

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	663,000	(15,763,000)	0	15,100,000	0
Total Bureau of Development Services	663,000	(15,763,000)	0	15,100,000	0
Bureau of Environmental Services					
Grants Fund	22,000	0	0	0	22,000
Total Bureau of Environmental Services	22,000	0	0	0	22,000
City Budget Office					
General Fund	25,000	0	0	0	25,000
Total City Budget Office	25,000	0	0	0	25,000
Commissioner of Public Affairs					
General Fund	0	0	0	0	0
Total Commissioner of Public Affairs	0	0	0	0	0
Commissioner of Public Safety					
General Fund	(15,000)	0	0	0	(15,000)
Total Commissioner of Public Safety	(15,000)	0	0	0	(15,000)
Commissioner of Public Utilities					
General Fund	0	0	0	0	0
Total Commissioner of Public Utilities	0	0	0	0	0
Fund & Debt Management					
General Fund	0	(698,693)	0	0	(698,693)
Total Fund & Debt Management	0	(698,693)	0	0	(698,693)
Office of Management & Finance					
Arts Education and Access Fund	175,000	(175,000)	0	0	0
BFRES Facilities GO Bond Construction Fund	(160)	0	160	0	0
CityFleet Operating Fund	607,518	(526,670)	0	0	80,848
EBS Services Fund	180,000	(180,000)	0	0	0
Facilities Services Operating Fund	396,029	(6,670)	0	(27,704)	361,655
General Fund	(158,307)	0	0	0	(158,307)
Health Insurance Operating Fund	2,282,217	0	0	0	2,282,217
Insurance and Claims Operating Fund	13,330	(13,330)	0	0	0
Portland Police Assoc Health Insurnc Fd	120,000	0	0	0	120,000
Printing & Distribution Services Operating Fund	54,824	(20,000)	0	0	34,824
Technology Services Fund	215,644	1,078,780	0	0	1,294,424
Workers' Comp Self Insurance Operating Fund	13,330	(13,330)	0	0	0
Total Office of Management & Finance	3,899,425	143,780	160	(27,704)	4,015,661
Office of Neighborhood Involvement					
General Fund	0	0	0	0	0
Total Office of Neighborhood Involvement	0	0	0	0	0
Office of the City Auditor					
General Fund	0	0	0	0	0
Total Office of the City Auditor	0	0	0	0	0

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	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Office of the Mayor					
General Fund	(23,000)	0	0	0	(23,000)
Total Office of the Mayor	(23,000)	0	0	0	(23,000)
Portland Bureau of Emergency Management					
General Fund	0	0	0	0	0
Grants Fund	0	0	0	0	0
Total Portland Bureau of Emergency Management	0	0	0	0	0
Portland Bureau of Transportation					
Grants Fund	2,800,000	0	0	0	2,800,000
Transportation Operating Fund	4,500,000	(14,500,000)	0	13,000,000	3,000,000
Total Portland Bureau of Transportation	7,300,000	(14,500,000)	0	13,000,000	5,800,000
Portland Fire & Rescue					
General Fund	0	0	0	0	0
Grants Fund	51,493	0	0	0	51,493
Total Portland Fire & Rescue	51,493	0	0	0	51,493
Portland Housing Bureau					
Community Development Block Grant Fund	0	0	0	0	0
Grants Fund	0	0	0	0	0
Housing Capital Fund	(180,000)	0	0	0	(180,000)
Housing Investment Fund	83,300	0	123,000	0	206,300
Housing Property Fund	123,000	0	0	0	123,000
Tax Increment Financing Reimbursement Fund	205,894	(96,394)	0	0	109,500
Total Portland Housing Bureau	232,194	(96,394)	123,000	0	258,800
Portland Parks & Recreation					
Golf Fund	0	(21,656)	0	21,656	0
Grants Fund	498,217	0	0	0	498,217
Parks Capital Improvement Program Fund	0	(75,000)	0	75,000	0
Portland International Raceway Fund	200,000	(200,000)	0	0	0
Total Portland Parks & Recreation	698,217	(296,656)	0	96,656	498,217
Portland Police Bureau					
Grants Fund	36,440	0	0	0	36,440
Police Special Revenue Fund	5,000	0	0	0	5,000
Total Portland Police Bureau	41,440	0	0	0	41,440
Portland Water Bureau					
Hydroelectric Power Operating Fund	0	0	0	0	0
Water Fund	0	15,000	0	0	15,000
Total Portland Water Bureau	0	15,000	0	0	15,000
Special Appropriations					
General Fund	0	0	0	0	0
Total Special Appropriations	0	0	0	0	0
Total Citywide Appropriation	12,894,769	(31,195,963)	123,160	28,168,952	9,990,918

Exhibit 2: FY 2017-18 Over-Expenditure Ordinance

General Fund Summary

Discretionary Changes

The Over-Expenditure Ordinance (OEO), as filed, includes a \$25,000 draw on contingency for the City Budget Office (CBO) to address unexpected vacation payout, and a \$1.0 million draw on contingency for Portland Parks & Recreation to balance for year end. In addition, two bureaus are reducing their FY 2017-18 General Fund allocation with the intent of requesting the reappropriation of those funds as program carryovers in FY 2018-19. These include:

- \$15,000 in the Commissioner of Public Safety's Office that has allocated to the Office of Community and Civic Life (formerly the Office of Neighborhood Involvement) as part of the FY 2018-19 Adopted Budget process;
- \$23,000 in the Mayor's Office for vacation payout will be allocated as part of the FY 2018-19 Fall Supplemental Budget process;
- \$288,307 in the Bureau of Office and Management and Bureau of Human Resources for an Executive Recruitment program will be allocated as part of the FY 2018-19 Fall Supplemental Budget process.

Approval of these changes will result in a net increase of \$301,307 million to FY 2017-18 contingency for allocation in FY 2018-19.

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

- Portland Parks & Recreation is projected to need an additional \$500,000 to \$1.0 million in General Fund resources to avoid overspending of the bureau's discretionary allocation. This is largely driven by an undercollection of Recreation Services revenues that were not offset by sufficient reductions in other areas of discretionary spending. CBO recommends that General Fund of \$1.0 million contingency be appropriated to Parks, offset by a reduction in service charge revenues.

Contingency

Total General Fund contingency currently stands at \$15.9 million. This includes unrestricted contingency, compensation set-aside, and funding for items previously approved by Council. There are currently insufficient resources in unrestricted contingency to cover Portland Parks & Recreation's requested draw on contingency; therefore, policy set-aside previously allocated for a variety of specific uses in FY 2018-19 with the expectation that a) the \$1.0 million will not be required and fall to balance or b) that any needed resources will be returned to the General Fund in FY 2018-19 by reducing Parks' budget on a one-time basis in the Fall Supplemental budget, per City Financial Policy. The changes included in the OEO will yield the following contingency balances:

- \$328,381 in unrestricted contingency
- \$0 in compensation set-aside
- \$12.8 million in policy reserves. This includes the \$1.0 million reduction on the following: \$9.9 million in funding already appropriated in the FY 2017-18 Adopted Budget for program carryover; \$1.0 million of funding for overhead model true-up; \$0.6 million for the Columbia Levee Project; \$2.0 million for Police Bureau staffing/over-hire needs, and \$326,307 in funds de-appropriated in this OEO with the intent of processing program carryovers in the Fall Supplemental Budget.
- \$2.0 million for Build Portland

Interfund Loans

The Grants Fund (217) 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.

The OEO contains an interfund loan to the Grants Fund in the amount of \$13 million from the Transportation Operating Fund; this fund is utilized as the loan source because it is primarily transportation grants that are driving the negative balance. A companion resolution to this ordinance is filed with City Council authorizing the loan, as required by Oregon Revised Statutes. The repayment of the loan will occur in FY 2018-19.

