and excise taxes on Metro's facilities and services levied in accordance with the Metro Code as well as interfund transfers from other departments that reimburse the general fund for services provided.

### ENTERPRISE FUNDS

#### Solid Waste Revenue Fund

This fund accounts for revenues and expenditures for the implementation, administration, and enforcement of Metro's Solid Waste Management Plan. The primary revenue source is from fees collected for the disposal of solid waste. This fund also accounts for the operation of the Metro South and Metro Central transfer stations and recycling facilities, and the closed St. Johns Landfill.

#### Metropolitan Exposition Recreation Commission Fund

This fund accounts for the revenues and expenditures of the Metropolitan Exposition Recreation Commission (MERC), which includes the Oregon Convention Center, Portland's Centers for the Arts and the Portland Expo Center. The fund maintains the facilities and administration as divisions within the fund but is appropriated at the following levels: total operating expenditure including capital outlay for all venues, debt service, transfers and contingency. Principal sources of revenues are user fees and charges, food service revenues and hotel/motel tax.

#### Oregon Zoo Operating Fund

This fund accounts for the revenues and expenditures of the Oregon Zoo operations. Principal sources of revenues are various admission and attraction fees, membership, retail, events and food service related revenues. The fund also receives personal property taxes contributed through the General Fund for operating support.

### SPECIAL REVENUE FUNDS

#### Affordable Housing Fund

This fund accounts for the bond proceeds and expenditures related to the implementation and administration of the regional Affordable Housing program approved by voters in 2018. The program issued \$652.8 million in general obligation bonds in FY 2018-19. The program aims to create 3,900 affordable homes by funding property acquisition and development projects to create new affordable homes distributed across the region.

#### Smith and Bybee Wetlands Fund

This fund accounts for the implementation of the Smith and Bybee Lakes management plan, managed by Metro's Parks and Environmental Services. A natural Resources Plan for Smith and Bybee Lakes was adopted by the City of Portland and Metro in December 1990. Primary resources are interest earnings.

#### General Asset Management Fund

This fund accounts for major non-general obligation bond funded capital acquisition and construction projects undertaken by General Fund assets of Metro as well as provides for the ongoing and future renewal and replacement needs of Metro's assets acquired by the General Fund. Included are projects for regional parks and facilities, Metro Regional Center and Information Technology and Records Management as well as significant capital expenditures for other non-enterprise related Metro activities. In addition, this fund accounts for designated funds transferred from Multnomah County as of January 1, 1994. The funds are restricted for use at Oxbow Regional Park. Major capital project revenue sources include, but

are not limited to, grants, donations, contributions from the General Fund and other revenues and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annually scheduled contributions from the General Fund and interest earnings. Expenditures are made in accordance with an approved CIP schedule for funded projects over \$100,000. Projects under \$100,000 are generally part of renewal and replacement schedules maintained by each department. In the ACFR, this fund is consolidated as part of the General Fund to be in compliance with GAAP.

### **General Revenue Bond Fund**

General revenue bonds and other financing proceeds are accounted for in this fund. Past bond and loan proceeds have been used to finance projects such as construction, renovations and repairs at the Metro Regional Center, construction of the Expo Center Hall D replacement, and the revenues and expenditures associated with the Oregon Convention Center Hotel project. This fund also accounts for the payments on outstanding debt associated with these projects. This fund receives revenue from the Visitor Facilities Trust Account to pay for the debt service on the OCC hotel project. Other principal sources of revenues are charges to organization units for debt service, bond and loan proceeds and interest earnings. In the ACFR, this fund is segregated and then combined with other applicable funds for proper GAAP classification within the General Fund (building and property management and OCC hotel) and the MERC enterprise funds on a GAAP basis.

### **Community Enhancement Fund**

This fund accounts for funds received and expenditures for rehabilitation and enhancement of the area in and around the solid waste transfer facilities and St. Johns Landfill. Primary resources are rehabilitation and enhancement fees and interest. Expenditures are for planning and implementation of rehabilitation and enhancement programs in the area.

### **Parks and Nature Operating Fund**

This fund accounts for proceeds received from the five-year local option levy approved by the voters of the Metro region in May 2013 and renewed in November 2022. Primary resources of the fund are property taxes. These resources are restricted by the local option levy measure for specified expenditures related to the operation, restoration and development of regional parks and natural areas and do not include debt service expenditures or expenditures on large capital projects. This fund also receives revenue from various service charges including parking at some of the park and boat ramp sites, cemetery sales, camping, nature education programming, and rental space.

