

Bureau/Fund: General Reserve Fund (202)

Fiscal Year 2004-05

Exhibit 1

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
External Revenues					
Miscellaneous Revenues					
Interest Earnings	29,764	0	29,764	0	29,764
Other Miscellaneous	0	509,180	509,180	0	509,180
	29,764	509,180	538,944	0	538,944
Total External Revenues	29,764	509,180	538,944	0	538,944
Internal Revenues					
Other Cash Transfers					
General Fund	1,594,692	293,215	1,887,907	0	1,887,907
Total Internal Revenues	1,594,692	293,215	1,887,907	0	1,887,907
Beginning Fund Balance	39,384,482	0	39,384,482	0	39,384,482
TOTAL RESOURCES	\$41,008,938	\$802,395	\$41,811,333	\$0	\$41,811,333

REQUIREMENTS

Materials & Services - External	\$0	\$229,468	\$229,468	\$8,982	\$238,450
Fund Transfers	\$0		\$0	\$183,950	\$183,950
Contingency	\$41,008,938	\$572,927	\$41,581,865	(\$192,932)	\$41,388,933
TOTAL REQUIREMENTS	\$41,008,938	\$802,395	\$41,811,333	\$0	\$41,811,333

RESOURCES

Authorized Revisions	1	\$509,180 Insurance Experience Refund - from provider due to low utilization rates for non-health/dental (Life, LTD), per agreement
	2	\$293,215 from GF resulting from PPA arbitration result in July 04. Authorized by ordinance

REQUIREMENTS

Authorized Revisions	1	\$229,468 in Winter BuMP for outstanding debit in closed account in Health/Dental clearing fund (955)
	2	Contingency a. Increase \$509,180 (Insurance Experience Refund) b. Increase \$63,747 - difference between resource #2 (above) and expenditure
Supplemental Action	1	\$8,982 in Spring for Wellness program (part of \$509K insurance refund, above)
	2	\$183,950 for benefits administration, specifically online open enrollment (part of \$509K)
	3	Contingency - decrease by amount of increased expenditure

Bureau/Fund: Parks/Golf (154)
Fiscal Year 2004-05
 Exhibit 2

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Service Charges and Fees	\$5,929,744		\$5,929,744	\$73,732	\$6,003,476
Miscellaneous	33,694		33,694	350,000	383,694
Interfund Cash Transfers (Other)	123,036		123,036	(69,850)	53,186
Beginning Fund Balance	466,379	31,951	498,330	0	498,330
TOTAL RESOURCES	\$6,552,853	\$31,951	\$6,584,804	\$353,882	\$6,938,686

REQUIREMENTS

Personal Services	\$2,484,809		\$2,484,809	\$0	\$2,484,809
Materials and Services					
External	1,487,096	20,000	1,507,096	145,492	1,652,588
Internal	635,491	0	635,491	67,874	703,365
Capital Outlay	408,510	239,692	648,202	3,266	651,468
Capital Equipment Cash Transfer	0	0	0	7,100	7,100
Debt Service	0	128,510	128,510	91,076	219,586
Interfund Cash Transfer	1,033,368	(24,491)	1,008,877	(91,076)	917,801
Contingency	503,579	(331,760)	171,819	130,150	301,969
TOTAL REQUIREMENTS	6,552,853	31,951	6,584,804	353,882	6,938,686

RESOURCES

Supplemental Action	1	\$73,732 additional resource due to change in payment to concessionaire. City will pay property taxes directly and be reimbursed. Expense is in External M&S.
	2	\$350,000 in anticipated proceeds from sale of land
	3	(\$69,850) from elimination of interagency agreement with PIR Fund

REQUIREMENTS

Supplemental Action	1	\$213,366 in M&S (External & Internal) for additional golf course maintenance
	2	\$10,366 in Capital Outlay and Equipment Cash Transfer is for maintenance
	3	\$91,076 is a shift in Pension Obligation Bonds debt service, to be paid directly by the Fund instead of through a transfer
	4	Contingency - increase by net amount of additional revenue less increased expenditure

