

Exhibit #1: Appropriation by Business Area and Fund

Fund Number Name	Bureau Program Expenses	Fund Requirements			Total Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Bureau of Development Services					
Development Services Fund	1,157,500	6,077,052	0	-3,500,000	3,734,552
Total Bureau of Development Services	1,157,500	6,077,052	0	-3,500,000	3,734,552
Bureau of Emergency Communications					
Emergency Communication Fund	1,175,107	-833,501	0	0	341,606
Total Bureau of Emergency Communications	1,175,107	-833,501	0	0	341,606
Bureau of Environmental Services					
Environmental Remediation Fund	210,000	-210,000	0	0	0
Grants Fund	423,805	0	0	0	423,805
Sewer System Construction Fund	0	22,000,000	0	0	22,000,000
Sewer System Debt Redemption Fund	0	0	0	1,000,000	1,000,000
Sewer System Operating Fund	1,619,800	-17,461,800	17,000,000	0	1,158,000
Sewer System Rate Stabilization Fund	0	-1,000,000	-5,000,000	0	-6,000,000
Total Bureau of Environmental Services	2,253,605	3,328,200	12,000,000	1,000,000	18,581,805
Bureau of Fire & Police Disability & Retirement					
Fire & Police Disability & Retirement Fund	0	0	0	0	0
Total Bureau of Fire & Police Disability & Retirement	0	0	0	0	0
Bureau of Planning & Sustainability					
Community Solar Fund	0	0	0	0	0
General Fund	-41,776	0	0	0	-41,776
Grants Fund	84,647	0	0	0	84,647
PDX Clean Energy Community Benefits Fund	297,790	0	0	0	297,790
Solid Waste Management Fund	-485,112	0	0	297,790	-187,322
Total Bureau of Planning & Sustainability	-144,451	0	0	297,790	153,339
City Budget Office					
General Fund	-460,337	0	0	0	-460,337
Total City Budget Office	-460,337	0	0	0	-460,337
Commissioner of Public Affairs					
Children's Investment Fund	-2,090,380	0	0	0	-2,090,380
General Fund	-75,000	0	0	0	-75,000
Total Commissioner of Public Affairs	-2,165,380	0	0	0	-2,165,380
Commissioner of Public Utilities					
General Fund	-20,000	0	0	0	-20,000
Total Commissioner of Public Utilities	-20,000	0	0	0	-20,000

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Commissioner of Public Works					
General Fund	0	0	0	0	0
Total Commissioner of Public Works	0	0	0	0	0
Fund & Debt Management					
42nd Avenue NPI Debt Service Fund	2,555	0	0	0	2,555
82nd Ave/Division NPI Debt Service Fund	2,760	0	0	0	2,760
Airport Way Debt Service Fund	0	0	0	0	0
Bonded Debt Interest and Sinking Fund	0	0	0	0	0
Central Eastside Ind. District Debt Service Fund	0	0	0	0	0
Convention Center Area Debt Service Fund	0	0	0	0	0
Cully Blvd. NPI Debt Service Fund	3,180	0	0	0	3,180
Division-Midway NPI Debt Service Fund	12,255	0	0	0	12,255
Gateway URA Debt Redemption Fund	0	0	0	342,000	342,000
General Fund	0	-1,629,813	4,289,225	0	2,659,412
General Reserve Fund	0	3,201,727	429,210	0	3,630,937
Governmental Bond Redemption Fund	0	0	0	-63,375	-63,375
Interstate Corridor Debt Service Fund	0	0	0	310,000	310,000
Lents Town Center URA Debt Redemption Fund	0	0	0	1,155,000	1,155,000
North Macadam URA Debt Redemption Fund	0	0	0	-1,857,500	-1,857,500
Parkrose NPI Debt Service Fund	6,435	0	0	0	6,435
River District URA Debt Redemption Fund	0	0	0	2,065,000	2,065,000
Rosewood NPI Debt Service Fund	10,220	0	0	0	10,220
South Park Blocks Redemption Fund	0	0	0	0	0
Special Finance and Resource Fund	-10,727,842	0	0	20,553	-10,707,289
Waterfront Renewal Bond Sinking Fund	0	0	0	0	0
Total Fund & Debt Management	-10,690,437	1,571,914	4,718,435	1,971,678	-2,428,410
Office for Community Technology					
General Fund	368,225	0	0	0	368,225
Total Office for Community Technology	368,225	0	0	0	368,225
Office of Community and Civic Life					
Cannabis Licensing Fund	-1,094,858	0	0	0	-1,094,858
General Fund	-710,543	0	0	0	-710,543
Recreational Marijuana Tax Fund	-700,000	0	0	0	-700,000
Total Office of Community and Civic Life	-2,505,401	0	0	0	-2,505,401
Office of Equity & Human Rights					
General Fund	18,249	0	0	0	18,249
Total Office of Equity & Human Rights	18,249	0	0	0	18,249

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Office of Government Relations					
General Fund	-20	0	0	0	-20
Total Office of Government Relations	-20	0	0	0	-20
Office of Management & Finance					
Arts Education & Access Fund	70,000	0	0	0	70,000
CityFleet Operating Fund	347,713	-1,394,000	0	0	-1,046,287
Convention and Tourism Fund	1,288,000	0	0	0	1,288,000
EBS Services Fund	-1,251,401	1,326,401	0	0	75,000
Facilities Services Operating Fund	8,772,285	14,951,500	0	-79,000	23,644,785
General Fund	-2,054,152	0	0	0	-2,054,152
Health Insurance Operating Fund	2,848,428	-2,848,428	0	0	0
Insurance and Claims Operating Fund	29,215	-29,215	0	0	0
Printing & Distribution Services Operating Fund	274,810	-153,000	0	0	121,810
Property Management License Fund	753,360	0	0	0	753,360
Recreational Marijuana Tax Fund	0	-175,736	0	0	-175,736
Technology Services Fund	-1,533,863	3,016,704	0	0	1,482,841
Workers' Comp. Self Insurance Operating Fund	740,542	-740,542	0	0	0
Total Office of Management & Finance	10,284,937	13,953,684	0	-79,000	24,159,621
Office of the City Attorney					
General Fund	-408,001	0	0	0	-408,001
Total Office of the City Attorney	-408,001	0	0	0	-408,001
Office of the City Auditor					
General Fund	20,000	0	0	0	20,000
Local Improvement District Fund	5,000	-5,000	0	0	0
Total Office of the City Auditor	25,000	-5,000	0	0	20,000
Office of the Mayor					
General Fund	-100,044	0	0	0	-100,044
Total Office of the Mayor	-100,044	0	0	0	-100,044
Portland Bureau of Emergency Management					
General Fund	-147,645	0	0	0	-147,645
Grants Fund	0	0	0	0	0
Total Portland Bureau of Emergency Management	-147,645	0	0	0	-147,645
Portland Bureau of Transportation					
Grants Fund	2,890,700	0	0	0	2,890,700
Parking Facilities Fund	5,000	0	0	0	5,000
Transportation Operating Fund	5,986,565	-1,473,683	0	0	4,512,882
Total Portland Bureau of Transportation	8,882,265	-1,473,683	0	0	7,408,582

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Portland Children's Levy					
Children's Investment Fund	2,144,751	-54,371	0	0	2,090,380
Total Portland Children's Levy	2,144,751	-54,371	0	0	2,090,380
Portland Fire & Rescue					
General Fund	1,547,945	0	0	0	1,547,945
General Reserve Fund	0	0	0	0	0
Total Portland Fire & Rescue	1,547,945	0	0	0	1,547,945
Portland Housing Bureau					
Community Development Block Grant Fund	-4,842,824	0	0	0	-4,842,824
General Fund	-694,000	0	280,000	0	-414,000
HOME Grant Fund	-300,495	0	0	0	-300,495
Housing Capital Fund	-18,152,432	0	0	15,375,000	-2,777,432
Housing Investment Fund	-2,307,639	144,000	663,139	0	-1,500,500
Housing Property Fund	340,000	-325,000	0	0	15,000
Inclusionary Housing Fund	-330,000	0	0	0	-330,000
Tax Increment Financing Reimbursement Fund	-6,644,805	0	3,350,000	0	-3,294,805
Total Portland Housing Bureau	-32,932,195	-181,000	4,293,139	15,375,000	-13,445,056
Portland Parks & Recreation					
General Fund	2,187,561	0	0	0	2,187,561
Golf Fund	719,798	-182,044	0	-5,120	532,634
Grants Fund	32,264	0	0	0	32,264
Parks Capital Improvement Program Fund	-10,085,873	11,800,000	0	0	1,714,127
Parks Local Option Levy Fund	0	0	312,443	0	312,443
Portland International Raceway Fund	351,891	-388,532	0	309,895	273,254
Portland Parks Memorial Fund	-70,310	-3,000	0	0	-73,310
Total Portland Parks & Recreation	-6,864,669	11,226,424	312,443	304,775	4,978,973
Portland Police Bureau					
General Fund	-1,984,855	0	2,000,000	0	15,145
General Reserve Fund	2,000,000	0	0	0	2,000,000
Grants Fund	56,123	0	0	0	56,123
Total Portland Police Bureau	71,268	0	2,000,000	0	2,071,268
Portland Water Bureau					
Grants Fund	85,244	0	0	0	85,244
Hydroelectric Power Operating Fund	271,887	-148,455	0	0	123,432
Water Construction Fund	0	-6,208,614	-15,000,000	0	-21,208,614
Water Fund	146,675	-19,144,213	4,002,368	0	-14,995,170
Total Portland Water Bureau	503,806	-25,501,282	-10,997,632	0	-35,995,108

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Prosper Portland					
General Fund	-123,000	0	0	0	-123,000
Total Prosper Portland	-123,000	0	0	0	-123,000
Special Appropriations					
General Fund	-531,786	-300,000	0	0	-831,786
Public Election Fund	0	0	0	0	0
Recreational Marijuana Tax Fund	-150,000	0	0	0	-150,000
Total Special Appropriations	-681,786	-300,000	0	0	-981,786
Total Appropriations	-28,810,708	7,808,437	12,326,385	15,370,243	6,694,357

Exhibit #2: Amended FY 2018-19 Spring Supplemental Budget

General Fund Summary

	Adopted Budget	Current Revised Budget	Proposed Adjustments	Total Proposed Revised
Beginning Fund Balance	34,520,817	58,772,311	0	58,772,311
Taxes	292,389,118	298,689,118	0	298,689,118
Licenses & Permits	222,572,199	222,572,199	-150,000	222,422,199
Charges for Services	26,804,280	26,114,989	500,000	26,614,989
Intergovernmental	31,995,103	32,615,103	620,068	33,235,171
Interagency Revenue	37,211,983	38,751,226	82,282	38,833,508
Fund Transfers - Revenue	32,246,712	35,080,559	136,656	35,217,215
Miscellaneous	3,881,009	3,904,424	241,227	4,145,651
Revenues	681,621,221	716,499,929	1,430,233	717,930,162

	Adopted Budget	Current Revised Budget	Proposed Adjustments	Total Proposed Revised
Personnel	405,422,415	406,924,864	5,554,968	412,479,832
External Materials and Services	121,213,712	133,530,632	-6,047,402	127,483,230
Internal Materials and Services	65,079,123	65,527,361	-597,797	64,929,564
Capital Outlay	6,334,781	7,655,961	-2,118,948	5,537,013
Debt Service	10,727,715	10,727,715	0	10,727,715
Fund Transfers - Expense	49,990,940	57,034,632	6,569,225	63,603,857
Contingency	22,852,535	35,098,764	-1,929,813	33,168,951
Expenses	681,621,221	716,499,929	1,430,233	717,930,162

The Spring Supplemental Budget, as proposed, includes a total increase in FY 2018-19 expenses (including contingency) in the General Fund of \$1.4 million.

