

CITY BUDGET OFFICE

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Nick Fish, Commissioner
Amanda Fritz, Commissioner
Steve Novick, Commissioner
Dan Saltzman, Commissioner
Mary Hull Caballero, Auditor



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CITY OF PORTLAND, OREGON

TO: Mayor Charlie Hales
Commissioner Nick Fish
Commissioner Amanda Fritz
Commissioner Steve Novick
Commissioner Dan Saltzman
City Auditor Mary Hull Caballero

FROM: Andrew Scott, Budget Director

DATE: June 11, 2015

SUBJECT: Adoption of the FY 2015-16 Budget for the City of Portland
- Conduct a Proposed Use Hearing on State Shared Revenue (Hearing)
- Budget Documents

With this memo, the City Budget Office conveys a package of information to aid the Council in considering changes to the Approved Budget and moving to an Adopted Budget for FY 2015-16.

The package includes one resolution, four ordinances, and six attachments. Each ordinance and the resolution are either required under local budget law or City Financial Policies.

- **Attachment A:** A step-by-step description of the process for consideration of and deliberation on all Council actions necessary to adopt the FY 2015-16 budget
- **Resolution #1:** Certifies eligibility for State Shared Revenues
- **Ordinance #1:** Accepts State Shared Revenues
- **Ordinance #2:** Approves a fund statement of purpose for all City funds
 - **Attachment F:** Statement of purpose templates for all funds
- **Ordinance #3:** Adopts the budget
 - **Attachment B:** Descriptions of adjustments to the FY 2015-16 Approved Budget
 - **Attachment C:** Summary report of all adjustments by bureau and fund
 - **Attachment D:** Adopted Budget Notes
 - **Attachment E:** Appropriation Schedule
- **Ordinance #4:** Levies taxes

In order for staff to be adequately prepared for Council discussion and action, the City Budget Office would appreciate receiving any contemplated amendments in advance of June 18th. CBO will present these significant adjustments and budget note changes to be incorporated into the Adopted Budget subject to the vote of the Council on Thursday, June 18, 2015.

ATTACHMENT A
COUNCIL SESSION

Thursday, June 18, 2015

Time Certain, 2:00 p.m., Council Chambers

1. Council conducts a Proposed Use Hearing on State Shared Revenue.

Explanation: State law requires this action. ORS 221.770 requires municipalities to hold two separate hearings on State Shared Revenue. The first hearing on possible uses of State Shared Revenue was held on May 27, 2015. The second hearing, this one, is to hear testimony on the proposed uses of State Shared Revenue.

Mayor's Statement for the Record:

THIS HEARING IS BEING HELD BY THE CITY COUNCIL OF PORTLAND, OREGON IN COMPLIANCE WITH THE PROVISIONS OF THE STATE REVENUE SHARING REGULATIONS (ORS 221.770).

IT IS TO ALLOW CITIZENS TO COMMENT ON THE PROPOSED USE OF THESE FUNDS IN CONJUNCTION WITH THE ANNUAL BUDGET PROCESS. AS PROPOSED FOR COUNCIL ADOPTION, THE FISCAL YEAR 2015-16 BUDGET ANTICIPATES RECEIPTS TOTALING **\$16,115,255** FROM STATE REVENUE SHARING UNDER ORS 221.770.

AS HAS BEEN THE CASE IN PRIOR YEARS, IT IS PROPOSED THAT THIS REVENUE BE ALLOCATED IN EQUAL PARTS TO SUPPORT FIRE PREVENTION AND POLICE PATROL SERVICES.

IS THERE ANYONE HERE TODAY WHO WISHES TO BE HEARD ON THIS SUBJECT?

2. After testimony (if any), the Mayor closes the hearing to discuss proposed uses of State Revenue Sharing.

I AM NOW CLOSING THIS HEARING TO DISCUSS PROPOSED USES OF STATE REVENUE SHARING

3. Council considers Resolution to Certify that the City Meets Eligibility Requirements for State Shared Revenue.

Explanation: State law requires this action. ORS 221.760 requires municipalities in counties of over 100,000 population to certify certain services are provided to be eligible to receive State Shared Revenue. The services certified by the City of Portland are: police protection; fire protection; street construction, maintenance and lighting; sanitary sewers; storm sewers; planning, zoning and subdivision control; and water.

4. Council considers Ordinance to Accept State Shared Revenue.

Explanation: State law requires this action. ORS 221.770 states that municipalities must adopt an ordinance electing to receive State Shared Revenue for the upcoming fiscal year.

5. Council considers Ordinance to approve a Fund Statement of Purpose for each City fund.

Explanation: City Comprehensive Financial Management Policy 2.04 states that each fund shall have a statement of purpose. This ordinance fulfills the requirement.

6. Council considers Ordinance to Adopt the FY 2015-16 Budget.
 - The City Budget Office describes the various Adopted Budget changes as filed.
 - The Mayor entertains motions from Council to amend Attachments B, C, D, and E. Each amendment should note the amount, bureau, purpose, and funding source.
 - Each amendment needs to be moved and seconded for consideration and discussion. After discussion, the amendment must be voted on by Council.
 - The Mayor calls for public testimony.
 - At the conclusion of testimony, Council votes to adopt the budget (as amended).
7. Council considers Ordinance to Levy Taxes for the City of Portland for the fiscal year beginning July 1, 2015, and directs the City Budget Director to submit said tax levy and other certifications to the County Assessors of Multnomah, Clackamas, and Washington Counties.

Explanation: This action includes the levy amounts for property taxes accruing to the General Fund, Children's Investment Fund, and the Fire and Police Disability and Retirement Fund. It also includes property tax levies for General Obligation bonded debt and 16 urban renewal areas.

Attachment B
Significant Adjustments to Approved Budget

	General Fund Discretionary		Other Resources		
	FTE	One-Time	Ongoing	One-Time	Ongoing
Bureau of Development Services					
Development Services Fund. Reduce contingency by \$1,181 to fund an interagency with OMF-Workers' Compensation Fund for work related to specialty driver's education training.	0.00	\$0	\$0	\$0	\$0
Development Services Fund. Reduce contingency by \$3,090,804 to fund new positions created in FY 2014-15 Spring BMP.	34.00	\$0	\$0	\$0	\$0
Bureau of Environmental Services					
Environmental Remediation Fund. Reduce contingency by \$64,982 to balance changes resulting from the revegetation section reorganization costs, primarily related to facilities charges allocation.	0.00	\$0	\$0	\$0	\$0
Sewer System Construction Fund. Increase contingency as a result of re-estimates of FY 2014-15 ending balance/FY 2015-16 beginning balance.	0.00	\$0	\$0	\$10,500,000	\$0
Sewer System Operating Fund. Transfer a position to the Office of Management and Finance-Bureau of Technology Services.	(1.00)	\$0	\$0	\$0	\$0
Sewer System Operating Fund. Shift \$180,000 of contingency to ending fund balance for the State Revolving Fund debt reserve.	0.00	\$0	\$0	\$0	\$0
Sewer System Operating Fund. Reduce contingency by \$36,455 for various technical adjustments.	0.00	\$0	\$0	\$0	\$0
Sewer System Rate Stabilization Fund. Increase contingency as a result of re-estimates of FY 2014-15 ending balance/FY 2015-16 beginning balance.	0.00	\$0	\$0	\$8,150,000	\$0
Fund & Debt Management					
General Fund. Increase contingency to offset a current appropriation level target adjustment to the All Hands Raised Special Appropriation.	0.00	\$0	\$5,294	\$0	\$0
General Fund. Recognize additional beginning fund balance to offset a carryover request from FY 2014-15 (PPS/Concordia Early Childhood Learning Project).	0.00	(\$100,000)	\$0	\$100,000	\$0
Office of Management & Finance					
CityFleet Operating Fund. Reduce contingency by \$157,500 to fund an interagency with OMF-Facilities for the Kerby Master Plan project.	0.00	\$0	\$0	\$0	\$0

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Significant Adjustments to Approved Budget

	General Fund Discretionary			Other Resources	
	FTE	One-Time	Ongoing	One-Time	Ongoing
Facilities Services Operating Fund. Recognize interagency revenues from the Bureau of Transportation and OMF-CityFleet for the Kerby Master Plan project.	0.00	\$0	\$0	\$0	\$315,000
Facilities Services Operating Fund. Increase contingency by \$79,999 to offset reductions in scheduled debt service payments.	0.00	\$0	\$0	\$0	\$0
Technology Services Fund. Reduce contingency by \$151,872 to fund the transfer of a PISA Generalist position from the Bureau of Environmental Services.	1.00	\$0	\$0	\$0	\$0
Technology Services Fund. Increase interagency revenue from OMF-Procurement for planned future compliance software replacement projects and upgrades.	0.00	\$0	\$0	\$100,000	\$0
Workers' Compensation Self Insurance Operating Fund. Increase interagency revenues from five bureaus for specialty driver's education training.	0.00	\$0	\$0	\$7,676	\$0
Office of Neighborhood Involvement					
General Fund. \$18,000 is transferred to materials and services from the one-time resources allotted for the Mental Health Specialist position.	0.00	\$0	\$0	\$0	\$0
Portland Bureau of Transportation					
Transportation Operating Fund. Reduce materials and services by \$13,176 to fund a position reclassification.	0.00	\$0	\$0	\$0	\$0
Transportation Operating Fund. Reduce funding for part-time positions by \$81,504 to fund a new Storekeeper position in the Streetcar Maintenance program.	1.00	\$0	\$0	\$0	\$0
Transportation Operating Fund. Recognize and allocate additional beginning fund balance related to the Facilities Site Master Plan.	0.00	\$0	\$0	\$157,500	\$0
Transportation Operating Fund. Reduce contingency by \$2,756 to fund an interagency with OMF-Risk Management for specialty driver's education training.	0.00	\$0	\$0	\$0	\$0
Transportation Operating Fund. Reduce contingency by \$14,000 to fund increased parking lot lease costs.	0.00	\$0	\$0	\$0	\$0