Bureau/Fund: Water/Hydropower Operating Fund (152)

Fiscal Year 2004-05

Exhibit 3

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Miscellaneous	\$649,282	\$0	\$649,282	\$0	\$649,282
Interfund Cash Transfers (Other)	50,000	195,000	245,000	0	245,000
Interfund Service Reimbursements	40,500	0	40,500	0	40,500
Beginning Fund Balance	303,091	0	303,091	0	303,091
TOTAL RESOURCES	\$1,042,873	\$195,000	\$1,237,873	\$0	\$1,237,873

REQUIREMENTS

Personal Services	\$253,131	\$0	\$253,131	\$0	\$253,131
Materials and Services					
External	119,200	130,000	249,200	0	249,200
Internal	172,491	0	172,491	189	172,680
Contingency	131,102	67,933	199,035	(189)	198,846
Debt Service	0	0	0	11,147	11,147
Interfund Cash Transfer	366,949	(2,933)	364,016	(11,147)	352,869
TOTAL REQUIREMENTS	\$1,042,873	\$195,000	\$1,237,873	\$0	\$1,237,873

RESOURCES

Authorized Revisions		Cash transfer from Hydropower Renewal & Replacement Fund
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REQUIREMENTS

Authorized Revisions	1	Funds for completion of project (replacement of excitors) at Portland Hydro Project
	2	Contingency - increase by net of other actions
	3	Interfund Transfer decreases as adjustment of actual General Fund Overhead amount
Supplemental Action		Minor adjustments for Pension Obligation Bonds and training costs from COPPEA contract

Bureau/Fund: OMF / Interstate Corridor URA Debt Redemption (304)

Fiscal Year 2004-05

Exhibit 4

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
External Revenues					
Property Taxes					
Current Taxes	\$3,497,931	\$0	\$3,497,931	\$554,148	\$4,052,079
Prior Year Taxes	20,000	0	20,000		20,000
	3,517,931		3,517,931	554,148	4,072,079
Miscellaneous Revenues					
Bond and Note Sales	2,920,830	0	2,920,830	0	2,920,830
Interest Earnings	19,349	0	19,349	0	19,349
	2,940,179	0	2,940,179	0	2,940,179
Total External Revenues	6,458,110	0	6,458,110	554,148	7,012,258
Internal Revenues					
Other Cash Transfers					
Special Finance and Resource	0	0	0	35,000	35,000
Total Internal Revenues	0	0	0	35,000	35,000
Beginning Fund Balance	0	0	0	45,928	45,928
TOTAL RESOURCES	\$6,458,110	\$0	\$6,458,110	\$635,076	\$7,093,186
REQUIREMENTS					
Debt Service	\$3,537,280	\$0	\$3,537,280	\$635,076	\$4,172,356
Unexpendable Reserve	2,920,830	0	2,920,830	0	2,920,830
TOTAL REQUIREMENTS	\$6,458,110	\$0	\$6,458,110	\$635,076	\$7,093,186

RESOURCES

Supplemental Action	1	\$554,148 - Increase of property tax resources due to greater than anticipated growth
	2	\$35,000 transfer from Special Finance and Resource Fund (207)
	3	Recognize actual Beginning Fund Balance

REQUIREMENTS

Supplemental Action	1	Increased debt service on tax increment bonds resulting from greater than anticipated increase in assessed value growth
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Bureau/Fund: OMF / N. Macadam URA Debt Redemption (313)

Fiscal Year 2004-05

Exhibit 5

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Property Taxes					
Current Taxes	\$1,525,587	\$0	\$1,525,587	\$359,313	\$1,884,900
Prior Year Taxes	15,000	0	15,000		15,000
Interest Earnings	7,552	0	7,552		7,552
Beginning Fund Balance	0	0	0	166,971	166,971
TOTAL RESOURCES	\$1,548,139	\$0	\$1,548,139	\$526,284	\$2,074,423