### **Oregon Zoo Asset Management Fund**

This fund accounts for major non-bond funded capital acquisition and construction projects undertaken by the Oregon Zoo as well as provides for the ongoing and future renewal and replacement needs of the Oregon Zoo assets. Major capital project revenue sources include, but are not limited to grants, donations, transfers from the Oregon Zoo Operating Fund and other revenues and contributions identified for capital purpose. Primary sources of revenue for renewal and replacement are annual scheduled contributions from the Oregon Zoo Operating Fund, partner investments, and interest earnings. Expenditures are made in accordance with an approved renewal and replacement schedule reviewed and updated on a regular basis, with physical inventory and evaluation at least once every five years. In the ACFR, this fund is consolidated as part of the Oregon Zoo Operating Fund to be in compliance with GAAP.

### **Supportive Housing Services Fund**

This fund accounts for the income tax revenue and expenditures related to the implementation and administration of the regional Supportive Housing Services program approved by voters in 2020. Metro works with Clackamas, Multnomah and Washington counties to reduce homelessness through services that help people find and keep safe and stable homes. These include emergency services such as outreach and shelter, housing placement, rent assistance, advocacy and case management, and wraparound services. Goals for the 10-year program are to connect 5,000 chronically homeless households with supportive housing and stabilize 10,000 households at risk of or experiencing homelessness in permanent housing.

## Fund structure

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### CAPITAL PROJECTS FUNDS

#### Parks and Nature Bond Fund

This fund accounts for the bond proceeds and expenditures related to the general obligation bonds approved by the voters in 2019 for the purpose of protecting natural areas, water quality and fish and wildlife habitat, and connecting people to nature. In April 2020, the first series of bonds under the 2019 authorization was issued. Metro issued \$110,000,000 in Tax-Exempt bonds under the Natural Areas 2020A series, and \$90,000,000 in Federally Taxable bonds under the Natural Areas 2020B series, for a total of \$200,000,000. Interest earnings are expected to continue to generate some revenues in FY 2025-26. Expenditures are governed by the bond measure and are related to the acquisition and stabilization of land purchased, capital projects at our existing park and natural area sites, acquisition and construction costs related to building new trails, and for local share payments to other jurisdictions and community grants.

#### Zoo Bond 24

This fund accounts for the bond proceeds and expenditures related to the general obligation bonds approved by the voters in 2024 for the purpose of protecting animal health, providing conservation and education, and increasing sustainability at the Oregon Zoo. In April 2025, the first series of bonds under the 2024 authorization will be issued. Metro anticipated issuance will be \$75 million in Tax-Exempt bonds under the Oregon Zoo Bond 2024 series.

### INTERNAL SERVICE FUNDS

#### Risk Management Fund

This fund accounts for risk management and self-insurance programs performed for other organizational units within Metro. The primary revenue are transfers from user funds for services provided. Primary expenses are insurance premiums, claims costs, and studies related to insurance issues.

### DEBT SERVICE FUND

#### General Obligation Bond Debt Service Fund

This fund accounts for payments of general obligation bond principal and interest to bondholders. The principal sources of revenue are property taxes and interest income.

### PERMANENT FUND

#### Cemetery Perpetual Care Fund

This fund was created in 2003 to provide financial support for the long-term maintenance of the Metro Pioneer Cemeteries after the cemeteries are no longer receiving revenue from grave sales and burial services. The fund will receive revenue from grave sales. It is anticipated that no expenditures will be made from this fund until grave sites are exhausted at the cemeteries.



**2040:** See *Metro 2040 Growth Concept*.

**Accrual Basis of Accounting:** Accounting method in which revenue is recognized when it is earned, regardless of when cash is received; expenses are recognized when the associated liability is incurred, regardless of when cash is paid.

**ACFR:** See *Annual Comprehensive Financial Report*

**Ad Valorem Tax:** A tax based on the assessed value of taxable property.

**AFSCME:** See *American Federation of State, County, and Municipal Employees*.

**American Federation of State, County, and Municipal Employees (AFSCME):** An organized labor bargaining unit.

**Annual Comprehensive Financial Report (ACFR):** The generally accepted accounting principles (GAAP) financial report for state and local governments. This report is the official public record of Metro's financial condition and results of operations, prepared at the close of each fiscal year, subject to audit.