Attachment B
Significant Adjustments to Approved Budget

	General Fund Discretionary			Other Resources	
	FTE	One-Time	Ongoing	One-Time	Ongoing
Portland Fire & Rescue					
General Fund. Technical adjustment to add 1.0 FTE Safety Chief position approved in the FY 2014-15 Adopted Budget. Funding for this position is in the bureau's base budget, but the position was not created until June 2015.	1.00	\$0	\$0	\$0	\$0
Portland Housing Bureau					
Community Development Block Grant Fund. Recognize and allocate additional beginning fund balance (\$900,000) related to the PCRI Restructure project.	0.00	\$0	\$0	\$900,000	\$0
Community Development Block Grant Fund. Adjustments in staffing increase appropriations \$1,302.	0.00	\$0	\$0	\$1,302	\$0
General Fund. Increase intergovernmental agreement revenues from Multnomah County by \$220,000 to fund East County homeless outreach.	0.00	\$0	\$0	\$220,000	\$0
Grants Fund. Appropriate \$80,000 of unanticipated program income from the Neighborhood Stabilization Program grant.	0.00	\$0	\$0	\$80,000	\$0
Grants Fund. Adjustments in staffing reduce appropriations \$1,302.	0.00	\$0	\$0	(\$1,439)	\$0
Housing Investment Fund. Reduce beginning fund balances by \$7,246 to match anticipated fee revenues.	0.00	\$0	\$0	(\$7,246)	\$0
Tax Increment Financing Reimbursement Fund. Total net reduction of \$1,299,383 million which includes: reducing appropriations for Miracles Central due to an accelerated closing schedule in FY 2014-15 (\$650,000); reducing appropriations in the Gateway (\$200,000) and Central Eastside (\$560,000) Urban Renewal Areas to reflect more accurate funding timelines; increasing the North Macadam Urban Renewal Area to match forecasted expenditures (\$100,000); and reductions (\$10,617) for miscellaneous technical adjustments.	0.00	\$0	\$0	(\$1,299,383)	\$0
Portland Parks & Recreation					
General Fund. Technical adjustments to correct where interagency costs are budgeted for internal services and other small programmatic corrections.	0.00	\$0	\$0	\$0	\$0

Attachment B
Significant Adjustments to Approved Budget

	General Fund Discretionary			Other Resources	
	FTE	One-Time	Ongoing	One-Time	Ongoing
General Fund. Eliminates ten positions, projected to be funded by program revenues, that were created in the FY 2014-15 Adopted Budget. Due to a delay in classifying the 10 positions, this action both creates and eliminates these positions, thus having no impact on the bureau's FTE count.	0.00	\$0	\$0	\$0	\$0
General Fund. Create two positions in the Tree Code program funded by the Urban Forestry Trust Fund within the Portland Parks Memorial Fund.	2.00	\$0	\$0	\$0	\$0
Portland Parks Memorial Fund. Reduce contingency by \$270,000 to fund two Tree Code positions housed in the General Fund.	0.00	\$0	\$0	\$0	\$0
Portland Water Bureau					
Water Construction Fund. Technical adjustment to increase cash transfer revenues by \$40,000 from the Water Fund contingency in order to reflect changes to the Construction Fund's portion of the General Fund Overhead costs; revenues offset in Unappropriated Fund Balance. Increase interest earnings by \$97.	0.00	\$0	\$0	\$40,097	\$0
Water Fund. Technical adjustment to decrease investments earnings by \$224; increase rate revenues by \$7,070. Increase interagency with OMF-Risk Management for driving training. Adjustments result in a net increase of \$6,846. Add 0.6 FTE customer service assistant to reflect a position added in the FY 2014-15 Spring Supplemental Budget.	0.60	\$0	\$0	\$6,846	\$0
Water Fund. Reduce contingency by \$33,154 to transfer to Water Construction Fund to reflect the Construction Fund's portion of overhead costs.	0.00	\$0	\$0	\$0	\$0
Special Appropriations					
General Fund. Adjust Current Appropriation Level for All Hands Raised to reflect contract language.	0.00	\$0	(\$5,294)	\$0	\$0
General Fund. FY 2014-15 Carryover: PPS/Concordia Early Childhood Learning Project.	0.00	\$100,000	\$0	\$0	\$0
Grand Total	38.60	\$0	\$0	\$18,955,353	\$315,000

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
<u>Bureau of Development Services</u>			
<i>Development Services Fund</i>			
Unappropriated Fund Balance	31,098,098	0	31,098,098
Personnel Services	32,565,784	3,090,804	35,656,588
External Materials and Services	2,581,908	0	2,581,908
Internal Materials and Services	8,683,714	1,181	8,684,895
Capital Outlay	2,690,225	0	2,690,225
Debt Service	1,084,750	0	1,084,750
Fund Transfers - Expense	1,193,727	0	1,193,727
Contingency	17,874,612	(3,091,985)	14,782,627
<i>Total Development Services Fund</i>	<i>\$97,772,818</i>	<i>\$0</i>	<i>\$97,772,818</i>
Total Bureau of Development Services	\$97,772,818	\$0	\$97,772,818
<u>Bureau of Emergency Communications</u>			
<i>Emergency Communication Fund</i>			
Personnel Services	15,181,471	0	15,181,471
External Materials and Services	952,805	0	952,805
Internal Materials and Services	5,423,413	0	5,423,413
Debt Service	1,395,141	0	1,395,141
Fund Transfers - Expense	752,639	0	752,639
Contingency	972,667	0	972,667
<i>Total Emergency Communication Fund</i>	<i>\$24,678,136</i>	<i>\$0</i>	<i>\$24,678,136</i>
Total Bureau of Emergency Communications	\$24,678,136	\$0	\$24,678,136
<u>Bureau of Environmental Services</u>			
<i>Environmental Remediation Fund</i>			
Personnel Services	476,536	0	476,536
External Materials and Services	4,184,081	3,000	4,187,081
Internal Materials and Services	971,783	61,982	1,033,765
Debt Service	1,333	0	1,333
Fund Transfers - Expense	85,282	0	85,282
Contingency	503,985	(64,982)	439,003
<i>Total Environmental Remediation Fund</i>	<i>\$6,223,000</i>	<i>\$0</i>	<i>\$6,223,000</i>
<i>Grants Fund</i>			
Capital Outlay	170,000	0	170,000
<i>Total Grants Fund</i>	<i>\$170,000</i>	<i>\$0</i>	<i>\$170,000</i>
<i>Sewer System Construction Fund</i>			
Fund Transfers - Expense	111,600,000	0	111,600,000
Contingency	46,100,000	10,500,000	56,600,000
<i>Total Sewer System Construction Fund</i>	<i>\$157,700,000</i>	<i>\$10,500,000</i>	<i>\$168,200,000</i>
<i>Sewer System Debt Redemption Fund</i>			
Unappropriated Fund Balance	61,775,000	0	61,775,000
Debt Service	173,891,728	0	173,891,728
<i>Total Sewer System Debt Redemption Fund</i>	<i>\$235,666,728</i>	<i>\$0</i>	<i>\$235,666,728</i>
<i>Sewer System Operating Fund</i>			
Unappropriated Fund Balance	0	180,000	180,000
Personnel Services	63,822,070	(113,882)	63,708,188

