



CITY OF PORTLAND
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June 16, 2011

184692

To: Mayor Sam Adams
Commissioner Amanda Fritz
Commissioner Dan Saltzman
Commissioner Nick Fish
Commissioner Randy Leonard
City Auditor LaVonne Griffin-Valade

From: Andrew Scott, Manager *AS*
Financial Planning Division

Subject: FY 2010-11 Over-expenditure Process

This memo summarizes the budget adjustments that Council will consider on June 22nd as part of the over-expenditure process. The over-expenditure process is necessary due to the fact that 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.

To prevent over-expenditure, which would violate Local Budget Law ORS 294.435, FPD recommends budget adjustments impacting appropriations in 15 funds resulting in a net increase of appropriation of \$2.3 million.

General Fund Discretionary

- *New Requests:*
 - The Office of Management and Finance is transferring additional General Fund discretionary savings from FY 2010-11 to fund projects expected to be completed in FY 2011-12. Council approved \$255,000 for these projects in the Spring BMP, and OMF is requesting to transfer an additional \$270,000 for a total of \$525,000. The savings are a result of underspending in personal services and materials and services. It should be noted that the savings, if not transferred to the projects below, would likely fall to General Fund ending balance and be available for discretionary spending in FY 2011-12 or FY 2012-13. The transfers include:
 - \$125,000 to OMF Facilities for costs related to the 4th floor remodel - funded from savings in Human Resources.
 - \$170,000 to OMF Facilities for costs related to the 12th floor remodel - funded from savings in Business Operations and Procurement.
 - \$230,000 to OMF EBS Services for costs related to the implementation of Manager Self Service - funded from savings in Business Operations.
 - Due to the closure of the Campaign Finance Fund at the end of FY 2011-12, all remaining balances in the fund will be transferred to the General Fund. This action increases the amount of the budgeted cash transfer by \$1,500 to ensure significant appropriation is available for the transaction. Simultaneously, \$1,500 is transferred to the fund to address unrealized losses in the fund.

An Equal Opportunity Employer

To help ensure equal access to programs, services and activities, the Office of Management & Finance will reasonably modify policies/procedures and provide auxiliary aids/services to persons with disabilities upon request.

- *Technical Adjustments:*

- The Bureau of Technology Services is transferring \$18,500 to the Public Safety Systems Revitalization Project office to cover an employee's unanticipated retirement payout.
- The Police Bureau is transferring restricted donation revenue to the Police Special Revenue Fund for future use.

- *Loans:*

- \$17.4 million of additional beginning fund balance is budgeted to fund loans made to the Grants Fund (\$15.0 million) and the Community Development Block Grant Fund (\$2.4 million). These loans are potentially necessary to comply with local budget law and Generally Accepted Accounting Principles by addressing end-of-year cash or fund balance issues related to the reimbursement nature of the grants funds. The loans from the General Fund duplicate loans from the grantee bureau operating funds in the event that those funds are unable to make the loans at year end. The budgeted amounts are conservative (i.e. large) and are sized to account for all current unbilled grant expenditures, current grant receivables, and current cash shortfalls. The repayment source of the loans is the grant reimbursement. For more information on these loans please refer to the companion resolution to be considered by Council on the same calendar.

General Fund Non-Discretionary & Technical Shifts

In addition to the changes in General Fund discretionary described above, several other changes have been made that do not affect the total level of discretionary. These changes shift funding between major objects – primarily personal services and materials and services – to address projected over-expenditure by major object.

- *Cable:* Shift \$25,000 from internal service I/A with OMF to external materials and services (EM&S)
- *Portland Office of Emergency Management:* Shift \$5,000 from EM&S to personal services (PS)
- *Police:* Shift \$650,000 from internal materials and services (IM&S) to EM&S
- *Commissioner for Public Works (Fish):* Shift \$2,000 from EM&S to PS.

Non-General Fund

- *Transportation Operating Fund:* A \$2.6 million loan to the Grants Fund is budgeted out of contingency.
- *Emergency Communications Fund:* A \$50,000 increase to bureau expenses is funded out of contingency.
- *Transportation Reserve Fund:* A \$2.5 million loan to the Grants Fund is budgeted out of contingency.
- *Housing Investment Fund:* Appropriation is decreased by \$227,427 to reflect carryover to FY 2011-12.
- *Campaign Finance Fund:* As discussed above, the fund is budgeting fund transfers of \$1,500 in and out to ensure that budgetary fund balance and GAAP fund balance are zero in order to close the fund at the end of the fiscal year.
- *Grants Fund:* Various grants are adjusted for a total increase of appropriation of \$3.2 million. In addition, \$28.9 million of interfund loan proceeds are budgeted as Unappropriated Ending Fund Balance to address a \$15 million end-of-year projected balance issue, as discussed above. The loans exceed the need because in several cases, they have been budgeted twice – once from the operating fund of the bureau responsible for the grant and once from the General Fund in case the bureau operating fund is unable to support the loan.
- *CDBG Fund:* Appropriation is increased by \$20,490 to reflect anticipated grant spending by the Portland Housing Bureau. In addition, \$2.4 million of interfund loan proceeds are budgeted as Unappropriated Ending Fund Balance to address an end-of-year projected cash balance issue, as discussed above.

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- *HOME Grant Fund*: Appropriation is decreased by \$58,501 to reflect carryover to FY 2011-12.
- *TIF Fund*: Appropriation is decreased by \$802,272 to reflect carryover to FY 2011-12.
- *Police Special Revenue Fund*: A cash transfer of \$149,105 is received from the General Fund representing donation revenue collected in that fund that is restricted to particular purposes.
- *Water Fund*: In addition to a cash transfer received from BES in the amount of \$15,500, the bureau is moving funds from contingency to fund a loan to the grants fund for the purpose discussed above.
- *Parking Facilities Fund*: An \$8.3 million loan to the Grants Fund is budgeted out of contingency and by recognizing additional beginning fund balance.
- *Spectator Facilities Operating Fund*: Funds totaling \$130,000 are shifted from contingency to fund materials and services for the Jeld Wen Field.
- *Environmental Remediation Fund*: A cash transfer of \$15,500 is made to the Water Fund.
- *Health Insurance Operation Fund*: Moved \$25,000 from contingency to pay for a remodel to the workspace of Health Fund employees.
- *Facilities Services Operating Fund*: The fund is increased by \$254,000 reflecting additional services requested by operating bureaus.
- *Printing and Distribution Services Fund*: The fund is decreased by \$150,000 due to service adjustments by operating bureaus.
- *Technology Services Fund*: The interagency revenue is reduced by \$226,738 to reflect changes in services to customers.
- *EBS Services Fund*: The fund is increased by \$75,000 reflecting additional services requested by operating bureaus.

RECOMMENDATION

Financial Planning recommends Council approval of the over-expenditure adjustments.