**Appropriation:** The legal spending authority approved by Metro Council to fund Metro activities. Can be changed only by the action of the Council and in some instances is further restricted by Oregon budget law.

**Arbitrage:** Interest earned from the proceeds of bond issues in which the rate of interest earned is greater than the interest rate owed on the bonds. Arbitrage earnings must be reported to the Internal Revenue Service.

**Assessed Value:** The value set by a county assessor on real and personal taxable property as a basis for levying taxes.

**Ballot Measure 5:** Amendment to the Oregon Constitution approved by the voters in 1990, which limits property tax rates. This is now Article XI, Section 11(b) of the Oregon Constitution.

**Ballot Measure 37:** Constitutional amendment approved by voters in November 2004. Measure 37 requires that governments pay owners, or waive enforcement by repealing, changing or not applying restrictions, when certain land use restrictions reduce owners' property value.

**Ballot Measure 47:** Constitutional amendment approved by voters in November 1996. Ballot Measure 47 rolled back property taxes on individual properties to either the FY 1994–95 tax or the FY 1995–96 tax less 10 percent, whichever was less. The measure allowed increases of no more than 3 percent per year in property tax bills in ensuing years and limited fee increases without voter approval. Ballot Measure 47 was to take effect in FY 1997–98, but was repealed in May 1997 by Ballot Measure 50.

**Ballot Measure 50:** A Constitutional amendment referred to the voters by the Legislature in May 1997. Ballot Measure 50 repealed and replaced Ballot Measure 47. Ballot Measure 50 rolled assessed values back to FY 1994–95 levels less than 10 percent and allows them to increase no more than 3 percent per year. Existing operating tax levies (including tax bases and levies approved in November 1996) were reduced by a statewide average of 17 percent and were converted to rate-based levies. Ballot Measure 50 took effect in FY 1997–98.

**Beginning Fund Balance:** Net resources (cash and non-cash) available in a fund at the beginning of a fiscal year, carried over from the prior fiscal year.

**BIPOC:** Black, Indigenous, and People of Color.

**Bonds:** A written promise to pay a sum of money at a future date, with interest paid at an agreed rate on a set schedule. Bonds are typically used by governments to finance long-term capital improvements.

**Brownfield:** Land previously used for industrial purposes or certain commercial uses. The land may be contaminated by low concentrations of hazardous waste or pollution, and has the potential to be reused once it is cleaned up.

**Budget:** A plan for receiving and spending money in a fiscal year. The budget is the financial plan for Metro's allocation of resources to provide services, accomplish Metro's objectives and perform activities.

**Budget Calendar:** The schedule of key dates and major events in the budget process.

**Budget Committee:** The Metro Council sits as a special committee under Oregon Budget Law to review the Chief Operating Officer's proposed budget and to adopt the budget for the following fiscal year.

**Budget Phases:** Metro's annual budget is developed in four phases, as follows:

Requested: Requests from departments for the following year's budget.

Proposed: The Chief Operating Officer's recommended budget, which is reviewed by the Council Budget Committee.

Approved: The budget and tax levy as approved by the Council that is forwarded to the Multnomah County Tax Supervising and Conservation Commission for its certification.

Adopted: The budget as adopted by the Council in the annual budget resolution, following certification by the Tax Supervising and Conservation Commission.

**Budget Program:** A portfolio of products, services, funding and performance measures that links to Council goals within a performance-based program budget. A performance-

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based program budget links funding to agency results affecting external audiences. Metro budget programs include varying levels of programs, projects and operations.

**Capital Improvement Plan (CIP):** a long-range plan prepared annually to identify capital projects to be funded over a five-year period. The five-year capital budget identifies each project, the year in which it will be started or acquired, the yearly expenditures of the project and proposed method of financing. The capital budget is reviewed and approved by the Chief Operating Officer and the Metro Council. Projects approved for the first year of the plan become part of Metro's budget for the ensuing year and may be modified in subsequent years. The document is included in the agency budget document. The capital budget and the annual operating budget document are presented to the Council by the Chief Operating Officer for its consideration and adoption.

**Capital Outlay:** A major expenditure category that includes appropriations for the purchase or improvement of land and buildings, and for furniture and equipment with a useful life of one or more years.