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
<u>Bureau of Environmental Services</u>			
<i>Sewer System Operating Fund</i>			
External Materials and Services	55,256,458	(2,740)	55,253,718
Internal Materials and Services	41,749,694	(60,801)	41,688,893
Capital Outlay	71,419,773	213,878	71,633,651
Debt Service	3,049,167	0	3,049,167
Fund Transfers - Expense	209,077,835	0	209,077,835
Contingency	62,974,052	(216,455)	62,757,597
<i>Total Sewer System Operating Fund</i>	<i>\$507,349,049</i>	<i>\$0</i>	<i>\$507,349,049</i>
<i>Sewer System Rate Stabilization Fund</i>			
Fund Transfers - Expense	5,000,000	0	5,000,000
Contingency	30,025,000	8,150,000	38,175,000
<i>Total Sewer System Rate Stabilization Fund</i>	<i>\$35,025,000</i>	<i>\$8,150,000</i>	<i>\$43,175,000</i>
Total Bureau of Environmental Services	\$942,133,777	\$18,650,000	\$960,783,777
<u>Bureau of Fire & Police Disability & Retirement</u>			
<i>Fire & Police Disability & Retirement Fund</i>			
Personnel Services	1,953,000	0	1,953,000
External Materials and Services	116,071,215	0	116,071,215
Internal Materials and Services	9,510,091	0	9,510,091
Capital Outlay	72,400	0	72,400
Debt Service	32,277,309	0	32,277,309
Fund Transfers - Expense	862,426	0	862,426
Contingency	12,761,000	0	12,761,000
<i>Total Fire & Police Disability & Retirement Fund</i>	<i>\$173,507,441</i>	<i>\$0</i>	<i>\$173,507,441</i>
<i>Fire & Police Disability & Retirement Res Fund</i>			
Unappropriated Fund Balance	750,000	0	750,000
Fund Transfers - Expense	750,000	0	750,000
<i>Total Fire & Police Disability & Retirement Res Fund</i>	<i>\$1,500,000</i>	<i>\$0</i>	<i>\$1,500,000</i>
Total Bureau of Fire & Police Disability & Retirement	\$175,007,441	\$0	\$175,007,441
<u>Bureau of Planning & Sustainability</u>			
<i>Community Solar Fund</i>			
External Materials and Services	27,012	0	27,012
Fund Transfers - Expense	28	0	28
<i>Total Community Solar Fund</i>	<i>\$27,040</i>	<i>\$0</i>	<i>\$27,040</i>
<i>General Fund</i>			
Personnel Services	8,028,196	0	8,028,196
External Materials and Services	1,263,599	0	1,263,599
Internal Materials and Services	641,835	0	641,835
<i>Total General Fund</i>	<i>\$9,933,630</i>	<i>\$0</i>	<i>\$9,933,630</i>
<i>Grants Fund</i>			
Personnel Services	708,468	0	708,468
Internal Materials and Services	88,936	0	88,936
<i>Total Grants Fund</i>	<i>\$797,404</i>	<i>\$0</i>	<i>\$797,404</i>

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
<u>Bureau of Planning & Sustainability</u>			
<i>Solid Waste Management Fund</i>			
Personnel Services	2,490,281	0	2,490,281
External Materials and Services	1,121,176	0	1,121,176
Internal Materials and Services	1,657,888	0	1,657,888
Debt Service	57,742	0	57,742
Fund Transfers - Expense	177,615	0	177,615
Contingency	2,395,825	0	2,395,825
<i>Total Solid Waste Management Fund</i>	<i>\$7,900,527</i>	<i>\$0</i>	<i>\$7,900,527</i>
Total Bureau of Planning & Sustainability	\$18,658,601	\$0	\$18,658,601
<u>City Budget Office</u>			
<i>General Fund</i>			
Personnel Services	1,963,089	0	1,963,089
External Materials and Services	186,388	0	186,388
Internal Materials and Services	178,501	0	178,501
<i>Total General Fund</i>	<i>\$2,327,978</i>	<i>\$0</i>	<i>\$2,327,978</i>
Total City Budget Office	\$2,327,978	\$0	\$2,327,978
<u>Commissioner of Public Affairs</u>			
<i>Children's Investment Fund</i>			
Personnel Services	543,468	0	543,468
External Materials and Services	16,043,199	0	16,043,199
Internal Materials and Services	43,938	0	43,938
Fund Transfers - Expense	25,000	0	25,000
Contingency	499,730	0	499,730
<i>Total Children's Investment Fund</i>	<i>\$17,155,335</i>	<i>\$0</i>	<i>\$17,155,335</i>
<i>General Fund</i>			
Personnel Services	1,164,033	0	1,164,033
External Materials and Services	493,821	0	493,821
Internal Materials and Services	148,453	0	148,453
<i>Total General Fund</i>	<i>\$1,806,307</i>	<i>\$0</i>	<i>\$1,806,307</i>
Total Commissioner of Public Affairs	\$18,961,642	\$0	\$18,961,642
<u>Commissioner of Public Safety</u>			
<i>General Fund</i>			
Personnel Services	852,326	0	852,326
External Materials and Services	40,158	0	40,158
Internal Materials and Services	112,473	0	112,473
<i>Total General Fund</i>	<i>\$1,004,957</i>	<i>\$0</i>	<i>\$1,004,957</i>
Total Commissioner of Public Safety	\$1,004,957	\$0	\$1,004,957
<u>Commissioner of Public Utilities</u>			
<i>General Fund</i>			
Personnel Services	817,342	0	817,342
External Materials and Services	89,620	0	89,620
Internal Materials and Services	135,495	0	135,495

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
<u>Commissioner of Public Utilities</u>			
<i>General Fund</i>			
Internal Materials and Services	135,495	0	135,495
<i>Total General Fund</i>	<i>\$1,042,457</i>	<i>\$0</i>	<i>\$1,042,457</i>
Total Commissioner of Public Utilities	\$1,042,457	\$0	\$1,042,457
<u>Commissioner of Public Works</u>			
<i>General Fund</i>			
Personnel Services	844,061	0	844,061
External Materials and Services	33,622	0	33,622
Internal Materials and Services	127,274	0	127,274
<i>Total General Fund</i>	<i>\$1,004,957</i>	<i>\$0</i>	<i>\$1,004,957</i>
Total Commissioner of Public Works	\$1,004,957	\$0	\$1,004,957
<u>Fund & Debt Management</u>			
<i>42nd Avenue NPI Debt Service Fund</i>			
External Materials and Services	22,332	0	22,332
<i>Total 42nd Avenue NPI Debt Service Fund</i>	<i>\$22,332</i>	<i>\$0</i>	<i>\$22,332</i>
<i>82nd Ave/Division NPI Debt Service Fund</i>			
External Materials and Services	44,360	0	44,360
<i>Total 82nd Ave/Division NPI Debt Service Fund</i>	<i>\$44,360</i>	<i>\$0</i>	<i>\$44,360</i>
<i>Airport Way Debt Service Fund</i>			
Unappropriated Fund Balance	1,537,025	0	1,537,025
Debt Service	5,587,750	0	5,587,750
<i>Total Airport Way Debt Service Fund</i>	<i>\$7,124,775</i>	<i>\$0</i>	<i>\$7,124,775</i>
<i>Bonded Debt Interest and Sinking Fund</i>			
Debt Service	14,684,970	0	14,684,970
<i>Total Bonded Debt Interest and Sinking Fund</i>	<i>\$14,684,970</i>	<i>\$0</i>	<i>\$14,684,970</i>
<i>Central Eastside Ind. District Debt Service Fund</i>			
Unappropriated Fund Balance	2,405,863	0	2,405,863
Debt Service	7,951,380	0	7,951,380
<i>Total Central Eastside Ind. District Debt Service Fund</i>	<i>\$10,357,243</i>	<i>\$0</i>	<i>\$10,357,243</i>
<i>Convention Center Area Debt Service Fund</i>			
Unappropriated Fund Balance	12,687,796	0	12,687,796
Debt Service	7,814,418	0	7,814,418
<i>Total Convention Center Area Debt Service Fund</i>	<i>\$20,502,214</i>	<i>\$0</i>	<i>\$20,502,214</i>
<i>Cully Blvd. NPI Debt Service Fund</i>			
External Materials and Services	35,297	0	35,297
<i>Total Cully Blvd. NPI Debt Service Fund</i>	<i>\$35,297</i>	<i>\$0</i>	<i>\$35,297</i>
<i>Division-Midway NPI Debt Service Fund</i>			
External Materials and Services	6,674	0	6,674
<i>Total Division-Midway NPI Debt Service Fund</i>	<i>\$6,674</i>	<i>\$0</i>	<i>\$6,674</i>
<i>Fire & Police Supplemental Retirement Res Fund</i>			
External Materials and Services	9,000	0	9,000

