

Appropriation Schedule by Business Area

Exhibit #1

This table summarizes changes to the major categories of expenditures, including fund level expenses. It does not include unappropriated ending balance.

	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Bureau of Environmental Services					
Sewer System Operating Fund	0	(1,320,000)	3,000,000	0	1,680,000
Sewer System Rate Stabilization Fund	0	1,000,000	0	0	1,000,000
Total Bureau of Environmental Services	0	(320,000)	3,000,000	0	2,680,000
Bureau of Planning & Sustainability					
General Fund	0	0	0	0	0
Solid Waste Management Fund	15,000	0	0	0	15,000
Total Bureau of Planning & Sustainability	15,000	0	0	0	15,000
Commissioner of Public Affairs					
General Fund	3,168	0	0	0	3,168
Total Commissioner of Public Affairs	3,168	0	0	0	3,168
Commissioner of Public Utilities					
General Fund	0	0	0	0	0
Total Commissioner of Public Utilities	0	0	0	0	0
Commissioner of Public Works					
General Fund	0	0	0	0	0
Total Commissioner of Public Works	0	0	0	0	0
Fund & Debt Management					
General Fund	0	(2,521,596)	0	0	(2,521,596)
General Reserve Fund	0	(950,000)	0	950,000	0
Total Fund & Debt Management	0	(3,471,596)	0	950,000	(2,521,596)
Office of Management & Finance					
Arts Education and Access Fund	200,000	(200,000)	0	0	0
CityFleet Operating Fund	800,000	(800,000)	0	0	0
Facilities Services Operating Fund	6,000	0	0	0	6,000
General Fund	200,000	0	0	0	200,000
Insurance and Claims Operating Fund	5,000	(5,000)	0	0	0
Printing & Distribution Services Operating Fund	211,000	0	0	0	211,000
Spectator Facilities Operating Fund	0	0	0	20,000	20,000
Technology Services Fund	10,000	222,921	0	0	232,921
Total Office of Management & Finance	1,432,000	(782,079)	0	20,000	669,921
Office of Neighborhood Involvement					
General Fund	0	0	0	0	0
Total Office of Neighborhood Involvement	0	0	0	0	0
Office of the City Attorney					
General Fund	0	0	0	0	0
Total Office of the City Attorney	0	0	0	0	0
Office of the City Auditor					
General Fund	39,175	(39,175)	0	0	0
Total Office of the City Auditor	39,175	(39,175)	0	0	0
Office of the Mayor					

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	Bureau Program Expenses	Fund Requirements			Total Change In Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Office of the Mayor					
General Fund	0	0	0	0	0
Grants Fund	0	0	0	0	0
Total Office of the Mayor	0	0	0	0	0
Portland Bureau of Emergency Management					
General Fund	0	0	0	0	0
Grants Fund	0	0	0	0	0
Total Portland Bureau of Emergency Management	0	0	0	0	0
Portland Bureau of Transportation					
Grants Fund	1,080,032	0	0	0	1,080,032
Transportation Operating Fund	(124,000)	(3,876,000)	0	4,000,000	0
Total Portland Bureau of Transportation	956,032	(3,876,000)	0	4,000,000	1,080,032
Portland Fire & Rescue					
General Fund	0	0	0	0	0
Total Portland Fire & Rescue	0	0	0	0	0
Portland Housing Bureau					
Community Development Block Grant Fund	(1,400,000)	0	0	0	(1,400,000)
General Fund	0	0	0	0	0
Grants Fund	(104,401)	0	0	0	(104,401)
Headwaters Apartment Complex Fund	(30,844)	0	0	30,844	0
HOME Grant Fund	76,306	0	0	0	76,306
Tax Increment Financing Reimbursement Fund	922,603	0	0	0	922,603
Total Portland Housing Bureau	(536,336)	0	0	30,844	(505,492)
Portland Parks & Recreation					
General Fund	1,000,000	0	0	0	1,000,000
Total Portland Parks & Recreation	1,000,000	0	0	0	1,000,000
Portland Police Bureau					
General Fund	1,500,000	0	0	0	1,500,000
Grants Fund	0	0	0	0	0
Police Special Revenue Fund	0	0	0	0	0
Total Portland Police Bureau	1,500,000	0	0	0	1,500,000
Portland Water Bureau					
Water Fund	0	300,000	0	0	300,000
Total Portland Water Bureau	0	300,000	0	0	300,000
Special Appropriations					
General Fund	21,596	0	0	0	21,596
Total Special Appropriations	21,596	0	0	0	21,596
Total Citywide Appropriation	4,430,635	(8,188,850)	3,000,000	5,000,844	4,242,629

Exhibit 2: FY 2014-15 Overexpenditure Ordinance

General Fund Summary

The Overexpenditure Ordinance, as filed, includes a draw on compensation set-aside of \$1.5 million for the Portland Police Bureau to address revised estimates of year-end projections of personnel services expenditures, a \$1.0 million draw on unrestricted contingency to prevent overexpenditure in Portland Parks & Recreation, and a \$121,596 draw on unrestricted contingency to fund an advance encumbrance for the Office of Youth Violence Prevention Special Appropriation that was not requested in the Fall Budget Monitoring Process. Additionally, \$100,000 is carried over from the Special Appropriations budget in FY 2014-15 to the FY 2015-16 Adopted Budget.

Besides these changes, several small adjustments are made to address year-end projections. These other changes do not impact overall contingency or projections of fund balance.

Unrestricted contingency, after the changes described above will end the year at \$49,067.

Interfund Loans

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

In addition to the Grants Fund loans which have become routine in recent years, this resolution also includes a loan from the General Reserve to the Bonded Debt Interest and Sinking Fund which collects ad valorem property tax receipts for the payment of debt service on unlimited tax general obligation bonds. The FY 2014-15 levy amount for debt service on the general obligation bonds relied on estimates of fund balance and prior year tax collections which were higher than amounts actually realized. Therefore, in order to maintain a non-negative fund balance, an interfund loan is necessary. The primary source of repayment of the loan to the Bonded Debt Interest and Sinking Fund above is FY 2015-16 tax collections.

The loans described above are budgeted in this overexpenditure ordinance. A companion resolution to this ordinance is filed with City Council authorizing the loans, as required by Oregon Revised Statutes.