Appropriation Schedule by Business Area

Exhibit #1

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 Retirement	
Bureau of Environmental Services					
Environmental Remediation Fund	0	(15,500)	0	0	(15,500)
Sewer System Operating Fund	0	0	0	0	0
Total Bureau of Environmental Services	0	(15,500)	0	0	(15,500)
Cable Communications and Franchise Manager					
General Fund	0	0	0	0	0
Total Cable Communications and Franchise Mar	0	0	0	0	0
Commissioner of Public Affairs					
General Fund	0	0	0	0	0
Total Commissioner of Public Affairs	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
Office of Management and Finance					
EBS Services Fund	0	75,000	0	0	75,000
Emergency Communication Fund	50,000	(50,000)	0	0	0
Facilities Services Operating Fund	(100,000)	354,000	0	0	254,000
General Fund	(531,500)	0	675,605	17,400,000	17,544,105
Health Insurance Operating Fund	0	(25,000)	25,000	0	0
Printing and Distribution Services Operating Fnd	0	(150,000)	0	0	(150,000)
Public Safety GO Bond	0	0	0	0	0
Spectator Facilities Operating Fund	130,000	(130,000)	0	0	0
Technology Services Fund	0	(245,238)	18,500	0	(226,738)
Total Office of Management and Finance	(451,500)	(171,238)	719,105	17,400,000	17,496,367
Office of the City Auditor					
Campaign Finance Fund	1,500	0	1,500	0	3,000
Local Improvement District Construction Fund	0	0	5,000,000	0	5,000,000
Total Office of the City Auditor	1,500	0	5,001,500	0	5,003,000
Office of the Mayor					
General Fund	0	0	0	0	0
Total Office of the Mayor	0	0	0	0	0
Portland Bureau of Transportation					
Grants Fund	3,552,000	0	0	0	3,552,000
Parking Facilities Fund	0	(7,135,794)	0	8,300,000	1,164,206
Transportation Operating Fund	5,000,000	(2,600,000)	0	2,600,000	5,000,000
Transportation Reserve Fund	0	(2,500,000)	0	2,500,000	0
Total Portland Bureau of Transportation	8,552,000	(12,235,794)	0	13,400,000	9,716,206
Portland Housing Bureau					
Community Development Block Grant Fund	20,490	0	0	0	20,490
Grants Fund	(306,344)	0	0	0	(306,344)
HOME Grant Fund	(58,501)	0	0	0	(58,501)

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	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Retirement	
Portland Housing Bureau					
Housing Investment Fund	(207,427)	(20,000)	0	0	(227,427)
Tax Increment Financing Reimbursement	(802,272)	0	0	0	(802,272)
Total Portland Housing Bureau	(1,354,054)	(20,000)	0	0	(1,374,054)
Portland Office of Emergency Management					
General Fund	0	0	0	0	0
Total Portland Office of Emergency Management	0	0	0	0	0
Portland Parks & Recreation					
General Fund	7,292	0	0	0	7,292
Total Portland Parks & Recreation	7,292	0	0	0	7,292
Portland Police Bureau					
General Fund	(149,105)	0	0	0	(149,105)
Police Special Revenue Fund	149,105	0	0	0	149,105
Total Portland Police Bureau	0	0	0	0	0
Portland Water Bureau					
Water Fund	0	(484,500)	0	500,000	15,500
Total Portland Water Bureau	0	(484,500)	0	500,000	15,500
Total Citywide Appropriation	6,755,238	(12,927,032)	5,720,605	31,300,000	30,848,811

FY 2010-11 Over-expenditure Ordinance

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Exhibit #2

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 100 - General Fund			
REVENUES			
Budgeted Beginning Fund Balance	18,321,994	17,400,000	35,721,994
Taxes	206,484,214	0	206,484,214
Licenses & Permits	114,829,295	0	114,829,295
Charges for Services	18,562,045	0	18,562,045
Intergovernmental Revenues	26,766,582	0	26,766,582
Interagency Revenue	22,770,064	(17,708)	22,752,356
Fund Transfers - Revenue	46,994,952	20,000	47,014,952
Bond and Note	8,506,660	0	8,506,660
Miscellaneous	4,507,939	0	4,507,939
General Fund Discretionary	0	0	0
General Fund Overhead	0	0	0
TOTAL REVENUES	467,743,745	17,402,292	485,146,037
EXPENSES			
Personal Services	296,181,921	(298,708)	295,883,213
External Materials and Services	65,993,051	431,841	66,424,892
Internal Materials and Services	55,818,573	(784,446)	55,034,127
Capital Outlay	3,046,526	(22,000)	3,024,526
Bond Expenses	5,485,124	17,400,000	22,885,124
Fund Transfers - Expense	33,108,363	675,605	33,783,968
Contingency	8,110,187	0	8,110,187
TOTAL EXPENSES	467,743,745	17,402,292	485,146,037
Fund: 200 - Transportation Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	16,613,921	0	16,613,921
Licenses & Permits	1,157,300	0	1,157,300
Charges for Services	29,655,339	0	29,655,339
Intergovernmental Revenues	58,062,573	0	58,062,573
Interagency Revenue	28,382,294	0	28,382,294
Fund Transfers - Revenue	16,332,902	5,000,000	21,332,902
Bond and Note	20,495,079	0	20,495,079
Miscellaneous	2,571,077	0	2,571,077
General Fund Discretionary	0	0	0
TOTAL REVENUES	173,270,485	5,000,000	178,270,485
EXPENSES			
Personal Services	62,695,304	0	62,695,304
External Materials and Services	39,655,909	0	39,655,909
Internal Materials and Services	23,226,693	0	23,226,693
Capital Outlay	8,411,966	5,000,000	13,411,966
Bond Expenses	6,825,783	2,600,000	9,425,783
Fund Transfers - Expense	5,853,929	0	5,853,929
Contingency	26,600,901	(2,600,000)	24,000,901
TOTAL EXPENSES	173,270,485	5,000,000	178,270,485
Fund: 201 - Assessment Collection Fund			
REVENUES			

FY 2010-11 Over-expenditure OrdinanceExhibit #2

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 201 - Assessment Collection Fund			
REVENUES			
Budgeted Beginning Fund Balance	79,924	0	79,924
Miscellaneous	2,000	0	2,000
TOTAL REVENUES	81,924	0	81,924
EXPENSES			
Internal Materials and Services	1,321	0	1,321
Fund Transfers - Expense	38	0	38
Contingency	80,565	0	80,565
TOTAL EXPENSES	81,924	0	81,924
Fund: 202 - Emergency Communication Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,757,937	0	9,757,937
Charges for Services	200,000	0	200,000
Intergovernmental Revenues	6,523,800	0	6,523,800
Interagency Revenue	230,511	0	230,511
Fund Transfers - Revenue	10,379,028	0	10,379,028
Bond and Note	26,207	0	26,207
Miscellaneous	50,000	0	50,000
TOTAL REVENUES	27,167,483	0	27,167,483
EXPENSES			
Personal Services	14,497,404	(13,000)	14,484,404
External Materials and Services	5,085,128	14,000	5,099,128
Internal Materials and Services	3,894,376	49,000	3,943,376
Bond Expenses	1,316,236	0	1,316,236
Fund Transfers - Expense	486,000	0	486,000
Contingency	1,888,339	(50,000)	1,838,339
TOTAL EXPENSES	27,167,483	0	27,167,483
Fund: 203 - Development Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	410,309	0	410,309
Licenses & Permits	17,151,773	0	17,151,773
Charges for Services	5,814,281	0	5,814,281
Interagency Revenue	1,116,655	0	1,116,655
Fund Transfers - Revenue	1,907,356	0	1,907,356
Bond and Note	6,703,552	0	6,703,552
Miscellaneous	1,886,939	0	1,886,939
TOTAL REVENUES	34,990,865	0	34,990,865
EXPENSES			
Personal Services	16,470,096	0	16,470,096
External Materials and Services	5,570,072	0	5,570,072
Internal Materials and Services	6,365,168	0	6,365,168
Capital Outlay	10,000	0	10,000
Bond Expenses	2,235,953	0	2,235,953
Fund Transfers - Expense	2,357,482	0	2,357,482