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
Fund & Debt Management			
<i>Fire & Police Supplemental Retirement Res Fund</i>			
Contingency	1,850	0	1,850
<i>Total Fire & Police Supplemental Retirement Res Fund</i>	<i>\$10,850</i>	<i>\$0</i>	<i>\$10,850</i>
<i>Gateway URA Debt Redemption Fund</i>			
Debt Service	4,944,653	0	4,944,653
<i>Total Gateway URA Debt Redemption Fund</i>	<i>\$4,944,653</i>	<i>\$0</i>	<i>\$4,944,653</i>
<i>General Fund</i>			
Debt Service	8,555,736	0	8,555,736
Fund Transfers - Expense	62,670,724	0	62,670,724
Contingency	9,961,546	5,294	9,966,840
<i>Total General Fund</i>	<i>\$81,188,006</i>	<i>\$5,294</i>	<i>\$81,193,300</i>
<i>General Reserve Fund</i>			
Fund Transfers - Expense	3,460,450	0	3,460,450
Contingency	56,636,701	0	56,636,701
<i>Total General Reserve Fund</i>	<i>\$60,097,151</i>	<i>\$0</i>	<i>\$60,097,151</i>
<i>Governmental Bond Redemption Fund</i>			
Debt Service	2,438,332	0	2,438,332
<i>Total Governmental Bond Redemption Fund</i>	<i>\$2,438,332</i>	<i>\$0</i>	<i>\$2,438,332</i>
<i>Grants Fund</i>			
Debt Service	4,750,000	0	4,750,000
<i>Total Grants Fund</i>	<i>\$4,750,000</i>	<i>\$0</i>	<i>\$4,750,000</i>
<i>Interstate Corridor Debt Service Fund</i>			
Unappropriated Fund Balance	5,742,538	0	5,742,538
Debt Service	26,196,002	0	26,196,002
<i>Total Interstate Corridor Debt Service Fund</i>	<i>\$31,938,540</i>	<i>\$0</i>	<i>\$31,938,540</i>
<i>Lents Town Center URA Debt Redemption Fund</i>			
Unappropriated Fund Balance	3,032,592	0	3,032,592
Debt Service	13,959,702	0	13,959,702
<i>Total Lents Town Center URA Debt Redemption Fund</i>	<i>\$16,992,294</i>	<i>\$0</i>	<i>\$16,992,294</i>
<i>North Macadam URA Debt Redemption Fund</i>			
Unappropriated Fund Balance	4,965,650	0	4,965,650
Debt Service	11,630,314	0	11,630,314
<i>Total North Macadam URA Debt Redemption Fund</i>	<i>\$16,595,964</i>	<i>\$0</i>	<i>\$16,595,964</i>
<i>Parkrose NPI Debt Service Fund</i>			
External Materials and Services	33,065	0	33,065
<i>Total Parkrose NPI Debt Service Fund</i>	<i>\$33,065</i>	<i>\$0</i>	<i>\$33,065</i>
<i>Pension Debt Redemption Fund</i>			
Unappropriated Fund Balance	750,000	0	750,000
Debt Service	4,702,993	0	4,702,993
<i>Total Pension Debt Redemption Fund</i>	<i>\$5,452,993</i>	<i>\$0</i>	<i>\$5,452,993</i>
<i>River District URA Debt Redemption Fund</i>			
Unappropriated Fund Balance	7,618,858	0	7,618,858
Debt Service	27,739,291	0	27,739,291

ATTACHMENT C
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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Fund & Debt Management</u>			
<i>River District URA Debt Redemption Fund</i>			
Debt Service	27,739,291	0	27,739,291
<i>Total River District URA Debt Redemption Fund</i>	<i>\$35,358,149</i>	<i>\$0</i>	<i>\$35,358,149</i>
<i>Rosewood NPI Debt Service Fund</i>			
External Materials and Services	24,584	0	24,584
<i>Total Rosewood NPI Debt Service Fund</i>	<i>\$24,584</i>	<i>\$0</i>	<i>\$24,584</i>
<i>South Park Blocks Redemption Fund</i>			
Unappropriated Fund Balance	8,909,042	0	8,909,042
Debt Service	7,181,374	0	7,181,374
<i>Total South Park Blocks Redemption Fund</i>	<i>\$16,090,416</i>	<i>\$0</i>	<i>\$16,090,416</i>
<i>Special Finance and Resource Fund</i>			
External Materials and Services	86,457,901	0	86,457,901
Debt Service	167,134	0	167,134
<i>Total Special Finance and Resource Fund</i>	<i>\$86,625,035</i>	<i>\$0</i>	<i>\$86,625,035</i>
<i>Special Projects Debt Service Fund</i>			
Unappropriated Fund Balance	4,000	0	4,000
Debt Service	7,226,610	0	7,226,610
<i>Total Special Projects Debt Service Fund</i>	<i>\$7,230,610</i>	<i>\$0</i>	<i>\$7,230,610</i>
<i>Waterfront Renewal Bond Sinking Fund</i>			
Unappropriated Fund Balance	6,354,052	0	6,354,052
Debt Service	9,489,678	0	9,489,678
<i>Total Waterfront Renewal Bond Sinking Fund</i>	<i>\$15,843,730</i>	<i>\$0</i>	<i>\$15,843,730</i>
Total Fund & Debt Management	\$438,392,237	\$5,294	\$438,397,531
<u>Office of Equity & Human Rights</u>			
<i>General Fund</i>			
Personnel Services	1,481,884	0	1,481,884
External Materials and Services	172,826	0	172,826
Internal Materials and Services	163,366	0	163,366
<i>Total General Fund</i>	<i>\$1,818,076</i>	<i>\$0</i>	<i>\$1,818,076</i>
Total Office of Equity & Human Rights	\$1,818,076	\$0	\$1,818,076
<u>Office of Government Relations</u>			
<i>General Fund</i>			
Personnel Services	1,017,738	0	1,017,738
External Materials and Services	414,492	0	414,492
Internal Materials and Services	135,641	0	135,641
<i>Total General Fund</i>	<i>\$1,567,871</i>	<i>\$0</i>	<i>\$1,567,871</i>
Total Office of Government Relations	\$1,567,871	\$0	\$1,567,871
<u>Office of Management & Finance</u>			
<i>Arts Education & Access Fund</i>			
External Materials and Services	16,602,045	0	16,602,045
Internal Materials and Services	884,260	0	884,260

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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Office of Management & Finance</u>			
<i>Arts Education & Access Fund</i>			
Fund Transfers - Expense	25,000	0	25,000
<i>Total Arts Education & Access Fund</i>	<i>\$17,511,305</i>	<i>\$0</i>	<i>\$17,511,305</i>
<i>BFRES Facilities GO Bond Construction Fund</i>			
Internal Materials and Services	2,938	0	2,938
Capital Outlay	250,000	0	250,000
Contingency	703,234	0	703,234
<i>Total BFRES Facilities GO Bond Construction Fund</i>	<i>\$956,172</i>	<i>\$0</i>	<i>\$956,172</i>
<i>CityFleet Operating Fund</i>			
Personnel Services	7,900,318	0	7,900,318
External Materials and Services	13,793,023	0	13,793,023
Internal Materials and Services	2,235,824	157,500	2,393,324
Capital Outlay	11,708,323	0	11,708,323
Debt Service	1,533,246	0	1,533,246
Fund Transfers - Expense	823,052	0	823,052
Contingency	30,868,741	(157,500)	30,711,241
<i>Total CityFleet Operating Fund</i>	<i>\$68,862,527</i>	<i>\$0</i>	<i>\$68,862,527</i>
<i>Convention and Tourism Fund</i>			
External Materials and Services	15,104,689	0	15,104,689
Internal Materials and Services	291,179	0	291,179
Fund Transfers - Expense	25,000	0	25,000
Contingency	16,782	0	16,782
<i>Total Convention and Tourism Fund</i>	<i>\$15,437,650</i>	<i>\$0</i>	<i>\$15,437,650</i>
<i>EBS Services Fund</i>			
Personnel Services	2,425,083	0	2,425,083
External Materials and Services	1,787,430	0	1,787,430
Internal Materials and Services	4,350,746	0	4,350,746
Debt Service	4,398,250	0	4,398,250
Fund Transfers - Expense	267,017	0	267,017
Contingency	2,052,515	0	2,052,515
<i>Total EBS Services Fund</i>	<i>\$15,281,041</i>	<i>\$0</i>	<i>\$15,281,041</i>
<i>Facilities Services Operating Fund</i>			
Personnel Services	3,997,747	0	3,997,747
External Materials and Services	31,419,320	315,000	31,734,320
Internal Materials and Services	2,970,327	0	2,970,327
Debt Service	7,728,942	(79,999)	7,648,943
Fund Transfers - Expense	921,081	0	921,081
Contingency	24,813,678	79,999	24,893,677
<i>Total Facilities Services Operating Fund</i>	<i>\$71,851,095</i>	<i>\$315,000</i>	<i>\$72,166,095</i>
<i>General Fund</i>			
Personnel Services	29,558,142	(25,000)	29,533,142
External Materials and Services	5,040,364	(75,000)	4,965,364
Internal Materials and Services	5,438,109	100,000	5,538,109
<i>Total General Fund</i>	<i>\$40,036,615</i>	<i>\$0</i>	<i>\$40,036,615</i>

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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Office of Management & Finance</u>			
<i>Health Insurance Operating Fund</i>			
Personnel Services	1,487,367	0	1,487,367
External Materials and Services	56,673,990	0	56,673,990
Internal Materials and Services	390,848	0	390,848
Debt Service	34,322	0	34,322
Fund Transfers - Expense	141,755	0	141,755
Contingency	18,331,089	0	18,331,089
<i>Total Health Insurance Operating Fund</i>	<i>\$77,059,371</i>	<i>\$0</i>	<i>\$77,059,371</i>
<i>Insurance and Claims Operating Fund</i>			
Personnel Services	1,218,513	0	1,218,513
External Materials and Services	6,449,626	0	6,449,626
Internal Materials and Services	2,673,001	0	2,673,001
Debt Service	81,109	0	81,109
Fund Transfers - Expense	234,219	0	234,219
Contingency	24,430,898	0	24,430,898
<i>Total Insurance and Claims Operating Fund</i>	<i>\$35,087,366</i>	<i>\$0</i>	<i>\$35,087,366</i>
<i>Printing & Distribution Services Operating Fund</i>			
Personnel Services	1,688,605	0	1,688,605
External Materials and Services	3,644,300	0	3,644,300
Internal Materials and Services	702,666	0	702,666
Capital Outlay	306,015	0	306,015
Debt Service	147,195	0	147,195
Fund Transfers - Expense	217,302	0	217,302
Contingency	732,354	0	732,354
<i>Total Printing & Distribution Services Operating Fund</i>	<i>\$7,438,437</i>	<i>\$0</i>	<i>\$7,438,437</i>
<i>Property Management License Fund</i>			
External Materials and Services	5,131,550	0	5,131,550
Internal Materials and Services	40,650	0	40,650
Fund Transfers - Expense	25,000	0	25,000
<i>Total Property Management License Fund</i>	<i>\$5,197,200</i>	<i>\$0</i>	<i>\$5,197,200</i>
<i>Public Safety GO Bond Fund</i>			
Personnel Services	300,000	0	300,000
External Materials and Services	4,100,440	0	4,100,440
Internal Materials and Services	1,149,141	0	1,149,141
Debt Service	20,000	0	20,000
Fund Transfers - Expense	202,100	0	202,100
Contingency	8,106,518	0	8,106,518
<i>Total Public Safety GO Bond Fund</i>	<i>\$13,878,199</i>	<i>\$0</i>	<i>\$13,878,199</i>
<i>Spectator Venues & Visitor Activities Fund</i>			
Personnel Services	327,856	0	327,856
External Materials and Services	4,035,769	0	4,035,769
Internal Materials and Services	303,895	0	303,895
Capital Outlay	1,000,000	0	1,000,000
Debt Service	6,690,814	0	6,690,814
Fund Transfers - Expense	204,468	0	204,468
Contingency	2,319,597	0	2,319,597

