City of Portland, Oregon
River District Urban Renewal Area Debt Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 9,822,170	$ 10,298,239	$ 10,306,256	$ 8,017
Prior years' property taxes	130,000	130,000	182,865	52,865
Investment earnings	101,991	101,991	176,324	74,333
Other interest income	-	-	28	28
Total revenues	10,054,161	10,530,230	10,665,473	135,243
EXPENDITURES				
Debt service and related costs:				
Principal	7,624,221	8,349,221	8,160,000	189,221
Interest	2,429,940	2,436,824	2,464,724	(27,900)
Total expenditures	10,054,161	10,786,045	10,624,724	161,321
Revenues over (under) expenditures	-	(255,815)	40,749	296,564
Fund balance -- beginning	4,734,950	4,990,765	4,990,765	-
Fund balance -- ending	$ 4,734,950	$ 4,734,950	$ 5,031,514	$ 296,564

City of Portland, Oregon
Bonded Debt Interest and Sinking Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 7,307,623	$ 7,307,623	$ 7,343,353	$ 35,730
Prior years' property taxes	100,000	100,000	163,407	63,407
Investment earnings	25,000	25,000	72,240	47,240
Total revenues	7,432,623	7,432,623	7,579,000	146,377
EXPENDITURES				
Debt service and related costs:				
Principal	4,240,000	4,240,000	4,240,000	-
Interest	3,577,992	3,590,992	3,577,991	13,001
Total expenditures	7,817,992	7,830,992	7,817,991	13,001
Revenues over (under) expenditures	(385,369)	(398,369)	(238,991)	159,378
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
Special Finance and Resource	-	13,000	11,913	(1,087)
Net change in fund balance	(385,369)	(385,369)	(227,078)	158,291
Fund balance -- beginning	385,369	385,369	557,038	171,669
Fund balance -- ending	$ -	$ -	$ 329,960	$ 329,960

City of Portland, Oregon
Waterfront Renewal Bond Sinking Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget - Positive (Negative)**
REVENUES				
Current year's taxes	$ 13,455,381	$ 13,477,521	$ 13,481,944	$ 4,423
Prior years' property taxes	225,000	225,000	319,478	94,478
Investment earnings	93,739	63,739	145,301	81,562
Total revenues	13,774,120	13,766,260	13,946,723	180,463
EXPENDITURES				
Debt service and related costs:				
Principal	9,991,676	10,661,676	10,495,000	166,676
Interest	3,782,444	3,791,340	3,781,349	9,991
Total expenditures	13,774,120	14,453,016	14,276,349	176,667
Revenues over (under) expenditures	-	(686,756)	(329,626)	357,130
Fund balance -- beginning	1,681,500	2,368,256	2,368,256	-
Fund balance -- ending	$ 1,681,500	$ 1,681,500	$ 2,038,630	$ 357,130

City of Portland, Oregon
Interstate Corridor Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 3,497,931	$ 4,052,079	$ 4,024,462	$ (27,617)
Prior years' property taxes	20,000	20,000	52,128	32,128
Investment earnings	19,349	19,349	24,070	4,721
Total revenues	3,537,280	4,091,428	4,100,660	9,232
EXPENDITURES				
Debt service and related costs:				
Principal	2,627,293	3,387,268	3,335,000	52,268
Interest	909,987	785,088	735,752	49,336
Total expenditures	3,537,280	4,172,356	4,070,752	101,604
Revenues over (under) expenditures	-	(80,928)	29,908	110,836
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
Special Finance and Resource	-	35,000	6,489	(28,511)
Bonds and notes issued	2,920,830	2,920,830	-	(2,920,830)
Total other financing sources (uses)	2,920,830	2,955,830	6,489	(2,949,341)
Net change in fund balance	2,920,830	2,874,902	36,397	(2,838,505)
Fund balance -- beginning	-	45,928	45,928	-
Fund balance -- ending	$ 2,920,830	$ 2,920,830	$ 82,325	$ (2,838,505)

