

CITY BUDGET OFFICE

Charlie Hales, Mayor
 Nick Fish, Commissioner
 Amanda Fritz, Commissioner
 Steve Novick, Commissioner
 Dan Saltzman, Commissioner
 LaVonne Griffin-Valade, Auditor



Andrew Scott, Director

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CITY OF PORTLAND, OREGON

TO: Mayor Charlie Hales
 Commissioner Nick Fish
 Commissioner Amanda Fritz
 Commissioner Dan Saltzman
 Commissioner Steve Novick
 City Auditor LaVonne Griffin-Valade

FROM: Andrew Scott, Director

DATE: June 14, 2013

SUBJECT: Over-Expenditure Process FY 2012-13 (Exhibit 1)

This memo summarizes the budget adjustments that Council will consider on June 19 at 9:30am in Council Chambers as part of the over-expenditure process. The over-expenditure process is used when City bureaus have current or projected expenditures in excess of approved appropriations in major object codes for ongoing operations or they need to make end-of-year adjustments in their funds. The ordinance contains budget adjustments impacting appropriations in 17 funds resulting in a net increase of appropriation of \$17.1 million.

Pursuant to local budget law, ORS 294.471(3)(c), "The ordinances or resolutions must state the need for and the purpose and amount of the appropriation." In compliance with this requirement, this memo serves as Exhibit 1 to the supplemental ordinance.

General Fund Discretionary

The Over-Expenditure Ordinance (OEO), as proposed, includes a total draw on contingency and set-asides in the General Fund of \$1,217,885 including two requests from the Portland Police Bureau - \$707,885 to fund retirements with balance reserved for FY 2013-14 bridge funding (which was correspondingly reduced in the Approved Budget) and \$500,000 to fund anticipated personnel services expenses – and one request from the City Budget Office to address the way interest payments for Business License Refunds are accounted for (i.e. as expenses and not net of collections).

Non-Discretionary General Fund Changes

- A total of \$1.1 million of non-discretionary revenues are budgeted in the General Fund including: \$440,220 in additional revenue in the Revenue Bureau; this moves revenue and personnel services expenses from the Cable Fund to the General Fund to comply with a recent audit

- \$113,024 in additional external revenue in Procurement Services that primarily funds external materials and services
- \$500,000 in additional external revenue in Portland Parks & Recreation that funds the additional seasonal staffing to provide programming as well as several retirement incentive payouts
- A total of \$771,000 was transferred from various bureaus in the General Fund to the Health Fund to fund the early retirement incentive program

Non-General Fund Changes

In compliance with ORS 294.471(3)(c), the following is a description of changes made in the supplemental budget in funds other than the General Fund:

Fund Number	Fund Name	Explanation
Various	Various	A total of \$1.48 million in various funds (including \$771,000 in the General Fund) was transferred to the Health Fund to fund the early retirement incentive program.
200	Transportation Operating Fund	A net increase of \$3,100,000 resulting from several adjustments. The primary adjustments are related to the realignment of capital project budget to planned actuals, including a \$15,130,000 decrease in capital outlay in which has been offset by a \$7,340,000 increase in capital project-related external materials and services a \$1,725,000 decrease in internal materials and services and a \$6,295,000 increase in contingency. There is also a \$120,000 increase in fund transfer expense, funded by contingency, in order to pay for the Voluntary Retirement Incentive Program.
202	Emergency Communication Fund	A net zero transfer of \$40,000 from personnel services to support a \$40,000 cash transfer for the Voluntary Retirement Incentive Program.
203	Development Services Fund	A net zero transfer of \$123,000 from contingency to fund transfer expense to support a \$80,000 cash transfer for the Voluntary Retirement Incentive Program and a \$43,000 cash transfer of permit revenues collected on behalf of BES.
206	Cable Fund	Net increase of \$4,100 includes the recognition of new compliance fee revenues. Other net zero changes that were necessary to comply with a recent audit include the transfer of \$433,000 from personnel services to external materials and services to properly represent costs related to Mt. Hood Cable Regulatory Commission staff and the reclassifying of \$231,000 from interagency revenues to fund transfer revenues.
210	General Reserve Fund	No net changes to this fund. A draw on contingency of \$9.8 million to fund internal loans to the grants funds to prevent negative balance. To be repaid in FY 2013-14.
212	Transportation Reserve Fund	A net zero transfer of \$2.5 million from contingency to bond expenses to pay for a portion of the bureau's loan

		to the Grants Fund in order to avoid a negative Grants Fund balance.
213	Housing Investment Fund	A net increase of \$56,324 and a \$41,790 draw on contingency primarily to fund retirement incentives and payouts.
217	Grants Fund	\$18.6 million in internal loan proceeds to prevent negative balance, \$2.7 million in loan repayment expenses for 11-12 internal loans, \$6.3 million in grant revenues for various grant adjustments
218	Community Development Block Grant Fund	A net increase of \$2.6 million, primarily representing loan activity related to interfund loans performed to address year-end cash and fund balances.
219	HOME Grant Fund	A net increase of \$175,000 reflecting primarily the repayment of loans made in FY 2011-12 to ensure a net positive fund and cash balance.
220	Portland Parks Memorial Fund	A net increase of \$2,322 reflecting a small increase to revenue, a shift from materials and services, and a draw on contingency. These changes fund additional personnel services.
221	Tax Increment Financing Reimbursement Fund	A net increase of \$745,000 reflecting the budgeting of \$600,000 for the Glisan Commons project in FY 2012-13 (shifted from FY 2013-14 in the Adopted Budget) and a true of up actual personnel services expenditures in the fund. These costs are reimbursable from PDC with TIF set-aside resources.
401	Local Improvement District Fund	A net zero adjustment which includes increase of \$15,000 in the interagency between the LID fund and the Auditor's Office operating budget for increases in external materials and services offset by a reduction to contingency.
402	Parks Capital Improvement Program Fund	An increase of \$750,000 reflecting a cash transfer from BES that funds the South Waterfront Greenway.
403	Public Safety GO Bond Fund	The fund transfers \$600,000 from Station 21 project contingency to external materials & services to prevent over expenditure. No fiscal impact at fund level.
600	Sewer System Operating Fund	A net increase of \$1,043,000 resulting from several transactions. This includes a net zero transfer of \$500,000 from external materials and services to internal materials and services in order to prevent potential over-spending in the interagency with PBOT. A \$1,140,000 increase in fund transfer expenses including recognizing \$1 million of additional SDC revenues and to fund debt service payments in the Debt Redemption Fund and a \$140,000 increase, funded by contingency, to fund a transfer to the Health Fund for the Voluntary Retirement Incentive Program. A \$365,000 increase in bond expenses, funded by contingency, to pay for a portion of the bureau's loan to the Grants Fund in order to avoid a negative Grants Fund balance.
602	Water Fund	A net zero transfer of \$200,000 from contingency to support a cash transfer for the Voluntary Retirement

		Incentive Program cash transfer.
603	Golf Fund	A net zero change to the fund. A shift of \$20,000 from contingency to fund early retirement incentives.
606	Parking Facilities Fund	A net zero transfer of \$5,445,000 from contingency to bond expenses to pay for a portion of the bureau's loan to the Grants Fund in order to avoid a negative Grants Fund balance.
608	Environmental Remediation Fund	A net zero adjustment which includes a \$750,000 reduction in contingency and an increase in Fund Transfer expense to fund the Bureau of Parks and Recreation for the removal and remediation of contaminated solid discovered during the construction of the South Waterfront Project and a \$10,000 shift from contingency to internal materials and services to guard against a potential overspending in the Facilities interagency.
609	Sewer System Debt Redemption Fund	A net increase of \$1 million recognizing a transfer from the Sewer Operating Fund based on additional SDC revenues.
700	Health Insurance Operating Fund	A net increase of \$1,520,00 including increased cash transfer revenues of \$1,480,000 to support the Voluntary Retirement Incentive Program, \$40,000 in interagency revenues for associated Cobra benefits, and a transfer of \$1,434,000 from contingency to external materials and services to prevent an over expenditure due to medical claims costs.
701	Facilities Services Operating Fund	A net change of \$183,500 due to increase in interagency agreements and cash transfers with bureaus for services provided by Facilities Services. Additionally, the fund reduced its contingency by \$1,159,000 for an inter-fund loan from the Grants Fund to avoid negative fund balance at year end. This transaction has no fiscal impact at the fund level.
702	CityFleet Operating Fund	A net change of \$160,000 due to a reduction in interagency agreement with Police Bureau per their request.
703	Printing & Distribution Services Operating Fund	A net change of \$6,000 due to increase in interagency agreement with Portland Housing Bureau per their request.
706	Technology Services Fund	A net change of \$20,000 due to increase in interagency agreement with OMF per their request.
708	EBS Services Fund	A net zero change includes the transfer of \$124,000 from capital outlay to external materials and services in order to establish several EBS capital projects.

