

## NONMAJOR SPECIAL REVENUE FUNDS

These funds account for revenue derived from specific taxes or other earmarked revenue sources, including state gas tax, grants, and charges for services which are legally restricted to finance particular functions or activities. When a special revenue fund is not an operating fund, transfers are made from the special revenue fund to the operating funds authorized to make the expenditures. The modified accrual basis of accounting is used to record revenues and expenditures. Funds included are:

- **Strategic Investment Program Fund** - accounts primarily for monies received from corporations receiving property tax abatements and paying fees for specific purposes as a part of the reduced tax agreement to be used for community service.
- **Road Fund** - accounts for revenues primarily from State motor vehicle fees and County gasoline taxes. Expenditures consist of construction, repair, maintenance, and operation of County highways and roads.
- **Emergency Communications Fund** - accounts for monies received from the State which are designated for an emergency communication network in conjunction with the City of Portland.
- **Bicycle Path Construction Fund** - accounts for revenue and expenditures for bicycle paths. Revenue is one percent of State motor vehicle fees.
- **County School Fund** - accounts for forest reserve yield revenues from the State of Oregon which are apportioned to the County school districts.
- **General Reserve Fund** – accounts for a reserve maintained separate from the General Fund at approximately 5% of the total budgeted revenues of the General Fund, to be used only for extreme emergencies related to disaster relief or public life and safety issues.
- **Land Corner Preservation Fund** - accounts for the collection of fees on all recordings of real property transactions and surveying activity. The fund makes expenditures to maintain public land corners.
- **Tax Title Land Sales Fund** - accounts for the receipt and sale of real property foreclosed upon by the County because of unpaid property taxes. Proceeds are subsequently distributed to all taxing districts.
- **Animal Control Fund** - accounts for revenues from dog and cat licenses, control fees and transfers to the General Fund which are utilized for animal control activities.
- **Recreation Fund** - accounts for State revenues and the pass through disbursements to Metro for the operation of parks.
- **Library Fund** - accounts for the public library operations.
- **Justice Services Special Operations Fund** - accounts for revenues and expenditures dedicated to justice services in the community justice department, district attorney's office, and sheriff's office.
- **Inmate Welfare Fund** - accounts for the proceeds from the sale of commissary items. Expenditures are made for supplies for inmates in County jails.
- **Special Excise Tax Fund** - accounts for a transient lodging tax and motor vehicle tax collection to be used for convention center expenditures.

**MULTNOMAH COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 2006**  
(amounts expressed in thousands)

	<b>Strategic Investment Program</b>	<b>Road</b>	<b>Emergency Communications</b>	<b>Bicycle Path Construction</b>	<b>County School</b>	<b>General Reserve</b>
<b>ASSETS</b>						
Cash and investments	\$ 1,083	\$ 4,477	\$ 21	\$ 396	\$ -	\$ 13,709
Receivables:						
Taxes	-	-	-	-	-	-
Accounts	-	4,755	58	-	-	-
Contracts	-	-	-	-	-	-
Inventories	-	589	-	-	-	-
Prepaid items	-	-	-	-	-	-
Total assets	<u>\$ 1,083</u>	<u>\$ 9,821</u>	<u>\$ 79</u>	<u>\$ 396</u>	<u>\$ -</u>	<u>\$ 13,709</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 63	\$ 6,260	\$ -	\$ -	\$ -	\$ -
Payroll Payable	-	139	-	-	-	-
Due to other funds	-	1,350	50	-	-	-
Deferred revenue	-	204	-	-	-	-
Total liabilities	<u>63</u>	<u>7,953</u>	<u>50</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>						
Reserved for inventories	-	589	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-
Unreserved, undesignated	<u>1,020</u>	<u>1,279</u>	<u>29</u>	<u>396</u>	<u>-</u>	<u>13,709</u>
Total fund balances	<u>1,020</u>	<u>1,868</u>	<u>29</u>	<u>396</u>	<u>-</u>	<u>13,709</u>
Total liabilities and fund balances	<u>\$ 1,083</u>	<u>\$ 9,821</u>	<u>\$ 79</u>	<u>\$ 396</u>	<u>\$ -</u>	<u>\$ 13,709</u>

