City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Taxes:				
Current year's taxes	$ 148,587,819	$ 148,587,819	$ 150,547,141	$ 1,959,322
Prior years' property taxes	3,780,042	3,780,042	3,483,424	(296,618)
Lodging taxes	10,811,022	10,811,022	11,808,450	997,428
Total taxes	163,178,883	163,178,883	165,839,015	2,660,132
Licenses and permits:				
Business licenses, net	39,274,397	39,274,397	52,465,479	13,191,082
Public utility licenses	40,828,684	40,828,684	40,926,082	97,398
Construction permits	1,070,000	1,180,936	1,380,009	199,073
Other permits	1,986,096	1,944,096	1,733,036	(211,060)
Total licenses and permits	83,159,177	83,228,113	96,504,606	13,276,493
Intergovernmental:				
State cost sharing	40,000	40,000	20,991	(19,009)
State revenue sharing	9,702,997	9,702,997	9,781,747	78,750
Local shared	5,296,069	5,296,069	3,987,286	(1,308,783)
Local administered federal funds	136,624	136,624	118,405	(18,219)
PDC - overhead charges	190,950	84,027	84,027	-
Multnomah County cost sharing	5,014,730	3,062,730	2,176,527	(886,203)
Local cost sharing	5,698,450	6,093,260	6,507,732	414,472
Total intergovernmental	26,079,820	24,415,707	22,676,715	(1,738,992)
Service charges and fees:				
Inspection fees	800,000	860,000	965,232	105,232
Rents and reimbursements	1,981,936	2,049,710	2,096,536	46,826
Concessions	22,815	12,000	-	(12,000)
Parks and recreation facilities fees	7,938,197	8,011,197	7,969,802	(41,395)
Other service charges	2,037,270	2,249,690	2,861,662	611,972
Total service charges and fees	12,780,218	13,182,597	13,893,232	710,635
Other:				
Loan repayments	15,000	15,000	25,117	10,117
Assessments	1,615,000	1,419,893	1,191,983	(227,910)
Sales - other	55,079	55,079	158,288	103,209
Refunds	401,060	401,060	495,170	94,110
Private grants and donations	-	322,537	340,041	17,504
Investment earnings	755,533	755,533	1,462,575	707,042
Other interest income	741,288	746,288	290,935	(455,353)
Payment in lieu of taxes	805,221	805,221	821,501	16,280
Miscellaneous	2,870,880	2,970,876	2,187,152	(783,724)
General fund intrafund	6,736,243	7,446,779	7,183,332	(263,447)
Total other	13,995,304	14,938,266	14,156,094	(782,172)

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES, Continued				
Billings to other funds for services:				
General	53,559	24,824	52,241	27,417
Transportation Operating	2,123,803	2,223,634	1,817,819	(405,815)
Emergency Communication	132,125	132,125	132,125	-
Planning and Development	354,673	420,054	403,250	(16,804)
Public Safety	24,068	24,068	19,909	(4,159)
Cable	326,583	332,583	326,442	(6,141)
Private for Hire Transportation Safety	-	22,000	14,528	(7,472)
Business License Surcharge	304,736	304,736	304,736	-
Convention and Tourism	61,700	61,700	61,700	-
Parks Local Option Levy	4,507,465	5,028,250	3,979,577	(1,048,673)
Children's Investment	394,996	40,000	30,000	(10,000)
Housing and Community Development	1,700,125	1,773,455	1,740,201	(33,254)
Home Grant	433,934	480,752	335,084	(145,668)
Portland Parks Memorial Trust	505,737	836,541	726,822	(109,719)
Pension Debt Redemption	109,992	109,992	109,992	-
BFRES Facilities GO Bond Construction	90,464	90,464	88,873	(1,591)
Local Improvement District Construction	1,441,331	1,441,331	1,053,798	(387,533)
Parks Construction	163,932	254,555	238,518	(16,037)
Parks Endowment	1,200	1,200	1,151	(49)
Sewer System Operating	4,839,603	7,653,225	6,235,882	(1,417,343)
Water	3,502,302	6,221,632	5,104,447	(1,117,185)
Hydroelectric Power Operating	26,671	26,860	26,282	(578)
Golf	326,496	326,496	338,924	12,428
Portland International Raceway	118,601	121,821	134,451	12,630
Solid Waste Management	303,011	328,200	326,824	(1,376)
Parking Facilities	260,471	260,471	254,269	(6,202)
Spectator Facilities Operating	114,668	114,668	110,992	(3,676)
Health Insurance Operating	199,935	199,935	199,935	-
Facilities Services Operating	765,409	768,098	754,220	(13,878)
CityFleet Operating	397,639	405,024	406,110	1,086
Printing and Distribution Services Operating	181,376	181,376	180,049	(1,327)
Communications Services Operating	409,546	410,682	409,600	(1,082)
Insurance and Claims Operating	1,260,189	1,260,189	1,259,213	(976)
Workers' Compensation Self Insurance Operating	379,044	379,044	378,068	(976)
Information Technology Services	596,373	1,556,022	907,378	(648,644)
Fire and Police Disability and Retirement	1,172,212	1,196,212	1,133,243	(62,969)
Total billings to other funds for services	27,583,969	35,012,219	29,596,653	(5,415,566)