Non-General Fund Changes

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

Fund Name	Fund Number	Bureau Expenses	Cash Transfers	Bond Expenses	Contingency	Explanation
Arts Education and Access Fund	223	200,000	-	-	(200,000)	Reduction of contingency by \$200,000 to fund \$50,000 of increased personnel services and \$150,000 of internal materials and services expenses.
CityFleet Operating Fund	702	800,000	-	-	(800,000)	\$800,000 moved from vehicle replacement contingency to capital outlay to ensure sufficient appropriation for vehicles and equipment received prior to the end of the fiscal year.
Community Development Block Grant Fund	218	(1,400,000)	-	-	-	Intergovernmental revenues decrease by \$900,000 in the CBDG Fund for resources for the Maggie Gibson/PCRI restructure project and decrease by \$500,000 in the CBDG Fund for resources for the NAYA Generation project. All of these resources are rebudgeted from FY 2014-15 to FY 2015-16.
Facilities Services Operating Fund	701	6,000	-	-	-	\$10,000 increase in interagency revenue from the Bureau of Human Resources. \$4,000 reduction in interagency revenue from the Chief Administrative Officer's Office.
General Reserve Fund	210	-	-	950,000	(950,000)	Bond expenses are increased to fund possible loans to the Grants Fund (\$750,000) and the Bonded Debt Interest and Sinking Fund (\$200,000)
Grants Fund	217	975,631	-	-	-	\$104,401 HOPWA resources for Cascade AIS Project services rebudgeted from FY 2014-15 to FY 2015-16. Increase grant revenue by \$0.20 in Mayor's Office to match Gang Impacted Family Team (GIFT) grant award ordinance. Recognized \$20,032 of additional grant revenue in Transportation Planning. Increase of budgeted grant revenue for several PBOT projects including \$860,000 for Burgard Bridge, \$150,000 for Harbor Dr & River Parkway, and \$50,000 for Williams: Weidler-Killingsworth.
Headwaters Apartment Complex Fund	621	(30,844)	-	30,844	-	Bond Expenses in existing budget are reallocated in the amount of \$30,844 to mitigate overspending in personnel services (\$15,000) and external materials and services (\$15,844).
HOME Grant Fund	219	76,306	-	-	-	Intergovernmental revenues increased by \$76,306 to the HOME Grant Fund for grant resources to the City of Gresham which had previously been rebudgeted to FY 2015-16.
Insurance and Claims Operating Fund	704	5,000	-	-	(5,000)	\$5,000 of contingency is reallocated to cover additional printing & distribution expenses.
Printing & Distribution Services Operating Fund	703	211,000	-	-	-	\$15,000 increase in interagency revenue from the City Attorney's Office. \$175,000 increase in interagency revenue from the Revenue Division. \$5,000 increase in interagency revenue with Risk Management. \$10,000 increase in interagency revenue from the Commissioner of Public Utilities. \$20,000 reduction in interagency revenue from the Bureau of Planning & Sustainability. \$20,000 increase in interagency revenue from the Mayor's Office. \$6,000 increase in interagency revenue from ONI.
Sewer System Operating Fund	600	-	3,000,000	-	(1,320,000)	Cash transfer expenses increased by \$2.0 million to Sewer System Rate Stabilization Fund and \$1.0 million to Sewer System Debt Redemption Fund. Contingency funds \$2.0 while additional revenues fund \$1.0 million. In addition, interagency revenues increase by \$680,000 and replenish contingency.
Sewer System Rate Stabilization Fund	617	-	-	-	1,000,000	Cash transfer revenue increased by \$1.0 million, increasing contingency.
Solid Waste Management Fund	605	15,000	-	-	-	Recognizing \$15,000 of budgeted beginning fund balance to pay for higher than budgeted personnel services.
Spectator Facilities Operating Fund	607	-	-	20,000	-	Recognize \$20,000 for bond proceeds, which reflects the debt service savings from refunding the 200B Arena Revenue Bonds.

Fund Name	Fund Number	Bureau Expenses	Cash Transfers	Bond Expenses	Contingency	Explanation
Tax Increment Financing Reimbursement Fund	221	922,603	-	-	-	Intergovernmental Revenues from TIF increase by a total of \$839,953 in the Gateway URA (\$272,603) for the Miracles Central project and in the Oregon Convention Center URA (\$650,000) for the Glisan Commons project. Miscellaneous Revenues increase by \$158,956 due to Miracles Central closing. The resources were previously rebudgeted to FY 2015-16.
Technology Services Fund	706	10,000	-	-	222,921	Interagency revenues increased by \$10,000 from Commissioner Saltzman's Office to cover greater than anticipated phone spending. \$100,000 increase in interagency revenue with Procurement Services to cover expenses related to software replacement. \$4,000 increase in interagency revenue from the Office of Youth Violence Prevention for technology equipment purchases. Increase in interagency revenue from PBEM by \$73,258. Increase in interagency revenue from the Revenue Bureau for billable work on the Arts Education & Access Fund.
Transportation Operating Fund	200	(124,000)	-	4,000,000	(3,876,000)	Most of the change in contingency is funding the \$4.0 million increase in bond expenses for a loan to the Grants Fund to prevent that fund from ending the year with a negative balance. The reduction in bureau expenses primarily results from true-ups to a number of capital projects.
Water Fund	602	-	-	-	300,000	Increase contingency as a result of \$300,000 in additional interagency revenues from the Portland Bureau of Transportation for construction and engineering review services on capital projects.

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 100 - General Fund			
REVENUES			
Budgeted Beginning Fund Balance	36,175,592	0	36,175,592
Taxes	227,903,445	0	227,903,445
Licenses & Permits	166,922,346	0	166,922,346
Charges for Services	20,604,704	0	20,604,704
Intergovernmental Revenues	27,955,249	0	27,955,249
Interagency Revenue	24,738,300	200,000	24,938,300
Fund Transfers - Revenue	27,482,226	0	27,482,226
Miscellaneous	4,674,744	3,168	4,677,912
General Fund Discretionary	0	0	0
General Fund Overhead	0	0	0
TOTAL REVENUES	536,456,606	203,168	536,659,774
EXPENSES			
Personnel Services	335,765,326	2,362,386	338,127,712
External Materials and Services	83,861,347	(941,423)	82,919,924
Internal Materials and Services	54,254,563	401,000	54,655,563
Capital Outlay	733,235	941,976	1,675,211
Bond Expenses	9,414,776	0	9,414,776
Fund Transfers - Expense	43,415,208	0	43,415,208
Contingency	9,012,151	(2,560,771)	6,451,380
TOTAL EXPENSES	536,456,606	203,168	536,659,774
Fund: 200 - Transportation Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	54,931,223	0	54,931,223
Licenses & Permits	3,053,515	0	3,053,515
Charges for Services	49,074,304	0	49,074,304
Intergovernmental Revenues	68,681,696	0	68,681,696
Interagency Revenue	30,455,177	0	30,455,177
Fund Transfers - Revenue	16,559,835	0	16,559,835
Bond and Note	29,910,000	0	29,910,000
Miscellaneous	3,899,089	0	3,899,089
General Fund Discretionary	0	0	0
TOTAL REVENUES	256,564,839	0	256,564,839
EXPENSES			
Personnel Services	70,759,469	0	70,759,469
External Materials and Services	72,616,081	0	72,616,081
Internal Materials and Services	21,888,470	776,000	22,664,470
Capital Outlay	22,087,656	(900,000)	21,187,656
Bond Expenses	14,740,815	4,000,000	18,740,815
Fund Transfers - Expense	10,660,256	0	10,660,256
Contingency	43,812,092	(3,876,000)	39,936,092
TOTAL EXPENSES	256,564,839	0	256,564,839
Fund: 201 - Assessment Collection Fund			
REVENUES			
Budgeted Beginning Fund Balance	78,269	0	78,269

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 201 - Assessment Collection Fund			
REVENUES			
Fund Transfers - Revenue	14	0	14
Miscellaneous	850	0	850
TOTAL REVENUES	79,133	0	79,133
EXPENSES			
Internal Materials and Services	1,545	0	1,545
Contingency	77,588	0	77,588
TOTAL EXPENSES	79,133	0	79,133
Fund: 202 - Emergency Communication Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,620,750	0	2,620,750
Charges for Services	377,988	0	377,988
Intergovernmental Revenues	7,175,495	0	7,175,495
Fund Transfers - Revenue	15,805,043	0	15,805,043
Miscellaneous	32,017	0	32,017
TOTAL REVENUES	26,011,293	0	26,011,293
EXPENSES			
Personnel Services	14,724,837	0	14,724,837
External Materials and Services	980,578	0	980,578
Internal Materials and Services	3,987,875	0	3,987,875
Bond Expenses	1,371,594	0	1,371,594
Fund Transfers - Expense	3,615,305	0	3,615,305
Contingency	1,331,104	0	1,331,104
TOTAL EXPENSES	26,011,293	0	26,011,293
Fund: 203 - Development Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	24,572,155	0	24,572,155
Licenses & Permits	28,809,934	0	28,809,934
Charges for Services	10,964,431	0	10,964,431
Interagency Revenue	993,931	0	993,931
Fund Transfers - Revenue	2,416,835	0	2,416,835
Bond and Note	25,000	0	25,000
Miscellaneous	1,842,518	0	1,842,518
TOTAL REVENUES	69,624,804	0	69,624,804
EXPENSES			
Unappropriated Fund Balance	14,000,000	0	14,000,000
Personnel Services	29,775,612	0	29,775,612
External Materials and Services	2,186,305	0	2,186,305
Internal Materials and Services	9,405,760	0	9,405,760
Capital Outlay	1,495,649	0	1,495,649
Bond Expenses	982,638	0	982,638
Fund Transfers - Expense	1,256,774	0	1,256,774