FY 2010-11 Over-expenditure Ordinance

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Exhibit #2

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 203 - Development Services Fund			
EXPENSES			
Contingency	1,982,094	0	1,982,094
TOTAL EXPENSES	34,990,865	0	34,990,865
Fund: 204 - Property Management License Fund			
REVENUES			
Budgeted Beginning Fund Balance	40,601	0	40,601
Licenses & Permits	4,915,536	0	4,915,536
Charges for Services	10,650	0	10,650
Miscellaneous	2,765	0	2,765
TOTAL REVENUES	4,969,552	0	4,969,552
EXPENSES			
Unappropriated Fund Balance	77,810	0	77,810
External Materials and Services	4,843,342	0	4,843,342
Internal Materials and Services	48,400	0	48,400
TOTAL EXPENSES	4,969,552	0	4,969,552
Fund: 206 - Cable Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,286,238	0	6,286,238
Licenses & Permits	1,475,557	0	1,475,557
Charges for Services	2,919,648	0	2,919,648
Interagency Revenue	288,051	0	288,051
Fund Transfers - Revenue	919	0	919
Miscellaneous	58,000	0	58,000
TOTAL REVENUES	11,028,413	0	11,028,413
EXPENSES			
Unappropriated Fund Balance	4,811,493	0	4,811,493
Personal Services	432,911	0	432,911
External Materials and Services	5,047,185	0	5,047,185
Internal Materials and Services	92,179	0	92,179
Fund Transfers - Expense	17,144	0	17,144
Contingency	627,501	0	627,501
TOTAL EXPENSES	11,028,413	0	11,028,413
Fund: 207 - Private for Hire Transportation Safety Fund			
REVENUES			
Budgeted Beginning Fund Balance	219,267	0	219,267
Miscellaneous	1,220	0	1,220
TOTAL REVENUES	220,487	0	220,487
EXPENSES			
Unappropriated Fund Balance	163,020	0	163,020
Fund Transfers - Expense	585	0	585
Contingency	56,882	0	56,882
TOTAL EXPENSES	220,487	0	220,487

FY 2010-11 Over-expenditure Ordinance**Exhibit #2**

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 209 - Convention and Tourism Fund			
REVENUES			
Budgeted Beginning Fund Balance	306,206	0	306,206
Taxes	3,531,640	0	3,531,640
Fund Transfers - Revenue	711	0	711
Miscellaneous	3,533	0	3,533
TOTAL REVENUES	3,842,090	0	3,842,090
EXPENSES			
Unappropriated Fund Balance	227,870	0	227,870
External Materials and Services	3,403,541	0	3,403,541
Internal Materials and Services	146,613	0	146,613
Fund Transfers - Expense	13,353	0	13,353
Contingency	50,713	0	50,713
TOTAL EXPENSES	3,842,090	0	3,842,090
Fund: 210 - General Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	49,194,919	0	49,194,919
Fund Transfers - Revenue	543,239	0	543,239
Miscellaneous	245,437	0	245,437
TOTAL REVENUES	49,983,595	0	49,983,595
EXPENSES			
Fund Transfers - Expense	2,807,651	0	2,807,651
Contingency	47,175,944	0	47,175,944
TOTAL EXPENSES	49,983,595	0	49,983,595
Fund: 211 - Special Finance and Resource Fund			
REVENUES			
Budgeted Beginning Fund Balance	16,000	0	16,000
Bond and Note	120,153,351	0	120,153,351
TOTAL REVENUES	120,169,351	0	120,169,351
EXPENSES			
External Materials and Services	117,973,120	0	117,973,120
Bond Expenses	2,180,231	0	2,180,231
Fund Transfers - Expense	16,000	0	16,000
TOTAL EXPENSES	120,169,351	0	120,169,351
Fund: 212 - Transportation Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	25,646	0	25,646
Bond and Note	2,494,354	0	2,494,354
Miscellaneous	20,000	0	20,000
TOTAL REVENUES	2,540,000	0	2,540,000
EXPENSES			
Bond Expenses	0	2,500,000	2,500,000

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FY 2010-11 Over-expenditure Ordinance

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Exhibit #2

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 212 - Transportation Reserve Fund			
EXPENSES			
Contingency	2,540,000	(2,500,000)	40,000
TOTAL EXPENSES	2,540,000	0	2,540,000
Fund: 213 - Housing Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,902,296	(227,427)	2,674,869
Charges for Services	273,916	0	273,916
Intergovernmental Revenues	2,346,167	0	2,346,167
Interagency Revenue	11,500	0	11,500
Bond and Note	4,921,015	0	4,921,015
Miscellaneous	1,241,006	0	1,241,006
TOTAL REVENUES	11,695,900	(227,427)	11,468,473
EXPENSES			
Personal Services	733,883	20,000	753,883
External Materials and Services	7,420,679	(227,427)	7,193,252
Internal Materials and Services	(46,428)	0	(46,428)
Bond Expenses	17,000	0	17,000
Fund Transfers - Expense	3,423,204	0	3,423,204
Contingency	147,562	(20,000)	127,562
TOTAL EXPENSES	11,695,900	(227,427)	11,468,473
Fund: 214 - Campaign Finance Fund			
REVENUES			
Budgeted Beginning Fund Balance	534,327	0	534,327
Fund Transfers - Revenue	0	1,500	1,500
Miscellaneous	11,569	1,500	13,069
TOTAL REVENUES	545,896	3,000	548,896
EXPENSES			
External Materials and Services	109	1,500	1,609
Internal Materials and Services	20,000	0	20,000
Fund Transfers - Expense	525,787	1,500	527,287
TOTAL EXPENSES	545,896	3,000	548,896
Fund: 215 - Parks Local Option Levy Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,725,011	0	5,725,011
Taxes	65,039	0	65,039
Miscellaneous	39,503	0	39,503
TOTAL REVENUES	5,829,553	0	5,829,553
EXPENSES			
Personal Services	413,570	0	413,570
External Materials and Services	141	0	141
Internal Materials and Services	547,241	0	547,241
Fund Transfers - Expense	1,449,706	0	1,449,706