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
REVENUES, Continued				
Billings to other funds for general and overhead charges:				
Transportation Operating	2,737,230	2,670,467	2,670,467	-
Assessment Collection	273	270	270	-
Emergency Communication	291,632	204,722	204,723	1
Planning and Development	1,063,872	856,318	856,318	-
Public Safety	4,684	-	-	-
Cable	13,504	11,307	11,307	-
Private for Hire Transportation Safety	-	437	437	-
Business License Surcharge	1,635	3,862	3,862	-
Convention and Tourism	6,908	6,257	6,257	-
Parks Local Option Levy	26,751	54,768	54,768	-
Children's Investment	25,000	25,000	25,000	-
BFRES Facilities GO Bond Construction	79,667	65,547	65,547	-
Local Improvement District Construction	79,977	73,510	73,510	-
Parks Construction	96,747	75,360	75,360	-
Sewer System Operating	2,722,075	2,610,483	2,610,483	-
Water	2,060,780	2,457,471	2,457,471	-
Hydroelectric Power Operating	53,356	50,423	50,423	-
Golf	130,523	106,032	106,032	-
Portland International Raceway	31,568	26,284	26,284	-
Solid Waste Management	127,140	38,230	38,230	-
Parking Facilities	101,578	77,865	77,865	-
Spectator Facilities Operating	102,130	66,759	66,759	-
Environmental Remediation	3,628	3,121	3,121	-
Health Insurance Operating	184,975	109,603	109,603	-
Facilities Services Operating	1,533,666	1,106,950	1,106,950	-
CityFleet Operating	787,892	609,771	609,771	-
Printing and Distribution Services Operating	298,150	189,302	189,302	-
Communications Services Operating	452,000	326,195	326,195	-
Insurance and Claims Operating	129,713	47,036	47,036	-
Workers' Compensation Self Insurance Operating	153,439	81,294	81,294	-
Information Technology Services	405,842	408,228	408,228	-
Portland Police Association Health Insurance Fund	53,368	53,368	53,368	-
Fire and Police Disability and Retirement	79,693	69,973	69,973	-
Total billings to other funds for general and overhead charges	13,839,396	12,486,213	12,486,214	1
Total revenues	340,616,767	346,441,998	355,152,529	8,710,531

