### City of Portland, Oregon Sewer System Operating Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	Budgete	ed A	mounts		Variance with
	Original		Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					<u> </u>
Licenses and permits:					
Construction permits \$	114,079	\$	114,079	147,759	\$ 33,680
Other permits	535,903		535,903	586,111	50,208
Intergovernmental:				•	·
State cost sharing	-		-	301,965	301,965
State grants	-		15,000	425	(14,575)
Local cost sharing	262,542		537,542	599,033	61,491
Service charges and fees:					
Public works and utility charges	191,764,127		191,764,652	198,022,403	6,257,751
Rents and reimbursements	139,416		139,416	57,446	(81,970)
Other service charges	29,837		29,837	102,374	72,537
Billings for interfund services:					
General	150,000		150,000	172,321	22,321
Transportation Operating	1,045,907		1,459,581	1,237,160	(222,421)
Development Services	20,000		20,000	20,000	-
Portland Parks Memorial Trust	-		3,841	=	(3,841)
Parks Capital Construction and Maintenance	-		-	10,570	10,570
Water	280,000		280,000	165,442	(114,558)
Solid Waste Management	11,910		9,573	9,573	-
Environmental Remediation	218,028		218,028	48,661	(169,367)
Facilities Services Operating	-		-	5,133	5,133
CityFleet Operating	-		-	10,328	10,328
Technology Services	21,000		21,000	21,000	-
Other:					
Sales - other	163,270		226,070	399,965	173,895
Refunds	77,261		77,261	37,957	(39,304)
Private grants and donations	690,597		690,597	93,722	(596,875)
Investment earnings	626,554		626,554	1,216,143	589,589
Other interest income	-		=	58	58
Fines	-		-	28,326	28,326
Miscellaneous	55,182		55,182	327,131	271,949
Total revenues	196,205,613		196,974,116	203,621,006	6,646,890
EXPENDITURES					
Current:					
Personal services	39,629,510		39,614,857	38,986,025	628,832
Materials and services	66,748,251		82,602,195	77,515,062	5,087,133
General operating contingencies	8,573,804		9,028,986	-	9,028,986
Overhead charges - General Fund	2,687,815		2,687,815	2,687,815	-
Debt service and related costs:					
Principal	55,000		55,000	54,357	643
Interest	165,003		2,169,539	5,230,619	(3,061,080)
Debt issuance costs	-		375,000	372,083	2,917
Capital outlay	111,729,199		123,661,190	108,111,834	15,549,356
Total expenditures	229,588,582		260,194,582	232,957,795	27,236,787
Revenues over (under) expenditures	(33,382,969)	<u> </u>	(63,220,466)	(29,336,789)	33,883,677

Continued next page

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

	Budgeted /	Amounts		Variance with Final Budget -
	Original	Final	Actual Amounts	Positive (Negative)
OTHER FINANCING SOURCES (USES)		·		
Transfers from other funds:				
General	352,056	352,056	352,056	-
Federal Grants	1,091,845	1,509,289	1,874,419	365,130
Transportation Operating	-	25,000	25,000	-
Sewer System Construction	137,163,030	162,194,618	152,301,909	(9,892,709)
Transfers to other funds:				
General	(12,809,321)	(12,809,321)	(12,314,131)	495,190
Campaign Finance	(275,598)	(275,598)	(275,598)	-
Pension Debt Redemption	(2,004,536)	-	-	-
Local Improvement District Construction	(46,633)	(46,633)	(46,633)	-
Sewer System Debt Redemption	(84,028,661)	(84,028,661)	(77,386,676)	6,641,985
Sewer System Construction	(27,945,616)	(27,945,616)	(21,000,000)	6,945,616
Sewer System Rate Stabilization	(3,550,341)	(2,941,901)	(23,000,000)	(20,058,099)
Environmental Remediation	(2,611,824)	(2,611,824)	(2,273,238)	338,586
Facilities Services Operating	-	-	(25,000)	(25,000)
Printing and Distribution Services Operating	(25,000)	(25,000)	(5,200)	19,800
Sale of capital asset	-	-	179,878	179,878
Loans issued		<u> </u>	1,826,528	1,826,528
Total other financing sources (uses)	5,309,401	33,396,409	20,233,314	(13,163,095)
Net change in fund balance	(28,073,568)	(29,824,057)	(9,103,475)	20,720,582
Fund balance beginning	28,073,568	29,824,057	34,581,631	4,757,574
Fund balance ending	\$ <u> </u>	<u> </u>	25,478,156	\$ 25,478,156

