

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 Service	
Bureau of Development Services					
Development Services Fund	400,000	0	0	0	400,000
Total Bureau of Development Services	400,000	0	0	0	400,000
Bureau of Emergency Communications					
Emergency Communication Fund	0	0	0	0	0
Total Bureau of Emergency Communications	0	0	0	0	0
Bureau of Environmental Services					
Sewer System Construction Fund	0	7,000,000	0	0	7,000,000
Sewer System Operating Fund	(3,833,934)	0	8,883,934	0	5,050,000
Sewer System Rate Stabilization Fund	0	3,700,000	0	0	3,700,000
Total Bureau of Environmental Services	(3,833,934)	10,700,000	8,883,934	0	15,750,000
City Budget Office					
General Fund	0	0	0	0	0
Total City Budget Office	0	0	0	0	0
Commissioner of Public Affairs					
General Fund	244	0	0	0	244
Total Commissioner of Public Affairs	244	0	0	0	244
Commissioner of Public Safety					
General Fund	(20,000)	0	0	0	(20,000)
Total Commissioner of Public Safety	(20,000)	0	0	0	(20,000)
Fund & Debt Management					
General Fund	0	1,586,252	0	0	1,586,252
Total Fund & Debt Management	0	1,586,252	0	0	1,586,252
Office of Equity & Human Rights					
General Fund	0	0	0	0	0
Total Office of Equity & Human Rights	0	0	0	0	0
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					
Arts Education and Access Fund	0	(10,000)	0	10,000	0
EBS Services Fund	75,000	(75,000)	0	0	0
Facilities Services Operating Fund	99,500	0	0	42,000	141,500
General Fund	6,810	0	0	0	6,810
Health Insurance Operating Fund	0	0	0	0	0
Printing & Distribution Services Operating Fund	117,000	0	0	0	117,000
Recreational Marijuana Tax Fund	0	10,000	0	0	10,000
Technology Services Fund	1,989,511	(1,646,011)	0	0	343,500
Total Office of Management & Finance	2,287,821	(1,721,011)	0	52,000	618,810
Office of the Mayor					

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		Contingency	Interfund Cash Transfers	Debt Service	
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					
Parking Facilities Fund	750,000	(750,000)	0	0	0
Transportation Operating Fund	0	(10,107,000)	0	12,250,000	2,143,000
Total Portland Bureau of Transportation	750,000	(10,857,000)	0	12,250,000	2,143,000
Portland Fire & Rescue					
General Fund	0	0	0	0	0
Total Portland Fire & Rescue	0	0	0	0	0
Portland Housing Bureau					
General Fund	(741,000)	0	0	0	(741,000)
Housing Capital Fund	367,263	0	0	258,100	625,363
Housing Investment Fund	(144,200)	(129,000)	275,000	0	1,800
Housing Property Fund	4,300	0	0	0	4,300
Tax Increment Financing Reimbursement Fund	1,645,275	0	0	0	1,645,275
Total Portland Housing Bureau	1,131,638	(129,000)	275,000	258,100	1,535,738
Portland Parks & Recreation					
General Fund	(800,000)	0	800,000	0	0
Parks Capital Improvement Program Fund	8,183,000	(18,183,000)	0	0	(10,000,000)
Total Portland Parks & Recreation	7,383,000	(18,183,000)	800,000	0	(10,000,000)
Portland Police Bureau					
General Fund	0	0	0	0	0
Police Special Revenue Fund	0	0	0	0	0
Total Portland Police Bureau	0	0	0	0	0
Special Appropriations					
General Fund	(689,252)	0	0	0	(689,252)
Total Special Appropriations	(689,252)	0	0	0	(689,252)
Total Citywide Appropriation	7,409,517	(18,603,759)	9,958,934	12,560,100	11,324,792

Exhibit 2: FY 2016-17 Over-Expenditure Ordinance

General Fund Summary

Discretionary Changes

The Over-Expenditure Ordinance (OEO), as filed, does not include any draw on unrestricted contingency or compensation set-aside. A number of bureaus are reducing their FY 2016-17 General Fund allocation with the intent of requesting the re-allocation of those funds as program carryovers in the FY 2017-18 Fall Supplemental Budget. These include:

- \$27,000 in the Gateway Center for Domestic Violence to expand service level for elderly and disabled adults experiencing abuse;
- \$20,000 in Commissioner Eudaly's Office for unplanned maintenance and upgrades;
- \$100,000 in the Office of Management and Finance's Bureau of Human Resources for records management costs in preparation for the Portland Building move;
- \$750,000 in the Housing Bureau for the Joint Office of Homeless Services (JOHS);
- \$689,252 in Special Appropriations for the Columbia River Levee project.

Approval of these changes will result in a return of \$1,586,252 million to FY 2016-17 contingency and be available for appropriation in FY 2017-18. Council will separately decide whether to reappropriate these funds to the requested projects in the Fall Supplemental Budget process, with the exception of the \$750,000 for the JOHS which was already included in the Adopted Budget.

Finally, bureaus are processing a number of technical changes within existing General Fund appropriations to avoid over-expenditure by major object category or respond internally to new and unforeseen needs. Notable changes include:

- Transfer of \$400,000 from personnel to external materials and services within the Bureau of Emergency Communication for 400 vMobile licenses;
- Recognition of an additional \$3.7 million in system development charge revenues in the Bureau of Environmental Services. The additional revenues will be transferred to the Debt Service Fund which would otherwise be paid with the Operating Fund. Decreased obligation in the Operating Fund will enable a \$3.7 million transfer from the Operating Fund to the Rate Stabilization Fund;

- Recognition of an additional \$1 million in user charges, \$2.2 million in debt service reserve savings, and \$3.8 million in delayed vehicle replacement costs in the Bureau of Environmental Services. The combined total of \$7 million will be transferred to the construction fund and delay the next bond sale until early next calendar year;
- Transfer of \$800,000 in unspent General Fund resources in Parks to the Golf Fund to prevent negative year-end balance;
- Transfer of \$1.5 million from contingency to external materials and services within the Bureau of Technology Services to fund accelerated project spending.

Contingency

Total General Fund contingency currently stands at \$9.26 million. This includes unrestricted contingency, compensation set-aside, and funding for items previously approved by Council. The changes included in the OEO will yield the following contingency balances:

- \$10,848,331 total contingency comprised of:
 - \$597,409 in unrestricted contingency
 - \$364,410 in compensation set-aside
 - \$9,886,512 in policy reserves. This includes funding already appropriated in the FY 2017-18 Adopted Budget for program carryover; funding for overhead model true-up; funds de-appropriated in this OEO with the intent of processing program carryovers in the Fall Supplemental Budget.

Interfund Loans

The Grants Fund is a reimbursement fund such that all expenses in the fund are expected to be reimbursed by entities outside of the City of Portland. The City accounts for grant reimbursement on a modified accrual basis, per the requirements of Generally Accepted Accounting Principles (GAAP); under this modified accrual basis of accounting, expenses are incurred at the time services are delivered or goods are provided and revenues are recognized when reimbursement is received. This creates a lag between expenses and revenues. This lag in the grants funds can result in temporary negative fund balances. Oregon State Local Budget Law requires that fund balances not be negative at the end of a fiscal year. GAAP requires that governmental funds not end the year with negative cash assets. The reimbursement nature of the grants funds results in the funds frequently carrying negative cash balances. Interfund loans to the grants

funds are necessary to comply with Local Budget Law and GAAP, and such loans must be approved by City Council.