<u>Land Corner</u> <u>Preservation</u>	<u>Tax Title</u> <u>Land Sales</u>	<u>Animal</u> <u>Control</u>	<u>Recreation</u>	<u>Library</u>	<u>Justice</u> <u>Services</u> <u>Special</u> <u>Operations</u>	<u>Inmate</u> <u>Welfare</u>	<u>Special</u> <u>Excise Tax</u>	<u>Total</u>
\$ 1,441	\$ 396	\$ 327	\$ 8	\$ 9,042	\$ 24	\$ 1,203	\$ 445	\$ 28,145
7	-	-	-	1,266	-	-	2,125	3,398
-	-	5	18	1,042	793	45	-	6,716
-	514	-	-	-	-	-	-	514
-	211	-	-	-	-	-	-	800
-	-	-	-	246	-	-	-	246
-	-	-	-	-	-	-	-	4,427
<u>\$ 1,448</u>	<u>\$ 1,121</u>	<u>\$ 332</u>	<u>\$ 26</u>	<u>\$ 11,596</u>	<u>\$ 817</u>	<u>\$ 1,248</u>	<u>\$ 2,570</u>	<u>\$ 44,246</u>
\$ 47	\$ 93	\$ -	\$ 26	\$ 1,014	\$ 326	\$ 73	\$ 2,197	\$ 10,099
11	3	-	-	576	64	13	-	806
-	-	-	-	-	-	-	-	1,400
-	725	-	-	1,050	-	-	-	1,979
<u>58</u>	<u>821</u>	<u>-</u>	<u>26</u>	<u>2,640</u>	<u>390</u>	<u>86</u>	<u>2,197</u>	<u>14,284</u>
-	211	-	-	-	-	-	-	800
-	-	-	-	246	-	-	-	246
<u>1,390</u>	<u>89</u>	<u>332</u>	<u>-</u>	<u>8,710</u>	<u>427</u>	<u>1,162</u>	<u>373</u>	<u>28,916</u>
<u>1,390</u>	<u>300</u>	<u>332</u>	<u>-</u>	<u>8,956</u>	<u>427</u>	<u>1,162</u>	<u>373</u>	<u>29,962</u>
<u>\$ 1,448</u>	<u>\$ 1,121</u>	<u>\$ 332</u>	<u>\$ 26</u>	<u>\$ 11,596</u>	<u>\$ 817</u>	<u>\$ 1,248</u>	<u>\$ 2,570</u>	<u>\$ 44,246</u>

**MULTNOMAH COUNTY, OREGON**  
**Nonmajor Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Strategic Investment Program</b>	<b>Roads</b>	<b>Emergency Communications</b>	<b>Bicycle Path Construction</b>	<b>County School</b>	<b>General Reserve</b>
<b>REVENUES</b>						
Taxes	\$ 955	\$ 7,791	\$ -	\$ -	\$ 225	\$ -
Intergovernmental	-	32,264	187	-	15	-
Licenses and permits	-	69	-	-	-	-
Charges for services	-	689	-	-	-	1,242
Interest	-	355	6	13	-	506
Other:						
Non-governmental grants	-	-	-	-	-	-
Service reimbursements	-	-	-	-	-	-
Miscellaneous	-	240	-	-	-	-
Total revenues	<u>955</u>	<u>41,408</u>	<u>193</u>	<u>13</u>	<u>240</u>	<u>1,748</u>
<b>EXPENDITURES</b>						
Current:						
General government	657	-	-	-	-	-
Health services	-	-	-	-	-	-
Social services	48	-	-	-	-	-
Public safety and justice	38	-	-	-	-	-
Community services	-	-	258	18	240	-
Library services	-	-	-	-	-	-
Roads and bridges	-	35,917	-	-	-	-
Capital outlay	<u>22</u>	<u>1,425</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>765</u>	<u>37,342</u>	<u>258</u>	<u>18</u>	<u>240</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>190</u>	<u>4,066</u>	<u>(65)</u>	<u>(5)</u>	<u>-</u>	<u>1,748</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	62	-	-
Transfers out	<u>(259)</u>	<u>(5,357)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>(259)</u>	<u>(5,357)</u>	<u>-</u>	<u>62</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(69)</u>	<u>(1,291)</u>	<u>(65)</u>	<u>57</u>	<u>-</u>	<u>1,748</u>
Fund balance - beginning	<u>1,089</u>	<u>3,159</u>	<u>94</u>	<u>339</u>	<u>-</u>	<u>11,961</u>
Fund balance - ending	<u><u>\$ 1,020</u></u>	<u><u>\$ 1,868</u></u>	<u><u>\$ 29</u></u>	<u><u>\$ 396</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 13,709</u></u>