#### City of Portland, Oregon Sewer System Debt Redemption Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

		Budgeted	d Am	nounts		Variance with	
		Original		Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	_		_				
Investment earnings	\$	4,000	\$	4,000 \$	68,601		
Other interest income		-	_	<del>-</del> -	1,432	1,432	
Total revenues	_	4,000		4,000	70,033	66,033	
EXPENDITURES							
Debt service and related costs:							
Principal		34,050,124		34,050,124	34,087,545	(37,421)	
Interest	_	49,978,923		49,978,923	43,366,133	6,612,790	
Total expenditures		84,029,047		84,029,047	77,453,678	6,575,369	
Revenues over (under) expenditures		(84,025,047)		(84,025,047)	(77,383,645)	6,641,402	
OTHER FINANCING SOURCES (USES) Transfers from other funds:							
Sewer System Operating		84,028,661		84,028,661	77,386,676	(6,641,985)	
Sewer System Construction		<u> </u>		<u> </u>	12,235	12,235	
Total other financing sources (uses)	_	84,028,661	_	84,028,661	77,398,911	(6,629,750)	
Net change in fund balance		3,614		3,614	15,266	11,652	
Fund balance beginning		2,836,268		2,836,268	2,848,955	12,687	
Fund balance ending	\$	2,839,882	\$	2,839,882 \$	2,864,221	\$24,339_	

#### City of Portland, Oregon Sewer System Construction Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	Budgeted	Amounts		Variance with	
	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	Φ. Φ.	Φ.	400.050 ft	400.050	
Local cost sharing Public works and utility charges	\$ - \$ 588,563	- \$ 588,563	168,652 \$ 1,241,678	168,652 653,115	
Investment earnings	2,008,620	2,008,620	3,856,417	1,847,797	
investment earnings	2,000,020	2,000,020	3,030,417	1,047,737	
Total revenues	2,597,183	2,597,183	5,266,747	2,669,564	
EXPENDITURES					
Current:					
Materials and services	3,500,000	120,000	2,260	117,740	
General operating contingencies	20,143,593	23,567,593	-	23,567,593	
Debt service and related costs:		. ==			
Debt issuance costs		3,750,000	1,717,629	2,032,371	
Total expenditures	23,643,593	27,437,593	1,719,889	25,717,704	
Revenues over (under) expenditures	(21,046,410)	(24,840,410)	3,546,858	28,387,268	
OTHER FINANCING SOURCES (USES)					
Transfers from other funds:					
Federal Grants	2,695,000	2,726,588	31,588	(2,695,000)	
Local Improvement District Construction	2,000,000	2,000,000	-	(2,000,000)	
Sewer System Operating	27,945,616	27,945,616	21,000,000	(6,945,616)	
Transfers to other funds:					
Sewer System Operating	(137,163,030)	(162,194,618)	(152,301,909)	9,892,709	
Sewer System Debt Redemption	-	-	(12,235)	(12,235)	
Bonds and notes issued	215,000,000	270,000,000	264,980,000	(5,020,000)	
Bonds and notes premium	-	-	5,017,847	5,017,847	
Loans issued		3,424,000	8,886,268	5,462,268	
Total other financing sources (uses)	110,477,586	143,901,586	147,601,559	3,699,973	
Net change in fund balance	89,431,176	119,061,176	151,148,417	32,087,241	
Fund balance beginning	91,861,161	91,861,161	107,871,722	16,010,561	
Fund balance ending	\$ 181,292,337 \$	210,922,337 \$	259,020,139 \$	48,097,802	

#### City of Portland, Oregon Sewer System Rate Stabilization Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgete	d A	mounts		Variance with	
	_	Original		Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	•	274 227	_	074 007 4	077.040	(0.4.504)	
Investment earnings	\$	971,927	\$	971,927 \$	877,346	. , ,	
Other interest income	_	54,000	_	74,252	22,937	(51,315)	
Total revenues	-	1,025,927		1,046,179	900,283	(145,896)	
EXPENDITURES							
Current:				04 440 470		04 440 470	
General operating contingencies	_	27,700,660	-	21,112,472	-	21,112,472	
Revenues over (under) expenditures	_	(26,674,733)		(20,066,293)	900,283	20,966,576	
OTHER FINANCING SOURCES (USES)							
Transfers from other funds:							
Sewer System Operating		8,825,341		8,825,341	23,000,000	14,174,659	
Transfers to other funds:							
Sewer System Operating		(5,275,000)		(5,883,440)	-	5,883,440	
Loans issued		3,200,000		3,200,000	3,200,000	-	
Internal loan remittances	_	-	_	(6,000,000)	(6,000,000)		
Total other financing sources (uses)	_	6,750,341		141,901	20,200,000	20,058,099	
Net change in fund balance		(19,924,392)		(19,924,392)	21,100,283	41,024,675	
Fund balance beginning	_	19,924,392	_	19,924,392	20,529,418	605,026	
Fund balance ending	\$_	-	\$	\$	41,629,701	\$ 41,629,701	

