

City of Portland, Oregon
General Fund by Function
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes:				
Current year's taxes	\$ 154,181,404	\$ 154,181,404	\$ 156,492,598	\$ 2,311,194
Prior years' property taxes	3,769,106	3,769,106	3,291,071	(478,035)
Lodging taxes	12,092,518	12,092,518	13,303,241	1,210,723
Total taxes	170,043,028	170,043,028	173,086,910	3,043,882
Licenses and permits:				
Business licenses, net	44,418,253	44,418,253	62,231,703	17,813,450
Public utility licenses	40,619,123	40,619,123	45,481,383	4,862,260
Construction permits	1,210,592	1,460,592	1,416,188	(44,404)
Other permits	1,949,661	2,068,489	1,805,129	(263,360)
Total licenses and permits	88,197,629	88,566,457	110,934,403	22,367,946
Intergovernmental:				
State revenue sharing	10,075,896	10,075,896	11,476,355	1,400,459
State cost sharing	30,000	30,000	14,970	(15,030)
State grants	-	37,000	4,568	(32,432)
Multnomah County cost sharing	5,004,699	5,083,427	4,500,699	(582,728)
Local shared revenues	3,796,249	4,061,962	3,855,203	(206,759)
Local administered federal funds	150,000	150,000	219,424	69,424
Local cost sharing	5,984,422	6,432,425	6,168,864	(263,561)
PDC - overhead charges	179,776	179,776	179,776	-
Total intergovernmental	25,221,042	26,050,486	26,419,859	369,373
Charges for services:				
Inspection fees	950,000	950,000	918,850	(31,150)
Parks and recreation facilities fees	8,228,915	8,251,415	7,895,635	(355,780)
Concessions	19,565	19,565	11,294	(8,271)
Rents and reimbursements	2,384,504	2,412,388	2,380,112	(32,276)
Other service charges	2,261,161	2,207,902	3,695,575	1,487,673
Total service charges and fees	13,844,145	13,841,270	14,901,466	1,060,196
Billings to other funds for services:				
Transportation Operating	1,854,279	2,009,765	1,720,825	(288,940)
Emergency Communication	133,865	133,865	133,865	-
Development Services	462,456	479,342	460,357	(18,985)
Property Management License	45,927	45,927	41,620	(4,307)
Public Safety	21,415	21,415	20,963	(452)
Cable	342,688	349,160	346,396	(2,764)
Private for Hire Transportation Safety	12,000	12,000	12,000	-
Business License Surcharge	312,374	312,374	312,374	-
Convention and Tourism	68,272	68,272	68,272	-
Housing Investment	67,400	67,400	-	(67,400)
Parks Local Option Levy	4,620,148	5,047,584	4,991,163	(56,421)
Children's Investment	4,574	4,574	4,574	-

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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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES, Continued				
Billings to other funds for services, Continued:				
Housing and Community Development	1,809,232	1,937,831	1,770,242	(167,589)
Home Grant	405,162	438,662	390,608	(48,054)
Portland Parks Memorial Trust	497,870	708,991	697,458	(11,533)
Pension Debt Redemption	114,312	114,312	114,312	-
BFRES Facilities GO Bond Construction	90,940	90,940	87,583	(3,357)
Local Improvement District Construction	1,468,976	1,468,976	1,085,761	(383,215)
Parks Capital Construction and Maintenance	151,424	204,846	220,385	15,539
Parks Endowment	500	500	500	-
Sewer System Operating	11,142,541	11,711,042	10,129,083	(1,581,959)
Sewer System Construction	100,000	100,000	-	(100,000)
Water	9,982,928	10,035,734	8,678,139	(1,357,595)
Hydroelectric Power Operating	27,266	27,444	26,851	(593)
Golf	284,766	284,766	287,141	2,375
Portland International Raceway	111,590	111,590	91,719	(19,871)
Solid Waste Management	365,651	375,829	374,426	(1,403)
Parking Facilities	170,544	170,544	153,389	(17,155)
Spectator Facilities Operating	102,055	102,055	95,600	(6,455)
Health Insurance Operating	234,221	234,221	234,221	-
Facilities Services Operating	834,929	843,907	813,577	(30,330)
CityFleet Operating	400,708	400,708	379,741	(20,967)
Printing and Distribution Services Operating	174,223	174,223	156,734	(17,489)
Insurance and Claims Operating	1,505,846	1,505,846	1,492,986	(12,860)
Workers' Compensation Self Insurance Operating	317,814	317,814	304,954	(12,860)
Technology Services	5,308,611	3,785,471	2,897,312	(888,159)
Fire and Police Disability and Retirement	1,279,247	1,399,247	1,280,105	(119,142)
Total billings to other funds for services	44,826,754	45,097,177	39,875,236	(5,221,941)
Billings to other funds for general and overhead charges:				
Transportation Operating	3,038,670	3,038,670	3,038,670	-
Assessment Collection	209	209	209	-
Emergency Communication	303,779	303,779	303,779	-
Development Services	771,634	771,634	771,634	-
Public Safety	6,116	6,116	6,116	-
Cable	14,521	14,521	14,521	-
Private for Hire Transportation Safety	942	942	942	-
Business License Surcharge	26,290	26,290	26,290	-
Convention and Tourism	8,163	8,163	8,163	-
Parks Local Option Levy	24,676	24,676	24,676	-
Children's Investment	25,000	25,000	25,000	-
BFRES Facilities GO Bond Construction	74,148	74,148	74,148	-
Local Improvement District Construction	81,497	81,497	81,497	-
Parks Capital Construction and Maintenance	109,657	109,657	109,657	-
Sewer System Operating	2,687,815	2,687,815	2,687,815	-
Water	2,208,678	2,208,678	2,208,678	-
Hydroelectric Power Operating	58,026	58,026	58,026	-