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 203 - Development Services Fund			
EXPENSES			
Contingency	10,522,066	0	10,522,066
TOTAL EXPENSES	69,624,804	0	69,624,804
Fund: 204 - Property Management License Fund			
REVENUES			
Budgeted Beginning Fund Balance	35,652	0	35,652
Licenses & Permits	5,341,789	0	5,341,789
Miscellaneous	2,430	0	2,430
TOTAL REVENUES	5,379,871	0	5,379,871
EXPENSES			
External Materials and Services	5,287,871	0	5,287,871
Internal Materials and Services	67,000	0	67,000
Fund Transfers - Expense	25,000	0	25,000
TOTAL EXPENSES	5,379,871	0	5,379,871
Fund: 209 - Convention and Tourism Fund			
REVENUES			
Budgeted Beginning Fund Balance	135,725	0	135,725
Taxes	16,121,000	0	16,121,000
Fund Transfers - Revenue	108	0	108
Miscellaneous	11,500	0	11,500
TOTAL REVENUES	16,268,333	0	16,268,333
EXPENSES			
External Materials and Services	15,920,286	0	15,920,286
Internal Materials and Services	261,237	0	261,237
Fund Transfers - Expense	25,000	0	25,000
Contingency	61,810	0	61,810
TOTAL EXPENSES	16,268,333	0	16,268,333
Fund: 210 - General Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	60,710,482	0	60,710,482
Fund Transfers - Revenue	1,948,343	0	1,948,343
Bond and Note	695,000	0	695,000
Miscellaneous	263,000	0	263,000
TOTAL REVENUES	63,616,825	0	63,616,825
EXPENSES			
Bond Expenses	0	950,000	950,000
Fund Transfers - Expense	3,451,600	0	3,451,600
Contingency	60,165,225	(950,000)	59,215,225
TOTAL EXPENSES	63,616,825	0	63,616,825
Fund: 211 - Special Finance and Resource Fund			
REVENUES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 211 - Special Finance and Resource Fund			
REVENUES			
Bond and Note	73,303,641	0	73,303,641
TOTAL REVENUES	73,303,641	0	73,303,641
EXPENSES			
External Materials and Services	73,236,908	0	73,236,908
Bond Expenses	66,733	0	66,733
TOTAL EXPENSES	73,303,641	0	73,303,641
Fund: 212 - Transportation Reserve Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,517,935	0	3,517,935
Fund Transfers - Revenue	1,200,000	0	1,200,000
Miscellaneous	20,000	0	20,000
TOTAL REVENUES	4,737,935	0	4,737,935
EXPENSES			
Contingency	4,737,935	0	4,737,935
TOTAL EXPENSES	4,737,935	0	4,737,935
Fund: 213 - Housing Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	300,587	0	300,587
Charges for Services	473,040	0	473,040
Intergovernmental Revenues	161,700	0	161,700
Fund Transfers - Revenue	1,070,000	0	1,070,000
Miscellaneous	642,303	0	642,303
TOTAL REVENUES	2,647,630	0	2,647,630
EXPENSES			
Unappropriated Fund Balance	1,000,000	0	1,000,000
Personnel Services	823,559	0	823,559
External Materials and Services	477,262	0	477,262
Internal Materials and Services	48,453	0	48,453
Fund Transfers - Expense	128,122	0	128,122
Contingency	170,234	0	170,234
TOTAL EXPENSES	2,647,630	0	2,647,630
Fund: 215 - Parks Local Option Levy Fund			
REVENUES			
Budgeted Beginning Fund Balance	967,780	0	967,780
Taxes	690	0	690
Miscellaneous	5,511	0	5,511
TOTAL REVENUES	973,981	0	973,981
EXPENSES			
Personnel Services	487,035	0	487,035
Internal Materials and Services	8,039	0	8,039
Fund Transfers - Expense	48,865	0	48,865

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 215 - Parks Local Option Levy Fund			
EXPENSES			
Contingency	430,042	0	430,042
TOTAL EXPENSES	973,981	0	973,981
Fund: 216 - Children's Investment Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,013,000	0	2,013,000
Taxes	10,514,535	0	10,514,535
TOTAL REVENUES	12,527,535	0	12,527,535
EXPENSES			
Personnel Services	515,500	0	515,500
External Materials and Services	11,514,329	0	11,514,329
Internal Materials and Services	33,956	0	33,956
Fund Transfers - Expense	25,000	0	25,000
Contingency	438,750	0	438,750
TOTAL EXPENSES	12,527,535	0	12,527,535
Fund: 217 - Grants Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,479,118	0	3,479,118
Intergovernmental Revenues	39,534,231	975,631	40,509,862
Bond and Note	0	4,750,000	4,750,000
Miscellaneous	0	0	0
General Fund Discretionary	0	0	0
TOTAL REVENUES	43,013,349	5,725,631	48,738,980
EXPENSES			
Unappropriated Fund Balance	0	4,750,000	4,750,000
Personnel Services	11,200,299	32,111	11,232,410
External Materials and Services	11,063,021	158,499	11,221,520
Internal Materials and Services	4,555,038	247,921	4,802,959
Capital Outlay	12,804,991	537,100	13,342,091
Bond Expenses	3,390,000	0	3,390,000
TOTAL EXPENSES	43,013,349	5,725,631	48,738,980
Fund: 218 - Community Development Block Grant Fund			
REVENUES			
Charges for Services	15,000	0	15,000
Intergovernmental Revenues	12,199,791	(1,400,000)	10,799,791
Bond and Note	3,515,000	0	3,515,000
Miscellaneous	1,285,700	0	1,285,700
TOTAL REVENUES	17,015,491	(1,400,000)	15,615,491
EXPENSES			
Personnel Services	1,345,347	0	1,345,347
External Materials and Services	14,251,771	(1,400,000)	12,851,771
Internal Materials and Services	410,162	0	410,162
Bond Expenses	532,000	0	532,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 218 - Community Development Block Grant Fund			
EXPENSES			
Contingency	476,211	0	476,211
TOTAL EXPENSES	17,015,491	(1,400,000)	15,615,491
Fund: 219 - HOME Grant Fund			
REVENUES			
Charges for Services	35,000	0	35,000
Intergovernmental Revenues	2,998,615	76,306	3,074,921
Miscellaneous	347,000	0	347,000
TOTAL REVENUES	3,380,615	76,306	3,456,921
EXPENSES			
Personnel Services	342,627	0	342,627
External Materials and Services	2,938,660	76,306	3,014,966
Contingency	99,328	0	99,328
TOTAL EXPENSES	3,380,615	76,306	3,456,921
Fund: 220 - Portland Parks Memorial Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,428,906	0	3,428,906
Licenses & Permits	40,000	0	40,000
Charges for Services	2,403,000	0	2,403,000
Fund Transfers - Revenue	484,800	0	484,800
Miscellaneous	617,756	0	617,756
TOTAL REVENUES	6,974,462	0	6,974,462
EXPENSES			
Personnel Services	884,175	0	884,175
External Materials and Services	1,447,624	0	1,447,624
Internal Materials and Services	1,447,623	0	1,447,623
Fund Transfers - Expense	480,442	0	480,442
Contingency	2,714,598	0	2,714,598
TOTAL EXPENSES	6,974,462	0	6,974,462
Fund: 221 - Tax Increment Financing Reimbursement Fu			
REVENUES			
Charges for Services	35,000	0	35,000
Intergovernmental Revenues	22,527,624	763,647	23,291,271
Miscellaneous	2,649,393	158,956	2,808,349
TOTAL REVENUES	25,212,017	922,603	26,134,620
EXPENSES			
Personnel Services	2,360,742	0	2,360,742
External Materials and Services	20,987,982	922,603	21,910,585
Internal Materials and Services	852,158	0	852,158
Fund Transfers - Expense	496,365	0	496,365
Contingency	514,770	0	514,770
TOTAL EXPENSES	25,212,017	922,603	26,134,620