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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Office of Management & Finance</u>			
<i>Spectator Venues & Visitor Activities Fund</i>			
Contingency	2,319,597	0	2,319,597
<i>Total Spectator Venues & Visitor Activities Fund</i>	\$14,882,399	\$0	\$14,882,399
<i>Technology Services Fund</i>			
Personnel Services	28,032,149	151,872	28,184,021
External Materials and Services	16,457,279	0	16,457,279
Internal Materials and Services	3,691,751	0	3,691,751
Capital Outlay	3,564,083	0	3,564,083
Debt Service	516,244	0	516,244
Fund Transfers - Expense	1,879,551	0	1,879,551
Contingency	10,559,247	(51,872)	10,507,375
<i>Total Technology Services Fund</i>	\$64,700,304	\$100,000	\$64,800,304
<i>Workers' Comp. Self Insurance Operating Fund</i>			
Personnel Services	1,234,247	0	1,234,247
External Materials and Services	3,092,663	0	3,092,663
Internal Materials and Services	594,416	0	594,416
Debt Service	75,868	0	75,868
Fund Transfers - Expense	124,349	0	124,349
Contingency	13,875,748	7,676	13,883,424
<i>Total Workers' Comp. Self Insurance Operating Fund</i>	\$18,997,291	\$7,676	\$19,004,967
Total Office of Management & Finance	\$467,176,972	\$422,676	\$467,599,648
<u>Office of Neighborhood Involvement</u>			
<i>General Fund</i>			
Personnel Services	4,476,827	(18,000)	4,458,827
External Materials and Services	3,947,534	18,000	3,965,534
Internal Materials and Services	671,739	0	671,739
<i>Total General Fund</i>	\$9,096,100	\$0	\$9,096,100
Total Office of Neighborhood Involvement	\$9,096,100	\$0	\$9,096,100
<u>Office of the City Attorney</u>			
<i>General Fund</i>			
Personnel Services	9,959,964	0	9,959,964
External Materials and Services	876,672	0	876,672
Internal Materials and Services	963,575	0	963,575
<i>Total General Fund</i>	\$11,800,211	\$0	\$11,800,211
Total Office of the City Attorney	\$11,800,211	\$0	\$11,800,211
<u>Office of the City Auditor</u>			
<i>Assessment Collection Fund</i>			
Fund Transfers - Expense	10	0	10
Contingency	78,968	0	78,968
<i>Total Assessment Collection Fund</i>	\$78,978	\$0	\$78,978
<i>Bancroft Bond Interest and Sinking Fund</i>			
Unappropriated Fund Balance	13,655,510	0	13,655,510
Debt Service	5,902,463	0	5,902,463

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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Office of the City Auditor</u>			
<i>Bancroft Bond Interest and Sinking Fund</i>			
Debt Service	5,902,463	0	5,902,463
<i>Total Bancroft Bond Interest and Sinking Fund</i>	<i>\$19,557,973</i>	<i>\$0</i>	<i>\$19,557,973</i>
<i>General Fund</i>			
Personnel Services	5,926,165	0	5,926,165
External Materials and Services	1,546,446	0	1,546,446
Internal Materials and Services	1,707,614	0	1,707,614
<i>Total General Fund</i>	<i>\$9,180,225</i>	<i>\$0</i>	<i>\$9,180,225</i>
<i>Local Improvement District Fund</i>			
External Materials and Services	8,000	0	8,000
Internal Materials and Services	1,317,638	0	1,317,638
Debt Service	2,099,163	0	2,099,163
Fund Transfers - Expense	3,674,212	0	3,674,212
Contingency	3,583,610	0	3,583,610
<i>Total Local Improvement District Fund</i>	<i>\$10,682,623</i>	<i>\$0</i>	<i>\$10,682,623</i>
Total Office of the City Auditor	\$39,499,799	\$0	\$39,499,799
<u>Office of the Mayor</u>			
<i>General Fund</i>			
Personnel Services	1,764,695	0	1,764,695
External Materials and Services	1,138,175	0	1,138,175
Internal Materials and Services	291,711	0	291,711
Fund Transfers - Expense	100,000	0	100,000
<i>Total General Fund</i>	<i>\$3,294,581</i>	<i>\$0</i>	<i>\$3,294,581</i>
Total Office of the Mayor	\$3,294,581	\$0	\$3,294,581
<u>Portland Bureau of Emergency Management</u>			
<i>General Fund</i>			
Personnel Services	1,684,815	0	1,684,815
External Materials and Services	530,731	0	530,731
Internal Materials and Services	551,624	0	551,624
<i>Total General Fund</i>	<i>\$2,767,170</i>	<i>\$0</i>	<i>\$2,767,170</i>
<i>Grants Fund</i>			
Personnel Services	872,300	0	872,300
External Materials and Services	1,886,791	0	1,886,791
Internal Materials and Services	224,155	0	224,155
<i>Total Grants Fund</i>	<i>\$2,983,246</i>	<i>\$0</i>	<i>\$2,983,246</i>
Total Portland Bureau of Emergency Management	\$5,750,416	\$0	\$5,750,416
<u>Portland Bureau of Transportation</u>			
<i>Gas Tax Bond Redemption Fund</i>			
Unappropriated Fund Balance	1,682,461	0	1,682,461
Debt Service	2,471,651	0	2,471,651
<i>Total Gas Tax Bond Redemption Fund</i>	<i>\$4,154,112</i>	<i>\$0</i>	<i>\$4,154,112</i>

ATTACHMENT C
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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Portland Bureau of Transportation</u>			
<i>Grants Fund</i>			
Personnel Services	5,654,129	0	5,654,129
External Materials and Services	1,462,078	0	1,462,078
Internal Materials and Services	4,666,399	0	4,666,399
Capital Outlay	12,811,402	0	12,811,402
<i>Total Grants Fund</i>	\$24,594,008	\$0	\$24,594,008
<i>Parking Facilities Fund</i>			
Personnel Services	235,150	0	235,150
External Materials and Services	3,913,796	0	3,913,796
Internal Materials and Services	5,115,751	0	5,115,751
Debt Service	1,879,500	0	1,879,500
Fund Transfers - Expense	4,024,983	0	4,024,983
Contingency	4,765,480	0	4,765,480
<i>Total Parking Facilities Fund</i>	\$19,934,660	\$0	\$19,934,660
<i>Transportation Operating Fund</i>			
Personnel Services	78,088,444	13,176	78,101,620
External Materials and Services	61,478,591	824	61,479,415
Internal Materials and Services	21,080,568	160,256	21,240,824
Capital Outlay	26,983,092	0	26,983,092
Debt Service	13,199,757	0	13,199,757
Fund Transfers - Expense	10,103,046	0	10,103,046
Contingency	61,064,651	(16,756)	61,047,895
<i>Total Transportation Operating Fund</i>	\$271,998,149	\$157,500	\$272,155,649
<i>Transportation Reserve Fund</i>			
Contingency	5,150,541	0	5,150,541
<i>Total Transportation Reserve Fund</i>	\$5,150,541	\$0	\$5,150,541
Total Portland Bureau of Transportation	\$325,831,470	\$157,500	\$325,988,970
<u>Portland Development Commission</u>			
<i>General Fund</i>			
External Materials and Services	6,997,110	0	6,997,110
<i>Total General Fund</i>	\$6,997,110	\$0	\$6,997,110
Total Portland Development Commission	\$6,997,110	\$0	\$6,997,110
<u>Portland Fire & Rescue</u>			
<i>General Fund</i>			
Personnel Services	92,649,044	0	92,649,044
External Materials and Services	7,039,229	0	7,039,229
Internal Materials and Services	6,652,989	0	6,652,989
Capital Outlay	1,986,902	0	1,986,902
<i>Total General Fund</i>	\$108,328,164	\$0	\$108,328,164
<i>Grants Fund</i>			
Personnel Services	1,205,604	0	1,205,604
<i>Total Grants Fund</i>	\$1,205,604	\$0	\$1,205,604