**Capitalization:** An accounting rule that provides regulatory guidance for the process of recognizing an expenditure of a significantly large outlay cost of more than \$50,000 as a long-term asset rather than an immediate short-term expense.

**Capital Project, as included in the Capital Improvement Plan:** A capital project is any physical asset acquired, constructed or financed by Metro, with a total capital cost of \$100,000 or more and a useful life of at least five years. It can include land, facilities, trails, roads, other infrastructure, major equipment and parts. It can include renewal and replacement projects as well as new acquisitions and construction projects. Acquisition or construction of a capital project may be staged over several years.

**Cash Basis of Accounting:** Accounting method under which transactions are recognized when cash changes hands.

**Centers and Services:** Work units organized to serve budget programs and/or provide internal services (also referred to "as departments").

**Central Services:** Services provided internally to Metro departments by another Metro department or departments. These are primarily business services, such as accounting, risk management, information services, human resources and legal services.

**CET:** See *Construction Excise Tax*.

**Chart of Accounts:** A coding framework that categorizes various financial information into a logical structure which is the basis and foundation for all financial reporting within the agency.

**CII:** See *Community Investment Initiative*.

**CIP:** See *Capital Improvement Plan*.

**CIS:** See *Community Investment Strategy*.

**COBID:** Certification Office for Business Inclusion and Diversity

**COLA:** Cost of Living Adjustment.

**Commission:** An appointed body established in the Metro Code responsible for daily operations of a Metro operation (specifically MERC).

**Compensation Plan:** A listing of all Metro position classifications, their classification number and the rates of pay authorized.

**Component Unit:** Legally separate organization for which elected officials of the primary government are financially accountable. In addition, a component unit can be another organization for which the nature and significance of its relationship with a primary government is such that exclusion would cause the reporting entity's statements to be misleading or incomplete, in accordance with GASB Statements 14 and 39.

**Comprehensive Financial Policies:** Provide the basic framework for the overall fiscal management of the agency. The policies are designed to operate independently of changing circumstances and conditions and help safeguard Metro's assets, promote effective and efficient operations, and support the achievement of Metro's strategic goals. Reviewed and adopted annually.

**Compression:** The effect produced if the combined (and otherwise authorized) property tax rates of all non-school jurisdictions in a taxing area exceed the limit of \$10 tax per \$1,000 in assessed value, as required by the Oregon Constitution since the passage of Ballot Measure 5. The result of such an excess is reduced proportionally to each general government jurisdiction's rate so the total rate does not exceed \$10.

**Concept Plan:** See *Metro 2040 Growth Concept*.

**Construction Excise Tax (CET):** Effective July 1, 2006, Metro imposed a 0.12 percent Construction Excise Tax on eligible construction throughout the region to fund concept planning for areas brought into the Urban Growth Boundary in 2002 and 2004. All jurisdictions issuing permits have signed intergovernmental agreements to collect the tax on Metro's behalf. The CET is authorized through 2020.

**Contingency:** A major expenditure category that includes appropriations set aside for unforeseen expenses. The Council must approve, by resolution, any transfers from a contingency account to an expenditure account.

**Contract:** An agreement in writing between two parties where there is an exchange of goods or services. A contract is enforceable by law.

**COO:** Chief Operating Officer.

**Cost Allocation Plan (CAP):** A document prepared each fiscal year that identifies costs for central services and assigns them to operating units based on the best estimate of use or benefit received. The plan is used in preparing the annual budget to determine the amount of interfund transfers for the central service funds.

**CPI:** Consumer Price Index.

**CRAG:** Columbia Region Association of Governments.

**Data Resource Center (DRC):** The division of Metro's Research Center that supplies economic and demographic information for Metro's planning functions, and that manages the Regional Land Information System (RLIS).

**Debt Service:** 1. Payment of principal and interest on bonds, interest-bearing warrants and short-term notes; 2. A major expenditure category that includes all categories of debt service payments.

**DEIS:** Draft Environmental Impact Statement.

**Department:** A functional unit of Metro.

**Department of Environmental Quality—Oregon (DEQ):** The Oregon Department of Environmental Quality, a state agency, which regulates Metro's solid waste disposal system and aspects of Metro planning operations such as air quality and water quality.