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 222 - Police Special Revenue Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,770,826	0	1,770,826
Intergovernmental Revenues	1,305,000	0	1,305,000
Fund Transfers - Revenue	200,010	0	200,010
Miscellaneous	48,600	0	48,600
TOTAL REVENUES	3,324,436	0	3,324,436
EXPENSES			
External Materials and Services	3,109,725	(33,760)	3,075,965
Internal Materials and Services	84,500	0	84,500
Capital Outlay	0	33,760	33,760
Fund Transfers - Expense	25,211	0	25,211
Contingency	105,000	0	105,000
TOTAL EXPENSES	3,324,436	0	3,324,436
Fund: 223 - Arts Education and Access Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,480,305	0	6,480,305
Taxes	10,860,000	0	10,860,000
Miscellaneous	35,000	0	35,000
TOTAL REVENUES	17,375,305	0	17,375,305
EXPENSES			
External Materials and Services	9,429,739	0	9,429,739
Internal Materials and Services	770,566	200,000	970,566
Fund Transfers - Expense	25,000	0	25,000
Contingency	7,150,000	(200,000)	6,950,000
TOTAL EXPENSES	17,375,305	0	17,375,305
Fund: 224 - Community Solar Fund			
REVENUES			
Intergovernmental Revenues	5,000	0	5,000
Miscellaneous	25,000	0	25,000
TOTAL REVENUES	30,000	0	30,000
EXPENSES			
Personnel Services	5,000	0	5,000
External Materials and Services	25,000	0	25,000
TOTAL EXPENSES	30,000	0	30,000
Fund: 301 - River District URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,133,128	0	8,133,128
Taxes	28,898,420	0	28,898,420
Miscellaneous	93,900	0	93,900
TOTAL REVENUES	37,125,448	0	37,125,448
EXPENSES			
Unappropriated Fund Balance	7,618,858	0	7,618,858

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 301 - River District URA Debt Redemption Fund			
EXPENSES			
Bond Expenses	29,506,590	0	29,506,590
TOTAL EXPENSES	37,125,448	0	37,125,448
Fund: 302 - Bonded Debt Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	300,000	(116,170)	183,830
Taxes	12,250,133	(83,830)	12,166,303
Fund Transfers - Revenue	4,000	0	4,000
Bond and Note	0	200,000	200,000
Miscellaneous	20,000	0	20,000
TOTAL REVENUES	12,574,133	0	12,574,133
EXPENSES			
Bond Expenses	12,574,133	0	12,574,133
TOTAL EXPENSES	12,574,133	0	12,574,133
Fund: 303 - Waterfront Renewal Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,538,116	0	7,538,116
Taxes	9,483,533	0	9,483,533
Miscellaneous	61,399	0	61,399
TOTAL REVENUES	17,083,048	0	17,083,048
EXPENSES			
Unappropriated Fund Balance	7,599,515	0	7,599,515
Bond Expenses	9,483,533	0	9,483,533
TOTAL EXPENSES	17,083,048	0	17,083,048
Fund: 304 - Interstate Corridor Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	7,501,305	0	7,501,305
Taxes	18,662,225	0	18,662,225
Miscellaneous	68,919	0	68,919
TOTAL REVENUES	26,232,449	0	26,232,449
EXPENSES			
Unappropriated Fund Balance	6,277,669	0	6,277,669
Bond Expenses	19,954,780	0	19,954,780
TOTAL EXPENSES	26,232,449	0	26,232,449
Fund: 305 - Pension Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	766,540	0	766,540
Fund Transfers - Revenue	3,805,494	0	3,805,494
Miscellaneous	682,558	0	682,558
TOTAL REVENUES	5,254,592	0	5,254,592

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 305 - Pension Debt Redemption Fund			
EXPENSES			
Unappropriated Fund Balance	750,000	0	750,000
Bond Expenses	4,504,592	0	4,504,592
TOTAL EXPENSES	5,254,592	0	5,254,592
Fund: 306 - South Park Block Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,656,320	0	8,656,320
Taxes	7,177,691	0	7,177,691
Miscellaneous	95,221	0	95,221
TOTAL REVENUES	15,929,232	0	15,929,232
EXPENSES			
Unappropriated Fund Balance	8,751,541	0	8,751,541
Bond Expenses	7,177,691	0	7,177,691
TOTAL EXPENSES	15,929,232	0	15,929,232
Fund: 307 - Airport Way Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,462,250	0	1,462,250
Taxes	5,588,250	0	5,588,250
Miscellaneous	21,151	0	21,151
TOTAL REVENUES	7,071,651	0	7,071,651
EXPENSES			
Unappropriated Fund Balance	1,483,401	0	1,483,401
Bond Expenses	5,588,250	0	5,588,250
TOTAL EXPENSES	7,071,651	0	7,071,651
Fund: 308 - Gas Tax Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,673,961	0	1,673,961
Fund Transfers - Revenue	2,483,405	0	2,483,405
Miscellaneous	8,500	0	8,500
TOTAL REVENUES	4,165,866	0	4,165,866
EXPENSES			
Unappropriated Fund Balance	1,682,461	0	1,682,461
Bond Expenses	2,483,405	0	2,483,405
TOTAL EXPENSES	4,165,866	0	4,165,866
Fund: 309 - Lents Town Center URA Debt Redemption F			
REVENUES			
Budgeted Beginning Fund Balance	3,220,474	0	3,220,474
Taxes	11,902,486	0	11,902,486
Miscellaneous	35,559	0	35,559
TOTAL REVENUES	15,158,519	0	15,158,519