City of Portland, Oregon
Pension Debt Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Investment earnings	$ 92,001	$ 132,001	$ 187,696	$ 55,695
Miscellaneous	305,528	305,528	305,528	-
Total revenues	397,529	437,529	493,224	55,695
EXPENDITURES				
Current:				
Materials and services	109,992	109,992	109,992	-
Debt service and related costs:				
Interest	12,714,833	9,296,792	8,134,617	1,162,175
Debt issuance costs	412,313	508,868	404,516	104,352
Total expenditures	13,237,138	9,915,652	8,649,125	1,266,527
Revenues over (under) expenditures	(12,839,609)	(9,478,123)	(8,155,901)	1,322,222
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
General	4,177,232	4,185,559	4,185,559	-
Transportation Operating	2,046,325	2,046,325	2,046,325	-
Emergency Communication	105,866	105,866	105,866	-
Planning and Development	531,309	531,309	531,309	-
Local Improvement District Construction	37,897	37,897	37,897	-
Parks Construction	51,299	51,299	51,299	-
Sewer System Operating	1,454,294	-	-	-
Water	1,510,441	-	-	-
Hydroelectric Power Operating	11,147	-	-	-
Golf	91,076	-	-	-
Portland International Raceway	17,533	-	-	-
Solid Waste Management	28,282	-	-	-
Spectator Facilities Operating	8,327	-	-	-
Environmental Remediation	653	-	-	-
Health Insurance Operating	16,811	-	-	-
Facilities Services Operating	90,534	-	-	-
CityFleet Operating	212,749	-	-	-
Printing and Distribution Services Operating	72,096	-	-	-
Communications Services Operating	89,617	-	-	-
Insurance and Claims Operating	39,727	-	-	-
Workers' Compensation Self Insurance Operating	37,160	-	-	-
Information Technology Services	163,239	-	-	-
Fire and Police Disability and Retirement	22,682	-	-	-
Total other financing sources (uses)	10,816,296	6,958,255	6,958,255	-
Net change in fund balance	(2,023,313)	(2,519,868)	(1,197,646)	1,322,222
Fund balance -- beginning	7,031,527	7,528,082	7,528,082	-
Fund balance -- ending	$ 5,008,214	$ 5,008,214	$ 6,330,436	$ 1,322,222

City of Portland, Oregon
South Park Block Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget - Positive (Negative)**
REVENUES:				
Current year's taxes	$ 6,553,277	$ 6,565,765	$ 6,593,373	$ 27,608
Prior years' property taxes	120,221	120,221	154,088	33,867
Investment earnings	33,034	33,034	43,743	10,709
Total revenues	6,706,532	6,719,020	6,791,204	72,184
EXPENDITURES:				
Debt service and related costs:				
Principal	4,427,405	4,617,405	4,505,000	112,405
Interest	2,279,127	2,286,702	2,294,413	(7,711)
Total expenditures	6,706,532	6,904,107	6,799,413	104,694
Revenues over (under) expenditures	-	(185,087)	(8,209)	176,878
Fund balance -- beginning	-	185,087	185,087	-
Fund balance -- ending	$ -	$ -	$ 176,878	$ 176,878

City of Portland, Oregon
Airport Way Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 6,086,560	$ 6,086,560	$ 6,125,897	$ 39,337
Prior years' property taxes	130,000	130,000	159,737	29,737
Investment earnings	30,772	30,772	101,958	71,186
Other interest income	-	-	10	10
Total revenues	6,247,332	6,247,332	6,387,602	140,270
EXPENDITURES				
Debt service and related costs:				
Principal	3,015,714	3,015,714	2,420,000	595,714
Interest	3,231,618	3,231,618	3,231,417	201
Total expenditures	6,247,332	6,247,332	5,651,417	595,915
Revenues over (under) expenditures	-	-	736,185	736,185
Fund balance -- beginning	1,350,000	1,350,000	2,046,434	696,434
Fund balance -- ending	$ 1,350,000	$ 1,350,000	$ 2,782,619	$ 1,432,619