Discretionary Changes

What follows are details of General Fund discretionary resources. For line item detail, see the table in Exhibit 4.

Compensation Set-Aside

As part of budget development, CBO budgets in a central account a portion of the Current Appropriation Level associated with cost of living adjustments and health benefit increases for General Fund bureaus. These funds are known as the

“compensation set-aside.” In most bureaus, these costs are absorbed by vacancies experienced in the regular course of business. However, when bureaus are at or close to full staffing through most of the year or have other personnel expenses like overtime, they can request the necessary compensation set-aside to cover personnel costs.

In the Spring Supplemental Budget, compensation set-aside resources totaling \$8.1 million are being allocated to four bureaus: Portland Fire & Rescue, the Bureau of Emergency Communications, Portland Parks & Recreation, and the Portland Police Bureau (PPB). For PPB, this includes \$1.1 million that was previously allocated by Council to General Fund contingency policy set-aside to cover costs associated with limited term retire-rehire positions.

This leaves \$4.9 million in the compensation set-aside account. The Spring Supplemental Budget transfers \$500,000 of this balance to policy set-aside for overhead true-up costs and the remaining funds to policy set-aside to be allocated in FY 2019-20 budget development.

Reductions>Returns

There are three adjustments that return resources to the General Fund, resulting in a net deposit to contingency of \$1.2 million. These transfers are:

- The Office of Management & Finance - CityFleet will not be charging customers for debt service on the fuel station replacement project in FY 2018-19. This results in a return to the General Fund of \$511,337.
- There is a return of \$63,375 due to a technical adjustment related to truing up debt service costs.
- There is a return of \$642,511 from Portland Fire & Rescue from the Self-Contained Breathing Apparatus (SCBA) replacement project. In the FY 2018-19 Adopted Budget, City Council approved \$2.4 million in General Fund resources for this project, including \$642,511 in new General Fund discretionary one-time resources. The bureau has since been successful in acquiring grant funds to support a portion of the replacement costs, and cost estimates indicate that these discretionary resources are not required to complete the purchase.

New Requests

Four new packages totaling \$1.4 million have been included in the bureau budgets in the Spring Supplemental Budget, including:

- \$262,000 for the Office of Community Technology to cover costs associated with relocation;
- \$7,466 to true-up the current year funding for Portland's 5 Centers for the Arts;
- \$500,000 to be allocated in General Fund contingency policy set-aside for Portland Parks & Recreation to be able to request in the Fall Supplemental Budget to cover potential unfunded encumbered contracts; and
- \$600,000 for Portland Parks & Recreation to cover an anticipated current year revenue gap.

Program Carryover

As part of the Spring Supplemental Budget, General Fund bureaus may request program carryover for projects which were budgeted in the current year but will not be encumbered or spent by the end of the fiscal year. These amounts are reduced from bureau budgets and set-aside for re-budgeting as part of the Proposed and Approved Budgets for the following year. This year, a total of \$9.8 million is being carried over and budgeted in FY 2019-20. For line item detail on these carryovers, see the table in Exhibit 4.

A number of bureaus requested carryover from one-time general bureau underspending for known future one-time major maintenance, capital, or technology needs. This aligns with recently adopted updates to City financial and reserves policies, and includes:

- \$300,000 in the City Attorney's Office for known software replacement needs that exceed the bureau's ongoing annual external materials and services budget;
- \$120,000 in the Portland Bureau of Emergency Management to help fund replacement of the crisis management system;
- \$25,000 in the Office of Community & Civic Life for the Advisory Bodies technology project;
- \$100,000 in the City Budget Office for the future replacement of the City's budgeting software (occurring via a current year transfer to Bureau of Technology Services Reserves and not reflected in Exhibit 4); and
- \$2.0 million in the Portland Police Bureau for replacement of RegJIN, the bureau's records management system (reflected in Exhibit 4 under Other Adjustments).

Other Adjustments

The Spring Supplemental Budget includes numerous technical changes, primarily relating to internal bureau reallocations among major object categories or adjustments to interagency agreements to more accurately reflect projected spending levels. Notable changes include:

- Transferring the remaining \$51,663 allocated in one-time resources to the Office of Community & Civic Life for the Houselessness Program to the Office of Management & Finance Homeless Urban Camping Impact Reduction Program for continued alternative shelter work;
- Transferring funds within the Portland Housing Bureau's budget for permanent supportive housing to pair with bond units;
- Transferring \$429,210 to Portland Fire & Rescue from the bureau's Apparatus Replacement Reserve fund to contribute toward the cost of four new engines;
- As noted above, transferring \$2.0 million from the Portland Police Bureau to an equipment replacement reserve for replacement of RegJIN; and
- Adjustments related to the Build Portland program, moving \$3.6 million into a separate reserve fund and transferring \$300,000 in resources already allocated to Portland Parks & Recreation for the Mt Scott Community Center.

Contingency

After Proposed Spring Supplemental Budget changes, there will be a total of \$33.2 million budgeted in General Fund contingency. This includes \$1.0 million in unrestricted contingency for urgent and unforeseen needs over the remainder of the fiscal year and \$32.2 million in policy set-aside. The resources allocated for Build Portland previously budget in contingency have been moved to a separate reserve fund.

The General Fund contingency policy set-aside total includes:

- \$2.0 million in capital set-aside that will be allocated as part of FY 2019-20 budget development;
- \$6.6 million for the Anderson Lawsuit repayment;
- \$2.0 million for overhead true-up costs;
- \$500,000 for Portland Parks & Recreation that may be requested in the FY 2019-20 Fall Supplemental Budget in the event the bureau does not have sufficient FY 2018-19 underspending to fund open encumbrances;
- \$9.8 million in program carryovers; and
- \$11.3 million to be allocated through FY 2019-20 budget development.

Non-General Fund Changes

Subsequent pages provide a summary of changes in funds other than the General Fund.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
Transportation Operating Fund	200	5,986,565	0	0	(1,473,683)	The change in program expenses reflect technical adjustments and draws on contingency for three projects, including a Maximo technology software upgrade, the Wildwood Trail Crossing project, and a landslide reimbursement payment. The remaining \$4.0 million is a net neutral impact for the North Rivergate Freight Project, where the bureau sends \$4.0 million to Metro and receives reimbursement from the Port of Portland.
Emergency Communication Fund	202	1,175,107	0	0	(833,501)	The change in program expenses reflect an increase in Personnel Services costs funded from contingency and General Fund compensation set-aside. The fund realized an additional \$96,000 in Master Street Address Guide revenue balanced by increasing related external materials and services requirements. The bureau also reduced its contingency to match its beginning fund balance to the ending fund balance published in the CAFR.
Development Services Fund	203	1,157,500	0	(3,500,000)	6,077,052	The almost \$1.2 million increase in bureau expenses is mostly due to increases in interagency agreements with OMF-Internal Services for additional services and to prevent over-expenditure. Debt service is reduced by \$3.5 million due to the deappropriation of a loan remittance from the Portland Housing Bureau (PHB) that was originally budgeted during the Fall BMP and is no longer occurring, with the funds budgeted back into contingency. Other adjustments that account for the \$6.1 million net increase in contingency include the carrying forward of a \$15.1 million loan with PHB and a draw of \$1.2 million for the already mentioned IA increases.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
Property Management License Fund	204	753,360	0	0	0	This action adjusts the fund revenue projection and associated remittance of funds.
Convention and Tourism Fund	209	1,288,000	0	0	0	This action adjusts the fund revenue projection and associated remittance of funds.
General Reserve Fund	210	2,000,000	429,210	0	3,201,727	Changes reflect the transfer of Build Portland resources from General Fund contingency to a new dedicated subfund and the transfer of funding to Portland Fire & Rescue from the bureau's Apparatus Replacement Reserve subfund.
Special Finance and Resource Fund	211	(10,727,842)	0	20,553	0	These changes reflect reductions in line of credit and du jour borrowings, reducing transfers to Prosper Portland
Housing Investment Fund	213	(2,307,639)	663,139	0	144,000	The bureau is making several changes, including reducing beginning fund balance by \$1.4 million due to a change in timeline of repayment from the Inclusionary Housing Fund and cash transfers to other Housing funds.
Public Election Fund	214	0	0	0	0	
Parks Local Option Levy Fund	215	0	312,443	0	0	The Parks Local Option Levy is adjusting beginning fund balance to match the CAFR.
Children's Investment Fund	216	54,371	0	0	(54,371)	This draw on unrestricted contingency and related increase in bureau expenses represents the bureau increasing its personnel cost budget as a result of the increased workload related to transitioning from a Program to an independent Bureau.
Grants Fund	217	3,572,783	0	0	0	This change represents multiple technical adjustments in the Grants Fund to adjust for timing and receipt of grant-funded expenditures.
Community Development Block Grant Fund	218	(4,842,824)	0	0	0	The reduction represents carryover of resources into FY 2019-20 to better align with project timing.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
HOME Grant Fund	219	(300,495)	0	0	0	The reduction represents carryover of resources into FY 2019-20 to better align with project timing.
Portland Parks Memorial Fund	220	(70,310)	0	0	(3,000)	This reduction in unrestricted contingency trues up beginning fund balance, offset by reductions to contingency.
Tax Increment Financing Reimbursement Fund	221	(6,644,805)	3,350,000	0	0	The reduction represents carryover of funding into FY 2019-20 for multiyear affordable housing development projects and other activities.
Arts Education & Access Fund	223	70,000	0	0	0	This action adjusts the fund revenue projection and associated remittance of funds.
Community Solar Fund	224	0	0	0	0	Changes within this fund are net zero
Inclusionary Housing Fund	225	(330,000)	0	0	0	The bureau is adjusting appropriations, moving some to FY 19-20 to reflect project timelines. The bureau is also increasing the pass-through payment to Multnomah County for Multiple-Unit Limited Tax Exemption (MULTE) applications.
Housing Property Fund	226	340,000	0	0	(325,000)	The bureau is adjusting the operating expenses for the Ellington Apartments to reflect increased services and maintenance at the property. Changes are in line with expected maintenance outcomes.
Recreational Marijuana Tax Fund	227	(850,000)	0	0	(175,736)	The change is due to technical adjustments to balance the fund allocation accounts based on Fall BMP actions, process a \$700,000 program carryover for Civic Life, and update the contingency amount based on these adjustments.
Cannabis Licensing Fund	228	(1,094,858)	0	0	0	The change reflects an internal transfer of excess cannabis license revenues moving to reserves within the fund.
PDX Clean Energy Community Benefits Fund	229	297,790	0	0	0	This change is due to an internal transfer of \$297,790 from Solid Waste Management Fund contingency to the Portland Clean Energy Community Benefits Fund through the City's Interfund Lending Financial Policy.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
River District URA Debt Redemption Fund	301	0	0	2,065,000	0	Tax increment collections are only eligible to be used to service debt. Because resources exceed debt service requirements in the fund, excess resources fall to ending fund balance.
Bonded Debt Interest and Sinking Fund	302	0	0	0	0	
Waterfront Renewal Bond Sinking Fund	303	0	0	0	0	
Interstate Corridor Debt Service Fund	304	0	0	310,000	0	Tax increment collections are only eligible to be used to service debt. Because resources exceed debt service requirements in the fund, excess resources fall to ending fund balance.
South Park Blocks Redemption Fund	306	0	0	0	0	
Airport Way Debt Service Fund	307	0	0	0	0	
Lents Town Center URA Debt Redemption Fund	309	0	0	1,155,000	0	Tax increment collections are only eligible to be used to service debt. Because resources exceed debt service requirements in the fund, excess resources fall to ending fund balance.
Central Eastside Ind. District Debt Service Fund	310	0	0	0	0	
Convention Center Area Debt Service Fund	312	0	0	0	0	