Non-General Fund Changes

Below is a summary of changes in funds other than the General Fund. There are a few notable changes to funds outside the General Fund. Notable changes include:

- Reallocate of \$15,100,000 from contingency to bond expenses in the Development Services Fund for an interfund loan in FY 2017-18 to the Housing Capital Fund to provide interim financing for affordable housing projects; this loan will be authorized by a separate Council action;
- Transfer of \$500,000 from contingency to external materials & services within the CityFleet Operating Fund. This transfer will cover the increased costs for contracted work resulting from vacancies and increased customer demand. Total bureau expenses are not expected to exceed the current budget, as personnel services spending is anticipated to be underspent by almost \$1 million.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Bond Expenses	Contingency	Explanation
Transportation Operating Fund	200	4,500,000	-	13,000,000	(14,500,000)	The increase in bureau expense reflects the City's match requirement for the Sellwood Bridge project (\$4.5 million) and is covered by bond proceed (\$3 million) and contingency (\$1.5 million). The increase in bond expenses (\$13 million) reflects PBOT's contribution to balance the Grants Fund. This is a routine, annual process and is covered by contingency.
Development Services Fund	203	663,000	-	15,100,000	(15,763,000)	The bureau expense increase is mostly accounted for by additional internal services provided by OMF, including CityFleet, Facilities, and BTS. Bond expenses are increased by \$15.1 million for an interfund loan to the Portland

						Housing Bureau for property acquisition. Both the bureau and bond expenses are funded by the \$15.8 million draw from contingency.
Housing Investment Fund	213	83,300	123,000	-	-	The bureau has experienced higher-than-anticipated program activity, which has resulted in increased personnel and external materials and services costs. The bureau is balancing these expenditures with higher-than-anticipated service fee revenue and budgeted beginning fund balance. The cash transfer to the Housing Property Fund is for pre-lease up costs for a property to be acquired before the end of June.
Grants Fund	217	3,408,150	-	-	-	The net impact of multiple bureau adjustments of revenue and expenses funded out of the Grants Fund resulted in a \$3,408,150 increase in expenditures across all bureaus.
Tax Increment Financing Reimbursement Fund	221	205,894	-	-	(96,394)	The bureau has experienced higher-than-anticipated program activity, which has resulted in increased personnel and external materials and services costs. The bureau is balancing these expenditures with loan repayment, interest revenues, and a draw on contingency.
Police Special Revenue Fund	222	5,000	-	-	-	Bureau expenditures on allowable materials and services spending in the Police Special Revenue Fund had a net increase of \$5,000.
Arts Education and Access Fund	223	175,000			(175,000)	The bureau is transferring \$175,000 from contingency to materials and services to avoid overexpenditure. The increased in materials and services was due to higher than budgeted disbursements to the Regional Arts and Culture Council.

Housing Property Fund	226	123,000	-	-	-	Cash transfer revenue from the Housing Investment Fund to cover anticipated pre-lease up costs for a new property.
BFRES Facilities GO Bond Construction Fund	400	(160)	160	-	-	Bureau expenses are decreased and reallocated to cash transfers, which will be used to transfer the remaining balance in this fund to Debt and Finance Fund, per the disposition policy included in the BFRES Facilities GO Bond Construction Fund's statement of purpose.
Parks Capital Improvement Program Fund	402	-	-	75,000	(75,000)	The bureau expense is to budget debt issuance costs for the FY 2017-18 Series A Bond administrative costs that are paid by the bond.
Housing Capital Fund	404	(180,000)	-	-	-	The bureau is making a number of adjustments primarily reflecting interim financing from the Development Services Fund. There is a net decrease in appropriation due to the timing of an acquisition being pushed into FY 2018-19.
Water Fund	602	-	-	-	15,000	The increase in contingency from additional IA revenue from the Hydroelectric Power Operating Fund for survey services from Water Bureau staff.
Golf Fund	603	-	-	21,656	(21,656)	The increase in bureau expense reflects a new Council approved debt repayment schedule for FY 2017-18 that includes a 5% payment toward the principle as opposed to interest only payments that were budgeted.
Portland International Raceway Fund	604	200,000	-	-	(200,000)	Bureau expenses are increased and offset by a decrease in fund contingency due to additional expenses being incurred in FY 2017-18 for a paving project that were previously expected to be incurred in FY 2018-19.
Health Insurance Operating Fund	700	2,282,217	-	-	-	Bureau expenses are increased and offset by additional revenues from Kaiser retiree revenue

						contributions that were not accounted for in the Spring Supplemental Budget.
Facilities Services Operating Fund	701	396,029	-	(27,704)	(6,670)	The increase in bureau expense is primarily driven by the net impact of various changes in customer interagency agreements. The decrease in bond expenses is due to the refinancing of the Archives Building, while the draw on contingency is to fund a portion of the severance package of the former Bureau of Internal Business Services director.
CityFleet Operating Fund	702	607,518	-	-	(526,670)	Contingency draws are used to fund an increase in vended services due to vacancies and increased customer demand, as well as a portion of the former Bureau of Internal Business Services director's severance package. These draws are reflected in increased bureau expenses, with the remainder of increased bureau expense the result of increased interagency agreements with customer bureaus.
Printing & Distribution Services Operating Fund	703	54,824	-	-	(20,000)	The draw on contingency is to fund a portion of the severance package of the former Bureau of Internal Business Services director, with the remainder of the increase in bureau expense is due to the net impact of various interagency agreements with customer bureaus.
Insurance and Claims Operating Fund	704	13,330	-	-	(13,330)	The draw on contingency is to fund a portion of the severance package of the former Bureau of Internal Business Services director.
Workers' Comp Self Insurance Operating Fund	705	13,330	-	-	(13,330)	The draw on contingency is to fund a portion of the severance package of the former Bureau of Internal Business Services director.

Technology Services Fund	706	215,644	-	-	1,078,780	Contingency is increased as on offset for various increases in interagency revenues, including the purchase of additional BTS support for BDS' POPS project, Portland Building project expenses, and upcoming software purchases for the Bureau of Revenue and Financial Services. Bureau expenses were increased due increase property management expenses and higher than currently budgeted Office 365 implementation expenses, both of which were offset by a decrease in contingency.
Portland Police Assoc. Health Insurance Fund	707	120,000	-	-	-	Bureau expenses are increased and offset by additional revenues from Kaiser revenue contributions that were not accounted for in the Spring Supplemental Budget.
EBS Services Fund	708	180,000	-	-	(180,000)	Contingency is decreased and offset by an increase to IMS to cover additional BTS support services for the Learning Management System project and an increase to personnel services to fund unanticipated payout expenses.

FY 2017-18 Spring Supplemental Budget Ordinance

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 100 - General Fund			
REVENUES			
Budgeted Beginning Fund Balance	52,657,502	0	52,657,502
Taxes	279,615,499	0	279,615,499
Licenses & Permits	201,826,390	0	201,826,390
Charges for Services	26,055,262	(1,000,000)	25,055,262
Intergovernmental Revenues	33,791,542	0	33,791,542
Interagency Revenue	36,955,471	100,000	37,055,471
Fund Transfers - Revenue	32,898,751	0	32,898,751
Miscellaneous	4,037,442	30,000	4,067,442
General Fund Discretionary	0	0	0
General Fund Overhead	0	0	0
TOTAL REVENUES	667,837,859	(870,000)	666,967,859
EXPENSES			
Personnel Services	396,710,211	(483,307)	396,226,904
External Materials and Services	116,947,615	147,452	117,095,067
Internal Materials and Services	65,906,436	257,070	66,163,506
Capital Outlay	5,651,971	(92,522)	5,559,449
Bond Expenses	10,020,013	0	10,020,013
Fund Transfers - Expense	56,706,616	0	56,706,616
Contingency	15,894,997	(698,693)	15,196,304
TOTAL EXPENSES	667,837,859	(870,000)	666,967,859
Fund: 200 - Transportation Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	123,707,487	0	123,707,487
Taxes	18,539,874	0	18,539,874
Licenses & Permits	9,894,300	0	9,894,300
Charges for Services	72,231,402	0	72,231,402
Intergovernmental Revenues	73,547,041	0	73,547,041
Interagency Revenue	31,422,702	0	31,422,702
Fund Transfers - Revenue	30,618,783	0	30,618,783
Bond and Note	13,374,506	3,000,000	16,374,506
Miscellaneous	2,063,447	0	2,063,447
General Fund Discretionary	0	0	0
TOTAL REVENUES	375,399,542	3,000,000	378,399,542
EXPENSES			
Personnel Services	96,254,411	0	96,254,411
External Materials and Services	62,181,991	4,500,000	66,681,991
Internal Materials and Services	28,522,542	0	28,522,542
Capital Outlay	52,215,552	0	52,215,552
Bond Expenses	15,753,661	13,000,000	28,753,661
Fund Transfers - Expense	10,319,707	0	10,319,707
Contingency	110,151,678	(14,500,000)	95,651,678
TOTAL EXPENSES	375,399,542	3,000,000	378,399,542
Fund: 201 - Assessment Collection Fund			
REVENUES			