Appropriation Schedule by Business Area

Exhibit #2

This table summarizes changes to the major categories of expenditures, including fund level expenses. It does not include unappropriated ending balance.

	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Bureau of Development Services					
Development Services Fund	0	(123,000)	123,000	0	0
Total Bureau of Development Services	0	(123,000)	123,000	0	0
Bureau of Emergency Communications					
Emergency Communication Fund	(40,000)	0	40,000	0	0
Grants Fund	1,500	0	0	0	1,500
Total Bureau of Emergency Communications	(38,500)	0	40,000	0	1,500
Bureau of Environmental Services					
Environmental Remediation Fund	10,000	(760,000)	750,000	0	0
Sewer System Operating Fund	0	(462,000)	1,140,000	365,000	1,043,000
Total Bureau of Environmental Services	10,000	(1,222,000)	1,890,000	365,000	1,043,000
Bureau of Planning & Sustainability					
General Fund	(17,000)	0	40,000	0	23,000
Total Bureau of Planning & Sustainability	(17,000)	0	40,000	0	23,000
Commissioner of Public Safety					
General Fund	(9,500)	0	9,500	0	0
Total Commissioner of Public Safety	(9,500)	0	9,500	0	0
Commissioner of Public Utilities					
General Fund	0	0	0	0	0
Total Commissioner of Public Utilities	0	0	0	0	0
Commissioner of Public Works					
General Fund	0	0	0	0	0
Total Commissioner of Public Works	0	0	0	0	0
Fund & Debt Management					
General Fund	0	(10,000)	0	10,000	0
General Reserve Fund	0	(9,807,000)	0	9,807,000	0
Grants Fund	0	0	0	2,700,000	2,700,000
Total Fund & Debt Management	0	(9,817,000)	0	12,517,000	2,700,000
Office of Government Relations					
General Fund	0	0	0	0	0
Total Office of Government Relations	0	0	0	0	0
Office of Management & Finance					
Cable Fund	4,100	0	0	0	4,100
CityFleet Operating Fund	190,000	(350,000)	0	0	(160,000)
EBS Services Fund	0	0	0	0	0
Facilities Services Operating Fund	0	(995,500)	20,000	1,159,000	183,500
General Fund	464,135	0	120,000	0	584,135
Grants Fund	2,000,099	0	0	0	2,000,099
Health Insurance Operating Fund	2,954,016	(1,433,877)	0	0	1,520,139
Printing & Distribution Services Operating Fund	0	(14,000)	20,000	0	6,000
Public Safety GO Bond	600,000	(600,000)	0	0	0

Appropriation Schedule by Business Area

Exhibit #2

This table summarizes changes to the major categories of expenditures, including fund level expenses. It does not include unappropriated ending balance.

	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Office of Management & Finance					
Technology Services Fund	100,000	(176,100)	96,100	0	20,000
Total Office of Management & Finance	6,312,350	(3,569,477)	256,100	1,159,000	4,157,973
Office of Neighborhood Involvement					
General Fund	0	0	0	0	0
Total Office of Neighborhood Involvement	0	0	0	0	0
Office of the City Auditor					
General Fund	15,000	0	0	0	15,000
Local Improvement District Fund	15,000	(15,000)	0	0	0
Total Office of the City Auditor	30,000	(15,000)	0	0	15,000
Office of the Mayor					
General Fund	(21,500)	0	21,500	0	0
Total Office of the Mayor	(21,500)	0	21,500	0	0
Portland Bureau of Emergency Management					
Grants Fund	(131,607)	0	0	0	(131,607)
Total Portland Bureau of Emergency Management	(131,607)	0	0	0	(131,607)
Portland Bureau of Transportation					
Grants Fund	5,177,000	0	0	0	5,177,000
Parking Facilities Fund	0	(5,445,000)	0	5,445,000	0
Transportation Operating Fund	(9,515,000)	6,295,000	120,000	0	(3,100,000)
Transportation Reserve Fund	0	(2,500,000)	0	2,500,000	0
Total Portland Bureau of Transportation	(4,338,000)	(1,650,000)	120,000	7,945,000	2,077,000
Portland Fire & Rescue					
General Fund	(140,000)	0	140,000	0	0
Grants Fund	155,299	0	0	0	155,299
Public Safety GO Bond	0	0	0	0	0
Total Portland Fire & Rescue	15,299	0	140,000	0	155,299
Portland Housing Bureau					
Community Development Block Grant Fund	198,000	1,010,000	0	1,400,000	2,608,000
General Fund	(13,200)	0	11,000	0	(2,200)
Grants Fund	96,112	0	0	0	96,112
HOME Grant Fund	(71,000)	0	0	246,000	175,000
Housing Investment Fund	79,114	(41,790)	19,000	0	56,324
Tax Increment Financing Reimbursement Fund	745,000	0	0	0	745,000
Total Portland Housing Bureau	1,034,026	968,210	30,000	1,646,000	3,678,236
Portland Parks & Recreation					
General Fund	400,000	0	100,000	0	500,000
Golf Fund	0	(20,000)	20,000	0	0
Parks Capital Improvement Program Fund	750,000	0	0	0	750,000
Portland Parks Memorial Fund	3,872	(1,550)	0	0	2,322
Total Portland Parks & Recreation	1,153,872	(21,550)	120,000	0	1,252,322

Appropriation Schedule by Business Area

Exhibit #2

This table summarizes changes to the major categories of expenditures, including fund level expenses. It does not include unappropriated ending balance.

	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Portland Police Bureau					
General Fund	876,485	0	360,000	0	1,236,485
Grants Fund	15,698	0	0	0	15,698
Total Portland Police Bureau	892,183	0	360,000	0	1,252,183
Portland Water Bureau					
Grants Fund	1,100,000	0	0	0	1,100,000
Water Fund	(100,000)	200,000	200,000	700,000	1,000,000
Total Portland Water Bureau	1,000,000	200,000	200,000	700,000	2,100,000
Special Appropriations					
General Fund	0	(1,207,885)	0	0	(1,207,885)
Total Special Appropriations	0	(1,207,885)	0	0	(1,207,885)
Total Citywide Appropriation	5,891,623	(16,457,702)	3,350,100	24,332,000	17,116,021