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
North Macadam URA Debt Redemption Fund	313	0	0	(1,857,500)	0	Debt service expenditures are projected to be lower as less tax increment revenues for the district reduced the amount of overnight indebtedness that could be issued.
Gateway URA Debt Redemption Fund	315	0	0	342,000	0	Tax increment collections are only eligible to be used to service debt. Because resources exceed debt service requirements in the fund, excess resources fall to ending fund balance.
Governmental Bond Redemption Fund	317	0	0	(63,375)	0	Debt service for Limited Tax Revenue Bonds, 2018A, paid from short-term rental revenues, was adjusted to reflect actual sale results, including amount to be transferred from the General Fund.
42nd Avenue NPI Debt Service Fund	319	2,555	0	0	0	These revisions reflect a true-up of beginning fund balance and adjust for tax increment collections. The actual amount of tax increment collections and interest earnings from the prior fiscal year are not known at the time the adopted budget is prepared. These amounts are inputs to beginning fund balance. Due to the small size of the urban renewal area and method of calculating taxes, estimates of tax increment collections are imprecise. Adjustments to beginning fund balance and tax increment collections are reflected in revisions to the amount transferred to Prosper Portland for projects.
Cully Blvd. NPI Debt Service Fund	320	3,180	0	0	0	
Parkrose NPI Debt Service Fund	321	6,435	0	0	0	
Rosewood NPI Debt Service Fund	322	10,220	0	0	0	
Division-Midway NPI Debt Service Fund	323	12,255	0	0	0	
82nd Ave/Division NPI Debt Service Fund	324	2,760	0	0	0	
Local Improvement District Fund	401	5,000	0	0	(5,000)	This draw on contingency funds an interagency adjustment.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
Parks Capital Improvement Program Fund	402	(10,085,873)	0	0	11,800,000	The increase in contingency is the bureau recognizing new System Development Charge revenue - \$8.0 million in revenue from residential SDCs and \$3.0 million in SDC assessment fee revenues.
Housing Capital Fund	404	(18,152,432)	0	15,375,000	0	The reduction represents changes to the Housing Bureau's bond delivery model, including reducing current-year budgeted bond capital expenditures by \$17.1 million to reflect a shift back toward serving primarily as a gap financier of affordable housing projects through third-party developers. The bureau has also adjusted and budgeted repayment of the interfund loan from the Development Services Fund serving as interim financing for affordable housing projects.
Sewer System Operating Fund	600	1,619,800	17,000,000	0	(17,461,800)	The bureau is 1) increasing expenses to cover anticipated program costs in the current year, 2) increasing cash transfers to the Sewer Construction Fund due to higher than anticipated revenues and lower than expected expenses, and 3) decreasing contingency through transfers to the Sewer System Construction Fund.
Hydroelectric Power Operating Fund	601	271,887	0	0	(148,455)	The increase in bureau expenses is primarily for additional unexpected expenses which the Water Bureau is drawing from contingency to pay for. However, contingency is also increasing by about \$125,000 due to additional interagency revenue from the Water Division for services provided by the Hydroelectric Power Division.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
Water Fund	602	146,675	4,002,368	0	(19,144,213)	The increase in bureau expenses is primarily due to increases in the interagency agreement with the Hydroelectric Power Division for additional services provided by that program. Cash transfer expenses are increased by \$4.0 million for additional capital revenue received in the prior year that is transferred to the Water Construction Fund. This adjustment also accounts for a part of the decrease in contingency, with most of the decrease accounted for by a \$15 million reduction in revenues from the Water Construction Fund due to capital expenditures expected for the year.
Golf Fund	603	719,798	0	(5,120)	(182,044)	Increase in bureau expenses is to balance increase the beginning fund balance to align with the funds CAFR and misc. expense increases. The \$5120 decrease in Debt Service is to correct for anticipated interest paid and move the correct GL back to contingency. The \$182,044 reduction in contingency adjust miscellaneous revenue to include fire insurance subrogation.
Portland International Raceway Fund	604	351,891	0	309,895	(388,532)	The increase in bureau expenses related to the Portland International Raceway balancing a \$388,532 reduction in contingency and reducing beginning fund balance, increasing revenues to adjust with projected for charges for service, and an increase in revenue through a miscellaneous donation. The increase in Debt Service related to adjusting a loan balance and spreading SDC loan to correct GLs.
Solid Waste Management Fund	605	(485,112)	0	297,790	0	The change reflects adjustments to recognize additional beginning fund balance based on the CAFR, some of which is being allocated to debt service to back an interfund loan. This fund is also carrying over resources into FY 2019-20 for the Public Trash Cans Expansion Program.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
Parking Facilities Fund	606	5,000	0	0	0	The increase in bureau program expenses reflects higher-than-planned revenues for the fund, and delays to the 10th & Yamhill project.
Environmental Remediation Fund	608	210,000	0	0	(210,000)	Program adjustment moves contingency funds to Personnel to reflect expenses for the Environmental Policy Manager position and for investigation work being done to support the Portland Harbor Superfund project.
Sewer System Debt Redemption Fund	609	0	0	1,000,000	0	This change recognizes additional System Development Charges, resulting in less necessary cash transfer from operating funds.
Sewer System Construction Fund	614	0	0	0	22,000,000	Cash transfer to the Construction Fund from the Operating Fund supported by \$5.7 million of additional SDC collections, \$1 million net reduction to the Rate Stabilization Fund, Bureau operating underspending, additional revenues, and approximately \$9 million reduction of unrestricted fund balance from the prior fiscal year. These dollars will serve to delay future bond sales.
Water Construction Fund	615	0	(15,000,000)	0	(6,208,614)	The cash transfer expense to the Water Fund is reduced by \$15 million due to reduced capital expenditures expected at year-end. The \$6.2 million in contingency is transferred to ending fund balance to comply with an accounting regulation.
Sewer System Rate Stabilization Fund	617	0	(5,000,000)	0	(1,000,000)	The bureau has assessed the current year balances and determined \$5 million transfer to the Operating Fund will not be necessary. \$1 million reduction in contingency being moved to Construction Fund contingency.
Health Insurance Operating Fund	700	2,848,428	0	0	(2,848,428)	This action draws on contingency to increase expenses associated with medical claims. This brings budget into alignment with projected claims activity.

Fund Name	Fund Number	Bureau Expense	Cash Transfers	Debt Service	Contingency	Explanation
Facilities Services Operating Fund	701	8,772,285	0	(79,000)	14,951,500	These changes are the result of net changes to interagency revenue, a transfer of revenues from Civic Life to the HUCIRP program, a contingency draw for a vehicle purchase, and adjustments for debt proceeds and capital expenditures related to the Portland Building project.
CityFleet Operating Fund	702	347,713	0	0	(1,394,000)	Fund changes are a result of net adjustments to interagency revenue, a transfer of contingency to materials and services to cover anticipated repair services, and a reduction of debt finance charges for the fuel station replacement project.
Printing & Distribution Services Operating Fund	703	274,810	0	0	(153,000)	Printing & Distribution is reducing contingency in the current year and transferring the resource to bureau expense to cover additional expenses for projects related to the Portland Building.
Insurance and Claims Operating Fund	704	29,215	0	0	(29,215)	This action transfers contingency to materials and services to cover costs associated with temporary staffing.
Workers' Comp. Self Insurance Operating Fund	705	740,542	0	0	(740,542)	The contingency draw, offset by increases in materials and services expense, is due to adjustments for anticipated claims activity and a small draw for costs associated with a temporary staffing contract.
Technology Services Fund	706	(1,533,863)	0	0	3,016,704	The decrease in bureau expenses is primarily comprised of reducing project budgets in the current year that will be reappropriated next fiscal year. The increase in contingency shows the receipt of these resources. The fund is also recognizing additional interagency revenue and associated expenditures.
EBS Services Fund	708	(1,251,401)	0	0	1,326,401	EBS is reducing project expenses in the current year and moving the funds to contingency to be budgeted next fiscal year.
Fire & Police Disability & Retirement Fund	800	0	0	0	0	