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 309 - Lents Town Center URA Debt Redemption F			
EXPENSES			
Unappropriated Fund Balance	3,032,592	0	3,032,592
Bond Expenses	12,125,927	0	12,125,927
TOTAL EXPENSES	15,158,519	0	15,158,519
Fund: 310 - Central Eastside Ind District Debt Service Fu			
REVENUES			
Budgeted Beginning Fund Balance	3,133,385	0	3,133,385
Taxes	6,004,574	0	6,004,574
Miscellaneous	21,307	0	21,307
TOTAL REVENUES	9,159,266	0	9,159,266
EXPENSES			
Unappropriated Fund Balance	2,405,863	0	2,405,863
Bond Expenses	6,753,403	0	6,753,403
TOTAL EXPENSES	9,159,266	0	9,159,266
Fund: 311 - Bancroft Bond Interest and Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,275,069	0	15,275,069
Miscellaneous	6,888,053	0	6,888,053
TOTAL REVENUES	22,163,122	0	22,163,122
EXPENSES			
Unappropriated Fund Balance	15,649,926	0	15,649,926
Bond Expenses	6,513,196	0	6,513,196
TOTAL EXPENSES	22,163,122	0	22,163,122
Fund: 312 - Convention Center Area Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	5,384,058	0	5,384,058
Taxes	8,025,621	0	8,025,621
Miscellaneous	33,480	0	33,480
TOTAL REVENUES	13,443,159	0	13,443,159
EXPENSES			
Unappropriated Fund Balance	5,627,341	0	5,627,341
Bond Expenses	7,815,818	0	7,815,818
TOTAL EXPENSES	13,443,159	0	13,443,159
Fund: 313 - North Macadam URA Debt Redemption Func			
REVENUES			
Budgeted Beginning Fund Balance	6,407,396	0	6,407,396
Taxes	12,655,045	0	12,655,045
Miscellaneous	45,590	0	45,590
TOTAL REVENUES	19,108,031	0	19,108,031
EXPENSES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 313 - North Macadam URA Debt Redemption Fund			
EXPENSES			
Unappropriated Fund Balance	4,965,650	0	4,965,650
Bond Expenses	14,142,381	0	14,142,381
TOTAL EXPENSES	19,108,031	0	19,108,031
Fund: 314 - Special Projects Debt Service Fund			
REVENUES			
Intergovernmental Revenues	6,462,712	0	6,462,712
Miscellaneous	216,320	0	216,320
TOTAL REVENUES	6,679,032	0	6,679,032
EXPENSES			
Unappropriated Fund Balance	4,000	0	4,000
Bond Expenses	6,675,032	0	6,675,032
TOTAL EXPENSES	6,679,032	0	6,679,032
Fund: 315 - Gateway URA Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	515,669	0	515,669
Taxes	3,928,929	0	3,928,929
Miscellaneous	10,368	0	10,368
TOTAL REVENUES	4,454,966	0	4,454,966
EXPENSES			
Bond Expenses	4,454,966	0	4,454,966
TOTAL EXPENSES	4,454,966	0	4,454,966
Fund: 316 - Willamette Industrial URA Debt Service Fund			
REVENUES			
Budgeted Beginning Fund Balance	249,004	0	249,004
Taxes	20,000	0	20,000
Miscellaneous	1,479	0	1,479
TOTAL REVENUES	270,483	0	270,483
EXPENSES			
Bond Expenses	270,483	0	270,483
TOTAL EXPENSES	270,483	0	270,483
Fund: 317 - Governmental Bond Redemption Fund			
REVENUES			
Fund Transfers - Revenue	1,436,494	0	1,436,494
Bond and Note	20,000	0	20,000
TOTAL REVENUES	1,456,494	0	1,456,494
EXPENSES			
Bond Expenses	1,456,494	0	1,456,494
TOTAL EXPENSES	1,456,494	0	1,456,494

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 318 - Education URA			
REVENUES			
Budgeted Beginning Fund Balance	8,750	0	8,750
Taxes	1,708,145	0	1,708,145
Miscellaneous	10,478	0	10,478
TOTAL REVENUES	1,727,373	0	1,727,373
EXPENSES			
Bond Expenses	1,727,373	0	1,727,373
TOTAL EXPENSES	1,727,373	0	1,727,373
Fund: 319 - 42nd Avenue NPI			
REVENUES			
Budgeted Beginning Fund Balance	425	0	425
Taxes	108,689	0	108,689
Miscellaneous	144	0	144
TOTAL REVENUES	109,258	0	109,258
EXPENSES			
External Materials and Services	109,258	0	109,258
TOTAL EXPENSES	109,258	0	109,258
Fund: 320 - Cully Blvd. NPI			
REVENUES			
Budgeted Beginning Fund Balance	3,739	0	3,739
Taxes	133,031	0	133,031
Miscellaneous	176	0	176
TOTAL REVENUES	136,946	0	136,946
EXPENSES			
External Materials and Services	136,946	0	136,946
TOTAL EXPENSES	136,946	0	136,946
Fund: 321 - Parkrose NPI			
REVENUES			
Taxes	39,521	0	39,521
Miscellaneous	60	0	60
TOTAL REVENUES	39,581	0	39,581
EXPENSES			
External Materials and Services	39,581	0	39,581
TOTAL EXPENSES	39,581	0	39,581
Fund: 322 - Rosewood NPI			
REVENUES			
Budgeted Beginning Fund Balance	429	0	429
Taxes	89,040	0	89,040
Miscellaneous	127	0	127
TOTAL REVENUES	89,596	0	89,596

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 322 - Rosewood NPI			
EXPENSES			
External Materials and Services	89,596	0	89,596
TOTAL EXPENSES	89,596	0	89,596
Fund: 323 - Division-Midway NPI			
REVENUES			
Budgeted Beginning Fund Balance	771	0	771
Taxes	128,379	0	128,379
Miscellaneous	110	0	110
TOTAL REVENUES	129,260	0	129,260
EXPENSES			
External Materials and Services	129,260	0	129,260
TOTAL EXPENSES	129,260	0	129,260
Fund: 324 - 82nd & Division NPI			
REVENUES			
Taxes	59,120	0	59,120
Miscellaneous	58	0	58
TOTAL REVENUES	59,178	0	59,178
EXPENSES			
External Materials and Services	59,178	0	59,178
TOTAL EXPENSES	59,178	0	59,178
Fund: 400 - BFRES Facilities GO Bond Construction Fun			
REVENUES			
Budgeted Beginning Fund Balance	2,314,433	0	2,314,433
Fund Transfers - Revenue	245	0	245
Miscellaneous	1,000	0	1,000
TOTAL REVENUES	2,315,678	0	2,315,678
EXPENSES			
External Materials and Services	10,000	0	10,000
Internal Materials and Services	60,000	0	60,000
Capital Outlay	2,177,287	0	2,177,287
Fund Transfers - Expense	68,146	0	68,146
Contingency	245	0	245
TOTAL EXPENSES	2,315,678	0	2,315,678
Fund: 401 - Local Improvement District Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,031,368	0	6,031,368
Charges for Services	788,500	0	788,500
Fund Transfers - Revenue	64,400	0	64,400
Bond and Note	4,377,260	0	4,377,260
Miscellaneous	710,000	0	710,000
TOTAL REVENUES	11,971,528	0	11,971,528

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 401 - Local Improvement District Fund			
EXPENSES			
External Materials and Services	5,000	0	5,000
Internal Materials and Services	1,636,593	0	1,636,593
Bond Expenses	5,479,048	0	5,479,048
Fund Transfers - Expense	1,916,594	0	1,916,594
Contingency	2,934,293	0	2,934,293
TOTAL EXPENSES	11,971,528	0	11,971,528
Fund: 402 - Parks Capital Improvement Program Fund			
REVENUES			
Budgeted Beginning Fund Balance	36,484,080	0	36,484,080
Charges for Services	12,723,967	0	12,723,967
Intergovernmental Revenues	967,020	0	967,020
Interagency Revenue	20,910	0	20,910
Fund Transfers - Revenue	2,815,910	0	2,815,910
Bond and Note	250,544	0	250,544
Miscellaneous	1,977,794	0	1,977,794
TOTAL REVENUES	55,240,225	0	55,240,225
EXPENSES			
Personnel Services	2,182,207	0	2,182,207
External Materials and Services	4,643,390	0	4,643,390
Internal Materials and Services	657,137	0	657,137
Capital Outlay	16,543,458	0	16,543,458
Bond Expenses	894,875	0	894,875
Fund Transfers - Expense	264,634	0	264,634
Contingency	30,054,524	0	30,054,524
TOTAL EXPENSES	55,240,225	0	55,240,225
Fund: 403 - Public Safety GO Bond			
REVENUES			
Budgeted Beginning Fund Balance	23,699,145	0	23,699,145
Bond and Note	19,832,649	0	19,832,649
Miscellaneous	40,000	0	40,000
TOTAL REVENUES	43,571,794	0	43,571,794
EXPENSES			
Personnel Services	335,490	0	335,490
External Materials and Services	12,133,856	0	12,133,856
Internal Materials and Services	1,346,425	0	1,346,425
Capital Outlay	15,518,076	0	15,518,076
Bond Expenses	173,721	0	173,721
Fund Transfers - Expense	126,709	0	126,709
Contingency	13,937,517	0	13,937,517
TOTAL EXPENSES	43,571,794	0	43,571,794
Fund: 500 - Parks Endowment Fund			
REVENUES			
Budgeted Beginning Fund Balance	181,218	0	181,218