FY 2012-13 Over-expenditure Ordinance

Exhibit #3

186099

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 100 - General Fund			
REVENUES			
Budgeted Beginning Fund Balance	23,825,818	0	23,825,818
Taxes	215,985,717	0	215,985,717
Licenses & Permits	153,758,484	0	153,758,484
Charges for Services	17,955,656	505,891	18,461,547
Intergovernmental Revenues	24,478,040	26,600	24,504,640
Interagency Revenue	25,757,298	31,000	25,788,298
Fund Transfers - Revenue	27,800,420	32,000	27,832,420
Bond and Note	7,351,000	0	7,351,000
Miscellaneous	4,176,673	553,044	4,729,717
General Fund Discretionary	0	0	0
General Fund Overhead	0	0	0
TOTAL REVENUES	501,089,106	1,148,535	502,237,641
EXPENSES			
Personnel Services	314,616,827	2,177,910	316,794,737
External Materials and Services	79,634,322	(510,190)	79,124,132
Internal Materials and Services	54,524,453	(268,208)	54,256,245
Capital Outlay	2,126,655	154,908	2,281,563
Bond Expenses	6,596,555	10,000	6,606,555
Fund Transfers - Expense	33,780,633	802,000	34,582,633
Contingency	9,809,661	(1,217,885)	8,591,776
TOTAL EXPENSES	501,089,106	1,148,535	502,237,641
Fund: 200 - Transportation Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	19,655,548	0	19,655,548
Licenses & Permits	1,546,496	0	1,546,496
Charges for Services	37,909,039	(1,200,000)	36,709,039
Intergovernmental Revenues	71,887,086	0	71,887,086
Interagency Revenue	29,665,873	500,000	30,165,873
Fund Transfers - Revenue	19,703,718	0	19,703,718
Bond and Note	44,250,000	(2,400,000)	41,850,000
Miscellaneous	3,456,854	0	3,456,854
General Fund Discretionary	0	0	0
TOTAL REVENUES	228,074,614	(3,100,000)	224,974,614
EXPENSES			
Personnel Services	66,993,751	0	66,993,751
External Materials and Services	83,068,309	7,340,000	90,408,309
Internal Materials and Services	24,024,985	(1,725,000)	22,299,985
Capital Outlay	24,753,106	(15,130,000)	9,623,106
Bond Expenses	8,207,715	0	8,207,715
Fund Transfers - Expense	10,176,486	120,000	10,296,486
Contingency	10,850,262	6,295,000	17,145,262
TOTAL EXPENSES	228,074,614	(3,100,000)	224,974,614
Fund: 201 - Assessment Collection Fund			
REVENUES			

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186099

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 201 - Assessment Collection Fund			
REVENUES			
Budgeted Beginning Fund Balance	78,060	0	78,060
Fund Transfers - Revenue	81	0	81
Miscellaneous	1,000	0	1,000
TOTAL REVENUES	79,141	0	79,141
EXPENSES			
Unappropriated Fund Balance	77,627	0	77,627
Internal Materials and Services	1,510	0	1,510
Contingency	4	0	4
TOTAL EXPENSES	79,141	0	79,141
Fund: 202 - Emergency Communication Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,056,775	0	4,056,775
Charges for Services	450,919	0	450,919
Intergovernmental Revenues	6,847,017	0	6,847,017
Fund Transfers - Revenue	13,053,499	0	13,053,499
Miscellaneous	50,000	0	50,000
TOTAL REVENUES	24,458,210	0	24,458,210
EXPENSES			
Personnel Services	13,629,053	(40,000)	13,589,053
External Materials and Services	1,065,613	0	1,065,613
Internal Materials and Services	4,374,230	0	4,374,230
Bond Expenses	1,339,013	0	1,339,013
Fund Transfers - Expense	1,348,354	40,000	1,388,354
Contingency	2,701,947	0	2,701,947
TOTAL EXPENSES	24,458,210	0	24,458,210
Fund: 203 - Development Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,144,097	0	6,144,097
Licenses & Permits	19,748,569	0	19,748,569
Charges for Services	7,377,901	0	7,377,901
Intergovernmental Revenues	5,000	0	5,000
Interagency Revenue	1,006,400	0	1,006,400
Fund Transfers - Revenue	2,310,211	0	2,310,211
Bond and Note	3,026,079	0	3,026,079
Miscellaneous	1,707,875	0	1,707,875
TOTAL REVENUES	41,326,132	0	41,326,132
EXPENSES			
Unappropriated Fund Balance	3,442,377	0	3,442,377
Personnel Services	22,336,292	0	22,336,292
External Materials and Services	3,175,645	0	3,175,645
Internal Materials and Services	7,308,043	0	7,308,043
Capital Outlay	65,000	0	65,000
Bond Expenses	897,336	0	897,336

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 203 - Development Services Fund			
EXPENSES			
Fund Transfers - Expense	835,401	123,000	958,401
Contingency	3,266,038	(123,000)	3,143,038
TOTAL EXPENSES	41,326,132	0	41,326,132
Fund: 204 - Property Management License Fund			
REVENUES			
Licenses & Permits	5,505,900	0	5,505,900
Charges for Services	575	0	575
Miscellaneous	2,390	0	2,390
TOTAL REVENUES	5,508,865	0	5,508,865
EXPENSES			
External Materials and Services	5,445,552	0	5,445,552
Internal Materials and Services	63,313	0	63,313
TOTAL EXPENSES	5,508,865	0	5,508,865
Fund: 206 - Cable Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,439,826	0	7,439,826
Licenses & Permits	1,595,395	0	1,595,395
Charges for Services	4,865,799	0	4,865,799
Interagency Revenue	231,021	(230,865)	156
Fund Transfers - Revenue	620	4,100	4,720
Miscellaneous	58,000	230,865	288,865
TOTAL REVENUES	14,190,661	4,100	14,194,761
EXPENSES			
Unappropriated Fund Balance	1,308,765	0	1,308,765
Personnel Services	433,220	(433,220)	0
External Materials and Services	7,167,266	444,320	7,611,586
Internal Materials and Services	96,103	(7,000)	89,103
Fund Transfers - Expense	67,149	0	67,149
Contingency	5,118,158	0	5,118,158
TOTAL EXPENSES	14,190,661	4,100	14,194,761
Fund: 207 - Private for Hire Transportation Safety Fund			
REVENUES			
Budgeted Beginning Fund Balance	222,805	0	222,805
Licenses & Permits	79,628	0	79,628
Fund Transfers - Revenue	267	0	267
Miscellaneous	300	0	300
TOTAL REVENUES	303,000	0	303,000
EXPENSES			
External Materials and Services	303,000	0	303,000
TOTAL EXPENSES	303,000	0	303,000

FY 2012-13 Over-expenditure Ordinance

Exhibit #3

186099

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 209 - Convention and Tourism Fund			
REVENUES			
Taxes	8,011,200	0	8,011,200
Fund Transfers - Revenue	53	0	53
Miscellaneous	4,350	0	4,350
TOTAL REVENUES	8,015,603	0	8,015,603
EXPENSES			
External Materials and Services	7,756,513	0	7,756,513
Internal Materials and Services	201,862	0	201,862
Fund Transfers - Expense	43,350	0	43,350
Contingency	13,878	0	13,878
TOTAL EXPENSES	8,015,603	0	8,015,603
Fund: 210 - General Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	49,138,109	0	49,138,109
Fund Transfers - Revenue	1,852,234	0	1,852,234
Miscellaneous	500,000	0	500,000
TOTAL REVENUES	51,490,343	0	51,490,343
EXPENSES			
Bond Expenses	0	9,807,000	9,807,000
Contingency	51,490,343	(9,807,000)	41,683,343
TOTAL EXPENSES	51,490,343	0	51,490,343
Fund: 211 - Special Finance and Resource Fund			
REVENUES			
Budgeted Beginning Fund Balance	13,500	0	13,500
Bond and Note	111,567,160	0	111,567,160
TOTAL REVENUES	111,580,660	0	111,580,660
EXPENSES			
External Materials and Services	110,150,856	0	110,150,856
Bond Expenses	1,416,304	0	1,416,304
Fund Transfers - Expense	13,500	0	13,500
TOTAL EXPENSES	111,580,660	0	111,580,660
Fund: 212 - Transportation Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,772	0	7,772
Bond and Note	2,500,000	0	2,500,000
Miscellaneous	2,505	0	2,505
TOTAL REVENUES	2,510,277	0	2,510,277
EXPENSES			
Bond Expenses	0	2,500,000	2,500,000
Contingency	2,510,277	(2,500,000)	10,277
TOTAL EXPENSES	2,510,277	0	2,510,277