Similarly, the Recreational Marijuana Tax Fund (227) is funded with remittances from the State of Oregon. The Recreational Marijuana Tax Fund has incurred minor administrative expenses in FY 2016-17 but may not receive its first remittance from the State of Oregon until after June 30, 2017. An interfund loan to the Recreational Marijuana Tax Fund is necessary to comply with Local Budget Law and GAAP.

The OEO contains an interfund loan to the Grants Fund in the amount of \$9,750,000. The FY 2016-17 OEO also contains a loan to The Recreational Marijuana Tax Fund in the amount of \$10,000. A companion resolution to this ordinance is filed with City Council authorizing the loans, as required by Oregon Revised Statutes. The repayment of both loans will occur in FY 2017-18.

Non-General Fund Changes

Below is a summary of changes in funds other than the General Fund.

Fund Name	Bureau Expenses	Cash Transfers	Bond Expenses	Contingency	Explanation
Transportation Operating Fund	\$0.00	\$0.00	\$12,250,000.00	-\$10,107,000.00	Beginning balance is increased by \$2,143,000 to cover debt service on LED green bonds that were sold in November 2016 for the Lighting Efficiency project. PBOT is also drawing on \$9,750,000 in contingency for an internal loan to prevent the Citywide Grants Fund from ending the year with a negative balance. Contingency is further reduced by \$357,000 to service the loan guarantee with the State Department of Energy for SoloPower.
Development Services Fund	\$400,000.00	\$0.00	\$0.00	\$0.00	The increase is due to higher than anticipated costs in parking space rental, education, and consultant services.
Housing Investment Fund	-\$144,200.00	\$275,000.00	\$0.00	-\$129,000.00	The reduction in bureau expenses is almost entirely due to transferring property acquisition costs to the bureau's capital fund. The change in contingency reflects the actual predevelopment loan amount for the CCC Stark project.

Tax Increment Financing Reimbursement Fund	\$1,645,275.00	\$0.00	\$0.00	\$0.00	Funding is being increased in FY 2016-17 due to construction happening earlier than anticipated for the Beatrice Morrow project. There is no overall change to the project budget, which will be trueed up in the Fall BMP.
Arts Education and Access Fund	\$0.00	\$0.00	\$10,000.00	-\$10,000.00	This \$10,000 expenditure is a temporary loan to the Recreational Marijuana Tax Fund to protect the Recreational Marijuana Tax Fund from ending the fiscal year with a negative cash balance.
Housing Property Fund	\$4,300.00	\$0.00	\$0.00	\$0.00	Technical adjustments
Recreational Marijuana Tax Fund	\$0.00	\$0.00	\$0.00	\$10,000.00	This \$10,000 is a temporary loan from the Arts and Education Fund to protect the Recreational Marijuana Tax Fund from ending the fiscal year with a negative cash balance.
Parks Capital Improvement Program Fund	\$8,183,000.00	\$0.00	\$0.00	-\$18,183,000.00	The bureau is increasing capital project expenses, which is offset by decreasing contingency. This reverses adjustments made in the Spring BMP when a greater amount of project resources were expected to be carried over into FY 2017-18. Additionally, the beginning fund balance amount was reduced to match FY 2015-16 ending fund balance in the CAFR, which was also offset by a reduction in bureau contingency.
Housing Capital Fund	\$367,263.00	\$0.00	\$258,100.00	\$0.00	Changes in this fund reflect the transfer of property acquisition costs from the HIF, and technical adjustments to true-up bond proceeds, reflect correct acquisition expenses, closing costs, and interest earnings.
Sewer System Operating Fund	- \$3,833,934.00	\$8,883,934.00	\$0.00	\$0.00	BES is reducing capital outlay expenses by \$3,833,934 for delayed vehicle replacements and increasing cash transfer expense by \$8,833,934 from additional commercial SDC revenues, user charges and reduced capital outlay expenses.
Parking Facilities Fund	\$750,000.00	\$0.00	\$0.00	-\$750,000.00	PBOT is transferring \$500,000 from contingency for design work on the 10th & Yamhill garage. The bureau is also transferring \$250,000 from contingency for a contract to market the parking garages.

Sewer System Construction Fund	\$0.00	\$0.00	\$0.00	\$7,000,000.00	BES is increasing contingency by \$7,000,000 from additional user charges, a reduction in debt service reserves and reduction of planned vehicle replacements.
Sewer System Rate Stabilization Fund	\$0.00	\$0.00	\$0.00	\$3,700,000.00	BES is increasing contingency by \$3,700,000 as a result of additional SDC revenues that were used to pay debt service, freeing up other resources to increase contingency.
Facilities Services Operating Fund	\$66,618.00	\$0.00	\$42,000.00	\$0.00	Facilities Services is increasing bureau expenses primarily funded by additional interagency revenue. Additionally, debt issuance costs related to the Portland Building Reconstruction project and the Archives Building is increased by \$42,000, funded by a reduction in bureau expenses.
Printing & Distribution Services Operating Fund	\$117,000.00	\$0.00	\$0.00	\$0.00	Printing & Distribution is increasing bureau expenses primarily funded by additional interagency revenue.
Technology Services Fund	\$1,989,511.00	\$0.00	\$0.00	-\$1,646,011.00	The Bureau of Technology Services is increasing bureau expenses by \$2.0 million, consisting primarily of a \$1.5 million shift from contingency to fund accelerated project expenditures. The remainder of the increase is primarily associated with increased service requests from customer bureaus, funded by increased interagency revenues.
EBS Services Fund	\$75,000.00	\$0.00	\$0.00	-\$75,000.00	Enterprise Business Solutions moves \$75,000 from contingency to personnel services to fund unanticipated payouts.