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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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES, Continued				
Billings to other funds for general and overhead charges, Continued:				
Golf	113,912	113,912	113,912	-
Portland International Raceway	27,297	27,297	27,297	-
Solid Waste Management	82,599	82,599	82,599	-
Parking Facilities	93,288	93,288	93,288	-
Spectator Facilities Operating	87,668	87,668	87,668	-
Environmental Remediation	3,501	3,501	3,501	-
Health Insurance Operating	188,003	188,003	188,003	-
Facilities Services Operating	814,887	814,887	814,887	-
CityFleet Operating	787,192	787,192	787,192	-
Printing and Distribution Services Operating	281,163	281,163	281,163	-
Insurance and Claims Operating	128,953	128,953	128,953	-
Workers' Compensation Self Insurance Operating	158,614	158,614	158,614	-
Technology Services	844,595	844,595	844,595	-
Portland Police Association Health Insurance	41,263	41,263	41,263	-
Fire and Police Disability and Retirement	101,332	101,332	101,332	-
	<u>13,194,088</u>	<u>13,194,088</u>	<u>13,194,088</u>	<u>-</u>
Total billings to other funds for general and overhead charges				
Other:				
Loan repayments	15,000	15,000	19,525	4,525
Assessments	1,072,900	1,106,111	1,223,050	116,939
Sales - other	45,000	145,000	218,261	73,261
Refunds	469,102	469,102	610,918	141,816
Private grants and donations	472,616	495,757	291,478	(204,279)
Investment earnings	1,545,510	1,545,510	2,884,411	1,338,901
Other interest income	808,716	815,416	256,321	(559,095)
Payment in lieu of taxes	728,458	728,458	1,533,219	804,761
Miscellaneous	3,219,056	3,382,947	1,895,282	(1,487,665)
	<u>8,376,358</u>	<u>8,703,301</u>	<u>8,932,465</u>	<u>229,164</u>
Total other				
	<u>363,703,044</u>	<u>365,495,807</u>	<u>387,344,427</u>	<u>21,848,620</u>
Total revenues				

