

City of Portland, Oregon
General Fund
Schedule of Revenues and Expenditures - Budget and Actual, Continued
For the Year Ended June 30, 2009

	<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:				
Transportation Operating	(13,260,159)	(11,760,159)	(11,101,807)	658,352
Emergency Communication	(10,606,993)	(12,617,693)	(12,617,693)	-
Development Services	(1,929,869)	(1,932,631)	(1,932,631)	-
Business License Surcharge	-	-	(10,000)	(10,000)
General Reserve	(7,150,000)	(7,150,000)	(7,150,000)	-
Transportation Reserve	(800,000)	(800,000)	(312,821)	487,179
Housing Investment	-	(958,149)	(958,149)	-
Campaign Finance	(102,936)	(102,936)	(102,936)	-
Grants	-	-	(265,096)	(265,096)
Police Special Revenue	-	(156,299)	-	156,299
Pension Debt Redemption	(8,249,552)	(6,468,145)	(6,468,145)	-
Governmental Bond Redemption	(1,437,461)	(1,287,461)	(1,287,461)	-
Parks Capital Construction and Maintenance	(1,235,412)	(2,724,291)	(2,724,291)	-
Sewer System Operating	(370,225)	(370,225)	(370,225)	-
Water	(250,000)	(250,000)	(250,000)	-
Spectator Facilities Operating	(734,709)	(734,709)	(734,709)	-
Facilities Services Operating	(3,592,210)	(3,799,159)	(3,273,159)	526,000
Technology Services	(2,402,913)	(4,381,619)	(4,381,619)	-
Enterprise Business Solutions Services	-	(4,891,570)	(5,141,570)	(250,000)
Total transfers to other funds	<u>(52,122,439)</u>	<u>(60,385,046)</u>	<u>(59,082,312)</u>	<u>1,302,734</u>
Bonds and notes issued	7,600,000	3,600,000	-	(3,600,000)
Sale of capital asset	-	1,200,000	1,202,998	2,998
Total other financing sources (uses)	<u>(12,521,718)</u>	<u>(28,069,193)</u>	<u>(30,701,298)</u>	<u>(2,632,105)</u>
Net change in fund balance	(42,632,005)	(57,879,525)	(6,084,369)	51,795,156
Fund balance - beginning	42,632,005	57,879,525	75,205,021	17,325,496
Fund balance - ending	\$ -	\$ -	69,120,652	\$ 69,120,652
Adjustment to generally accepted accounting principles (GAAP) basis:				
Reserve fund budgeted as separate fund			63,622,146	
Unrealized gain (loss) on investments			970,483	
Resources not available for spending:				
Petty cash			42,145	
Fund balance - GAAP basis			<u>\$ 133,755,426</u>	