FY 2010-11 Over-expenditure Ordinance

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Exhibit #2

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 215 - Parks Local Option Levy Fund			
EXPENSES			
Contingency	3,418,895	0	3,418,895
TOTAL EXPENSES	5,829,553	0	5,829,553
Fund: 216 - Children's Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,875,468	0	4,875,468
Taxes	12,746,355	0	12,746,355
TOTAL REVENUES	17,621,823	0	17,621,823
EXPENSES			
Personal Services	431,613	0	431,613
External Materials and Services	15,758,678	0	15,758,678
Internal Materials and Services	43,480	0	43,480
Fund Transfers - Expense	25,000	0	25,000
Contingency	1,363,052	0	1,363,052
TOTAL EXPENSES	17,621,823	0	17,621,823
Fund: 217 - Grants Fund			
REVENUES			
Budgeted Beginning Fund Balance	26,318,770	0	26,318,770
Intergovernmental Revenues	174,310,442	3,245,656	177,556,098
Bond and Note	97,715	28,900,000	28,997,715
TOTAL REVENUES	200,726,927	32,145,656	232,872,583
EXPENSES			
Unappropriated Fund Balance	0	28,900,000	28,900,000
Personal Services	14,060,800	(27,000)	14,033,800
External Materials and Services	60,605,888	2,212,430	62,818,318
Internal Materials and Services	4,683,646	26,226	4,709,872
Capital Outlay	94,960,108	1,034,000	95,994,108
Bond Expenses	26,416,485	0	26,416,485
TOTAL EXPENSES	200,726,927	32,145,656	232,872,583
Fund: 218 - Community Development Block Grant Fund			
REVENUES			
Budgeted Beginning Fund Balance	384,239	0	384,239
Intergovernmental Revenues	14,704,558	20,490	14,725,048
Fund Transfers - Revenue	1,137,918	0	1,137,918
Bond and Note	0	2,400,000	2,400,000
TOTAL REVENUES	16,226,715	2,420,490	18,647,205
EXPENSES			
Unappropriated Fund Balance	0	2,400,000	2,400,000
Personal Services	2,157,709	0	2,157,709
External Materials and Services	10,764,025	20,490	10,784,515
Internal Materials and Services	1,896,105	0	1,896,105
Bond Expenses	536,239	0	536,239

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 218 - Community Development Block Grant Fund			
EXPENSES			
Contingency	872,637	0	872,637
TOTAL EXPENSES	16,226,715	2,420,490	18,647,205
Fund: 219 - HOME Grant Fund			
REVENUES			
Intergovernmental Revenues	5,833,499	(58,501)	5,774,998
Fund Transfers - Revenue	166,714	0	166,714
TOTAL REVENUES	6,000,213	(58,501)	5,941,712
EXPENSES			
Personal Services	389,725	0	389,725
External Materials and Services	5,536,443	(58,501)	5,477,942
Contingency	74,045	0	74,045
TOTAL EXPENSES	6,000,213	(58,501)	5,941,712
Fund: 220 - Portland Parks Memorial Trust Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,171,372	0	2,171,372
Licenses & Permits	22,000	0	22,000
Charges for Services	25,750	0	25,750
Fund Transfers - Revenue	47,200	0	47,200
Miscellaneous	723,532	0	723,532
TOTAL REVENUES	2,989,854	0	2,989,854
EXPENSES			
Personal Services	508,698	0	508,698
External Materials and Services	1,528,853	0	1,528,853
Internal Materials and Services	152,844	0	152,844
Capital Outlay	94,021	0	94,021
Fund Transfers - Expense	38,400	0	38,400
Contingency	667,038	0	667,038
TOTAL EXPENSES	2,989,854	0	2,989,854
Fund: 221 - Tax Increment Financing Reimbursement			
REVENUES			
Intergovernmental Revenues	48,904,472	(1,002,272)	47,902,200
Fund Transfers - Revenue	2,118,572	0	2,118,572
Miscellaneous	1,507,390	200,000	1,707,390
TOTAL REVENUES	52,530,434	(802,272)	51,728,162
EXPENSES			
Personal Services	2,332,782	40,000	2,372,782
External Materials and Services	46,603,134	(842,272)	45,760,862
Internal Materials and Services	1,475,946	0	1,475,946
Contingency	2,118,572	0	2,118,572
TOTAL EXPENSES	52,530,434	(802,272)	51,728,162

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 222 - Police Special Revenue Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,306,795	0	1,306,795
Intergovernmental Revenues	200,000	0	200,000
Fund Transfers - Revenue	108	149,105	149,213
Miscellaneous	216,000	0	216,000
TOTAL REVENUES	1,722,903	149,105	1,872,008
EXPENSES			
Unappropriated Fund Balance	100,000	0	100,000
External Materials and Services	1,621,175	127,105	1,748,280
Capital Outlay	0	22,000	22,000
Fund Transfers - Expense	1,728	0	1,728
TOTAL EXPENSES	1,722,903	149,105	1,872,008
Fund: 301 - River District URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	10,151,944	0	10,151,944
Taxes	28,309,000	0	28,309,000
Miscellaneous	135,548	0	135,548
TOTAL REVENUES	38,596,492	0	38,596,492
EXPENSES			
Unappropriated Fund Balance	4,734,950	0	4,734,950
Bond Expenses	33,861,542	0	33,861,542
TOTAL EXPENSES	38,596,492	0	38,596,492
Fund: 302 - Bonded Debt Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	100,000	0	100,000
Taxes	8,316,209	0	8,316,209
Fund Transfers - Revenue	16,000	0	16,000
Miscellaneous	30,000	0	30,000
TOTAL REVENUES	8,462,209	0	8,462,209
EXPENSES			
Bond Expenses	8,462,209	0	8,462,209
TOTAL EXPENSES	8,462,209	0	8,462,209
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,946,022	0	6,946,022
Taxes	10,088,881	0	10,088,881
Miscellaneous	95,835	0	95,835
TOTAL REVENUES	17,130,738	0	17,130,738
EXPENSES			
Unappropriated Fund Balance	6,934,577	0	6,934,577

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
EXPENSES			
Bond Expenses	10,196,161	0	10,196,161
TOTAL EXPENSES	17,130,738	0	17,130,738
Fund: 304 - Interstate Corridor Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,202,117	0	4,202,117
Taxes	13,038,020	0	13,038,020
Bond and Note	6,182,737	0	6,182,737
Miscellaneous	59,397	0	59,397
TOTAL REVENUES	23,482,271	0	23,482,271
EXPENSES			
Unappropriated Fund Balance	8,718,068	0	8,718,068
Bond Expenses	14,764,203	0	14,764,203
TOTAL EXPENSES	23,482,271	0	23,482,271
Fund: 305 - Pension Debt Redemption Fund			
REVENUES			
Fund Transfers - Revenue	2,892,959	0	2,892,959
Miscellaneous	507,109	0	507,109
TOTAL REVENUES	3,400,068	0	3,400,068
EXPENSES			
Bond Expenses	3,261,591	0	3,261,591
Fund Transfers - Expense	138,477	0	138,477
TOTAL EXPENSES	3,400,068	0	3,400,068
Fund: 306 - South Park Block Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,704,095	0	8,704,095
Taxes	7,188,139	0	7,188,139
Miscellaneous	86,972	0	86,972
TOTAL REVENUES	15,979,206	0	15,979,206
EXPENSES			
Unappropriated Fund Balance	8,793,491	0	8,793,491
Bond Expenses	7,185,715	0	7,185,715
TOTAL EXPENSES	15,979,206	0	15,979,206
Fund: 307 - Airport Way Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,605,783	0	1,605,783
Taxes	5,536,542	0	5,536,542
Miscellaneous	250,169	0	250,169
TOTAL REVENUES	7,392,494	0	7,392,494
EXPENSES			