100 - General Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	58,772,311	0	58,772,311
Taxes	298,689,118	0	298,689,118
Licenses & Permits	222,572,199	-150,000	222,422,199
Charges for Services	26,114,989	500,000	26,614,989
Intergovernmental	32,615,103	620,068	33,235,171
Interagency Revenue	38,751,226	82,282	38,833,508
Fund Transfers - Revenue	35,080,559	136,656	35,217,215
Miscellaneous	3,904,424	241,227	4,145,651
General Fund Discretionary	0	0	0
General Fund Overhead	0	0	0
Total Revenues	716,499,929	1,430,233	717,930,162

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	406,924,864	5,961,130	412,885,994
External Materials and Services	133,530,632	-6,388,564	127,142,068
Internal Materials and Services	65,527,361	-662,797	64,864,564
Capital Outlay	7,655,961	-2,118,948	5,537,013
Debt Service	10,727,715	0	10,727,715
Fund Transfers - Expense	57,034,632	6,569,225	63,603,857
Contingency	35,098,764	-1,929,813	33,168,951
Total Expenses	716,499,929	1,430,233	717,930,162

200 - Transportation Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	196,170,276	0	196,170,276
Taxes	18,500,000	-700,000	17,800,000
Licenses & Permits	11,460,000	0	11,460,000
Charges for Services	82,531,576	815,000	83,346,576
Intergovernmental	92,391,520	4,000,000	96,391,520
Interagency Revenue	31,486,462	497,882	31,984,344
Fund Transfers - Revenue	35,034,750	0	35,034,750
Bond & Note Proceeds	20,395,606	0	20,395,606
Miscellaneous	1,998,430	0	1,998,430
General Fund Discretionary	100,000	-100,000	0
Total Revenues	490,068,620	4,512,882	494,581,502

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	114,654,823	-43,500	114,611,323
External Materials and Services	79,126,851	7,102,325	86,229,176
Internal Materials and Services	28,662,395	902,740	29,565,135
Capital Outlay	97,706,277	-1,975,000	95,731,277
Debt Service	15,953,571	0	15,953,571
Fund Transfers - Expense	10,404,016	0	10,404,016
Contingency	143,560,687	-1,473,683	142,087,004
Total Expenses	490,068,620	4,512,882	494,581,502

201 - Assessment Collection Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	80,650	0	80,650
Miscellaneous	1,450	0	1,450
Total Revenues	82,100	0	82,100

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Contingency	82,100	0	82,100
Total Expenses	82,100	0	82,100

202 - Emergency Communication Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	1,251,301	-124,394	1,126,907
Charges for Services	496,000	96,000	592,000
Intergovernmental	8,185,110	0	8,185,110
Fund Transfers - Revenue	16,611,355	370,000	16,981,355
Miscellaneous	20,000	0	20,000
Total Revenues	26,563,766	341,606	26,905,372

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	16,725,891	1,079,107	17,804,998
External Materials and Services	2,632,569	-1,397,000	1,235,569
Internal Materials and Services	4,740,497	-107,000	4,633,497
Capital Outlay	0	1,600,000	1,600,000
Debt Service	271,083	0	271,083
Fund Transfers - Expense	1,026,653	0	1,026,653
Contingency	1,167,073	-833,501	333,572
Total Expenses	26,563,766	341,606	26,905,372

203 - Development Services Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	88,083,543	-11,515,448	76,568,095
Licenses & Permits	45,771,580	0	45,771,580
Charges for Services	18,044,287	0	18,044,287
Interagency Revenue	930,244	0	930,244
Fund Transfers - Revenue	982,528	0	982,528
Bond & Note Proceeds	350,000	15,250,000	15,600,000
Miscellaneous	4,262,724	0	4,262,724
Total Revenues	158,424,906	3,734,552	162,159,458

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	53,326,345	-1,500	53,324,845
External Materials and Services	10,609,251	-2,477,464	8,131,787
Internal Materials and Services	12,836,466	1,159,000	13,995,466
Capital Outlay	0	2,477,464	2,477,464
Debt Service	5,360,492	-3,500,000	1,860,492
Fund Transfers - Expense	2,407,161	0	2,407,161
Contingency	73,885,191	6,077,052	79,962,243
Ending Fund Balance	0	0	0
Total Expenses	158,424,906	3,734,552	162,159,458

204 - Property Management License Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	83,654	0	83,654
Licenses & Permits	5,500,000	745,360	6,245,360
Miscellaneous	5,000	8,000	13,000
Total Revenues	5,588,654	753,360	6,342,014

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	5,466,853	747,860	6,214,713
Internal Materials and Services	76,801	5,500	82,301
Fund Transfers - Expense	25,000	0	25,000
Contingency	20,000	0	20,000
Total Expenses	5,588,654	753,360	6,342,014

209 - Convention and Tourism Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	147,265	0	147,265
Taxes	20,506,000	1,250,000	21,756,000
Miscellaneous	17,500	38,000	55,500
Total Revenues	20,670,765	1,288,000	21,958,765

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	20,243,513	1,268,000	21,511,513
Internal Materials and Services	402,252	20,000	422,252
Fund Transfers - Expense	25,000	0	25,000
Contingency	0	0	0
Total Expenses	20,670,765	1,288,000	21,958,765

210 - General Reserve Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	60,585,671	0	60,585,671
Fund Transfers - Revenue	1,500,000	5,630,937	7,130,937
Miscellaneous	605,857	0	605,857
General Fund Discretionary	0	0	0
Total Revenues	62,691,528	5,630,937	68,322,465

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	0	2,000,000	2,000,000
Fund Transfers - Expense	0	429,210	429,210
Contingency	62,691,528	3,201,727	65,893,255
Total Expenses	62,691,528	5,630,937	68,322,465

211 - Special Finance and Resource Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	15,346	15,346
Bond & Note Proceeds	113,914,044	-10,722,635	103,191,409
Total Revenues	113,914,044	-10,707,289	103,206,755

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	113,864,154	-10,727,842	103,136,312
Debt Service	49,890	20,553	70,443
Fund Transfers - Expense	0	0	0
Total Expenses	113,914,044	-10,707,289	103,206,755

212 - Transportation Reserve Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	6,706,526	0	6,706,526
Fund Transfers - Revenue	700,000	0	700,000
Miscellaneous	60,000	0	60,000
Total Revenues	7,466,526	0	7,466,526

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Contingency	7,466,526	0	7,466,526
Total Expenses	7,466,526	0	7,466,526

213 - Housing Investment Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	8,086,310	-1,485,000	6,601,310
Charges for Services	556,350	12,500	568,850
Intergovernmental	280,000	0	280,000
Fund Transfers - Revenue	2,533,450	280,000	2,813,450
Bond & Note Proceeds	0	0	0
Miscellaneous	550,572	0	550,572
Total Revenues	12,006,682	-1,192,500	10,814,182

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	1,091,127	23,500	1,114,627
External Materials and Services	9,393,222	-2,331,139	7,062,083
Debt Service	258,703	0	258,703
Fund Transfers - Expense	1,193,863	663,139	1,857,002
Contingency	377,767	144,000	521,767
Total Expenses	12,314,682	-1,500,500	10,814,182

214 - Public Election Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	242,441	0	242,441
Fund Transfers - Revenue	1,237,200	0	1,237,200
Total Revenues	1,479,641	0	1,479,641

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	101,628	80,000	181,628
External Materials and Services	1,378,013	-82,150	1,295,863
Internal Materials and Services	0	2,150	2,150
Total Expenses	1,479,641	0	1,479,641

215 - Parks Local Option Levy Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	251,000	300,822	551,822
Taxes	0	759	759
Miscellaneous	0	10,862	10,862
Total Revenues	251,000	312,443	563,443

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	0	0	0
Fund Transfers - Expense	251,000	312,443	563,443
Total Expenses	251,000	312,443	563,443

216 - Children's Investment Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	7,375,000	0	7,375,000
Taxes	21,023,311	0	21,023,311
Total Revenues	28,398,311	0	28,398,311

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	682,243	54,371	736,614
External Materials and Services	19,333,270	-777	19,332,493
Internal Materials and Services	58,001	777	58,778
Fund Transfers - Expense	25,000	0	25,000
Contingency	8,299,797	-54,371	8,245,426
Total Expenses	28,398,311	0	28,398,311

217 - Grants Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	10,000,000	0	10,000,000
Intergovernmental	68,960,642	3,572,783	72,533,425
Miscellaneous	0	0	0
Total Revenues	78,960,642	3,572,783	82,533,425

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	12,377,126	996,017	13,373,143
External Materials and Services	15,190,935	857,993	16,048,928
Internal Materials and Services	6,033,948	187,454	6,221,402
Capital Outlay	35,358,633	1,531,319	36,889,952
Debt Service	10,000,000	0	10,000,000
Total Expenses	78,960,642	3,572,783	82,533,425

218 - Community Development Block Grant Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Intergovernmental	15,945,014	-4,842,824	11,102,190
Miscellaneous	2,368,029	0	2,368,029
Total Revenues	18,313,043	-4,842,824	13,470,219

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	1,147,511	0	1,147,511
External Materials and Services	16,182,055	-4,842,824	11,339,231
Internal Materials and Services	235,477	0	235,477
Debt Service	748,000	0	748,000
Total Expenses	18,313,043	-4,842,824	13,470,219

219 - HOME Grant Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Intergovernmental	5,953,846	-300,495	5,653,351
Miscellaneous	400,000	0	400,000
Total Revenues	6,353,846	-300,495	6,053,351

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	299,621	0	299,621
External Materials and Services	6,054,225	-300,495	5,753,730
Total Expenses	6,353,846	-300,495	6,053,351

220 - Portland Parks Memorial Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	9,649,350	-51,710	9,597,640
Licenses & Permits	775,000	0	775,000
Charges for Services	3,303,000	0	3,303,000
Fund Transfers - Revenue	249,636	-181,600	68,036
Miscellaneous	972,205	160,000	1,132,205
Total Revenues	14,949,191	-73,310	14,875,881

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,100,427	-148,997	1,951,430
External Materials and Services	7,925,790	-161,059	7,764,731
Internal Materials and Services	1,753,108	239,746	1,992,854
Capital Outlay	50,000	0	50,000
Fund Transfers - Expense	228,600	0	228,600
Contingency	2,891,266	-3,000	2,888,266
Total Expenses	14,949,191	-73,310	14,875,881

221 - Tax Increment Financing Reimbursement Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	8,544,035	199,000	8,743,035
Charges for Services	634,566	0	634,566
Intergovernmental	80,976,512	-3,619,805	77,356,707
Fund Transfers - Revenue	154,000	126,000	280,000
Miscellaneous	5,243,142	0	5,243,142
Total Revenues	95,552,255	-3,294,805	92,257,450