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
EXPENDITURES				
Public Safety				
Bureau of Police				
Personal services	97,390,551	100,545,254	98,164,996	2,380,258
Materials and services	34,276,415	38,491,888	34,442,035	4,049,853
Total Bureau of Police	131,666,966	139,037,142	132,607,031	6,430,111
Bureau of Emergency Management				
Personal services	580,059	701,392	657,810	43,582
Materials and services	408,865	10,659,378	5,015,768	5,643,610
Total Bureau of Emergency Management	988,924	11,360,770	5,673,578	5,687,192
Bureau of Fire, Rescue and Emergency Services				
Personal services	59,193,837	59,764,038	59,282,808	481,230
Materials and services	9,150,814	11,525,484	10,004,330	1,521,154
Total Bureau of Fire, Rescue and Emergency Services	68,344,651	71,289,522	69,287,138	2,002,384
Special Appropriations				
Pioneer Square Security				
Materials and services	-	292,303	-	292,303
Public Safety Coordinating Council				
Materials and services	26,461	26,461	4,567	21,894
Total Public Safety	201,027,002	222,006,198	207,572,314	14,433,884
Parks, Recreation and Culture				
Bureau of Parks				
Personal services	29,385,671	29,333,601	28,657,316	676,285
Materials and services	17,134,343	19,268,938	17,594,311	1,674,627
Total Bureau of Parks	46,520,014	48,602,539	46,251,627	2,350,912
Special Appropriations				
Regional Arts Council/RACC				
Materials and services	2,009,862	2,009,862	2,009,862	-
Washington Monroe Acquisition				
Materials and services	1,000,000	-	-	-
Holiday Festival				
Materials and services	50,000	50,000	50,000	-
CIP O&M Set Aside				
Materials and services	669,704	-	-	-

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
EXPENDITURES, Continued				
Parks, Recreation and Culture, Continued				
Special Appropriations, Continued				
MERC/PCPA				
Materials and services	650,912	900,912	900,912	-
Total Parks, Recreation and Culture	50,900,492	51,563,313	49,212,401	2,350,912
Community Development				
Office of Cable Communications and Franchise				
Personal services	630,933	646,933	636,322	10,611
Materials and services	1,105,343	1,178,843	1,119,007	59,836
Total Office of Cable Communications and Franchise	1,736,276	1,825,776	1,755,329	70,447
Office of Sustainable Development				
Personal services	1,183,234	1,312,052	1,203,273	108,779
Materials and services	2,019,017	2,744,804	938,809	1,805,995
Total Office of Sustainable Development	3,202,251	4,056,856	2,142,082	1,914,774
Office of Neighborhood Involvement				
Personal services	3,954,381	4,106,402	4,036,706	69,696
Materials and services	3,096,975	3,031,250	3,039,302	(8,052)
Total Office of Neighborhood Involvement	7,051,356	7,137,652	7,076,008	61,644
Bureau of Planning				
Personal services	4,461,663	4,852,875	4,521,823	331,052
Materials and services	1,554,329	1,978,832	1,747,505	231,327
Total Bureau of Planning	6,015,992	6,831,707	6,269,328	562,379
Bureau of Housing and Community Development				
Personal services	2,044,836	2,059,836	1,972,242	87,594
Materials and services	6,198,711	18,141,861	13,464,518	4,677,343
Total Bureau of Housing and Community Development	8,243,547	20,201,697	15,436,760	4,764,937
Special Appropriations				
Economic Development Fund				
Materials and services	2,350,000	990,930	990,930	-
Clean & Safe				
Materials and services	17,090	17,090	17,325	(235)
Employee Transit Program				
Materials and services	132,572	132,572	213,671	(81,099)
PDC Enterprise Zones				
Materials and services	50,689	50,689	50,689	-
PDC Business Development				
Materials and services	428,942	428,942	428,942	-
Workforce Development				
Materials and services	100,299	100,299	96,316	3,983

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
EXPENDITURES, Continued				
Community Development, Continued				
Special Appropriations, Continued				
PDC Business Districts				
Materials and services	54,395	54,395	54,395	-
PDC Targeted Industry Jobs				
Materials and services	118,400	118,400	118,400	-
Business Retention				
Materials and services	136,525	136,525	136,525	-
Downtown Marketing and Promo				
Materials and services	400,000	400,000	392,863	7,137
Small Business Opportunity				
Materials and services	111,436	111,436	111,436	-
Downtown Services				
Materials and services	879,969	587,666	826,349	(238,683)
Block by Block Weatherization				
Materials and services	100,000	100,000	100,000	-
Total Community Development	31,129,739	43,282,632	36,217,348	7,065,284
Legislative/Admin/Support Services				
Commissioner of Public Works				
Personal services	517,714	532,177	527,803	4,374
Materials and services	115,935	115,684	111,220	4,464
Total Commissioner of Public Works	633,649	647,861	639,023	8,838
Commissioner of Public Safety				
Personal services	517,917	517,917	457,676	60,241
Materials and services	111,503	111,503	100,311	11,192
Total Commissioner of Public Safety	629,420	629,420	557,987	71,433
Commissioner of Public Affairs				
Personal services	841,612	551,656	492,332	59,324
Materials and services	228,261	145,221	122,135	23,086
Total Commissioner of Public Affairs	1,069,873	696,877	614,467	82,410
Commissioner of Public Utilities				
Personal services	509,489	539,489	533,920	5,569
Materials and services	126,073	160,749	149,407	11,342
Total Commissioner of Public Utilities	635,562	700,238	683,327	16,911
Office of the Mayor				
Personal services	937,271	1,134,273	1,128,646	5,627
Materials and services	449,423	474,638	414,279	60,359
Total Office of the Mayor	1,386,694	1,608,911	1,542,925	65,986