FY 2017-18 Spring Supplemental Budget Ordinance

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 201 - Assessment Collection Fund			
REVENUES			
Budgeted Beginning Fund Balance	79,535	0	79,535
Miscellaneous	1,200	0	1,200
TOTAL REVENUES	80,735	0	80,735
EXPENSES			
Contingency	80,735	0	80,735
TOTAL EXPENSES	80,735	0	80,735
Fund: 202 - Emergency Communication Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,587,046	0	1,587,046
Charges for Services	375,749	0	375,749
Intergovernmental Revenues	7,912,526	0	7,912,526
Fund Transfers - Revenue	15,305,982	0	15,305,982
Miscellaneous	10,000	0	10,000
TOTAL REVENUES	25,191,303	0	25,191,303
EXPENSES			
Personnel Services	16,642,579	0	16,642,579
External Materials and Services	1,119,818	0	1,119,818
Internal Materials and Services	4,933,283	0	4,933,283
Bond Expenses	253,184	0	253,184
Fund Transfers - Expense	1,536,019	0	1,536,019
Contingency	706,420	0	706,420
TOTAL EXPENSES	25,191,303	0	25,191,303
Fund: 203 - Development Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	80,291,247	0	80,291,247
Licenses & Permits	45,147,232	0	45,147,232
Charges for Services	17,007,502	0	17,007,502
Interagency Revenue	1,274,241	0	1,274,241
Fund Transfers - Revenue	952,985	0	952,985
Bond and Note	10,220,699	0	10,220,699
Miscellaneous	4,827,674	0	4,827,674
TOTAL REVENUES	159,721,580	0	159,721,580
EXPENSES			
Unappropriated Fund Balance	50,000,000	0	50,000,000
Personnel Services	46,696,626	0	46,696,626
External Materials and Services	8,180,983	0	8,180,983
Internal Materials and Services	15,014,876	663,000	15,677,876
Capital Outlay	25,400	0	25,400
Bond Expenses	1,270,656	15,100,000	16,370,656
Fund Transfers - Expense	2,065,916	0	2,065,916
Contingency	36,467,123	(15,763,000)	20,704,123
TOTAL EXPENSES	159,721,580	0	159,721,580

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 204 - Property Management License Fund			
REVENUES			
Budgeted Beginning Fund Balance	40,165	0	40,165
Licenses & Permits	5,621,000	0	5,621,000
Miscellaneous	5,525	0	5,525
TOTAL REVENUES	5,666,690	0	5,666,690
EXPENSES			
External Materials and Services	5,523,954	0	5,523,954
Internal Materials and Services	77,571	0	77,571
Fund Transfers - Expense	25,000	0	25,000
Contingency	40,165	0	40,165
TOTAL EXPENSES	5,666,690	0	5,666,690
Fund: 209 - Convention and Tourism Fund			
REVENUES			
Budgeted Beginning Fund Balance	118,334	0	118,334
Taxes	20,026,000	0	20,026,000
Miscellaneous	21,500	0	21,500
TOTAL REVENUES	20,165,834	0	20,165,834
EXPENSES			
External Materials and Services	19,795,561	0	19,795,561
Internal Materials and Services	333,439	0	333,439
Fund Transfers - Expense	25,000	0	25,000
Contingency	11,834	0	11,834
TOTAL EXPENSES	20,165,834	0	20,165,834
Fund: 210 - General Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	58,987,747	0	58,987,747
Fund Transfers - Revenue	1,000,000	0	1,000,000
Miscellaneous	678,359	0	678,359
TOTAL REVENUES	60,666,106	0	60,666,106
EXPENSES			
Contingency	60,666,106	0	60,666,106
TOTAL EXPENSES	60,666,106	0	60,666,106
Fund: 211 - Special Finance and Resource Fund			
REVENUES			
Bond and Note	117,570,255	0	117,570,255
TOTAL REVENUES	117,570,255	0	117,570,255
EXPENSES			
External Materials and Services	117,467,404	0	117,467,404
Bond Expenses	102,851	0	102,851
TOTAL EXPENSES	117,570,255	0	117,570,255

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 212 - Transportation Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,926,886	0	5,926,886
Fund Transfers - Revenue	700,000	0	700,000
Miscellaneous	40,000	0	40,000
TOTAL REVENUES	6,666,886	0	6,666,886
EXPENSES			
Contingency	6,666,886	0	6,666,886
TOTAL EXPENSES	6,666,886	0	6,666,886
Fund: 213 - Housing Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,656,910	197,000	5,853,910
Charges for Services	457,500	9,300	466,800
Intergovernmental Revenues	317,500	0	317,500
Fund Transfers - Revenue	2,940,542	0	2,940,542
Bond and Note	1,200,000	0	1,200,000
Miscellaneous	660,816	0	660,816
TOTAL REVENUES	11,233,268	206,300	11,439,568
EXPENSES			
Personnel Services	1,346,099	26,300	1,372,399
External Materials and Services	3,781,603	57,000	3,838,603
Fund Transfers - Expense	6,105,566	123,000	6,228,566
Contingency	0	0	0
TOTAL EXPENSES	11,233,268	206,300	11,439,568
Fund: 214 - Public Election Fund			
REVENUES			
Fund Transfers - Revenue	250,000	0	250,000
TOTAL REVENUES	250,000	0	250,000
EXPENSES			
Personnel Services	17,728	0	17,728
External Materials and Services	232,272	0	232,272
TOTAL EXPENSES	250,000	0	250,000
Fund: 215 - Parks Local Option Levy Fund			
REVENUES			
Budgeted Beginning Fund Balance	656,980	0	656,980
Taxes	2,076	0	2,076
Miscellaneous	5,000	0	5,000
TOTAL REVENUES	664,056	0	664,056
EXPENSES			
External Materials and Services	0	0	0
Fund Transfers - Expense	664,056	0	664,056
TOTAL EXPENSES	664,056	0	664,056

FY 2017-18 Spring Supplemental Budget Ordinance**Exhibit #3**

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 216 - Children's Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,800,000	0	5,800,000
Taxes	18,983,154	0	18,983,154
TOTAL REVENUES	24,783,154	0	24,783,154
EXPENSES			
Personnel Services	640,249	0	640,249
External Materials and Services	18,295,947	0	18,295,947
Internal Materials and Services	66,157	0	66,157
Fund Transfers - Expense	25,000	0	25,000
Contingency	5,755,801	0	5,755,801
TOTAL EXPENSES	24,783,154	0	24,783,154
Fund: 217 - Grants Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,750,000	0	9,750,000
Intergovernmental Revenues	41,243,904	3,408,150	44,652,054
TOTAL REVENUES	50,993,904	3,408,150	54,402,054
EXPENSES			
Personnel Services	9,436,895	(84,997)	9,351,898
External Materials and Services	17,577,628	(171,853)	17,405,775
Internal Materials and Services	6,689,955	201,474	6,891,429
Capital Outlay	7,539,426	3,463,526	11,002,952
Bond Expenses	9,750,000	0	9,750,000
TOTAL EXPENSES	50,993,904	3,408,150	54,402,054
Fund: 218 - Community Development Block Grant Fund			
REVENUES			
Intergovernmental Revenues	11,675,202	0	11,675,202
Miscellaneous	1,115,000	0	1,115,000
TOTAL REVENUES	12,790,202	0	12,790,202
EXPENSES			
Personnel Services	1,227,350	0	1,227,350
External Materials and Services	10,614,928	0	10,614,928
Internal Materials and Services	212,924	0	212,924
Bond Expenses	735,000	0	735,000
TOTAL EXPENSES	12,790,202	0	12,790,202
Fund: 219 - HOME Grant Fund			
REVENUES			
Intergovernmental Revenues	6,486,059	0	6,486,059
Miscellaneous	390,000	0	390,000
TOTAL REVENUES	6,876,059	0	6,876,059
EXPENSES			
Personnel Services	337,260	0	337,260