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	3,132,601	0	3,132,601
External Materials and Services	85,595,018	-13,505,805	72,089,213
Internal Materials and Services	1,148,875	11,000	1,159,875
Capital Outlay	4,850,000	6,850,000	11,700,000
Fund Transfers - Expense	661,388	3,350,000	4,011,388
Contingency	164,373	0	164,373
Total Expenses	95,552,255	-3,294,805	92,257,450

222 - Police Special Revenue Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	4,949,109	0	4,949,109
Intergovernmental	995,000	0	995,000
Miscellaneous	159,703	0	159,703
Total Revenues	6,103,812	0	6,103,812

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	190,617	0	190,617
External Materials and Services	5,614,609	0	5,614,609
Internal Materials and Services	0	0	0
Capital Outlay	51,566	0	51,566
Fund Transfers - Expense	247,020	0	247,020
Total Expenses	6,103,812	0	6,103,812

223 - Arts Education & Access Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	8,438,921	0	8,438,921
Taxes	12,980,000	0	12,980,000
Miscellaneous	80,000	70,000	150,000
Total Revenues	21,498,921	70,000	21,568,921

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	12,135,884	70,000	12,205,884
Internal Materials and Services	1,207,401	0	1,207,401
Fund Transfers - Expense	25,000	0	25,000
Contingency	8,130,636	0	8,130,636
Total Expenses	21,498,921	70,000	21,568,921

224 - Community Solar Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	62,498	0	62,498
Bond & Note Proceeds	0	0	0
Miscellaneous	9,520	0	9,520
Total Revenues	72,018	0	72,018

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	0	0	0
External Materials and Services	47	0	47
Fund Transfers - Expense	78	0	78
Ending Fund Balance	71,893	0	71,893
Total Expenses	72,018	0	72,018

225 - Inclusionary Housing Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	1,247,000	80,000	1,327,000
Taxes	4,972,500	-435,000	4,537,500
Charges for Services	0	0	0
Fund Transfers - Revenue	659,300	0	659,300
Miscellaneous	40,500	25,000	65,500
Total Revenues	6,919,300	-330,000	6,589,300

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	414,250	0	414,250
External Materials and Services	6,260,033	-330,000	5,930,033
Internal Materials and Services	245,017	0	245,017
Contingency	0	0	0
Total Expenses	6,919,300	-330,000	6,589,300

226 - Housing Property Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	2,561,776	0	2,561,776
Charges for Services	4,950,160	0	4,950,160
Fund Transfers - Revenue	248,487	15,000	263,487
Miscellaneous	27,238	0	27,238
Total Revenues	7,787,661	15,000	7,802,661

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	236,901	0	236,901
External Materials and Services	2,380,618	351,000	2,731,618
Internal Materials and Services	151,596	-11,000	140,596
Debt Service	2,097,197	0	2,097,197
Contingency	2,921,349	-325,000	2,596,349
Total Expenses	7,787,661	15,000	7,802,661

227 - Recreational Marijuana Tax Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	3,904,644	0	3,904,644
Taxes	3,600,000	0	3,600,000
Miscellaneous	18,800	0	18,800
Miscellaneous Fund Allocation	1,025,736	-1,025,736	0
Total Revenues	8,549,180	-1,025,736	7,523,444

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	3,123,455	0	3,123,455
External Materials and Services	2,672,657	-850,000	1,822,657
Internal Materials and Services	8,800	0	8,800
Capital Outlay	200,000	0	200,000
Contingency	2,544,268	-175,736	2,368,532
Total Expenses	8,549,180	-1,025,736	7,523,444

228 - Cannabis Licensing Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Charges for Services	1,075,767	0	1,075,767
Fund Transfers - Revenue	1,094,858	0	1,094,858
Total Revenues	2,170,625	0	2,170,625

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	866,271	0	866,271
External Materials and Services	1,160,522	-1,094,858	65,664
Internal Materials and Services	143,832	0	143,832
Ending Fund Balance	0	1,094,858	1,094,858
Total Expenses	2,170,625	0	2,170,625

229 - PDX Clean Energy Community Benefits Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Bond & Note Proceeds	0	297,790	297,790
Total Revenues	0	297,790	297,790

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	0	191,790	191,790
External Materials and Services	0	106,000	106,000
Total Expenses	0	297,790	297,790

301 - River District URA Debt Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	8,484,543	0	8,484,543
Taxes	43,681,573	1,790,000	45,471,573
Miscellaneous	125,000	275,000	400,000
Total Revenues	52,291,116	2,065,000	54,356,116

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	44,672,258	-7,550,000	37,122,258
Debt Service Reserves	7,618,858	9,615,000	17,233,858
Fund Transfers - Expense	0	0	0
Total Expenses	52,291,116	2,065,000	54,356,116

302 - Bonded Debt Interest and Sinking Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	200,000	0	200,000
Taxes	17,030,977	0	17,030,977
Fund Transfers - Revenue	0	0	0
Miscellaneous	20,000	0	20,000
Total Revenues	17,250,977	0	17,250,977

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	17,050,977	0	17,050,977
Debt Service Reserves	0	0	0
Ending Fund Balance	200,000	0	200,000
Total Expenses	17,250,977	0	17,250,977

303 - Waterfront Renewal Bond Sinking Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	8,420,000	0	8,420,000
Taxes	8,538,793	0	8,538,793
Miscellaneous	75,000	0	75,000
Total Revenues	17,033,793	0	17,033,793

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	9,487,935	0	9,487,935
Debt Service Reserves	7,545,858	0	7,545,858
Total Expenses	17,033,793	0	17,033,793

304 - Interstate Corridor Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	12,251,499	0	12,251,499
Taxes	35,431,052	45,000	35,476,052
Miscellaneous	135,000	265,000	400,000
Total Revenues	47,817,551	310,000	48,127,551

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	42,106,203	-8,500,000	33,606,203
Debt Service Reserves	5,711,348	8,810,000	14,521,348
Total Expenses	47,817,551	310,000	48,127,551

305 - Pension Debt Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	2,124,966	0	2,124,966
Fund Transfers - Revenue	3,378,498	0	3,378,498
Miscellaneous	892,781	0	892,781
Total Revenues	6,396,245	0	6,396,245

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	5,646,245	0	5,646,245
Debt Service Reserves	750,000	0	750,000
Total Expenses	6,396,245	0	6,396,245

306 - South Park Blocks Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	9,640,000	0	9,640,000
Taxes	6,407,778	0	6,407,778
Miscellaneous	105,000	0	105,000
Total Revenues	16,152,778	0	16,152,778

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	10,495,322	0	10,495,322
Debt Service Reserves	5,657,456	0	5,657,456
Total Expenses	16,152,778	0	16,152,778

307 - Airport Way Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	1,730,000	0	1,730,000
Taxes	4,776,282	0	4,776,282
Miscellaneous	25,000	0	25,000
Total Revenues	6,531,282	0	6,531,282

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	5,187,594	0	5,187,594
Debt Service Reserves	1,343,688	0	1,343,688
Total Expenses	6,531,282	0	6,531,282

308 - Gas Tax Bond Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	1,676,062	0	1,676,062
Fund Transfers - Revenue	1,737,985	0	1,737,985
Total Revenues	3,414,047	0	3,414,047

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	1,741,000	0	1,741,000
Debt Service Reserves	1,673,047	0	1,673,047
Total Expenses	3,414,047	0	3,414,047

309 - Lents Town Center URA Debt Redemption Fun

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	6,262,906	0	6,262,906
Taxes	16,681,603	1,025,000	17,706,603
Miscellaneous	60,000	130,000	190,000
Total Revenues	23,004,509	1,155,000	24,159,509

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	19,971,917	-4,100,000	15,871,917
Debt Service Reserves	3,032,592	5,255,000	8,287,592
Total Expenses	23,004,509	1,155,000	24,159,509

310 - Central Eastside Ind. District Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	2,405,863	0	2,405,863
Taxes	9,589,474	0	9,589,474
Miscellaneous	35,000	0	35,000
Total Revenues	12,030,337	0	12,030,337

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	9,624,474	0	9,624,474
Debt Service Reserves	2,405,863	0	2,405,863
Total Expenses	12,030,337	0	12,030,337

311 - Bancroft Bond Interest and Sinking Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	14,859,711	0	14,859,711
Miscellaneous	5,672,362	0	5,672,362
Total Revenues	20,532,073	0	20,532,073

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	4,709,990	0	4,709,990
Debt Service Reserves	15,822,083	0	15,822,083
Ending Fund Balance	0	0	0
Total Expenses	20,532,073	0	20,532,073

312 - Convention Center Area Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	16,300,000	0	16,300,000
Taxes	12,973,342	0	12,973,342
Fund Transfers - Revenue	0	0	0
Miscellaneous	150,000	0	150,000
Total Revenues	29,423,342	0	29,423,342

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	7,809,418	0	7,809,418
Debt Service Reserves	1,246,788	0	1,246,788
Ending Fund Balance	20,367,136	0	20,367,136
Total Expenses	29,423,342	0	29,423,342

313 - North Macadam URA Debt Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	6,743,892	99,500	6,843,392
Taxes	20,358,859	-2,087,000	18,271,859
Miscellaneous	80,000	130,000	210,000
Total Revenues	27,182,751	-1,857,500	25,325,251

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	22,217,101	-1,857,500	20,359,601
Debt Service Reserves	4,965,650	0	4,965,650
Total Expenses	27,182,751	-1,857,500	25,325,251

314 - Special Projects Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Intergovernmental	7,763,250	0	7,763,250
Total Revenues	7,763,250	0	7,763,250

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	7,763,250	0	7,763,250
Total Expenses	7,763,250	0	7,763,250

315 - Gateway URA Debt Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	5,433,794	311,000	5,744,794
Miscellaneous	10,000	31,000	41,000
Total Revenues	5,443,794	342,000	5,785,794

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	5,443,794	0	5,443,794
Debt Service Reserves	0	342,000	342,000
Total Expenses	5,443,794	342,000	5,785,794

317 - Governmental Bond Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Fund Transfers - Revenue	2,218,119	-63,375	2,154,744
Miscellaneous	1,000,000	0	1,000,000
Total Revenues	3,218,119	-63,375	3,154,744

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	3,218,119	-63,375	3,154,744
Total Expenses	3,218,119	-63,375	3,154,744

319 - 42nd Avenue NPI Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	93,355	1,475	94,830
Miscellaneous	0	1,080	1,080
Total Revenues	93,355	2,555	95,910

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	93,355	2,555	95,910
Total Expenses	93,355	2,555	95,910

320 - Cully Blvd. NPI Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	93,355	2,100	95,455
Miscellaneous	0	1,080	1,080
Total Revenues	93,355	3,180	96,535

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	93,355	3,180	96,535
Total Expenses	93,355	3,180	96,535