**DEQ:** See *Department of Environmental Quality*.

**Development Opportunity Study:** The Portland Expo Center development opportunity study will assess the value of the 53-acre property and the greatest public benefit that could be served by exploring potential future scenarios of the venue and site.

**Direct Costs:** The amount of charges to a department for specific services provided by another department.

**Diversity, Equity and Inclusion (DEI):** A program dedicated to promoting diversity, equity and inclusion of underrepresented people, either due to racial/ethnicity disparities, sexual orientation, or disability, both for employees of Metro and the Oregon Metro population.

**DOS:** See *Development Opportunity Study*

**DRC:** See *Data Resource Center*.

**Dry Waste:** Non-putrescible (does not decay) waste, including demolition debris.

**EBMS:** See *Event Business Management System*.

**EEO:** Equal Employment Opportunity.

**Ending Fund Balance:** Unspent and unobligated net resources at the end of a fiscal year. Usually generated by cash reserves and under-spending of appropriations.

**Enhancement Grants:** Grants for community projects made to local communities that contain major solid waste disposal facilities. These grant programs are funded out of the Community Enhancement Fund by a surcharge of \$1.00 per ton on waste deposited at the facility.

**Enterprise Activity:** Business conducted by Metro in which a customer pays a fee or charge for a service or product.

**Enterprise Revenues:** Revenues earned through the sale of Metro goods or services, including admission fees, building rentals, food and drink at Metro facilities; solid waste fees for disposal and waste processing.

**EPA:** Environmental Protection Agency (Federal agency).

**ERP:** Enterprise Resource Planning software system that integrates and manages core business processes like finance, HR, operational units, for providing a unified view and a system of record for the Agency. Current Metro ERP is PeopleSoft.

**Event Business Management System (EBMS):** an integrated software for event based programs.

**Excise Tax:** A tax that is paid by users of Metro facilities for the privilege of the use of the facilities, equipment, systems or services owned, licensed, franchised or operated by Metro.

**Expenditure:** The actual outlay of, or obligation to pay, cash.

**Expo:** *Portland Expo Center*; located at 2060 North Marine Drive in Portland, consists of 333,000 square feet of flat floor space in four adjacent buildings for public exhibits and shows.

**Ex Situ research:** Research conducted on wildlife that is not in its native range.

**Financial Policies:** Financial policies are the rules and guidelines that an organization uses to manage its finances, ensuring accountability, transparency, and adherence to best practices and regulatory requirements.

**Fiscal Year:** Metro's annual budget and accounting period, from July 1 through June 30.

**FMLA:** Family Medical Leave Act.

**Fringe Benefits:** Non-salary employee benefits provided in accordance with state and federal law, union contracts and/or Council policy. Such benefits for regular employees include pension plans (including PERS and Social Security); medical, dental, vision and life insurance; vacation, holiday and sick leave; workers' compensation and unemployment

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insurance. Temporary employees receive only those benefits mandated by law, such as Social Security, workers' compensation and unemployment insurance.

**FRS:** Finance and Regulatory Services.

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

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

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

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

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

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

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

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

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

Debt Service: Dedicated to paying debt service obligations.

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

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

**FY:** Fiscal Year.

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

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

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

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

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

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

**GFOA:** Government Finance Officers Association.

**GIS:** Geographical Information System.

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

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

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

**Growth Concept:** See *Metro 2040 Growth Concept*.

**Household Hazardous Waste (HHW):** Any discarded chemical materials or products that are or may be hazardous or toxic to the public or the environment and are commonly used in or around households.

**International Alliance of Theatrical State Employees (IATSE):** An organized labor bargaining unit.

**IGA:** See *Intergovernmental Agreement*.

**Indirect Costs:** The central overhead costs (i.e., payroll, accounts payable, legal counsel) necessary for the operation of a department or execution of a grant and not directly

attributable to a specific function or grant. These costs are computed and charged to the appropriate department or grant based on a cost allocation plan.

**In Situ research:** Research conducted with wildlife in its native range.

**Interfund Transfer:** 1. An amount of money distributed from one fund to finance activities in another fund. The most common types of interfund transfers are for central services, payment for specific services performed or for general financial support. 2. A major expenditure category that accounts for all movement of money from one fund to another.

**Intergovernmental Agreement (IGA):** A signed agreement between two or more units of government, often approved by governing bodies, that provides for the exchange of goods or services between the governments.