#### City of Portland, Oregon Sewer System Safety Net Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	Budgeted Amounts							Variance with Final Budget -	
REVENUES	_	Original Fi		Final		Actual Amounts		Positive (Negative)	
Loan repayments	\$	_	\$	_	\$	59,327	\$	59,327	
Investment earnings	Ψ_	2,000	Ψ <u> </u>	2,000	Ψ_	16,479	Ψ.	14,479	
Total revenues	_	2,000		2,000		75,806		73,806	
EXPENDITURES Current:									
General operating contingencies	_	991,446	_	991,446		-		991,446	
Revenues over (under) expenditures		(989,446)		(989,446)		75,806		1,065,252	
Fund balance beginning	_	989,446	_	989,446		1,039,999		50,553	
Fund balance ending	\$_	-	\$	-	\$	1,115,805	\$	1,115,805	

#### City of Portland, Oregon Sewer Revolving Loan Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	Budgeted Amounts						/ariance with
	_	Original	Final		Actual Amounts	F	inal Budget - Positive (Negative)
REVENUES	_			_		_	
Public works and utility charges	\$	250,000 \$	250,000	\$	35,605	\$	(214,395)
Loan repayments		15,000	15,000		11,446		(3,554)
Investment earnings	_	15,000	15,000	_	16,691		1,691
Total revenues	_	280,000	280,000		63,742		(216,258)
EXPENDITURES Current:							
Materials and services		253,500	253,500		43,055		210,445
General operating contingencies		534,883	534,883		43,033		534,883
General operating contingencies	_	334,003	334,863	-	<u>-</u>		334,003
Total expenditures	_	788,383	788,383		43,055		745,328
Revenues over (under) expenditures		(508,383)	(508,383)		20,687		529,070
Fund balance beginning	_	508,383	508,383		506,358		(2,025)
Fund balance ending	\$_	\$_	-	\$	527,045	\$	527,045

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

	Budgeted Amounts				Variance with	
		Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES						
Local cost sharing	\$	8,255 \$	8,255 \$	5,851	\$ (2,404)	
Service charges and fees:						
Public works and utility charges		81,622,058	81,622,058	80,524,666	(1,097,392)	
Other service charges		75,000	75,000	158,435	83,435	
Rents and reimbursements		313,263	313,263	407,837	94,574	
Billings for interfund services:						
General		385,300	385,300	377,859	(7,441)	
Transportation Operating		519,675	567,324	278,706	(288,618)	
Housing and Community Development		-	18,348	18,348	-	
Parks Capital Construction and Maintenance		_	18,656	59,151	40,495	
Sewer System Operating		1,004,365	1,554,365	806,279	(748,086)	
Hydroelectric Power Operating		74,911	74,911	63,254	(11,657)	
Facilities Services Operating			-	36,323	36,323	
Technology Services		32,076	32,076	32,076		
Other:		02,070	02,010	02,010		
Sales - other		127,429	127,429	203,758	76,329	
Refunds		84,953	84,953	219,263	134,310	
Investment earnings		466,373	466,373	909,152	442,779	
Miscellaneous		2,255,559	2,255,559	402,824	(1,852,735)	
			_,	,	(1,000,000)	
Total revenues		86,969,217	87,603,870	84,503,782	(3,100,088)	
EXPENDITURES						
Current:						
Personal services		34,970,784	36,871,418	36,641,148	230,270	
Materials and services		46,325,014	49,962,010	37,698,215	12,263,795	
General operating contingencies		19,162,372	18,596,303	-	18,596,303	
Overhead charges - General Fund		2,208,678	2,208,678	2,208,678	-	
Inventory increase		40,000	-	-	=	
Debt service and related costs:		.,				
Interest		662,116	2,479,359	1,746,276	733,083	
Capital outlay		23,847,320	21,454,704	7,272,348	14,182,356	
,	_				<del></del>	
Total expenditures		127,216,284	131,572,472	85,566,665	46,005,807	
Revenues over (under) expenditures		(40,247,067)	(43,968,602)	(1,062,883)	42,905,719	

Continued next page

#### City of Portland, Oregon Water Fund

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

		Budgeted	Amounts		Variance with	
	Original		Final	Actual Amounts	Final Budget - Positive (Negative)	
OTHER FINANCING SOURCES (USES)						
Transfers from other funds:						
Federal Grants		3,924,114	5,824,114	3,851,004	(1,973,110)	
Water Construction		51,833,628	51,833,628	34,965,721	(16,867,907)	
Technology Services		-	26,392	26,392	-	
Transfers to other funds:						
General		(4,184,153)	(4,184,153)	(4,184,153)	-	
Campaign Finance		(122,108)	(122,108)	(122,108)	-	
Pension Debt Redemption		(1,817,243)	-	-	-	
Water Bond Sinking		(13,163,854)	(13,163,854)	(12,825,961)	337,893	
Water Construction		(19,933,675)	(19,933,675)	(19,566,048)	367,627	
Printing and Distribution Services Operating		-	(12,100)	(12,100)	=	
Technology Services		-	(10,000)	(9,730)	270	
Sale of capital asset		-	-	111,500	111,500	
Powell Valley Road Water District annexation		<u> </u>		1,870,941	1,870,941	
Total other financing sources (uses)		16,536,709	20,258,244	4,105,458	(16,152,786)	
Net change in fund balance		(23,710,358)	(23,710,358)	3,042,575	26,752,933	
Fund balance beginning		23,710,358	23,710,358	25,226,284	1,515,926	
Fund balance ending	\$	\$	- \$	28,268,859	\$ 28,268,859	