321 - Parkrose NPI Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	92,687	5,235	97,922
Miscellaneous	0	1,200	1,200
Total Revenues	92,687	6,435	99,122

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	92,687	6,435	99,122
Total Expenses	92,687	6,435	99,122

322 - Rosewood NPI Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	93,409	9,070	102,479
Miscellaneous	0	1,150	1,150
Total Revenues	93,409	10,220	103,629

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	93,409	10,220	103,629
Total Expenses	93,409	10,220	103,629

323 - Division-Midway NPI Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	93,840	11,075	104,915
Miscellaneous	0	1,180	1,180
Total Revenues	93,840	12,255	106,095

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	93,840	12,255	106,095
Total Expenses	93,840	12,255	106,095

324 - 82nd Ave/Division NPI Debt Service Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Taxes	93,017	1,650	94,667
Miscellaneous	0	1,110	1,110
Total Revenues	93,017	2,760	95,777

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	93,017	2,760	95,777
Total Expenses	93,017	2,760	95,777

400 - BFRES Facilities GO Bond Construction Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	631,700	0	631,700
Miscellaneous	2,879	0	2,879
Total Revenues	634,579	0	634,579

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	0	0	0
Internal Materials and Services	1,921	0	1,921
Capital Outlay	621,167	0	621,167
Fund Transfers - Expense	11,491	0	11,491
Total Expenses	634,579	0	634,579

401 - Local Improvement District Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	3,642,103	0	3,642,103
Charges for Services	1,272,480	0	1,272,480
Interagency Revenue	0	0	0
Bond & Note Proceeds	23,353,836	0	23,353,836
Miscellaneous	840,930	0	840,930
Total Revenues	29,109,349	0	29,109,349

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	10,000	0	10,000
Internal Materials and Services	1,485,205	5,000	1,490,205
Debt Service	6,219,422	0	6,219,422
Fund Transfers - Expense	18,001,181	0	18,001,181
Contingency	3,393,541	-5,000	3,388,541
Total Expenses	29,109,349	0	29,109,349

402 - Parks Capital Improvement Program Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	137,053,784	-58,853	136,994,931
Charges for Services	12,000,000	8,000,000	20,000,000
Intergovernmental	0	0	0
Interagency Revenue	0	200,000	200,000
Fund Transfers - Revenue	5,118,547	481,600	5,600,147
Bond & Note Proceeds	13,395,203	-11,572,353	1,822,850
Miscellaneous	872,837	4,663,733	5,536,570
Total Revenues	168,440,371	1,714,127	170,154,498

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	5,893,384	0	5,893,384
External Materials and Services	42,733,391	1,486,480	44,219,871
Internal Materials and Services	428,006	0	428,006
Capital Outlay	71,246,398	-11,572,353	59,674,045
Debt Service	1,881,360	0	1,881,360
Fund Transfers - Expense	543,289	0	543,289
Contingency	45,714,543	11,800,000	57,514,543
Total Expenses	168,440,371	1,714,127	170,154,498

403 - Public Safety GO Bond Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	1,213,625	0	1,213,625
Miscellaneous	0	0	0
Total Revenues	1,213,625	0	1,213,625

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	0	0	0
Internal Materials and Services	0	0	0
Capital Outlay	1,053,738	0	1,053,738
Fund Transfers - Expense	159,887	0	159,887
Contingency	0	0	0
Total Expenses	1,213,625	0	1,213,625

404 - Housing Capital Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	504,629	504,629
Fund Transfers - Revenue	50,000	522,139	572,139
Bond & Note Proceeds	21,580,220	-3,505,000	18,075,220
Miscellaneous	300,000	-299,200	800
Total Revenues	21,930,220	-2,777,432	19,152,788

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	1,135,253	568	1,135,821
External Materials and Services	2,337,000	-1,045,087	1,291,913
Internal Materials and Services	492,054	-2,000	490,054
Capital Outlay	17,580,913	-17,105,913	475,000
Debt Service	385,000	15,375,000	15,760,000
Total Expenses	21,930,220	-2,777,432	19,152,788

500 - Parks Endowment Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	187,187	0	187,187
Miscellaneous	2,309	0	2,309
Total Revenues	189,496	0	189,496

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	750	0	750
External Materials and Services	22,230	0	22,230
Internal Materials and Services	775	0	775
Ending Fund Balance	165,741	0	165,741
Total Expenses	189,496	0	189,496

600 - Sewer System Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	89,902,000	0	89,902,000
Licenses & Permits	2,157,000	0	2,157,000
Charges for Services	385,137,008	2,800,000	387,937,008
Intergovernmental	195,000	0	195,000
Interagency Revenue	2,184,376	858,000	3,042,376
Fund Transfers - Revenue	135,701,248	-5,000,000	130,701,248
Miscellaneous	1,969,000	2,500,000	4,469,000
Total Revenues	617,245,632	1,158,000	618,403,632

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	74,501,307	0	74,501,307
External Materials and Services	74,995,168	6,024,837	81,020,005
Internal Materials and Services	44,580,333	780,863	45,361,196
Capital Outlay	98,374,550	-5,185,900	93,188,650
Debt Service	3,782,788	0	3,782,788
Debt Service Reserves	180,000	0	180,000
Fund Transfers - Expense	242,681,544	17,000,000	259,681,544
Contingency	78,149,942	-17,461,800	60,688,142
Total Expenses	617,245,632	1,158,000	618,403,632

601 - Hydroelectric Power Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	2,841,495	0	2,841,495
Interagency Revenue	52,500	123,432	175,932
Fund Transfers - Revenue	0	0	0
Miscellaneous	2,261,677	0	2,261,677
Total Revenues	5,155,672	123,432	5,279,104

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	355,780	0	355,780
External Materials and Services	2,055,549	273,130	2,328,679
Internal Materials and Services	206,722	-1,243	205,479
Debt Service	28,543	0	28,543
Fund Transfers - Expense	35,427	0	35,427
Contingency	2,473,651	-148,455	2,325,196
Total Expenses	5,155,672	123,432	5,279,104

602 - Water Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	104,029,342	0	104,029,342
Charges for Services	189,905,167	0	189,905,167
Intergovernmental	526,000	0	526,000
Interagency Revenue	3,479,867	4,830	3,484,697
Fund Transfers - Revenue	148,177,726	-15,000,000	133,177,726
Miscellaneous	2,152,193	0	2,152,193
Total Revenues	448,270,295	-14,995,170	433,275,125

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	76,128,296	0	76,128,296
External Materials and Services	42,514,220	-2,933,310	39,580,910
Internal Materials and Services	22,045,152	546,675	22,591,827
Capital Outlay	52,502,425	2,533,310	55,035,735
Debt Service	4,467,780	0	4,467,780
Fund Transfers - Expense	94,475,553	4,002,368	98,477,921
Contingency	156,136,869	-19,144,213	136,992,656
Total Expenses	448,270,295	-14,995,170	433,275,125

603 - Golf Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	530,249	350,634	880,883
Charges for Services	8,902,204	0	8,902,204
Bond & Note Proceeds	0	0	0
Miscellaneous	15,365	182,000	197,365
Total Revenues	9,447,818	532,634	9,980,452

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,879,502	320,000	3,199,502
External Materials and Services	4,195,543	400,000	4,595,543
Internal Materials and Services	758,491	-202	758,289
Capital Outlay	0	0	0
Debt Service	490,332	-5,120	485,212
Fund Transfers - Expense	459,881	0	459,881
Contingency	664,069	-182,044	482,025
Total Expenses	9,447,818	532,634	9,980,452

604 - Portland International Raceway Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	768,657	-53,746	714,911
Charges for Services	1,873,670	287,000	2,160,670
Bond & Note Proceeds	1,750,000	0	1,750,000
Miscellaneous	11,688	40,000	51,688
Total Revenues	4,404,015	273,254	4,677,269

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	864,138	232,000	1,096,138
External Materials and Services	460,760	120,000	580,760
Internal Materials and Services	115,555	-109	115,446
Capital Outlay	1,750,000	0	1,750,000
Debt Service	269,972	309,895	579,867
Fund Transfers - Expense	78,832	0	78,832
Contingency	864,758	-388,532	476,226
Total Expenses	4,404,015	273,254	4,677,269

605 - Solid Waste Management Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	4,504,172	490,759	4,994,931
Licenses & Permits	3,110,704	0	3,110,704
Charges for Services	4,372,595	0	4,372,595
Interagency Revenue	5,000	0	5,000
Miscellaneous	108,624	0	108,624
Total Revenues	12,101,095	490,759	12,591,854

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,546,831	0	2,546,831
External Materials and Services	2,604,205	-428,146	2,176,059
Internal Materials and Services	1,736,609	-56,966	1,679,643
Debt Service	72,419	297,790	370,209
Fund Transfers - Expense	1,202,422	0	1,202,422
Contingency	112,593	0	112,593
Ending Fund Balance	3,826,016	678,081	4,504,097
Total Expenses	12,101,095	490,759	12,591,854

606 - Parking Facilities Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	11,463,597	0	11,463,597
Charges for Services	13,166,126	0	13,166,126
Interagency Revenue	1,056,878	5,000	1,061,878
Fund Transfers - Revenue	0	0	0
Miscellaneous	100,000	0	100,000
General Fund Discretionary	0	0	0
Total Revenues	25,786,601	5,000	25,791,601

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	475,952	0	475,952
External Materials and Services	4,726,292	5,000	4,731,292
Internal Materials and Services	3,380,775	0	3,380,775
Capital Outlay	13,658,416	0	13,658,416
Debt Service	1,879,200	0	1,879,200
Fund Transfers - Expense	514,257	0	514,257
Contingency	1,151,709	0	1,151,709
Total Expenses	25,786,601	5,000	25,791,601

607 - Spectator Venues & Visitor Activities Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	10,187,619	0	10,187,619
Charges for Services	6,143,126	0	6,143,126
Intergovernmental	1,817,409	0	1,817,409
Miscellaneous	35,000	0	35,000
Total Revenues	18,183,154	0	18,183,154

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	480,790	0	480,790
External Materials and Services	3,542,464	0	3,542,464
Internal Materials and Services	320,431	0	320,431
Capital Outlay	2,457,000	0	2,457,000
Debt Service	3,441,592	0	3,441,592
Fund Transfers - Expense	210,338	0	210,338
Contingency	7,730,539	0	7,730,539
Total Expenses	18,183,154	0	18,183,154

608 - Environmental Remediation Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	9,546,000	0	9,546,000
Charges for Services	4,541,600	0	4,541,600
Interagency Revenue	431,800	0	431,800
Miscellaneous	144,000	0	144,000
Total Revenues	14,663,400	0	14,663,400