ATTACHMENT C
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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Portland Fire & Rescue</u>			
<i>Public Safety GO Bond Fund</i>			
Capital Outlay	8,384,405	0	8,384,405
<i>Total Public Safety GO Bond Fund</i>	<i>\$8,384,405</i>	<i>\$0</i>	<i>\$8,384,405</i>
Total Portland Fire & Rescue	\$117,918,173	\$0	\$117,918,173
<u>Portland Housing Bureau</u>			
<i>Community Development Block Grant Fund</i>			
Personnel Services	1,238,916	1,302	1,240,218
External Materials and Services	10,235,577	900,000	11,135,577
Internal Materials and Services	358,843	0	358,843
Debt Service	540,000	0	540,000
<i>Total Community Development Block Grant Fund</i>	<i>\$12,373,336</i>	<i>\$901,302</i>	<i>\$13,274,638</i>
<i>General Fund</i>			
Personnel Services	809,186	(1,260)	807,926
External Materials and Services	14,837,837	221,260	15,059,097
Internal Materials and Services	21,125	0	21,125
<i>Total General Fund</i>	<i>\$15,668,148</i>	<i>\$220,000</i>	<i>\$15,888,148</i>
<i>Grants Fund</i>			
Personnel Services	614,010	(2,336)	611,674
External Materials and Services	3,193,221	80,897	3,274,118
Internal Materials and Services	60,477	0	60,477
<i>Total Grants Fund</i>	<i>\$3,867,708</i>	<i>\$78,561</i>	<i>\$3,946,269</i>
<i>Headwaters Apartment Complex Fund</i>			
External Materials and Services	5,000	0	5,000
Debt Service	833,414	0	833,414
<i>Total Headwaters Apartment Complex Fund</i>	<i>\$838,414</i>	<i>\$0</i>	<i>\$838,414</i>
<i>HOME Grant Fund</i>			
Personnel Services	346,875	0	346,875
External Materials and Services	8,834,049	0	8,834,049
<i>Total HOME Grant Fund</i>	<i>\$9,180,924</i>	<i>\$0</i>	<i>\$9,180,924</i>
<i>Housing Investment Fund</i>			
Personnel Services	949,312	(1,286)	948,026
External Materials and Services	3,934,197	(5,960)	3,928,237
Contingency	91,500	0	91,500
<i>Total Housing Investment Fund</i>	<i>\$4,975,009</i>	<i>(\$7,246)</i>	<i>\$4,967,763</i>
<i>Tax Increment Financing Reimbursement Fund</i>			
Personnel Services	2,503,435	2,478	2,505,913
External Materials and Services	45,611,847	(1,301,861)	44,309,986
Internal Materials and Services	1,023,212	0	1,023,212
Fund Transfers - Expense	762,654	0	762,654
<i>Total Tax Increment Financing Reimbursement Fund</i>	<i>\$49,901,148</i>	<i>(\$1,299,383)</i>	<i>\$48,601,765</i>
Total Portland Housing Bureau	\$96,804,687	(\$106,766)	\$96,697,921

ATTACHMENT C
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Changes by Bureau by Fund	Approved	Change	Adopted
<u>Portland Parks & Recreation</u>			
<i>General Fund</i>			
Personnel Services	51,110,407	(3,120)	51,107,287
External Materials and Services	15,722,621	91,695	15,814,316
Internal Materials and Services	8,491,179	(88,575)	8,402,604
<i>Total General Fund</i>	\$75,324,207	\$0	\$75,324,207
<i>Golf Fund</i>			
Personnel Services	3,888,276	0	3,888,276
External Materials and Services	4,045,961	0	4,045,961
Internal Materials and Services	717,435	0	717,435
Capital Outlay	355,000	0	355,000
Debt Service	350,778	0	350,778
Fund Transfers - Expense	295,170	0	295,170
Contingency	1,059,972	0	1,059,972
<i>Total Golf Fund</i>	\$10,712,592	\$0	\$10,712,592
<i>Grants Fund</i>			
Personnel Services	262,811	0	262,811
External Materials and Services	48,850	0	48,850
Capital Outlay	876,209	0	876,209
<i>Total Grants Fund</i>	\$1,187,870	\$0	\$1,187,870
<i>Parks Capital Improvement Program Fund</i>			
Personnel Services	3,051,896	0	3,051,896
External Materials and Services	7,912,108	0	7,912,108
Internal Materials and Services	475,171	0	475,171
Capital Outlay	29,538,043	0	29,538,043
Debt Service	439,736	0	439,736
Fund Transfers - Expense	237,335	0	237,335
Contingency	2,585,089	0	2,585,089
<i>Total Parks Capital Improvement Program Fund</i>	\$44,239,378	\$0	\$44,239,378
<i>Parks Endowment Fund</i>			
Unappropriated Fund Balance	162,790	0	162,790
Personnel Services	750	0	750
External Materials and Services	16,690	0	16,690
Internal Materials and Services	775	0	775
<i>Total Parks Endowment Fund</i>	\$181,005	\$0	\$181,005
<i>Parks Local Option Levy Fund</i>			
Contingency	647,210	0	647,210
<i>Total Parks Local Option Levy Fund</i>	\$647,210	\$0	\$647,210
<i>Portland International Raceway Fund</i>			
Personnel Services	773,775	0	773,775
External Materials and Services	515,036	0	515,036
Internal Materials and Services	126,348	0	126,348
Debt Service	312,109	0	312,109
Fund Transfers - Expense	67,782	0	67,782
Contingency	162,426	0	162,426
<i>Total Portland International Raceway Fund</i>	\$1,957,476	\$0	\$1,957,476

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
<u>Portland Parks & Recreation</u>			
<i>Portland Parks Memorial Fund</i>			
Personnel Services	1,228,694	180,048	1,408,742
External Materials and Services	1,265,538	0	1,265,538
Internal Materials and Services	1,260,828	89,952	1,350,780
Fund Transfers - Expense	531,600	0	531,600
Contingency	2,923,739	(270,000)	2,653,739
<i>Total Portland Parks Memorial Fund</i>	<i>\$7,210,399</i>	<i>\$0</i>	<i>\$7,210,399</i>
Total Portland Parks & Recreation	\$141,460,137	\$0	\$141,460,137
<u>Portland Police Bureau</u>			
<i>General Fund</i>			
Personnel Services	137,963,917	0	137,963,917
External Materials and Services	15,611,892	0	15,611,892
Internal Materials and Services	32,742,403	0	32,742,403
<i>Total General Fund</i>	<i>\$186,318,212</i>	<i>\$0</i>	<i>\$186,318,212</i>
<i>Grants Fund</i>			
Personnel Services	238,761	0	238,761
External Materials and Services	389,722	0	389,722
Internal Materials and Services	23,145	0	23,145
<i>Total Grants Fund</i>	<i>\$651,628</i>	<i>\$0</i>	<i>\$651,628</i>
<i>Police Special Revenue Fund</i>			
External Materials and Services	3,013,188	0	3,013,188
Internal Materials and Services	249	0	249
Contingency	150,000	0	150,000
<i>Total Police Special Revenue Fund</i>	<i>\$3,163,437</i>	<i>\$0</i>	<i>\$3,163,437</i>
Total Portland Police Bureau	\$190,133,277	\$0	\$190,133,277
<u>Portland Water Bureau</u>			
<i>Hydroelectric Power Bond Redemption Fund</i>			
Unappropriated Fund Balance	1,836,224	0	1,836,224
Debt Service	2,670,276	0	2,670,276
<i>Total Hydroelectric Power Bond Redemption Fund</i>	<i>\$4,506,500</i>	<i>\$0</i>	<i>\$4,506,500</i>
<i>Hydroelectric Power Operating Fund</i>			
Personnel Services	374,655	0	374,655
External Materials and Services	240,369	0	240,369
Internal Materials and Services	135,643	0	135,643
Debt Service	22,758	0	22,758
Fund Transfers - Expense	440,363	0	440,363
Contingency	296,412	0	296,412
<i>Total Hydroelectric Power Operating Fund</i>	<i>\$1,510,200</i>	<i>\$0</i>	<i>\$1,510,200</i>
<i>Hydroelectric Power Renewal Replacement Fund</i>			
Fund Transfers - Expense	125,000	0	125,000
Contingency	10,806,200	0	10,806,200
<i>Total Hydroelectric Power Renewal Replacement Fund</i>	<i>\$10,931,200</i>	<i>\$0</i>	<i>\$10,931,200</i>