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 307 - Airport Way Debt Service Fund			
EXPENSES			
Unappropriated Fund Balance	1,804,794	0	1,804,794
Bond Expenses	5,587,700	0	5,587,700
TOTAL EXPENSES	7,392,494	0	7,392,494
Fund: 308 - Gas Tax Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,485	0	5,485
Fund Transfers - Revenue	1,085,550	0	1,085,550
TOTAL REVENUES	1,091,035	0	1,091,035
EXPENSES			
Bond Expenses	1,085,550	0	1,085,550
Contingency	5,485	0	5,485
TOTAL EXPENSES	1,091,035	0	1,091,035
Fund: 309 - Lents Town Ctr URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,179,390	0	4,179,390
Taxes	9,583,551	0	9,583,551
Miscellaneous	63,455	0	63,455
TOTAL REVENUES	13,826,396	0	13,826,396
EXPENSES			
Unappropriated Fund Balance	3,506,000	0	3,506,000
Bond Expenses	10,320,396	0	10,320,396
TOTAL EXPENSES	13,826,396	0	13,826,396
Fund: 310 - Central Eastside Ind District Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,198,497	0	2,198,497
Taxes	5,561,910	0	5,561,910
Miscellaneous	22,053	0	22,053
TOTAL REVENUES	7,782,460	0	7,782,460
EXPENSES			
Bond Expenses	7,782,460	0	7,782,460
TOTAL EXPENSES	7,782,460	0	7,782,460
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,948,373	0	15,948,373
Miscellaneous	8,693,522	0	8,693,522
TOTAL REVENUES	24,641,895	0	24,641,895
EXPENSES			
Unappropriated Fund Balance	12,529,154	0	12,529,154
Bond Expenses	8,612,741	0	8,612,741

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
EXPENSES			
Fund Transfers - Expense	3,500,000	0	3,500,000
TOTAL EXPENSES	24,641,895	0	24,641,895
Fund: 312 - Convention Center Area Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,882,108	0	2,882,108
Taxes	10,406,757	0	10,406,757
Miscellaneous	42,720	0	42,720
TOTAL REVENUES	13,331,585	0	13,331,585
EXPENSES			
Bond Expenses	13,331,585	0	13,331,585
TOTAL EXPENSES	13,331,585	0	13,331,585
Fund: 313 - North Macadam URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,176,390	0	3,176,390
Taxes	13,067,773	0	13,067,773
Miscellaneous	75,239	0	75,239
TOTAL REVENUES	16,319,402	0	16,319,402
EXPENSES			
Bond Expenses	16,319,402	0	16,319,402
TOTAL EXPENSES	16,319,402	0	16,319,402
Fund: 314 - Special Projects Debt Service Fund			
REVENUES			
Intergovernmental Revenues	6,237,523	0	6,237,523
Miscellaneous	212,320	0	212,320
TOTAL REVENUES	6,449,843	0	6,449,843
EXPENSES			
Bond Expenses	6,449,843	0	6,449,843
TOTAL EXPENSES	6,449,843	0	6,449,843
Fund: 315 - Gateway URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	319,579	0	319,579
Taxes	3,194,718	0	3,194,718
Miscellaneous	41,931	0	41,931
TOTAL REVENUES	3,556,228	0	3,556,228
EXPENSES			
Bond Expenses	3,556,228	0	3,556,228
TOTAL EXPENSES	3,556,228	0	3,556,228

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 316 - Willamette Industrial URA Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	82,510	0	82,510
Taxes	1,117,245	0	1,117,245
Miscellaneous	2,702	0	2,702
TOTAL REVENUES	1,202,457	0	1,202,457
EXPENSES			
Bond Expenses	1,202,457	0	1,202,457
TOTAL EXPENSES	1,202,457	0	1,202,457
Fund: 317 - Governmental Bond Redemption Fund			
REVENUES			
Fund Transfers - Revenue	1,773,469	0	1,773,469
Miscellaneous	3,170,000	0	3,170,000
TOTAL REVENUES	4,943,469	0	4,943,469
EXPENSES			
Bond Expenses	4,943,469	0	4,943,469
TOTAL EXPENSES	4,943,469	0	4,943,469
Fund: 400 - BFRES Facilities GO Bond Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,446,556	0	6,446,556
Fund Transfers - Revenue	1,622	0	1,622
Miscellaneous	21,913	0	21,913
TOTAL REVENUES	6,470,091	0	6,470,091
EXPENSES			
External Materials and Services	720,260	0	720,260
Internal Materials and Services	422,968	0	422,968
Capital Outlay	3,524,870	0	3,524,870
Fund Transfers - Expense	103,050	0	103,050
Contingency	1,698,943	0	1,698,943
TOTAL EXPENSES	6,470,091	0	6,470,091
Fund: 401 - Local Improvement District Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,309,031	0	5,309,031
Charges for Services	815,540	0	815,540
Fund Transfers - Revenue	2,788	0	2,788
Bond and Note	7,015,204	5,000,000	12,015,204
Miscellaneous	2,372,500	0	2,372,500
TOTAL REVENUES	15,515,063	5,000,000	20,515,063
EXPENSES			
External Materials and Services	445,000	0	445,000
Internal Materials and Services	1,648,940	0	1,648,940
Bond Expenses	5,849,068	0	5,849,068
Fund Transfers - Expense	2,940,425	5,000,000	7,940,425

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 401 - Local Improvement District Construction Fu			
EXPENSES			
Contingency	4,631,630	0	4,631,630
TOTAL EXPENSES	15,515,063	5,000,000	20,515,063
Fund: 402 - Parks Capital Construction & Maintenance F			
REVENUES			
Budgeted Beginning Fund Balance	6,547,781	0	6,547,781
Charges for Services	4,040,000	0	4,040,000
Intergovernmental Revenues	2,774,890	0	2,774,890
Interagency Revenue	20,000	0	20,000
Fund Transfers - Revenue	4,233,244	0	4,233,244
Bond and Note	774,800	0	774,800
Miscellaneous	814,075	0	814,075
TOTAL REVENUES	19,204,790	0	19,204,790
EXPENSES			
Personal Services	1,278,491	0	1,278,491
External Materials and Services	5,284,272	0	5,284,272
Internal Materials and Services	455,714	0	455,714
Capital Outlay	7,421,154	0	7,421,154
Bond Expenses	1,153,924	0	1,153,924
Fund Transfers - Expense	1,302,302	0	1,302,302
Contingency	2,308,933	0	2,308,933
TOTAL EXPENSES	19,204,790	0	19,204,790
Fund: 403 - Public Safety GO Bond			
REVENUES			
Fund Transfers - Revenue	844,881	0	844,881
Bond and Note	45,791,941	0	45,791,941
TOTAL REVENUES	46,636,822	0	46,636,822
EXPENSES			
Personal Services	155,173	0	155,173
External Materials and Services	6,813,454	(90,000)	6,723,454
Internal Materials and Services	490,661	90,000	580,661
Bond Expenses	300,000	0	300,000
Contingency	38,877,534	0	38,877,534
TOTAL EXPENSES	46,636,822	0	46,636,822
Fund: 500 - Parks Endowment Fund			
REVENUES			
Budgeted Beginning Fund Balance	182,294	0	182,294
Miscellaneous	840	0	840
TOTAL REVENUES	183,134	0	183,134
EXPENSES			
Unappropriated Fund Balance	162,622	0	162,622
External Materials and Services	18,312	0	18,312