City of Portland, Oregon
Gas Tax Bond Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	**Final**	**Actual Amounts**	**Variance with Final Budget - Positive (Negative)**
REVENUES				
Investment earnings	$ -	$ -	$ 2,902	$ (2,902)
EXPENDITURES				
Debt service and related costs:				
Principal	1,483,495	1,724,096	1,485,435	238,661
Interest	439,287	422,312	453,308	(30,996)
Total expenditures	1,922,782	2,146,408	1,938,743	207,665
Revenues over (under) expenditures	(1,922,782)	(2,146,408)	(1,935,841)	210,567
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
Transportation Operating	1,922,782	2,146,240	1,939,043	(207,197)
Bonds and notes issued	-	4,284,200	4,284,046	(154)
Bonds and notes premium	-	9,800	9,787	(13)
Payments to refunding escrow agent	-	(4,293,832)	(4,293,832)	-
Total other financing sources (uses)	1,922,782	2,146,408	1,939,044	(207,364)
Net change in fund balance	-	-	3,203	3,203
Fund balance -- beginning	-	-	401	401
Fund balance -- ending	$ -	$ -	$ 3,604	$ 3,604

City of Portland, Oregon
Lents Town Center Urban Renewal Area Debt Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 4,656,434	$ 4,680,382	$ 4,665,186	$ (15,196)
Prior years' property taxes	40,000	40,000	84,523	44,523
Investment earnings	23,247	23,247	20,280	(2,967)
Total revenues	4,719,681	4,743,629	4,769,989	26,360
EXPENDITURES				
Debt service and related costs:				
Principal	4,462,447	4,687,447	4,700,000	(12,553)
Interest	257,234	261,871	170,381	91,490
Total expenditures	4,719,681	4,949,318	4,870,381	78,937
Revenues over (under) expenditures	-	(205,689)	(100,392)	105,297
Fund balance -- beginning	-	205,689	205,689	-
Fund balance -- ending	$ -	$ -	$ 105,297	$ 105,297

City of Portland, Oregon
Central Eastside Industrial District Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 4,087,237	$ 3,921,516	$ 3,939,915	$ 18,399
Prior years' property taxes	65,000	65,000	93,026	28,026
Investment earnings	20,554	10,554	19,441	8,887
Total revenues	4,172,791	3,997,070	4,052,382	55,312
EXPENDITURES				
Debt service and related costs:				
Principal	3,739,748	3,829,748	3,905,000	(75,252)
Interest	433,043	434,273	287,146	147,127
Total expenditures	4,172,791	4,264,021	4,192,146	71,875
Revenues over (under) expenditures	-	(266,951)	(139,764)	127,187
Fund balance -- beginning	-	266,951	266,951	-
Fund balance -- ending	$ -	$ -	$ 127,187	$ 127,187

City of Portland, Oregon
Bancroft Bond Interest and Sinking Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Assessments	$ 3,106,546	$ 3,106,546	$ 4,302,957	$ 1,196,411
Investment earnings	156,356	156,356	280,550	124,194
Other interest income	2,505,018	2,505,018	1,735,199	(769,819)
Total revenues	5,767,920	5,767,920	6,318,706	550,786
EXPENDITURES				
Debt service and related costs:				
Principal	3,210,000	3,210,000	4,415,000	(1,205,000)
Interest	1,414,992	1,414,992	946,935	468,057
Total expenditures	4,624,992	4,624,992	5,361,935	(736,943)
Revenues over (under) expenditures	1,142,928	1,142,928	956,771	(186,157)
Fund balance -- beginning	10,104,701	10,104,701	11,698,811	1,594,110
Fund balance -- ending	$ 11,247,629	$ 11,247,629	$ 12,655,582	$ 1,407,953

City of Portland, Oregon
Convention Center Area Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 6,457,589	$ 6,462,757	$ 6,476,554	$ 13,797
Prior years' property taxes	103,366	103,366	150,953	47,587
Investment earnings	31,965	21,965	39,243	17,278
Total revenues	6,592,920	6,588,088	6,666,750	78,662
EXPENDITURES				
Debt service and related costs:				
Principal	3,228,619	3,413,619	3,540,000	(126,381)
Interest	3,364,301	3,370,979	3,135,729	235,250
Total expenditures	6,592,920	6,784,598	6,675,729	108,869
Revenues over (under) expenditures	-	(196,510)	(8,979)	187,531
Fund balance -- beginning	-	196,510	196,510	-
Fund balance -- ending	$ -	$ -	$ 187,531	$ 187,531