### City of Portland, Oregon Water Bond Sinking Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

		Budgete	d A	mounts		Variance with Final Budget -	
		Original	_	Final	Actual Amounts	Positive (Negative)	
REVENUES	_		_	_			
Investment earnings	\$	-	\$	- \$	,		
Other interest income		-	_	-	407	407	
Total revenues			_	<u>-</u>	8,286	8,286	
EXPENDITURES							
Debt service and related costs:							
Principal		5,562,155		5,562,155	5,562,155	-	
Interest		8,692,320	_	8,692,320	7,263,806	1,428,514	
Total expenditures		14,254,475	_	14,254,475	12,825,961	1,428,514	
Revenues over (under) expenditures		(14,254,475)	_	(14,254,475)	(12,817,675)	1,436,800	
OTHER FINANCING SOURCES (USES) Transfers from other funds:							
Water		13,163,854		13,163,854	12,825,961	(337,893)	
Water Construction		1,090,621	_	1,090,621		(1,090,621)	
Total other financing sources (uses)		14,254,475	_	14,254,475	12,825,961	(1,428,514)	
Net change in fund balance		-		-	8,286	8,286	
Fund balance beginning		<u>-</u>	_	<u>-</u>	5,359	5,359	
Fund balance ending	\$	-	\$	\$	13,645	\$ 13,645	

#### City of Portland, Oregon Water Construction Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgeted A		Variance with Final Budget -	
		Original	Final	Actual Amounts	Positive (Negative)
REVENUES					
Public works and utility charges	\$	2,700,000 \$	2,700,000 \$	5,346,699 \$	, ,
Investment earnings	_	1,245,621	1,245,621	714,166	(531,455)
Total revenues		3,945,621	3,945,621	6,060,865	2,115,244
EXPENDITURES					
Current:					
General operating contingencies	_	7,938,637	7,938,637	<del>-</del>	7,938,637
Revenues over (under) expenditures		(3,993,016)	(3,993,016)	6,060,865	10,053,881
OTHER FINANCING SOURCES (USES)					
Transfers from other funds:					
Water		19,933,675	19,933,675	19,566,048	(367,627)
Transfers to other funds:					
Water		(51,833,628)	(51,833,628)	(34,965,721)	16,867,907
Water Bond Sinking		(1,090,621)	(1,090,621)	-	1,090,621
Bonds and notes issued	_	48,032,000	48,032,000	<u>-</u>	(48,032,000)
Total other financing sources (uses)		15,041,426	15,041,426	(15,399,673)	(30,441,099)
Net change in fund balance		11,048,410	11,048,410	(9,338,808)	(20,387,218)
Fund balance beginning		16,441,867	16,441,867	20,937,734	4,495,867
Fund balance ending	\$	27,490,277 \$	27,490,277 \$	11,598,926 \$	(15,891,351)

# City of Portland, Oregon Water Growth Impact Charge Trust Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgete	d A	mounts	_		Variance with
	_	Original	. <u>-</u>	Final		Actual Amounts	 Final Budget - Positive (Negative)
REVENUES Investment earnings	\$	33,697	\$	33,697	\$	64,617	\$ 30,920
Fund balance beginning	_	1,684,842	_	1,684,842		1,701,311	 16,469
Fund balance ending	\$	1,718,539	\$	1,718,539	\$	1,765,928	\$ 47,389

#### City of Portland, Oregon Hydroelectric Power Operating Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgete	d A	mounts	_			Variance with	
	_	Original		Final		Actual Amounts		Final Budget - Positive (Negative)	
REVENUES									
Billings for interfund services:									
Water	\$	40,000	\$	40,000	\$	44,954	\$	4,954	
Other:									
Sales - other		589,600		589,600		565,800		(23,800)	
Investment earnings		8,500		8,500		17,651		9,151	
Other interest income						62		62	
Miscellaneous	_	1,000		1,000		-		(1,000)	
Total revenues	_	639,100		639,100		628,467		(10,633)	
EXPENDITURES									
Current:									
Personal services		266,222		266,222		220,391		45,831	
Materials and services		299,982		1,054,982		982,765		72,217	
General operating contingencies		137,237		157,484		-		157,484	
Overhead charges - General Fund		58,026		58,026		58,026		-	
Debt service and related costs:									
Interest		-		15,364		15,364		-	
Debt issuance costs	_	-		-		649,530		(649,530)	
Total expenditures	_	761,467		1,552,078		1,926,076	-	(373,998)	
Revenues over (under) expenditures	_	(122,367)	_	(912,978)		(1,297,610)	-	(384,632)	
OTHER FINANCING SOURCES (USES)									
Transfers from other funds:									
Hydroelectric Power Bond Redemption				20,247		20,247		-	
Hydroelectric Power Renewal and Replacement		50,000		1,420,000		1,359,807		(60,193)	
Transfers to other funds:									
General		(200,000)		(815,000)		(815,000)		-	
Campaign Finance		(3,409)		(3,409)		(3,409)		-	
Pension Debt Redemption		(15,364)		-		-		-	
Bonds and notes issued	_			-		712,337		712,337	
Total other financing sources (uses)	_	(168,773)		621,838		1,273,982		652,144	
Net change in fund balance		(291,140)		(291,140)		(23,628)		267,512	
Fund balance beginning	_	291,140		291,140		326,241		35,101	
Fund balance ending	\$_	-	\$_	-	\$	302,613	\$	302,613	