<u>Land Corner</u> <u>Preservation</u>	<u>Tax Title</u> <u>Land Sales</u>	<u>Animal</u> <u>Control</u>	<u>Recreation</u>	<u>Library</u>	<u>Justice</u> <u>Services</u> <u>Special</u> <u>Operations</u>	<u>Inmate</u> <u>Welfare</u>	<u>Special</u> <u>Excise Tax</u>	<u>Total</u>
\$ -	\$ 193	\$ -	\$ 119	\$ 27,945	\$ -	\$ -	\$ 17,767	\$ 54,995
-	-	100	-	612	118	-	-	33,296
-	-	918	-	68	2,655	-	-	3,710
1,024	183	117	-	1,573	2,020	1,424	-	8,272
-	31	-	-	543	9	42	26	1,531
-	-	-	-	1,629	-	-	-	1,629
-	-	-	-	-	112	-	-	112
-	-	278	-	832	8	24	-	1,382
<u>1,024</u>	<u>407</u>	<u>1,413</u>	<u>119</u>	<u>33,202</u>	<u>4,922</u>	<u>1,490</u>	<u>17,793</u>	<u>104,927</u>
-	407	-	-	-	-	-	-	1,064
-	-	-	-	-	1,245	-	-	1,245
-	-	-	-	-	-	-	-	48
-	-	-	-	-	3,544	1,687	-	5,269
-	-	-	119	-	-	-	17,738	18,373
-	-	-	-	46,023	-	-	-	46,023
675	-	-	-	-	-	-	-	36,592
-	-	-	-	-	-	-	-	1,447
<u>675</u>	<u>407</u>	<u>-</u>	<u>119</u>	<u>46,023</u>	<u>4,789</u>	<u>1,687</u>	<u>17,738</u>	<u>110,061</u>
<u>349</u>	<u>-</u>	<u>1,413</u>	<u>-</u>	<u>(12,821)</u>	<u>133</u>	<u>(197)</u>	<u>55</u>	<u>(5,134)</u>
-	-	-	-	15,460	-	-	-	15,522
-	-	(1,093)	-	-	-	-	-	(6,709)
-	-	(1,093)	-	15,460	-	-	-	8,813
349	-	320	-	2,639	133	(197)	55	3,679
1,041	300	12	-	6,317	294	1,359	318	26,283
<u>\$ 1,390</u>	<u>\$ 300</u>	<u>\$ 332</u>	<u>\$ -</u>	<u>\$ 8,956</u>	<u>\$ 427</u>	<u>\$ 1,162</u>	<u>\$ 373</u>	<u>\$ 29,962</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Strategic Investment Program Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes	\$ 1,462	\$ 1,462	\$ 955	\$ (507)
Total revenues	1,462	1,462	955	(507)
<b>EXPENDITURES</b>				
Community justice	-	52	38	14
Nondepartmental	1,675	1,675	679	996
School and community	302	250	48	202
Total expenditures	1,977	1,977	765	1,212
Excess (deficiency) of revenues over (under) expenditures	(515)	(515)	190	705
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(579)	(579)	(259)	320
Net change in fund balances	(1,094)	(1,094)	(69)	1,025
Fund balances - beginning	1,094	1,094	1,089	(5)
Fund balances - ending	\$ -	\$ -	\$ 1,020	\$ 1,020

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Road Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes:				
Gasoline	\$ 7,381	\$ 7,381	\$ 7,115	\$ (266)
Forest reserve yield	650	650	676	26
Intergovernmental	36,327	36,327	32,264	(4,063)
Licenses and permits	65	65	69	4
Charges for services	686	686	689	3
Interest	162	162	355	193
Other:				
Service reimbursements	186	186	-	(186)
Miscellaneous	868	868	240	(628)
Total revenues	46,325	46,325	41,408	(4,917)
<b>EXPENDITURES</b>				
Community services	43,200	43,200	37,342	5,858
Total expenditures	43,200	43,200	37,342	5,858
Excess (deficiency) of revenues over (under) expenditures	3,125	3,125	4,066	941
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(5,389)	(5,389)	(5,357)	32
Net change in fund balances	(2,264)	(2,264)	(1,291)	973
Fund balances - beginning	2,264	2,264	3,159	895
Fund balances - ending	\$ -	\$ -	\$ 1,868	\$ 1,868