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
EXPENDITURES, Continued				
Legislative/Admin/Support Services, Continued				
Office of Government Relations				
Personal services	459,044	475,044	406,770	68,274
Materials and services	306,034	340,583	273,581	67,002
Total Office of Government Relations	765,078	815,627	680,351	135,276
Office of Management and Finance				
Personal services	13,891,602	14,394,620	14,084,756	309,864
Materials and services	10,096,217	11,424,916	10,453,330	971,586
Total Office of Management and Finance	23,987,819	25,819,536	24,538,086	1,281,450
Office of City Attorney				
Personal services	4,564,341	4,644,407	4,499,652	144,755
Materials and services	905,008	917,708	811,477	106,231
Total Office of City Attorney	5,469,349	5,562,115	5,311,129	250,986
Bureau of Licenses				
Personal services	5,568,330	5,038,816	4,382,909	655,907
Materials and services	2,233,545	2,130,841	1,814,690	316,151
Total Bureau of Licenses	7,801,875	7,169,657	6,197,599	972,058
Bureau of Purchases and Stores				
Materials and services	-	-	501	(501)
General Operating Contingencies				
General operating contingencies	5,973,899	918,230	-	918,230
Reimbursable Expense				
General operating contingencies	2,000,000	2,000,000	-	2,000,000
Inventory Stores Stock				
Materials and services	25,000	24,880	37,896	(13,016)
Office of the City Auditor				
Personal services	4,899,001	4,899,001	4,837,181	61,820
Materials and services	2,220,778	2,240,334	1,799,292	441,042
Total Office of the City Auditor	7,119,779	7,139,335	6,636,473	502,862
Utility Billing System				
Personal services	1,616,627	1,819,577	1,410,769	408,808
Materials and services	3,036,788	3,090,300	2,789,422	300,878
Total Utility Billing System	4,653,415	4,909,877	4,200,191	709,686
Utility Billing Customer Service				
Personal services	-	2,780,806	2,280,190	500,616
Materials and services	-	2,226,226	1,286,509	939,717
Total Utility Billing Customer Service	-	5,007,032	3,566,699	1,440,333
Special Appropriations				
City Membership and Dues				
Materials and services	228,512	248,512	238,743	9,769