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 100 - General Fund			
REVENUES			
Budgeted Beginning Fund Balance	44,161,935	0	44,161,935
Taxes	263,368,000	0	263,368,000
Licenses & Permits	196,770,816	0	196,770,816
Charges for Services	25,141,999	244	25,142,243
Intergovernmental Revenues	28,585,273	2,205	28,587,478
Interagency Revenue	30,437,020	124,000	30,561,020
Fund Transfers - Revenue	30,678,335	0	30,678,335
Miscellaneous	3,712,428	16,605	3,729,033
General Fund Discretionary	0	0	0
General Fund Overhead	0	0	0
TOTAL REVENUES	622,855,806	143,054	622,998,860
EXPENSES			
Personnel Services	376,144,398	(446,830)	375,697,568
External Materials and Services	105,383,410	(2,613,823)	102,769,587
Internal Materials and Services	58,421,197	588,755	59,009,952
Capital Outlay	5,738,938	228,700	5,967,638
Bond Expenses	9,188,082	0	9,188,082
Fund Transfers - Expense	58,717,702	800,000	59,517,702
Contingency	9,262,079	1,586,252	10,848,331
TOTAL EXPENSES	622,855,806	143,054	622,998,860
Fund: 200 - Transportation Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	72,401,926	2,143,000	74,544,926
Taxes	13,250,000	0	13,250,000
Licenses & Permits	7,831,200	0	7,831,200
Charges for Services	66,827,568	0	66,827,568
Intergovernmental Revenues	73,900,309	0	73,900,309
Interagency Revenue	32,192,931	0	32,192,931
Fund Transfers - Revenue	24,495,701	0	24,495,701
Bond and Note	31,000,000	0	31,000,000
Miscellaneous	2,063,430	0	2,063,430
General Fund Discretionary	0	0	0
TOTAL REVENUES	323,963,065	2,143,000	326,106,065
EXPENSES			
Personnel Services	90,416,449	0	90,416,449
External Materials and Services	71,363,855	0	71,363,855
Internal Materials and Services	23,874,827	0	23,874,827
Capital Outlay	22,400,516	0	22,400,516
Bond Expenses	11,031,045	12,250,000	23,281,045
Fund Transfers - Expense	10,157,358	0	10,157,358
Contingency	94,719,015	(10,107,000)	84,612,015
TOTAL EXPENSES	323,963,065	2,143,000	326,106,065
Fund: 201 - Assessment Collection Fund			
REVENUES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 201 - Assessment Collection Fund			
REVENUES			
Budgeted Beginning Fund Balance	78,589	0	78,589
Miscellaneous	950	0	950
TOTAL REVENUES	79,539	0	79,539
EXPENSES			
Contingency	79,539	0	79,539
TOTAL EXPENSES	79,539	0	79,539
Fund: 202 - Emergency Communication Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,974,840	0	1,974,840
Charges for Services	349,000	0	349,000
Intergovernmental Revenues	7,843,491	0	7,843,491
Fund Transfers - Revenue	15,681,759	0	15,681,759
Miscellaneous	10,000	0	10,000
TOTAL REVENUES	25,859,090	0	25,859,090
EXPENSES			
Personnel Services	16,467,433	(400,000)	16,067,433
External Materials and Services	1,165,511	400,000	1,565,511
Internal Materials and Services	5,253,227	0	5,253,227
Bond Expenses	1,412,541	0	1,412,541
Fund Transfers - Expense	1,019,929	0	1,019,929
Contingency	540,449	0	540,449
TOTAL EXPENSES	25,859,090	0	25,859,090
Fund: 203 - Development Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	62,159,090	0	62,159,090
Licenses & Permits	40,505,027	200,000	40,705,027
Charges for Services	16,879,963	200,000	17,079,963
Interagency Revenue	1,143,386	0	1,143,386
Fund Transfers - Revenue	2,117,744	0	2,117,744
Bond and Note	37,000,000	0	37,000,000
Miscellaneous	4,602,414	0	4,602,414
TOTAL REVENUES	164,407,624	400,000	164,807,624
EXPENSES			
Unappropriated Fund Balance	40,000,000	0	40,000,000
Personnel Services	40,515,848	0	40,515,848
External Materials and Services	5,187,657	400,000	5,587,657
Internal Materials and Services	12,837,972	0	12,837,972
Capital Outlay	1,611,117	0	1,611,117
Bond Expenses	48,385,751	0	48,385,751
Fund Transfers - Expense	1,734,257	0	1,734,257
Contingency	14,135,022	0	14,135,022
TOTAL EXPENSES	164,407,624	400,000	164,807,624

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 204 - Property Management License Fund			
REVENUES			
Licenses & Permits	5,503,450	0	5,503,450
Miscellaneous	4,950	0	4,950
TOTAL REVENUES	5,508,400	0	5,508,400
EXPENSES			
External Materials and Services	5,438,332	0	5,438,332
Internal Materials and Services	45,068	0	45,068
Fund Transfers - Expense	25,000	0	25,000
TOTAL EXPENSES	5,508,400	0	5,508,400
Fund: 209 - Convention and Tourism Fund			
REVENUES			
Budgeted Beginning Fund Balance	135,216	0	135,216
Taxes	19,272,000	0	19,272,000
Miscellaneous	17,000	0	17,000
TOTAL REVENUES	19,424,216	0	19,424,216
EXPENSES			
External Materials and Services	19,046,112	0	19,046,112
Internal Materials and Services	353,104	0	353,104
Fund Transfers - Expense	25,000	0	25,000
TOTAL EXPENSES	19,424,216	0	19,424,216
Fund: 210 - General Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	56,157,989	0	56,157,989
Fund Transfers - Revenue	3,000,000	0	3,000,000
Bond and Note	225,000	0	225,000
Miscellaneous	380,000	0	380,000
TOTAL REVENUES	59,762,989	0	59,762,989
EXPENSES			
Fund Transfers - Expense	1,180,400	0	1,180,400
Contingency	58,582,589	0	58,582,589
TOTAL EXPENSES	59,762,989	0	59,762,989
Fund: 211 - Special Finance and Resource Fund			
REVENUES			
Budgeted Beginning Fund Balance	250	0	250
Bond and Note	151,301,052	0	151,301,052
TOTAL REVENUES	151,301,302	0	151,301,302
EXPENSES			
External Materials and Services	151,155,097	0	151,155,097
Bond Expenses	145,955	0	145,955
Fund Transfers - Expense	250	0	250
TOTAL EXPENSES	151,301,302	0	151,301,302

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 212 - Transportation Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,148,460	0	5,148,460
Fund Transfers - Revenue	700,000	0	700,000
Miscellaneous	25,000	0	25,000
TOTAL REVENUES	5,873,460	0	5,873,460
EXPENSES			
Contingency	5,873,460	0	5,873,460
TOTAL EXPENSES	5,873,460	0	5,873,460
Fund: 213 - Housing Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	491,785	1,800	493,585
Charges for Services	618,351	0	618,351
Intergovernmental Revenues	2,817,500	0	2,817,500
Fund Transfers - Revenue	1,200,000	0	1,200,000
Miscellaneous	3,123,594	0	3,123,594
TOTAL REVENUES	8,251,230	1,800	8,253,030
EXPENSES			
Personnel Services	1,105,210	0	1,105,210
External Materials and Services	3,200,322	(141,650)	3,058,672
Internal Materials and Services	3,000	(2,550)	450
Bond Expenses	0	0	0
Fund Transfers - Expense	1,671,353	275,000	1,946,353
Contingency	2,271,345	(129,000)	2,142,345
TOTAL EXPENSES	8,251,230	1,800	8,253,030
Fund: 215 - Parks Local Option Levy Fund			
REVENUES			
Budgeted Beginning Fund Balance	672,516	0	672,516
Taxes	500	0	500
Miscellaneous	2,000	0	2,000
TOTAL REVENUES	675,016	0	675,016
EXPENSES			
External Materials and Services	652,480	0	652,480
Fund Transfers - Expense	22,536	0	22,536
TOTAL EXPENSES	675,016	0	675,016
Fund: 216 - Children's Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,850,000	0	3,850,000
Taxes	17,230,629	0	17,230,629
TOTAL REVENUES	21,080,629	0	21,080,629
EXPENSES			
Personnel Services	580,562	0	580,562
External Materials and Services	18,092,890	0	18,092,890

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 216 - Children's Investment Fund			
EXPENSES			
Internal Materials and Services	49,474	0	49,474
Fund Transfers - Expense	25,000	0	25,000
Contingency	2,332,703	0	2,332,703
TOTAL EXPENSES	21,080,629	0	21,080,629
Fund: 217 - Grants Fund			
REVENUES			
Budgeted Beginning Fund Balance	10,654,202	0	10,654,202
Intergovernmental Revenues	36,264,761	0	36,264,761
TOTAL REVENUES	46,918,963	0	46,918,963
EXPENSES			
Personnel Services	9,535,428	0	9,535,428
External Materials and Services	9,448,708	0	9,448,708
Internal Materials and Services	4,924,126	0	4,924,126
Capital Outlay	13,510,701	0	13,510,701
Bond Expenses	9,500,000	0	9,500,000
TOTAL EXPENSES	46,918,963	0	46,918,963
Fund: 218 - Community Development Block Grant Fund			
REVENUES			
Budgeted Beginning Fund Balance	150,000	0	150,000
Intergovernmental Revenues	12,182,161	0	12,182,161
Miscellaneous	1,150,000	0	1,150,000
TOTAL REVENUES	13,482,161	0	13,482,161
EXPENSES			
Personnel Services	1,411,271	0	1,411,271
External Materials and Services	10,851,275	0	10,851,275
Internal Materials and Services	342,615	0	342,615
Bond Expenses	877,000	0	877,000
TOTAL EXPENSES	13,482,161	0	13,482,161
Fund: 219 - HOME Grant Fund			
REVENUES			
Budgeted Beginning Fund Balance	75,000	0	75,000
Intergovernmental Revenues	4,310,178	0	4,310,178
Miscellaneous	400,000	0	400,000
TOTAL REVENUES	4,785,178	0	4,785,178
EXPENSES			
Personnel Services	359,021	0	359,021
External Materials and Services	4,351,157	0	4,351,157
Bond Expenses	75,000	0	75,000
TOTAL EXPENSES	4,785,178	0	4,785,178