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 500 - Parks Endowment Fund			
REVENUES			
Miscellaneous	880	0	880
TOTAL REVENUES	182,098	0	182,098
EXPENSES			
Unappropriated Fund Balance	162,790	0	162,790
Personnel Services	1,500	0	1,500
External Materials and Services	17,808	0	17,808
TOTAL EXPENSES	182,098	0	182,098
Fund: 600 - Sewer System Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	61,565,000	0	61,565,000
Licenses & Permits	1,692,159	0	1,692,159
Charges for Services	311,621,800	1,000,000	312,621,800
Intergovernmental Revenues	1,677,200	0	1,677,200
Interagency Revenue	1,602,116	680,000	2,282,116
Fund Transfers - Revenue	120,778,466	0	120,778,466
Bond and Note	190,000	0	190,000
Miscellaneous	808,790	0	808,790
TOTAL REVENUES	499,935,531	1,680,000	501,615,531
EXPENSES			
Unappropriated Fund Balance	180,000	0	180,000
Personnel Services	60,974,099	0	60,974,099
External Materials and Services	52,770,538	2,500,000	55,270,538
Internal Materials and Services	41,404,062	0	41,404,062
Capital Outlay	81,014,647	(2,500,000)	78,514,647
Bond Expenses	2,757,169	0	2,757,169
Fund Transfers - Expense	207,580,269	3,000,000	210,580,269
Contingency	53,254,747	(1,320,000)	51,934,747
TOTAL EXPENSES	499,935,531	1,680,000	501,615,531
Fund: 601 - Hydroelectric Power Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	332,600	0	332,600
Interagency Revenue	53,500	0	53,500
Fund Transfers - Revenue	279,303	0	279,303
Miscellaneous	954,480	0	954,480
TOTAL REVENUES	1,619,883	0	1,619,883
EXPENSES			
Personnel Services	293,574	0	293,574
External Materials and Services	352,500	0	352,500
Internal Materials and Services	233,640	0	233,640
Bond Expenses	20,616	0	20,616
Fund Transfers - Expense	403,921	0	403,921

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 601 - Hydroelectric Power Operating Fund			
EXPENSES			
Contingency	315,632	0	315,632
TOTAL EXPENSES	1,619,883	0	1,619,883
Fund: 602 - Water Fund			
REVENUES			
Budgeted Beginning Fund Balance	69,566,152	0	69,566,152
Charges for Services	148,585,324	0	148,585,324
Intergovernmental Revenues	526,000	0	526,000
Interagency Revenue	3,015,428	300,000	3,315,428
Fund Transfers - Revenue	110,326,039	0	110,326,039
Bond and Note	70,000	0	70,000
Miscellaneous	1,163,077	0	1,163,077
TOTAL REVENUES	333,252,020	300,000	333,552,020
EXPENSES			
Personnel Services	61,143,882	0	61,143,882
External Materials and Services	28,465,913	0	28,465,913
Internal Materials and Services	20,235,569	0	20,235,569
Capital Outlay	57,903,285	0	57,903,285
Bond Expenses	3,143,514	0	3,143,514
Fund Transfers - Expense	90,080,366	0	90,080,366
Contingency	72,279,491	300,000	72,579,491
TOTAL EXPENSES	333,252,020	300,000	333,552,020
Fund: 603 - Golf Fund			
REVENUES			
Budgeted Beginning Fund Balance	1,236,103	0	1,236,103
Charges for Services	8,806,302	0	8,806,302
Fund Transfers - Revenue	458	0	458
Bond and Note	800,000	0	800,000
Miscellaneous	11,000	0	11,000
TOTAL REVENUES	10,853,863	0	10,853,863
EXPENSES			
Personnel Services	3,569,520	0	3,569,520
External Materials and Services	4,821,917	0	4,821,917
Internal Materials and Services	789,804	0	789,804
Capital Outlay	770,911	0	770,911
Bond Expenses	168,442	0	168,442
Fund Transfers - Expense	371,967	0	371,967
Contingency	361,302	0	361,302
TOTAL EXPENSES	10,853,863	0	10,853,863
Fund: 604 - Portland International Raceway Fund			
REVENUES			
Budgeted Beginning Fund Balance	285,456	0	285,456
Charges for Services	1,789,156	0	1,789,156
Fund Transfers - Revenue	12,758	0	12,758

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 604 - Portland International Raceway Fund			
REVENUES			
Miscellaneous	6,231	0	6,231
TOTAL REVENUES	2,093,601	0	2,093,601
EXPENSES			
Personnel Services	786,332	0	786,332
External Materials and Services	506,735	0	506,735
Internal Materials and Services	100,578	0	100,578
Bond Expenses	307,862	0	307,862
Fund Transfers - Expense	193,091	0	193,091
Contingency	199,003	0	199,003
TOTAL EXPENSES	2,093,601	0	2,093,601
Fund: 605 - Solid Waste Management Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,395,812	15,000	2,410,812
Licenses & Permits	2,851,643	0	2,851,643
Charges for Services	2,223,486	0	2,223,486
Intergovernmental Revenues	26,000	0	26,000
Interagency Revenue	12,000	0	12,000
Fund Transfers - Revenue	246	0	246
Miscellaneous	48,466	0	48,466
TOTAL REVENUES	7,557,653	15,000	7,572,653
EXPENSES			
Unappropriated Fund Balance	2,430,131	0	2,430,131
Personnel Services	2,222,751	15,000	2,237,751
External Materials and Services	1,160,332	0	1,160,332
Internal Materials and Services	1,527,632	0	1,527,632
Bond Expenses	52,307	0	52,307
Fund Transfers - Expense	164,254	0	164,254
Contingency	246	0	246
TOTAL EXPENSES	7,557,653	15,000	7,572,653
Fund: 606 - Parking Facilities Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,916,428	0	6,916,428
Charges for Services	11,961,256	0	11,961,256
Interagency Revenue	818,801	0	818,801
Fund Transfers - Revenue	29,310	0	29,310
Miscellaneous	28,807	0	28,807
TOTAL REVENUES	19,754,602	0	19,754,602
EXPENSES			
Personnel Services	250,436	0	250,436
External Materials and Services	3,777,178	0	3,777,178
Internal Materials and Services	3,668,763	0	3,668,763
Bond Expenses	1,882,250	0	1,882,250
Fund Transfers - Expense	3,547,486	0	3,547,486