FY 2017-18 Spring Supplemental Budget Ordinance**Exhibit #3**

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 219 - HOME Grant Fund			
EXPENSES			
External Materials and Services	6,538,799	0	6,538,799
TOTAL EXPENSES	6,876,059	0	6,876,059
Fund: 220 - Portland Parks Memorial Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,553,366	0	7,553,366
Licenses & Permits	570,000	0	570,000
Charges for Services	3,247,379	0	3,247,379
Fund Transfers - Revenue	68,990	0	68,990
Miscellaneous	551,095	0	551,095
TOTAL REVENUES	11,990,830	0	11,990,830
EXPENSES			
Personnel Services	1,284,915	0	1,284,915
External Materials and Services	6,948,847	0	6,948,847
Internal Materials and Services	1,461,542	0	1,461,542
Capital Outlay	50,000	0	50,000
Fund Transfers - Expense	854,950	0	854,950
Contingency	1,390,576	0	1,390,576
TOTAL EXPENSES	11,990,830	0	11,990,830
Fund: 221 - Tax Increment Financing Reimbursement Fu			
REVENUES			
Budgeted Beginning Fund Balance	454,921	0	454,921
Charges for Services	656,318	50,000	706,318
Intergovernmental Revenues	65,683,896	0	65,683,896
Fund Transfers - Revenue	80,000	0	80,000
Miscellaneous	7,134,946	59,500	7,194,446
TOTAL REVENUES	74,010,081	109,500	74,119,581
EXPENSES			
Personnel Services	3,281,222	55,800	3,337,022
External Materials and Services	68,191,571	175,094	68,366,665
Internal Materials and Services	1,220,946	0	1,220,946
Capital Outlay	825,000	(25,000)	800,000
Fund Transfers - Expense	343,948	0	343,948
Contingency	147,394	(96,394)	51,000
TOTAL EXPENSES	74,010,081	109,500	74,119,581
Fund: 222 - Police Special Revenue Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,994,657	0	4,994,657
Intergovernmental Revenues	1,960,122	5,000	1,965,122
Miscellaneous	157,900	0	157,900
TOTAL REVENUES	7,112,679	5,000	7,117,679
EXPENSES			
Personnel Services	233,430	0	233,430

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 222 - Police Special Revenue Fund			
EXPENSES			
External Materials and Services	6,111,572	(295,856)	5,815,716
Internal Materials and Services	450,452	0	450,452
Capital Outlay	100,000	300,856	400,856
Fund Transfers - Expense	217,225	0	217,225
TOTAL EXPENSES	7,112,679	5,000	7,117,679
Fund: 223 - Arts Education and Access Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,746,637	0	8,746,637
Taxes	13,469,000	0	13,469,000
Miscellaneous	110,000	0	110,000
TOTAL REVENUES	22,325,637	0	22,325,637
EXPENSES			
External Materials and Services	11,670,000	175,000	11,845,000
Internal Materials and Services	1,174,977	0	1,174,977
Fund Transfers - Expense	25,000	0	25,000
Contingency	9,455,660	(175,000)	9,280,660
TOTAL EXPENSES	22,325,637	0	22,325,637
Fund: 224 - Community Solar Fund			
REVENUES			
Budgeted Beginning Fund Balance	52,772	0	52,772
Miscellaneous	8,984	0	8,984
TOTAL REVENUES	61,756	0	61,756
EXPENSES			
External Materials and Services	61,672	0	61,672
Fund Transfers - Expense	84	0	84
TOTAL EXPENSES	61,756	0	61,756
Fund: 225 - Inclusionary Housing Fund			
REVENUES			
Budgeted Beginning Fund Balance	244,900	0	244,900
Taxes	4,732,201	0	4,732,201
Charges for Services	1,500	0	1,500
Fund Transfers - Revenue	816,600	0	816,600
Miscellaneous	4,108	0	4,108
TOTAL REVENUES	5,799,309	0	5,799,309
EXPENSES			
Personnel Services	478,113	0	478,113
External Materials and Services	4,243,714	0	4,243,714
Internal Materials and Services	267,681	0	267,681
Contingency	809,801	0	809,801
TOTAL EXPENSES	5,799,309	0	5,799,309

FY 2017-18 Spring Supplemental Budget Ordinance**Exhibit #3**

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 226 - Housing Property Fund			
REVENUES			
Charges for Services	4,955,988	0	4,955,988
Fund Transfers - Revenue	80,367	123,000	203,367
Miscellaneous	10,000	0	10,000
TOTAL REVENUES	5,046,355	123,000	5,169,355
EXPENSES			
Personnel Services	152,975	0	152,975
External Materials and Services	1,749,850	123,000	1,872,850
Internal Materials and Services	121,375	0	121,375
Bond Expenses	826,374	0	826,374
Contingency	2,195,781	0	2,195,781
TOTAL EXPENSES	5,046,355	123,000	5,169,355
Fund: 227 - Recreational Marijuana Tax Fund			
REVENUES			
Budgeted Beginning Fund Balance	403,376	0	403,376
Taxes	3,580,000	0	3,580,000
Miscellaneous	19,000	0	19,000
Miscellaneous Fund Allocations	0	0	0
TOTAL REVENUES	4,002,376	0	4,002,376
EXPENSES			
Personnel Services	777,548	0	777,548
External Materials and Services	2,122,452	0	2,122,452
Internal Materials and Services	8,800	0	8,800
Capital Outlay	100,000	0	100,000
Contingency	993,576	0	993,576
TOTAL EXPENSES	4,002,376	0	4,002,376
Fund: 301 - River District URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	11,778,703	0	11,778,703
Taxes	36,950,000	0	36,950,000
Miscellaneous	250,000	0	250,000
TOTAL REVENUES	48,978,703	0	48,978,703
EXPENSES			
Unappropriated Fund Balance	8,287,248	0	8,287,248
Bond Expenses	40,691,455	0	40,691,455
TOTAL EXPENSES	48,978,703	0	48,978,703
Fund: 302 - Bonded Debt Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	375,000	0	375,000
Taxes	14,100,528	0	14,100,528
Fund Transfers - Revenue	0	160	160