**Intergovernmental Revenue:** Funds received from a unit of government other than Metro in support of a Metro activity.

**The Intertwine:** A network of integrated parks, trails and natural areas. The Intertwine provides opportunities to preserve natural areas, open spaces, water and wildlife habitat.

**IT:** Information Technology and Records Management.

**IS:** *Information Services, changed to Information Technology and Records Management, see "IT".*

**Joint Policy Advisory Committee on Transportation (JPACT):** This committee consists of elected and appointed officials from jurisdictions throughout the region who are charged with developing and approving regional transportation plans.

**KFD:** Killingsworth Fast Disposal (landfill site).

**Latex Paint Facility:** Metro facility which treats, recycles and disposes of latex paint.

**Leadership in Energy and Environmental Design (LEED):** A Green Building Rating System; a voluntary, consensus-based national standard for developing high-performance, sustainable buildings; developed by U.S. Green Building Council, representing all segments of the building industry.

**Line Item:** An individual object of expenditure. See *Chart of Accounts*.

**Line Item Budget:** An increasingly rare form of government budgeting in which proposed expenditures are appropriated by individual objects of expenditure within a fund or department.

**LIU:** Laborers International Union.

**Major Expenditure Category:** One of six classifications of spending, including personal services, materials and services, debt service, capital outlay, interfund transfers and contingency.

**Master Plan:** A comprehensive plan for a program or facility that establishes policies and goals for the program or facility, for a period of five years or longer.

**Material Recovery Facility (MRF):** A waste facility that receives commingled loads of waste and sorts them into recyclable and non-recyclable components.

**Materials and Services:** A major expenditure category that includes contractual and other services, materials, supplies and other charges.

**MAX:** TriMet's Light Rail system, Metropolitan Area Express, connects Portland, Gresham, Beaverton, Hillsboro, Clackamas, Milwaukie and the Portland Airport.

**Measure 5, Measure 37, Measure 47, Measure 50:** See *Ballot Measures*.

**MERC:** See *Metropolitan Exposition Recreation Commission*.

**Metropolitan Exposition Recreation Commission (MERC):** An appointed seven-member board and its staff, which is responsible for daily operations of the Oregon Convention Center, Portland's Centers for the Arts and the Portland Expo Center.

**Metro 2040 Growth Concept:** Defines regional growth and development in the Portland Metropolitan region. The growth concept was adopted in the Region 2040 planning and public involvement process in December 1995.

**Metro Central:** Metro's solid waste transfer station at 6161 NW 61st Avenue, Portland.

**Metro Export Initiative (MEI):** a strategy sponsored by Greater Portland Inc. and developed in cooperation with the Brookings Institute that seeks to double regional exports in the next five years.

**MetroPaint:** A high quality, affordable, 100 percent recycled latex paint produced in Portland, Oregon, since 1992. Metro produces and sells recycled latex paint in 5-gallon pails and 1-gallon cans.

**Metro Regional Center:** Metro's governmental headquarters, located at 600 NE Grand Avenue, Portland.

**MetroScope:** MetroScope is a set of decision support tools used by Metro and the City of Portland to model changes in measures of economic, demographic, land use and transportation activity. MetroScope comprises four models and a set of GIS (geographic information system) tools that keep track of the location of development activities and produce visual representations (maps) from the models' output.

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**Metro South:** Metro's solid waste transfer station at 2001 Washington St., Oregon City.

**Modified Accrual Basis of Accounting:** The accrual basis of accounting adapted to the governmental fund type under which revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized when the related fund liability is incurred.

**MPAC:** Metro Policy Advisory Committee.

**MPO:** Metropolitan Planning Organization.

**MRC:** Metro Regional Center

**MRF:** See *Material Recovery Facility*.

**MTAC:** Metro Technical Advisory Committee.

**MTIP:** Metropolitan Transportation Improvement Program.

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

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

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

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

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

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

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

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

**OMA:** Office of Metro Attorney.

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

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

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

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

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

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

**Oregon Economic and Community Development Department (OECD):** Invests lottery, federal and other funds to help communities and regions build a healthy business climate that stimulates employment, enhances quality of life and sustains Oregon's long-term prosperity.

**ORS:** Oregon Revised Statute.

**Pass-through:** Resources given by one government or organization to another with a requirement that it be given to a third government or organization.