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City of Portland, Oregon
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Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES				
Current:				
Public Safety				
Bureau of Fire, Rescue and Emergency Services				
Personal services	60,711,382	63,527,317	62,745,628	781,689
Materials and services	<u>9,682,193</u>	<u>12,630,721</u>	<u>10,611,091</u>	<u>2,019,630</u>
Total Bureau of Fire, Rescue and Emergency Services	<u>70,393,575</u>	<u>76,158,038</u>	<u>73,356,719</u>	<u>2,801,319</u>
Bureau of Police				
Personal services	97,063,056	103,315,417	102,889,702	425,715
Materials and services	<u>33,412,553</u>	<u>35,093,092</u>	<u>33,074,704</u>	<u>2,018,388</u>
Total Bureau of Police	<u>130,475,609</u>	<u>138,408,509</u>	<u>135,964,406</u>	<u>2,444,103</u>
Bureau of Emergency Management				
Personal services	829,727	934,737	746,090	188,647
Materials and services	<u>5,775,580</u>	<u>9,149,161</u>	<u>5,775,126</u>	<u>3,374,036</u>
Total Bureau of Emergency Management	<u>6,605,307</u>	<u>10,083,898</u>	<u>6,521,216</u>	<u>3,562,683</u>
Special Appropriations				
Public Safety Coordinating Council				
Materials and services	<u>25,687</u>	<u>25,687</u>	<u>20,000</u>	<u>5,687</u>
Pioneer Square Security				
Materials and services	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
Multnomah County Jail Beds				
Materials and services	<u>1,800,000</u>	<u>1,475,000</u>	<u>1,475,000</u>	<u>-</u>
Fire and Police Disability and Retirement Review				
Materials and services	<u>120,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
City/County Public Safety Coordination				
Materials and services	<u>200,000</u>	<u>288,274</u>	<u>230,845</u>	<u>57,429</u>
Total Public Safety	<u>209,620,178</u>	<u>226,539,406</u>	<u>217,668,186</u>	<u>8,871,221</u>
Parks, Recreation and Culture				
Bureau of Parks				
Personal services	29,461,790	29,899,157	29,752,365	146,792
Materials and services	<u>17,305,294</u>	<u>18,097,470</u>	<u>17,409,592</u>	<u>687,878</u>
Total Bureau of Parks	<u>46,767,084</u>	<u>47,996,627</u>	<u>47,161,957</u>	<u>834,670</u>
Parks Inventory				
Materials and services	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

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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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES, Continued				
Current, Continued:				
Parks, Recreation and Culture, Continued				
Special Appropriations				
Regional Arts and Culture Council				
Materials and services	2,116,294	2,116,294	2,116,294	-
Holiday Festival				
Materials and services	-	50,000	-	50,000
MERC/PCPA				
Materials and services	920,439	920,439	917,181	3,258
Portland Opera				
Materials and services	200,000	200,000	200,000	-
Total Parks, Recreation and Culture	50,028,817	51,283,360	50,395,432	887,928
Community Development				
Bureau of Housing and Community Development				
Personal services	2,196,101	2,239,285	2,091,268	148,017
Materials and services	7,526,021	13,314,090	9,123,755	4,190,335
Total Bureau of Housing and Community Development	9,722,122	15,553,375	11,215,023	4,338,352
Bureau of Planning				
Personal services	4,757,305	5,059,172	4,769,914	289,258
Materials and services	1,259,519	1,406,019	1,303,303	102,716
Total Bureau of Planning	6,016,824	6,465,191	6,073,217	391,974
Office of Cable Communications and Franchise				
Personal services	663,520	683,192	682,762	430
Materials and services	1,120,666	1,142,166	1,123,695	18,471
Total Office of Cable Communications and Franchise	1,784,186	1,825,358	1,806,457	18,901
Office of Neighborhood Involvement				
Personal services	3,824,388	3,988,058	3,943,323	44,735
Materials and services	3,159,856	3,084,100	2,675,255	408,845
Total Office of Neighborhood Involvement	6,984,244	7,072,158	6,618,578	453,580
Office of Sustainable Development				
Personal services	1,492,671	1,663,641	1,536,325	127,316
Materials and services	1,083,251	1,722,994	883,789	839,205
Total Office of Sustainable Development	2,575,922	3,386,635	2,420,114	966,521

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Schedule of Revenues and Expenditures - Budget and Actual, Continued
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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES, Continued				
Current, Continued:				
Community Development, Continued				
Special Appropriations				
Clean & Safe				
Materials and services	17,463	18,663	18,658	5
Lone Fir Cemetery				
Materials and services	150,000	150,000	-	150,000
Employee Transit Program				
Materials and services	128,695	-	-	-
BHCD - Workforce Development				
Materials and services	97,365	97,365	97,365	-
Downtown Marketing				
Materials and services	400,000	407,137	398,506	8,631
Economic Development				
Materials and services	874,054	874,054	874,054	-
Downtown Services				
Materials and services	749,233	749,233	726,130	23,103
Sustainable Food Initiative				
Materials and services	65,000	-	-	-
Portland Schools Initiative				
Materials and services	600,000	375,000	375,000	-
Block by Block Weatherization				
Materials and services	85,000	-	-	-
Total Community Development	30,250,108	36,974,169	30,623,102	6,351,067
Legislative/Admin/Support Services				
Office of the Mayor				
Personal services	1,254,984	1,545,506	1,518,903	26,603
Materials and services	469,681	587,173	540,192	46,981
Total Office of the Mayor	1,724,665	2,132,679	2,059,095	73,584
Commissioner of Public Affairs				
Personal services	507,734	547,586	529,758	17,828
Materials and services	142,696	142,696	126,332	16,364
Total Commissioner of Public Affairs	650,430	690,282	656,090	34,192