#### City of Portland, Oregon Hydroelectric Power Bond Redemption Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgeted A	mounts		Variance with	
	_	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	•			0.550.000.00	(400 705)	
Sales - other	\$	3,680,625 \$	3,680,625 \$	3,576,830	. , ,	
Other interest income	_	165,100	165,100	165,128	28	
Total revenues	_	3,845,725	3,845,725	3,741,958	(103,767)	
EXPENDITURES						
Debt service and related costs:						
Principal		2,115,000	2,094,753	2,115,000	(20,247)	
Interest	_	1,557,703	1,557,703	1,465,742	91,961	
Total expenditures	_	3,672,703	3,652,456	3,580,742	71,714	
Revenues over (under) expenditures	_	173,022	193,269	161,216	(32,053)	
OTHER FINANCING SOURCES (USES) Transfers to other funds:						
Hydroelectric Power Operating		-	(20,247)	(20,247)	-	
Bonds and notes issued		-	-	20,657,663	20,657,663	
Payments to refunding escrow agent	_	<u> </u>	<u> </u>	(22,035,037)	(22,035,037)	
Total other financing sources (uses)	_	<u> </u>	(20,247)	(1,397,621)	(1,377,374)	
Net change in fund balance		173,022	173,022	(1,236,405)	(1,409,427)	
Fund balance beginning	_	4,434,979	4,434,979	4,447,031	12,052	
Fund balance ending	\$_	4,608,001 \$	4,608,001 \$	3,210,626	(1,397,375)	

# City of Portland, Oregon Hydroelectric Power Renewal and Replacement Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgeted A	mounts		Variance with Final Budget -
	_	Original	Final	Actual Amounts	Positive (Negative)
REVENUES					
Sales - other	\$	185,900 \$	185,900 \$	133,982 \$	(51,918)
Other interest income	_	311,100	311,100	363,903	52,803
Total revenues		497,000	497,000	497,885	885
EXPENDITURES Current:					
General operating contingencies	_	9,186,875	7,816,875		7,816,875
Revenues over (under) expenditures		(8,689,875)	(7,319,875)	497,885	7,817,760
OTHER FINANCING SOURCES (USES) Transfers to other funds:					
Hydroelectric Power Operating	_	(50,000)	(1,420,000)	(1,359,807)	60,193
Net change in fund balance		(8,739,875)	(8,739,875)	(861,922)	7,877,953
Fund balance beginning	_	8,739,875	8,739,875	8,858,313	118,438
Fund balance ending	\$_	\$_	- \$	7,996,391	57,996,391_

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

	Bu	Budgeted Amounts					Variance with
	Origin	al	Final		Actual Amounts		Final Budget - Positive (Negative)
REVENUES							
Service charges and fees:	Φ 000	100	Ф 000 40 <i>0</i>		000 540	•	(404.040)
Concessions	\$ 382	2,468	\$ 382,468	3 \$	220,549	\$	(161,919)
Rents and reimbursements	F 075	-	E 07E 400	-	6,110		6,110
Parks and recreation facilities fees	5,975		5,975,108		5,630,281		(344,827)
Other service charges	400	0,000	400,000	)	-		(400,000)
Billings for interfund services:	4.0		40.000	,	40.000		(04,004)
Portland Parks Memorial Trust	40	0,000	40,000	)	18,969		(21,031)
Other:		740	0.74		0.754		0.040
Sales - other		5,712	6,712		8,754		2,042
Investment earnings	14	1,000	14,000	)	18,329		4,329
Miscellaneous	-	-	<u> </u>		11,319		11,319
Total revenues	6,818	3,288	6,818,288	3	5,914,311		(903,977)
EXPENDITURES							
Current:							
Personal services	2,485	5,981	2,585,98	l	2,495,893		90,088
Materials and services	2,304	1,786	2,338,910	)	2,365,842		(26,932)
General operating contingencies	966	3,418	854,349	9	-		854,349
Overhead charges - General Fund	113	3,912	113,912	2	113,912		-
Debt service and related costs:							
Principal	42	2,837	42,837	7	42,398		439
Interest	27	7,027	156,963	3	122,451		34,512
Capital outlay	280	0,000	266,475	<u> </u>	3,357		263,118
Total expenditures	6,220	),961	6,359,427	<u> </u>	5,143,853		1,215,574
Revenues over (under) expenditures	597	7,327	458,86	<u> </u>	770,458		311,597
OTHER FINANCING SOURCES (USES)							
Transfers from other funds:			405.004		405.000		
Portland Parks Memorial Trust		-	125,000	)	125,000		-
Transfers to other funds:			(0.40)		(0.400)		
Campaign Finance		3,139)	•	9)	(8,139)		-
Pension Debt Redemption	,	5,535)		-	(707.500)		-
Golf Revenue Bond Redemption	(796	5,000)		,	(787,500)		8,500
CityFleet Operating		-	(7,100	,	(7,100)		- (- ()
Sale of capital asset			204,500		204,449		(51)
Total other financing sources (uses)	(929	9,674)	(481,739	9)	(473,290)		8,449
Net change in fund balance	(332	2,347)	(22,878	3)	297,168		320,046
Fund balance beginning	332	2,347	22,878	3	22,878		
Fund balance ending	\$	-	\$	\$_	320,046	\$	320,046