186099

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 213 - Housing Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,517,316	56,324	1,573,640
Charges for Services	377,460	0	377,460
Intergovernmental Revenues	138,500	0	138,500
Miscellaneous	823,315	0	823,315
TOTAL REVENUES	2,856,591	56,324	2,912,915
EXPENSES			
Personnel Services	935,063	68,790	1,003,853
External Materials and Services	979,894	10,324	990,218
Fund Transfers - Expense	776,096	19,000	795,096
Contingency	165,538	(41,790)	123,748
TOTAL EXPENSES	2,856,591	56,324	2,912,915
Fund: 215 - Parks Local Option Levy Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,955,985	0	2,955,985
Taxes	11,997	0	11,997
Fund Transfers - Revenue	4,882	0	4,882
Miscellaneous	13,000	0	13,000
TOTAL REVENUES	2,985,864	0	2,985,864
EXPENSES			
Personnel Services	318,419	0	318,419
Internal Materials and Services	460,632	0	460,632
Fund Transfers - Expense	13,230	0	13,230
Contingency	2,193,583	0	2,193,583
TOTAL EXPENSES	2,985,864	0	2,985,864
Fund: 216 - Children's Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,015,465	0	1,015,465
Taxes	9,931,540	0	9,931,540
Fund Transfers - Revenue	1,456	0	1,456
Miscellaneous	14,000	0	14,000
TOTAL REVENUES	10,962,461	0	10,962,461
EXPENSES			
Personnel Services	441,768	0	441,768
External Materials and Services	9,546,584	0	9,546,584
Internal Materials and Services	38,138	0	38,138
Fund Transfers - Expense	25,000	0	25,000
Contingency	910,971	0	910,971
TOTAL EXPENSES	10,962,461	0	10,962,461
Fund: 217 - Grants Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,737,249	2,700,000	8,437,249
Intergovernmental Revenues	66,838,331	8,414,101	75,252,432

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 217 - Grants Fund			
REVENUES			
Fund Transfers - Revenue	900,000	0	900,000
Bond and Note	0	18,726,000	18,726,000
TOTAL REVENUES	73,475,580	29,840,101	103,315,681
EXPENSES			
Unappropriated Fund Balance	0	18,726,000	18,726,000
Personnel Services	11,880,944	257,275	12,138,219
External Materials and Services	33,838,257	5,025,424	38,863,681
Internal Materials and Services	2,534,459	1,740,000	4,274,459
Capital Outlay	18,921,920	1,391,402	20,313,322
Bond Expenses	5,400,000	2,700,000	8,100,000
Contingency	900,000	0	900,000
TOTAL EXPENSES	73,475,580	29,840,101	103,315,681
Fund: 218 - Community Development Block Grant Fund			
REVENUES			
Charges for Services	6,000	0	6,000
Intergovernmental Revenues	13,649,982	1,348,000	14,997,982
Fund Transfers - Revenue	487,322	10,000	497,322
Bond and Note	1,531,938	1,250,000	2,781,938
Miscellaneous	1,058,000	0	1,058,000
TOTAL REVENUES	16,733,242	2,608,000	19,341,242
EXPENSES			
Personnel Services	1,606,224	0	1,606,224
External Materials and Services	12,935,803	198,000	13,133,803
Internal Materials and Services	30,000	0	30,000
Bond Expenses	495,000	1,400,000	1,895,000
Contingency	1,666,215	1,010,000	2,676,215
TOTAL EXPENSES	16,733,242	2,608,000	19,341,242
Fund: 219 - HOME Grant Fund			
REVENUES			
Charges for Services	400	0	400
Intergovernmental Revenues	5,509,994	175,000	5,684,994
Miscellaneous	866,364	0	866,364
TOTAL REVENUES	6,376,758	175,000	6,551,758
EXPENSES			
Personnel Services	362,300	0	362,300
External Materials and Services	5,495,524	(71,000)	5,424,524
Bond Expenses	0	246,000	246,000
Contingency	518,934	0	518,934
TOTAL EXPENSES	6,376,758	175,000	6,551,758
Fund: 220 - Portland Parks Memorial Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,108,538	0	2,108,538

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 220 - Portland Parks Memorial Fund			
REVENUES			
Licenses & Permits	97,300	0	97,300
Charges for Services	131,402	0	131,402
Fund Transfers - Revenue	108,346	0	108,346
Miscellaneous	737,473	2,322	739,795
TOTAL REVENUES	3,183,059	2,322	3,185,381
EXPENSES			
Personnel Services	680,294	7,772	688,066
External Materials and Services	1,142,740	(3,900)	1,138,840
Internal Materials and Services	807,563	0	807,563
Capital Outlay	962	0	962
Fund Transfers - Expense	43,000	0	43,000
Contingency	508,500	(1,550)	506,950
TOTAL EXPENSES	3,183,059	2,322	3,185,381
Fund: 221 - Tax Increment Financing Reimbursement Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,379,820	(10,500)	3,369,320
Charges for Services	400,000	0	400,000
Intergovernmental Revenues	26,943,385	755,500	27,698,885
Bond and Note	0	0	0
Miscellaneous	5,917,360	0	5,917,360
TOTAL REVENUES	36,640,565	745,000	37,385,565
EXPENSES			
Personnel Services	1,725,877	122,000	1,847,877
External Materials and Services	32,964,178	623,000	33,587,178
Internal Materials and Services	702,234	0	702,234
Fund Transfers - Expense	584,235	0	584,235
Contingency	664,041	0	664,041
TOTAL EXPENSES	36,640,565	745,000	37,385,565
Fund: 222 - Police Special Revenue Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,880,528	0	1,880,528
Intergovernmental Revenues	550,001	0	550,001
Miscellaneous	81,910	0	81,910
TOTAL REVENUES	2,512,439	0	2,512,439
EXPENSES			
External Materials and Services	1,502,138	0	1,502,138
Fund Transfers - Expense	524,390	0	524,390
Contingency	485,911	0	485,911
TOTAL EXPENSES	2,512,439	0	2,512,439
Fund: 223 - Arts Education and Access Fund			
REVENUES			
Taxes	8,717,387	0	8,717,387

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 223 - Arts Education and Access Fund			
REVENUES			
Miscellaneous	2,000	0	2,000
TOTAL REVENUES	8,719,387	0	8,719,387
EXPENSES			
Internal Materials and Services	862,500	0	862,500
Contingency	7,856,887	0	7,856,887
TOTAL EXPENSES	8,719,387	0	8,719,387
Fund: 301 - River District URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,709,522	0	9,709,522
Taxes	30,012,883	0	30,012,883
Bond and Note	2,151,867	0	2,151,867
Miscellaneous	113,744	0	113,744
TOTAL REVENUES	41,988,016	0	41,988,016
EXPENSES			
Unappropriated Fund Balance	9,171,418	0	9,171,418
Bond Expenses	32,816,598	0	32,816,598
TOTAL EXPENSES	41,988,016	0	41,988,016
Fund: 302 - Bonded Debt Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	375,000	0	375,000
Taxes	10,261,553	0	10,261,553
Miscellaneous	30,000	0	30,000
TOTAL REVENUES	10,666,553	0	10,666,553
EXPENSES			
Bond Expenses	10,666,553	0	10,666,553
TOTAL EXPENSES	10,666,553	0	10,666,553
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,860,382	0	6,860,382
Taxes	9,170,927	0	9,170,927
Miscellaneous	62,952	0	62,952
TOTAL REVENUES	16,094,261	0	16,094,261
EXPENSES			
Unappropriated Fund Balance	6,501,418	0	6,501,418
Bond Expenses	9,592,843	0	9,592,843
TOTAL EXPENSES	16,094,261	0	16,094,261
Fund: 304 - Interstate Corridor Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,488,647	0	8,488,647