ATTACHMENT C
Approved to Adopted Changes

Changes by Bureau by Fund	Approved	Change	Adopted
<u>Portland Water Bureau</u>			
<i>Water Bond Sinking Fund</i>			
Unappropriated Fund Balance	36,802,725	0	36,802,725
Debt Service	50,854,301	0	50,854,301
<i>Total Water Bond Sinking Fund</i>	<i>\$87,657,026</i>	<i>\$0</i>	<i>\$87,657,026</i>
<i>Water Construction Fund</i>			
Unappropriated Fund Balance	21,061,366	40,097	21,101,463
Fund Transfers - Expense	81,123,641	0	81,123,641
Contingency	12,168,547	0	12,168,547
<i>Total Water Construction Fund</i>	<i>\$114,353,554</i>	<i>\$40,097</i>	<i>\$114,393,651</i>
<i>Water Fund</i>			
Personnel Services	63,809,462	36,036	63,845,498
External Materials and Services	29,857,049	(37,217)	29,819,832
Internal Materials and Services	19,663,637	1,181	19,664,818
Capital Outlay	39,163,000	0	39,163,000
Debt Service	3,083,802	0	3,083,802
Fund Transfers - Expense	93,009,290	40,000	93,049,290
Contingency	66,670,881	(33,154)	66,637,727
<i>Total Water Fund</i>	<i>\$315,257,121</i>	<i>\$6,846</i>	<i>\$315,263,967</i>
Total Portland Water Bureau	\$534,215,601	\$46,943	\$534,262,544
<u>Special Appropriations</u>			
<i>General Fund</i>			
Personnel Services	226,412	0	226,412
External Materials and Services	11,244,665	94,706	11,339,371
Internal Materials and Services	106,811	0	106,811
<i>Total General Fund</i>	<i>\$11,577,888</i>	<i>\$94,706</i>	<i>\$11,672,594</i>
Total Special Appropriations	\$11,577,888	\$94,706	\$11,672,594
City of Portland			
Unappropriated Fund Balance	222,831,590	220,097	223,051,687
Personnel Services	683,988,461	3,310,832	687,299,293
External Materials and Services	736,258,651	302,604	736,561,255
Internal Materials and Services	203,943,290	422,676	204,365,966
Capital Outlay	211,278,872	213,878	211,492,750
Fund Transfers - Expense	595,240,706	40,000	595,280,706
Debt Service	482,663,205	(79,999)	482,583,206
Contingency	549,722,595	14,840,265	564,562,860
Total	\$3,685,927,370	\$19,270,353	\$3,705,197,723

ATTACHMENT D

Budget Notes from Approved Budget & Adopted Budget Recommended Changes

Office of Management & Finance - Multnomah County Tax Collection Reimbursement

Council directs the Office of Management & Finance – Revenue Division to renegotiate the intergovernmental agreement with Multnomah County for the collection of business income taxes. The updated agreement will be in place before the start of FY 2016-17 and will include full-cost recovery defined by the percent split of business income taxes received by the City and County. The new agreement will eliminate any General Fund subsidy for services provided on the County's behalf. The City Budget Office is directed to reduce the FY 2016-17 current appropriation level target for the Office of Management & Finance by an amount equal to the increase in resources received from Multnomah County per the new agreement.

Office of Management & Finance - Citywide Projects/Public Safety Systems Revitalization Program

The Office of Management & Finance is directed to review City requirements for the replacement, upgrade or secondary phases of existing public safety technology systems and to review the capabilities of the current PSSRP program to determine next steps for the program. OMF is also directed to review requirements for additional Citywide projects such as the Portland Building renovation or replacement of revenue collection systems, and determine if the current PSSRP program could provide expertise to those projects. The review and recommendations should be provided with the FY 2015-16 Fall BMP bureau submission.

Portland Bureau of Transportation - Safety Improvements on 122nd Ave and Frequent Bus Service

TriMet has indicated that safety improvements are needed on 122nd Avenue before the agency can implement frequent bus service. PBOT is receiving \$4.69 million in one-time General Fund resources in FY 2015-16 to begin those safety improvements. The bureau is directed to work with obtain a written commitment from TriMet so that frequent bus service will begin soon after the improvements are completed.

Portland Parks & Recreation – Mt. Scott HVAC Replacement Funding Options

~~Council directs Portland Parks & Recreation to identify and consider alternative funding and financing options for the HVAC replacement at Mt. Scott Community Center, including savings or incentives from energy service companies. The bureau shall file a report to Council no later than October 1, 2015 that summarizes their findings and recommendations before the project can begin and any funds can be spent.~~

Portland Parks & Recreation – Sckavone Stadium Lighting

~~Council directs Portland Parks & Recreation to identify and consider alternative funding and financing options for the lighting system replacement at Westmoreland Park's Sckavone Stadium, which may include options for public/private partnerships. The bureau shall file a report to Council no later than October 1, 2015 that summarizes their findings and recommendations before the project can begin and any funds can be spent.~~

Portland Bureau of Emergency Management - Continuity of Operations Directive

Beginning in FY 2016-17, PBEM will provide the Council with an initial list of bureau's that do not have basic Federal Emergency Management Agency compliant Continuity of Operations (COOP) plans. A written quarterly report will be provided to Bureau Directors, the Mayor, the Commissioner-in-Charge, the City Budget Office, and the Office of the City Auditor with detailed progress on non-compliant bureaus' plan status.

~~Portland Fire & Rescue—Emergency Medical Services Program Manager~~

~~Funding is included in FY 2015-16 for Portland Fire & Rescue to add 1.0 Emergency Medical Services Program Manager. The Bureau of Human Resources is instructed to create the classification and job description specifying that the position will be an expert in the field of emergency medical services, non-sworn, with responsibilities specific to the scope of work identified in the bureau's decision package request. The creation of a new classification will occur immediately in FY 2015-16.~~

~~Bureau of Development Services—Rental Inspection Fee~~

~~There are opportunities for BDS to generate more program base revenues to reduce the reliance on General Fund resources. One such option for revenue generation is the Per-Unit Rental Fee proposed by the 2008 Quality Rental Housing Workgroup Report. Another option would be a type of rental licensing fee currently used by some neighboring cities, such as the City of Gresham. A fee similar to the above examples would provide additional resources to the BDS Neighborhood Inspections program while reducing the program's reliance on the General Fund. Council directs the bureau to review the two options mentioned above along with any others, and present the most viable options to Council for consideration as part of the FY 2016-17 budget process.~~

Bureau of Development Services and Portland Housing Bureau – Rental Inspection Fee

Council directs the Portland Housing Bureau and the Bureau of Development Services to work together to develop recommendations regarding the feasibility of a rental inspection fee to support the current Enhanced Rental Inspections Program, including an enhanced model of rental inspections and increased landlord and tenant education and outreach. The bureaus will present a recommendation to Council for consideration by January, 2016.

Appropriation Schedule by Business Area

Attachment E

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

	Bureau Program Expenses	Fund Requirements			Total Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Bureau of Development Services					
Development Services Fund	49,613,616	14,782,627	1,193,727	1,084,750	66,674,720
Total Bureau of Development Services	49,613,616	14,782,627	1,193,727	1,084,750	66,674,720
Bureau of Emergency Communications					
Emergency Communication Fund	21,557,689	972,667	752,639	1,395,141	24,678,136
Total Bureau of Emergency Communications	21,557,689	972,667	752,639	1,395,141	24,678,136
Bureau of Environmental Services					
Environmental Remediation Fund	5,697,382	439,003	85,282	1,333	6,223,000
Grants Fund	170,000	0	0	0	170,000
Sewer System Construction Fund	0	56,600,000	111,600,000	0	168,200,000
Sewer System Debt Redemption Fund	0	0	0	173,891,728	173,891,728
Sewer System Operating Fund	232,284,450	62,757,597	209,077,835	3,049,167	507,169,049
Sewer System Rate Stabilization Fund	0	38,175,000	5,000,000	0	43,175,000
Total Bureau of Environmental Services	238,151,832	157,971,600	325,763,117	176,942,228	898,828,777
Bureau of Fire & Police Disability & Retirement					
Fire & Police Disability & Retirement Fund	127,606,706	12,761,000	862,426	32,277,309	173,507,441
Fire & Police Disability & Retirement Res Fund	0	0	750,000	0	750,000
Total Bureau of Fire & Police Disability & Retiren	127,606,706	12,761,000	1,612,426	32,277,309	174,257,441
Bureau of Planning & Sustainability					
Community Solar Fund	27,012	0	28	0	27,040
General Fund	9,933,630	0	0	0	9,933,630
Grants Fund	797,404	0	0	0	797,404
Solid Waste Management Fund	5,269,345	2,395,825	177,615	57,742	7,900,527
Total Bureau of Planning & Sustainability	16,027,391	2,395,825	177,643	57,742	18,658,601
City Budget Office					
General Fund	2,327,978	0	0	0	2,327,978
Total City Budget Office	2,327,978	0	0	0	2,327,978
Commissioner of Public Affairs					
Children's Investment Fund	16,630,605	499,730	25,000	0	17,155,335
General Fund	1,806,307	0	0	0	1,806,307
Total Commissioner of Public Affairs	18,436,912	499,730	25,000	0	18,961,642
Commissioner of Public Safety					
General Fund	1,004,957	0	0	0	1,004,957
Total Commissioner of Public Safety	1,004,957	0	0	0	1,004,957
Commissioner of Public Utilities					
General Fund	1,042,457	0	0	0	1,042,457
Total Commissioner of Public Utilities	1,042,457	0	0	0	1,042,457
Commissioner of Public Works					
General Fund	1,004,957	0	0	0	1,004,957
Total Commissioner of Public Works	1,004,957	0	0	0	1,004,957