#### City of Portland, Oregon Golf Revenue Bond Redemption Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgete	mounts			Variance with	
	_	Original		Final	Actual Amounts	_	Final Budget - Positive (Negative)
REVENUES							
Investment earnings	\$_	10,000	\$_	10,000	\$ 24,244	1 9	14,244
EXPENDITURES  Debt service and related costs:  Principal Interest	_	- 806,911		- 806,911	566,000 240,911		(566,000) 566,000
Total expenditures	_	806,911		806,911	806,911	_	
Revenues over (under) expenditures	_	(796,911)	_	(796,911)	(782,667	7)	14,244
OTHER FINANCING SOURCES (USES) Transfers from other funds:							
Golf		796,000		796,000	787,500	)	(8,500)
Net change in fund balance		(911)	_	(911)	4,833	3	5,744
Fund balance beginning	_	635,624		635,624	642,556	3	6,932
Fund balance ending	\$_	634,713	\$_	634,713	\$ 647,389	9_	12,676

#### City of Portland, Oregon Portland International Raceway Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgeted	I Amounts		Variance with	
	_	Original	Final	Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	Φ.	405.000	ф 405.000 ф	404 404 Ф	50.404	
Concessions	\$	135,000		191,421 \$		
Rents and reimbursements		1,372,748	1,372,748	1,601,094	228,346	
Investment earnings	-	2,000	2,000	10,912	8,912	
Total revenues	_	1,509,748	1,509,748	1,803,428	293,680	
EXPENDITURES						
Current:						
Personal services		535,538	600,538	574,263	26,275	
Materials and services		768,779	773,558	752,644	20,914	
General operating contingencies		536,506	123,294	-	123,294	
Overhead charges - General Fund		27,297	27,297	27,297	-	
Debt service and related costs:						
Interest		-	24,166	24,166	=	
Capital outlay	-	-	7,597	-	7,597	
Total expenditures	_	1,868,120	1,556,450	1,378,370	178,080	
Revenues over (under) expenditures	_	(358,372)	(46,702)	425,058	471,760	
OTHER FINANCING SOURCES (USES)						
Transfers to other funds:		(4 = 2.2)	(4 = 2 2)	(4 = 2 2)		
Campaign Finance		(1,596)	(1,596)	(1,596)	=	
Pension Debt Redemption		(24,166)	(70.000)	-	-	
CityFleet Operating	_	=	(70,000)	-	70,000	
Total other financing sources (uses)	_	(25,762)	(71,596)	(1,596)	70,000	
Net change in fund balance		(384,134)	(118,298)	423,462	541,760	
Fund balance beginning	_	384,134	118,298	124,522	6,224	
Fund balance ending	\$_	;	\$ <u> </u>	547,984_\$	547,984	