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 500 - Parks Endowment Fund			
EXPENSES			
Internal Materials and Services	2,200	0	2,200
TOTAL EXPENSES	183,134	0	183,134
Fund: 600 - Sewer System Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	42,200,000	0	42,200,000
Licenses & Permits	1,344,208	0	1,344,208
Charges for Services	240,865,988	0	240,865,988
Interagency Revenue	2,258,422	0	2,258,422
Fund Transfers - Revenue	282,591,452	0	282,591,452
Bond and Note	2,290,030	0	2,290,030
Miscellaneous	695,000	0	695,000
TOTAL REVENUES	572,245,100	0	572,245,100
EXPENSES			
Unappropriated Fund Balance	200,000	0	200,000
Personal Services	55,201,335	0	55,201,335
External Materials and Services	55,339,411	3,000,000	58,339,411
Internal Materials and Services	40,157,879	0	40,157,879
Capital Outlay	192,890,474	(3,000,000)	189,890,474
Bond Expenses	2,005,834	0	2,005,834
Fund Transfers - Expense	183,674,360	0	183,674,360
Contingency	42,775,807	0	42,775,807
TOTAL EXPENSES	572,245,100	0	572,245,100
Fund: 601 - Hydroelectric Power Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	348,607	0	348,607
Interagency Revenue	63,207	0	63,207
Fund Transfers - Revenue	126,022	0	126,022
Miscellaneous	634,370	0	634,370
TOTAL REVENUES	1,172,206	0	1,172,206
EXPENSES			
Personal Services	245,987	0	245,987
External Materials and Services	181,500	0	181,500
Internal Materials and Services	252,520	0	252,520
Bond Expenses	14,608	0	14,608
Fund Transfers - Expense	347,324	0	347,324
Contingency	130,267	0	130,267
TOTAL EXPENSES	1,172,206	0	1,172,206
Fund: 602 - Water Fund			
REVENUES			
Budgeted Beginning Fund Balance	47,295,512	0	47,295,512
Charges for Services	115,611,286	0	115,611,286
Intergovernmental Revenues	451,000	0	451,000
Interagency Revenue	3,803,896	0	3,803,896

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 602 - Water Fund			
REVENUES			
Fund Transfers - Revenue	78,908,485	15,500	78,923,985
Miscellaneous	780,274	0	780,274
TOTAL REVENUES	246,850,453	15,500	246,865,953
EXPENSES			
Personal Services	58,863,038	0	58,863,038
External Materials and Services	23,689,250	0	23,689,250
Internal Materials and Services	20,226,389	0	20,226,389
Capital Outlay	34,783,300	0	34,783,300
Bond Expenses	2,608,480	500,000	3,108,480
Fund Transfers - Expense	63,879,380	0	63,879,380
Contingency	42,800,616	(484,500)	42,316,116
TOTAL EXPENSES	246,850,453	15,500	246,865,953
Fund: 603 - Golf Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,577,624	0	1,577,624
Licenses & Permits	13,650	0	13,650
Charges for Services	7,645,063	0	7,645,063
Fund Transfers - Revenue	97,025	0	97,025
Miscellaneous	44,876	0	44,876
TOTAL REVENUES	9,378,238	0	9,378,238
EXPENSES			
Personal Services	3,065,518	0	3,065,518
External Materials and Services	3,169,613	0	3,169,613
Internal Materials and Services	440,281	0	440,281
Capital Outlay	111,000	0	111,000
Bond Expenses	119,354	0	119,354
Fund Transfers - Expense	1,019,694	0	1,019,694
Contingency	1,452,778	0	1,452,778
TOTAL EXPENSES	9,378,238	0	9,378,238
Fund: 604 - Portland International Raceway Fund			
REVENUES			
Budgeted Beginning Fund Balance	680,614	0	680,614
Charges for Services	1,780,000	0	1,780,000
Fund Transfers - Revenue	95,809	0	95,809
Miscellaneous	8,500	0	8,500
TOTAL REVENUES	2,564,923	0	2,564,923
EXPENSES			
Personal Services	774,294	0	774,294
External Materials and Services	530,765	0	530,765
Internal Materials and Services	126,724	0	126,724
Capital Outlay	30,000	0	30,000
Bond Expenses	296,918	0	296,918
Fund Transfers - Expense	109,376	0	109,376

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 604 - Portland International Raceway Fund			
EXPENSES			
Contingency	696,846	0	696,846
TOTAL EXPENSES	2,564,923	0	2,564,923
Fund: 605 - Solid Waste Management Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,309,128	0	3,309,128
Licenses & Permits	2,508,815	0	2,508,815
Charges for Services	1,606,440	0	1,606,440
Interagency Revenue	197,000	0	197,000
Fund Transfers - Revenue	2,659	0	2,659
Miscellaneous	64,418	0	64,418
TOTAL REVENUES	7,688,460	0	7,688,460
EXPENSES			
Unappropriated Fund Balance	1,887,499	0	1,887,499
Personal Services	1,779,186	0	1,779,186
External Materials and Services	2,341,847	0	2,341,847
Internal Materials and Services	1,407,264	0	1,407,264
Bond Expenses	37,063	0	37,063
Fund Transfers - Expense	235,601	0	235,601
TOTAL EXPENSES	7,688,460	0	7,688,460
Fund: 606 - Parking Facilities Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,400,057	1,164,206	9,564,263
Charges for Services	11,217,000	0	11,217,000
Interagency Revenue	912,536	0	912,536
Fund Transfers - Revenue	3,902	0	3,902
Miscellaneous	163,000	0	163,000
TOTAL REVENUES	20,696,495	1,164,206	21,860,701
EXPENSES			
Personal Services	139,648	0	139,648
External Materials and Services	3,338,615	0	3,338,615
Internal Materials and Services	2,861,143	0	2,861,143
Bond Expenses	3,791,747	8,300,000	12,091,747
Fund Transfers - Expense	3,429,548	0	3,429,548
Contingency	7,135,794	(7,135,794)	0
TOTAL EXPENSES	20,696,495	1,164,206	21,860,701
Fund: 607 - Spectator Facilities Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,896,755	0	7,896,755
Charges for Services	6,165,500	0	6,165,500
Intergovernmental Revenues	1,847,437	0	1,847,437
Fund Transfers - Revenue	2,862	0	2,862
Bond and Note	10,000,000	0	10,000,000

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	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 607 - Spectator Facilities Operating Fund			
REVENUES			
Miscellaneous	139,454	0	139,454
TOTAL REVENUES	26,052,008	0	26,052,008
EXPENSES			
External Materials and Services	1,840,000	100,000	1,940,000
Internal Materials and Services	456,667	30,000	486,667
Capital Outlay	10,000,000	0	10,000,000
Bond Expenses	6,877,758	0	6,877,758
Fund Transfers - Expense	103,139	0	103,139
Contingency	6,774,444	(130,000)	6,644,444
TOTAL EXPENSES	26,052,008	0	26,052,008
Fund: 608 - Environmental Remediation Fund			
REVENUES			
Budgeted Beginning Fund Balance	500,000	0	500,000
Charges for Services	5,800,000	0	5,800,000
Interagency Revenue	375,492	0	375,492
Fund Transfers - Revenue	90,559	(15,500)	75,059
Miscellaneous	25,000	0	25,000
TOTAL REVENUES	6,791,051	(15,500)	6,775,551
EXPENSES			
Personal Services	684,731	0	684,731
External Materials and Services	4,214,309	0	4,214,309
Internal Materials and Services	947,579	0	947,579
Bond Expenses	856	0	856
Fund Transfers - Expense	80,348	0	80,348
Contingency	863,228	(15,500)	847,728
TOTAL EXPENSES	6,791,051	(15,500)	6,775,551
Fund: 609 - Sewer System Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,950,000	0	2,950,000
Fund Transfers - Revenue	150,438,839	0	150,438,839
Bond and Note	27,870,500	0	27,870,500
Miscellaneous	250,000	0	250,000
TOTAL REVENUES	181,509,339	0	181,509,339
EXPENSES			
Unappropriated Fund Balance	33,221,200	0	33,221,200
Bond Expenses	148,288,139	0	148,288,139
TOTAL EXPENSES	181,509,339	0	181,509,339
Fund: 610 - Golf Revenue Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	636,605	0	636,605
Fund Transfers - Revenue	807,280	0	807,280