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			Variance with Final Budget - Positive (Negative)
	Original	Final	Actual Amounts	
EXPENDITURES, Continued				
Legislative/Admin/Support Services, Continued				
Special Appropriations, Continued				
Leaders Roundtable				
Materials and services	9,552	9,552	9,552	-
Compensation Adjustment				
Materials and services	9,313,203	8,510,428	-	8,510,428
Council Emergency Funds				
Materials and services	5,201	5,201	5,000	201
COPPEA Professional Development Fund				
Materials and services	-	124,999	8,254	116,745
Total Legislative/Admin/Support Services	71,707,880	72,548,288	55,468,203	17,080,085
Debt service and related costs:				
Principal	-	270,000	367,183	(97,183)
Interest	-	89,154	101,707	(12,553)
Total debt service and related costs	-	359,154	468,890	(109,736)
Capital outlay	1,227,802	7,802,703	2,989,727	4,812,976
Total expenditures	355,992,915	397,562,288	351,928,883	45,633,405
Revenues over (under) expenditures	(15,376,148)	(51,120,290)	3,223,646	54,343,936
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
Transportation Operating	-	170,919	170,919	-
Emergency Communication	28,585	29,564	29,564	-
Planning and Development	67,478	75,051	75,051	-
Public Safety	1,262	1,262	1,262	-
Cable	1,340	1,340	1,340	-
Private for Hire Transportation Safety	50,000	120,000	112,100	(7,900)
Convention and Tourism	914	914	914	-
General Reserve	-	183,950	-	(183,950)
Federal Grants	7,998,212	41,880,114	17,471,681	(24,408,433)
Housing and Community Development	243,835	243,835	237,700	(6,135)
BFRES Facilities GO Bond Construction	6,098	6,098	6,098	-
Local Improvement District Construction	5,201	5,201	5,201	-
Parks Construction	4,118	4,118	4,118	-
Sewer System Operating	13,012,943	13,054,608	12,684,307	(370,301)
Water	4,333,276	4,402,729	4,247,076	(155,653)
Hydroelectric Power Operating	302,446	302,446	302,446	-
Golf	12,769	12,769	12,769	-
Portland International Raceway	1,778	1,778	1,778	-
Solid Waste Management	728,470	999,892	673,776	(326,116)
Parking Facilities	320,265	320,265	320,265	-
Spectator Facilities Operating	4,719	13,046	13,046	-
Environmental Remediation	356	356	356	-

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City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
OTHER FINANCING SOURCES (USES), Continued				
Transfers from other funds, Continued:				
Health Insurance Operating	29,168	29,636	29,636	-
Facilities Services Operating	23,480	23,480	23,480	-
CityFleet Operating	29,402	30,104	30,104	-
Printing and Distribution Services Operating	10,189	49,301	49,301	-
Communications Services Operating	25,816	80,541	80,774	233
Insurance and Claims Operating	7,205	7,205	7,205	-
Workers' Compensation Self Insurance Operating	5,758	5,758	5,758	-
Information Technology Services	34,379	39,814	39,814	-
Fire and Police Disability and Retirement	1,790	1,790	1,790	-
Total transfers from other funds	27,291,252	62,097,884	36,639,629	(25,458,255)
Transfers to other funds:				
Transportation Operating	(7,891,039)	(7,891,039)	(6,542,610)	1,348,429
Emergency Communication	(8,313,615)	(8,313,615)	(8,313,615)	-
Planning and Development	(1,153,361)	(1,153,361)	(1,153,361)	-
General Reserve	(1,594,692)	(1,887,907)	(1,887,907)	-
Housing Investment	(492,716)	(492,716)	(492,716)	-
Pension Debt Redemption	(4,177,232)	(4,185,559)	(4,185,559)	-
Governmental Bond Redemption	(2,140,873)	(2,140,873)	(2,129,713)	11,160
Parks Construction	(1,028,044)	(1,928,044)	(1,928,044)	-
Sewer System Operating	(362,056)	(362,056)	(362,056)	-
Health Insurance Operating	-	(3,180,000)	(3,180,000)	-
Facilities Services Operating	(2,773,660)	(2,515,983)	(2,516,660)	(677)
CityFleet Operating	-	(509,717)	(460,369)	49,348
Printing and Distribution Services Operating	-	(121,156)	(120,584)	572
Communications Services Operating	(350,000)	(856,874)	(856,456)	418
Insurance and Claims Operating	-	(10,000)	(10,000)	-
Information Technology Services	(1,086,145)	(1,311,145)	(1,311,145)	-
Total transfers to other funds	(31,363,433)	(36,860,045)	(35,450,795)	1,409,250
Loan proceeds	-	-	5,565,000	5,565,000
Total other financing sources (uses)	(4,072,181)	25,237,839	6,753,834	(18,484,005)
Net change in fund balance	(19,448,329)	(25,882,451)	9,977,480	35,859,931
Fund balance -- beginning	19,465,294	25,882,451	29,405,106	3,522,655
Prior period adjustment	-	-	12,179,250	12,179,250
Fund balance -- beginning, as restated	19,465,294	25,882,451	41,584,356	15,701,905
Fund balance -- ending	$ 16,965	$ -	$ 51,561,836	$ 51,561,836

JAMISON SQUARE