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 302 - Bonded Debt Interest and Sinking Fund			
REVENUES			
Miscellaneous	40,000	0	40,000
TOTAL REVENUES	14,515,528	160	14,515,688
EXPENSES			
Unappropriated Fund Balance	260,000	160	260,160
Bond Expenses	14,255,528	0	14,255,528
TOTAL EXPENSES	14,515,528	160	14,515,688
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,950,000	0	7,950,000
Taxes	9,532,539	0	9,532,539
Miscellaneous	100,000	0	100,000
TOTAL REVENUES	17,582,539	0	17,582,539
EXPENSES			
Unappropriated Fund Balance	8,090,000	0	8,090,000
Bond Expenses	9,492,539	0	9,492,539
TOTAL EXPENSES	17,582,539	0	17,582,539
Fund: 304 - Interstate Corridor Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	10,688,552	0	10,688,552
Taxes	33,450,000	0	33,450,000
Miscellaneous	225,000	0	225,000
TOTAL REVENUES	44,363,552	0	44,363,552
EXPENSES			
Unappropriated Fund Balance	11,822,278	0	11,822,278
Bond Expenses	32,541,274	0	32,541,274
TOTAL EXPENSES	44,363,552	0	44,363,552
Fund: 305 - Pension Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	750,000	0	750,000
Fund Transfers - Revenue	4,468,626	0	4,468,626
Miscellaneous	871,916	0	871,916
TOTAL REVENUES	6,090,542	0	6,090,542
EXPENSES			
Unappropriated Fund Balance	750,000	0	750,000
Bond Expenses	5,340,542	0	5,340,542
TOTAL EXPENSES	6,090,542	0	6,090,542
Fund: 306 - South Park Block Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,292,000	0	8,292,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 306 - South Park Block Redemption Fund			
REVENUES			
Taxes	8,211,093	0	8,211,093
Miscellaneous	105,000	0	105,000
TOTAL REVENUES	16,608,093	0	16,608,093
EXPENSES			
Unappropriated Fund Balance	9,426,999	0	9,426,999
Bond Expenses	7,181,094	0	7,181,094
TOTAL EXPENSES	16,608,093	0	16,608,093
Fund: 307 - Airport Way Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,545,000	0	1,545,000
Taxes	5,203,340	0	5,203,340
Miscellaneous	35,000	0	35,000
TOTAL REVENUES	6,783,340	0	6,783,340
EXPENSES			
Unappropriated Fund Balance	1,599,999	0	1,599,999
Bond Expenses	5,183,341	0	5,183,341
TOTAL EXPENSES	6,783,340	0	6,783,340
Fund: 308 - Gas Tax Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,673,047	0	1,673,047
Fund Transfers - Revenue	1,978,101	0	1,978,101
TOTAL REVENUES	3,651,148	0	3,651,148
EXPENSES			
Unappropriated Fund Balance	1,673,047	0	1,673,047
Bond Expenses	1,978,101	0	1,978,101
TOTAL EXPENSES	3,651,148	0	3,651,148
Fund: 309 - Lents Town Center URA Debt Redemption F			
REVENUES			
Budgeted Beginning Fund Balance	5,146,100	0	5,146,100
Taxes	14,155,600	0	14,155,600
Miscellaneous	52,170	0	52,170
TOTAL REVENUES	19,353,870	0	19,353,870
EXPENSES			
Unappropriated Fund Balance	3,032,592	0	3,032,592
Bond Expenses	16,321,278	0	16,321,278
TOTAL EXPENSES	19,353,870	0	19,353,870
Fund: 310 - Central Eastside Ind District Debt Service Fu			
REVENUES			
Budgeted Beginning Fund Balance	2,820,118	0	2,820,118

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 310 - Central Eastside Ind District Debt Service Fu			
REVENUES			
Taxes	8,615,380	0	8,615,380
Miscellaneous	50,175	0	50,175
TOTAL REVENUES	11,485,673	0	11,485,673
EXPENSES			
Unappropriated Fund Balance	2,438,863	0	2,438,863
Bond Expenses	9,046,810	0	9,046,810
TOTAL EXPENSES	11,485,673	0	11,485,673
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	14,592,927	0	14,592,927
Miscellaneous	5,452,812	0	5,452,812
TOTAL REVENUES	20,045,739	0	20,045,739
EXPENSES			
Unappropriated Fund Balance	14,853,917	0	14,853,917
Bond Expenses	5,191,822	0	5,191,822
TOTAL EXPENSES	20,045,739	0	20,045,739
Fund: 312 - Convention Center Area Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	14,295,000	0	14,295,000
Taxes	9,363,457	0	9,363,457
Miscellaneous	105,000	0	105,000
TOTAL REVENUES	23,763,457	0	23,763,457
EXPENSES			
Unappropriated Fund Balance	15,952,289	0	15,952,289
Bond Expenses	7,811,168	0	7,811,168
TOTAL EXPENSES	23,763,457	0	23,763,457
Fund: 313 - North Macadam URA Debt Redemption Func			
REVENUES			
Budgeted Beginning Fund Balance	7,287,646	0	7,287,646
Taxes	19,623,845	0	19,623,845
Miscellaneous	140,000	0	140,000
TOTAL REVENUES	27,051,491	0	27,051,491
EXPENSES			
Unappropriated Fund Balance	6,619,606	0	6,619,606
Bond Expenses	20,431,885	0	20,431,885
TOTAL EXPENSES	27,051,491	0	27,051,491
Fund: 314 - Special Projects Debt Service Fund			
REVENUES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 314 - Special Projects Debt Service Fund			
REVENUES			
Intergovernmental Revenues	7,441,250	0	7,441,250
TOTAL REVENUES	7,441,250	0	7,441,250
EXPENSES			
Bond Expenses	7,441,250	0	7,441,250
TOTAL EXPENSES	7,441,250	0	7,441,250
Fund: 315 - Gateway URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	264,823	0	264,823
Taxes	5,141,412	0	5,141,412
Miscellaneous	21,000	0	21,000
TOTAL REVENUES	5,427,235	0	5,427,235
EXPENSES			
Bond Expenses	5,427,235	0	5,427,235
TOTAL EXPENSES	5,427,235	0	5,427,235
Fund: 317 - Governmental Bond Redemption Fund			
REVENUES			
Fund Transfers - Revenue	1,865,119	0	1,865,119
Miscellaneous	621,014	0	621,014
TOTAL REVENUES	2,486,133	0	2,486,133
EXPENSES			
Bond Expenses	2,486,133	0	2,486,133
TOTAL EXPENSES	2,486,133	0	2,486,133
Fund: 319 - 42nd Avenue NPI			
REVENUES			
Budgeted Beginning Fund Balance	4,110	0	4,110
Taxes	89,680	0	89,680
Miscellaneous	375	0	375
TOTAL REVENUES	94,165	0	94,165
EXPENSES			
External Materials and Services	94,165	0	94,165
TOTAL EXPENSES	94,165	0	94,165
Fund: 320 - Cully Blvd. NPI			
REVENUES			
Budgeted Beginning Fund Balance	3,621	0	3,621
Taxes	90,390	0	90,390
Miscellaneous	350	0	350
TOTAL REVENUES	94,361	0	94,361
EXPENSES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 320 - Cully Blvd. NPI			
EXPENSES			
External Materials and Services	94,361	0	94,361
TOTAL EXPENSES	94,361	0	94,361
Fund: 321 - Parkrose NPI			
REVENUES			
Budgeted Beginning Fund Balance	9,025	0	9,025
Taxes	161,145	0	161,145
Miscellaneous	650	0	650
TOTAL REVENUES	170,820	0	170,820
EXPENSES			
External Materials and Services	170,820	0	170,820
TOTAL EXPENSES	170,820	0	170,820
Fund: 322 - Rosewood NPI			
REVENUES			
Budgeted Beginning Fund Balance	4,994	0	4,994
Taxes	99,330	0	99,330
Miscellaneous	400	0	400
TOTAL REVENUES	104,724	0	104,724
EXPENSES			
External Materials and Services	104,724	0	104,724
TOTAL EXPENSES	104,724	0	104,724
Fund: 323 - Division-Midway NPI			
REVENUES			
Budgeted Beginning Fund Balance	6,111	0	6,111
Taxes	100,723	0	100,723
Miscellaneous	415	0	415
TOTAL REVENUES	107,249	0	107,249
EXPENSES			
External Materials and Services	107,249	0	107,249
TOTAL EXPENSES	107,249	0	107,249
Fund: 324 - 82nd & Division NPI			
REVENUES			
Budgeted Beginning Fund Balance	6,723	0	6,723
Taxes	117,650	0	117,650
Miscellaneous	475	0	475
TOTAL REVENUES	124,848	0	124,848
EXPENSES			
External Materials and Services	124,848	0	124,848
TOTAL EXPENSES	124,848	0	124,848