**Portland'5:** See *Portland'5 Centers for the Arts*.

**PDC:** Portland Development Commission.

**PeopleSoft:** Metro's enterprise software which provides centralized accounting, payroll, human resource and budgeting information.

**Performance Audit:** Investigation of a program, operation or department that is designed to determine whether the subject of the audit is properly, efficiently and effectively managed. Metro's elected Auditor is responsible for conducting performance audits for Metro.

**Performance Measures:** Quantifiable effectiveness measures of the impact of specific Metro efforts towards achieving program goals.

**PERS:** See *Public Employees Retirement System*.

**PERS Reserve:** An amount set aside for potential future pension cost liabilities.

**Portland Expo Center:** See *Expo*.

**Portland’s Centers for the Arts (Portland’s5):** This leading cultural institution encompasses five venues that include Keller Auditorium, Arlene Schnitzer Concert Hall, and the Newmark Theater, Dolores Winningstad Theater and Brunish Hall, all located in the Antoinette Hatfield Hall.

**Position:** A budgeted authorization for employment, which can be full-time or part-time. One position may be budgeted as any fraction of an FTE but cannot be budgeted in excess of one FTE.

**Post-closure Activities:** The planning, execution and environmental monitoring of activities associated with the closure of the St. Johns Landfill.

**Program:** Defined as either a group of related projects managed in a coordinated way or a distinct set of offerings targeted at a specific audience to yield a specific outcome (such as the Drive Less/Save More program). Multiple programs can roll up to a budget program to align with Council goals. Programs are based upon outcomes of offerings, target audience and delivery method, and do not have a defined life.

**Project:** A temporary endeavor to create a unique work product, service or result.

**Public Employees Retirement System (PERS):** The retirement benefit package offered by most public jurisdictions in the state.

**Putrescible waste:** Solid waste containing organic matter having the tendency to decompose, form malodorous by-products and attract vectors; also referred to as “wet waste.”

**Rate Stabilization Reserve:** A reserved fund balance established to stabilize solid waste rates from unanticipated fluctuations.

**Records and Information Management (RIM):** Provides for Metro’s professional management of information from the time records are received or created through their processing, distribution, use and placement in a storage or retrieval system until their eventual destruction or permanent archival retention.

**Recovery Rate:** The percent of solid waste that is recovered from the total municipal solid waste stream.

**Regional Illegal Dumping:** Metro’s program providing cleanup services addressing dumped and abandoned garbage in public spaces.

**Recycling Information Center:** The clearinghouse for waste reduction, recycling and solid waste disposal information in the region.

**Region:** The area inside Metro’s boundary.

**Regional Land Information System (RLIS):** Metro’s computerized mapping system, which has the capability to apply demographic, topographic, land-use, infrastructure and other information in map form.

**Regional Solid Waste Management Plan (RSWMP):** A policy and planning document adopted by the Metro Council in ordinance form that establishes policies for managing the disposal of solid waste from the region.

**Regional System Fee (RSF):** Solid waste revenue raised from all customers system wide to fund regional solid waste programs. Rate is set annually and adopted by ordinance.

**Regional Transportation Plan (RTP):** The plan required by the federal government, in order to receive federal transportation funds that includes regional transportation policies and goals as well as a list of major transportation projects contemplated for a six-year period. This plan must be approved by the Joint Policy Advisory Committee on Transportation and the Metro Council.

**Regional Travel Options (RTO):** Promotes and supports the transportation choices available in the region to reduce the number of drive-alone trips. Reducing the number of vehicles on the road cuts vehicle emissions, decreases congestion, extends the life cycle of existing roadways and promotes a healthier community.

**Regional Urban Growth Goals and Objectives:** A policy and planning document approved by the Metro Council in ordinance form that establishes policies to guide growth management planning in the region.

**Requirements:** Total budgeted expenditures (including contingency) plus the amount of unappropriated balance.

**Resources:** All financial assets of a fund, including anticipated revenues plus fund balance available at the start of the fiscal year.

**Restoration/Education Grants:** Grants administered by the Sustainability Center for funding projects of public education on natural resource preservation or in support of restoring land to its natural state.

