

| Fund | Fund Number Name                         | Bureau Program Expenses | Interfund Cash Transfers | Debt Service | Contingency    | Explanation   |
|------|--|-------------------------|--------------------------|--------------|----------------|---|
| 200  | Transportation Operating Fund            | \$20,112,500            | \$500,000                | \$0          | (\$20,389,821) | This adjust includes the allocation of \$20,389,821 in contingency funding to cover purchase order encumbrances on a variety of capital projects and support services. Reflects \$500,000 transfer to the Parking Facilities Fund related to contracted security services.  |
| 203  | Development Services Fund                | \$0                     | \$0                      | \$0          | \$49,725       | This is an adjustment to budget a cash transfer from City Fleet to BDS, resulting from the return and auction of two vehicles.  |
| 210  | General Reserve Fund                     | \$0                     | \$750,000                | \$0          | (\$690,000)    | \$750,000 is budgeted as a cash transfer from the Police Equipment Replacement Reserve Fund to the Police Bureau, balanced by a draw on contingency. Contingency is adjusted by \$60,000 to recognize unbudgeted interest revenue collection.   |
| 213  | Housing Investment Fund                  | \$270,000               | \$0                      | \$0          | (\$270,000)    | Staffing costs in the Rental Services Office that were formerly designated to be paid for by the General Fund and CDBG but will now be paid for by rental registration revenues budgeted in contingency.  |
| 217  | Grants Fund                              | \$7,074,165             | \$0                      | \$0          | \$0            | This recognizes grant revenue across multiple bureaus and projects.   |
| 219  | HOME Grant Fund                          | \$0                     | \$0                      | \$0          | \$0            | This technical adjustment transfers \$75,000 from external materials & services to the personnel budget.  |
| 220  | Portland Parks Memorial Fund             | \$150,000               | \$0                      | \$0          | \$0            | Increasing bureau operating expenses by \$150,000 to align with projected actual expenditures.  |
| 223  | Arts Education & Access Fund             | \$185,081               | (\$145,081)              | \$0          | (\$40,000)     | \$40,000 is drawn from contingency for additional personnel and materials & services costs. Moreover, due to true-ups of tax revenues, the transfer to the General Fund is reduced by \$145,081, with the budget transferred to bureau program expenses, specifically to outgoing grant-subrecipients.  |
| 227  | Recreational Marijuana Tax Fund          | \$0                     | \$0                      | \$0          | \$800,000      | \$800,000 is being added to contingency through an interfund loan with the Solid Waste Management Fund to address a one-time funding gap resulting from significant revenue declines and large one-time allocations related to PY carryover of unspent allocations.   |
| 228  | Cannabis Licensing Fund                  | \$0                     | \$0                      | \$0          | \$0            | \$300 technical realignment to resolve a budget system technical check related to negative structures.  |
| 229  | PDX Clean Energy Community Benefits Fund | \$10,100,000            | \$0                      | \$0          | (\$10,100,000) | \$10.1 million is being allocated to the Parks bureau for a PCEF award related to Strategic Program 5 - "Building Upgrades for Community Severe Weather Response."  |
| 232  | 2020 Parks Local Option Levy Fund        | \$0                     | \$5,400,000              | \$0          | (\$5,400,000)  | Reducing cash transfer from levy fund to the General Fund by \$5.4 million and reducing personnel services cost to balance.   |
| 311  | Bancroft Bond Interest and Sinking Fund  | \$0                     | \$0                      | \$0          | \$0            | \$65,000 is transferred from the budget for bonded debt interest to bonded debt retirement.   |
| 401  | Local Improvement District Fund          | \$0                     | \$0                      | \$500,000    | (\$400,000)    | Due to higher than anticipated debt repayment costs, \$400,000 is drawn from contingency for this purpose, as well as appropriating \$100,000 in additional revenues.   |
| 402  | Parks Capital Improvement Program Fund   | (\$1,919,849)           | \$10,250,000             | \$0          | (\$8,050,000)  | Reduce existing bureau program expenses by \$1,919,849 and decrease fund contingency by \$8,050,000 for current year capital projects. The Bureau fully budgets available funds at the beginning of the year to aid with capital acquisition, development, and maintenance, then adjusts due to changes in SDC revenues and actual projects commenced during the year. Increase in interfund cash transfer of \$10,250,000 to recognize Portland Clean Energy Fund revenue. |