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 220 - Portland Parks Memorial Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,091,532	0	7,091,532
Charges for Services	2,901,112	0	2,901,112
Fund Transfers - Revenue	67,318	0	67,318
Miscellaneous	1,060,759	0	1,060,759
TOTAL REVENUES	11,120,721	0	11,120,721
EXPENSES			
Personnel Services	1,577,743	0	1,577,743
External Materials and Services	4,678,759	0	4,678,759
Internal Materials and Services	2,030,870	0	2,030,870
Capital Outlay	1,200,000	0	1,200,000
Fund Transfers - Expense	1,533,900	0	1,533,900
Contingency	99,449	0	99,449
TOTAL EXPENSES	11,120,721	0	11,120,721
Fund: 221 - Tax Increment Financing Reimbursement Fu			
REVENUES			
Budgeted Beginning Fund Balance	1,019,273	0	1,019,273
Charges for Services	628,400	160,856	789,256
Intergovernmental Revenues	55,376,213	1,484,419	56,860,632
Fund Transfers - Revenue	190,000	0	190,000
Miscellaneous	4,343,263	0	4,343,263
TOTAL REVENUES	61,557,149	1,645,275	63,202,424
EXPENSES			
Personnel Services	3,016,426	34,275	3,050,701
External Materials and Services	35,972,611	1,611,000	37,583,611
Internal Materials and Services	1,101,705	0	1,101,705
Capital Outlay	20,928,156	0	20,928,156
Fund Transfers - Expense	463,251	0	463,251
Contingency	75,000	0	75,000
TOTAL EXPENSES	61,557,149	1,645,275	63,202,424
Fund: 222 - Police Special Revenue Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,851,212	0	3,851,212
Intergovernmental Revenues	2,445,307	0	2,445,307
Miscellaneous	30,400	0	30,400
TOTAL REVENUES	6,326,919	0	6,326,919
EXPENSES			
Personnel Services	219,415	0	219,415
External Materials and Services	5,316,140	217,755	5,533,895
Internal Materials and Services	784,364	(217,755)	566,609
Contingency	7,000	0	7,000
TOTAL EXPENSES	6,326,919	0	6,326,919

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 223 - Arts Education and Access Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,933,928	0	7,933,928
Taxes	12,490,000	0	12,490,000
Miscellaneous	70,000	0	70,000
TOTAL REVENUES	20,493,928	0	20,493,928
EXPENSES			
External Materials and Services	10,839,938	(115,000)	10,724,938
Internal Materials and Services	907,512	115,000	1,022,512
Bond Expenses	0	10,000	10,000
Fund Transfers - Expense	25,000	0	25,000
Contingency	8,721,478	(10,000)	8,711,478
TOTAL EXPENSES	20,493,928	0	20,493,928
Fund: 224 - Community Solar Fund			
REVENUES			
Miscellaneous	12,600	0	12,600
TOTAL REVENUES	12,600	0	12,600
EXPENSES			
External Materials and Services	12,484	0	12,484
Fund Transfers - Expense	116	0	116
TOTAL EXPENSES	12,600	0	12,600
Fund: 225 - Inclusionary Housing Fund			
REVENUES			
Taxes	2,688,000	0	2,688,000
Charges for Services	401,008	0	401,008
Fund Transfers - Revenue	198,992	0	198,992
TOTAL REVENUES	3,288,000	0	3,288,000
EXPENSES			
Personnel Services	166,026	0	166,026
External Materials and Services	1,569,100	0	1,569,100
Internal Materials and Services	9,466	0	9,466
Contingency	1,543,408	0	1,543,408
TOTAL EXPENSES	3,288,000	0	3,288,000
Fund: 226 - Housing Property Fund			
REVENUES			
Charges for Services	3,097,695	4,300	3,101,995
Fund Transfers - Revenue	1,200,000	0	1,200,000
TOTAL REVENUES	4,297,695	4,300	4,301,995
EXPENSES			
Personnel Services	32,892	(1,600)	31,292
External Materials and Services	1,730,839	3,350	1,734,189
Internal Materials and Services	28,000	2,550	30,550
Capital Outlay	110,527	0	110,527

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 226 - Housing Property Fund			
EXPENSES			
Bond Expenses	760,769	0	760,769
Fund Transfers - Expense	1,257,973	0	1,257,973
Contingency	376,695	0	376,695
TOTAL EXPENSES	4,297,695	4,300	4,301,995
Fund: 227 - Recreational Marijuana Tax Fund			
REVENUES			
Taxes	701,200	0	701,200
Bond and Note	0	10,000	10,000
Miscellaneous	2,000	0	2,000
TOTAL REVENUES	703,200	10,000	713,200
EXPENSES			
Internal Materials and Services	3,200	0	3,200
Contingency	700,000	10,000	710,000
TOTAL EXPENSES	703,200	10,000	713,200
Fund: 301 - River District URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	10,369,118	0	10,369,118
Taxes	32,635,992	0	32,635,992
Miscellaneous	115,975	0	115,975
TOTAL REVENUES	43,121,085	0	43,121,085
EXPENSES			
Unappropriated Fund Balance	7,618,858	0	7,618,858
Bond Expenses	35,502,227	0	35,502,227
TOTAL EXPENSES	43,121,085	0	43,121,085
Fund: 302 - Bonded Debt Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	200,000	0	200,000
Taxes	14,261,160	0	14,261,160
Miscellaneous	10,000	0	10,000
TOTAL REVENUES	14,471,160	0	14,471,160
EXPENSES			
Unappropriated Fund Balance	200,000	0	200,000
Bond Expenses	14,271,160	0	14,271,160
TOTAL EXPENSES	14,471,160	0	14,471,160
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,628,807	0	8,628,807
Taxes	8,457,535	0	8,457,535
Miscellaneous	63,162	0	63,162
TOTAL REVENUES	17,149,504	0	17,149,504

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Exhibit #3

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
EXPENSES			
Unappropriated Fund Balance	7,655,962	0	7,655,962
Bond Expenses	9,493,542	0	9,493,542
TOTAL EXPENSES	17,149,504	0	17,149,504
Fund: 304 - Interstate Corridor Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,445,346	0	9,445,346
Taxes	23,838,267	0	23,838,267
Miscellaneous	87,669	0	87,669
TOTAL REVENUES	33,371,282	0	33,371,282
EXPENSES			
Unappropriated Fund Balance	5,711,348	0	5,711,348
Bond Expenses	27,659,934	0	27,659,934
TOTAL EXPENSES	33,371,282	0	33,371,282
Fund: 305 - Pension Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	750,000	0	750,000
Fund Transfers - Revenue	4,161,825	0	4,161,825
Miscellaneous	797,521	0	797,521
TOTAL REVENUES	5,709,346	0	5,709,346
EXPENSES			
Unappropriated Fund Balance	750,000	0	750,000
Bond Expenses	4,959,346	0	4,959,346
TOTAL EXPENSES	5,709,346	0	5,709,346
Fund: 306 - South Park Block Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,674,835	0	9,674,835
Taxes	6,491,410	0	6,491,410
Miscellaneous	98,726	0	98,726
TOTAL REVENUES	16,264,971	0	16,264,971
EXPENSES			
Unappropriated Fund Balance	8,085,595	0	8,085,595
External Materials and Services	1,000,000	0	1,000,000
Bond Expenses	7,179,376	0	7,179,376
TOTAL EXPENSES	16,264,971	0	16,264,971
Fund: 307 - Airport Way Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,484,414	0	2,484,414
Taxes	4,167,390	0	4,167,390
Miscellaneous	22,000	0	22,000
TOTAL REVENUES	6,673,804	0	6,673,804