REQUIREMENTS

Debt Service	\$1,548,139	\$0	\$1,548,139	\$526,284	\$2,074,423
TOTAL REQUIREMENTS	\$1,548,139	\$0	\$1,548,139	\$526,284	\$2,074,423

RESOURCES

Supplemental Action	1	\$359,313 - Increase of property tax resources due to greater than anticipated growth
	2	Recognize actual Beginning Fund Balance

REQUIREMENTS

Supplemental Action	1	Increased debt service on tax increment bonds resulting from greater than anticipated increase in assessed value growth
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Bureau/Fund: Parks Construction Fund (505)

Fiscal Year 2004-05

Exhibit 6

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Service Charges and Fees	\$1,994,680	\$313,637	\$2,308,317		\$2,308,317
Government Sources	1,320,181	5,053,635	6,373,816	242,258	6,616,074
Debt Sales	0	3,400,000	3,400,000		3,400,000
Miscellaneous	500,000	0	500,000	5,000	505,000
Interfund Cash Transfers (Capital)	0	0	0	1,400,000	1,400,000
Interfund Cash Transfers (Other)	1,389,652	399,639	1,789,291		1,789,291
Interfund Service Reimbursements	4,696,592	(777,395)	3,919,197	613,885	4,533,082
Beginning Fund Balance	947,346	2,225,565	3,172,911		3,172,911
TOTAL RESOURCES	\$10,848,451	\$10,615,081	\$21,463,532	\$2,261,143	\$23,724,675

REQUIREMENTS					
Personal Services	\$1,479,995	\$54,692	\$1,534,687	\$200,711	\$1,735,398
Materials and Services					
External	457,996	459,170	917,166	214,282	1,131,448
Internal	227,807	28,430	256,237	203,816	460,053
Capital Outlay	7,017,947	8,995,345	16,013,292	1,989,903	18,003,195
Capital Equipment Cash Transfer	0	0	0		0
Contingency	618,852	1,098,831	1,717,683	(390,032)	1,327,651
Debt Service	0	0	0	0	0
Interfund Cash Transfer	1,045,854	(21,387)	1,024,467	42,463	1,066,930
TOTAL REQUIREMENTS	10,848,451	10,615,081	21,463,532	2,261,143	23,724,675

RESOURCES

Supplemental Action	1	\$242,258 - funding from local governments for various projects, including \$150,000 from TriMet for Three Bridges project, \$40,000 from Metro for Springwater revegetation, and \$52,258 from PDC for Eastbank Esplanade
	2	\$1.4 million in Transfers consists of \$1 million from the General Fund (Special Appropriation) for Washington/Monroe acquisition, and \$400,000 from Sewer System Operating Fund for Catellus property acquisition
	3	Transfers from various funds for projects. Largest is \$300,000 for Wilson Pool from Parks Local Option Levy Fund.

REQUIREMENTS

Supplemental Action	1	\$200,711 in Personal Services for additional staff work on projects
	2	\$418,098 in M&S (internal & External) for project work
	3	\$1,989,903 in Capital Outlay for work on the projects
	4	Contingency reduction is net of additional revenue less additional spending
	5	\$42,463 in Transfers is for SDC bonded debt repayment, per Debt Management

Bureau/Fund: Parks Local Option Levy (230)

Fiscal Year 2004-05

Exhibit 7

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Government Sources	\$8,614,459	\$0	\$8,614,459	\$0	\$8,614,459
Miscellaneous	41,797	0	41,797	0	41,797
Beginning Fund Balance	3,950,000	(1,129,249)	2,820,751	0	2,820,751
TOTAL RESOURCES	\$12,606,256	(\$1,129,249)	\$11,477,007	\$0	\$11,477,007

REQUIREMENTS

Materials and Services					
Internal	\$7,802,465	\$520,785	\$8,323,250	\$300,000	\$8,623,250
Contingency	4,777,040	(1,678,051)	3,098,989	(300,000)	2,798,989
Interfund Cash Transfer	26,751	28,017	54,768	0	54,768
TOTAL REQUIREMENTS	\$12,606,256	(\$1,129,249)	11,477,007	\$0	\$11,477,007