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Emergency Communications Fund**  
**For the Year Ended June 30, 2006**  
(amounts expressed in thousands)

	<b>Budgeted Amounts</b>			<b>Variance with Final Budget Favorable (Unfavorable)</b>
	<b>Original</b>	<b>Final</b>	<b>Actual</b>	
<b>REVENUES</b>				
Intergovernmental	\$ 200	\$ 200	\$ 187	\$ (13)
Interest	-	-	6	6
Total revenues	200	200	193	(7)
<b>EXPENDITURES</b>				
Sheriff	258	258	258	-
Deficiency of revenues under expenditures	(58)	(58)	(65)	(7)
Fund balances - beginning	58	58	94	36
Fund balances - ending	\$ -	\$ -	\$ 29	\$ 29



**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Bicycle Path Construction Fund**  
**For the Year Ended June 30, 2006**  
(amounts expressed in thousands)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Interest	\$ 4	\$ 4	\$ 13	\$ 9
Total revenues	4	4	13	9
<b>EXPENDITURES</b>				
Community services	358	358	18	340
Total expenditures	358	358	18	340
Excess (deficiency) of revenues over (under) expenditures	(354)	(354)	(5)	349
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	64	64	62	(2)
Net change in fund balances	(290)	(290)	57	347
Fund balances - beginning	290	290	339	49
Fund balances - ending	\$ -	\$ -	\$ 396	\$ 396

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**County School Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes:				
Forest reserve yield	\$ 225	\$ 225	\$ 225	\$ -
Intergovernmental	-	25	15	(10)
Interest	1	1	-	(1)
Total revenues	<u>226</u>	<u>251</u>	<u>240</u>	<u>(11)</u>
<b>EXPENDITURES</b>				
Nondepartmental	<u>226</u>	<u>251</u>	<u>240</u>	<u>11</u>
Excess (deficiency) of revenues				
over (under) expenditures	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**General Reserve Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Charges for services	\$ 150	\$ 150	\$ 1,242	\$ 1,092
Interest	150	150	506	356
Proceeds from sale of capital assets	1,000	1,000	-	(1,000)
Total revenues	1,300	1,300	1,748	448
<b>EXPENDITURES</b>				
Nondepartmental	13,008	13,008	-	13,008
Excess (deficiency) of revenues over (under) expenditures	(11,708)	(11,708)	1,748	13,456
Fund balances - beginning	11,708	11,708	11,961	253
Fund balances - ending	\$ -	\$ -	\$ 13,709	\$ 13,709

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Land Corner Preservation Fund**  
**For the Year Ended June 30, 2006**  
(amounts expressed in thousands)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Charges for services	\$ 1,100	\$ 1,100	\$ 1,024	\$ (76)
Total revenues	1,100	1,100	1,024	(76)
<b>EXPENDITURES</b>				
Community services	1,156	1,156	675	481
Nondepartmental	824	824	-	824
Total expenditures	1,980	1,980	675	1,305
Excess (deficiency) of revenues over (under) expenditures	(880)	(880)	349	1,229
Fund balances - beginning	880	880	1,041	161
Fund balances - ending	\$ -	\$ -	\$ 1,390	\$ 1,390

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Tax Title Land Sales Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes	42	42	193	151
Licenses and permits	1	1	-	(1)
Charges for services	314	314	183	(131)
Interest	39	39	31	(8)
Total revenues	396	396	407	11
<b>EXPENDITURES</b>				
Community services	696	696	407	289
Total expenditures	696	696	407	289
Excess (deficiency) of revenues				
over (under) expenditures	(300)	(300)	-	300
Fund balances - beginning	300	300	300	-
Fund balances - ending	\$ -	\$ -	\$ 300	\$ 300

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Animal Control Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 100	\$ 100	\$ 100	\$ -
Licenses and permits	856	856	918	62
Charges for services	137	137	117	(20)
Other:				
Miscellaneous	-	-	278	278
Total revenues	1,093	1,093	1,413	320
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	(1,093)	(1,093)	(1,093)	-
Net change in fund balances	-	-	320	320
Fund balances - beginning	-	-	12	12
Fund balances - ending	\$ -	\$ -	\$ 332	\$ 332