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 307 - Airport Way Debt Service Fund			
EXPENSES			
Unappropriated Fund Balance	1,496,432	0	1,496,432
Bond Expenses	5,177,372	0	5,177,372
TOTAL EXPENSES	6,673,804	0	6,673,804
Fund: 308 - Gas Tax Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,673,047	0	1,673,047
Fund Transfers - Revenue	1,966,730	0	1,966,730
TOTAL REVENUES	3,639,777	0	3,639,777
EXPENSES			
Unappropriated Fund Balance	1,673,047	0	1,673,047
Bond Expenses	1,966,730	0	1,966,730
TOTAL EXPENSES	3,639,777	0	3,639,777
Fund: 309 - Lents Town Center URA Debt Redemption F			
REVENUES			
Budgeted Beginning Fund Balance	4,319,524	0	4,319,524
Taxes	13,579,068	0	13,579,068
Miscellaneous	44,774	0	44,774
TOTAL REVENUES	17,943,366	0	17,943,366
EXPENSES			
Unappropriated Fund Balance	3,032,592	0	3,032,592
Bond Expenses	14,910,774	0	14,910,774
TOTAL EXPENSES	17,943,366	0	17,943,366
Fund: 310 - Central Eastside Ind District Debt Service Fu			
REVENUES			
Budgeted Beginning Fund Balance	2,774,075	0	2,774,075
Taxes	7,100,557	0	7,100,557
Miscellaneous	19,794	0	19,794
TOTAL REVENUES	9,894,426	0	9,894,426
EXPENSES			
Unappropriated Fund Balance	2,405,863	0	2,405,863
Bond Expenses	7,488,563	0	7,488,563
TOTAL EXPENSES	9,894,426	0	9,894,426
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	14,792,511	0	14,792,511
Miscellaneous	6,307,734	0	6,307,734
TOTAL REVENUES	21,100,245	0	21,100,245
EXPENSES			
Unappropriated Fund Balance	13,786,957	0	13,786,957

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Exhibit #3

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
EXPENSES			
Bond Expenses	5,613,288	0	5,613,288
Fund Transfers - Expense	1,700,000	0	1,700,000
TOTAL EXPENSES	21,100,245	0	21,100,245
Fund: 312 - Convention Center Area Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,089,711	0	8,089,711
Taxes	13,674,440	0	13,674,440
Miscellaneous	78,013	0	78,013
TOTAL REVENUES	21,842,164	0	21,842,164
EXPENSES			
Unappropriated Fund Balance	14,029,496	0	14,029,496
Bond Expenses	7,812,668	0	7,812,668
TOTAL EXPENSES	21,842,164	0	21,842,164
Fund: 313 - North Macadam URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,755,894	0	5,755,894
Taxes	12,862,986	0	12,862,986
Miscellaneous	48,763	0	48,763
TOTAL REVENUES	18,667,643	0	18,667,643
EXPENSES			
Unappropriated Fund Balance	4,965,650	0	4,965,650
Bond Expenses	13,701,993	0	13,701,993
TOTAL EXPENSES	18,667,643	0	18,667,643
Fund: 314 - Special Projects Debt Service Fund			
REVENUES			
Intergovernmental Revenues	8,174,290	0	8,174,290
Miscellaneous	1,704,061	0	1,704,061
TOTAL REVENUES	9,878,351	0	9,878,351
EXPENSES			
Bond Expenses	9,878,351	0	9,878,351
TOTAL EXPENSES	9,878,351	0	9,878,351
Fund: 315 - Gateway URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	384,720	0	384,720
Taxes	4,754,887	0	4,754,887
Miscellaneous	11,550	0	11,550
TOTAL REVENUES	5,151,157	0	5,151,157
EXPENSES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 315 - Gateway URA Debt Redemption Fund			
EXPENSES			
Bond Expenses	5,151,157	0	5,151,157
TOTAL EXPENSES	5,151,157	0	5,151,157
Fund: 317 - Governmental Bond Redemption Fund			
REVENUES			
Fund Transfers - Revenue	2,433,969	0	2,433,969
Miscellaneous	1,297,528	0	1,297,528
TOTAL REVENUES	3,731,497	0	3,731,497
EXPENSES			
Bond Expenses	3,731,497	0	3,731,497
TOTAL EXPENSES	3,731,497	0	3,731,497
Fund: 319 - 42nd Avenue NPI			
REVENUES			
Budgeted Beginning Fund Balance	2,538	0	2,538
Taxes	93,552	0	93,552
TOTAL REVENUES	96,090	0	96,090
EXPENSES			
External Materials and Services	96,090	0	96,090
TOTAL EXPENSES	96,090	0	96,090
Fund: 320 - Cully Blvd. NPI			
REVENUES			
Budgeted Beginning Fund Balance	3,576	0	3,576
Taxes	93,832	0	93,832
TOTAL REVENUES	97,408	0	97,408
EXPENSES			
External Materials and Services	97,408	0	97,408
TOTAL EXPENSES	97,408	0	97,408
Fund: 321 - Parkrose NPI			
REVENUES			
Budgeted Beginning Fund Balance	6,837	0	6,837
Taxes	80,783	0	80,783
TOTAL REVENUES	87,620	0	87,620
EXPENSES			
External Materials and Services	87,620	0	87,620
TOTAL EXPENSES	87,620	0	87,620
Fund: 322 - Rosewood NPI			
REVENUES			
Budgeted Beginning Fund Balance	2,131	0	2,131

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 322 - Rosewood NPI			
REVENUES			
Taxes	128,067	0	128,067
TOTAL REVENUES	130,198	0	130,198
EXPENSES			
External Materials and Services	130,198	0	130,198
TOTAL EXPENSES	130,198	0	130,198
Fund: 323 - Division-Midway NPI			
REVENUES			
Budgeted Beginning Fund Balance	1,000	0	1,000
Taxes	92,985	0	92,985
TOTAL REVENUES	93,985	0	93,985
EXPENSES			
External Materials and Services	93,985	0	93,985
TOTAL EXPENSES	93,985	0	93,985
Fund: 324 - 82nd & Division NPI			
REVENUES			
Budgeted Beginning Fund Balance	2,181	0	2,181
Taxes	80,247	0	80,247
TOTAL REVENUES	82,428	0	82,428
EXPENSES			
External Materials and Services	82,428	0	82,428
TOTAL EXPENSES	82,428	0	82,428
Fund: 400 - BFRES Facilities GO Bond Construction Fun			
REVENUES			
Budgeted Beginning Fund Balance	879,170	0	879,170
Miscellaneous	2,475	0	2,475
TOTAL REVENUES	881,645	0	881,645
EXPENSES			
Internal Materials and Services	101,953	0	101,953
Capital Outlay	770,363	0	770,363
Fund Transfers - Expense	9,131	0	9,131
Contingency	198	0	198
TOTAL EXPENSES	881,645	0	881,645
Fund: 401 - Local Improvement District Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,054,201	0	3,054,201
Charges for Services	1,083,400	0	1,083,400
Interagency Revenue	4,314	0	4,314
Fund Transfers - Revenue	500,000	0	500,000
Bond and Note	4,017,599	0	4,017,599