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 304 - Interstate Corridor Debt Service Fund			
REVENUES			
Taxes	15,322,804	0	15,322,804
Miscellaneous	74,420	0	74,420
TOTAL REVENUES	23,885,871	0	23,885,871
EXPENSES			
Unappropriated Fund Balance	6,277,869	0	6,277,869
Bond Expenses	17,608,002	0	17,608,002
TOTAL EXPENSES	23,885,871	0	23,885,871
Fund: 305 - Pension Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	766,540	0	766,540
Fund Transfers - Revenue	3,292,364	0	3,292,364
Miscellaneous	579,032	0	579,032
TOTAL REVENUES	4,637,936	0	4,637,936
EXPENSES			
Unappropriated Fund Balance	750,000	0	750,000
Bond Expenses	3,721,396	0	3,721,396
Fund Transfers - Expense	166,540	0	166,540
TOTAL EXPENSES	4,637,936	0	4,637,936
Fund: 306 - South Park Block Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,427,419	0	8,427,419
Taxes	6,826,971	0	6,826,971
Miscellaneous	102,520	0	102,520
TOTAL REVENUES	15,356,910	0	15,356,910
EXPENSES			
Unappropriated Fund Balance	8,303,725	0	8,303,725
Bond Expenses	7,053,185	0	7,053,185
TOTAL EXPENSES	15,356,910	0	15,356,910
Fund: 307 - Airport Way Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,666,715	0	1,666,715
Taxes	5,394,255	0	5,394,255
Miscellaneous	38,835	0	38,835
TOTAL REVENUES	7,099,805	0	7,099,805
EXPENSES			
Unappropriated Fund Balance	1,515,305	0	1,515,305
Bond Expenses	5,584,500	0	5,584,500
TOTAL EXPENSES	7,099,805	0	7,099,805

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 308 - Gas Tax Bond Redemption Fund			
REVENUES			
Fund Transfers - Revenue	2,829,951	0	2,829,951
TOTAL REVENUES	2,829,951	0	2,829,951
EXPENSES			
Bond Expenses	2,829,951	0	2,829,951
TOTAL EXPENSES	2,829,951	0	2,829,951
Fund: 309 - Lents Town Center URA Debt Redemption F			
REVENUES			
Budgeted Beginning Fund Balance	3,324,445	0	3,324,445
Taxes	10,092,161	0	10,092,161
Miscellaneous	36,629	0	36,629
TOTAL REVENUES	13,453,235	0	13,453,235
EXPENSES			
Unappropriated Fund Balance	3,032,592	0	3,032,592
Bond Expenses	10,420,643	0	10,420,643
TOTAL EXPENSES	13,453,235	0	13,453,235
Fund: 310 - Central Eastside Ind District Debt Service Fi			
REVENUES			
Budgeted Beginning Fund Balance	2,568,287	0	2,568,287
Taxes	5,224,146	0	5,224,146
Fund Transfers - Revenue	10,000	0	10,000
Miscellaneous	24,007	0	24,007
TOTAL REVENUES	7,826,440	0	7,826,440
EXPENSES			
Unappropriated Fund Balance	2,405,863	0	2,405,863
Bond Expenses	5,420,577	0	5,420,577
TOTAL EXPENSES	7,826,440	0	7,826,440
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	14,775,233	0	14,775,233
Miscellaneous	6,841,150	0	6,841,150
TOTAL REVENUES	21,616,383	0	21,616,383
EXPENSES			
Unappropriated Fund Balance	14,091,391	0	14,091,391
Bond Expenses	7,524,992	0	7,524,992
TOTAL EXPENSES	21,616,383	0	21,616,383
Fund: 312 - Convention Center Area Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,880,544	0	1,880,544
Taxes	9,732,977	0	9,732,977

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 312 - Convention Center Area Debt Service Fund			
REVENUES			
Miscellaneous	30,417	0	30,417
TOTAL REVENUES	11,643,938	0	11,643,938
EXPENSES			
Unappropriated Fund Balance	3,042,679	0	3,042,679
Bond Expenses	8,601,259	0	8,601,259
TOTAL EXPENSES	11,643,938	0	11,643,938
Fund: 313 - North Macadam URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,394,418	0	5,394,418
Taxes	11,030,037	0	11,030,037
Fund Transfers - Revenue	3,500	0	3,500
Miscellaneous	50,060	0	50,060
TOTAL REVENUES	16,478,015	0	16,478,015
EXPENSES			
Unappropriated Fund Balance	4,965,650	0	4,965,650
Bond Expenses	11,512,365	0	11,512,365
TOTAL EXPENSES	16,478,015	0	16,478,015
Fund: 314 - Special Projects Debt Service Fund			
REVENUES			
Intergovernmental Revenues	5,974,720	0	5,974,720
Miscellaneous	216,320	0	216,320
TOTAL REVENUES	6,191,040	0	6,191,040
EXPENSES			
Unappropriated Fund Balance	4,000	0	4,000
Bond Expenses	6,187,040	0	6,187,040
TOTAL EXPENSES	6,191,040	0	6,191,040
Fund: 315 - Gateway URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	536,348	0	536,348
Taxes	3,055,298	0	3,055,298
Miscellaneous	6,302	0	6,302
TOTAL REVENUES	3,597,948	0	3,597,948
EXPENSES			
Bond Expenses	3,597,948	0	3,597,948
TOTAL EXPENSES	3,597,948	0	3,597,948
Fund: 316 - Willamette Industrial URA Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	28,882	0	28,882
Taxes	705,701	0	705,701

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 316 - Willamette Industrial URA Debt Service Fund			
REVENUES			
Miscellaneous	1,456	0	1,456
TOTAL REVENUES	736,039	0	736,039
EXPENSES			
Bond Expenses	736,039	0	736,039
TOTAL EXPENSES	736,039	0	736,039
Fund: 317 - Governmental Bond Redemption Fund			
REVENUES			
Fund Transfers - Revenue	1,434,839	0	1,434,839
TOTAL REVENUES	1,434,839	0	1,434,839
EXPENSES			
Bond Expenses	1,434,839	0	1,434,839
TOTAL EXPENSES	1,434,839	0	1,434,839
Fund: 400 - BFRES Facilities GO Bond Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,585,304	0	1,585,304
Fund Transfers - Revenue	1,205	0	1,205
Miscellaneous	605,634	0	605,634
TOTAL REVENUES	2,192,143	0	2,192,143
EXPENSES			
External Materials and Services	20,000	0	20,000
Internal Materials and Services	44,286	0	44,286
Capital Outlay	2,101,719	0	2,101,719
Fund Transfers - Expense	26,101	0	26,101
Contingency	37	0	37
TOTAL EXPENSES	2,192,143	0	2,192,143
Fund: 401 - Local Improvement District Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,202,019	0	4,202,019
Charges for Services	779,100	0	779,100
Fund Transfers - Revenue	148	0	148
Bond and Note	8,130,953	0	8,130,953
Miscellaneous	638,881	0	638,881
TOTAL REVENUES	13,751,101	0	13,751,101
EXPENSES			
External Materials and Services	5,000	0	5,000
Internal Materials and Services	1,404,435	15,000	1,419,435
Bond Expenses	604,425	0	604,425
Fund Transfers - Expense	7,981,795	0	7,981,795
Contingency	3,755,446	(15,000)	3,740,446
TOTAL EXPENSES	13,751,101	0	13,751,101