Appropriation Schedule by Business Area

Attachment E

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

	Bureau Program Expenses	Fund Requirements			Total Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Fund & Debt Management					
42nd Avenue NPI Debt Service Fund	22,332	0	0	0	22,332
82nd Ave/Division NPI Debt Service Fund	44,360	0	0	0	44,360
Airport Way Debt Service Fund	0	0	0	5,587,750	5,587,750
Bonded Debt Interest and Sinking Fund	0	0	0	14,684,970	14,684,970
Central Eastside Ind. District Debt Service Fund	0	0	0	7,951,380	7,951,380
Convention Center Area Debt Service Fund	0	0	0	7,814,418	7,814,418
Cully Blvd. NPI Debt Service Fund	35,297	0	0	0	35,297
Division-Midway NPI Debt Service Fund	6,674	0	0	0	6,674
Fire & Police Supplemental Retirement Res Fund	9,000	1,850	0	0	10,850
Gateway URA Debt Redemption Fund	0	0	0	4,944,653	4,944,653
General Fund	0	9,966,840	62,670,724	8,555,736	81,193,300
General Reserve Fund	0	56,636,701	3,460,450	0	60,097,151
Governmental Bond Redemption Fund	0	0	0	2,438,332	2,438,332
Grants Fund	0	0	0	4,750,000	4,750,000
Interstate Corridor Debt Service Fund	0	0	0	26,196,002	26,196,002
Lents Town Center URA Debt Redemption Fund	0	0	0	13,959,702	13,959,702
North Macadam URA Debt Redemption Fund	0	0	0	11,630,314	11,630,314
Parkrose NPI Debt Service Fund	33,065	0	0	0	33,065
Pension Debt Redemption Fund	0	0	0	4,702,993	4,702,993
River District URA Debt Redemption Fund	0	0	0	27,739,291	27,739,291
Rosewood NPI Debt Service Fund	24,584	0	0	0	24,584
South Park Blocks Redemption Fund	0	0	0	7,181,374	7,181,374
Special Finance and Resource Fund	86,457,901	0	0	167,134	86,625,035
Special Projects Debt Service Fund	0	0	0	7,226,610	7,226,610
Waterfront Renewal Bond Sinking Fund	0	0	0	9,489,678	9,489,678
Total Fund & Debt Management	86,633,213	66,605,391	66,131,174	165,020,337	384,390,115
Office of Equity & Human Rights					
General Fund	1,818,076	0	0	0	1,818,076
Total Office of Equity & Human Rights	1,818,076	0	0	0	1,818,076
Office of Government Relations					
General Fund	1,567,871	0	0	0	1,567,871
Total Office of Government Relations	1,567,871	0	0	0	1,567,871
Office of Management & Finance					
Arts Education & Access Fund	17,486,305	0	25,000	0	17,511,305
BFRES Facilities GO Bond Construction Fund	252,938	703,234	0	0	956,172
CityFleet Operating Fund	35,794,988	30,711,241	823,052	1,533,246	68,862,527
Convention and Tourism Fund	15,395,868	16,782	25,000	0	15,437,650
EBS Services Fund	8,563,259	2,052,515	267,017	4,398,250	15,281,041
Facilities Services Operating Fund	38,702,394	24,893,677	921,081	7,648,943	72,166,095
General Fund	40,036,615	0	0	0	40,036,615
Health Insurance Operating Fund	58,552,205	18,331,089	141,755	34,322	77,059,371

Appropriation Schedule by Business Area

Attachment E

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

	Bureau Program Expenses	Fund Requirements			Total Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Office of Management & Finance					
Insurance and Claims Operating Fund	10,341,140	24,430,898	234,219	81,109	35,087,366
Printing & Distribution Services Operating Fund	6,341,586	732,354	217,302	147,195	7,438,437
Property Management License Fund	5,172,200	0	25,000	0	5,197,200
Public Safety GO Bond Fund	5,549,581	8,106,518	202,100	20,000	13,878,199
Spectator Venues & Visitor Activities Fund	5,667,520	2,319,597	204,468	6,690,814	14,882,399
Technology Services Fund	51,897,134	10,507,375	1,879,551	516,244	64,800,304
Workers' Comp. Self Insurance Operating Fund	4,921,326	13,883,424	124,349	75,868	19,004,967
Total Office of Management & Finance	304,675,059	136,688,704	5,089,894	21,145,991	467,599,648
Office of Neighborhood Involvement					
General Fund	9,096,100	0	0	0	9,096,100
Total Office of Neighborhood Involvement	9,096,100	0	0	0	9,096,100
Office of the City Attorney					
General Fund	11,800,211	0	0	0	11,800,211
Total Office of the City Attorney	11,800,211	0	0	0	11,800,211
Office of the City Auditor					
Assessment Collection Fund	0	78,968	10	0	78,978
Bancroft Bond Interest and Sinking Fund	0	0	0	5,902,463	5,902,463
General Fund	9,180,225	0	0	0	9,180,225
Local Improvement District Fund	1,325,638	3,583,610	3,674,212	2,099,163	10,682,623
Total Office of the City Auditor	10,505,863	3,662,578	3,674,222	8,001,626	25,844,289
Office of the Mayor					
General Fund	3,194,581	0	100,000	0	3,294,581
Total Office of the Mayor	3,194,581	0	100,000	0	3,294,581
Portland Bureau of Emergency Management					
General Fund	2,767,170	0	0	0	2,767,170
Grants Fund	2,983,246	0	0	0	2,983,246
Total Portland Bureau of Emergency Management	5,750,416	0	0	0	5,750,416
Portland Bureau of Transportation					
Gas Tax Bond Redemption Fund	0	0	0	2,471,651	2,471,651
Grants Fund	24,594,008	0	0	0	24,594,008
Parking Facilities Fund	9,264,697	4,765,480	4,024,983	1,879,500	19,934,660
Transportation Operating Fund	187,804,951	61,047,895	10,103,046	13,199,757	272,155,649
Transportation Reserve Fund	0	5,150,541	0	0	5,150,541
Total Portland Bureau of Transportation	221,663,656	70,963,916	14,128,029	17,550,908	324,306,509
Portland Development Commission					
General Fund	6,997,110	0	0	0	6,997,110
Total Portland Development Commission	6,997,110	0	0	0	6,997,110
Portland Fire & Rescue					
General Fund	108,328,164	0	0	0	108,328,164
Grants Fund	1,205,604	0	0	0	1,205,604

Appropriation Schedule by Business Area

Attachment E

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

	Bureau Program Expenses	Fund Requirements			Total Appropriation
		Contingency	Interfund Cash Transfers	Debt Service	
Portland Fire & Rescue					
Public Safety GO Bond Fund	8,384,405	0	0	0	8,384,405
Total Portland Fire & Rescue	117,918,173	0	0	0	117,918,173
Portland Housing Bureau					
Community Development Block Grant Fund	12,734,638	0	0	540,000	13,274,638
General Fund	15,888,148	0	0	0	15,888,148
Grants Fund	3,946,269	0	0	0	3,946,269
Headwaters Apartment Complex Fund	5,000	0	0	833,414	838,414
HOME Grant Fund	9,180,924	0	0	0	9,180,924
Housing Investment Fund	4,876,263	91,500	0	0	4,967,763
Tax Increment Financing Reimbursement Fund	47,839,111	0	762,654	0	48,601,765
Total Portland Housing Bureau	94,470,353	91,500	762,654	1,373,414	96,697,921
Portland Parks & Recreation					
General Fund	75,324,207	0	0	0	75,324,207
Golf Fund	9,006,672	1,059,972	295,170	350,778	10,712,592
Grants Fund	1,187,870	0	0	0	1,187,870
Parks Capital Improvement Program Fund	40,977,218	2,585,089	237,335	439,736	44,239,378
Parks Endowment Fund	18,215	0	0	0	18,215
Parks Local Option Levy Fund	0	647,210	0	0	647,210
Portland International Raceway Fund	1,415,159	162,426	67,782	312,109	1,957,476
Portland Parks Memorial Fund	4,025,060	2,653,739	531,600	0	7,210,399
Total Portland Parks & Recreation	131,954,401	7,108,436	1,131,887	1,102,623	141,297,347
Portland Police Bureau					
General Fund	186,318,212	0	0	0	186,318,212
Grants Fund	651,628	0	0	0	651,628
Police Special Revenue Fund	3,013,437	150,000	0	0	3,163,437
Total Portland Police Bureau	189,983,277	150,000	0	0	190,133,277
Portland Water Bureau					
Hydroelectric Power Bond Redemption Fund	0	0	0	2,670,276	2,670,276
Hydroelectric Power Operating Fund	750,667	296,412	440,363	22,758	1,510,200
Hydroelectric Power Renewal Replacement Fund	0	10,806,200	125,000	0	10,931,200
Water Bond Sinking Fund	0	0	0	50,854,301	50,854,301
Water Construction Fund	0	12,168,547	81,123,641	0	93,292,188
Water Fund	152,493,148	66,637,727	93,049,290	3,083,802	315,263,967
Total Portland Water Bureau	153,243,815	89,908,886	174,738,294	56,631,137	474,522,132
Special Appropriations					
General Fund	11,672,594	0	0	0	11,672,594
Total Special Appropriations	11,672,594	0	0	0	11,672,594
Total Citywide Appropriation	1,839,719,264	564,562,860	595,280,706	482,583,206	3,482,146,036