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 401 - Local Improvement District Fund			
REVENUES			
Miscellaneous	357,000	0	357,000
TOTAL REVENUES	9,016,514	0	9,016,514
EXPENSES			
External Materials and Services	9,998	0	9,998
Internal Materials and Services	1,460,353	0	1,460,353
Bond Expenses	658,900	0	658,900
Fund Transfers - Expense	4,032,264	0	4,032,264
Contingency	2,854,999	0	2,854,999
TOTAL EXPENSES	9,016,514	0	9,016,514
Fund: 402 - Parks Capital Improvement Program Fund			
REVENUES			
Budgeted Beginning Fund Balance	99,018,850	(10,000,000)	89,018,850
Charges for Services	22,566,819	0	22,566,819
Intergovernmental Revenues	109,149	0	109,149
Interagency Revenue	42,579	0	42,579
Fund Transfers - Revenue	11,430,823	0	11,430,823
Bond and Note	0	0	0
Miscellaneous	2,827,895	0	2,827,895
TOTAL REVENUES	135,996,115	(10,000,000)	125,996,115
EXPENSES			
Personnel Services	3,227,711	0	3,227,711
External Materials and Services	6,460,210	0	6,460,210
Internal Materials and Services	1,833,662	0	1,833,662
Capital Outlay	54,886,613	8,183,000	63,069,613
Bond Expenses	104,736	0	104,736
Fund Transfers - Expense	375,155	0	375,155
Contingency	69,108,028	(18,183,000)	50,925,028
TOTAL EXPENSES	135,996,115	(10,000,000)	125,996,115
Fund: 403 - Public Safety GO Bond			
REVENUES			
Budgeted Beginning Fund Balance	19,017,775	0	19,017,775
Intergovernmental Revenues	10,504	0	10,504
Miscellaneous	45,500	0	45,500
TOTAL REVENUES	19,073,779	0	19,073,779
EXPENSES			
Personnel Services	349,059	0	349,059
External Materials and Services	8,975,418	0	8,975,418
Internal Materials and Services	899,176	0	899,176
Capital Outlay	6,048,429	0	6,048,429
Fund Transfers - Expense	303,049	0	303,049
Contingency	2,498,648	0	2,498,648
TOTAL EXPENSES	19,073,779	0	19,073,779

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 404 - Housing Capital Fund			
REVENUES			
Fund Transfers - Revenue	198,500	275,000	473,500
Bond and Note	84,257,499	362,363	84,619,862
Miscellaneous	24,500	(12,000)	12,500
TOTAL REVENUES	84,480,499	625,363	85,105,862
EXPENSES			
Personnel Services	36,800	13,000	49,800
External Materials and Services	81,404	79,263	160,667
Internal Materials and Services	30,000	0	30,000
Capital Outlay	47,139,295	275,000	47,414,295
Bond Expenses	37,193,000	258,100	37,451,100
TOTAL EXPENSES	84,480,499	625,363	85,105,862
Fund: 500 - Parks Endowment Fund			
REVENUES			
Budgeted Beginning Fund Balance	181,465	0	181,465
Miscellaneous	1,237	0	1,237
TOTAL REVENUES	182,702	0	182,702
EXPENSES			
Unappropriated Fund Balance	163,300	0	163,300
Personnel Services	750	0	750
External Materials and Services	17,877	0	17,877
Internal Materials and Services	775	0	775
TOTAL EXPENSES	182,702	0	182,702
Fund: 600 - Sewer System Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	69,180,000	0	69,180,000
Licenses & Permits	2,295,000	0	2,295,000
Charges for Services	366,785,000	5,050,000	371,835,000
Intergovernmental Revenues	140,755	0	140,755
Interagency Revenue	2,047,621	0	2,047,621
Fund Transfers - Revenue	121,436,508	0	121,436,508
Miscellaneous	1,405,000	0	1,405,000
TOTAL REVENUES	563,289,884	5,050,000	568,339,884
EXPENSES			
Unappropriated Fund Balance	180,000	0	180,000
Personnel Services	66,735,051	0	66,735,051
External Materials and Services	58,012,845	0	58,012,845
Internal Materials and Services	42,737,344	0	42,737,344
Capital Outlay	77,700,265	(3,833,934)	73,866,331
Bond Expenses	3,261,971	0	3,261,971
Fund Transfers - Expense	243,233,398	8,883,934	252,117,332
Contingency	71,429,010	0	71,429,010
TOTAL EXPENSES	563,289,884	5,050,000	568,339,884

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 601 - Hydroelectric Power Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	292,430	0	292,430
Interagency Revenue	65,500	0	65,500
Fund Transfers - Revenue	300,000	0	300,000
Miscellaneous	891,900	0	891,900
TOTAL REVENUES	1,549,830	0	1,549,830
EXPENSES			
Personnel Services	357,148	0	357,148
External Materials and Services	460,829	0	460,829
Internal Materials and Services	154,548	0	154,548
Bond Expenses	24,442	0	24,442
Fund Transfers - Expense	25,507	0	25,507
Contingency	527,356	0	527,356
TOTAL EXPENSES	1,549,830	0	1,549,830
Fund: 602 - Water Fund			
REVENUES			
Budgeted Beginning Fund Balance	81,956,259	0	81,956,259
Charges for Services	166,325,337	0	166,325,337
Intergovernmental Revenues	555,000	0	555,000
Interagency Revenue	3,488,020	0	3,488,020
Fund Transfers - Revenue	97,110,074	0	97,110,074
Miscellaneous	1,324,449	0	1,324,449
TOTAL REVENUES	350,759,139	0	350,759,139
EXPENSES			
Personnel Services	66,644,531	0	66,644,531
External Materials and Services	32,845,972	0	32,845,972
Internal Materials and Services	21,621,754	0	21,621,754
Capital Outlay	41,046,000	0	41,046,000
Bond Expenses	3,864,842	0	3,864,842
Fund Transfers - Expense	91,115,688	0	91,115,688
Contingency	93,620,352	0	93,620,352
TOTAL EXPENSES	350,759,139	0	350,759,139
Fund: 603 - Golf Fund			
REVENUES			
Budgeted Beginning Fund Balance	286,028	0	286,028
Charges for Services	9,459,073	(800,000)	8,659,073
Fund Transfers - Revenue	0	800,000	800,000
Miscellaneous	30,753	0	30,753
TOTAL REVENUES	9,775,854	0	9,775,854
EXPENSES			
Personnel Services	3,780,030	0	3,780,030
External Materials and Services	4,332,236	0	4,332,236
Internal Materials and Services	754,125	0	754,125
Capital Outlay	15,000	0	15,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 603 - Golf Fund			
EXPENSES			
Bond Expenses	209,492	0	209,492
Fund Transfers - Expense	416,140	0	416,140
Contingency	268,831	0	268,831
TOTAL EXPENSES	9,775,854	0	9,775,854
Fund: 604 - Portland International Raceway Fund			
REVENUES			
Budgeted Beginning Fund Balance	356,253	0	356,253
Charges for Services	1,922,562	0	1,922,562
Miscellaneous	8,656	0	8,656
TOTAL REVENUES	2,287,471	0	2,287,471
EXPENSES			
Personnel Services	819,413	0	819,413
External Materials and Services	525,753	0	525,753
Internal Materials and Services	132,374	0	132,374
Bond Expenses	319,716	0	319,716
Fund Transfers - Expense	103,461	0	103,461
Contingency	386,754	0	386,754
TOTAL EXPENSES	2,287,471	0	2,287,471
Fund: 605 - Solid Waste Management Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,849,313	0	2,849,313
Licenses & Permits	2,957,729	0	2,957,729
Charges for Services	2,806,284	0	2,806,284
Intergovernmental Revenues	26,000	0	26,000
Interagency Revenue	7,000	0	7,000
Miscellaneous	70,713	0	70,713
TOTAL REVENUES	8,717,039	0	8,717,039
EXPENSES			
Unappropriated Fund Balance	2,709,457	0	2,709,457
Personnel Services	2,489,895	0	2,489,895
External Materials and Services	1,512,757	0	1,512,757
Internal Materials and Services	1,669,970	0	1,669,970
Bond Expenses	62,016	0	62,016
Fund Transfers - Expense	192,583	0	192,583
Contingency	80,361	0	80,361
TOTAL EXPENSES	8,717,039	0	8,717,039
Fund: 606 - Parking Facilities Fund			
REVENUES			
Budgeted Beginning Fund Balance	10,619,115	0	10,619,115
Charges for Services	14,285,910	0	14,285,910
Interagency Revenue	974,535	0	974,535