REQUIREMENTS

Supplemental Action	1	Use of \$300,000 in Contingency is for Wilson Park Pool, through a transfer to the Parks Construction Fund.
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Bureau/Fund: Portland Parks Memorial Trust (602)

Fiscal Year 2004-05

Exhibit 8

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Service Charges and Fees	\$1,488,956		\$1,488,956	\$0	\$1,488,956
Miscellaneous	124,529	65,000	189,529	0	189,529
Interfund Service Reimbursements	98,000	50,791	148,791	60,351	209,142
Beginning Fund Balance	2,516,376	529,704	3,046,080	0	3,046,080
TOTAL RESOURCES	\$4,227,861	\$645,495	\$4,873,356	\$60,351	\$4,933,707

REQUIREMENTS

Materials and Services					
External	\$1,010,608	\$36,791	\$1,047,399	(\$43,250)	\$1,004,149
Internal	823,107	301,339	1,124,446	116,099	1,240,545
Capital Equipment Cash Transfer		51,600	51,600		51,600
Contingency	2,394,146	255,765	2,649,911	(12,498)	2,637,413
TOTAL REQUIREMENTS	\$4,227,861	\$645,495	\$4,873,356	\$60,351	\$4,933,707

RESOURCES

Authorized Revisions	1	\$65,000 grant from Nike
	2	\$50,791 in additional transfers from Parks and PDOT
	3	\$529,704 - Recognize actual beginning fund balance
Supplemental Action	1	\$60,351 - Increased revenue from ONI (\$17,000) for Woodstock Community Center maintenance, and PDOT (\$43,351) for tree planting in parks

REQUIREMENTS

Authorized Revisions	1	\$338,130 in increased M&S (internal and external)
	2	\$51,600 to Fleet for a vehicle
	3	Contingency - net of increased resources less expenditures
Supplemental Action	All	Reductions in external M&S and contingency to fund projects in Parks and PDOT, including tree planting, McCall's Restaurant CIP, Woodstock Community Center maintenance, and miscellaneous PDOT work.

Bureau/Fund: Portland International Raceway (156)

Fiscal Year 2004-05

Exhibit 9

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Service Charges and Fees	\$1,397,748		\$1,397,748	\$120,000	\$1,517,748
Miscellaneous	5,000		5,000		5,000
Beginning Fund Balance	105,089	(61,971)	43,118		43,118
TOTAL RESOURCES	\$1,507,837	(\$61,971)	\$1,445,866	\$120,000	\$1,565,866

REQUIREMENTS

Personal Services	\$539,672		\$539,672	(\$20,000)	\$519,672
Materials and Services					
External	438,800	619	439,419	259,850	699,269
Internal	249,195		249,195	(64,130)	185,065
Capital Outlay		40,000	40,000	27,000	67,000
Contingency	229,291	(97,306)	131,985	(82,720)	49,265
Debt Service				17,533	17,533
Interfund Cash Transfer	50,879	(5,284)	45,595	(17,533)	28,062
TOTAL REQUIREMENTS	1,507,837	(61,971)	1,445,866	120,000	1,565,866

RESOURCES

Supplemental Action	1	\$120,000 in additional program revenue
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REQUIREMENTS

Supplemental Action	1	Reductions in Personal Services and Contingency made to pay for projects, including realignment of curve at request of Champ Car. Internal M&S reduced from cancellation of IAA with Golf. Capital Outlay is for completion of lighting project. Shift between Debt Service and Transfers is to conform with instructions on payment of Pension Obligation Bond debt service.
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Bureau/Fund: Licenses/Private for Hire Transportation Safety Fund (121)

Fiscal Year 2004-05

Exhibit 10

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Other Permits (Penalties)	\$0	\$0	\$0	\$9,000	\$9,000
Miscellaneous	205,000	0	205,000	(93,393)	111,607
Beginning Fund Balance	0	0	0	285,290	285,290
TOTAL RESOURCES	\$205,000	\$0	\$205,000	\$200,897	\$405,897