#### City of Portland, Oregon Solid Waste Management Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgeted	Amounts		Variance with
	_	Original	Final	Actual Amounts	Final Budget - Positive (Negative)
REVENUES					
Licenses and permits:	_				
Public utility licenses	\$	1,691,619 \$	1,691,619		
Other permits		3,600	3,600	3,720	120
Local cost sharing Service charges and fees:		323,750	494,038	480,129	(13,909)
Public works and utility charges		1,038,135	1,038,135	1,246,278	208,143
Rents and reimbursements		7,239	7,239	1,240,270	(7,239)
Other service charges		- ,200	- ,200	400	400
Billings for interfund services:					
General		51,877	51,877	51,877	_
Water		10,000	10,000	10,000	-
Other:					
Investment earnings		62,476	62,476	153,247	90,771
Miscellaneous		7,400	7,400	7,489	89
Total revenues	_	3,196,096	3,366,384	3,807,349	440,965
Total levelides	-	3,190,090	3,300,304	3,007,349	440,903
EXPENDITURES					
Current:		000 407	1 0 10 107	074 000	07.474
Personal services		922,107	1,042,107	974,933	67,174
Materials and services		1,570,362	1,767,772	1,622,923	144,849
General operating contingencies Overhead charges - General Fund		2,627,789 82,599	2,422,452 82,599	82,599	2,422,452
Debt service and related costs:		62,599	62,599	62,399	-
Interest	_	-	38,982	38,982	<u> </u>
Total expenditures	_	5,202,857	5,353,912	2,719,437	2,634,475
Revenues over (under) expenditures	_	(2,006,761)	(1,987,528)	1,087,912	3,075,440
OTHER FINANCING SOURCES (USES) Transfers from other funds:					
Federal Grants		-	33,970	6,672	(27,298)
Transfers to other funds:					
General		(699,402)	(791,587)	(734,466)	57,121
Campaign Finance		(4,210)	(4,210)	(4,210)	-
Pension Debt Redemption		(38,982)	-	-	-
Printing and Distribution Services Operating	_	-		(350)	(350)
Total other financing sources (uses)	_	(742,594)	(761,827)	(732,354)	29,473
Net change in fund balance		(2,749,355)	(2,749,355)	355,558	3,104,913
Fund balance beginning	_	2,749,355	2,749,355	4,213,470	1,464,115
Fund balance ending	\$_	<u>-</u> \$		\$ 4,569,028	\$ 4,569,028

#### City of Portland, Oregon Parking Facilities Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

		Budgeted	ΙA	mounts		Variance wit Final Budget	
		Original		Final	Actual Amounts	•	Positive (Negative)
REVENUES		Original	_	Filiai	Aillouits	-	(Negative)
Service charges and fees:							
Parking fees	B	8,245,917	\$	8,245,917 \$	9,344,105	\$	1,098,188
Rents and reimbursements	-	851,928	Ψ	851,928	787,251	Ψ	(64,677)
Billings for interfund services:		001,020		001,020	707,201		(01,011)
General		439,560		439,560	409,066		(30,494)
Transportation Operating		19,800		19,800	21,000		1,200
Development Services		· -		, -	286		286
Parks Capital Construction and Maintenance		3,960		3,960	3,720		(240)
Sewer System Operating		28,920		28,920	30,102		1,182
Water		67,320		67,320	66,103		(1,217)
Hydroelectric Power Operating		1,980		1,980	1,860		(120)
Golf		1,980		1,980	1,860		(120)
Facilities Services Operating		148,791		148,791	146,691		(2,100)
Printing and Distribution Services Operating		7,920		7,920	7,440		(480)
Insurance and Claims Operating		3,960		3,960	2,790		(1,170)
Workers' Compensation Self Insurance Operating		3,960		3,960	4,650		690
Technology Services Other:		3,960		3,960	3,720		(240)
Investment earnings		45,813		45,813	204,385		158,572
Miscellaneous	_	3,200	_	3,200	9,884		6,684
Total revenues	_	9,878,969	_	9,878,969	11,044,915		1,165,946
EXPENDITURES							
Current:							
Personal services		98,612		98,612	60,507		38,105
Materials and services		5,583,912		6,193,385	4,720,467		1,472,918
General operating contingencies		1,834,620		34,864	-		34,864
Overhead charges - General Fund		93,288		93,288	93,288		-
Capital outlay	_	-	_	155,302	139,367		15,935
Total expenditures	_	7,610,432	_	6,575,451	5,013,629	-	1,561,822
Revenues over (under) expenditures		2,268,537	_	3,303,518	6,031,286		2,727,768
OTHER FINANCING SOURCES (USES)							
Transfers to other funds:							
General		(320,745)		(320,745)	(320,745)		_
Transportation Operating		(700,000)		(700,000)	(700,000)		_
Campaign Finance		(6,548)		(6,548)	(6,548)		_
Parking Facilities Debt Redemption		(3,073,776)		(3,073,776)	(3,073,776)		_
Internal loan remittances		(0,070,770)		(2,306,000)	(2,306,000)		_
mema loan remittances	_		_	(2,300,000)	(2,300,000)	-	
Total other financing sources (uses)	_	(4,101,069)	_	(6,407,069)	(6,407,069)	-	<u>-</u> _
Net change in fund balance		(1,832,532)		(3,103,551)	(375,783)		2,727,768
Fund balance beginning		1,832,532	_	3,103,551	3,804,920	-	701,369
Fund balance ending	<b>_</b>		\$_	<u> </u>	3,429,137	\$	3,429,137

#### City of Portland, Oregon Parking Facilities Debt Redemption Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgete	d An	nounts			Variance with
REVENUES	_	Original		Final	Actua Amoun	_	Final Budget - Positive (Negative)
Investment earnings	\$	_	\$	_	\$	86	\$ 86
Other interest income	Ψ_	-	Ψ	-		34	134
Total revenues	_		_	-	2	220	220
EXPENDITURES							
Debt service and related costs:							
Principal		1,640,000		1,640,000	1,640,0		-
Interest	-	1,433,776		1,433,776	1,433,7	76	
Total expenditures	_	3,073,776	_	3,073,776	3,073,7	76	
Revenues over (under) expenditures		(3,073,776)		(3,073,776)	(3,073,5	56)	220
OTHER FINANCING SOURCES (USES) Transfers from other funds: Parking Facilities	_	3,073,776		3,073,776	3,073,7	76	
Net change in fund balance		-		-	2	220	220
Fund balance beginning	_				3	864	364
Fund balance ending	\$_		\$	-	\$5	84	\$584_