City of Portland, Oregon
North Macadam Urban Renewal Area Debt Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 1,525,587	$ 1,884,900	$ 1,877,706	$ (7,194)
Prior years' property taxes	15,000	15,000	25,622	10,622
Investment earnings	7,552	7,552	15,840	8,288
Total revenues	1,548,139	1,907,452	1,919,168	11,716
EXPENDITURES				
Debt service and related costs:				
Principal	1,136,827	1,656,827	1,965,000	(308,173)
Interest	411,312	417,596	71,715	345,881
Total expenditures	1,548,139	2,074,423	2,036,715	37,708
Revenues over (under) expenditures	-	(166,971)	(117,547)	49,424
Fund balance -- beginning	-	166,971	166,971	-
Fund balance -- ending	$ -	$ -	$ 49,424	$ 49,424

City of Portland, Oregon
Special Projects Debt Service Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Investment earnings	$ 2,681	$ 17,681	$ 13,412	$ (4,269)
Miscellaneous	5,152,843	5,152,843	5,148,293	(4,550)
Total revenues	5,155,524	5,170,524	5,161,705	(8,819)
EXPENDITURES				
Debt service and related costs:				
Principal	927,713	949,964	880,000	69,964
Interest	4,764,093	4,764,093	4,268,293	495,800
Total expenditures	5,691,806	5,714,057	5,148,293	565,764
Revenues over (under) expenditures	(536,282)	(543,533)	13,412	(556,945)
OTHER FINANCING SOURCES (USES)				
Bonds and notes issued	-	-	31,453,709	31,453,709
Bonds and notes premium	-	-	1,232,512	1,232,512
Payments to refunding escrow agent	-	-	(33,241,250)	(33,241,250)
Total other financing sources (uses)	-	-	(555,029)	(555,029)
Net change in fund balance	(536,282)	(543,533)	(541,617)	1,916
Fund balance -- beginning	536,282	543,533	543,533	-
Fund balance -- ending	$ -	$ -	$ 1,916	$ 1,916

City of Portland, Oregon
Gateway Urban Renewal Debt Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Current year's taxes	$ 1,263,723	$ 1,293,027	$ 1,284,836	$ (8,191)
Prior years' property taxes	7,000	7,000	16,630	9,630
Investment earnings	6,255	6,255	6,668	413
Total revenues	1,276,978	1,306,282	1,308,134	1,852
EXPENDITURES				
Debt service and related costs:				
Principal	1,094,678	1,189,678	1,315,000	(125,322)
Interest	182,300	185,059	26,678	158,381
Total expenditures	1,276,978	1,374,737	1,341,678	33,059
Revenues over (under) expenditures	-	(68,455)	(33,544)	34,911
Fund balance -- beginning	-	68,455	68,455	-
Fund balance -- ending	$ -	$ -	$ 34,911	$ 34,911

City of Portland, Oregon
Governmental Bond Redemption Fund
Schedule of Revenues and Expenditures - Budget and Actual
For the Year Ended June 30, 2005

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget - Positive (Negative)
REVENUES				
Investment earnings	$ -	$ -	$ 44	$ 44
Other interest income	-	-	243	243
Miscellaneous	1,332,822	1,332,822	668,492	(664,330)
Billings for interfund services:				
General	12,097	12,097	12,096	(1)
Total revenues	1,344,919	1,344,919	680,875	(664,044)
EXPENDITURES				
Debt service and related costs:				
Principal	7,457,599	7,463,425	2,979,483	4,483,942
Interest	1,301,883	1,394,346	856,835	537,511
Debt issuance costs	5,250	14,250	6,157	8,093
Total expenditures	8,764,732	8,872,021	3,842,475	5,029,546
Revenues over (under) expenditures	(7,419,813)	(7,527,102)	(3,161,600)	4,365,502
OTHER FINANCING SOURCES (USES)				
Transfers from other funds:				
General	2,140,873	2,140,873	2,129,713	(11,160)
Housing Investment	4,285,250	4,285,250	5,658	(4,279,592)
Parks Construction	893,690	936,153	936,153	-
Bonds and notes issued	100,000	150,000	132,327	(17,673)
Total other financing sources (uses)	7,419,813	7,512,276	3,203,851	(4,308,425)
Net change in fund balance	-	(14,826)	42,251	57,077
Fund balance -- beginning	-	14,826	14,826	-
Fund balance -- ending	$ -	$ -	$ 57,077	$ 57,077