| 602  | Water Fund                               | \$0                     | \$0                      | \$0          | \$0            | Technical adjustment to reverse and correct entries made in the Spring BMP related to ending fund balance   |
| 603  | Golf Fund                                | \$1,411,000             | \$0                      | \$6,000      | (\$1,417,000)  | Decrease contingency in the Golf Fund by \$1,417,000 and increase bureau operating expenses within the Golf Fund by \$1,411,000 to balance golf fee and lease revenues.   |
| 604  | Portland International Raceway Fund      | \$186,000               | \$0                      | \$18,000     | (\$204,000)    | Increase bureau program expenses by \$186,000 for expected maintenance and personal expenses and increase debt service by \$18,000. Decrease contingency by \$204,000.  |

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| 605 | Solid Waste Management Fund                     | \$0         | \$0       | \$800,000 | (\$800,000)   | \$800,000 reduction in contingency and \$800,000 increase in debt service due to an interfund loan with the Recreational Marijuana Tax Fund to address a one-time funding gap resulting from significant revenue declines and large one-time allocations related to PY carryover of unspent allocations.   |
| 606 | Parking Facilities Fund                         | \$1,619,702 | \$0       | \$0       | (\$1,119,702) | Changes reflect a \$500,000 interfund transfer from the Transportation Operating Fund as well as \$1,119,702 contingency allocation related to OMF-facility services.  |
| 607 | Spectator Venues & Visitor Activities Fund      | \$100,000   | \$0       | \$0       | (\$100,000)   | \$100,000 is drawn from contingency for professional services costs above what was previously expected.  |
| 612 | Water Bond Sinking Fund                         | \$0         | \$0       | \$0       | \$0           | Technical adjustment to receive \$2,031 from the Water Construction Fund, offset by reserve debt service.  |
| 615 | Water Construction Fund                         | \$0         | \$2,031   | \$0       | \$0           | Technical adjustment to send \$2,031 to the Water Bond Sinking Fund  |
| 700 | Health Insurance Operating Fund                 | \$2,810,000 | \$0       | \$0       | (\$1,500,000) | Increase of \$2.8 million due to significantly higher employee enrollments. Reduction in Contingency of \$1,500,000. All increased expenditure from medical claim costs is offset by increased enrollment revenue  |
| 701 | Facilities Services Operating Fund              | \$720,275   | \$110,179 | \$0       | \$209,186     | Reflects adjustments to receiver interagency agreements with BHR for \$14,000 and PBOT for \$572,477 as well as an interfund purchase of surplus furniture from PBOT for \$110,179.  |
| 702 | CityFleet Operating Fund                        | \$1,283,426 | \$49,725  | \$325,000 | (\$266,000)   | Reflects customer requested IA changes, transfer of \$49,725 from BDS for vehicle replacement funds, and an allocation of \$325,000 from fund contingency to debt service.   |
| 703 | Printing & Distribution Services Operating Fund | \$64,999    | \$0       | \$1       | (\$288,492)   | Policy reserves are reduced by \$288,492 per a request from a customer bureau. \$65,000 in additional revenues are appropriated for postage costs.   |
| 704 | Insurance and Claims Operating Fund             | \$50,000    | \$0       | \$0       | (\$50,000)    | \$50,000 is drawn from policy reserves for additional work on the Origami and RMIS replacement projects that started this year.  |
| 705 | Workers' Comp. Self Insurance Operating Fund    | \$300,000   | \$0       | \$0       | (\$300,000)   | \$300,000 is drawn from policy reserves for additional work on the Origami and RMIS replacement projects that started this year and to prevent overspending the miscellaneous services budget.   |
| 706 | Technology Services Fund                        | \$1,919,000 | \$0       | \$0       | (\$844,721)   | The change in contingency reflects a net adjustment to major maintenance/replacement reserves, with most of the amount being a draw from technology reserves for various projects. The increase in program expenses is also a net figure reflecting adjustments in the budgets of many different projects, with most of the amount designated for BTS's Support Center for customer computer requests. |
| 707 | Portland Police Assoc Health Insuranc Fund      | \$920,000   | \$0       | \$0       | (\$650,000)   | Transfer of \$650,000 from contingency to external materials and services to cover increased claim costs. Increase in program expenditures by \$920,000 to account for same medical increases.   |
| 800 | Fire & Police Disability & Retirement Fund      | \$25,000    | \$0       | \$0       | (\$25,000)    | Reducing contingency by \$25,000 to balance personnel cost increases.  |