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 402 - Parks Capital Improvement Program Fund			
REVENUES			
Budgeted Beginning Fund Balance	17,423,241	0	17,423,241
Charges for Services	8,537,652	0	8,537,652
Intergovernmental Revenues	11,004,081	0	11,004,081
Interagency Revenue	170,550	0	170,550
Fund Transfers - Revenue	1,275,008	750,000	2,025,008
Bond and Note	1,759,201	0	1,759,201
Miscellaneous	1,808,469	0	1,808,469
TOTAL REVENUES	41,978,202	750,000	42,728,202
EXPENSES			
Personnel Services	1,556,042	0	1,556,042
External Materials and Services	4,757,219	0	4,757,219
Internal Materials and Services	836,385	0	836,385
Capital Outlay	16,608,619	750,000	17,358,619
Bond Expenses	694,854	0	694,854
Fund Transfers - Expense	160,019	0	160,019
Contingency	17,365,064	0	17,365,064
TOTAL EXPENSES	41,978,202	750,000	42,728,202
Fund: 403 - Public Safety GO Bond			
REVENUES			
Budgeted Beginning Fund Balance	29,959,735	0	29,959,735
Fund Transfers - Revenue	3,472	0	3,472
Miscellaneous	59,500	0	59,500
TOTAL REVENUES	30,022,707	0	30,022,707
EXPENSES			
Personnel Services	307,035	0	307,035
External Materials and Services	684,622	405,000	1,089,622
Internal Materials and Services	409,500	90,000	499,500
Capital Outlay	11,377,102	105,000	11,482,102
Fund Transfers - Expense	26,306	0	26,306
Contingency	17,218,142	(600,000)	16,618,142
TOTAL EXPENSES	30,022,707	0	30,022,707
Fund: 500 - Parks Endowment Fund			
REVENUES			
Budgeted Beginning Fund Balance	181,856	0	181,856
Miscellaneous	963	0	963
TOTAL REVENUES	182,819	0	182,819
EXPENSES			
Unappropriated Fund Balance	162,760	0	162,760
External Materials and Services	18,603	0	18,603
Internal Materials and Services	1,050	0	1,050
Contingency	406	0	406
TOTAL EXPENSES	182,819	0	182,819

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Fund: 600 - Sewer System Operating Fund

REVENUES

Overexpenditure Base	Total Adjustments	New Revised Budget
Budgeted Beginning Fund Balance	0	52,200,000
Licenses & Permits	0	1,155,000
Charges for Services	1,000,000	272,695,319
Intergovernmental Revenues	0	837,500
Interagency Revenue	0	3,199,747
Fund Transfers - Revenue	43,000	130,207,130
Miscellaneous	0	650,000

TOTAL REVENUES

459,901,696 1,043,000 460,944,696

EXPENSES

Unappropriated Fund Balance	0	200,000
Personnel Services	0	57,863,809
External Materials and Services	(500,000)	62,122,034
Internal Materials and Services	500,000	42,664,323
Capital Outlay	0	67,635,008
Bond Expenses	365,000	2,707,082
Fund Transfers - Expense	1,140,000	169,943,282
Contingency	(462,000)	57,809,158

TOTAL EXPENSES

459,901,696 1,043,000 460,944,696

Fund: 601 - Hydroelectric Power Operating Fund

REVENUES

Budgeted Beginning Fund Balance	0	359,200
Interagency Revenue	0	68,500
Fund Transfers - Revenue	0	125,665
Miscellaneous	0	921,100

TOTAL REVENUES

1,474,465 0 1,474,465

EXPENSES

Personnel Services	0	279,255
External Materials and Services	0	378,400
Internal Materials and Services	0	220,673
Bond Expenses	0	17,185
Fund Transfers - Expense	0	534,718
Contingency	0	44,234

TOTAL EXPENSES

1,474,465 0 1,474,465

Fund: 602 - Water Fund

REVENUES

Budgeted Beginning Fund Balance	0	66,585,473
Charges for Services	0	136,097,583
Intergovernmental Revenues	1,000,000	1,476,000
Interagency Revenue	0	4,160,583
Fund Transfers - Revenue	0	141,866,456
Bond and Note	0	433,817
Miscellaneous	0	1,985,709

TOTAL REVENUES

351,605,621 1,000,000 352,605,621

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 602 - Water Fund			
EXPENSES			
Personnel Services	63,430,368	0	63,430,368
External Materials and Services	26,970,018	(3,982)	26,966,036
Internal Materials and Services	21,535,744	3,982	21,539,726
Capital Outlay	101,749,274	(100,000)	101,649,274
Bond Expenses	3,458,037	700,000	4,158,037
Fund Transfers - Expense	67,192,116	200,000	67,392,116
Contingency	67,270,064	200,000	67,470,064
TOTAL EXPENSES	351,605,621	1,000,000	352,605,621
Fund: 603 - Golf Fund			
REVENUES			
Budgeted Beginning Fund Balance	966,454	0	966,454
Charges for Services	7,950,408	0	7,950,408
Fund Transfers - Revenue	1,896	0	1,896
Miscellaneous	10,722	0	10,722
TOTAL REVENUES	8,929,480	0	8,929,480
EXPENSES			
Personnel Services	3,385,202	0	3,385,202
External Materials and Services	3,453,319	0	3,453,319
Internal Materials and Services	565,308	0	565,308
Capital Outlay	75,000	0	75,000
Bond Expenses	140,411	0	140,411
Fund Transfers - Expense	312,418	20,000	332,418
Contingency	997,822	(20,000)	977,822
TOTAL EXPENSES	8,929,480	0	8,929,480
Fund: 604 - Portland International Raceway Fund			
REVENUES			
Budgeted Beginning Fund Balance	665,155	0	665,155
Charges for Services	1,821,666	0	1,821,666
Fund Transfers - Revenue	693	0	693
Miscellaneous	7,893	0	7,893
TOTAL REVENUES	2,495,407	0	2,495,407
EXPENSES			
Personnel Services	785,887	0	785,887
External Materials and Services	628,557	0	628,557
Internal Materials and Services	124,225	0	124,225
Bond Expenses	303,254	0	303,254
Fund Transfers - Expense	47,271	0	47,271
Contingency	606,213	0	606,213
TOTAL EXPENSES	2,495,407	0	2,495,407
Fund: 605 - Solid Waste Management Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,322,541	0	2,322,541
Licenses & Permits	2,553,721	0	2,553,721

Fund: 605 - Solid Waste Management Fund

REVENUES

	Overexpenditure Base	Total Adjustments	New Revised Budget
Charges for Services	1,975,099	0	1,975,099
Intergovernmental Revenues	26,000	0	26,000
Interagency Revenue	13,500	0	13,500
Fund Transfers - Revenue	4,348	0	4,348
Miscellaneous	44,580	0	44,580
TOTAL REVENUES	6,939,789	0	6,939,789

EXPENSES

Unappropriated Fund Balance	136,378	0	136,378
Personnel Services	2,122,078	0	2,122,078
External Materials and Services	1,613,404	0	1,613,404
Internal Materials and Services	1,577,772	0	1,577,772
Bond Expenses	43,601	0	43,601
Fund Transfers - Expense	155,783	0	155,783
Contingency	1,290,773	0	1,290,773
TOTAL EXPENSES	6,939,789	0	6,939,789

Fund: 606 - Parking Facilities Fund

REVENUES

Budgeted Beginning Fund Balance	3,602,488	0	3,602,488
Charges for Services	11,913,275	0	11,913,275
Interagency Revenue	776,128	0	776,128
Fund Transfers - Revenue	15,734	0	15,734
Bond and Note	3,100,000	0	3,100,000
Miscellaneous	452,196	0	452,196
TOTAL REVENUES	19,859,821	0	19,859,821