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City of Portland, Oregon
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For the Year Ended June 30, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES, Continued				
Current, Continued:				
Legislative/Admin/Support Services, Continued				
Commissioner of Public Safety				
Personal services	513,232	498,607	493,164	5,443
Materials and services	119,197	134,197	125,073	9,124
Total Commissioner of Public Safety	<u>632,429</u>	<u>632,804</u>	<u>618,237</u>	<u>14,567</u>
Commissioner of Public Utilities				
Personal services	500,641	643,878	655,528	(11,650)
Materials and services	138,928	190,204	182,503	7,701
Total Commissioner of Public Utilities	<u>639,569</u>	<u>834,082</u>	<u>838,031</u>	<u>(3,949)</u>
Commissioner of Public Works				
Personal services	519,072	548,272	553,621	(5,349)
Materials and services	117,879	117,879	110,865	7,014
Total Commissioner of Public Works	<u>636,951</u>	<u>666,151</u>	<u>664,486</u>	<u>1,665</u>
Office of City Attorney				
Personal services	4,965,703	5,082,964	5,045,837	37,127
Materials and services	1,011,568	1,011,568	931,710	79,858
Total Office of City Attorney	<u>5,977,271</u>	<u>6,094,532</u>	<u>5,977,547</u>	<u>116,985</u>
Office of the City Auditor				
Personal services	5,261,121	5,396,858	5,296,374	100,484
Materials and services	2,363,306	2,396,756	1,954,013	442,743
Total Office of the City Auditor	<u>7,624,427</u>	<u>7,793,614</u>	<u>7,250,387</u>	<u>543,227</u>
Office of Government Relations				
Personal services	430,541	450,791	451,758	(967)
Materials and services	316,757	320,457	307,232	13,225
Total Office of Government Relations	<u>747,298</u>	<u>771,248</u>	<u>758,990</u>	<u>12,258</u>
Bureau of Licenses				
Personal services	4,375,862	5,157,836	4,769,095	388,741
Materials and services	3,334,324	2,565,194	2,062,961	502,233
Total Bureau of Licenses	<u>7,710,186</u>	<u>7,723,030</u>	<u>6,832,056</u>	<u>890,974</u>
Office of Management and Finance				
Personal services	14,908,241	15,234,564	15,152,867	81,697
Materials and services	7,641,644	7,883,439	6,439,026	1,444,413
Total Office of Management and Finance	<u>22,549,885</u>	<u>23,118,003</u>	<u>21,591,893</u>	<u>1,526,110</u>

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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES, Continued				
Current, Continued:				
Legislative/Admin/Support Services, Continued				
Citywide Projects				
Personal services	1,907,876	1,932,876	1,895,126	37,750
Materials and services	6,469,713	6,051,513	5,068,986	982,527
Total Citywide Projects	<u>8,377,589</u>	<u>7,984,389</u>	<u>6,964,112</u>	<u>1,020,277</u>
Utility Customer Services				
Personal services	6,831,259	6,923,759	6,381,533	542,226
Materials and services	6,065,055	4,991,735	3,724,157	1,267,578
Total Utility Customer Services	<u>12,896,314</u>	<u>11,915,494</u>	<u>10,105,690</u>	<u>1,809,804</u>
Special Appropriations				
City Membership and Dues				
Materials and services	219,706	244,048	235,564	8,484
Leaders Roundtable				
Materials and services	9,185	13,626	11,356	2,270
Compensation Set-Aside				
Materials and services	9,698,744	4,462,309	-	4,462,309
Council Emergency Fund				
Materials and services	5,264	5,264	-	5,264
Charter Review				
Materials and services	400,000	200,000	45,860	154,140
Strategic Planning				
Materials and services	150,000	-	-	-
PGE Legal Costs				
Materials and services	1,065,000	685,524	458,058	227,466
Independent Audit of IPR				
Materials and services	60,000	-	-	-
COPPEA Training				
Materials and services	124,999	223,744	70,781	152,963
Total Legislative/Admin/Support Services	<u>81,899,912</u>	<u>76,190,823</u>	<u>65,138,233</u>	<u>11,052,590</u>