FY 2017-18 Spring Supplemental Budget Ordinance**Exhibit #3**

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 400 - BFRES Facilities GO Bond Construction Fun			
REVENUES			
Budgeted Beginning Fund Balance	886,872	0	886,872
Miscellaneous	7,021	0	7,021
TOTAL REVENUES	893,893	0	893,893
EXPENSES			
External Materials and Services	8,054	(160)	7,894
Internal Materials and Services	98,196	0	98,196
Capital Outlay	777,223	0	777,223
Fund Transfers - Expense	10,420	160	10,580
TOTAL EXPENSES	893,893	0	893,893
Fund: 401 - Local Improvement District Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,781,350	0	3,781,350
Charges for Services	1,257,480	0	1,257,480
Interagency Revenue	146,500	0	146,500
Bond and Note	13,629,814	0	13,629,814
Miscellaneous	2,131,000	0	2,131,000
TOTAL REVENUES	20,946,144	0	20,946,144
EXPENSES			
External Materials and Services	10,000	0	10,000
Internal Materials and Services	1,475,673	0	1,475,673
Bond Expenses	8,379,399	0	8,379,399
Fund Transfers - Expense	7,855,582	0	7,855,582
Contingency	3,225,490	0	3,225,490
TOTAL EXPENSES	20,946,144	0	20,946,144
Fund: 402 - Parks Capital Improvement Program Fund			
REVENUES			
Budgeted Beginning Fund Balance	100,810,885	0	100,810,885
Charges for Services	28,000,000	0	28,000,000
Fund Transfers - Revenue	2,907,742	0	2,907,742
Bond and Note	24,682,974	0	24,682,974
Miscellaneous	1,875,000	0	1,875,000
TOTAL REVENUES	158,276,601	0	158,276,601
EXPENSES			
Personnel Services	3,742,012	0	3,742,012
External Materials and Services	25,083,462	0	25,083,462
Internal Materials and Services	305,753	0	305,753
Capital Outlay	73,033,013	0	73,033,013
Bond Expenses	463,087	75,000	538,087
Fund Transfers - Expense	446,343	0	446,343
Contingency	55,202,931	(75,000)	55,127,931
TOTAL EXPENSES	158,276,601	0	158,276,601

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 403 - Public Safety GO Bond			
REVENUES			
Budgeted Beginning Fund Balance	4,941,296	0	4,941,296
Miscellaneous	13,853	0	13,853
TOTAL REVENUES	4,955,149	0	4,955,149
EXPENSES			
External Materials and Services	1,500	0	1,500
Internal Materials and Services	65,156	0	65,156
Capital Outlay	3,266,700	0	3,266,700
Fund Transfers - Expense	1,621,793	0	1,621,793
TOTAL EXPENSES	4,955,149	0	4,955,149
Fund: 404 - Housing Capital Fund			
REVENUES			
Fund Transfers - Revenue	5,065,166	0	5,065,166
Bond and Note	56,515,019	(180,000)	56,335,019
TOTAL REVENUES	61,580,185	(180,000)	61,400,185
EXPENSES			
Personnel Services	376,989	99,806	476,795
External Materials and Services	16,688,137	250,300	16,938,437
Internal Materials and Services	254,459	0	254,459
Capital Outlay	23,124,414	(530,106)	22,594,308
Bond Expenses	21,136,186	0	21,136,186
TOTAL EXPENSES	61,580,185	(180,000)	61,400,185
Fund: 500 - Parks Endowment Fund			
REVENUES			
Budgeted Beginning Fund Balance	184,759	0	184,759
Miscellaneous	1,650	0	1,650
TOTAL REVENUES	186,409	0	186,409
EXPENSES			
Unappropriated Fund Balance	162,692	0	162,692
Personnel Services	750	0	750
External Materials and Services	22,192	0	22,192
Internal Materials and Services	775	0	775
TOTAL EXPENSES	186,409	0	186,409
Fund: 600 - Sewer System Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	71,180,000	0	71,180,000
Licenses & Permits	2,420,000	0	2,420,000
Charges for Services	381,936,172	0	381,936,172
Intergovernmental Revenues	195,000	0	195,000
Interagency Revenue	2,771,332	0	2,771,332
Fund Transfers - Revenue	119,209,143	0	119,209,143

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 600 - Sewer System Operating Fund			
REVENUES			
Miscellaneous	12,642,500	0	12,642,500
TOTAL REVENUES	590,354,147	0	590,354,147
EXPENSES			
Unappropriated Fund Balance	180,000	0	180,000
Personnel Services	70,018,811	0	70,018,811
External Materials and Services	70,884,373	0	70,884,373
Internal Materials and Services	44,701,473	0	44,701,473
Capital Outlay	76,883,370	0	76,883,370
Bond Expenses	3,544,030	0	3,544,030
Fund Transfers - Expense	256,825,390	0	256,825,390
Contingency	67,316,700	0	67,316,700
TOTAL EXPENSES	590,354,147	0	590,354,147

Fund: 601 - Hydroelectric Power Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	295,960	0	295,960
Interagency Revenue	72,500	0	72,500
Fund Transfers - Revenue	2,536,638	0	2,536,638
Miscellaneous	2,210,000	0	2,210,000
TOTAL REVENUES	5,115,098	0	5,115,098
EXPENSES			
Personnel Services	332,563	0	332,563
External Materials and Services	3,518,630	(45,848)	3,472,782
Internal Materials and Services	238,143	45,848	283,991
Bond Expenses	26,657	0	26,657
Fund Transfers - Expense	31,058	0	31,058
Contingency	968,047	0	968,047
TOTAL EXPENSES	5,115,098	0	5,115,098

Fund: 602 - Water Fund			
REVENUES			
Budgeted Beginning Fund Balance	93,376,754	0	93,376,754
Charges for Services	177,566,927	0	177,566,927
Intergovernmental Revenues	526,000	0	526,000
Interagency Revenue	3,300,458	15,000	3,315,458
Fund Transfers - Revenue	126,845,422	0	126,845,422
Miscellaneous	1,576,612	0	1,576,612
TOTAL REVENUES	403,192,173	15,000	403,207,173
EXPENSES			
Personnel Services	70,363,293	0	70,363,293
External Materials and Services	39,163,836	0	39,163,836
Internal Materials and Services	23,388,590	0	23,388,590
Capital Outlay	40,884,781	0	40,884,781
Bond Expenses	4,255,681	0	4,255,681
Fund Transfers - Expense	105,468,716	0	105,468,716

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 602 - Water Fund			
EXPENSES			
Contingency	119,667,276	15,000	119,682,276
TOTAL EXPENSES	403,192,173	15,000	403,207,173
Fund: 603 - Golf Fund			
REVENUES			
Budgeted Beginning Fund Balance	382,388	0	382,388
Charges for Services	9,371,891	0	9,371,891
Bond and Note	335,000	0	335,000
Miscellaneous	13,492	0	13,492
TOTAL REVENUES	10,102,771	0	10,102,771
EXPENSES			
Personnel Services	3,673,044	0	3,673,044
External Materials and Services	4,329,308	0	4,329,308
Internal Materials and Services	701,558	0	701,558
Capital Outlay	335,000	0	335,000
Bond Expenses	269,230	21,656	290,886
Fund Transfers - Expense	442,654	0	442,654
Contingency	351,977	(21,656)	330,322
TOTAL EXPENSES	10,102,771	0	10,102,771
Fund: 604 - Portland International Raceway Fund			
REVENUES			
Budgeted Beginning Fund Balance	536,763	0	536,763
Charges for Services	1,894,755	0	1,894,755
Miscellaneous	10,987	0	10,987
TOTAL REVENUES	2,442,505	0	2,442,505
EXPENSES			
Personnel Services	795,332	75,000	870,332
External Materials and Services	560,178	60,000	620,178
Internal Materials and Services	119,285	65,000	184,285
Bond Expenses	41,930	0	41,930
Fund Transfers - Expense	67,636	0	67,636
Contingency	858,144	(200,000)	658,144
TOTAL EXPENSES	2,442,505	0	2,442,505
Fund: 605 - Solid Waste Management Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,811,791	0	3,811,791
Licenses & Permits	2,995,133	0	2,995,133
Charges for Services	3,002,909	0	3,002,909
Interagency Revenue	5,000	0	5,000
Miscellaneous	83,439	0	83,439
TOTAL REVENUES	9,898,272	0	9,898,272
EXPENSES			
Unappropriated Fund Balance	3,882,477	0	3,882,477