REQUIREMENTS

Materials and Services					
External	\$155,000	(\$437)	\$154,563	\$100,000	\$254,563
Internal	0	0	0	22,000	22,000
Interfund Cash Transfer	50,000	437	50,437	70,000	120,437
Ending Fund Balance	0	0	0	8,897	8,897
TOTAL REQUIREMENTS	\$205,000	\$0	\$205,000	\$200,897	\$405,897

RESOURCES

Supplemental Action	1	\$9,000 for penalties for late payments from cab companies
	2	(\$93,393) is a correction. Funds were budgeted here, but should have been in beginning balance.
	3	\$285,290 recognizes actual beginning balance

REQUIREMENTS

Supplemental Action	1	\$100,000 external M&S increase is updated estimate of payments to cab companies
	2	\$22,000 in internal M&S is for License Bureau administrative costs
	3	\$70,000 Interfund Transfer repays portion of loan to General Fund
	4	\$8,897 ending balance increase accounts for remainder of funds

Bureau/Fund: BES/Sewer System Construction Fund (552)

Fiscal Year 2004-05

Exhibit 11

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Service Charges and Fees	\$580,181	\$0	\$580,181	\$0	\$580,181
Debt Sales	150,000,000	0	150,000,000	25,714,981	175,714,981
Miscellaneous	2,769,489	0	2,769,489	0	2,769,489
Interfund Cash Transfers (Other)	21,300,000	4,519,444	25,819,444	4,209,963	30,029,407
Beginning Fund Balance	60,130,862	0	60,130,862	0	60,130,862
TOTAL RESOURCES	\$234,780,532	\$4,519,444	\$239,299,976	\$29,924,944	\$269,224,920

REQUIREMENTS

Materials and Services					
External	\$0	\$0	\$0	\$2,054,400	\$2,054,400
Internal	0	0	0	10,000	10,000
Contingency	90,780,310	2,706,723	93,487,033	23,860,544	117,347,577
Interfund Cash Transfer	144,000,222	1,812,721	145,812,943	4,000,000	149,812,943
TOTAL REQUIREMENTS	\$234,780,532	\$4,519,444	\$239,299,976	\$29,924,944	\$269,224,920

Supplemental Action	This Fund is in the Major Supplemental Budget because a new appropriation is requested in Materials & Services where there had been no budgeted appropriation. The \$2,064,000 in M&S costs are debt issuance costs in conjunction with bonds issued earlier in the year.
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Bureau/Fund: BES/Sewer System Rate Stabilization Fund (632)

Fiscal Year 2004-05

Exhibit 12

Spring Major Supplemental Budget

	Adopted Budget	Authorized Revisions	Revised Budget A/P 10	Supplemental Action	Total Budget
RESOURCES					
Miscellaneous	\$630,528	\$0	\$630,528	\$0	\$630,528
Interfund Cash Transfers (Other)	6,850,000	0	6,850,000	(750,000)	6,100,000
Beginning Fund Balance	14,768,355	0	14,768,355	0	14,768,355
TOTAL RESOURCES	\$22,248,883	\$0	\$22,248,883	(\$750,000)	\$21,498,883

REQUIREMENTS

Materials and Services					
External	\$0	\$0	\$0	\$3,200,000	\$3,200,000
Contingency	22,248,883	0	22,248,883	(3,950,000)	18,298,883
TOTAL REQUIREMENTS	\$22,248,883	\$0	\$22,248,883	(\$750,000)	\$21,498,883

RESOURCES

Supplemental Action	1	Reduction in transfer from Sewer System Operating Fund
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REQUIREMENTS

Supplemental Action	1 2	\$3.2 million is a loan to PDOT for purchase of streetcars. Loan will be repaid in 2005-06. Reduction in Contingency for the PDOT loan and reduction in Operating Fund transfer.
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