**Revenue:** Assets earned or received by a Metro fund during a fiscal year.

**RIC:** See *Recycling Information Center*.

**RID:** See *Regional Illegal Dumping*

**RISE:** Regional Infrastructure Supporting Our Economy.

**RLIS:** See *Regional Land Information System*.

**RSWMP:** See *Regional Solid Waste Management Plan*.

**RTC:** Regional Transportation Council (of southwest Washington, formerly IRC).

**RTO:** See *Regional Travel Options*.

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**RTP:** See *Regional Transportation Plan*.

**Safe, Accountable, Flexible, Efficient Transportation Equity Act (SAFETEA-LU):** Authorizes the Federal surface transportation programs for highways, highway safety, and transit for a five-year period; currently expired and awaiting federal reauthorization.

**St. Johns Landfill:** A 238-acre parcel of land in North Portland used as the region's principal general purpose landfill for more than fifty years until its closure in 1991. Metro manages activity at the facility, which primarily consists of implementing an approved closure plan.

**Smith and Bybee Wetlands Area:** The area including Smith and Bybee Lakes and surrounding property in North Portland that is managed as an environmental and recreational resource for the region.

**Solid Waste Information System (SWIS):** The database maintained by Metro staff providing statistical analyses of the region's solid waste generation, recovery and disposal characteristics.

**SOV:** Single Occupancy Vehicle.

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

**Supplemental Budget:** A change to an adopted budget that is undertaken during the fiscal year a budget is in effect, as defined by Oregon local budget law. A supplemental budget is required to create a new fund or appropriation category, to increase appropriation authority, or to transfer more than 15 percent of total appropriations from contingency to another appropriation category. A supplemental budget that is greater than 10 percent of appropriated expenditures requires TSCC review and certification, and Council adoption by resolution. A supplemental budget less than 10 percent of appropriated expenditures requires Council adoption by resolution.

**Sustainability:** Using, developing and protecting resources in a manner that enables people to meet current needs while ensuring that future generations can also meet their needs, from the joint perspective of environmental, economic and community objectives.

**SWIS:** See *Solid Waste Information System*.

**Target Area:** An area containing regionally significant open spaces that are to be preserved through public acquisition.

**Tax Base:** Property taxes dedicated to the annual financial support of a government or a government operation, authorized by voter approval.

**Tax Supervising and Conservation Commission (TSCC):** Review body composed of citizens appointed by the governor, whose charge under state law is to review the

budgets of jurisdictions headquartered in Multnomah County and determine whether they comply with Oregon's local government budget law. The TSCC reviews the approved budget and supplemental budgets of Metro prior to Council adoption, in order to certify compliance.

**TOD:** See *Transit Oriented Development*.

**TPAC:** Transportation Policy Alternatives Committee.

**Transfer Station:** A facility that receives solid waste from commercial haulers and private citizens and ships the material to an appropriate disposal facility.

**Transit Oriented Development (TOD):** Development of property near major transit stations that supports reduced dependence on automobile use by mixing housing, retail and commercial activity with access to transit.

**Transient Lodging Tax (TLT):** Lodging establishments are required by Portland and Multnomah County Transient Lodgings Tax Laws to collect a total of 11.5% occupancy taxes from guests. A portion of this tax is returned to Oregon Convention Center projects.

**TriMet:** Provides public transportation in the Portland, Oregon, metropolitan area, including most of Clackamas, Multnomah and Washington counties.

**TSCC:** See *Tax Supervising and Conservation Commission*.

**Unappropriated Balance:** A line item in the budget that represents amounts set aside to be carried over to the following fiscal year. Unappropriated balances may not be spent in the current fiscal year.

**UGA:** Urban Growth Area.

**UGB:** See *Urban Growth Boundary*.

**UPWP:** Unified Planning Work Program.

**Urban Growth Boundary (UGB):** A line delineating the area within the Metro region that may be developed at urban density levels.

**Visitor Development Initiative (VDI):** The initiative to fund the expansion of the Oregon Convention Center and capital improvements to the Portland's Centers for the Arts and PGE Park (Civic Stadium).

**Visitor Facilities Trust Account (VFTA):** The tax account that receives TLT funds.

**Waste Prevention and Environmental Services (WPES):** A department at Metro that is dedicated to recycling services and education, solid waste disposal, and landfill monitoring. WPES is also dedicated to community enhancement projects.

**Willing Seller:** A landowner who freely agrees to sell land to Metro for its Natural Areas Acquisition program.