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 605 - Solid Waste Management Fund			
EXPENSES			
Personnel Services	2,491,577	0	2,491,577
External Materials and Services	1,354,136	0	1,354,136
Internal Materials and Services	1,840,957	0	1,840,957
Bond Expenses	67,638	0	67,638
Fund Transfers - Expense	193,194	0	193,194
Contingency	68,293	0	68,293
TOTAL EXPENSES	9,898,272	0	9,898,272
Fund: 606 - Parking Facilities Fund			
REVENUES			
Budgeted Beginning Fund Balance	12,052,281	0	12,052,281
Charges for Services	14,231,363	0	14,231,363
Interagency Revenue	1,001,568	0	1,001,568
Fund Transfers - Revenue	250,000	0	250,000
Miscellaneous	101,000	0	101,000
General Fund Discretionary	0	0	0
TOTAL REVENUES	27,636,212	0	27,636,212
EXPENSES			
Personnel Services	508,610	0	508,610
External Materials and Services	6,664,381	0	6,664,381
Internal Materials and Services	5,799,093	0	5,799,093
Capital Outlay	6,572,449	0	6,572,449
Bond Expenses	1,876,200	0	1,876,200
Fund Transfers - Expense	476,725	0	476,725
Contingency	5,738,754	0	5,738,754
TOTAL EXPENSES	27,636,212	0	27,636,212
Fund: 607 - Spectator Venue and Visitor Activities Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,312,291	0	7,312,291
Charges for Services	7,170,709	0	7,170,709
Intergovernmental Revenues	1,873,771	0	1,873,771
Miscellaneous	35,000	0	35,000
TOTAL REVENUES	16,391,771	0	16,391,771
EXPENSES			
Personnel Services	480,970	0	480,970
External Materials and Services	4,977,421	0	4,977,421
Internal Materials and Services	421,981	0	421,981
Capital Outlay	3,500,000	0	3,500,000
Bond Expenses	2,842,128	0	2,842,128
Fund Transfers - Expense	148,579	0	148,579
Contingency	4,020,692	0	4,020,692
TOTAL EXPENSES	16,391,771	0	16,391,771
Fund: 608 - Environmental Remediation Fund			
REVENUES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 608 - Environmental Remediation Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,690,600	0	4,690,600
Charges for Services	4,874,899	0	4,874,899
Interagency Revenue	420,612	0	420,612
Miscellaneous	48,600	0	48,600
TOTAL REVENUES	10,034,711	0	10,034,711
EXPENSES			
Personnel Services	556,332	0	556,332
External Materials and Services	4,816,346	0	4,816,346
Internal Materials and Services	1,736,890	0	1,736,890
Bond Expenses	1,562	0	1,562
Fund Transfers - Expense	123,371	0	123,371
Contingency	2,800,210	0	2,800,210
TOTAL EXPENSES	10,034,711	0	10,034,711
Fund: 609 - Sewer System Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	61,900,000	0	61,900,000
Fund Transfers - Revenue	170,872,265	0	170,872,265
Bond and Note	9,000,000	0	9,000,000
Miscellaneous	715,000	0	715,000
TOTAL REVENUES	242,487,265	0	242,487,265
EXPENSES			
Unappropriated Fund Balance	70,930,000	0	70,930,000
Bond Expenses	171,557,265	0	171,557,265
TOTAL EXPENSES	242,487,265	0	242,487,265
Fund: 611 - Hydroelectric Power Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	36,538	0	36,538
Miscellaneous	100	0	100
TOTAL REVENUES	36,638	0	36,638
EXPENSES			
Fund Transfers - Expense	36,638	0	36,638
TOTAL EXPENSES	36,638	0	36,638
Fund: 612 - Water Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	31,468,627	0	31,468,627
Fund Transfers - Revenue	55,452,790	0	55,452,790
Bond and Note	7,017,000	0	7,017,000
Miscellaneous	313,512	0	313,512
TOTAL REVENUES	94,251,929	0	94,251,929
EXPENSES			
Unappropriated Fund Balance	38,485,627	0	38,485,627

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	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 612 - Water Bond Sinking Fund			
EXPENSES			
Bond Expenses	55,766,302	0	55,766,302
TOTAL EXPENSES	94,251,929	0	94,251,929
Fund: 614 - Sewer System Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,000,000	0	15,000,000
Charges for Services	550,000	0	550,000
Fund Transfers - Revenue	45,882,637	0	45,882,637
Bond and Note	220,000,000	0	220,000,000
Miscellaneous	1,000,000	0	1,000,000
TOTAL REVENUES	282,432,637	0	282,432,637
EXPENSES			
Bond Expenses	1,500,000	0	1,500,000
Fund Transfers - Expense	114,000,000	0	114,000,000
Contingency	166,932,637	0	166,932,637
TOTAL EXPENSES	282,432,637	0	282,432,637
Fund: 615 - Water Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	121,817,230	0	121,817,230
Charges for Services	3,250,000	0	3,250,000
Fund Transfers - Revenue	44,129,077	0	44,129,077
Bond and Note	91,878,000	0	91,878,000
Miscellaneous	525,404	0	525,404
TOTAL REVENUES	261,599,711	0	261,599,711
EXPENSES			
Unappropriated Fund Balance	120,927,521	0	120,927,521
Fund Transfers - Expense	122,770,175	0	122,770,175
Contingency	17,902,015	0	17,902,015
TOTAL EXPENSES	261,599,711	0	261,599,711
Fund: 617 - Sewer System Rate Stabilization Fund			
REVENUES			
Budgeted Beginning Fund Balance	108,000,000	0	108,000,000
Fund Transfers - Revenue	34,000,000	0	34,000,000
Miscellaneous	1,400,000	0	1,400,000
TOTAL REVENUES	143,400,000	0	143,400,000
EXPENSES			
Fund Transfers - Expense	5,000,000	0	5,000,000
Contingency	138,400,000	0	138,400,000
TOTAL EXPENSES	143,400,000	0	143,400,000
Fund: 618 - Hydroelectric Power Renewal Replacement			
REVENUES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 618 - Hydroelectric Power Renewal Replacement			
REVENUES			
Budgeted Beginning Fund Balance	11,330,749	0	11,330,749
Miscellaneous	137,770	0	137,770
TOTAL REVENUES	11,468,519	0	11,468,519
EXPENSES			
External Materials and Services	8,900,000	0	8,900,000
Fund Transfers - Expense	2,500,000	0	2,500,000
Contingency	68,519	0	68,519
TOTAL EXPENSES	11,468,519	0	11,468,519
Fund: 700 - Health Insurance Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	24,227,369	0	24,227,369
Charges for Services	91,815,513	2,282,217	94,097,730
Miscellaneous	2,025,582	0	2,025,582
TOTAL REVENUES	118,068,464	2,282,217	120,350,681
EXPENSES			
Personnel Services	1,949,130	0	1,949,130
External Materials and Services	95,680,810	2,282,217	97,963,027
Internal Materials and Services	436,990	0	436,990
Bond Expenses	40,204	0	40,204
Fund Transfers - Expense	318,157	0	318,157
Contingency	19,643,173	0	19,643,173
TOTAL EXPENSES	118,068,464	2,282,217	120,350,681
Fund: 701 - Facilities Services Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	39,835,754	0	39,835,754
Charges for Services	1,377,521	0	1,377,521
Intergovernmental Revenues	15,000	0	15,000
Interagency Revenue	38,527,015	361,655	38,888,670
Fund Transfers - Revenue	2,706,021	0	2,706,021
Bond and Note	59,565,099	0	59,565,099
Miscellaneous	1,096,391	0	1,096,391
TOTAL REVENUES	143,122,801	361,655	143,484,456
EXPENSES			
Personnel Services	6,042,275	0	6,042,275
External Materials and Services	73,906,830	(40,000)	73,866,830
Internal Materials and Services	5,188,510	436,029	5,624,539
Capital Outlay	32,251,709	0	32,251,709
Bond Expenses	6,997,128	(27,704)	6,969,424
Fund Transfers - Expense	918,421	0	918,421
Contingency	17,817,928	(6,670)	17,811,258
TOTAL EXPENSES	143,122,801	361,655	143,484,456