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	399,764	210,000	609,764
External Materials and Services	4,955,893	0	4,955,893
Internal Materials and Services	1,073,551	0	1,073,551
Capital Outlay	0	0	0
Debt Service	1,672	0	1,672
Fund Transfers - Expense	103,077	0	103,077
Contingency	8,129,443	-210,000	7,919,443
Total Expenses	14,663,400	0	14,663,400

609 - Sewer System Debt Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	61,950,000	0	61,950,000
Fund Transfers - Revenue	180,625,000	1,000,000	181,625,000
Bond & Note Proceeds	0	0	0
Miscellaneous	1,100,000	0	1,100,000
Total Revenues	243,675,000	1,000,000	244,675,000

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	181,624,675	0	181,624,675
Debt Service Reserves	62,050,325	1,000,000	63,050,325
Total Expenses	243,675,000	1,000,000	244,675,000

611 - Hydroelectric Power Bond Redemption Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	0	0	0
Miscellaneous	0	0	0
Total Revenues	0	0	0

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Fund Transfers - Expense	0	0	0
Total Expenses	0	0	0

612 - Water Bond Sinking Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	31,496,421	0	31,496,421
Fund Transfers - Revenue	55,858,868	0	55,858,868
Bond & Note Proceeds	6,505,000	0	6,505,000
Miscellaneous	564,322	0	564,322
Total Revenues	94,424,611	0	94,424,611

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	58,061,377	0	58,061,377
Debt Service Reserves	36,218,013	0	36,218,013
Ending Fund Balance	145,221	0	145,221
Total Expenses	94,424,611	0	94,424,611

614 - Sewer System Construction Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	199,228,000	0	199,228,000
Charges for Services	850,000	0	850,000
Fund Transfers - Revenue	27,568,911	22,000,000	49,568,911
Bond & Note Proceeds	0	0	0
Miscellaneous	2,000,000	0	2,000,000
Total Revenues	229,646,911	22,000,000	251,646,911

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Debt Service	0	0	0
Fund Transfers - Expense	130,500,000	0	130,500,000
Contingency	99,146,911	22,000,000	121,146,911
Total Expenses	229,646,911	22,000,000	251,646,911

615 - Water Construction Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	93,943,491	0	93,943,491
Charges for Services	4,000,000	0	4,000,000
Fund Transfers - Revenue	32,787,221	7,352,368	40,139,589
Bond & Note Proceeds	85,175,000	0	85,175,000
Miscellaneous	942,575	0	942,575
Total Revenues	216,848,287	7,352,368	224,200,655

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Fund Transfers - Expense	146,362,526	-15,000,000	131,362,526
Contingency	6,208,614	-6,208,614	0
Ending Fund Balance	64,277,147	28,560,982	92,838,129
Total Expenses	216,848,287	7,352,368	224,200,655

617 - Sewer System Rate Stabilization Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	138,150,000	0	138,150,000
Fund Transfers - Revenue	30,000,000	-6,000,000	24,000,000
Miscellaneous	2,400,000	0	2,400,000
Total Revenues	170,550,000	-6,000,000	164,550,000

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Fund Transfers - Expense	5,000,000	-5,000,000	0
Contingency	165,550,000	-1,000,000	164,550,000
Total Expenses	170,550,000	-6,000,000	164,550,000

618 - Hydroelectric Power Renewal Replacement Fun

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	111,457	0	111,457
Miscellaneous	0	0	0
Total Revenues	111,457	0	111,457

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	0	0	0
Fund Transfers - Expense	0	0	0
Contingency	111,457	0	111,457
Total Expenses	111,457	0	111,457

700 - Health Insurance Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	22,632,366	0	22,632,366
Charges for Services	107,668,692	0	107,668,692
Interagency Revenue	237,499	0	237,499
Miscellaneous	508,965	0	508,965
Total Revenues	131,047,522	0	131,047,522

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,056,039	40,703	2,096,742
External Materials and Services	113,230,197	2,807,725	116,037,922
Internal Materials and Services	443,890	0	443,890
Debt Service	43,046	0	43,046
Fund Transfers - Expense	321,396	0	321,396
Contingency	14,952,954	-2,848,428	12,104,526
Total Expenses	131,047,522	0	131,047,522

701 - Facilities Services Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	41,635,861	0	41,635,861
Charges for Services	1,463,149	0	1,463,149
Intergovernmental	15,000	0	15,000
Interagency Revenue	29,198,956	1,458,122	30,657,078
Fund Transfers - Revenue	5,122,404	51,663	5,174,067
Bond & Note Proceeds	92,370,373	21,920,000	114,290,373
Miscellaneous	930,047	215,000	1,145,047
Total Revenues	170,735,790	23,644,785	194,380,575

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	6,236,993	51,663	6,288,656
External Materials and Services	48,194,866	3,539,122	51,733,988
Internal Materials and Services	4,615,143	148,500	4,763,643
Capital Outlay	80,884,342	5,033,000	85,917,342
Debt Service	6,933,305	-79,000	6,854,305
Fund Transfers - Expense	1,063,909	0	1,063,909
Contingency	22,807,232	14,951,500	37,758,732
Total Expenses	170,735,790	23,644,785	194,380,575

702 - CityFleet Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	18,641,901	0	18,641,901
Intergovernmental	1,401,147	0	1,401,147
Interagency Revenue	39,248,787	-1,047,287	38,201,500
Bond & Note Proceeds	0	0	0
Miscellaneous	1,163,378	0	1,163,378
Total Revenues	60,455,213	-1,047,287	59,407,926

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	9,269,541	0	9,269,541
External Materials and Services	13,446,098	530,550	13,976,648
Internal Materials and Services	2,447,727	50,000	2,497,727
Capital Outlay	24,917,821	-232,837	24,684,984
Debt Service	623,905	0	623,905
Fund Transfers - Expense	1,270,393	0	1,270,393
Contingency	8,479,728	-1,395,000	7,084,728
Total Expenses	60,455,213	-1,047,287	59,407,926

703 - Printing & Distribution Services Operating Fun

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	1,788,567	0	1,788,567
Charges for Services	227,196	0	227,196
Intergovernmental	1,059,338	0	1,059,338
Interagency Revenue	6,788,805	122,810	6,911,615
Miscellaneous	284,593	0	284,593
Total Revenues	10,148,499	122,810	10,271,309

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,020,036	0	2,020,036
External Materials and Services	4,329,154	224,810	4,553,964
Internal Materials and Services	836,116	50,000	886,116
Capital Outlay	410,000	0	410,000
Debt Service	184,611	0	184,611
Fund Transfers - Expense	297,752	0	297,752
Contingency	2,070,830	-152,000	1,918,830
Total Expenses	10,148,499	122,810	10,271,309

704 - Insurance and Claims Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	32,894,095	0	32,894,095
Interagency Revenue	11,626,690	0	11,626,690
Miscellaneous	630,124	0	630,124
Total Revenues	45,150,909	0	45,150,909

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	1,320,743	0	1,320,743
External Materials and Services	7,360,479	29,215	7,389,694
Internal Materials and Services	2,906,566	0	2,906,566
Debt Service	101,727	0	101,727
Fund Transfers - Expense	211,612	0	211,612
Contingency	33,249,782	-29,215	33,220,567
Total Expenses	45,150,909	0	45,150,909

705 - Workers' Comp. Self Insurance Operating Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	13,645,924	0	13,645,924
Interagency Revenue	4,604,577	0	4,604,577
Miscellaneous	232,853	0	232,853
Total Revenues	18,483,354	0	18,483,354

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	1,200,274	0	1,200,274
External Materials and Services	3,190,669	729,215	3,919,884
Internal Materials and Services	606,351	11,327	617,678
Debt Service	95,153	0	95,153
Fund Transfers - Expense	113,901	0	113,901
Contingency	13,277,006	-740,542	12,536,464
Total Expenses	18,483,354	0	18,483,354

706 - Technology Services Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	31,257,624	0	31,257,624
Charges for Services	287,232	0	287,232
Intergovernmental	4,830,147	0	4,830,147
Interagency Revenue	57,337,379	877,844	58,215,223
Fund Transfers - Revenue	0	604,997	604,997
Miscellaneous	611,417	0	611,417
Total Revenues	94,323,799	1,482,841	95,806,640

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	32,256,337	0	32,256,337
External Materials and Services	26,470,209	1,532,641	28,002,850
Internal Materials and Services	3,730,787	0	3,730,787
Capital Outlay	5,499,953	-3,066,504	2,433,449
Debt Service	647,474	0	647,474
Fund Transfers - Expense	6,903,768	0	6,903,768
Contingency	18,815,271	3,016,704	21,831,975
Total Expenses	94,323,799	1,482,841	95,806,640

707 - Portland Police Assoc Health Insurnc Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	7,177,052	0	7,177,052
Charges for Services	19,902,314	0	19,902,314
Miscellaneous	198,320	0	198,320
Total Revenues	27,277,686	0	27,277,686

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	20,452,448	0	20,452,448
Contingency	6,825,238	0	6,825,238
Total Expenses	27,277,686	0	27,277,686

708 - EBS Services Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	5,142,853	0	5,142,853
Interagency Revenue	9,575,986	0	9,575,986
Miscellaneous	20,000	75,000	95,000
Total Revenues	14,738,839	75,000	14,813,839

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,583,414	0	2,583,414
External Materials and Services	3,157,611	-1,231,401	1,926,210
Internal Materials and Services	5,390,080	0	5,390,080
Capital Outlay	40,000	-20,000	20,000
Fund Transfers - Expense	184,653	0	184,653
Contingency	3,383,081	1,326,401	4,709,482
Total Expenses	14,738,839	75,000	14,813,839

800 - Fire & Police Disability & Retirement Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	12,179,404	0	12,179,404
Taxes	151,442,839	0	151,442,839
Interagency Revenue	1,290,000	0	1,290,000
Fund Transfers - Revenue	750,000	0	750,000
Bond & Note Proceeds	57,700,000	0	57,700,000
Miscellaneous	1,143,400	0	1,143,400
Total Revenues	224,505,643	0	224,505,643

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Personnel	2,250,600	0	2,250,600
External Materials and Services	134,472,872	240,000	134,712,872
Internal Materials and Services	17,452,965	-250,000	17,202,965
Capital Outlay	42,850	10,000	52,850
Debt Service	58,593,081	0	58,593,081
Fund Transfers - Expense	919,150	0	919,150
Contingency	10,774,125	0	10,774,125
Total Expenses	224,505,643	0	224,505,643

801 - Fire & Police Disability & Retirement Res Fund

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
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