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 606 - Parking Facilities Fund			
EXPENSES			
Contingency	6,628,489	0	6,628,489
TOTAL EXPENSES	19,754,602	0	19,754,602
Fund: 607 - Spectator Facilities Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	6,399,542	0	6,399,542
Charges for Services	7,217,448	0	7,217,448
Intergovernmental Revenues	2,037,121	0	2,037,121
Fund Transfers - Revenue	7,670	0	7,670
Bond and Note	0	20,000	20,000
Miscellaneous	50,000	0	50,000
TOTAL REVENUES	15,711,781	20,000	15,731,781
EXPENSES			
Personnel Services	310,268	0	310,268
External Materials and Services	4,033,350	0	4,033,350
Internal Materials and Services	322,750	0	322,750
Capital Outlay	1,000,000	0	1,000,000
Bond Expenses	6,562,747	20,000	6,582,747
Fund Transfers - Expense	219,924	0	219,924
Contingency	3,262,742	0	3,262,742
TOTAL EXPENSES	15,711,781	20,000	15,731,781
Fund: 608 - Environmental Remediation Fund			
REVENUES			
Budgeted Beginning Fund Balance	3,367,000	0	3,367,000
Charges for Services	2,317,000	0	2,317,000
Intergovernmental Revenues	100,000	0	100,000
Interagency Revenue	415,000	0	415,000
Fund Transfers - Revenue	400,385	0	400,385
Miscellaneous	20,000	0	20,000
TOTAL REVENUES	6,619,385	0	6,619,385
EXPENSES			
Personnel Services	464,538	0	464,538
External Materials and Services	3,244,859	0	3,244,859
Internal Materials and Services	920,762	0	920,762
Bond Expenses	1,208	0	1,208
Fund Transfers - Expense	151,746	0	151,746
Contingency	1,836,272	0	1,836,272
TOTAL EXPENSES	6,619,385	0	6,619,385
Fund: 609 - Sewer System Debt Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	48,700,000	0	48,700,000
Fund Transfers - Revenue	166,133,008	2,000,000	168,133,008
Bond and Note	15,000,000	0	15,000,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 609 - Sewer System Debt Redemption Fund			
REVENUES			
Miscellaneous	275,000	0	275,000
TOTAL REVENUES	230,108,008	2,000,000	232,108,008
EXPENSES			
Unappropriated Fund Balance	63,700,000	2,000,000	65,700,000
Bond Expenses	163,960,895	0	163,960,895
Contingency	2,447,113	0	2,447,113
TOTAL EXPENSES	230,108,008	2,000,000	232,108,008
Fund: 611 - Hydroelectric Power Bond Redemption Fund			
REVENUES			
Budgeted Beginning Fund Balance	4,541,100	0	4,541,100
Miscellaneous	2,597,679	0	2,597,679
TOTAL REVENUES	7,138,779	0	7,138,779
EXPENSES			
Unappropriated Fund Balance	4,448,327	0	4,448,327
Bond Expenses	2,690,452	0	2,690,452
TOTAL EXPENSES	7,138,779	0	7,138,779
Fund: 612 - Water Bond Sinking Fund			
REVENUES			
Budgeted Beginning Fund Balance	31,447,450	0	31,447,450
Fund Transfers - Revenue	50,048,643	0	50,048,643
Bond and Note	5,355,275	0	5,355,275
Miscellaneous	156,973	0	156,973
TOTAL REVENUES	87,008,341	0	87,008,341
EXPENSES			
Unappropriated Fund Balance	36,802,725	0	36,802,725
Bond Expenses	50,205,616	0	50,205,616
TOTAL EXPENSES	87,008,341	0	87,008,341
Fund: 614 - Sewer System Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	8,000,000	0	8,000,000
Charges for Services	700,000	0	700,000
Fund Transfers - Revenue	20,700,000	0	20,700,000
Bond and Note	220,000,000	0	220,000,000
Miscellaneous	400,000	0	400,000
TOTAL REVENUES	249,800,000	0	249,800,000
EXPENSES			
Bond Expenses	800,000	0	800,000
Fund Transfers - Expense	119,500,000	0	119,500,000
Contingency	129,500,000	0	129,500,000
TOTAL EXPENSES	249,800,000	0	249,800,000

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 615 - Water Construction Fund			
REVENUES			
Budgeted Beginning Fund Balance	59,047,848	0	59,047,848
Charges for Services	1,750,000	0	1,750,000
Fund Transfers - Revenue	35,137,247	0	35,137,247
Bond and Note	87,262,625	0	87,262,625
Miscellaneous	436,373	0	436,373
TOTAL REVENUES	183,634,093	0	183,634,093
EXPENSES			
Unappropriated Fund Balance	68,477,489	0	68,477,489
Fund Transfers - Expense	110,509,227	0	110,509,227
Contingency	4,647,377	0	4,647,377
TOTAL EXPENSES	183,634,093	0	183,634,093
Fund: 617 - Sewer System Rate Stabilization Fund			
REVENUES			
Budgeted Beginning Fund Balance	22,000,000	0	22,000,000
Fund Transfers - Revenue	17,000,000	1,000,000	18,000,000
Miscellaneous	50,000	0	50,000
TOTAL REVENUES	39,050,000	1,000,000	40,050,000
EXPENSES			
Fund Transfers - Expense	0	0	0
Contingency	39,050,000	1,000,000	40,050,000
TOTAL EXPENSES	39,050,000	1,000,000	40,050,000
Fund: 618 - Hydroelectric Power Renewal Replacement			
REVENUES			
Budgeted Beginning Fund Balance	10,282,170	0	10,282,170
Miscellaneous	327,510	0	327,510
TOTAL REVENUES	10,609,680	0	10,609,680
EXPENSES			
Fund Transfers - Expense	275,000	0	275,000
Contingency	10,334,680	0	10,334,680
TOTAL EXPENSES	10,609,680	0	10,609,680
Fund: 621 - Headwaters Apartment Complex Fund			
REVENUES			
Intergovernmental Revenues	907,644	0	907,644
Miscellaneous	4,061	0	4,061
TOTAL REVENUES	911,705	0	911,705
EXPENSES			
External Materials and Services	81,000	(30,844)	50,156
Bond Expenses	830,705	30,844	861,549
TOTAL EXPENSES	911,705	0	911,705

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 700 - Health Insurance Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	15,316,247	0	15,316,247
Charges for Services	57,410,845	0	57,410,845
Interagency Revenue	140,429	0	140,429
Fund Transfers - Revenue	27	0	27
Miscellaneous	909,301	0	909,301
TOTAL REVENUES	73,776,849	0	73,776,849
EXPENSES			
Personnel Services	1,395,358	0	1,395,358
External Materials and Services	55,825,459	0	55,825,459
Internal Materials and Services	543,457	0	543,457
Bond Expenses	31,090	0	31,090
Fund Transfers - Expense	283,579	0	283,579
Contingency	15,697,906	0	15,697,906
TOTAL EXPENSES	73,776,849	0	73,776,849
Fund: 701 - Facilities Services Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	31,035,859	0	31,035,859
Charges for Services	2,067,484	0	2,067,484
Intergovernmental Revenues	193,871	0	193,871
Interagency Revenue	28,000,190	6,000	28,006,190
Fund Transfers - Revenue	7,617,487	0	7,617,487
Bond and Note	472,763	0	472,763
Miscellaneous	426,379	0	426,379
TOTAL REVENUES	69,814,033	6,000	69,820,033
EXPENSES			
Personnel Services	3,923,890	0	3,923,890
External Materials and Services	27,153,639	6,000	27,159,639
Internal Materials and Services	2,808,212	0	2,808,212
Capital Outlay	5,158,299	0	5,158,299
Bond Expenses	7,624,018	0	7,624,018
Fund Transfers - Expense	836,505	0	836,505
Contingency	22,309,470	0	22,309,470
TOTAL EXPENSES	69,814,033	6,000	69,820,033
Fund: 702 - CityFleet Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	21,715,441	0	21,715,441
Intergovernmental Revenues	1,025,000	0	1,025,000
Interagency Revenue	30,144,393	0	30,144,393
Fund Transfers - Revenue	1,205,602	0	1,205,602
Bond and Note	472,763	0	472,763
Miscellaneous	796,064	0	796,064
TOTAL REVENUES	55,359,263	0	55,359,263
EXPENSES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 702 - CityFleet Operating Fund			
EXPENSES			
Personnel Services	7,742,040	0	7,742,040
External Materials and Services	13,019,875	0	13,019,875
Internal Materials and Services	2,240,088	0	2,240,088
Capital Outlay	10,982,943	800,000	11,782,943
Bond Expenses	393,471	0	393,471
Fund Transfers - Expense	1,080,042	0	1,080,042
Contingency	19,900,804	(800,000)	19,100,804
TOTAL EXPENSES	55,359,263	0	55,359,263