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Recreation Fund**  
**For the Year Ended June 30, 2006**  
(amounts expressed in thousands)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes - Gasoline	\$ 116	\$ 126	\$ 119	\$ (7)
<b>EXPENDITURES</b>				
County management	116	126	119	7
Net change in fund balances	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Library Fund**  
**For the Year Ended June 30, 2006**  
(amounts expressed in thousands)

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes - property	\$ 25,834	\$ 25,834	\$ 27,942	\$ 2,108
Payments in lieu of taxes	-	-	3	3
Intergovernmental	510	510	612	102
Licenses and permits	85	85	68	(17)
Charges for services	1,535	1,535	1,573	38
Interest	70	70	543	473
Other:				
Non-governmental grants	600	1,428	1,629	201
Service reimbursements	63	63	-	(63)
Miscellaneous	32	35	832	797
Total revenues	<u>28,729</u>	<u>29,560</u>	<u>33,202</u>	<u>3,642</u>
<b>EXPENDITURES</b>				
Library	<u>47,189</u>	<u>48,020</u>	<u>46,023</u>	<u>1,997</u>
Deficiency of revenues under expenditures	<u>(18,460)</u>	<u>(18,460)</u>	<u>(12,821)</u>	<u>5,639</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	<u>15,460</u>	<u>15,460</u>	<u>15,460</u>	<u>-</u>
Net change in fund balances	<u>(3,000)</u>	<u>(3,000)</u>	<u>2,639</u>	<u>5,639</u>
Fund balances - beginning	<u>3,000</u>	<u>3,000</u>	<u>6,317</u>	<u>3,317</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,956</u>	<u>\$ 8,956</u>



**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Justice Services Special Operations Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Intergovernmental	\$ 86	\$ 86	\$ 118	\$ 32
Licenses and permits	2,549	2,549	2,655	106
Charges for services	1,170	1,170	2,020	850
Interest	1	1	9	8
Other:				
Service reimbursements	226	226	112	(114)
Miscellaneous	453	453	8	(445)
Total revenues	<u>4,485</u>	<u>4,485</u>	<u>4,922</u>	<u>437</u>
<b>EXPENDITURES</b>				
Community justice	860	860	860	-
Health services	1,265	1,265	1,245	20
District attorney	85	85	26	59
Sheriff	2,663	2,663	2,658	5
Total expenditures	<u>4,873</u>	<u>4,873</u>	<u>4,789</u>	<u>84</u>
Excess (deficiency) of revenues				
over (under) expenditures	(388)	(388)	133	521
Fund balances - beginning	<u>388</u>	<u>388</u>	<u>294</u>	<u>(94)</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 427</u>	<u>\$ 427</u>

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Inmate Welfare Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Charges for services	\$ 1,470	\$ 1,470	\$ 1,424	\$ (46)
Interest	-	-	42	42
Other:				
Miscellaneous	19	19	24	5
Total revenues	1,489	1,489	1,490	1
<b>EXPENDITURES</b>				
Community justice	19	19	19	-
Sheriff	2,926	2,926	1,668	1,258
Total expenditures	2,945	2,945	1,687	1,258
Deficiency of revenues under expenditures	(1,456)	(1,456)	(197)	1,259
Fund balances - beginning	1,456	1,456	1,359	(97)
Fund balances - ending	\$ -	\$ -	\$ 1,162	\$ 1,162

**MULTNOMAH COUNTY, OREGON**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual**  
**Special Excise Tax Fund**  
**For the Year Ended June 30, 2006**  
**(amounts expressed in thousands)**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Favorable</b>
				<b>(Unfavorable)</b>
<b>REVENUES</b>				
Taxes	\$ 16,125	\$ 17,767	\$ 17,767	\$ -
Interest	13	13	26	13
Total revenues	16,138	17,780	17,793	13
<b>EXPENDITURES</b>				
Nondepartmental	16,463	18,105	17,738	367
Excess (deficiency) of revenues				
over (under) expenditures	(325)	(325)	55	380
Fund balances - beginning	325	325	318	(7)
Fund balances - ending	\$ -	\$ -	\$ 373	\$ 373