FY 2017-18 Spring Supplemental Budget Ordinance**Exhibit #3**

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 702 - CityFleet Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	17,017,137	0	17,017,137
Intergovernmental Revenues	1,275,441	0	1,275,441
Interagency Revenue	38,013,003	80,848	38,093,851
Bond and Note	12,604,127	0	12,604,127
Miscellaneous	930,132	0	930,132
TOTAL REVENUES	69,839,840	80,848	69,920,688
EXPENSES			
Personnel Services	8,952,806	0	8,952,806
External Materials and Services	13,801,821	500,000	14,301,821
Internal Materials and Services	2,707,510	26,670	2,734,180
Capital Outlay	24,564,954	80,848	24,645,802
Bond Expenses	1,793,954	0	1,793,954
Fund Transfers - Expense	1,186,075	0	1,186,075
Contingency	16,832,720	(526,670)	16,306,050
TOTAL EXPENSES	69,839,840	80,848	69,920,688
Fund: 703 - Printing & Distribution Services Operating F			
REVENUES			
Budgeted Beginning Fund Balance	1,333,704	0	1,333,704
Charges for Services	177,259	0	177,259
Intergovernmental Revenues	992,711	0	992,711
Interagency Revenue	6,637,008	34,824	6,671,832
Miscellaneous	67,360	0	67,360
TOTAL REVENUES	9,208,042	34,824	9,242,866
EXPENSES			
Personnel Services	1,975,617	0	1,975,617
External Materials and Services	4,406,867	34,824	4,441,691
Internal Materials and Services	921,663	20,000	941,663
Capital Outlay	300,000	0	300,000
Bond Expenses	172,422	0	172,422
Fund Transfers - Expense	279,644	0	279,644
Contingency	1,151,829	(20,000)	1,131,829
TOTAL EXPENSES	9,208,042	34,824	9,242,866
Fund: 704 - Insurance and Claims Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	30,679,775	0	30,679,775
Interagency Revenue	11,546,071	0	11,546,071
Miscellaneous	445,824	0	445,824
TOTAL REVENUES	42,671,670	0	42,671,670
EXPENSES			
Personnel Services	1,306,722	0	1,306,722
External Materials and Services	7,181,688	0	7,181,688
Internal Materials and Services	2,889,178	13,330	2,902,508
Bond Expenses	95,010	0	95,010

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 704 - Insurance and Claims Operating Fund			
EXPENSES			
Fund Transfers - Expense	189,192	0	189,192
Contingency	31,009,880	(13,330)	30,996,550
TOTAL EXPENSES	42,671,670	0	42,671,670
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			
Budgeted Beginning Fund Balance	13,942,711	0	13,942,711
Interagency Revenue	4,697,702	0	4,697,702
Miscellaneous	169,936	0	169,936
TOTAL REVENUES	18,810,349	0	18,810,349
EXPENSES			
Personnel Services	1,343,669	0	1,343,669
External Materials and Services	3,534,257	0	3,534,257
Internal Materials and Services	706,258	13,330	719,588
Bond Expenses	88,870	0	88,870
Fund Transfers - Expense	106,290	0	106,290
Contingency	13,031,005	(13,330)	13,017,675
TOTAL EXPENSES	18,810,349	0	18,810,349
Fund: 706 - Technology Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	22,962,239	0	22,962,239
Charges for Services	284,918	0	284,918
Intergovernmental Revenues	4,580,942	0	4,580,942
Interagency Revenue	56,327,813	1,294,424	57,622,237
Fund Transfers - Revenue	1,344,555	0	1,344,555
Miscellaneous	512,937	0	512,937
TOTAL REVENUES	86,013,404	1,294,424	87,307,828
EXPENSES			
Personnel Services	30,754,240	0	30,754,240
External Materials and Services	21,189,676	95,644	21,285,320
Internal Materials and Services	4,057,169	100,000	4,157,169
Capital Outlay	565,000	20,000	585,000
Bond Expenses	604,720	0	604,720
Fund Transfers - Expense	5,002,494	0	5,002,494
Contingency	23,840,105	1,078,780	24,918,885
TOTAL EXPENSES	86,013,404	1,294,424	87,307,828
Fund: 707 - Portland Police Assoc Health Insurnc Fd			
REVENUES			
Budgeted Beginning Fund Balance	7,177,051	0	7,177,051
Charges for Services	17,911,955	120,000	18,031,955
Miscellaneous	1,318,023	0	1,318,023
TOTAL REVENUES	26,407,029	120,000	26,527,029
EXPENSES			

FY 2017-18 Spring Supplemental Budget Ordinance**Exhibit #3**

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 707 - Portland Police Assoc Health Insurnc Fd			
EXPENSES			
External Materials and Services	16,764,379	120,000	16,884,379
Contingency	9,642,650	0	9,642,650
TOTAL EXPENSES	26,407,029	120,000	26,527,029
Fund: 708 - EBS Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,968,814	0	3,968,814
Interagency Revenue	10,087,676	0	10,087,676
Miscellaneous	37,060	0	37,060
TOTAL REVENUES	14,093,550	0	14,093,550
EXPENSES			
Personnel Services	2,669,131	80,000	2,749,131
External Materials and Services	1,414,035	0	1,414,035
Internal Materials and Services	5,271,318	100,000	5,371,318
Fund Transfers - Expense	177,290	0	177,290
Contingency	4,561,776	(180,000)	4,381,776
TOTAL EXPENSES	14,093,550	0	14,093,550
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Budgeted Beginning Fund Balance	9,058,579	0	9,058,579
Taxes	144,268,948	0	144,268,948
Interagency Revenue	1,359,000	0	1,359,000
Fund Transfers - Revenue	750,000	0	750,000
Bond and Note	44,312,000	0	44,312,000
Miscellaneous	664,300	0	664,300
TOTAL REVENUES	200,412,827	0	200,412,827
EXPENSES			
Personnel Services	2,163,014	0	2,163,014
External Materials and Services	128,004,484	0	128,004,484
Internal Materials and Services	14,786,138	0	14,786,138
Capital Outlay	156,451	0	156,451
Bond Expenses	44,835,166	0	44,835,166
Fund Transfers - Expense	920,378	0	920,378
Contingency	9,547,196	0	9,547,196
TOTAL EXPENSES	200,412,827	0	200,412,827
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

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 801 - Fire & Police Disability & Retirement Res Fu			
EXPENSES			
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	500	0	500
Fund Transfers - Revenue	54,000	0	54,000
Miscellaneous	50	0	50
TOTAL REVENUES	54,550	0	54,550
EXPENSES			
Unappropriated Fund Balance	44,550	0	44,550
External Materials and Services	10,000	0	10,000
TOTAL EXPENSES	54,550	0	54,550

General Fund Reconciliation

189029
Exhibit #4

	<u>Bureau Request</u>	<u>Mayor's Proposed</u>
New Request		
City Budget Office - OEO-Unexpected Vacation Leave Payout (BO_006)	\$25,000	\$25,000
Portland Parks & Recreation - Service Charge Revenue Shortfall (PK_020)	\$1,000,000	\$1,000,000
Total New Request	\$1,025,000	\$1,025,000
Program Carryover Request		
Commissioner of Public Safety - CPS-ONI Carryover (PS_004)	(\$6,861)	(\$15,000)
Office of Management & Finance - OMF GF Program Carryover-Executive Recruitment ((\$288,307)	(\$288,307)
Office of the Mayor - FY 2018-19 Program Carryover request (MY_009)	\$0	(\$23,000)
Total Program Carryover Request	(\$295,168)	(\$326,307)
Grand Total	\$729,832	\$698,693