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
Fund Transfers - Expense	750,000	0	750,000
Ending Fund Balance	750,000	0	750,000
Total Expenses	1,500,000	0	1,500,000

802 - Fire & Police Supplemental Retirement Res Fun

Revenue	Revised Base Budget	Total Adjustments	New Revised Budget
Beginning Fund Balance	44,550	0	44,550
Fund Transfers - Revenue	0	0	0
Miscellaneous	50	0	50
Total Revenues	44,600	0	44,600

Expense	Revised Base Budget	Total Adjustments	New Revised Budget
External Materials and Services	10,000	0	10,000
Ending Fund Balance	34,600	0	34,600
Total Expenses	44,600	0	44,600

General Fund Reconciliation**Exhibit #4**

Compensation Set-Aside		
	2018-19 SPRING Requested Adj	2018-19 SPRING Proposed Total
Portland Fire & Rescue- General Fund Compensation Set Aside	3,249,857	3,249,857
Portland Police Bureau- PL00 Comp Set-Aside	3,946,075	2,700,000
Portland Parks & Recreation- PK Compensation Set Aside	1,806,382	1,806,382
Bureau of Emergency Communications- BOEC Set Aside	370,000	370,000
Total Compensation Set-Aside	9,372,314	8,126,239

General Fund Program Carryover		
	2018-19 SPRING Requested Adj	2018-19 SPRING Proposed Total
Office of Management & Finance- BRFS - Program Carryover to Bridge 1%-Funded Activities	-521,500	-521,500
Office of Management & Finance- BRFS - Program Carryover for Regional Disparity Study	-400,000	-400,000
Office of Management & Finance- BRFS - Program Carryover for Rental Registration Program Administration	-150,000	-150,000
Office of Management & Finance- BRFS - Program Carryover for Integrated Tax System	-30,000	-30,000
Office for Community Technology- OCT - Program Carryover For Utility & Franchise Management Audit Support	-118,730	-118,730
Office of Management & Finance- BHR GF - Program Carryover for Executive Recruitment	-121,000	-121,000
Office of Management & Finance- Business Operations - Program Carryover for 311	-105,000	-105,000
Office of the Mayor- Mayor's Office - Program Carryover for Staffing Support	-100,000	-100,000
Office of Management & Finance- BHR GF - Program Carryover for Casual/Temporary Position	-134,197	-134,197
Portland Police Bureau- PL00 GF Program Carryover	-2,886,741	-2,261,119
Portland Parks & Recreation- PK General Fund Program Carryover	-626,970	-551,970

Bureau of Planning & Sustainability- Housing Emergency Code Project	-115,000	-115,000
Commissioner of Public Affairs- CPA - Program Carryover for Community Events and Engagement	-50,000	0
Office of Community and Civic Life- Disability Data Project	-75,000	-75,000
Portland Fire & Rescue- SCBA Carryover	-2,449,511	-1,807,000
Commissioner of Public Affairs- CPA - Program Carryover for Office projects	-75,000	-75,000
Office of Community and Civic Life- Census grant carryover	-225,000	-225,000
City Budget Office- Capital Analyst Position Carryover	-118,619	-118,619
Office of the City Attorney- Technology Fund Carryover	-300,000	-300,000
City Budget Office- Budget System Carryover	-361,718	-361,718
Office of Community and Civic Life- Carryover for continuing the Code Change Position	-30,000	-30,000
Office of the City Attorney- Portland Harbor Nat Res. Trustees Carryover	-108,001	-108,001
Prosper Portland- Brownfield Program Carry Over	-123,000	-123,000
Commissioner of Public Utilities- CPU - Program Carryover for Office Furnishings	-20,000	-20,000
Office of the City Attorney- Contract Approval Paralegal	-131,000	0
Portland Housing Bureau- GF Program Carryover	-419,000	-419,000
Office of Community and Civic Life- Carryover for census activities	-125,000	-125,000
Office of Equity & Human Rights- OEHR Program Carryover	-82,500	-32,500
Special Appropriations- Columbia River Levee Carryover	-689,252	-689,252
Portland Bureau of Emergency Management- URM Carryover	-80,000	-80,000
Portland Bureau of Emergency Management- Crisis Management System Carryover	-120,000	-120,000
Office of Community and Civic Life- Advisory Bodies Technology Support Carryover	-25,000	-25,000
Office for Community Technology- Program Carryover - OCT Relocation	0	-437,000
Total General Fund Program Carryover	-10,916,739	-9,779,606

Mid-Year Reduction

	2018-19 SPRING Requested Adj	2018-19 SPRING Proposed Total
Bureau of Emergency Communications- Operating Surplus	-18,128	0

Portland Police Bureau- Fuel Station Debt Reduction	0	-368,739
Portland Parks & Recreation- Fuel Station Debt Reduction	0	-135,103
Office of Community and Civic Life- Fuel Station Debt Reduction	0	-107
Portland Fire & Rescue- Fuel Station Debt Reduction	0	-6,679
Portland Bureau of Emergency Management- Fuel Station Debt Reduction	0	-645
Office of Government Relations- Fuel Station Debt Reduction	0	-20
Office of the Mayor- Fuel Station Debt Reduction	0	-44
Portland Fire & Rescue -SCBA Reduction	0	-642,511
Funds Management - Debt Service True-Up	0	-63,375
Total Mid-Year Reduction	-18,128	-1,217,223

New GF Request		
	2018-19 SPRING Requested Adj	2018-19 SPRING Proposed Total
Office for Community Technology- OCT - Relocation Funding Request	262,000	262,000
<i>Office of Management & Finance- CAO's Office - Build Portland Funding Request (WITHDRAWN)</i>	25,000	0
Portland Fire & Rescue- Arbitrator's Decision on Retroactive Longevity Pay	600,000	0
Special Appropriations- Special Appropriations - Levee Ready PEN1	278,000	0
Special Appropriations- PCPA Funding Correction	7,466	7,466
Portland Parks & Recreation- Encumbrance Contingency	1,000,000	500,000
Portland Parks & Recreation- FY 2018-19 Budget Gap	600,000	600,000
Total New GF Request	2,772,466	1,369,466

Other Adjustments & Transfers		
	2018-19 SPRING Requested Adj	2018-19 SPRING Proposed Total
Office of Community & Civic Life - Houselessness program	0	-51,663

Office of Management & Finance- HUCIRP alternative shelter program increase	0	51,663
Office for Community Technology- OCT - Transfer Remaining OCT Budget	467,035	467,035
Office of Management & Finance- BRFS - Transfer Remaining OCT Budget	-467,035	-467,035
Office of Community and Civic Life- EPAP FY 19 Grant Carryover	-150,000	-150,000
Special Appropriations- EPAP Transfer	150,000	150,000
Portland Police Bureau- Moving Funds to Equipment Replacement Reserve	2,000,000	2,000,000
Portland Police Bureau- PL00 Transfer to MDC replacement reserve	-604,997	-604,997
Office of Management & Finance- BTS - Police cash transfer request	604,997	604,997
Portland Housing Bureau - internal fund transfer for Permanent Supportive Housing units	280,000	280,000
Fund & Debt Management- Moving Build Portland Funding to Reserve	3,630,937	3,630,937
Fund & Debt Management- Mt Scott Community Center Transfer (Build Portland)	-300,000	-300,000
Portland Parks & Recreation- Mt Scott Community Center (Build Portland)	300,000	300,000
Portland Fire & Rescue- Transfer from Apparatus Replacement Reserve	429,210	429,210

Exhibit #5: FY 2018-19 Spring Supplemental Budget FTE Changes

Bureau	FY 2018-19 Revised Base	Supplemental Changes	FY 2018-19 Spring Revised Budget
Bureau of Development Services	454.7	0.0	454.7
Bureau of Emergency Communications	186.5	0.0	186.5
Bureau of Environmental Services	591.9	0.0	591.9
Bureau of Fire & Police Disability & Retirement	17.0	0.0	17.0
Bureau of Planning & Sustainability	102.7	4.0	106.7
City Budget Office	17.0	2.0	19.0
Commissioner of Public Affairs	11.9	0.0	11.9
Commissioner of Public Safety	8.0	0.0	8.0
Commissioner of Public Utilities	8.0	0.0	8.0
Commissioner of Public Works	9.0	0.0	9.0
Office for Community Technology	11.0	0.0	11.0
Office of Community & Civic Life	60.8	0.0	60.8
Office of Equity & Human Rights	12.6	0.0	12.6
Office of Government Relations	10.0	0.0	10.0
Office of Management & Finance	671.5	1.0	672.5
Office of the City Attorney	70.6	0.0	70.6
Office of the City Auditor	56.1	0.0	56.1
Office of the Mayor	22.0	0.0	22.0
Portland Bureau of Emergency Management	22.5	0.0	22.5
Portland Bureau of Transportation	991.3	1.0	992.3
Portland Children's Levy	5.0	0.0	5.0
Portland Fire & Rescue	729.8	0.0	729.8
Portland Housing Bureau	73.9	0.0	73.9
Portland Parks & Recreation	625.5	0.0	625.5
Portland Police Bureau	1,299.6	0.0	1,299.6
Portland Water Bureau	615.7	0.0	615.7
Special Appropriations	3.0	0.0	3.0
Grand Total	6,687.6	8.0	6,695.6

Exhibit 6: Affordable Housing Development Fund Statement of Purpose

Affordable Housing Development Fund

SAP Fund Number: 230

Fund Type: Special Revenue

Managing Bureau: Portland Housing Bureau

Statement of Purpose: The Affordable Housing Development Fund tracks the transactions related to the funding of affordable housing projects, primarily from proceeds from General Obligation Bonds approved under measure 26-179 and resources provided by other governmental entities.

Sources of Revenue: Sources of revenue to the Affordable Housing Development Fund include proceeds from the sale of General Obligation Bonds approved under measure 26-179 (or any subsequent housing general obligation bond), funds transferred from Metro, and may include transfers from other Housing Bureau funds, including but not limited to General Fund; Tax Increment Financing fund resources; and Housing Investment Fund resources.

Authorized Uses/Expenditures: The use of funds should be for costs associated with the development of affordable housing.

Contingency Requirements: Subject to applicable legal requirements or City policies, the contingency for this fund will be the amount of resources that are projected to be available but not expected to be spent within the fiscal year. Per Financial Policy 2.04, contingency funds should be used to address reasonable but unforeseen requirements within the fiscal year. There are no minimum or maximum contingency requirements for the Affordable Housing Development Fund.

Reserve Requirements: There are no reserve requirements for this fund.

Disposition of Funds: In the event the fund is closed, all remaining resources shall revert to the Housing Investment Fund.