Fund: 703 - Printing & Distribution Services Operating F			
REVENUES			
Budgeted Beginning Fund Balance	535,084	0	535,084
Charges for Services	147,328	0	147,328
Intergovernmental Revenues	1,013,297	0	1,013,297
Interagency Revenue	5,566,190	211,000	5,777,190
Fund Transfers - Revenue	529	0	529
Miscellaneous	80,319	0	80,319
TOTAL REVENUES	7,342,747	211,000	7,553,747
EXPENSES			
Personnel Services	1,741,768	0	1,741,768
External Materials and Services	3,559,580	211,000	3,770,580
Internal Materials and Services	767,265	0	767,265
Capital Outlay	347,500	0	347,500
Bond Expenses	133,340	0	133,340
Fund Transfers - Expense	287,204	0	287,204
Contingency	506,090	0	506,090
TOTAL EXPENSES	7,342,747	211,000	7,553,747

Fund: 704 - Insurance and Claims Operating Fund			
REVENUES			
Budgeted Beginning Fund Balance	23,606,136	0	23,606,136
Interagency Revenue	9,185,767	0	9,185,767
Fund Transfers - Revenue	772	0	772
Miscellaneous	227,473	0	227,473
TOTAL REVENUES	33,020,148	0	33,020,148
EXPENSES			
Personnel Services	1,246,501	0	1,246,501
External Materials and Services	7,439,494	0	7,439,494
Internal Materials and Services	2,526,881	5,000	2,531,881
Bond Expenses	73,474	0	73,474
Fund Transfers - Expense	206,254	0	206,254
Contingency	21,527,544	(5,000)	21,522,544
TOTAL EXPENSES	33,020,148	0	33,020,148

Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 705 - Workers' Comp Self Insurance Operating Fu			
REVENUES			
Budgeted Beginning Fund Balance	15,996,571	0	15,996,571
Interagency Revenue	3,739,542	0	3,739,542
Fund Transfers - Revenue	365	0	365
Miscellaneous	128,215	0	128,215
TOTAL REVENUES	19,864,693	0	19,864,693
EXPENSES			
Personnel Services	1,180,402	0	1,180,402
External Materials and Services	3,785,821	0	3,785,821
Internal Materials and Services	663,560	0	663,560
Bond Expenses	68,726	0	68,726
Fund Transfers - Expense	163,792	0	163,792
Contingency	14,002,392	0	14,002,392
TOTAL EXPENSES	19,864,693	0	19,864,693
Fund: 706 - Technology Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	23,696,318	0	23,696,318
Charges for Services	226,341	0	226,341
Intergovernmental Revenues	4,537,660	0	4,537,660
Interagency Revenue	44,024,089	232,921	44,257,010
Fund Transfers - Revenue	71,724	0	71,724
Bond and Note	378,209	0	378,209
Miscellaneous	438,446	0	438,446
TOTAL REVENUES	73,372,787	232,921	73,605,708
EXPENSES			
Personnel Services	27,188,641	0	27,188,641
External Materials and Services	16,852,748	10,000	16,862,748
Internal Materials and Services	3,602,301	0	3,602,301
Capital Outlay	1,426,488	0	1,426,488
Bond Expenses	467,649	0	467,649
Fund Transfers - Expense	5,434,621	0	5,434,621
Contingency	18,400,339	222,921	18,623,260
TOTAL EXPENSES	73,372,787	232,921	73,605,708
Fund: 708 - EBS Services Fund			
REVENUES			
Budgeted Beginning Fund Balance	2,317,939	0	2,317,939
Interagency Revenue	12,625,303	0	12,625,303
Fund Transfers - Revenue	460	0	460
Miscellaneous	20,000	0	20,000
TOTAL REVENUES	14,963,702	0	14,963,702
EXPENSES			
Personnel Services	2,419,462	0	2,419,462
External Materials and Services	1,560,210	0	1,560,210
Internal Materials and Services	4,116,412	0	4,116,412

	Overexpenditure Base	Total Adjustments	New Revised Budget
Fund: 708 - EBS Services Fund			
EXPENSES			
Bond Expenses	4,394,125	0	4,394,125
Fund Transfers - Expense	38,525	0	38,525
Contingency	2,434,968	0	2,434,968
TOTAL EXPENSES	14,963,702	0	14,963,702
Fund: 800 - Fire & Police Disability & Retirement Fund			
REVENUES			
Budgeted Beginning Fund Balance	13,663,467	0	13,663,467
Taxes	120,321,535	0	120,321,535
Interagency Revenue	879,953	0	879,953
Fund Transfers - Revenue	750,254	0	750,254
Bond and Note	31,258,000	0	31,258,000
Miscellaneous	306,500	0	306,500
TOTAL REVENUES	167,179,709	0	167,179,709
EXPENSES			
Personnel Services	1,851,231	0	1,851,231
External Materials and Services	113,266,417	0	113,266,417
Internal Materials and Services	8,182,183	0	8,182,183
Capital Outlay	88,300	0	88,300
Bond Expenses	31,636,349	0	31,636,349
Fund Transfers - Expense	895,911	0	895,911
Contingency	11,259,318	0	11,259,318
TOTAL EXPENSES	167,179,709	0	167,179,709
Fund: 801 - Fire & Police Disability & Retirement Res Fu			
REVENUES			
Budgeted Beginning Fund Balance	750,000	0	750,000
Fund Transfers - Revenue	750,000	0	750,000
TOTAL REVENUES	1,500,000	0	1,500,000
EXPENSES			
Fund Transfers - Expense	750,000	0	750,000
Contingency	750,000	0	750,000
TOTAL EXPENSES	1,500,000	0	1,500,000
Fund: 802 - Fire & Police Supplemental Retirement Res			
REVENUES			
Budgeted Beginning Fund Balance	19,400	0	19,400
Miscellaneous	200	0	200
TOTAL REVENUES	19,600	0	19,600
EXPENSES			
Unappropriated Fund Balance	10,800	0	10,800
External Materials and Services	8,800	0	8,800
TOTAL EXPENSES	19,600	0	19,600

General Fund Reconciliation

Exhibit #4

	<u>Bureau Request</u>	<u>Mayor's Proposed</u>
Compensation Set Aside Request		
Portland Police Bureau - Police OEO Comp Set-Aside (PL_030)	\$1,500,000	\$1,500,000
Total Compensation Set Aside Request	\$1,500,000	\$1,500,000
New Request		
Portland Parks & Recreation - OEO - Funding to cover possible overspending (PK_033)	\$643,000	\$1,000,000
Special Appropriations - OYVP - Advance (SA_025)	\$121,596	\$121,596
Total New Request	\$764,596	\$1,121,596
Program Carryover Request		
Special Appropriations - Carryover:PPS/Concordia Early Childhood Learning (SA_027)	(\$100,000)	(\$100,000)
Total Program Carryover Request	(\$100,000)	(\$100,000)
Grand Total	\$2,164,596	\$2,521,596