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 610 - Golf Revenue Bond Redemption Fund			
REVENUES			
Miscellaneous	3,500	0	3,500
TOTAL REVENUES	1,447,385	0	1,447,385
EXPENSES			
Unappropriated Fund Balance	640,105	0	640,105
Bond Expenses	807,280	0	807,280
TOTAL EXPENSES	1,447,385	0	1,447,385
Fund: 611 - Hydroelectric Power Bond Redemption			
REVENUES			
Budgeted Beginning Fund Balance	4,383,500	0	4,383,500
Miscellaneous	2,763,300	0	2,763,300
TOTAL REVENUES	7,146,800	0	7,146,800
EXPENSES			
Unappropriated Fund Balance	4,429,990	0	4,429,990
Bond Expenses	2,716,810	0	2,716,810
TOTAL EXPENSES	7,146,800	0	7,146,800
Fund: 612 - Water Bond Sinking			
REVENUES			
Budgeted Beginning Fund Balance	10,320,038	0	10,320,038
Fund Transfers - Revenue	28,199,467	0	28,199,467
Bond and Note	6,276,000	0	6,276,000
Miscellaneous	106,905	0	106,905
TOTAL REVENUES	44,902,410	0	44,902,410
EXPENSES			
Unappropriated Fund Balance	16,596,038	0	16,596,038
Bond Expenses	28,306,372	0	28,306,372
TOTAL EXPENSES	44,902,410	0	44,902,410
Fund: 614 - Sewer System Construction			
REVENUES			
Budgeted Beginning Fund Balance	46,000,000	0	46,000,000
Charges for Services	300,000	0	300,000
Fund Transfers - Revenue	14,500,000	0	14,500,000
Bond and Note	262,122,789	0	262,122,789
Miscellaneous	1,415,000	0	1,415,000
TOTAL REVENUES	324,337,789	0	324,337,789
EXPENSES			
Bond Expenses	920,000	0	920,000
Fund Transfers - Expense	247,199,613	0	247,199,613
Contingency	76,218,176	0	76,218,176
TOTAL EXPENSES	324,337,789	0	324,337,789

FY 2010-11 Over-expenditure Ordinance

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Exhibit #2

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 615 - Water Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	33,224,757	0	33,224,757
Charges for Services	2,000,000	0	2,000,000
Fund Transfers - Revenue	27,651,255	0	27,651,255
Bond and Note	73,949,000	0	73,949,000
Miscellaneous	363,958	0	363,958
TOTAL REVENUES	137,188,970	0	137,188,970
EXPENSES			
Unappropriated Fund Balance	45,978,441	0	45,978,441
Fund Transfers - Expense	79,183,069	0	79,183,069
Contingency	12,027,460	0	12,027,460
TOTAL EXPENSES	137,188,970	0	137,188,970
Fund: 617 - Sewer System Rate Stabilization Fund			
REVENUES			
Budgeted Beginning Fund Balance	39,100,000	0	39,100,000
Bond and Note	12,900,000	0	12,900,000
Miscellaneous	550,000	0	550,000
TOTAL REVENUES	52,550,000	0	52,550,000
EXPENSES			
Fund Transfers - Expense	35,000,000	0	35,000,000
Contingency	17,550,000	0	17,550,000
TOTAL EXPENSES	52,550,000	0	52,550,000
Fund: 618 - Hydroelectric Power Renewal Replacement			
REVENUES			
Budgeted Beginning Fund Balance	9,222,708	0	9,222,708
Miscellaneous	524,600	0	524,600
TOTAL REVENUES	9,747,308	0	9,747,308
EXPENSES			
Fund Transfers - Expense	125,000	0	125,000
Contingency	9,622,308	0	9,622,308
TOTAL EXPENSES	9,747,308	0	9,747,308
Fund: 621 - Headwaters Apartment Complex			
REVENUES			
Intergovernmental Revenues	1,012,294	0	1,012,294
TOTAL REVENUES	1,012,294	0	1,012,294
EXPENSES			
External Materials and Services	137,000	0	137,000
Bond Expenses	775,294	0	775,294
Contingency	100,000	0	100,000
TOTAL EXPENSES	1,012,294	0	1,012,294

FY 2010-11 Over-expenditure Ordinance**Exhibit #2**

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 700 - Health Insurance Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,705,501	0	15,705,501
Charges for Services	39,376,693	0	39,376,693
Interagency Revenue	8,000	0	8,000
Miscellaneous	1,069,196	0	1,069,196
TOTAL REVENUES	56,159,390	0	56,159,390
EXPENSES			
Personal Services	1,031,055	0	1,031,055
External Materials and Services	42,274,935	0	42,274,935
Internal Materials and Services	428,365	0	428,365
Bond Expenses	26,660	0	26,660
Fund Transfers - Expense	561,945	25,000	586,945
Contingency	11,836,430	(25,000)	11,811,430
TOTAL EXPENSES	56,159,390	0	56,159,390
Fund: 701 - Facilities Services Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,435,886	0	15,435,886
Charges for Services	2,128,416	0	2,128,416
Intergovernmental Revenues	4,045,199	0	4,045,199
Interagency Revenue	24,369,359	(66,000)	24,303,359
Fund Transfers - Revenue	3,918,699	320,000	4,238,699
Bond and Note	8,348,884	0	8,348,884
Miscellaneous	701,884	0	701,884
TOTAL REVENUES	58,948,327	254,000	59,202,327
EXPENSES			
Personal Services	3,521,132	0	3,521,132
External Materials and Services	22,391,512	(100,000)	22,291,512
Internal Materials and Services	2,824,468	0	2,824,468
Capital Outlay	2,155,586	0	2,155,586
Bond Expenses	5,781,739	0	5,781,739
Fund Transfers - Expense	1,518,306	0	1,518,306
Contingency	20,755,584	354,000	21,109,584
TOTAL EXPENSES	58,948,327	254,000	59,202,327
Fund: 702 - CityFleet Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	17,936,161	0	17,936,161
Intergovernmental Revenues	119,999	0	119,999
Interagency Revenue	29,609,262	0	29,609,262
Fund Transfers - Revenue	734,976	0	734,976
Bond and Note	50,171	0	50,171
Miscellaneous	950,000	0	950,000
TOTAL REVENUES	49,400,569	0	49,400,569
EXPENSES			
Personal Services	6,614,453	0	6,614,453