### City of Portland, Oregon Spectator Facilities Operating Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

	_	Budgeted	d A	mounts	_		Variance with	
		Original	_	Final		Actual Amounts	Final Budget - Positive (Negative)	
REVENUES	_		•		•			
Local cost sharing	\$	2,075,173	\$	2,075,173	\$	2,075,173 \$	-	
Service charges and fees:		4 400 000		4 400 000		4 070 470	(04.000)	
Parking fees		1,100,000		1,100,000		1,078,178	(21,822)	
Rents and reimbursements		4,180,000		4,180,000		3,653,379	(526,621)	
Other:		110 000		110 000		202.404	102 104	
Investment earnings		110,000		110,000		293,104	183,104	
Other interest income		29,858		29,858		29,858	4 700	
Miscellaneous	_	61,242	_	61,242		65,951	4,709	
Total revenues	_	7,556,273	_	7,556,273	_	7,195,643	(360,630)	
EXPENDITURES Current:								
Materials and services		1,237,168		1,277,168		1,010,505	266,663	
General operating contingencies		6,017,934		5,567,934		1,010,000	5,567,934	
Overhead charges - General Fund		87,668		87,668		87,668		
Debt service and related costs:		07,000		01,000		07,000		
Principal Principal		2,760,000		2,760,000		2,200,000	560,000	
Interest		3,453,876		3,453,876		3,375,960	77,916	
Capital outlay		200,000		650,000		463,052	186,948	
		·	_	·	_	<u> </u>		
Total expenditures	_	13,756,646	_	13,796,646		7,137,185	6,659,461	
Revenues over (under) expenditures	_	(6,200,373)	_	(6,240,373)	_	58,458	6,298,831	
OTHER FINANCING SOURCES (USES) Transfers to other funds:								
General		(11,477)		(11,477)		(11,477)	-	
Transportation Operating		(130,000)		(90,000)		(90,000)	-	
Campaign Finance	_	(7,733)	_	(7,733)		(7,733)		
Total other financing sources (uses)		(149,210)	_	(109,210)		(109,210)		
Net change in fund balance		(6,349,583)		(6,349,583)		(50,752)	6,298,831	
Fund balance beginning	_	6,349,583	_	6,349,583	_	6,730,330	380,747	
Fund balance ending	\$_	-	\$_	-	\$_	6,679,578	6,679,578	

### City of Portland, Oregon Environmental Remediation Fund Schedule of Revenues and Expenditures - Budget and Actual For the Year Ended June 30, 2006

		Budgeted A	Amounts	_		Variance with	
DEVENUE		Original	Final		Actual Amounts	Fi	nal Budget - Positive (Negative)
REVENUES  Rents and reimburgements	\$	E04 227 (f	E04 227	φ	E04 902	σ	(70 525)
Rents and reimbursements Billings for interfund services:	Ф	584,337 \$	584,337	Ф	504,802	Ф	(79,535)
Portland Parks Memorial Trust		_	40,000		_		(40,000)
Investment earnings		29,522	29,522		46,513		16,991
mvestment earnings		23,322	23,022		+0,515	_	10,331
Total revenues		613,859	653,859		551,315	_	(102,545)
EXPENDITURES							
Current:							
Personal services		495,779	495,779		493,887		1,892
Materials and services		3,943,299	3,943,299		5,536,151		(1,592,852)
General operating contingencies		661,409	701,409		-		701,409
Overhead charges - General Fund		3,501	3,501		3,501		-
Debt service and related costs:							
Interest		-	900		900		-
Capital outlay		325,000	325,000			_	325,000
Total expenditures	•	5,428,988	5,469,888		6,034,439	_	(564,551)
Revenues over (under) expenditures		(4,815,129)	(4,816,029)		(5,483,125)	_	(667,096)
OTHER FINANCING SOURCES (USES)							
Transfers from other funds:							
Sewer System Operating		2,611,824	2,611,824		2,273,238		(338,586)
Transfers to other funds:							
Campaign Finance		(557)	(557)		(557)		-
Pension Debt Redemption		(900)	-		<u>-</u>	_	-
Total other financing sources (uses)	-	2,610,367	2,611,267		2,272,681	_	(338,586)
Net change in fund balance		(2,204,762)	(2,204,762)		(3,210,444)		(1,005,682)
Fund balance beginning	•	2,204,762	2,204,762		2,217,768	_	13,006
Fund balance ending	\$	- \$	-	\$	(992,676)	\$_	(992,676)