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 606 - Parking Facilities Fund			
REVENUES			
Miscellaneous	100,000	0	100,000
TOTAL REVENUES	25,979,560	0	25,979,560
EXPENSES			
Personnel Services	545,410	0	545,410
External Materials and Services	4,973,501	750,000	5,723,501
Internal Materials and Services	6,448,855	0	6,448,855
Capital Outlay	246,131	0	246,131
Bond Expenses	1,876,000	0	1,876,000
Fund Transfers - Expense	2,674,964	0	2,674,964
Contingency	9,214,699	(750,000)	8,464,699
TOTAL EXPENSES	25,979,560	0	25,979,560
Fund: 607 - Spectator Venue and Visitor Activities Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,970,064	0	7,970,064
Charges for Services	8,312,128	0	8,312,128
Intergovernmental Revenues	2,044,994	0	2,044,994
Miscellaneous	35,000	0	35,000
TOTAL REVENUES	18,362,186	0	18,362,186
EXPENSES			
Personnel Services	390,762	0	390,762
External Materials and Services	7,185,758	0	7,185,758
Internal Materials and Services	282,442	0	282,442
Capital Outlay	3,500,000	0	3,500,000
Bond Expenses	4,524,079	0	4,524,079
Fund Transfers - Expense	133,406	0	133,406
Contingency	2,345,739	0	2,345,739
TOTAL EXPENSES	18,362,186	0	18,362,186
Fund: 608 - Environmental Remediation Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,250,000	0	3,250,000
Charges for Services	3,860,000	0	3,860,000
Intergovernmental Revenues	100,000	0	100,000
Interagency Revenue	452,500	0	452,500
Miscellaneous	30,000	0	30,000
TOTAL REVENUES	7,692,500	0	7,692,500
EXPENSES			
Personnel Services	609,898	0	609,898
External Materials and Services	2,639,346	0	2,639,346
Internal Materials and Services	1,427,325	0	1,427,325
Capital Outlay	1,030,000	0	1,030,000
Bond Expenses	1,432	0	1,432
Fund Transfers - Expense	117,686	0	117,686

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 608 - Environmental Remediation Fund			
EXPENSES			
Contingency	1,866,813	0	1,866,813
TOTAL EXPENSES	7,692,500	0	7,692,500
Fund: 609 - Sewer System Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	61,825,000	0	61,825,000
Fund Transfers - Revenue	170,310,284	(1,816,066)	168,494,218
Bond and Note	14,300,000	0	14,300,000
Miscellaneous	650,000	0	650,000
TOTAL REVENUES	247,085,284	(1,816,066)	245,269,218
EXPENSES			
Unappropriated Fund Balance	78,125,000	(1,816,066)	76,308,934
Bond Expenses	168,960,284	0	168,960,284
TOTAL EXPENSES	247,085,284	(1,816,066)	245,269,218
Fund: 611 - Hydroelectric Power Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,799,100	0	1,799,100
Miscellaneous	1,500	0	1,500
TOTAL REVENUES	1,800,600	0	1,800,600
EXPENSES			
Unappropriated Fund Balance	12,549	0	12,549
Bond Expenses	1,788,051	0	1,788,051
TOTAL EXPENSES	1,800,600	0	1,800,600
Fund: 612 - Water Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	36,874,429	0	36,874,429
Fund Transfers - Revenue	53,423,638	0	53,423,638
Bond and Note	90,104,867	0	90,104,867
Miscellaneous	220,499	0	220,499
TOTAL REVENUES	180,623,433	0	180,623,433
EXPENSES			
Unappropriated Fund Balance	31,475,885	0	31,475,885
Bond Expenses	149,147,548	0	149,147,548
TOTAL EXPENSES	180,623,433	0	180,623,433
Fund: 614 - Sewer System Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	85,000,000	0	85,000,000
Charges for Services	650,000	0	650,000
Fund Transfers - Revenue	37,300,000	7,000,000	44,300,000
Miscellaneous	1,000,000	0	1,000,000
TOTAL REVENUES	123,950,000	7,000,000	130,950,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 614 - Sewer System Construction Fund			
EXPENSES			
Fund Transfers - Expense	110,303,000	0	110,303,000
Contingency	13,647,000	7,000,000	20,647,000
TOTAL EXPENSES	123,950,000	7,000,000	130,950,000
Fund: 615 - Water Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	65,349,064	0	65,349,064
Charges for Services	3,000,000	0	3,000,000
Fund Transfers - Revenue	31,507,993	0	31,507,993
Bond and Note	93,284,959	0	93,284,959
Miscellaneous	547,422	0	547,422
TOTAL REVENUES	193,689,438	0	193,689,438
EXPENSES			
Unappropriated Fund Balance	79,323,150	0	79,323,150
Fund Transfers - Expense	96,203,435	0	96,203,435
Contingency	18,162,853	0	18,162,853
TOTAL EXPENSES	193,689,438	0	193,689,438
Fund: 617 - Sewer System Rate Stabilization Fund			
REVENUES			
Budgeted Beginning Fund Balance	73,500,000	0	73,500,000
Fund Transfers - Revenue	29,000,000	3,700,000	32,700,000
Miscellaneous	625,000	0	625,000
TOTAL REVENUES	103,125,000	3,700,000	106,825,000
EXPENSES			
Fund Transfers - Expense	10,000,000	0	10,000,000
Contingency	93,125,000	3,700,000	96,825,000
TOTAL EXPENSES	103,125,000	3,700,000	106,825,000
Fund: 618 - Hydroelectric Power Renewal Replacement			
REVENUES			
Budgeted Beginning Fund Balance	10,881,595	0	10,881,595
Miscellaneous	428,000	0	428,000
TOTAL REVENUES	11,309,595	0	11,309,595
EXPENSES			
Fund Transfers - Expense	300,000	0	300,000
Contingency	11,009,595	0	11,009,595
TOTAL EXPENSES	11,309,595	0	11,309,595
Fund: 700 - Health Insurance Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	21,905,179	0	21,905,179
Charges for Services	60,971,629	0	60,971,629