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 702 - CityFleet Operating Fund			
EXPENSES			
External Materials and Services	11,593,144	0	11,593,144
Internal Materials and Services	1,833,753	0	1,833,753
Capital Outlay	13,270,491	0	13,270,491
Bond Expenses	278,804	0	278,804
Fund Transfers - Expense	981,262	0	981,262
Contingency	14,828,662	0	14,828,662
TOTAL EXPENSES	49,400,569	0	49,400,569
Fund: 703 - Printing and Distribution Services Operating			
REVENUES			
Budgeted Beginning Fund Balance	2,033,188	0	2,033,188
Charges for Services	99,385	0	99,385
Intergovernmental Revenues	978,486	0	978,486
Interagency Revenue	6,290,572	(150,000)	6,140,572
Fund Transfers - Revenue	3,262	0	3,262
Miscellaneous	124,601	0	124,601
TOTAL REVENUES	9,529,494	(150,000)	9,379,494
EXPENSES			
Personal Services	1,974,322	0	1,974,322
External Materials and Services	3,839,824	0	3,839,824
Internal Materials and Services	792,612	0	792,612
Capital Outlay	574,878	0	574,878
Bond Expenses	94,481	0	94,481
Fund Transfers - Expense	325,119	0	325,119
Contingency	1,928,258	(150,000)	1,778,258
TOTAL EXPENSES	9,529,494	(150,000)	9,379,494
Fund: 704 - Insurance and Claims Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	21,741,897	0	21,741,897
Interagency Revenue	10,693,426	0	10,693,426
Fund Transfers - Revenue	4,656	0	4,656
Miscellaneous	290,003	0	290,003
TOTAL REVENUES	32,729,982	0	32,729,982
EXPENSES			
Personal Services	1,127,392	0	1,127,392
External Materials and Services	9,066,314	0	9,066,314
Internal Materials and Services	2,101,055	0	2,101,055
Capital Outlay	257,000	0	257,000
Bond Expenses	52,061	0	52,061
Fund Transfers - Expense	504,728	0	504,728
Contingency	19,621,432	0	19,621,432
TOTAL EXPENSES	32,729,982	0	32,729,982
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			

FY 2010-11 Over-expenditure Ordinance**Exhibit #2**

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			
Budgeted Beginning Fund Balance	18,900,039	0	18,900,039
Interagency Revenue	3,956,657	0	3,956,657
Fund Transfers - Revenue	1,934	0	1,934
Miscellaneous	298,862	0	298,862
TOTAL REVENUES	23,157,492	0	23,157,492
EXPENSES			
Personal Services	972,221	0	972,221
External Materials and Services	3,332,188	0	3,332,188
Internal Materials and Services	570,216	0	570,216
Capital Outlay	257,000	0	257,000
Bond Expenses	48,698	0	48,698
Fund Transfers - Expense	227,307	0	227,307
Contingency	17,749,862	0	17,749,862
TOTAL EXPENSES	23,157,492	0	23,157,492
Fund: 706 - Technology Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	40,014,811	0	40,014,811
Intergovernmental Revenues	5,738,179	0	5,738,179
Interagency Revenue	43,080,149	(226,738)	42,853,411
Fund Transfers - Revenue	1,311,525	0	1,311,525
Bond and Note	64,996	0	64,996
Miscellaneous	333,500	0	333,500
TOTAL REVENUES	90,543,160	(226,738)	90,316,422
EXPENSES			
Personal Services	24,919,301	0	24,919,301
External Materials and Services	17,525,886	0	17,525,886
Internal Materials and Services	4,181,351	0	4,181,351
Capital Outlay	1,000,000	0	1,000,000
Bond Expenses	1,833,404	0	1,833,404
Fund Transfers - Expense	2,931,372	18,500	2,949,872
Contingency	38,151,846	(245,238)	37,906,608
TOTAL EXPENSES	90,543,160	(226,738)	90,316,422
Fund: 708 - EBS Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,493,273	0	4,493,273
Interagency Revenue	10,885,676	(155,000)	10,730,676
Fund Transfers - Revenue	0	230,000	230,000
Miscellaneous	11,921	0	11,921
TOTAL REVENUES	15,390,870	75,000	15,465,870
EXPENSES			
Personal Services	2,260,800	0	2,260,800
External Materials and Services	1,780,340	0	1,780,340
Internal Materials and Services	4,279,937	0	4,279,937

FY 2010-11 Over-expenditure Ordinance**Exhibit #2**

	FY 2010-11 Revised Budget	Total Adjustments	New Revised Budget
Fund: 708 - EBS Services Fund			
EXPENSES			
Bond Expenses	4,115,950	0	4,115,950
Fund Transfers - Expense	43,692	0	43,692
Contingency	2,910,151	75,000	2,985,151
TOTAL EXPENSES	15,390,870	75,000	15,465,870
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,793,144	0	8,793,144
Taxes	109,330,290	0	109,330,290
Interagency Revenue	7,200	0	7,200
Fund Transfers - Revenue	751,678	0	751,678
Bond and Note	32,450,000	0	32,450,000
Miscellaneous	475,000	0	475,000
TOTAL REVENUES	151,807,312	0	151,807,312
EXPENSES			
Personal Services	1,636,867	0	1,636,867
External Materials and Services	103,173,727	0	103,173,727
Internal Materials and Services	4,028,860	0	4,028,860
Capital Outlay	20,000	0	20,000
Bond Expenses	32,844,224	0	32,844,224
Fund Transfers - Expense	383,671	0	383,671
Contingency	9,719,963	0	9,719,963
TOTAL EXPENSES	151,807,312	0	151,807,312
Fund: 801 - Fire & Police Disability & Retirement Res Fu			
REVENUES			
Budgeted Beginning Fund Balance	750,000	0	750,000
TOTAL REVENUES	750,000	0	750,000
EXPENSES			
Fund Transfers - Expense	750,000	0	750,000
TOTAL EXPENSES	750,000	0	750,000
Fund: 802 - Fire & Police Supplemental Retirement Res			
REVENUES			
Budgeted Beginning Fund Balance	50,953	0	50,953
Miscellaneous	800	0	800
TOTAL REVENUES	51,753	0	51,753
EXPENSES			
Unappropriated Fund Balance	42,893	0	42,893
External Materials and Services	8,860	0	8,860
TOTAL EXPENSES	51,753	0	51,753

General Fund Reconciliation

Exhibit #3

	<u>Bureau Request</u>	<u>Mayor's Proposed</u>
New Request		
Office of Management and Finance - Reallocate GF savings to 4th floor remodel proj (MF_309)	(\$125,000)	(\$125,000)
Office of Management and Finance - Reallocate GF savings to 12th floor remodel proj (MF_310)	(\$170,000)	(\$170,000)
Office of Management and Finance - Reallocate GF savings to EBS for Mgr Self Svc (MF_312)	(\$230,000)	(\$230,000)
Office of Management and Finance - Facilities 4th floor remodel project (MF_309)	\$125,000	\$125,000
Office of Management and Finance - Facilities 12th floor remodel project (MF_310)	\$170,000	\$170,000
Office of Management and Finance - EBS Manager Self Service project (MF_312)	\$230,000	\$230,000
Office of Management and Finance - Balance of Camp Finance Fund (MF_315)	(\$1,500)	(\$1,500)
Office of the City Auditor - Increase transfers from GF to cover GAAP (AU_016)	\$1,500	\$1,500
Total New Request	\$0	\$0
Technical Adjustment		
Office of Management and Finance - PSSRP-Contingency Draw From BTS (MF_293)	\$18,500	\$18,500
Office of Management and Finance - Transfer from BTS for PSSRP (MF_316)	(\$18,500)	(\$18,500)
Portland Police Bureau - Police Over-expenditure (PL_020)	\$0	\$0
Total Technical Adjustment	\$0	\$0
Grand Total	\$0	\$0