EXPENSES

Personnel Services	149,241	0	149,241
External Materials and Services	3,324,436	0	3,324,436
Internal Materials and Services	3,255,236	0	3,255,236
Bond Expenses	1,875,125	5,445,000	7,320,125
Fund Transfers - Expense	5,287,403	0	5,287,403
Contingency	5,968,380	(5,445,000)	523,380
TOTAL EXPENSES	19,859,821	0	19,859,821

Fund: 607 - Spectator Facilities Operating Fund

REVENUES

Budgeted Beginning Fund Balance	6,910,467	0	6,910,467
Charges for Services	6,357,137	0	6,357,137
Intergovernmental Revenues	36,741,356	0	36,741,356
Fund Transfers - Revenue	609	0	609
Miscellaneous	78,321	0	78,321
TOTAL REVENUES	50,087,890	0	50,087,890

EXPENSES

Personnel Services	202,130	0	202,130
External Materials and Services	2,130,000	0	2,130,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 607 - Spectator Facilities Operating Fund			
EXPENSES			
Internal Materials and Services	318,064	0	318,064
Capital Outlay	35,100,000	0	35,100,000
Bond Expenses	7,220,843	0	7,220,843
Fund Transfers - Expense	327,893	0	327,893
Contingency	4,788,960	0	4,788,960
TOTAL EXPENSES	50,087,890	0	50,087,890
Fund: 608 - Environmental Remediation Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,107,500	0	4,107,500
Charges for Services	4,304,622	0	4,304,622
Interagency Revenue	388,500	0	388,500
Fund Transfers - Revenue	702	0	702
Bond and Note	295,000	0	295,000
Miscellaneous	34,000	0	34,000
TOTAL REVENUES	9,130,324	0	9,130,324
EXPENSES			
Personnel Services	434,250	0	434,250
External Materials and Services	2,867,609	0	2,867,609
Internal Materials and Services	878,461	10,000	888,461
Bond Expenses	1,006	0	1,006
Fund Transfers - Expense	1,074,968	750,000	1,824,968
Contingency	3,874,030	(760,000)	3,114,030
TOTAL EXPENSES	9,130,324	0	9,130,324
Fund: 609 - Sewer System Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	30,850,000	0	30,850,000
Fund Transfers - Revenue	148,350,000	1,000,000	149,350,000
Miscellaneous	150,000	0	150,000
TOTAL REVENUES	179,350,000	1,000,000	180,350,000
EXPENSES			
Unappropriated Fund Balance	30,876,866	1,000,000	31,876,866
Bond Expenses	148,473,134	0	148,473,134
TOTAL EXPENSES	179,350,000	1,000,000	180,350,000
Fund: 611 - Hydroelectric Power Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,432,710	0	4,432,710
Miscellaneous	2,736,337	0	2,736,337
TOTAL REVENUES	7,169,047	0	7,169,047
EXPENSES			
Unappropriated Fund Balance	4,472,989	0	4,472,989

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 611 - Hydroelectric Power Bond Redemption Fund			
EXPENSES			
Bond Expenses	2,696,058	0	2,696,058
TOTAL EXPENSES	7,169,047	0	7,169,047
Fund: 612 - Water Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,965,653	0	15,965,653
Fund Transfers - Revenue	36,979,708	0	36,979,708
Bond and Note	15,874,000	0	15,874,000
Miscellaneous	60,374	0	60,374
TOTAL REVENUES	68,879,735	0	68,879,735
EXPENSES			
Unappropriated Fund Balance	31,839,653	0	31,839,653
Bond Expenses	37,040,082	0	37,040,082
TOTAL EXPENSES	68,879,735	0	68,879,735
Fund: 614 - Sewer System Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	12,500,000	0	12,500,000
Charges for Services	550,000	0	550,000
Fund Transfers - Revenue	12,841,749	0	12,841,749
Bond and Note	95,000,000	0	95,000,000
Miscellaneous	500,000	0	500,000
TOTAL REVENUES	121,391,749	0	121,391,749
EXPENSES			
Bond Expenses	170,000	0	170,000
Fund Transfers - Expense	117,000,000	0	117,000,000
Contingency	4,221,749	0	4,221,749
TOTAL EXPENSES	121,391,749	0	121,391,749
Fund: 615 - Water Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,364,480	0	9,364,480
Charges for Services	1,250,000	0	1,250,000
Fund Transfers - Revenue	26,186,865	0	26,186,865
Bond and Note	198,211,000	0	198,211,000
Miscellaneous	182,518	0	182,518
TOTAL REVENUES	235,194,863	0	235,194,863
EXPENSES			
Unappropriated Fund Balance	57,883,468	0	57,883,468
Fund Transfers - Expense	141,159,296	0	141,159,296
Contingency	36,152,099	0	36,152,099
TOTAL EXPENSES	235,194,863	0	235,194,863

18,609⁹
New
Revised
Budget

	Overexpenditure Base	Total Adjustments	
Fund: 617 - Sewer System Rate Stabilization Fund			
REVENUES			
Budgeted Beginning Fund Balance	12,300,000	0	12,300,000
Miscellaneous	50,000	0	50,000
TOTAL REVENUES	12,350,000	0	12,350,000
EXPENSES			
Fund Transfers - Expense	12,000,000	0	12,000,000
Contingency	350,000	0	350,000
TOTAL EXPENSES	12,350,000	0	12,350,000
Fund: 618 - Hydroelectric Power Renewal Replacement			
REVENUES			
Budgeted Beginning Fund Balance	9,686,500	0	9,686,500
Miscellaneous	347,340	0	347,340
TOTAL REVENUES	10,033,840	0	10,033,840
EXPENSES			
Fund Transfers - Expense	125,000	0	125,000
Contingency	9,908,840	0	9,908,840
TOTAL EXPENSES	10,033,840	0	10,033,840
Fund: 621 - Headwaters Apartment Complex Fund			
REVENUES			
Intergovernmental Revenues	950,000	0	950,000
Miscellaneous	2,800	0	2,800
TOTAL REVENUES	952,800	0	952,800
EXPENSES			
External Materials and Services	84,500	0	84,500
Bond Expenses	831,785	0	831,785
Contingency	36,515	0	36,515
TOTAL EXPENSES	952,800	0	952,800
Fund: 700 - Health Insurance Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	13,020,637	0	13,020,637
Charges for Services	52,471,164	0	52,471,164
Interagency Revenue	198,534	40,139	238,673
Fund Transfers - Revenue	2,446	1,480,000	1,482,446
Miscellaneous	857,836	0	857,836
TOTAL REVENUES	66,550,617	1,520,139	68,070,756
EXPENSES			
Personnel Services	1,208,007	0	1,208,007
External Materials and Services	51,978,948	2,954,016	54,932,964
Internal Materials and Services	478,834	0	478,834
Bond Expenses	25,917	0	25,917
Fund Transfers - Expense	600,638	0	600,638