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 700 - Health Insurance Operating Fund			
REVENUES			
Miscellaneous	854,587	0	854,587
TOTAL REVENUES	83,731,395	0	83,731,395
EXPENSES			
Personnel Services	1,682,686	0	1,682,686
External Materials and Services	65,232,328	(50,000)	65,182,328
Internal Materials and Services	392,317	50,000	442,317
Bond Expenses	36,862	0	36,862
Fund Transfers - Expense	287,136	0	287,136
Contingency	16,100,066	0	16,100,066
TOTAL EXPENSES	83,731,395	0	83,731,395
Fund: 701 - Facilities Services Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	40,782,540	0	40,782,540
Charges for Services	1,593,523	0	1,593,523
Interagency Revenue	34,743,375	141,500	34,884,875
Fund Transfers - Revenue	4,417,059	0	4,417,059
Bond and Note	24,829,045	0	24,829,045
Miscellaneous	640,097	0	640,097
TOTAL REVENUES	107,005,639	141,500	107,147,139
EXPENSES			
Personnel Services	5,049,538	0	5,049,538
External Materials and Services	55,294,487	9,500	55,303,987
Internal Materials and Services	3,436,995	90,000	3,526,995
Capital Outlay	9,271,432	0	9,271,432
Bond Expenses	5,522,435	42,000	5,564,435
Fund Transfers - Expense	927,778	0	927,778
Contingency	27,502,974	0	27,502,974
TOTAL EXPENSES	107,005,639	141,500	107,147,139
Fund: 702 - CityFleet Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	20,509,796	0	20,509,796
Intergovernmental Revenues	1,156,623	0	1,156,623
Interagency Revenue	32,222,275	0	32,222,275
Bond and Note	12,604,127	0	12,604,127
Miscellaneous	796,700	0	796,700
TOTAL REVENUES	67,289,521	0	67,289,521
EXPENSES			
Personnel Services	8,316,859	0	8,316,859
External Materials and Services	13,277,349	0	13,277,349
Internal Materials and Services	2,412,192	0	2,412,192
Capital Outlay	17,546,490	0	17,546,490
Bond Expenses	1,751,667	0	1,751,667
Fund Transfers - Expense	1,134,500	0	1,134,500

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 702 - CityFleet Operating Fund			
EXPENSES			
Contingency	22,850,464	0	22,850,464
TOTAL EXPENSES	67,289,521	0	67,289,521
Fund: 703 - Printing & Distribution Services Operating F			
REVENUES			
Budgeted Beginning Fund Balance	1,064,189	0	1,064,189
Charges for Services	178,803	0	178,803
Intergovernmental Revenues	879,435	0	879,435
Interagency Revenue	6,069,885	117,000	6,186,885
Miscellaneous	55,194	0	55,194
TOTAL REVENUES	8,247,506	117,000	8,364,506
EXPENSES			
Personnel Services	1,900,934	0	1,900,934
External Materials and Services	3,917,161	117,000	4,034,161
Internal Materials and Services	737,545	0	737,545
Capital Outlay	375,000	0	375,000
Bond Expenses	158,092	0	158,092
Fund Transfers - Expense	275,351	0	275,351
Contingency	883,423	0	883,423
TOTAL EXPENSES	8,247,506	117,000	8,364,506
Fund: 704 - Insurance and Claims Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	28,541,744	0	28,541,744
Interagency Revenue	10,931,236	0	10,931,236
Miscellaneous	303,507	0	303,507
TOTAL REVENUES	39,776,487	0	39,776,487
EXPENSES			
Personnel Services	1,356,992	0	1,356,992
External Materials and Services	6,729,969	0	6,729,969
Internal Materials and Services	2,746,682	0	2,746,682
Bond Expenses	87,114	0	87,114
Fund Transfers - Expense	217,859	0	217,859
Contingency	28,637,871	0	28,637,871
TOTAL EXPENSES	39,776,487	0	39,776,487
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			
Budgeted Beginning Fund Balance	14,471,420	0	14,471,420
Interagency Revenue	4,313,045	0	4,313,045
Miscellaneous	311,668	0	311,668
TOTAL REVENUES	19,096,133	0	19,096,133
EXPENSES			
Personnel Services	1,304,937	0	1,304,937
External Materials and Services	4,111,161	0	4,111,161

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
EXPENSES			
Internal Materials and Services	615,500	0	615,500
Bond Expenses	81,484	0	81,484
Fund Transfers - Expense	146,934	0	146,934
Contingency	12,836,117	0	12,836,117
TOTAL EXPENSES	19,096,133	0	19,096,133
Fund: 706 - Technology Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	24,452,128	0	24,452,128
Charges for Services	272,188	0	272,188
Intergovernmental Revenues	4,079,535	0	4,079,535
Interagency Revenue	49,323,544	343,500	49,667,044
Miscellaneous	423,477	0	423,477
TOTAL REVENUES	78,550,872	343,500	78,894,372
EXPENSES			
Personnel Services	29,414,384	0	29,414,384
External Materials and Services	21,182,618	1,540,500	22,723,118
Internal Materials and Services	4,008,782	100,000	4,108,782
Capital Outlay	2,835,961	349,011	3,184,972
Bond Expenses	554,630	0	554,630
Fund Transfers - Expense	2,457,796	0	2,457,796
Contingency	18,096,701	(1,646,011)	16,450,690
TOTAL EXPENSES	78,550,872	343,500	78,894,372
Fund: 708 - EBS Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,419,186	0	3,419,186
Interagency Revenue	11,771,472	0	11,771,472
Miscellaneous	43,775	0	43,775
TOTAL REVENUES	15,234,433	0	15,234,433
EXPENSES			
Personnel Services	2,486,575	75,000	2,561,575
External Materials and Services	1,626,935	0	1,626,935
Internal Materials and Services	4,799,054	0	4,799,054
Bond Expenses	3,036,800	0	3,036,800
Fund Transfers - Expense	178,322	0	178,322
Contingency	3,106,747	(75,000)	3,031,747
TOTAL EXPENSES	15,234,433	0	15,234,433
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Budgeted Beginning Fund Balance	12,588,094	0	12,588,094
Taxes	128,071,818	0	128,071,818
Interagency Revenue	905,200	0	905,200
Fund Transfers - Revenue	750,000	0	750,000
Bond and Note	34,476,000	0	34,476,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Miscellaneous	443,200	0	443,200
TOTAL REVENUES	177,234,312	0	177,234,312
EXPENSES			
Personnel Services	2,086,912	0	2,086,912
External Materials and Services	121,312,236	0	121,312,236
Internal Materials and Services	11,461,988	0	11,461,988
Capital Outlay	76,000	0	76,000
Bond Expenses	34,899,037	0	34,899,037
Fund Transfers - Expense	1,060,028	0	1,060,028
Contingency	6,338,111	0	6,338,111
TOTAL EXPENSES	177,234,312	0	177,234,312
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			
Unappropriated Fund Balance	750,000	0	750,000
Fund Transfers - Expense	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	3,106	0	3,106
Fund Transfers - Revenue	6,344	0	6,344
Miscellaneous	50	0	50
TOTAL REVENUES	9,500	0	9,500
EXPENSES			
External Materials and Services	9,500	0	9,500
TOTAL EXPENSES	9,500	0	9,500

General Fund Reconciliation

188473
Exhibit #4

	<u>Bureau Request</u>	<u>Mayor's Proposed</u>
Mid-Year Reductions		
Office of Management & Finance - Facilities - Return SWC Unused General Funds (MF_	(\$32,882)	\$0
Total Mid-Year Reductions	(\$32,882)	\$0
Program Carryover Request		
Commissioner of Public Affairs - GCDV - Comm. Saltzman Carryover Request (PA_009)	(\$27,000)	(\$27,000)
Commissioner of Public Safety - CPS - Comm. Eudaly Carryover Request (PS_003)	(\$20,000)	(\$20,000)
Office of Management & Finance - BHR-Programmatic Carryover (MF_295)	(\$100,000)	(\$100,000)
Portland Housing Bureau - Program Carryover - JOHS (HC_027)	(\$750,000)	(\$750,000)
Special Appropriations - Columbia River Levee Carryover (SA_016)	\$0	(\$689,252)
Total Program Carryover Request	(\$897,000)	(\$1,586,252)
Grand Total	(\$929,882)	(\$1,586,252)