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City of Portland, Oregon
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Schedule of Revenues and Expenditures - Budget and Actual, Continued
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	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES, Continued				
Current, Continued:				
Nondepartmental:				
General Operating Contingencies	18,259,326	11,136,495	-	11,136,495
Total Nondepartmental:	18,259,326	11,136,495	-	11,136,495
Debt service and related costs:				
Principal	-	149,337	51,463	97,874
Interest	-	217,756	217,756	-
Total Debt service and related costs	-	367,093	269,219	97,874
Capital outlay	3,277,290	8,344,909	3,701,346	4,643,563
Total expenditures	393,335,631	410,836,255	367,795,518	43,040,737
Revenues over (under) expenditures	(29,632,587)	(45,340,448)	19,548,909	64,889,357
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
Private for Hire Transportation Safety	68,000	68,000	68,000	-
General Reserve	67,000	251,612	184,612	(67,000)
Federal Grants	15,841,023	32,887,447	18,347,517	(14,539,930)
Housing and Community Development	235,081	235,081	228,119	(6,962)
Sewer System Operating	12,809,321	12,809,321	12,314,131	(495,190)
Water	4,184,153	4,184,153	4,184,153	-
Hydroelectric Power Operating	200,000	200,000	815,000	-
Solid Waste Management	699,402	791,587	734,466	(57,121)
Parking Facilities	320,745	320,745	320,745	-
Spectator Facilities Operating	11,477	11,477	11,477	-
Technology Services	-	324,567	324,567	-
Total transfers from other funds	34,436,202	52,698,990	37,532,787	(15,166,203)
Transfers to other funds:				
Transportation Operating	(5,989,552)	(6,408,452)	(6,044,232)	364,220
Emergency Communication	(8,599,554)	(8,599,554)	(8,599,554)	-
Development Services	(1,314,837)	(1,349,837)	(1,349,837)	-
Public Safety	(17,500)	(17,500)	-	17,500
General Reserve	(5,568,149)	(5,644,284)	(5,568,149)	76,135
Housing Investment	(2,482,122)	(2,882,122)	(2,882,122)	-
Campaign Finance	(447,526)	(495,191)	(495,191)	-
Pension Debt Redemption	(6,033,880)	(6,033,880)	(6,033,880)	-
Governmental Bond Redemption	(1,962,950)	(1,962,950)	(1,952,602)	10,348
Parks Capital Construction and Maintenance	(2,278,227)	(2,703,227)	(2,703,222)	5
Sewer System Operating	(352,056)	(352,056)	(352,056)	-
Health Insurance Operating	-	(455,372)	(455,372)	-

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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, 2006

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
OTHER FINANCING SOURCES (USES), Continued				
Transfers to other funds, Continued:				
Facilities Services Operating	(2,393,550)	(2,493,550)	(2,493,549)	1
CityFleet Operating	-	(41,685)	(41,685)	-
Printing and Distribution Services Operating	-	(61,855)	(61,505)	350
Insurance and Claims Operating	-	(10,000)	(10,000)	-
Technology Services	<u>(868,957)</u>	<u>(1,352,272)</u>	<u>(1,288,083)</u>	<u>64,189</u>
Total transfers to other funds	<u>(38,308,860)</u>	<u>(40,863,787)</u>	<u>(40,331,039)</u>	<u>532,748</u>
Loans issued	-	-	1,824,000	1,824,000
Sale of capital asset	-	-	76,351	76,351
Total other financing sources (uses)	<u>(3,872,658)</u>	<u>11,835,203</u>	<u>(897,901)</u>	<u>(12,733,104)</u>
Net change in fund balance	(33,505,245)	(33,505,245)	18,651,008	52,156,253
Fund balance -- beginning	<u>33,505,245</u>	<u>33,505,245</u>	<u>51,561,836</u>	<u>18,056,591</u>
Fund balance -- ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,212,844</u>	<u>\$ 70,212,844</u>