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 700 - Health Insurance Operating Fund			
EXPENSES			
Contingency	12,258,273	(1,433,877)	10,824,396
TOTAL EXPENSES	66,550,617	1,520,139	68,070,756
Fund: 701 - Facilities Services Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	41,902,475	0	41,902,475
Charges for Services	1,135,573	0	1,135,573
Intergovernmental Revenues	1,159,120	0	1,159,120
Interagency Revenue	25,221,799	152,500	25,374,299
Fund Transfers - Revenue	4,553,724	31,000	4,584,724
Bond and Note	51,317	0	51,317
TOTAL REVENUES	74,024,008	183,500	74,207,508
EXPENSES			
Personnel Services	3,489,093	0	3,489,093
External Materials and Services	35,876,059	0	35,876,059
Internal Materials and Services	4,190,236	0	4,190,236
Capital Outlay	7,734,695	0	7,734,695
Bond Expenses	8,994,206	1,159,000	10,153,206
Fund Transfers - Expense	805,765	20,000	825,765
Contingency	12,933,954	(995,500)	11,938,454
TOTAL EXPENSES	74,024,008	183,500	74,207,508
Fund: 702 - CityFleet Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	19,366,106	0	19,366,106
Intergovernmental Revenues	555,000	0	555,000
Interagency Revenue	28,843,689	(160,000)	28,683,689
Fund Transfers - Revenue	229,856	0	229,856
Bond and Note	51,317	0	51,317
Miscellaneous	675,000	0	675,000
TOTAL REVENUES	49,720,968	(160,000)	49,560,968
EXPENSES			
Personnel Services	6,932,866	0	6,932,866
External Materials and Services	12,361,538	190,000	12,551,538
Internal Materials and Services	1,661,446	0	1,661,446
Capital Outlay	11,884,463	0	11,884,463
Bond Expenses	1,577,994	0	1,577,994
Fund Transfers - Expense	595,868	0	595,868
Contingency	14,706,793	(350,000)	14,356,793
TOTAL EXPENSES	49,720,968	(160,000)	49,560,968
Fund: 703 - Printing & Distribution Services Operating F			
REVENUES			
Budgeted Beginning Fund Balance	1,095,558	0	1,095,558
Charges for Services	141,053	0	141,053
Intergovernmental Revenues	1,280,639	0	1,280,639

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 703 - Printing & Distribution Services Operating F			
REVENUES			
Interagency Revenue	6,018,636	6,000	6,024,636
Fund Transfers - Revenue	3,987	0	3,987
Miscellaneous	77,951	0	77,951
TOTAL REVENUES	8,617,824	6,000	8,623,824
EXPENSES			
Personnel Services	1,982,042	0	1,982,042
External Materials and Services	4,099,801	0	4,099,801
Internal Materials and Services	749,497	0	749,497
Capital Outlay	301,250	0	301,250
Bond Expenses	111,151	0	111,151
Fund Transfers - Expense	255,994	20,000	275,994
Contingency	1,118,089	(14,000)	1,104,089
TOTAL EXPENSES	8,617,824	6,000	8,623,824
Fund: 704 - Insurance and Claims Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	28,962,173	0	28,962,173
Interagency Revenue	9,591,935	0	9,591,935
Fund Transfers - Revenue	1,968	0	1,968
Miscellaneous	302,000	0	302,000
TOTAL REVENUES	38,858,076	0	38,858,076
EXPENSES			
Personnel Services	1,201,507	0	1,201,507
External Materials and Services	6,072,664	0	6,072,664
Internal Materials and Services	2,465,418	0	2,465,418
Bond Expenses	61,247	0	61,247
Fund Transfers - Expense	244,791	0	244,791
Contingency	28,812,449	0	28,812,449
TOTAL EXPENSES	38,858,076	0	38,858,076
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			
Budgeted Beginning Fund Balance	18,414,997	0	18,414,997
Interagency Revenue	3,299,921	0	3,299,921
Fund Transfers - Revenue	4,987	0	4,987
Miscellaneous	323,500	0	323,500
TOTAL REVENUES	22,043,405	0	22,043,405
EXPENSES			
Personnel Services	1,112,246	0	1,112,246
External Materials and Services	4,190,673	0	4,190,673
Internal Materials and Services	591,648	0	591,648
Bond Expenses	57,289	0	57,289
Fund Transfers - Expense	93,275	0	93,275

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
EXPENSES			
Contingency	15,998,274	0	15,998,274
TOTAL EXPENSES	22,043,405	0	22,043,405
Fund: 706 - Technology Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	32,416,630	0	32,416,630
Charges for Services	172,630	0	172,630
Intergovernmental Revenues	5,648,842	0	5,648,842
Interagency Revenue	43,056,802	20,000	43,076,802
Fund Transfers - Revenue	1,275,103	0	1,275,103
Bond and Note	41,052	0	41,052
Miscellaneous	492,738	0	492,738
TOTAL REVENUES	83,103,797	20,000	83,123,797
EXPENSES			
Personnel Services	25,554,850	100,000	25,654,850
External Materials and Services	19,687,053	0	19,687,053
Internal Materials and Services	3,919,676	0	3,919,676
Capital Outlay	3,980,937	0	3,980,937
Bond Expenses	2,290,419	0	2,290,419
Fund Transfers - Expense	2,919,773	96,100	3,015,873
Contingency	24,751,089	(176,100)	24,574,989
TOTAL EXPENSES	83,103,797	20,000	83,123,797
Fund: 708 - EBS Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,211,030	0	4,211,030
Interagency Revenue	12,342,345	0	12,342,345
Fund Transfers - Revenue	91,061	0	91,061
Miscellaneous	40,000	0	40,000
TOTAL REVENUES	16,684,436	0	16,684,436
EXPENSES			
Personnel Services	2,374,693	0	2,374,693
External Materials and Services	2,432,935	(124,080)	2,308,855
Internal Materials and Services	4,381,772	0	4,381,772
Capital Outlay	0	124,080	124,080
Bond Expenses	4,392,988	0	4,392,988
Fund Transfers - Expense	1,578,921	0	1,578,921
Contingency	1,523,127	0	1,523,127
TOTAL EXPENSES	16,684,436	0	16,684,436
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Budgeted Beginning Fund Balance	13,927,817	0	13,927,817
Taxes	112,072,367	0	112,072,367
Interagency Revenue	360,200	0	360,200
Fund Transfers - Revenue	753,009	0	753,009

186099

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Bond and Note	25,211,000	0	25,211,000
Miscellaneous	1,508,000	0	1,508,000
TOTAL REVENUES	153,832,393	0	153,832,393
EXPENSES			
Personnel Services	1,774,413	0	1,774,413
External Materials and Services	107,696,421	0	107,696,421
Internal Materials and Services	6,567,947	0	6,567,947
Capital Outlay	175,500	0	175,500
Bond Expenses	25,516,569	0	25,516,569
Fund Transfers - Expense	821,534	0	821,534
Contingency	11,280,009	0	11,280,009
TOTAL EXPENSES	153,832,393	0	153,832,393
Fund: 801 - Fire & Police Disability & Retirement Res Fu			
REVENUES			
Budgeted Beginning Fund Balance	750,000	0	750,000
Fund Transfers - Revenue	750,000	0	750,000
TOTAL REVENUES	1,500,000	0	1,500,000
EXPENSES			
Fund Transfers - Expense	750,000	0	750,000
Contingency	750,000	0	750,000
TOTAL EXPENSES	1,500,000	0	1,500,000
Fund: 802 - Fire & Police Supplemental Retirement Res			
REVENUES			
Budgeted Beginning Fund Balance	35,802	0	35,802
Miscellaneous	300	0	300
TOTAL REVENUES	36,102	0	36,102
EXPENSES			
Unappropriated Fund Balance	27,602	0	27,602
External Materials and Services	8,500	0	8,500
TOTAL EXPENSES	36,102	0	36,102

General Fund Reconciliation

Exhibit #4

	<u>Bureau Request</u>	<u>Mayor's Proposed</u>
New Request		
Fund & Debt Management - Interest Payment for Business License Refunds (FM_018)	\$10,000	\$10,000
Portland Police Bureau - Retirement Bridge Funding (PL_024)	\$707,885	\$707,885
Portland Police Bureau - Personnel Services Funding Request (PL_025)	\$500,000	\$500,000
Total New Request	\$1,217,885	\$1,217,885
Technical Adjustment		
Special Appropriations - Compensation set-aside adjustments (SA_020)	(\$1,207,885)	(\$1,207,885)
Total Technical Adjustment	(\$1,207,885)	(\$1,207,885)
Grand Total	\$10,000	\$10,000

186099